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FISCAL SURVEY OF THE STATES 1979-1980

NATIONAL GOVERNORS' ASSOCIATION
CENTER FOR POLICY RESEARCH

NATIONAL ASSOCIATION OF
STATE BUDGET OFFICERS

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FISCAL SURVEY OF THE STATES 1979-1980

National Governors' Association
Center for Policy Research

National Association of State Budget Officers
Washington, D.C.

Price: $2.00

March 1980

Printed in the United States of America

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FISCAL SURVEY OF THE STATES, 1979-1980

I. Introduction

The size and significance of state government year-end balances have been the subject of considerable interest in recent years. To help clarify the fiscal condition of the states, the National Governor's Association Center for Policy Research and the National Association of State Budget Officers undertake annual surveys of the states' general operating funds. This survey, the sixth in the series, presents actual year-end figures for fiscal 1979 and projected year-end data for fiscal 1980. The information for 1980 is based on budgets enacted by state legislatures in the late spring and early summer of 1979, with latest available revisions obtained through a second survey of state budget officers in January 1980. The actual revenue and expenditure patterns of individual states may change as the fiscal year draws to a close. In the aggregate, however, these data provide a useful overview of state general operating funds, the largest and most flexible resources available to states.

The reader should be aware that states have not only general operating funds but special funds earmarked for particular purposes. The most prominent examples of the special funds are state highway trust funds, which are supported by fuel taxes and motor license fees. Most other special funds are relatively small, however, and are less important to a state's financial condition; state game and fish funds are an example. 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.

With the exception of Connecticut and Vermont, which by tradition maintain balanced budgets, all states have legal constraints against incurring deficits in their general operating funds. Unlike the federal government, which has operated at an annual deficit for the last twenty years, state governments rarely incur deficits. However, comparisons between "state balances" and "federal deficits" can be misleading if they do not include an explanation of important differences in federal and state government finance. State governments budget general operating funds and capital project funds separately; the federal government does not. Although states cannot incur operating deficits, they do have debts—totaling about $102.6 billion in 1978—incurred primarily to finance capital projects.[1] State operating budgets normally contain appropriations for debt service, or the gradual payment of capital funds borrowed through the sale of bonds. Because the federal government does not separate operating and capital funds, it is impossible to determine what portion of the federal debt—the net accumulation of annual deficits—has been caused by operating programs and what portion by capital projects. If the federal government were to devise separate operating and capital budgets, the federal deficit would undoubtedly be smaller, and in fact might disappear.[2]

In order to comply with legal constraints on incurring deficits, yet cover cash flow needs and emergencies, states attempt to budget year-end balances. These generally unobligated balances help states stabilize their program and service levels during fluctuations in the economy. The year-end balances projected at the beginning of the fiscal year are in most states based on extrapolations from national economic forecasts, which have not been notably accurate in predicting the inflation rate in recent years. For example, in the following table the left-hand column shows the administration's inflation forecast made early in the year and the right-hand column gives the actual December-to-December increase in the consumer price index.[3]

[1]In addition, in 1978 unfunded liabilities in state and local pension systems were estimated by the House of Representatives Pension Task Force at $150 to $175 billion, and federal-state unemployment trust funds were $12.9 billion in deficit, of which $4.2 billion is regarded as the state portion.

[2]On February 5, 1979, in discussing attempts to balance the federal budget through a constitutional amendment, Sen. Robert C. Byrd (D., W.Va.) said, "Were the United States to follow such accounting practices, separating its capital budget and operating budgets, we would find that the deficit would be wiped out. Indeed, there would be a surplus in the budget proposed by the President for fiscal 1980." (*Congressional Record*, p. S1032). Special Analysis D of the Budget of the United States discusses federal expenditures that are investments and summarizes the reasons why the federal government does not employ a capital budget.

[3]This table was developed by economist Robert J. Samuelson in a column appearing in the *Washington Post* on December 25, 1979. The 1979 and 1980 *actual* percentages were updated by NGA based on the *Fiscal 1981 Budget of the Government of the United States*, published in January 1980.

