

Attachment A

FISCAL SURVEY OF THE STATES 1984

NATIONAL GOVERNORS' ASSOCIATION
AND
NATIONAL ASSOCIATION OF
STATE BUDGET OFFICERS

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AND
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STATE BUDGET OFFICERS

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FISCAL SURVEY OF THE STATES 1984

Overview

The national economy has made a strong recovery; however, the fiscal condition of the states will improve at a much slower pace. When state fiscal years end in 1984^a, the aggregate 50-state ending balance is expected to be \$3.008 billion, or 1.8 percent of expenditures. This is an improvement over the aggregate ending balance for fiscal 1983 of \$1.985 billion, representing 1.3 percent of expenditures. The modest improvement in state finances, however, comes on the heels of two years of extensive budget cutting, revenue raising, and other austerity measures as states moved to meet their constitutional mandates for balanced budgets.

The gradual nature of improvement in their fiscal condition is further underscored by projections for fiscal 1985, which for most states will end on June 30, 1985. According to these projections, the fiscal 1985 aggregate ending balance will be only \$3.164 billion, again representing about 1.8 percent of expenditures. Even the slightly improved balances for fiscal years 1984 and 1985 stand in sharp contrast to the pre-recession levels of 1979 and 1980. The decline in economic activity clearly had a major impact on state revenues and in turn upon their ending balances. Figure 1 graphs the trend of these balances, illustrating their meagerness both in dollars and as a percent of expenditures.

^a Forty-six states are on a fiscal year that begins July 1 and ends on June 30. For these states, the current year runs from July 1983 through June 1984, and is referred to as fiscal 1984. For states with other fiscal years (Alabama, starting on October 1; Michigan, October 1; New York, April 1; and Texas, September 1), the fiscal year designation refers to the year in which the fiscal year ends.

Figure 1.

Year-End Balances of the States

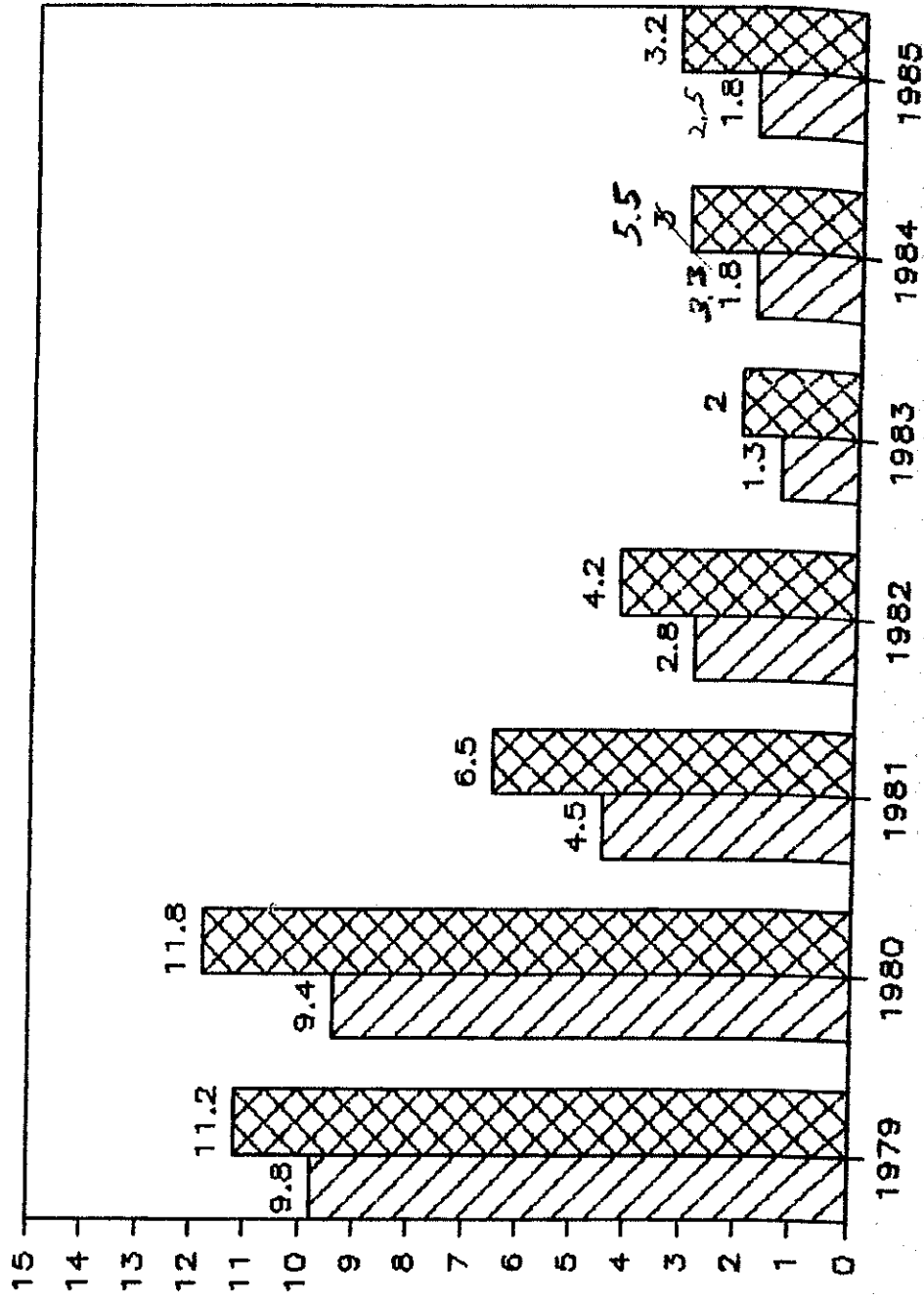


Table 1 below presents aggregate data on the fiscal condition of the 50 states. Revenues, which grew by 10.7 percent between 1983 and 1984 (largely due to tax increases in 27 states), are expected to grow only 7.1 percent between 1984 and 1985. Expenditures are expected to rise by 7.9 percent between 1984 and 1985. In 1984, revenues will surpass expenditures but the resulting ending balance will be minimal.

Table 1

General Fund Summary: FY 1983-1985
(\$ in billions)

| | <u>1983</u> | <u>1984</u> | <u>1985</u> |
|----------------------------------|-------------|-------------|-------------|
| Beginning Balance | 4.2 | 2.0 | 3.0 |
| Revenues and Adjustments | 157.9 | 173.9 | 186.4 |
| Expenditures and Transfers | 160.1 | 172.9 | 186.3 |
| Ending Balance | 2.0 | 3.0 | 3.2 |
| Balances as % of Expenditures | 1.3 | 1.8 | 1.8 |

Analysis

Other highlights in the 1984 Fiscal Survey include:

— Of the projected \$3.008 billion aggregate ending balance in fiscal 1984, five states — Alaska, Wisconsin, Minnesota, California and New Jersey — accounted for slightly over \$1.25 billion or 42% of the total. Of the fiscal 1985 projected aggregate balance of \$3.164 billion, five states — California, Minnesota, Wisconsin, Illinois and Florida — will account for \$1.771 billion or 56% of the total.

