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## RECESSION CONTINUES TO BATTER STATE BUDGETS; STATE RESPONSES COULD SLOW RECOVERY

By Elizabeth McNichol and Nicholas Johnson

The worst recession since the 1930s has caused the steepest decline in state tax receipts on record. As a result, even after making very deep cuts, states continue to face large budget gaps. New shortfalls have opened up in the budgets of at least 41 states for the current fiscal year (FY 2010, which began July 1 in most states). In addition, initial indications are that states will face shortfalls as big as or bigger than they faced this year in the upcoming 2011 fiscal year. States will continue to struggle to find the revenue needed to support critical public services for a number of years.

- **New gaps in 2010 budgets.** An increasing number of states are struggling to keep their 2010 budgets in balance. Because revenues have fallen short of projections, mid-year shortfalls have opened up in 41 states — some of which have already addressed them — totaling \$38 billion or 7 percent of these budgets.

These new shortfalls are in addition to the gaps states closed when adopting their fiscal year 2010 budgets earlier this year. Counting both initial and mid-year shortfalls, 48 states have addressed or still face such shortfalls in their budgets for fiscal year 2010, totaling \$196 billion or 29 percent of state budgets — the largest gaps on record.

- **Additional large gaps for 2011.** States' fiscal problems will continue into the next fiscal year and likely beyond. Fiscal year 2011 gaps — both those still open and those already addressed — total \$103 billion or 17 percent of budgets for the 42 states that have estimated the size of these gaps. These totals are likely to grow as revenues continue to deteriorate, and may well exceed \$180 billion.
- **Combined gaps of \$375 billion for 2010 and 2011.** These numbers suggest that when all is said and done, states will have dealt with a total budget shortfall of some \$375 billion for 2010 and 2011. (This includes both gaps already closed and gaps projected for the future.)
- **Role of federal assistance.** The federal assistance to states provided in the American Recovery and Reinvestment Act is lessening the extent to which states need to reduce services or raise taxes. But it now appears likely the federal assistance will end before state budget gaps have abated. The federal government could avert state actions such as deep additional budget cuts that would further harm the economy by phasing out assistance more gradually over the period during which state fiscal distress is expected to continue.

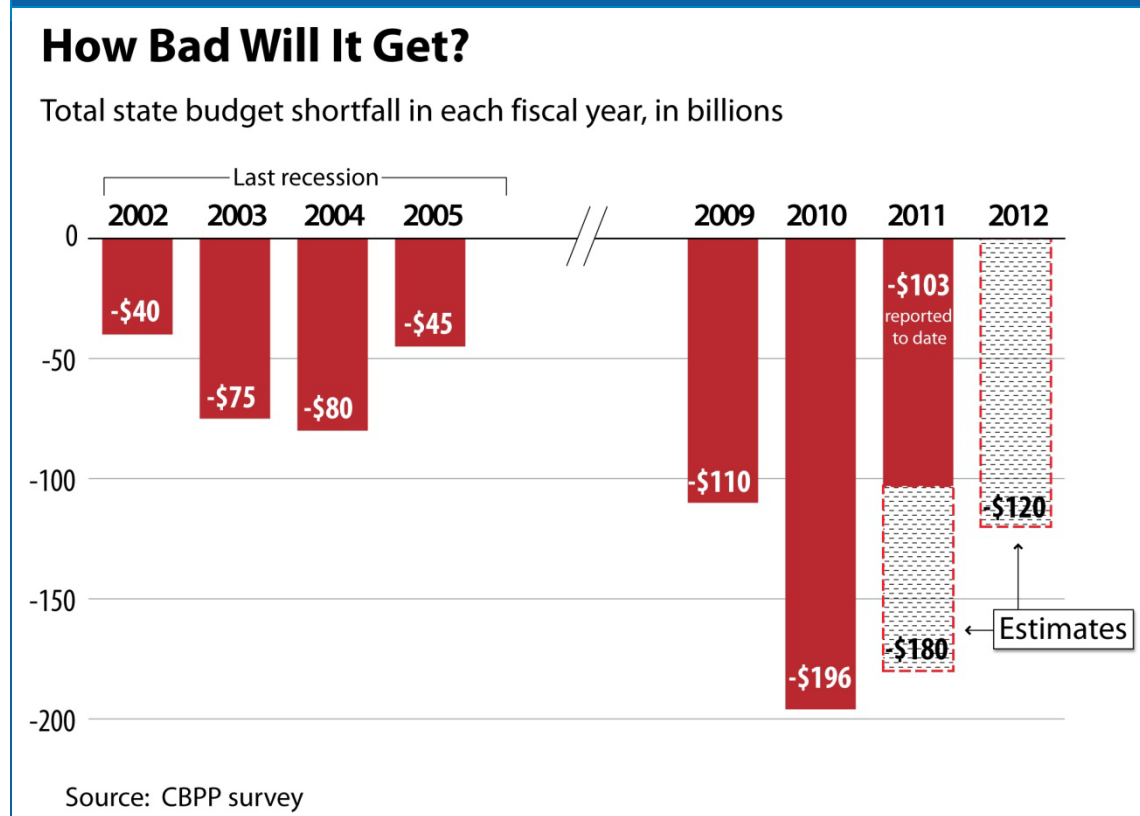
**TABLE 1: STATES WITH PROJECTED MID-YEAR FY2010 BUDGET GAPS**