	Predicted	Actual
1977	5.3%	6.8%
1978	6.1%	9.0%
1979	7.4%	13.2%
1980	6.3% (FY 80 Budget Prediction)	10.4% (FY 81 Budget Prediction)

As a result, actual receipts and expenditures often vary from the projections. Recent underestimates of revenues by federal agencies reflect the lack of precision in predicting even national economic trends. For example, the U.S. Congressional Budget Office estimated in January 1979 that fiscal year 1979 federal government receipts would total $453.3 billion,[4] whereas actual receipts were $12.6 billion (2.8 percent higher), or $465.9 billion,[5] largely because the inflation rate was greater than projected. Inflation also caused state revenues in 1979 to be larger than projected, and the failure of an expected economic slowdown to materialize apparently helped some states to hold expenditures below projected levels.

The difficulty of translating national forecasts into state projections creates even more uncertainties in state-level revenue and expenditure estimates. Errors in state revenue estimates can have severe repercussions on state services because of the inability of states to incur operating budget deficits. In 1979, over half of the states had available resources of $2.5 billion or less. In such states, an error of even 3 percent in a revenue estimate amounts to a revenue shortfall of up to $75 million, which could cause a noticeable cutback in state services unless the state has budgeted an unobligated balance to protect against such a contingency. The smaller the budget or the later in the fiscal year that the shortfall is perceived, the more severe the impact of such a revenue underestimation will be. A $75 million shortfall that is not perceived until halfway through the fiscal year can require cuts of the magnitude of $150 million on an annual basis.

The size of the unobligated balance, reflected as a percent of total state general fund expenditures, is a key indicator of the fiscal condition of a state government. Although each state's own budget

[4]U.S. Congressional Budget Office, *Five Year Budget Projections and Alternative Budgetary Strategies for Fiscal Years 1980-1984*, January 1979, p. 8. Similar projections were contained in President Carter's FY 1980 budget.

[5]Data supplied by U.S. Congressional Budget Office.

priorities and needs are different, a review of state budgetary practices nationwide indicates that a 5 percent ratio of unobligated balances to expenditures is reasonable.[6] In establishing credit ratings for state bonds, bond raters pay close attention to this ratio, as well as other factors, in assessing the fiscal condition of a given state.

It should be noted that while this survey focuses on state balances as a percentage of their own-source revenues and expenditures, in reality these balances also back up a substantial amount of federal spending in the form of grants to state governments. Such grants may account for up to 20 percent of a state budget, and the general fund balance as a percentage of total spending would therefore be lower in every state were federal grants included in the tables.

The need for states to borrow funds through the bond markets to finance capital projects is an added pressure favoring the maintenance of unobligated year-end balances. Along with normal appropriations for debt service, these balances can help maintain good bond ratings and thus reduce the costs of borrowing. They also can reduce or eliminate the need for short-term borrowing to meet cash flow needs. Additionally, some states have severe constitutional limitations on the amount of indebtedness that can be incurred. In such cases, the unobligated balances can become the source of financing for the capital projects budget.

2. Fiscal Condition of State General Operating Funds

This analysis is based on a survey of fifty states. In reviewing the analysis, the reader should take into account the following limitations in the data:

- Direct comparisons of aggregate totals with previous fiscal surveys are difficult because the number of states reporting, the mix of states, and the translation of eighteen biennial (two-year) budgets to reflect one-year projections vary from year to year. The annual changes, reflected in percentage relationships, are the most useful comparisions (see Table 1).
- Although all states use general operating funds to finance most broad-based services, the specific services financed out of the general operating funds vary from state to state. For example, as has already been noted, most states finance highway programs

[6] *Understanding the Fiscal Condition of the States* (Washington, D.C.: National Governors' Association, 1978), p. 12.

from special trust funds; the severe fiscal pressures on these funds are therefore not reflected in this survey. However, New Jersey and Utah finance highways from the general fund, and other states are finding it necessary to finance some portion of their highway program from their general funds.

- An adequate general fund balance does not, by itself, signify that a state is free of fiscal difficulties. In some states, adequate balances may have been achieved at the expense of maintaining programs at current-services levels.