-- In fiscal 1984, nineteen states are expected to close their books with ending balances of \$10 million or less; and 11 states expect a zero balance or a deficit. In fiscal 1985, according to projections, 21 states will have ending balances of \$10 million or less. Eleven states expect a zero balance or a deficit. However, while most balances remain

small, there is an encouraging drop-off in the number of negative entries: five in 1982, six in 1983, two in 1984 and one projected in 1985.

-- Energy-rich states continue to be hard-hit relative to their status of a few years ago. Alaska, with an ending balance of \$266 million in 1982, projects a \$74 million balance at the end of 1985; Texas, with a balance of \$1.3 billion in 1982, shows a projection of only \$15 million in 1985; Wyoming goes from \$157 million in 1982 to \$41 million in 1985; Louisiana, which this year enacted major revenue hikes, goes from \$271 million to zero over that time period; and Oklahoma from \$296 million to zero.

-- The size of the unobligated balance, reflected as a percent of state general fund expenditures, is a key indicator of the fiscal condition of state government. In establishing credit ratings for state bonds, financial analysts often give close scrutiny to this ratio, as well as to other factors, in making determinations about the fiscal condition of a given state. Traditionally, analysts have accepted a 5 percent ratio of unobligated balances to expenditures as reasonable. In fiscal 1983, 41 states had ending balances of less than 5 percent of expenditures, with 22 showing ending balances of less than 1 percent of expenditures. In fiscal 1984, 39 states will have ending balances below 5 percent of expenditures, with 24 of these showing an ending balance of less than 1 percent of expenditures. Little change from this guarded state of fiscal health is expected in fiscal 1985, as 42 states now project ending balances less than 5 percent of expenditures, with 25 of these expecting an ending balance of less than 1 percent of expenditures.

-- Fiscal conditions vary widely from state to state, often within the same region. Some of the possible causes for these disparities include the economic base of the states, their tax structures and mixes, and the actions that they were forced to take or chose to take during the recent recession.

-- Significant budget cutting and revenue raising measures continue to be proposed or implemented in fiscal 1984.

Selected or general budget cuts were proposed or implemented by 21 states in fiscal 1984 and permanent or temporary revenue raising measures were proposed or implemented by 30 states. Revenue raising measures are expected to drop significantly in fiscal 1985, but over one-fifth of the states have already proposed measures to limit expenditures in that year.

Perspectives

Real or constant dollar spending by states exhibited significant drops in 1982 and 1983. Even the moderate growth expected this year and next will result in fiscal 1985 real spending below that of 1981. In comparison, federal real dollar spending has shown continued growth and is now 10 percent greater than 1981 levels (see Figure 2).

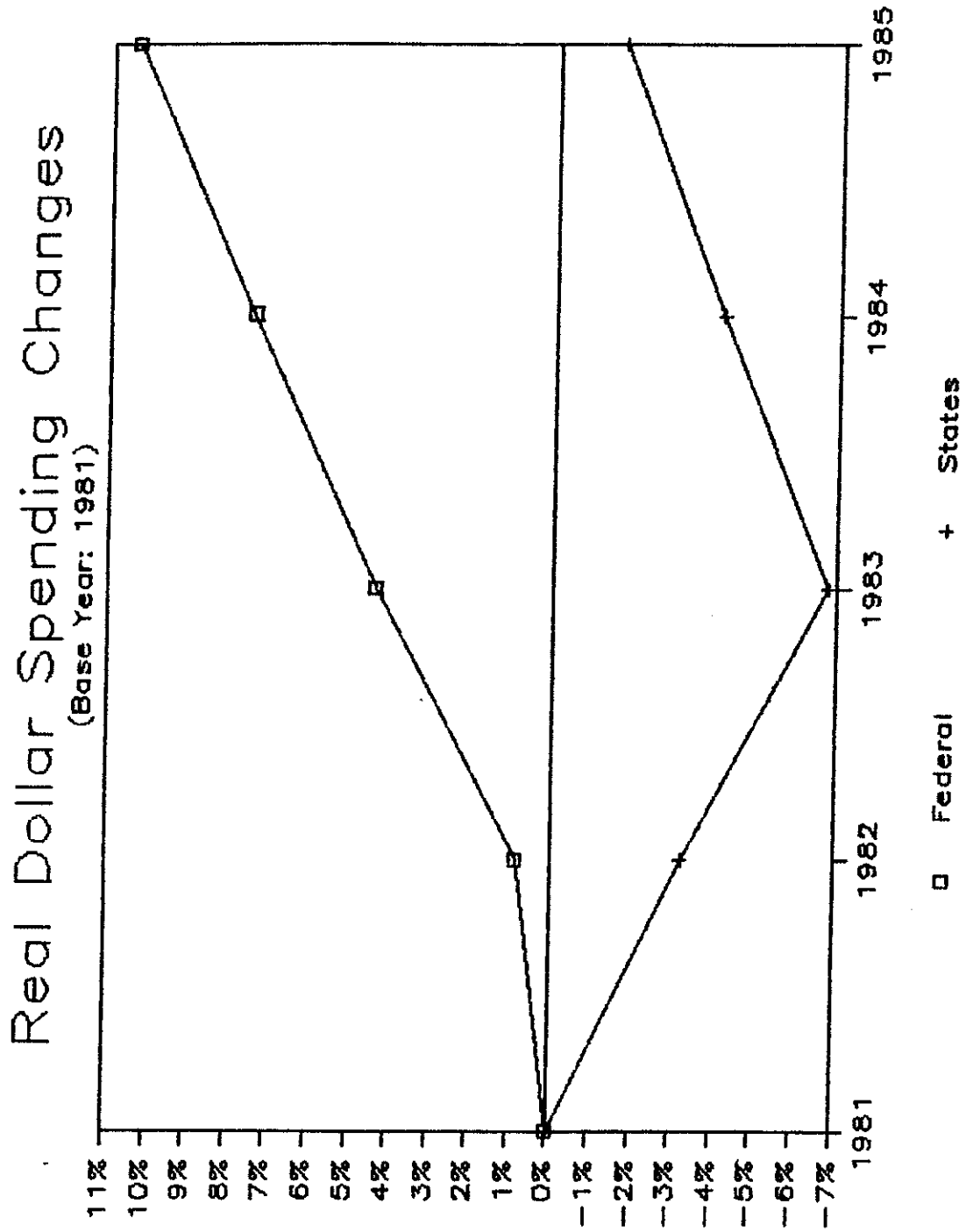
Unlike the federal government, states cannot run long-standing deficits. Forty-nine states have some type of constitutional or statutory limitation against having a deficit. The resulting state balances serve a number of important purposes: hedges against economic uncertainty or misjudgments of revenues or expenditures; reserves against natural disasters or other emergencies; and a source of funds for cash flow needs and needed capital projects. Additionally, the balance is carried over as a resource to fund expenditures in the following year.