	<b>Size of Gap</b>	<b>Percent of FY2010 General Fund Budget</b>
Alabama	\$401 million	5.5%
Arizona	\$1.9 billion	19.7%
Arkansas	\$162 million	3.6%
California	\$6.6 billion	7.2%
Colorado	\$601 million	8.0%
Connecticut	\$513 million	2.9%
District of Columbia	\$167 million	2.7%
Florida	\$147 million	0.6%
Georgia	\$1.4 billion	8.1%
Hawaii	\$533 million	10.4%
Idaho	\$151 million	6.0%
Illinois	\$5.0 billion	14.3%
Indiana	\$309 million	2.2%
Iowa	\$533 million	9.0%
Kansas	\$459 million	7.5%
Kentucky	\$1.2 billion	12.9%
Louisiana	\$197 million	2.4%
Maine	\$209 million	3.5%
Maryland	\$936 million	6.8%
Massachusetts	\$600 million	2.1%
Minnesota	\$209 million	1.4%
Mississippi	\$437 million	8.8%
Missouri	\$690 million	7.7%
Nebraska	\$155 million	4.4%
Nevada	\$384 million	12.5%
New Hampshire	\$60 million	3.9%
New Jersey	\$2.2 billion	7.4%
New Mexico	\$650 million	11.8%
New York	\$3.2 billion	5.7%
Ohio	\$296 million	1.1%
Oklahoma	\$864 million	15.1%
Pennsylvania	\$525 million	2.0%
Rhode Island	\$400 million	13.0%
South Carolina	\$439 million	7.6%
South Dakota	\$15.8 million	1.4%
Tennessee	\$96 million	0.9%
Utah	\$279 million	5.5%
Vermont	\$28 million	2.5%
Virginia	\$1.8 billion	11.1%
Washington*	\$2.8 billion	9.0%
West Virginia	\$120 million	3.2%
Wyoming	\$32 million	1.7%
<b>Total</b>	<b>\$37.7 billion</b>	<b>6.6%</b>

Notes: For some states, a portion or all of these deficits have been closed. Amount shown for Washington is for the two-year budget ending in FY2011.



**FIGURE 2**  
**How Bad Will It Get?**



have addressed or still face shortfalls in their budgets for fiscal year 2010, totaling \$196 billion or 29 percent of state budgets — the largest gaps on record. (Table 4 of this paper shows the 2009 budget gaps that were addressed, and Table 5 lists the sources of these shortfall estimates for each state.)

