

**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,									
	1993	1992	1991	1990	1989	1988 (2)	1987	1986	1985	1984
<b>Revenues:</b>										
Income taxes .....	\$ 3,303,678	\$ 3,043,695	\$ 3,035,505	\$3,096,423	\$3,037,900	\$2,676,213	\$2,484,692	\$2,140,594	\$1,968,106	\$1,803,939
Retail sales and use taxes .....	1,718,152	1,579,785	1,540,887	1,571,867	1,507,053	1,423,585	1,302,463	1,189,603	1,098,445	988,284
Motor vehicle taxes and fees .....	1,119,416	990,540	919,220	955,253	963,119	948,408	794,946	741,940	683,774	635,602
Other taxes .....	1,039,108	902,757	848,052	894,729	861,758	823,790	751,081	641,767	584,254	574,353
Other licenses and fees .....	197,255	142,525	125,476	113,189	109,523	111,453	102,285	91,104	77,497	70,387
Charges for services .....	630,597	608,385	403,942	331,312	333,342	353,270	284,983	238,862	266,453	229,160
Interest and other investment income .....	35,158	33,399	73,990	125,655	125,877	90,441	65,436	94,464	104,262	84,421
Federal .....	2,530,226	2,422,678	1,982,214	1,825,753	1,693,289	1,578,753	1,493,164	1,386,667	1,253,000	1,146,614
Gain on defeasance of transportation bonds ..							39,543	53,337		
Other .....	251,737	258,042	250,109	192,183	188,241	184,384	174,834	173,133	134,298	111,128
<b>Total revenues .....</b>	<b>10,825,327</b>	<b>9,981,806</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>Expenditures:</b>										
<b>Current:</b>										
General government .....	494,041	482,752	475,868	453,164	437,089	410,519	266,251	248,951	233,441	199,323
Education .....	2,389,155	2,292,608	2,218,148	2,052,303	1,902,965	1,759,450	1,621,797	1,516,492	1,422,008	983,603
Economic and employment development ..	155,575	148,413	152,121	147,404	118,804	113,605				
Human resources .....	926,954	916,320	907,736	753,935	695,029	669,341	680,408	674,346	602,396	543,078
Health and mental hygiene .....	2,781,409	2,767,977	2,350,469	1,990,090	1,784,992	1,609,327	1,567,412	1,406,629	1,265,849	1,131,159
Environment .....	51,598	61,294	62,608	52,245	45,114	37,140				
Transportation .....	692,454	593,861	575,696	544,037	550,045	537,686	486,551	544,004	414,230	380,167
Public safety and judicial .....	862,311	832,312	791,728	728,105	648,200	559,804	536,267	471,621	433,904	317,823
Housing and community development ...	102,725	115,471	56,835	62,179	56,024	52,273	39,890	26,434	27,172	24,088
Natural resources and recreation .....	111,559	126,875	126,863	123,297	107,450	98,541	94,254	82,787	73,952	59,259
Agriculture .....	27,185	33,167	52,785	43,819	37,193	30,626	31,453	27,909	23,341	20,650
Personnel and retirement .....							21,773	21,273	31,784 (1)	505,587
Intergovernmental .....	700,119	705,008	810,313	815,738	804,665	784,255	690,520	497,158	525,623	513,755
Debt service .....	488,153	451,600	477,156	467,197	454,474	435,886	444,079	455,880	433,482	425,977
Capital outlays .....	759,224	830,178	1,166,021	1,142,035	925,589	929,024	838,923	685,516	573,053	485,615
<b>Total expenditures .....</b>	<b>10,542,462</b>	<b>10,357,836</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>Excess (deficiency) of revenues over expenditures .....</b>	<b>282,865</b>	<b>(376,030)</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>Other sources (uses) of financial resources:</b>										
Capital leases .....	15,577	64,418	26,648	3,008	12,384	30,250	12,743			
Proceeds from bond issues .....	332,419	464,197	617,338	499,688	265,191	321,358	275,068	133,380	163,200	146,470
Proceeds from loans to other funds .....		40,000	25,000							
Proceeds from refunding bonds .....	303,218						29,053			
Operating transfers in .....	313,804	333,976	365,166	353,254	319,604	337,107	332,866	323,423	252,517	211,935
Operating transfers out .....	(650,893)	(644,333)	(727,465)	(863,240)	(613,723)	(507,772)	(478,367)	(582,044)	(383,393)	(363,309)
Recognition of fund liability .....	(65,000)									
Defeasance of bonds .....							(155,725)	(354,865)		
Payment to refunded bond escrow agent ...	(298,759)						(29,053)			
<b>Net other sources (uses) of financial resources .....</b>	<b>(49,634)</b>	<b>258,258</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>Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources .....</b>	<b>233,231</b>	<b>(117,772)</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>Fund balance, July 1 .....</b>	<b>137,467</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>
Adjustments .....	154,295 (5)									
<b>Fund balance, July 1, as restated .....</b>	<b>291,762</b>									
Equity transfers .....	4,400 (4)	8,350 (3)								
<b>Fund balance, June 30 .....</b>	<b>\$ 529,393</b>	<b>\$ 137,467</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>

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

- (1) Effective July 1, 1984, fringe benefit costs are allocated to the various governmental functions.
- (2) Beginning in fiscal year 1988, as a result of a State-wide reorganization, certain expenditures are reported in different classifications.
- (3) During 1992, the Economic Development Loan Programs returned \$3,350,000 to the General Fund. This return of contributed capital has been reported as an equity transfer.
- (4) During 1993, the Economic Development Loan Programs returned \$4,400,000 to the General Fund. This return of contributed capital has been reported as an equity transfer.
- (5) Effective July 1, 1992, the Maryland Transportation Authority's activities were recorded in the special revenue and the debt service funds and its beginning equity was reclassified from the enterprise fund to the respective governmental funds.