When viewing the state fiscal picture, it is also useful to keep in mind the important responsibilities that fall to states to finance. In the 1983-84 school year, states provided 49 percent of the total national funding for education and most states have announced ambitious plans to upgrade educational programs in the coming years. Similarly, states are expected to shoulder major new environmental program responsibilities and infrastructure improvement efforts in the years ahead.

What The Figures Measure

Each year there is some confusion about the perceived contradictions in various measures used to define

Figure 2.



the fiscal condition of the states. This year, for instance, figures as large as \$50 billion have been cited as the likely state aggregate balance for 1984. The large projections are based on a misunderstanding of the national income product accounts (NIPA) — a statistically based measure of national economic activity and gross flows of funds compiled by the U.S. Department of Commerce.

For example, the 1983 NIPA estimate of state and local surpluses was \$51 billion, of which \$36 billion was in social insurance funds, mainly pension funds of state and local government. These social insurance funds must be separated from the balance totals because they are generally not available to finance either capital spending or current operations. The remaining \$15 billion includes capital as well as current expenditures and combines funds designated for particular uses, notably highway trust funds, which in 1983 experienced a significant increase from the federal five-cents-per-gallon gasoline tax increase resulting from the Surface Transportation Assistance Act of 1982. Finally, the NIPA account includes thousands of localities, as well as 50 states, a misleading compilation if the objective is to determine the extent of state budget balances.

The NGA/NASBO figures are based on state general fund revenues and expenditures and do not include special funds earmarked for specified purposes. Because most broad-based state services and most state aid to schools and local governments are financed from the general fund, and because "general" funds may be spent for varying purposes in response to changing needs, the status of the general fund is the best single gauge of the financial condition of a state.

Background

This is the tenth annual Fiscal Survey of the States published by the National Governors' Association and the National Association of State Budget Officers. The information in this survey was obtained in the spring of 1984 and is generally based on the governors' fiscal 1985 budgets as they were presented to the legislatures. Data for fiscal

1983 are actual and reflect actions taken by the legislatures. Data for the current year (fiscal 1984) are predictions based on six to nine months of actual experience and estimates for the rest of the year, which for 46 states ends on the last day of June. Data for fiscal 1985 reflect recommendations of the governors to their legislatures and are subject to changes they may make. In addition, the estimates may differ from actual numbers at the end of the year due to such factors as revisions in revenue estimates resulting from a weaker or stronger recovery than anticipated, revisions in both revenue and spending resulting from federal budget changes, and revisions in expenditures affected by such factors as welfare caseloads and medical costs.

Data provided in this survey relate to the general fund of each state and generally do not include federal grant dollars or special funds earmarked for particular purposes such as state highway trust funds supported by fuel taxes and motor license fees. Because most broad-based state services and most state aid to schools and local governments are financed from the general fund, the status of the general fund is the best single gauge of the financial condition of a state.

Unlike the federal government, states cannot run longstanding deficits. Forty-nine states have some type of constitutional or statutory limitation against having deficits. Vermont is the only exception. However, there are some qualifications. For example, 21 states enact budgets for two fiscal years rather than one. In these states, the requirement for a balanced budget may call for a budget that is balanced over the biennium, and the balance at the end of the first year may be a negative number.

APPENDIX

State Information

State-by-state information is shown in the Appendix tables, A1 through A9.

Technical Notes

The Survey. The survey on which this report was based was taken by the National Association of State Budget Officers and the National Governors' Association in 1984. The questionnaires were completed by state budget officers. The data generally reflect the estimates made in the governors' budget proposals to the legislatures. Responses were received from and verified by budget officers in the fifty states and Puerto Rico.

Adjustments, Transfers and Expenditure Reporting. The structure of the survey presumed accounting identities as follows:

- (1) $\text{RESOURCES} = \text{Beginning Balance} + \text{Adjustments} + \text{Revenue}$
- (2) $\text{ENDING BALANCE} = \text{Resources} - \text{Transfers} - \text{Expenditures}$
- (3) $\text{BEGINNING BALANCE} = \text{Ending Balance, previous year}$

Exceptions to this identity result from rounding and from the practice in a few states of making adjustments between the ending balance in one year and the beginning balance in the next, which are handled as transfers or adjustments in most states. These exceptions have only a minor impact on the overall results of the survey.

Reporting concepts within this structure vary from state to state, as do definitions of what activities are included in the general fund. Thus, the results of the fiscal survey are not particularly appropriate for comparisons among states in total spending (for example, per capita

expenditures). They are more appropriate for comparisons over time in the same state.

Reliability of Estimates. Fiscal 1983 closed for most states in June 1983 and for all states sometime in 1983. Thus, fiscal 1983 numbers are normally actuals, with adjustments likely only as a result of audits. Fiscal 1984 was only partially complete when the survey was taken, so the data represent actuals for a portion of the year and estimates for the remainder of the year.

Generally official revenue and expenditure estimates are used. In some cases, the reliability of revenue forecasts is a function of the length of time since the official forecast was last updated.

Tables A-7, A-8 and A-9 provide a summary of budget balancing measures proposed or implemented in the states for the three fiscal years covered by the survey. Headings in the "Revenue Decreases" columns are abbreviated to fit limited space. More complete heading equivalents are as follows:

Allowed A Lapse = Allowed a decrease in tax rate or base to occur as scheduled.

Advanced Date = Advanced the date of a scheduled decrease in tax rate or base.

Enacted Perm. = Enacted a permanent, or recurring, decrease in tax rate or base.

Enacted Temp. = Enacted a temporary decrease in tax rate or base.

APPENDIX TABLES

Table A-1
ENDING BALANCES BY STATE, 1983 - 1985
(\$ millions)

| State | FY 1983 Actuals | FY 1984 Estimates | FY 1985 Estimates |
|---------------|--------------------|----------------------|----------------------|
| ALABAMA | 11 | 136 | 0 |
| ALASKA | 86 | 299 97 | 74 (153) |
| ARIZONA | 0 | 2 46 | 29 56 |
| ARKANSAS | 0 | 0 0 | 0 0 |
| CALIFORNIA | (591)a | 200 | 951 |
| COLORADO | 0 | 43 31 | 78 61 |
| CONNECTICUT | (48) | 0 0 | 0 78 |
| DELAWARE | 49 | 79 97 | 75 105 |
| FLORIDA | 121 | 161/25 | 122 194 |
| GEORGIA | 22 | 0 0 | 0 0 |
| HAWAII | 130 | 73 66 | 43 41 |
| IDAHO | 0 | 9 9 | 1 0 |
| ILLINOIS | 110 | 125 217 | 125 217 |
| INDIANA | 60 | 103 102 | 67 164 |
| IOWA | 8 | 0 0 | 6 0 |
| KANSAS | 44 | 94 95 | 94 105 |
| KENTUCKY | 41 | 0 42 | 10 53 |
| LOUISIANA | 131 | 37 29 | 0 3 |
| MAINE | 2 | 2 18 | 2 17 |
| MARYLAND | 33 | 4 | 2 |
| MASSACHUSETTS | 64 | 22 | 10 |
| MICHIGAN | 22 | 166 222 | 131 0 |
| MINNESOTA | 72 | 279 67 | 375 33 |
| MISSISSIPPI | 15 | 0 11 | 0 31 |
| MISSOURI | 54 | 84 198 | 72 254 |