As we look ahead to 2011 and beyond, even as the economy appears to be moving in the direction of recovery, states' fiscal prospects remain extremely weak. Indeed, historical experience and current economic projections suggest 2011 will be worse than 2010. Figure 2 compares the size and duration of the shortfalls that occurred in the recession of the first part of this decade to shortfalls this time. In the early 2000s, as in the early 1990s and early 1980s, state fiscal problems lasted for several years after the recession ended. The same will undoubtedly be the case this time, since the current recession is more severe — deeper and longer — than the last one, and state fiscal problems have proven to be worse and are likely to remain so.

Unemployment, which peaked after the last recession at 6.3 percent, has already hit 10 percent, and many economists expect it to remain at high levels throughout 2010 and beyond. Continued high unemployment will keep state income tax receipts at low levels and increase demand for Medicaid and other essential services that states provide. High unemployment and economic uncertainty, combined with households' diminished wealth due to fallen property values, will continue to depress consumption, thus sales tax receipts also will remain low. These factors suggest that state budget gaps will continue to be significantly larger than in the last recession, and last longer.

**TABLE 2: STATES WITH FY2010 BUDGET GAPS**

	<b>FY2010 Before Budget Adoption</b>	<b>FY2010 Mid-Year Gap (from Table 1)</b>	<b>FY2010 Total</b>	<b>FY2010 Total – % of General Fund Budget</b>
Alabama	\$1.2 billion	\$400 million	\$1.6 billion	22.2%
Alaska	\$1.3 billion	0	\$1.3 billion	30.0%
Arizona	\$3.2 billion	\$1.9 billion	\$5.1 billion	52.2%
Arkansas	\$146 million	\$162 million	\$308 million	6.8%
California	\$45.5 billion	\$6.6 billion	\$52.1 billion	56.5%
Colorado	\$1.0 billion	\$600 million	\$1.6 billion	21.5%
Connecticut	\$4.2 billion	\$513 million	\$4.7 billion	26.8%
Delaware	\$557 million	0	\$557 million	17.6%
District of Columbia	\$650 million	\$167 million	\$817 million	13.0%
Florida	\$5.9 billion	\$147 million	\$6.0 billion	23.3%
Georgia	\$3.1 billion	\$1.4 billion	\$4.5 billion	26.1%
Hawaii	\$682 million	\$533 million	\$1.2 billion	23.7%
Idaho	\$411 million	\$151 million	\$562 million	22.4%
Illinois	\$9.3 billion	\$5.0 billion	\$14.3 billion	40.9%
Indiana	\$1.1 billion	\$309 million	\$1.4 billion	9.6%
Iowa	\$779 million	\$533 million	\$1.3 billion	22.2%
Kansas	\$1.4 billion	\$459 million	\$1.8 billion	30.0%
Kentucky	0	\$1.2 billion	\$1.2 billion	12.9%
Louisiana	\$1.8 billion	\$197 million	\$1.9 billion	24.1%
Maine	\$640 million	\$209 million	\$849 million	26.9%
Maryland	\$1.9 billion	\$936 million	\$2.8 billion	20.4%
Massachusetts	\$5.0 billion	\$600 million	\$5.6 billion	20.0%
Michigan	\$2.8 billion	0	\$2.8 billion	12.4%
Minnesota	\$3.2 billion	\$209 million	\$3.4 billion	22.3%
Mississippi	\$480 million	\$437 million	\$917 million	18.4%
Missouri	\$780 million	\$690 million	\$1.5 billion	16.4%
Nebraska	\$150 million	\$155 million	\$305 million	8.6%
Nevada	\$1.2 billion	\$384 million	\$1.5 billion	50.3%
New Hampshire	\$250 million	\$60 million	\$310 million	20.1%
New Jersey	\$8.8 billion	\$2.1 billion	\$11 billion	37.3%
New Mexico	\$345 million	\$650 million	\$995 million	18.1%
New York	\$17.9 billion	\$3.2 billion	\$21.0 billion	38.0%
North Carolina	\$4.6 billion	0	\$4.6 billion	21.9%
Ohio	\$3.3 billion	\$296 million	\$3.6 billion	13.4%
Oklahoma	\$777 million	\$864 million	\$1.6 billion	28.7%
Oregon*	\$4.2 billion	0	\$4.2 billion	29.0%
Pennsylvania	\$4.8 billion	\$525 million	\$5.3 billion	19.9%
Rhode Island	\$590 million	\$400 million	\$990 million	32.2%
South Carolina	\$725 million	\$439 million	\$1.2 billion	20.1%
South Dakota	\$32 million	15.8 million	\$48 million	4.3%
Tennessee	\$1.0 billion	\$96 million	\$1.1 billion	10.7%
Texas	\$3.5 billion	0	\$3.5 billion	9.5%
Utah	\$721 million	\$279 million	\$1.0 billion	19.8%
Vermont	\$278 million	\$28 million	\$306 million	27.3%
Virginia	\$1.8 billion	\$1.8 billion	\$3.6 billion	22.0%
Washington*	\$3.4 billion	\$2.8 billion	\$6.2 billion	26.7%
West Virginia	\$184 million	\$120 million	\$304 million	8.0%
Wisconsin	\$3.2 billion	0	\$3.2 billion	23.2%
Wyoming	0	\$32 million	\$32 million	1.7%
<b>Total</b>	<b>\$158.5 billion</b>	<b>\$37.7 billion</b>	<b>\$196.2 billion</b>	<b>28.6%</b>

