

STATE OF MARYLAND

Schedule of General Government Revenues by Source,
Expenditures by Function and Other Sources (Uses)
of Financial Resources and Changes in Fund Balances

General, Special Revenue, Debt Service and Capital Projects Funds

Last Ten Fiscal Years

(Expressed in Thousands)

	Year Ended June 30,									
	1990	1989	1988(5)	1987	1986	1985	1984	1983	1982	1981
Revenues:										
Income taxes	\$3,096,423	\$3,037,900	\$2,876,213	\$2,484,692	\$2,140,594	\$1,968,106	\$1,803,939	\$1,558,515	\$1,452,355	\$1,363,909
Retail sales and use taxes	1,571,867	1,507,053	1,423,585	1,302,463	1,189,603	1,098,445	983,284	865,087	797,397	753,674
Motor vehicle taxes and fees	955,253	963,119	948,408	794,946	741,940	683,774	635,602	518,274	436,633	417,302
Other taxes	894,729	861,758	823,790	751,081	641,767	584,254	574,353	550,664	510,021	478,221
Other licenses and fees	113,189	109,523	111,453	102,285	91,104	77,497	70,387	57,488	49,426	38,463
Charges for services	331,312	333,342	353,270	284,983	238,862	266,453	229,160	185,585	193,157	174,986
Interest and other investment income	125,655	125,877	90,441	65,436	94,464	104,262	84,421	96,621	124,999	115,358
Gain on defeasance of transportation bonds	192,182	188,241	184,384	174,834	173,133	134,298	111,128	87,588	80,872	107,517
Federal	1,825,753	1,693,289	1,573,753	1,493,164	1,386,667	1,253,000	1,146,614	1,097,953	928,906	1,029,790
Total revenues	9,106,363	8,820,102	8,190,297	7,493,427	6,751,471	6,170,089	5,643,888	5,017,775	4,573,766	4,479,220
Expenditures:										
Current:										
General government	453,164	437,089	410,519	266,251	248,951	233,441	199,323	217,869	205,972	197,909
Education	2,052,303	1,902,965	1,759,450	1,621,797	1,516,492	1,422,008	983,603	956,799	934,163	891,961
Economic and employment development	147,404	118,804	113,605							
Human resources	753,935	695,029	669,341	680,408	674,346	602,396	543,078	521,613	465,299	510,244
Health and mental hygiene	1,990,090	1,784,992	1,609,327	1,567,412	1,406,629	1,265,849	1,131,159	1,025,195	896,743	860,286
Environment	52,245	45,114	37,140							
Transportation	544,037	550,045	537,686	486,551	544,004	414,230	380,167	330,262(2)	666,070	655,324
Public safety and judicial	728,105	648,200	559,804	536,267	471,621	433,904	317,823	333,387	286,223	270,379
Housing and community development	62,179	56,024	52,273	39,890	26,434	27,172	24,088	21,137	17,238	18,464
Natural resources and recreation	123,297	107,450	98,541	94,254	82,787	73,952	59,259	59,487	53,974	56,238
Agriculture	43,819	37,193	30,626	31,453	27,909	23,341	20,650	18,655	16,662	13,232
Personnel and retirement				21,773	21,273	31,784(4)	505,587	414,860	334,725	333,892
Intergovernmental	815,738	804,665	784,255	690,520	497,158	525,623	513,755	410,436	376,043	466,260
Debt service	467,197	454,474	435,886	444,079	455,880	433,482	425,977	436,328	411,313	315,868
Capital outlays	1,142,035	925,589	929,024	833,923	685,516	573,053	485,615	595,474	128,424	96,787
Total expenditures	9,375,548	8,567,633	8,027,477	7,314,578	6,659,000	6,060,235	5,590,084	5,341,502	4,792,849	4,686,844
Excess (deficiency) of revenues over expenditures	(269,185)	252,469	162,820	178,849	92,471	109,854	53,804	(323,727)	(219,083)	(207,624)
Other sources (uses) of financial resources:										
Proceeds from capital leases	3,008	12,384	30,250	12,743						
Proceeds from bond issues	499,688	265,191	321,358	275,068	133,380	163,200	146,470	473,105	253,880	444,335
Proceeds from refunding bonds				29,053						
Operating transfers in	353,254	319,604	337,107	332,366	323,423	252,517	211,935	201,668	208,341	171,422
Operating transfers out	(863,239)	(613,723)	(507,772)	(478,367)	(582,044)	(383,393)	(363,309)	(362,651)	(322,959)	(308,330)
Defeasance of bonds				(155,725)	(354,865)					
Payment to refunded bond escrow agent				(29,053)						
Net other sources (uses) of financial resources	(7,289)	(16,544)	180,943	(13,915)	(480,106)	32,324	(4,904)	312,122	139,262	307,427
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(276,474)	235,925	343,763	164,934	(387,635)	142,178	48,900	(11,605)	(79,821)	99,803
Fund balance, July 1	1,261,628	1,025,703	681,940	517,006	904,641	762,463	713,563	717,168	803,584	693,781
Adjustments									(6,595)(1)	
Fund balance, July 1, as restated	1,261,628	1,025,703	681,940	517,006	904,641	762,463	713,563	717,168	796,989	693,781
Equity transfers								8,000(3)		10,000
Fund balance, June 30	\$ 985,154	\$1,261,628	\$1,025,703	\$ 681,940	\$ 517,006	\$ 904,641	\$ 762,463	\$ 713,563	\$ 717,168	\$ 803,584

Source: General Accounting Division, State Comptroller's Office.

- Effective July 1, 1981, the Maryland Higher Education Loan Corporation's activities were recorded in the enterprise funds and its beginning equity was reclassified from the general fund balance to retained earnings in the enterprise funds.
- Effective July 1, 1982, capital outlays for transportation projects are reported in Capital Outlays instead of Transportation.
- During 1983 the Lottery returned \$8,000,000 to the General Fund. This return of contributed capital has been reported as an equity transfer.
- Effective July 1, 1984 fringe benefit costs are allocated to the various governmental functions.
- Beginning in fiscal year 1988, as a result of a State-wide reorganization, certain expenditures are reported in different classifications.