| | | | |
|----------------|--------------------|-------|-------|
| MONTANA | 57 | 24 | 25 |
| NEBRASKA | 15 | 14 | 40 |
| NEVADA | 48 | 45 | 45 |
| NEW HAMPSHIRE | (40) | (16) | 6 |
| NEW JERSEY | 96 | 192 | 75 |
| | | 600 | 417 |
| NEW MEXICO | 166 | 153 | 111 |
| NEW YORK | 0 | 50 | 102 |
| NORTH CAROLINA | 72 | 51 | 15 |
| NORTH DAKOTA | 43 | 253 | 65 |
| OHIO | 52 | 110 | 45 |
| | | 49 | 125 |
| OKLAHOMA | 17 | 0 | 0 |
| OREGON | 22 | 6 | 48 |
| PENNSYLVANIA | (235) ^a | 4 | 45 |
| RHODE ISLAND | 3 | 71 | 3 |
| SOUTH CAROLINA | 18 | 3 | 1 |
| | | 76 | 0 |
| SOUTH DAKOTA | 19 | 6 | 5 |
| TENNESSEE | 14 | 5 | 51 |
| TEXAS | 1,007 | 73 | 153 |
| UTAH | 12 | 742 | 8 |
| VERMONT | (31) | 13 | (25) |
| | | (44) | (19) |
| VIRGINIA | 102 | 50 | 0 |
| WASHINGTON | 32 | 28 | 28 |
| WEST VIRGINIA | 62 | 255 | 30 |
| WISCONSIN | (182) | 21 | 0 |
| WYOMING | 179 | 281 | 198 |
| | | 360 | 41 |
| | | 0 | 52 |
| TOTAL | 1,985 | 3,008 | 3,164 |
| PUERTO RICO | 0 | 0 | 0 |

NOTES:

Deficits are shown by ().

a Governor and legislature agreed to fund this deficit in the next fiscal year.

b Balance of \$3.5 million is expected at the end of the 84-86 biennium.

Table A-2
ENDING BALANCES
AS A PERCENT OF EXPENDITURES

| State | FY 1983 Actuals | FY 1984 Estimates | FY 1985 Estimates |
|---------------|--------------------|----------------------|----------------------|
| ALABAMA | 0.5% | 7.0% | 0.0% |
| ALASKA | 2.5% | 10.5% | 2.1% |
| ARIZONA | 0.0% | 0.1% | 1.4% |
| ARKANSAS | 0.0% | 0.0% | 0.0% |
| CALIFORNIA | -2.7% | 0.9% | 3.8% |
| COLORADO | 0.0% | 2.5% | 4.3% |
| CONNECTICUT | -1.5% | 0.0% | 0.0% |
| DELAWARE | 7.1% | 10.9% | 9.3% |
| FLORIDA | 2.4% | 2.8% | 1.9% |
| GEORGIA | 0.6% | 0.0% | 0.0% |
| HAWAII | 9.6% | 5.2% | 2.9% |
| IDAHO | 0.0% | 1.9% | 0.2% |
| ILLINOIS | 1.4% | 1.4% | 1.4% |
| INDIANA | 2.8% | 3.9% | 2.3% |
| IOWA | 0.4% | 0.0% | 0.3% |
| KANSAS | 3.1% | 6.2% | 5.6% |
| KENTUCKY | 1.8% | 0.0% | 0.4% |
| LOUISIANA | 3.4% | 1.0% | 0.0% |
| MAINE | 0.3% | 0.3% | 0.2% |
| MARYLAND | 1.0% | 0.1% | 0.1% |
| MASSACHUSETTS | 1.5% | 0.5% | 0.2% |
| MICHIGAN | 0.5% | 3.1% | 2.4% |
| MINNESOTA | 2.0% | 6.0% | 7.8% |
| MISSISSIPPI | 1.2% | 0.0% | 0.0% |
| MISSOURI | 2.4% | 3.5% | 2.8% |

| | | | |
|----------------|--------|--------|-------|
| MONTANA | 17.1% | 6.5% | 6.8% |
| NEBRASKA | 2.1% | 1.8% | 4.9% |
| NEVADA | 10.9% | 12.2% | 10.7% |
| NEW HAMPSHIRE | -12.5% | -4.5% | 1.6% |
| NEW JERSEY | 2.1% | 3.8% | 1.4% |
| NEW MEXICO | 12.0% | 12.0% | 8.3% |
| NEW YORK | 0.0% | 0.3% | 0.5% |
| NORTH CAROLINA | 2.1% | 0.4% | 0.4% |
| NORTH DAKOTA | 10.4% | 13.1% | 12.4% |
| OHIO | 0.7% | 0.6% | 0.5% |
| OKLAHOMA | 0.9% | 0.0% | 0.0% |
| OREGON | 1.4% | 0.3% | 2.7% |
| PENNSYLVANIA | -3.1% | .0% | .0% |
| RHODE ISLAND | 0.3% | 0.7% | 0.1% |
| SOUTH CAROLINA | 0.9% | 0.0% | 0.0% |
| SOUTH DAKOTA | 6.9% | 1.7% | 1.6% |
| TENNESSEE | 0.8% | 2.9% | 2.2% |
| TEXAS | 22.0% | 1.3% | 0.3% |
| UTAH | 1.2% | 1.2% | 0.7% |
| VERMONT | -9.5% | -12.8% | -7.0% |
| VIRGINIA | 4.0% | 1.5% | 0.0% |
| WASHINGTON | 0.8% | 0.7% | 0.7% |
| WEST VIRGINIA | 4.9% | 1.5% | 0.0% |
| WISCONSIN | -4.5% | 7.0% | 4.3% |
| WYOMING | 51.1% | 0.0% | 12.2% |
| TOTAL | 1.3% | 1.8% | 1.8% |
| PUERTO RICO | 0.0% | .0% | 0.0% |

NOTE:

Expenditure figures used in calculations do not include transfers.