Table 1 summarizes the composition of state budgets for fiscal 1979 and 1980 and, in the aggregate, portrays a tightening fiscal situation for the states. General fund resources, which consist of beginning balances plus revenue and adjustments, are projected to grow by $11.8 billion, or 9.5 percent; general fund expenditures are projected to grow by $14.3 billion, or 12.5 percent. The result is that aggregate general fund balances are expected to decline by $2.48 billion, falling from $9.99 billion in fiscal 1979 to $7.5 billion in fiscal 1980. As a percentage of general fund expenditures, balances will drop from 8.7 percent in 1979 to 5.8 percent in 1980.

Once again, three states account for a substantial portion of the ending balances—Alaska, California, and Texas. In 1979, the three states accounted for $3.97 billion, or 39.7 percent of total balances; in 1980, they are projecting $3.6 billion, or 48.0 percent of total balances, with Texas playing a much smaller role than it has in recent years. Alaska is expected to transfer a substantial portion of its 1980 projected balance into the state's permanent fund, which is a trust established to eftend the revenue benefits realized from the state's abundant natural resources to future generations; California, which recently had its bond rating downgraded by Standard and Poor despite its projected balance, is expected to face a tighter fiscal situation in 1981 because of continued pressures for local government aid resulting from Proposition 13. By the end of fiscal 1981, the California unobligated balance is expected to be $112 million, or less than 1 percent of expenditures. This projection does not take into account the possibility that further limitations on state taxing powers will be mandated by the state's voters in June 1980. If such limitations are imposed, state officials estimate they will have to cut the California budget for 1981 by $4.8 billion. When Alaska, California, and Texas are excluded, the ratio of state balances to expenditures is 6.4 percent in 1979 and 3.7 percent in 1980.

Twenty-nine states project balances of less than 5.0 percent of expenditures in fiscal 1980, up from the fifteen states that closed with less than a 5.0 percent ratio in fiscal 1979. In 1980, seventeen

Table 1

GENERAL FUND SUMMARY: FALL 1979 DATA
FIFTY STATES

($ in millions)

	FY 1979 Actual	FY 1980 Estimated	Percent Change
Beginning balance	$ 9,798.1	$ 9,987.4	+1.9
Revenue and adjustments	114,727.2	126,370.3	+10.1
Total resources	124,525.3	136,357.7	+9.5
Total expenditures[a]	114,537.6	128,853.7	+12.5
Ending balance	9,987.4	7,504.0	−24.9
Balance as percent of expenditures	8.7%	5.8%	+33.3%

[a]Expenditures include transfer payments. Transfers are appropriations to reserves, debt service, budget stabilization, and future-year expenditures. Transfers may increase or decrease the following or future-year funds available.

Source: State-by-state data for FY 1980 and FY 1979 as presented in Appendix Tables A-1 and A-2, respectively. Totals reflect rounding.

states are anticipating a year-end balance that is 2.0 percent or less of projected general fund expenditures, and thirteen of these states are forecasting a ratio of less than 1.0 percent. In contrast, in 1979 the ratio of balances to expenditures was 2.0 percent in nine states.

On a regional basis, the year-end balances-to-expenditures ratios demonstrate an interesting pattern. The seventeen states with projected ratios of 2.0 percent or less in 1980 are not uniformly distributed across the country—five are in the Northeast, one in the Midwest, eight in the South, and three in the West and Southwest. Of the nineteen states that had balances-to-expenditures ratios of 10.0 percent or greater in 1979, however, eleven are located in the Southwest and West. Of the remainder, five are in the Midwest, two in the Northeast, and one in the South. The West and Southwest have experienced greater than average population and personal income growth, which contributed to larger balances in fiscal 1979. In contrast, the survey suggests that the expected recession will have some impact on all regions of the nation.

3. The Impact of Inflation on State Fiscal Condition

The fiscal pressures facing the states can be better understood when adjusted for the impact of inflation. In fiscal 1980, state revenues are projected to decline by 0.4 percent in real, or inflation-adjusted, terms while expenditures are forecast to increase 2.4 percent in real dollars. Using the implicit price deflator for state and local government purchases to convert the 1979 and 1980 figures into constant 1972 real dollars, the funds available to state governments in FY 1980 are estimated to total $73.3 billion (1972 dollars) compared to $73.6 billion (1972 dollars) in fiscal year 1979.[7] Expenditures, on the other hand, will increase in real 1972 dollars from $67.7 billion in 1979 to $69.3 billion in 1980.