Notes: Some or all of the pre-budget shortfalls have already been addressed.

\* **Oregon** and **Washington** have two-year budgets. For Oregon, the size of the combined shortfall before budget adoption for FY10 and FY11 is shown here. For Washington, the mid-year gap shown is the projected gap for the two years ending in FY11.

**TABLE 3: STATES WITH PROJECTED FY2011 GAPS**

	<b>FY11 Shortfall Before Budget Adoption (States with Biennial 09- 11 Budgets)</b>	<b>Current FY11 Gap Projected?</b>	<b>Total Shortfall Amount</b>	<b>Total Shortfall Percent of FY10 Budget</b>
Alabama	0	Yes	\$586 million	8.1%
Arizona	0	\$2.6 billion	\$2.6 billion	26.7%
California	0	\$12.3 billion	\$12.3 billion	12.5%
Colorado	0	\$1.8 billion	\$1.8 billion	24.1%
Connecticut	\$4.4 billion	\$287 million	\$4.7 billion	26.7%
Delaware	0	\$377 million	\$377 million	11.9%
District of Columbia	0	\$104 million	\$104 million	1.7%
Florida	0	\$4.7 billion	\$4.7 billion	18.1%
Georgia	0	\$4.0 billion	\$4.0 billion	23.2%
Hawaii	0	\$529 million	\$529 million	10.3%
Idaho	0	\$84 million	\$84 million	3.3%
Illinois	0	\$12.8 billion	\$12.8 billion	34.3%
Indiana	0	\$316 million	\$316 million	2.2%
Iowa	0	\$1.1 billion	\$1.1 billion	18.1%
Kansas	0	\$359 million	\$359 million	5.8%
Kentucky	0	\$598 million	\$598 million	6.2%
Louisiana	0	Yes	DK	DK
Maine*	\$765 million	\$174 million	\$940 million	31.4%
Maryland	0	\$2.0 billion	\$2.0 billion	14.5%
Massachusetts	0	\$2.7 billion	\$2.7 billion	9.7%
Michigan	0	\$2.0 billion	\$2.0 billion	8.8%
Minnesota	\$2.8 billion	\$1.2 billion	\$4.0 billion	26.4%
Mississippi	0	\$716 million	\$716 million	14.4%
Nebraska	\$150 million	\$179 million	\$329 million	9.3%
Nevada	\$1.3 billion	\$504 million	\$1.8 billion	59.8%
New Hampshire	\$250 million	\$22 million	\$272 million	17.7%
New Jersey	0	\$10.0 billion	\$10.0 billion	34.0%
New Mexico	0	\$318 million	\$318 million	5.8%
New York	0	\$8.2 billion	\$8.2 billion	14.8%
North Carolina	\$4.4 billion	0	\$4.4 billion	21.0%
Ohio	\$2.5 billion	\$637 million	\$3.2 billion	11.8%
Oklahoma	0	\$725 million	\$725 million	12.7%
Oregon	Yes	0	See Table 2	See Table 2
Pennsylvania	0	\$4.1 billion	\$4.1 billion	15.4%
Rhode Island	0	\$427 million	\$427 million	13.9%
South Carolina	0	\$1.3 billion	\$1.3 billion	22.7%
South Dakota	0	\$102 million	\$102 million	9.0%
Tennessee	0	\$1.0 billion	\$1.0 billion	9.6%
Utah	0	\$700 million	\$700 million	13.9%
Vermont	0	\$338 million	\$338 million	30.2%
Virginia	0	\$1.3 billion	\$1.3 billion	8.0%
Washington*	\$2.1 billion	Yes*	\$2.1 billion	13.3%
West Virginia	0	\$134 million	\$134 million	3.5%
Wisconsin	\$3.4 billion	0	\$3.4 billion	24.6%
Wyoming	0	\$147 million	\$147 million	8.0%
<b>States Total</b>	<b>\$22.0 billion</b>	<b>\$81.5 billion</b>	<b>\$103.5 billion</b>	<b>16.9%</b>