Table A-3
FY 1983 STATE GENERAL FUNDS
(\$ millions)

| State | Beginning Balance | - ACTUALS - | | | | | Transfers | Ending Balance |
|---------------|----------------------|-------------|-------------|-----------|--------------|-----|-----------|-------------------|
| | | Revenue | Adjustments | Resources | Expenditures | | | |
| ALABAMA | 24 | 1,927 | (5) | 1,946 | 1,935 | 0 | 11 | |
| ALASKA | 266 | 3,588 | 91 | 3,945 | 3,410 | 449 | 86 | |
| ARIZONA | 8 | 1,505 | 75 | 1,588 | 1,588 | 0 | 0 | |
| ARKANSAS | 0 | 1,145 | 0 | 1,145 | 1,140 | 6 | 0 | |
| CALIFORNIA | (3) | 21,233 | 0 | 21,230 | 21,751 | 70 | (591) a | |
| COLORADO | 15 | 1,429 | 99 | 1,543 | 1,543 | 0 | 0 | |
| CONNECTICUT | (40) | 3,234 | 0 | 3,194 | 3,242 | 0 | (48) | |
| DELAWARE | 51 | 687 | 0 | 738 | 689 | 0 | 49 | |
| FLORIDA | 257 | 4,994 | 0 | 5,251 | 5,130 | 0 | 121 | |
| GEORGIA | 34 | 3,572 | 74 | 3,680 | 3,658 | 0 | 22 | |
| HAWAII | 210 | 1,253 | 12 | 1,475 | 1,345 | 0 | 130 | |
| IDAHO | 0 | 416 | 0 | 416 | 416 | 0 | 0 | |
| ILLINOIS | 187 | 8,437 | 0 | 8,624 | 7,834 | 680 | 110 | |
| INDIANA | 0 | 2,260 | 0 | 2,260 | 2,149 | 51 | 60 | |
| IOWA | 22 | 1,845 | 0 | 1,867 | 1,858 | 0 | 8 | |
| KANSAS | 80 | 1,364 | 14 | 1,457 | 1,413 | 0 | 44 | |
| KENTUCKY | 19 | 2,208 | 76 | 2,303 | 2,262 | 0 | 41 | |
| LOUISIANA | 271 | 3,817 | 0 | 4,088 | 3,857 | 100 | 131 | |
| MAINE | 19 | 678 | 19 | 716 | 695 | 19 | 2 | |
| MARYLAND | 156 | 3,096 | 8 | 3,260 | 3,227 | 0 | 33 | |
| MASSACHUSETTS | 4 | 4,718 | 0 | 4,723 | 4,429 | 230 | 64 | |
| MICHIGAN | 6 | 4,919 | 0 | 4,925 | 4,836 | 67 | 22 | |
| MINNESOTA | (598) | 4,378 | 11 | 3,791 | 3,575 | 144 | 72 | |
| MISSISSIPPI | 39 | 1,183 | 9 | 1,232 | 1,217 | 0 | 15 | |
| MISSOURI | 62 | 2,216 | 1 | 2,279 | 2,225 | 0 | 54 | |

| | | | | | | | |
|----------------|-------|---------|---------|---------|---------|-------|---------|
| MONTANA | 34 | 314 | 42 | 390 | 333 | 0 | 57 |
| NEBRASKA | (16) | 758 | 4 | 746 | 731 | 0 | 15 |
| NEVADA | 46 | 379 | 62 | 487 | 444 | (6) | 48 |
| NEW HAMPSHIRE | (33) | 312 | 10 | 289 | 320 | 9 | (40) |
| NEW JERSEY | 79 | 4,684 | (12) | 4,751 | 4,655 | 0 | 96 |
| NEW MEXICO | 209 | 1,343 | 0 | 1,552 | 1,385 | 0 | 166 |
| NEW YORK | 62 | 16,951 | 500 | 17,513 | 16,533 | 980 | 0 |
| NORTH CAROLINA | 109 | 3,404 | 0 | 3,512 | 3,441 | 0 | 72 |
| NORTH DAKOTA | 109 | 353 | 0 | 462 | 415 | 4 | 43 |
| OHIO | 23 | 7,066 | 0 | 7,089 | 7,022 | 15 | 52 |
| OKLAHOMA | 296 | 1,604 | 0 | 1,900 | 1,883 | 0 | 17 |
| OREGON | 8 | 1,602 | 0 | 1,610 | 1,588 | 0 | 22 |
| PENNSYLVANIA | 7 | 7,321 | 41 | 7,369 | 7,604 | 0 | (235) a |
| RHODE ISLAND | 3 | 850 | 8 | 861 | 858 | 0 | 3 |
| SOUTH CAROLINA | 4 | 1,970 | 0 | 1,974 | 1,936 | 20 | 18 |
| SOUTH DAKOTA | 20 | 275 | 0 | 295 | 276 | 0 | 19 |
| TENNESSEE | 32 | 1,822 | 0 | 1,854 | 1,831 | 9 | 14 |
| TEXAS | 1,331 | 8,220 | (2,057) | 7,494 | 4,576 | 1,911 | 1,007 |
| UTAH | 33 | 902 | 43 | 978 | 964 | 2 | 12 |
| VERMONT | (0) | 293 | 1 | 294 | 325 | 0 | (31) |
| VIRGINIA | 213 | 3,029 | 0 | 3,242 | 2,531 | 610 | 102 |
| WASHINGTON | 251 | 3,753 | 0 | 4,003 | 3,900 | 72 | 32 |
| WEST VIRGINIA | 78 | 1,255 | 20 | 1,353 | 1,271 | 20 | 62 |
| WISCONSIN | 26 | 3,816 | 50 | 3,892 | 4,074 | 0 | (182) |
| WYOMING | 157 | 372 | 0 | 529 | 350 | 0 | 179 |
| TOTAL | 4,169 | 158,750 | (805) | 162,114 | 154,668 | 5,460 | 1,985 |
| PUERTO RICO | 0 | 2,164 | 160 | 2,324 | 2,324 | 0 | 0 |

NOTES:

Deficits and negative entries are shown by ().

a Governor and legislature agreed to fund this deficit in the next fiscal year.

Table A-4
F Y 1 9 8 4 S T A T E G E N E R A L F U N D S
(\$ millions)

| State | Beginning Balance | ESTIMATES | | | | Expenditures | Transfers | Ending Balance |
|---------------|----------------------|-----------|-------------|-----------|---------|--------------|-----------|-------------------|
| | | Revenue | Adjustments | Resources | | | | |
| ALABAMA | 11 | 2,078 | (6) | 2,083 | 1,946 | 0 | 0 | 136 |
| ALASKA | 86 | 3,271 | 94 | 3,451 | 2,853 | 300 | 0 | 299 |
| ARIZONA | 0 | 1,780 | 25 | 1,805 | 1,803 | 0 | 0 | 2 |
| ARKANSAS | 0 | 1,332 | 0 | 1,332 | 1,329 | 3 | 0 | 0 |
| CALIFORNIA | (591) | 23,368 | 70 | 22,846 | 22,641 | 5 | 0 | 200 |
| COLORADO | 0 | 1,750 | 0 | 1,750 | 1,707 | 0 | 0 | 43 |
| CONNECTICUT | (48) | 3,687 | 0 | 3,639 | 3,619 | 21 a | 0 | 0 |
| DELAWARE | 49 | 754 | 0 | 803 | 724 | 0 | 0 | 79 |
| FLORIDA | 121 | 5,865 | 0 | 5,986 | 5,825 | 0 | 0 | 161 |
| GEORGIA | 22 | 3,935 | 3 | 3,960 | 3,960 | 0 | 0 | 0 |
| HAWAII | 130 | 1,318 | 44 | 1,492 | 1,418 | 0 | 0 | 73 |
| IDAH0 | 0 | 505 | (3) | 502 | 483 | 10 a | 0 | 9 |
| ILLINOIS | 110 | 9,677 | 0 | 9,787 | 8,937 | 725 | 0 | 125 |
| INDIANA | 60 | 2,893 | 0 | 2,953 | 2,644 | 207 | 0 | 103 |
| IOWA | 8 | 1,983 | 0 | 1,991 | 1,991 | 0 | 0 | 0 |
| KANSAS | 44 | 1,565 | 0 | 1,609 | 1,515 | 0 | 0 | 94 |
| KENTUCKY | 41 | 2,343 | 64 | 2,448 | 2,448 | 0 | 0 | 0 |
| LOUISIANA | 131 | 3,643 | 0 | 3,774 | 3,737 | 0 | 0 | 37 |
| MAINE | 2 | 758 | 11 | 771 | 758 | 11 | 0 | 2 |
| MARYLAND | 33 | 3,399 | 0 | 3,432 | 3,428 | 0 | 0 | 4 |
| MASSACHUSETTS | 64 | 4,972 | 0 | 5,036 | 4,786 | 228 | 0 | 22 |
| MICHIGAN | 22 | 5,564 | 0 | 5,586 | 5,386 | 34 | 0 | 166 |
| MINNESOTA | 72 | 4,988 | 14 | 5,073 | 4,654 b | 140 | 0 | 279 |
| MISSISSIPPI | 15 | 1,339 | 0 | 1,354 | 1,354 | 0 | 0 | 0 |
| MISSOURI | 54 | 2,415 | 0 | 2,469 | 2,385 | 0 | 0 | 84 |