In other words, the purchasing power of the money available to states to finance their operations is declining while the cost of the services they provide is increasing after adjustment for inflation. This reflects the projected impact of both high inflation and recession; states apparently expect revenue growth to lag because of

[7]The implicit price deflator for state and local government purchases, prepared by the Bureau of Economic Analysis of the Department of Commerce, is used to compute the effect of inflation on the ability of state and local government to purchase goods and services. Like the gross national product price deflator and the consumer price index, it is a measure of the amount of money required to maintain purchasing power at 1972 levels. The actual deflator figures are: 1972—100.0; 1979—169.1; and 1980—186.0 (estimated).

Table 2

STATES ENACTING STATE AND LOCAL TAX AND EXPENDITURE LIMITATIONS IN 1979

(by type of reduction and limit)

Personal or Corporate Income Tax	Sales Tax	Property Tax	Other Taxes[a]	Spending Limit	Tax Revenue Limit
Arizona	Colorado	Maryland	Colorado	California	Washington
Colorado	Kansas	Minnesota	Indiana	Nevada	
Indiana	Missouri	Missouri	Maryland	Oregon	
Maryland	Nevada	Nevada	Minnesota		
Minnesota	Washington	Oklahoma	North Dakota		
Montana	Maryland	Oregon	Nevada		
North Dakota		Texas	Texas		
Oklahoma		Wyoming	Wyoming		
Oregon					
Kansas					

[a]For example, inheritance and gross receipts taxes.

declining or stagnant personal income, while uncontrollable state health, unemployment and welfare program costs increase. The net result is reflected most prominently in the sharp decline in year-end unobligated balances as a percent of expenditures, but it may also be reflected in the inability of some states to maintain a current-services level in some programs.

4. State Taxes

The states that realized relatively large balances in 1979 responded to the apparent mood, and in some cases dictates, of the electorate and rebated portions of their balances to the taxpayers through a variety of state and local tax reductions. Of the nineteen states in which the year-end balance-to-expenditure ratio exceeded 10 percent in 1979, ten states enacted state personal or corporate income tax cuts, six adopted reductions in state sales taxes, and eight approved reductions in other levies such as inheritance taxes and gross receipts taxes. Moreover, eight states used a portion of the balance to provide relief from local property taxes through new or expanded circuit breaker or similar programs. In addition, three of these states adopted constitutional or statutory limits on future increases in state spending, and one state imposed a ceiling on future state tax revenues (see Table 2).[8] These reductions and limits are reflected in the $7.5 billion anticipated fiscal 1980 year-end balance, one fourth less than the amount available in 1979. Efforts to provide further tax relief and assist financially squeezed local governments could readily consume these balances, as could a sudden sharp downturn in the economy.

In discussing state tax policies, it should be noted that the requirement for a balanced operating budget at the state level causes states to adjust their tax rates more frequently than the federal government, particularly when the economy experiences substantial fluctuations as in the 1970s. Given the federal government's power to incur deficits and the sharply progressive structure of federal taxes, the basic revenue decision facing Congress in the 1970s was whether to cut taxes and if so, by how much. Congress voted four cuts in personal and corporate income taxes during the decade and no increases.[9]

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[8] For further details, see the forthcoming National Governors' Association publication on state tax policy in 1979.

[9] Congress did, however, vote a substantial increase in social security payroll taxes in 1978 to put the social security trust fund on a stronger footing.

State legislative bodies both raised and lowered taxes as the economy experienced inflation and recession. Between 1970 and 1978, for example, state legislatures voted twenty-five increases in sales taxes, thirty increases in individual income taxes, and thirty-eight increases in corporate income taxes. They also have voted twenty-three reductions in sales taxes, fifty-six reductions in individual income taxes, and fourteen reductions in corporate income taxes.