Note: Maine and Washington have two-year budgets. See Table 2 for gap information. An entry of "DK" means that an estimate of the size of the projected gap in that state is not yet available.

Taking all these factors into account, it is reasonable to expect that for 2011, shortfalls are likely to hit \$180 billion.<sup>1</sup> Once employment is growing again, state budget problems will diminish but it is likely that states will face shortfalls of at least \$120 billion in fiscal 2012. This means that after taking into account the federal Recovery Act dollars that are likely to remain available for fiscal year 2011 (approximately \$40 billion), states will still have to close shortfalls of some \$260 billion for fiscal years 2011 and 2012 combined.

Initial projections from the states, although incomplete, are consistent with this outlook. Table 3 lists the shortfalls that many states are already projecting for 2011. A total of 44 states face or have already addressed shortfalls for fiscal year 2011. This total includes at least 33 of the states that prepare budgets annually that have already looked ahead and anticipate deficits for fiscal year 2011. In addition, 11 states that operate on a two-year budget cycle (known as a biennial budget) have already adopted budgets for 2011 that addressed shortfalls totaling at least \$22 billion. In total, fiscal year 2011 gaps — both those still open and those already addressed — total \$103 billion or 17 percent of budgets for the 42 states that have estimated the size of these gaps. This figure is based in many states on revenue projections that are months old, and it is reasonable to expect that it will grow.

Of course, a faster-than-expected recovery could reduce the size of those shortfalls. But several factors could make it particularly difficult for states to recover from the current fiscal situation. Housing markets might be slow to fully recover; their decline already has depressed consumption and sales tax revenue as people refrain from buying furniture, appliances, construction materials, and the like. This also would depress property tax revenues, increasing the likelihood that local governments will look to states to help address the squeeze on local and education budgets. And as the employment situation continues to be weak, income tax revenues will continue to lag and there will be further downward pressure on sales tax revenues as consumers are reluctant or unable to spend.

Some states have not been affected by the economic downturn, but the number is dwindling. Mineral-rich states — such as New Mexico, Alaska, and Montana — saw revenue growth in the beginning of the recession as a result of high oil prices. More recently, however, the decline in oil prices has affected revenues in these states. The economies of a handful of other states have so far been less affected by the national economic problems. Only two states, Montana and North Dakota, have not reported budget shortfalls, but the recession has dampened those states' surpluses, which were largely mineral-driven as well.