| | | | | | | | |
|----------------|-------|---------|---------|---------|---------|-------|-------|
| MONTANA | 57 | 331 | 6 | 394 | 370 | 0 | 24 |
| NEBRASKA | 15 | 774 | 2 | 791 | 777 | 0 | 14 |
| NEVADA | 48 | 405 | 1 | 454 | 404 | 0 | 50 |
| NEW HAMPSHIRE | (40) | 379 | 0 | 339 | 355 | 0 | (16) |
| NEW JERSEY | 96 | 5,096 | 36 | 5,229 | 5,037 | 0 | 192 |
| NEW MEXICO | 166 | 1,259 | 0 | 1,425 | 1,272 | 0 | 153 |
| NEW YORK | 0 | 19,322 | (500) | 18,822 | 17,620 | 1,151 | 51 |
| NORTH CAROLINA | 72 | 3,801 | 0 | 3,873 | 3,858 | 0 | 15 |
| NORTH DAKOTA | 43 | 501 | 0 | 544 | 481 | 0 | 63 |
| OHIO | 52 | 8,100 | 44 | 8,196 | 8,077 | 70 | 49 |
| OKLAHOMA (c) | 17 | 1,551 | 0 | 1,568 | 1,568 | 0 | 0 |
| OREGON | 22 | 1,473 | 0 | 1,495 | 1,491 | 0 | 4 |
| PENNSYLVANIA | (235) | 8,181 | 40 | 7,986 | 7,983 | 0 | 3 |
| RHODE ISLAND | 3 | 904 | 3 | 910 | 904 | 0 | 6 |
| SOUTH CAROLINA | 18 | 2,196 | 0 | 2,214 | 2,173 | 41 | 0 |
| SOUTH DAKOTA | 19 | 296 | 0 | 315 | 291 | 19 | 5 |
| TENNESSEE | 14 | 1,981 | 0 | 1,995 | 1,918 | 21 | 56 |
| TEXAS | 1,007 | 9,071 | (1,849) | 8,229 | 5,748 | 2,408 | 73 |
| UTAH | 12 | 1,053 | (4) | 1,061 | 1,045 | 3 | 13 |
| VERMONT | (31) | 327 | 1 | 296 | 340 | 0 | (44) |
| VIRGINIA | 102 | 3,369 | 7 | 3,478 | 3,409 | 19 | 50 |
| WASHINGTON | 32 | 3,999 | 0 | 4,031 | 4,003 | 0 | 28 |
| WEST VIRGINIA | 62 | 1,375 | 0 | 1,437 | 1,416 | 0 | 21 |
| WISCONSIN | (182) | 4,461 | 41 | 4,320 | 4,039 | 0 | 281 |
| WYOMING | 179 | 355 | 0 | 534 | 580 | (46) | 0 |
| TOTAL | 1,985 | 175,741 | (1,857) | 175,868 | 167,490 | 5,369 | 3,008 |
| PUERTO RICO | 0 | 2,511 | 41 | 2,551 | 2,551 | 0 | 0 |

NOTES:

Deficits and negative entries are shown by ().

a Includes transfer to a budget reserve fund.

b Includes \$509 million in payments which were delayed from the prior year.

c Governor has proposed an increase in the General Fund Cash Flow Reserve for July 1, 1984.

Table A-5
FY 1985 STATE GENERAL FUNDS
(\$ millions)

| State | Beginning Balance | ESTIMATES | | | | Expenditures | Transfers | Ending Balance |
|---------------|----------------------|-----------|-------------|-----------|--------|--------------|-----------|-------------------|
| | | Revenue | Adjustments | Resources | | | | |
| ALABAMA | 136 | 2,185 | (6) | 2,315 | 2,315 | 0 | 0 | 0 |
| ALASKA | 299 | 3,262 | 50 | 3,611 | 3,537 | 0 | 0 | 74 |
| ARIZONA | 2 | 2,045 | 27 | 2,074 | 2,045 | 0 | 0 | 29 |
| ARKANSAS | 0 | 1,460 | 0 | 1,460 | 1,457 | 3 | 0 | 0 |
| CALIFORNIA | 200 | 25,826 | 5 | 26,031 | 25,076 | 4 | 0 | 951 |
| COLORADO | 43 | 1,889 | 0 | 1,932 | 1,794 | 0 | 0 | 78 |
| CONNECTICUT | 0 | 3,664 | 0 | 3,664 | 3,664 | 0 | 0 | 0 |
| DELAWARE | 79 | 799 | 0 | 878 | 803 | 0 | 0 | 75 |
| FLORIDA | 161 | 6,479 | 0 | 6,640 | 6,518 | 0 | 0 | 122 |
| GEORGIA | 0 | 4,302 | 0 | 4,302 | 4,302 | 0 | 0 | 0 |
| HAWAII | 73 | 1,443 | 16 | 1,532 | 1,489 | 0 | 0 | 43 |
| IDAHO | 9 | 471 | 79 | 559 | 558 | 0 | 0 | 1 |
| ILLINOIS | 125 | 9,647 | 0 | 9,772 | 8,920 | 727 | 125 | 67 |
| INDIANA | 103 | 3,170 | 0 | 3,273 | 2,938 | 268 | 0 | 6 |
| IOWA | 0 | 2,122 | 0 | 2,122 | 2,117 | 0 | 0 | 94 |
| KANSAS | 94 | 1,673 | 0 | 1,766 | 1,671 | 1 | 10 | 0 |
| KENTUCKY | 0 | 2,589 | 0 | 2,589 | 2,579 | 0 | 0 | 2 |
| LOUISIANA (c) | 37 | 4,100 | 0 | 4,137 | 4,137 | 0 | 0 | 2 |
| MAINE | 2 | 818 | 11 | 831 | 816 | 13 | 0 | 2 |
| MARYLAND | 4 | 3,750 | 0 | 3,754 | 3,752 | 0 | 0 | 2 |
| MASSACHUSETTS | 22 | 5,561 | 0 | 5,583 | 5,310 | 264 | 10 | 10 |
| MICHIGAN | 166 | 5,619 | 0 | 5,785 | 5,384 | 270 | 131 | 131 |
| MINNESOTA | 279 | 5,118 | 3 | 5,400 | 4,834 | 191 | 375 | 0 |
| MISSISSIPPI | 0 | 1,360 | 0 | 1,360 | 1,360 | 0 | 0 | 0 |
| MISSOURI | 84 | 2,565 | 0 | 2,649 | 2,577 | 0 | 72 | 72 |

