

**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,									
	1991	1990	1989	1988 (5)	1987	1986	1985	1984	1983	1982
<b>Revenues:</b>										
Income taxes .....	\$ 3,035,505	\$3,096,423	\$3,037,900	\$2,676,213	\$2,484,692	\$2,140,594	\$1,968,106	\$1,803,939	\$1,558,515	\$1,452,355
Retail sales and use taxes .....	1,540,887	1,571,867	1,507,053	1,423,585	1,302,463	1,189,603	1,098,445	988,284	865,087	797,397
Motor vehicle taxes and fees .....	919,220	955,253	963,119	948,408	794,946	741,940	683,774	635,602	518,274	436,633
Other taxes .....	848,052	894,729	861,758	823,790	751,081	641,767	584,254	574,353	550,664	510,021
Other licenses and fees .....	125,476	113,189	109,523	111,453	102,285	91,104	77,497	70,387	57,488	49,426
Charges for services .....	403,942	331,312	333,342	353,270	284,983	238,862	266,453	229,160	185,585	193,157
Interest and other investment income .....	73,990	125,655	125,877	90,441	65,436	94,464	104,262	84,421	96,621	124,999
Federal .....	1,982,214	1,825,753	1,693,289	1,578,753	1,493,164	1,386,667	1,253,000	1,146,614	1,097,953	928,906
Gain on defeasance of transportation bonds					39,543	53,337				
Other .....	250,109	192,183	188,241	184,384	174,834	173,133	134,298	111,128	87,588	80,872
<b>Total revenues .....</b>	<b>9,179,395</b>	<b>9,106,364</b>	<b>8,820,102</b>	<b>8,190,297</b>	<b>7,493,427</b>	<b>6,751,471</b>	<b>6,170,089</b>	<b>5,643,888</b>	<b>5,017,775</b>	<b>4,573,766</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government .....	475,868	453,164	437,089	410,519	266,251	248,951	233,441	199,323	217,869	205,972
Education .....	2,218,148	2,052,303	1,902,965	1,759,450	1,621,797	1,516,492	1,422,008	983,603	956,799	934,163
Economic and employment development ..	152,121	147,404	118,804	113,605						
Human resources .....	907,736	753,935	695,029	669,341	680,408	674,346	602,396	543,078	521,613	465,299
Health and mental hygiene .....	2,350,469	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
Environment .....	62,608	52,245	45,114	37,140						
Transportation .....	575,696	544,037	550,045	537,686	486,551	544,004	414,230	380,167	330,262 (2)	666,070
Public safety and judicial .....	791,728	728,105	648,200	559,804	536,267	471,621	433,904	317,823	333,387	286,223
Housing and community development ...	56,835	62,179	56,024	52,273	39,890	26,434	27,172	24,088	21,137	17,238
Natural resources and recreation .....	126,863	123,297	107,450	98,541	94,254	82,787	73,952	59,259	59,487	53,974
Agriculture .....	52,785	43,819	37,193	30,626	31,453	27,909	23,341	20,650	18,655	16,662
Personnel and retirement .....					21,773	21,273	31,784 (4)	505,587	414,860	334,725
Intergovernmental .....	810,313	815,738	804,665	784,255	690,520	497,158	525,623	513,755	410,436	376,043
Debt service .....	477,156	467,197	454,474	435,886	444,079	455,880	433,432	425,977	436,328	411,313
Capital outlays .....	1,166,021	1,142,035	925,589	929,024	833,923	685,516	573,053	485,615	595,474	128,424
<b>Total expenditures .....</b>	<b>10,224,347</b>	<b>9,375,548</b>	<b>8,567,633</b>	<b>8,027,477</b>	<b>7,314,578</b>	<b>6,659,000</b>	<b>6,060,235</b>	<b>5,590,084</b>	<b>5,341,502</b>	<b>4,792,849</b>
<b>Excess (deficiency) of revenues over expenditures .....</b>	<b>(1,044,952)</b>	<b>(269,184)</b>	<b>252,469</b>	<b>162,820</b>	<b>178,849</b>	<b>92,471</b>	<b>109,854</b>	<b>53,804</b>	<b>(323,727)</b>	<b>(219,083)</b>
<b>Other sources (uses) of financial resources:</b>										
Capital leases .....	26,648	3,008	12,384	30,250	12,743					
Proceeds from bond issues .....	617,338	499,688	265,191	321,358	275,068	133,380	163,200	146,470	473,105	253,880
Proceeds from loans to other funds .....	25,000									
Proceeds from refunding bonds .....					29,053					
Operating transfers in .....	365,166	353,254	319,604	337,107	332,366	323,423	252,517	211,935	201,668	208,341
Operating transfers out .....	(727,465)	(863,240)	(613,723)	(507,772)	(478,367)	(582,044)	(383,393)	(363,309)	(362,651)	(322,959)
Defeasance of bonds .....					(155,725)	(354,865)				
Payment to refunded bond escrow agent ...					(29,053)					
<b>Net other sources (uses) of financial resources .....</b>	<b>306,687</b>	<b>(7,290)</b>	<b>(16,544)</b>	<b>180,943</b>	<b>(13,915)</b>	<b>(480,106)</b>	<b>32,324</b>	<b>(4,904)</b>	<b>312,122</b>	<b>139,262</b>
<b>Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources .....</b>	<b>(738,265)</b>	<b>(276,474)</b>	<b>235,925</b>	<b>343,763</b>	<b>164,934</b>	<b>(387,635)</b>	<b>142,178</b>	<b>48,900</b>	<b>(11,605)</b>	<b>(79,821)</b>
<b>Fund balance, July 1 .....</b>	<b>985,154</b>	<b>1,261,628</b>	<b>1,025,703</b>	<b>681,940</b>	<b>517,006</b>	<b>904,641</b>	<b>762,463</b>	<b>713,563</b>	<b>717,168</b>	<b>803,584</b>
Adjustments .....										(6,595) (1)
<b>Fund balance, July 1, as restated .....</b>	<b>985,154</b>	<b>1,261,628</b>	<b>1,025,703</b>	<b>681,940</b>	<b>517,006</b>	<b>904,641</b>	<b>762,463</b>	<b>713,563</b>	<b>717,168</b>	<b>796,989</b>
Equity transfers .....									8,000 (3)	
<b>Fund balance, June 30 .....</b>	<b>\$ 246,889</b>	<b>\$ 985,154</b>	<b>\$1,261,628</b>	<b>\$1,025,703</b>	<b>\$ 681,940</b>	<b>\$ 517,006</b>	<b>\$ 904,641</b>	<b>\$ 762,463</b>	<b>\$ 713,563</b>	<b>\$ 717,168</b>

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

- (1) 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.
- (2) Effective July 1, 1982, capital outlays for transportation projects are reported in Capital Outlays instead of Transportation.
- (3) During 1983 the Lottery returned \$8,000,000 to the General Fund. This return of contributed capital has been reported as an equity transfer.
- (4) Effective July 1, 1984 fringe benefit costs are allocated to the various governmental functions.
- (5) Beginning in fiscal year 1988, as a result of a State-wide reorganization, certain expenditures are reported in different classifications.