## **The Consequences of Shortfalls**

In states facing budget gaps, the consequences are severe in many cases — for residents as well as the economy. As the 2009 fiscal year ended and states planned for 2010, budget difficulties have led at least 45 states to reduce services to their residents, including some of their most vulnerable

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<sup>1</sup> In general, the projected budget shortfalls reflect state fiscal conditions before deficit-closing actions are taken. States are using a combination of actions to close the deficits including use of federal stimulus funds, budget cuts, tax increases, and reserves. (For FY2011, however, some states projected the size of the deficit after use of federal stimulus funds. This would be reflected in the \$103 billion in shortfalls reported to date for FY2011. The estimated total of \$180 billion reflects the projected deficit before use of federal stimulus funds.)

families and individuals.<sup>2</sup> Over 30 states have raised taxes to at least some degree, in some cases quite significantly.

If revenue declines persist as expected in many states, additional spending and service cuts are likely. Already many states have taken actions to close mid-year budget shortfalls. The majority of the actions taken so far were spending cuts made by governors using their power to maintain budget balance. Budget cuts often are more severe later in a state fiscal crisis, after largely depleted reserves are no longer an option for closing deficits.

Expenditure cuts are problematic policies during an economic downturn because they reduce overall demand and can make the downturn deeper. When states cut spending, they lay off employees, cancel contracts with vendors, eliminate or lower payments to businesses and nonprofit organizations that provide direct services, and cut benefit payments to individuals. In all of these circumstances, the companies and organizations that would have received government payments have less money to spend on salaries and supplies, and individuals who would have received salaries or benefits have less money for consumption. This directly removes demand from the economy.

Tax increases also remove demand from the economy by reducing the amount of money people have to spend — though to the extent these increases are on upper-income residents, that effect is minimized because much of the money comes from savings and so does not diminish economic activity. At the state level, a balanced approach to closing deficits — raising taxes along with enacting budget cuts — is needed to close state budget gaps in order to maintain important services while minimizing harmful effects on the economy.

## **The Role of Federal Assistance**

Federal assistance is lessening the extent to which states need to take pro-cyclical actions that further harm the economy. The American Recovery and Reinvestment Act enacted in February includes substantial assistance for states. The amount in ARRA to help states maintain current activities is about \$135 billion to \$140 billion over a roughly 2 ½-year period — or between 30 percent and 40 percent of projected state shortfalls. Most of this money is in the form of increased Medicaid funding and a “State Fiscal Stabilization Fund.” (There are also other streams of funding in the economic recovery act flowing through states to local governments or individuals, but these will not address state budget shortfalls.) This money has reduced the extent of state spending cuts and state tax and fee increases.

But it now appears likely the federal assistance will end before state budget gaps have abated. The Medicaid funds are scheduled to expire in December 2010, which is just halfway through the 2011 fiscal year in most states.<sup>3</sup> States will have drawn down most of their State Fiscal Stabilization Fund allocations by then as well. So even though the 2011 budget gaps may well be larger than those for 2010, there will be less federal money available to close them. States are likely to respond with spending cuts and tax increases even larger than those that have already been enacted.

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<sup>2</sup> For more detailed information see “An Update on State Budget Cuts,” <http://www.cbpp.org/cms/?fa=view&id=1214>.

<sup>3</sup> Most states operate on a July-June fiscal year; the exceptions are New York (April-May), Texas (September-August), and Alabama and Michigan (October-September).

Such measures in most states will take effect with the 2011 fiscal year — that is, in July 2010, thereby reducing aggregate demand and weakening the economy at a critical moment in its recovery. If states get no further federal assistance, the steps they will have to take to eliminate deficits will likely take a full percentage point off the Gross Domestic Product. That, in turn, could cost the economy 900,000 jobs next year.<sup>4</sup>

A possibility would be for the federal government to reduce state budget gaps — and hence avert some spending cuts and/or tax increases — by extending the Medicaid funds over the period during which state fiscal conditions are expected to still be problematic, rather than cutting them off in December 2010. The federal government could also provide additional assistance to states for education through the State Fiscal Stabilization Fund. Ideally, such action would be taken relatively soon, so that it can be factored into states' budget decisions for fiscal year 2011.