| | | | | | | | |
|----------------|-------|---------|---------|---------|---------|-------|-------|
| MONTANA | 24 | 362 | 6 | 392 | 367 | 0 | 25 |
| NEBRASKA | 14 | 845 | 4 | 863 | 823 | 0 | 40 |
| NEVADA | 50 | 414 | 1 | 464 | 419 | 0 | 45 |
| NEW HAMPSHIRE | (16) | 395 | 0 | 379 | 373 | 0 | 6 |
| NEW JERSEY | 192 | 5,383 | 0 | 5,575 | 5,500 | 0 | 75 |
| NEW MEXICO | 153 | 1,294 | 0 | 1,447 | 1,336 | 0 | 111 |
| NEW YORK | 51 | 20,870 | 0 | 20,921 | 19,610 | 1,209 | 102 |
| NORTH CAROLINA | 15 | 3,879 | 0 | 3,894 | 3,879 | 0 | 15 |
| NORTH DAKOTA | 63 | 526 | 0 | 589 | 524 | 0 | 65 |
| OHIO | 49 | 8,837 | 0 | 8,886 | 8,801 | 40 | 45 |
| OKLAHOMA (a) | 0 | 1,698 | 0 | 1,698 | 1,698 | 0 | 0 |
| OREGON | 4 | 1,689 | 0 | 1,693 | 1,648 | 0 | 45 |
| PENNSYLVANIA | 3 | 8,517 | (17) | 8,503 | 8,500 | 0 | 3 |
| RHODE ISLAND | 6 | 954 | 0 | 960 | 956 | 3 | 1 |
| SOUTH CAROLINA | 0 | 2,373 | 0 | 2,373 | 2,340 | 33 | 0 |
| SOUTH DAKOTA | 5 | 305 | 15 | 325 | 320 | 0 | 5 |
| TENNESSEE | 56 | 2,358 | 0 | 2,414 | 2,276 | 87 | 51 |
| TEXAS | 73 | 9,815 | (1,916) | 7,972 | 5,553 | 2,404 | 15 |
| UTAH | 13 | 1,158 | (27) | 1,144 | 1,133 | 3 | 8 |
| VERMONT | (44) | 360 | 19 | 335 | 360 | 0 | (25) |
| VIRGINIA | 50 | 3,698 | 0 | 3,748 | 3,748 | 0 | 0 |
| WASHINGTON | 28 | 4,178 | 0 | 4,206 | 4,178 | 0 | 28 |
| WEST VIRGINIA | 21 | 1,447 | 0 | 1,468 | 1,468 | 0 | 0 |
| WISCONSIN | 281 | 4,488 | 33 | 4,802 | 4,604 | 0 | 198 |
| WYOMING | 0 | 378 | 0 | 378 | 337 | 0 | 41 |
| TOTAL | 3,008 | 188,136 | (1,697) | 189,448 | 180,704 | 5,580 | 3,164 |
| PUERTO RICO | 0 | 2,738 | 36 | 2,774 | 2,774 | 0 | 0 |

NOTES:

Deficits and negative entries are shown by ().

a Governor has proposed an increase in the General Fund Cash Flow Reserve for July 1, 1984.

b Balance of \$3.5 million is expected at the end of the 84-86 biennium.

c Estimated by NASBO. Not an official Louisiana response.

Table A-6
ANALYSIS OF ESTIMATED EXPENDITURE CHANGES
(percent change year to year)

| STATE | FY 1983 to 1984 | | FY 1984 to 1985 | |
|---------------|-----------------|--------|-----------------|-------|
| | Nominal | Real | Nominal | Real |
| ALABAMA | 0.6% | -4.2% | 18.9% | 12.7% |
| ALASKA | -16.3% | -20.3% | 24.0% | 17.5% |
| ARIZONA | 13.5% | 8.1% | 13.4% | 7.5% |
| ARKANSAS | 16.6% | 11.1% | 9.6% | 3.9% |
| CALIFORNIA | 4.1% | -0.9% | 10.8% | 5.0% |
| COLORADO | 10.6% | 5.4% | 5.1% | -0.4% |
| CONNECTICUT | 11.6% | 6.3% | 1.2% | -4.0% |
| DELAWARE | 5.1% | 0.1% | 10.9% | 5.1% |
| FLORIDA | 13.5% | 8.1% | 11.9% | 6.1% |
| GEORGIA | 8.3% | 3.1% | 8.6% | 3.0% |
| HAWAII | 5.4% | 0.4% | 5.0% | -0.5% |
| IDAHO | 16.1% | 10.6% | 15.5% | 9.5% |
| ILLINOIS | 14.1% | 8.6% | -0.2% | -5.4% |
| INDIANA | 23.0% | 17.2% | 11.1% | 5.3% |
| IOWA | 7.1% | 2.0% | 6.3% | 0.8% |
| KANSAS | 7.2% | 2.1% | 10.3% | 4.6% |
| KENTUCKY | 8.2% | 3.1% | 5.4% | -0.1% |
| LOUISIANA | -3.1% | -7.7% | 10.7% | 4.9% |
| MAINE | 9.1% | 3.9% | 7.7% | 2.0% |
| MARYLAND | 6.2% | 1.2% | 9.5% | 3.7% |
| MASSACHUSETTS | 8.1% | 2.9% | 10.9% | 5.2% |
| MICHIGAN | 11.4% | 6.1% | .0% | -5.2% |
| MINNESOTA | 30.2% | 24.0% | 3.9% | -1.5% |
| MISSISSIPPI | 11.3% | 6.0% | 0.4% | -4.8% |
| MISSOURI | 7.2% | 2.1% | 8.1% | 2.4% |