As the 1970s ended, however, changes in state and local tax systems and the impact of inflation appear to have given the state-local tax structure a characteristic previously unique to the federal tax system: unless rates are periodically adjusted downward, the real level of taxation rises.

Although sufficient data are not yet available to determine the "real" impact of state tax cuts in 1979, data for the period 1970-78 indicate that state taxes steadily increased during most of the decade. State taxes rose from 5.00 percent of gross national product (GNP) in 1970 to 5.73 percent in 1978. Local taxes also increased in real terms, rising from 4.04 percent of GNP in 1970 to 4.10 percent in 1978.[10] These data confirm that states have been assuming an increasing share of the burden of financing state-local services.

These "real" increases may help explain the broad push for state and local tax cuts in 1978 and 1979. Whether states will be able to maintain the tax rate reductions of the late 1970s if the economy experiences a severe recession remains to be seen. Early indications are that a number of states will be considering tax increases in their fiscal 1981 budgets.

Conclusion

Like many economists, state budget officers anticipate a recession during fiscal year 1980. The anticipated recession has led the states to expect a lag in revenue growth and a simultaneous increase in recession-related expenditures, resulting in sharp reductions in state general fund balances in the coming year. If the pending recession is more severe than forecast, cutbacks in state services could occur. Fiscal pressure on the states would be further increased by real dollar reductions in federal assistance programs.

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[10]ACIR, *Significant Features of Fiscal Federalism*, 1978-79 ed. (Washington, D.C., May 1979), Table 26, p. 41.

APPENDIX TABLES

Table A-1

PROJECTED STATE GENERAL OPERATING FUND RESOURCES, EXPENDITURES AND BALANCES, FISCAL YEAR 1980

($ in millions)

	1980 Projected Resources (including 1979 balances forward)	1980 Projected Expenditures	1980 Projected Balance	1980 Projected Operating Balance as Percentage of 1980 Expenditures
Alabama	1,538.2	1,538.2	0	0
Alaska	2,827.4	1,260.4	1,567.0	124.3%
Arizona	1,357.1	1,170.1	187.0	16.0
Arkansas	823.3	823.3	0	0
California	20,410.2	18,575.6	1,834.6	9.9
Colorado	1,450.0	1,246.0	204.0	16.4
Connecticut	2,388.3	2,388.0	0.3	0.01
Delaware	644.1	609.9	34.2	5.6
Florida	3,805.8	3,686.5	119.3	3.2
Georgia	2,895.2	2,814.8	80.4	2.8
Hawaii	1,105.9	994.0	111.9	11.3
Idaho	378.0	357.6	20.4	5.7
Illinois	8,540.0	8,140.0	400.0	4.9
Indiana	2,215.4	2,014.1	201.3	10.0
Iowa	1,819.5	1,749.2	70.3	4.0
Kansas	1,291.8	1,135.1	156.7	13.8
Kentucky	1,890.0	1,866.5	23.5	1.2
Louisiana	3,572.2	3,317.2	255.0	7.7
Maine	540.2	524.4	15.8	3.0
Maryland	2,828.4	2,632.8	195.6	7.4
Massachusetts	3,922.8	3,903.1	19.7	0.5
Michigan	4,696.7	4,696.7	0	0
Minnesota	3,914.4	3,767.2	147.2	3.9
Mississippi	996.2	982.5	13.7	1.4
Missouri	2,159.5	1,931.7	227.8	11.8
Montana	258.3	238.2	20.1	8.4
Nebraska	649.5	610.5	39.0	6.4
Nevada	407.2	352.4	54.8	15.5
New Hampshire	266.7	248.5	18.2	7.3
New Jersey	4,806.0	4,662.0	144.0	3.1
New Mexico	790.0	780.1	9.9	1.3
New York	12,863.6	12,853.3	10.3	0.1
North Carolina	2,873.4	2,844.7	28.7	1.0
North Dakota	412.2	308.9	103.3	33.4
Ohio	4,771.8	4,561.4	210.4	4.6
Oklahoma	970.4	855.5	114.9	13.4
Oregon	1,461.3	1,459.5	1.8	0.1
Pennsylvania	6,366.8	6,322.5	44.3	0.7
Rhode Island	690.7	662.2	28.5	4.3
South Carolina	1,544.4	1,539.0	5.4	0.4
South Dakota	229.7	224.1	5.6	2.5
Tennessee	2,686.0	2,677.0	9.0	0.3
Texas	4,247.8	4,067.0	180.8	4.4
Utah	750.1	750.1	0	0
Vermont	228.8	227.1	1.7	0.7
Virginia	2,663.6	2,468.8	194.8	7.9
Washington	3,660.8	3,461.5	199.3	5.8
West Virginia	1,056.0	1,043.0	13.0	1.3
Wisconsin	3,375.8	3,281.1	94.7	2.9
Wyoming	316.2	230.4	85.8	37.0
Total	136,357.7	128,853.7	7,504.0	5.8