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<sup>4</sup> For more information on this analysis see: Iris J. Lav, Nicholas Johnson and Elizabeth McNichol, "[Additional Federal Fiscal Relief Needed to Help States Address Recession's Impact.](http://www.cbpp.org/cms/index.cfm?fa=view&id=2988)" Center on Budget and Policy Priorities, <http://www.cbpp.org/cms/index.cfm?fa=view&id=2988>.

**TABLE 4: SIZE OF TOTAL FY2009 BUDGET GAPS**

	<b>Gap Before Budget Was Adopted</b>	<b>Additional Mid-Year Gap</b>	<b>Total</b>	<b>Total Gap as Percent of FY2009 General Fund</b>
Alabama		\$1.1 billion	\$1.1 billion	12.7%
Alaska		\$360 million	\$360 million	6.8%
Arizona <sup>1</sup>	\$1.9 billion	\$1.8 billion	\$3.7 billion	36.8%
Arkansas	\$107 million		\$107 million	2.4%
California	\$22.2 billion	\$14.9 billion	\$37.1 billion	36.7%
Colorado		\$1.1 billion	\$1.1 billion	14.2%
Connecticut	\$150 million	\$2.5 billion	\$2.7 billion	15.5%
Delaware	\$217 million	\$226 million	\$443 million	12.2%
District of Columbia	\$96 million	\$583 million	\$679 million	10.8%
Florida	\$3.4 billion	\$2.3 billion	\$5.7 billion	22.2%
Georgia <sup>1</sup>	\$245 million	\$2.2 billion	\$2.4 billion	11.5%
Hawaii		\$417 million	\$417 million	7.3%
Idaho		\$452 million	\$452 million	15.3%
Illinois	\$1.8 billion	\$2.5 billion	\$4.3 billion	15.1%
Indiana		\$1.2 billion	\$1.2 billion	9.1%
Iowa	\$350 million	\$134 million	\$484 million	7.6%
Kansas		\$186 million	\$186 million	2.9%
Kentucky	\$266 million	\$456 million	\$722 million	7.8%
Louisiana		\$341 million	\$341 million	3.7%
Maine	\$124 million	\$140 million	\$265 million	8.6%
Maryland	\$808 million	\$691 million	\$1.5 billion	10.0%
Massachusetts	\$1.2 billion	\$4.0 billion	\$5.2 billion	18.5%
Michigan	\$472 million	\$1.5 billion	\$2.0 billion	8.5%
Minnesota	\$935 million	\$654 million	\$ 1.6 billion	9.2%
Mississippi <sup>1</sup>	\$90 million	\$363 million	\$453 million	8.9%
Missouri		\$542 million	\$542 million	6.0%
Nevada	\$898 million	\$561 million	\$1.6 billion	19.9%
New Hampshire	\$200 million	\$50 million	\$250 million	8.0%
New Jersey <sup>1</sup>	\$2.5 billion	\$3.6 billion	\$6.1 billion	18.8%
New Mexico		\$454 million	\$454 million	7.5%
New York	\$4.9 billion	\$2.5 billion	\$7.4 billion	13.2%
North Carolina		\$3.2 billion	\$3.2 billion	14.9%
Ohio <sup>1</sup>	\$733 million	\$1.9 billion	\$2.6 billion	9.4%
Oklahoma	\$114 million		\$114 million	1.7%
Oregon		\$442 million	\$442 million	6.6%
Pennsylvania		\$3.2 billion	\$3.2 billion	11.3%
Rhode Island	\$430 million	\$442 million	\$872 million	26.6%
South Carolina	\$250 million	\$871 million	\$1.1 billion	16.3%
South Dakota		\$27 million	\$27 million	2.2%
Tennessee <sup>1</sup>	\$468 million	\$1.0 billion	\$1.5 billion	13.4%
Utah		\$620 million	\$620 million	10.4%
Vermont	\$59 million	\$82 million	\$141 million	11.6%
Virginia	\$1.2 billion	\$1.1 billion	\$2.3 billion	13.8%
Washington		\$1.3 billion	\$1.3 billion	8.5%
Wisconsin	\$652 million	\$1.0 billion	\$1.7 billion	11.7%
Wyoming		\$119 million	\$119 million	6.8%
<b>TOTAL</b>	<b>\$46.8 billion</b>	<b>\$63.1 billion</b>	<b>\$109.9 billion</b>	<b>15.2%</b>

<sup>1</sup> These states provided a range of estimates for their FY09 gaps; this table shows only the low end of the estimates. For more detail see *29 States Faced Total Budget Shortfall of At Least \$48 billion in 2009* available at <http://www.cbpp.org/1-15-08sfp.htm>.