| | | | | |
|----------------|--------|--------|--------|--------|
| MONTANA | 11.1% | 5.8% | -0.8% | -6.0% |
| NEBRASKA | 6.3% | 1.3% | 5.9% | 0.4% |
| NEVADA | -9.0% | -13.3% | 3.6% | -1.8% |
| NEW HAMPSHIRE | 10.8% | 5.5% | 5.3% | -0.2% |
| NEW JERSEY | 8.2% | 3.1% | 9.2% | 3.5% |
| NEW MEXICO | -8.2% | -12.5% | 5.0% | -0.4% |
| NEW YORK | 6.6% | 1.5% | 11.3% | 5.5% |
| NORTH CAROLINA | 12.1% | 6.8% | 0.6% | -4.7% |
| NORTH DAKOTA | 15.9% | 10.4% | 8.9% | 3.3% |
| OHIO | 15.0% | 9.5% | 9.0% | 3.3% |
| OKLAHOMA | -16.7% | -20.7% | 8.3% | 2.6% |
| OREGON | -6.1% | -10.6% | 10.5% | 4.8% |
| PENNSYLVANIA | 5.0% | .0% | 6.5% | 0.9% |
| RHODE ISLAND | 5.4% | 0.3% | 5.8% | 0.2% |
| SOUTH CAROLINA | 12.2% | 6.9% | 7.7% | 2.1% |
| SOUTH DAKOTA | 5.4% | 0.4% | 10.0% | 4.2% |
| TENNESSEE | 4.8% | -0.2% | 18.7% | 12.5% |
| TEXAS | 25.6% | 19.6% | -3.4% | -8.4% |
| UTAH | 8.5% | 3.3% | 8.4% | 2.7% |
| VERMONT | 4.7% | -0.2% | 5.9% | 0.4% |
| VIRGINIA | 34.7% | 28.3% | 10.0% | 4.2% |
| WASHINGTON | 2.7% | -2.2% | 4.4% | -1.1% |
| WEST VIRGINIA | 11.4% | 6.1% | 3.7% | -1.7% |
| WISCONSIN | -0.9% | -5.6% | 14.0% | 8.0% |
| WYOMING | 65.7% | 57.8% | -41.9% | -44.9% |
| TOTAL | 8.3% | 3.1% | 7.9% | 2.3% |
| PUERTO RICO | 9.8% | 4.5% | 8.7% | 3.1% |

NOTES:

1984 Deflator: 5.0%
1985 Deflator: 5.5%

Table A-7
FY 1983 BUDGET BALANCING MEASURES

| State | Expenditure Cuts | | Revenue Increases | | Revenue Decreases | | | |
|---------------|------------------|---|-------------------|-------|-------------------|---------------|---------------|---------------|
| | General/Selected | | Perm. | Temp. | Allowed A Lapse | Advanced Date | Enacted Perm. | Enacted Temp. |
| ALABAMA | I | | I | I | | | | |
| ALASKA | | | | | | | | |
| ARIZONA | I | I | I | | | | I | I |
| ARKANSAS | I | I | | | | | I | I |
| CALIFORNIA | I | I | | I | | | | I |
| COLORADO | I | I | | I | | | | I |
| CONNECTICUT | I | I | I | I | | I | | I |
| DELAWARE | | I | | | | | I | I |
| FLORIDA | I | | | | | | | I |
| GEORGIA | I | I | | | | | | I |
| HAWAII | | I | | | | | | |
| IDAHO | | I | I | I | | | I | I |
| ILLINOIS | I | I | I | | | | I | I |
| INDIANA | | I | I | | | | | I |
| IOWA | | I | I | | | | | I |
| KANSAS | I | I | I | I | | | | I |
| KENTUCKY | I | I | | | | | | I |
| LOUISIANA | I | I | | I | | I | | I |
| MAINE | | | | | | | | |
| MARYLAND | | I | | | | | | |
| MASSACHUSETTS | | | | | | | | |
| MICHIGAN | | I | | I | | | | I |
| MINNESOTA | I | I | I | I | | | | I |
| MISSISSIPPI | | | | | | | | |
| MISSOURI | | I | | | | | | |

[illegible]

I = Implemented
See page 10 for further explanation of column headings.

Table A-8
FY 1984 BUDGET BALANCING MEASURES

| State | Expenditure Cuts General/Selected | Revenue Increases | | Revenue Decreases | | | | Actual Hiring Layoffs Limits |
|---------------|--------------------------------------|-------------------|-------|--------------------|------------------|------------------|------------------|---------------------------------|
| | | Perm. | Temp. | Allowed A Lapse | Advanced Date | Enacted Perm. | Enacted Temp. | |
| ALABAMA | P | I | I | | | | | I |
| ALASKA | | | | | | | | I |
| ARIZONA | | I | I | | | | | I |
| ARKANSAS | I | I | | | | | | P |
| CALIFORNIA | | | I | | | | | I |
| COLORADO | P | | I | | I | | | |
| CONNECTICUT | | I | I | | | | | I |
| DELAWARE | I | | | | | | | I |
| FLORIDA | I | I | I | | I | | | I |
| GEORGIA | I | | | | | | | I |
| HAWAII | | | | | | | | |
| IDAH0 | | I | I | P | P | | | |
| ILLINOIS | I | I | I | P | | I | | I |
| INDIANA | | | | | | | | |
| IOWA | I | P | | | | | | |
| KANSAS | | | P | | | | | |
| KENTUCKY | I | | | | | | | I |
| LOUISIANA | I | I | I | | | | | |
| MAINE | | I | | | | I | | |
| MARYLAND | I | | | | | | | |
| MASSACHUSETTS | | | | | | | | |
| MICHIGAN | I | I | | I | P | I | | P |
| MINNESOTA | | I | I | | | | | |
| MISSISSIPPI | | | | | | | | P |
| MISSOURI | P | | | | | | | P |

NOTES:

I = Implemented
P = Proposed or Pending
See page 10 for further explanation of column headings.

Table A-9
FY 1985 BUDGET BALANCING MEASURES

| State | Expenditure Cuts General/Selected | Revenue Increases | | Revenue Decreases | | | | Actual Hiring Layoffs Limits |
|---------------|--------------------------------------|-------------------|-------|--------------------|------------------|------------------|------------------|---------------------------------|
| | | Perm. | Temp. | Allowed A Lapse | Advanced Date | Enacted Perm. | Enacted Temp. | |
| ALABAMA | | P | | | | | | P |
| ALASKA | | | | | | | | |
| ARIZONA | | P | P | | | | | P |
| ARKANSAS | | | | | | | | |
| CALIFORNIA | | | | | | | | |
| COLORADO | | | | P | | | | |
| CONNECTICUT | | P | | | | | | |
| DELAWARE | | P | | | | P | | |
| FLORIDA | | | | | | | | |
| GEORGIA | | | | | | | | |
| HAWAII | | | | | | | | |
| IDAHO | | P | | | | | | P |
| ILLINOIS | | | | | | | | |
| INDIANA | | P | | | | | | P |
| IOWA | | | | | | | | |
| KANSAS | | | | | | | | |
| KENTUCKY | | P | | | | | | P |
| LOUISIANA | | | | | | | | |
| MAINE | | P | | | | | | |
| MARYLAND | | | | | | | | |
| MASSACHUSETTS | | P | P | | | P | | P |
| MICHIGAN | | | | I | | | | |
| MINNESOTA | | I | | | P | | | P |
| MISSISSIPPI | | | | | | | | |
| MISSOURI | | | | | | | | P |