STATE GENERAL OPERATING FUND RESOURCES, EXPENDITURES AND BALANCES, FISCAL YEAR 1979

($ in millions)

	1979 Resources (including 1978 balances forward)	1979 Actual Expenditures	1979 Actual Balances	1979 Actual Operating Balance as Percentage of 1979 Expenditures
Alabama	1,468.5	1,447.9	20.5	1.4%
Alaska	1,767.3	1,098.9	668.4	60.8
Arizona	1,185.2	1,068.0	117.1	11.0
Arkansas	777.1	777.1	0	0
California	18,880.0	16,199.9	2,680.1	16.5
Colorado	1,279.0	1,111.0	168.0	15.1
Connecticut	2,223.2	2,222.2	1.0	.04
Delaware	594.2	545.8	48.4	8.9
Florida	3,355.3	3,122.8	232.5	7.9
Georgia	2,867.1	2,759.2	107.9	3.9
Hawaii	957.1	890.2	66.9	7.5
Idaho	326.4	316.3	10.1	3.2
Illinois	7,142.0	6,752.0	390.0	5.8
Indiana	2,109.3	1,776.6	332.7	18.7
Iowa	1,655.5	1,564.8	90.7	5.8
Kansas	1,162.7	966.7	196.0	20.3
Kentucky	1,805.0	1,725.0	80.0	4.6
Louisiana	3,099.1	2,692.1	407.0	15.1
Maine	511.3	484.9	26.4	5.5
Maryland	2,628.0	2,309.0	319.0	13.8
Massachusetts	3,736.7	3,540.1	196.6	5.6
Michigan	4,377.8	4,347.7	30.1	0.7
Minnesota	3,583.8	3,325.1	258.7	7.8
Mississippi	959.2	887.5	71.6	8.1
Missouri	1,858.9	1,542.4	316.5	20.5
Montana	267.6	239.0	28.6	12.0
Nebraska	586.4	524.0	62.4	11.9
Nevada	420.3	332.1	88.2	26.6
New Hampshire	245.3	216.7	28.6	13.2
New Jersey	4,653.0	4,435.0	218.0	4.9
New Mexico	754.6	709.2	45.4	6.4
New York	11,941.6	11,931.4	10.2	0.1
North Carolina	2,671.9	2,484.3	187.6	7.6
North Dakota	447.1	298.5	148.6	49.8
Ohio	4,237.0	3,879.7	357.3	9.2
Oklahoma	834.4	736.0	98.4	13.4
Oregon	1,214.3	1,075.7	138.6	12.9
Pennsylvania	5,891.6	5,861.1	30.5	0.5
Rhode Island	647.7	605.8	41.9	6.9
South Carolina	1,415.3	1,401.9	13.4	1.0
South Dakota	205.1	194.2	10.9	5.6
Tennessee	2,338.0	2,330.0	8.0	0.3
Texas	4,092.4	3,471.6	620.8	17.9
Utah	643.2	627.7	15.5	2.5
Vermont	228.4	228.4	0	0
Virginia	2,545.5	2,407.7	137.9	5.7
Washington	3,248.7	2,829.1	419.6	14.8
West Virginia	1,000.0	953.0	47.0	4.9
Wisconsin	3,410.9	3,130.3	280.6	9.0
Wyoming	275.3	162.0	113.3	69.9
Total	124,525.3	114,537.6	9,987.7	8.7

Note: Totals reflect rounding.