Note: In most cases these shortfalls have already been addressed.

**TABLE 5 – SOURCE OF GAP ESTIMATES**

<b>State</b>	<b>Source</b>
Alabama	Governor's Office/ Arise Policy Project
Alaska	Legislative Fiscal Office/Legislative Finance Division Overview of proposed budget
Arizona	Joint Legislative Budget Committee, Financial Advisory Committee
Arkansas	Governor's proposed budget, Dept of Finance and Administration
California	Governor's budget, Legislative Analysts Office, Dept of Finance, Controller
Colorado	Colorado Fiscal Policy Institute/Bell Policy Center/Colorado Children's Campaign/ CO Legislative Council
Connecticut	Connecticut Voices for Children analysis of Office of Fiscal Analysis data/ Comptroller
Delaware	Governor's proposed budget
District of Columbia	Chief Financial Officer
Florida	Revised revenue projections
Georgia	State budget, Georgia State University/ FY11: Georgia Budget and Policy Institute
Hawaii	Council on Revenues forecast/ Governor's Office
Idaho	Legislative summary of adopted budget/ Governor's budget office
Illinois	State budget/Voices for Illinois Children analysis
Indiana	State Budget Committee
Iowa	Fiscal Services Division/Revenue Estimating Conference
Kansas	State Budget and Legislative Research Department
Kentucky	Consensus Forecasting Group/Governor's office
Louisiana	Revenue Estimating Conference
Maine	Revenue Forecasting Committee/Office of Fiscal and Program Review
Maryland	Department of Legislative Services/ State Board of Rev Estimates
Massachusetts	Governor's Office/ FY11 MA Budget & Policy Center
Michigan	Consensus Revenue Forecast, Senate Fiscal Agency
Minnesota	Management and Budget forecast
Missouri	Governor's budget office and Missouri Budget Project
Mississippi	Governor's office
Nebraska	Governor's office/Tax Rate Review Committee
Nevada	Division of Budget and Planning/Board of Examiners and Jan Economic Forum
New Hampshire	Budget Director/Press reports of revenue shortfalls, court case
New Jersey	Governor's office
New Mexico	Consensus Revenue Estimate, New Mexico Voices for Children,
New York	Division of Budget
North Carolina	North Carolina Fiscal Research Division
Ohio	Office of Budget and Management
Oklahoma	State Tax Commission projections/Oklahoma Policy Institute
Oregon	Joint Committee on Ways and Means
Pennsylvania	Governor's office/ Budget Director
Rhode Island	Governor's budget
South Carolina	State Budget and Control Board and revised revenue projections
South Dakota	Governor's proposed budget
Tennessee	Press reports of State Funding Board meeting
Texas	Center on Public Policy Priorities analysis of Legislative Budget Board, Comptroller and HHS Commission data.
Utah	Governor's proposed budget, Legislative Fiscal Analyst, press reports
Vermont	State budget office /Joint Fiscal Committee/Public Assets Institute
Virginia	House Appropriations/Governor's office
Washington	Governor's Budget/Washington Budget and Policy Center/press reports
West Virginia	Department of Revenue/Governor's budget
Wisconsin	Legislative Fiscal Bureau
Wyoming	Consensus Revenue Estimating Group

For source information for the original shortfall estimates, see *29 States Faced Total Budget Shortfall of At Least \$48 billion in 2009* available at <http://www.cbpp.org/1-15-08sfp.htm>.