

Reference Guide to Local Government Reports

The Department of Legislative Services prepares several annual reports relating to local government finances, State aid to local governments, the delivery of public services, and demographic indicators. These reports are designed to provide legislators, local officials, and the public with a better understanding of the fiscal and social issues confronting local governments in Maryland. Local audited financial statements and county budget documents are a primary data source for much of the information contained in the local fiscal reports. Additional information is provided from State agencies including the Comptroller's Office, State Department of Assessments and Taxation, Department of Budget and Management, Maryland Department of Labor, Maryland Department of Planning, and the Maryland State Department of Education. These reports involve considerable collaboration with local and State officials, and the department extends its continued appreciation for the many individuals who assisted with the development of these reports.

Local Fiscal Reports

The following is a brief description of the annual local fiscal reports that are available on the department's website. The reports can be found at the following web address:

<http://dls.maryland.gov/policy-areas/intergovernmental-matters-and-public-administration/>

The screenshot displays the website's navigation structure. On the left, a sidebar menu includes 'Policy Area Resources' with 'Data Dashboards' highlighted, 'Policy Overviews' with 'Government Transparency' and 'Elections', 'Local Government Overview' with a list of reports from 2019 to 2024, and 'Annual Reports' with various financial and tax-related reports. The main content area is titled 'Intergovernmental Matters and Public Administration' and contains a descriptive paragraph and a table of policy areas. On the right, a 'Staff' section lists Hiram Burch and Scott Kennedy, and an 'Organizational Chart' showing a grid of Maryland counties.

Intergovernmental Matters and Public Administration	
Demographics	Local Government Finances
Elections	Local Taxing Authority and Tax Rates
Ethics	State Aid to Local Governments
Federal, State, and Local Relationships	Structure and Powers of Local Governments
International Immigration	

- *Local Government Overview Report* summarizes local government demographic and financial information. Topics covered in the report include structure of local governments, demographic indicators, local government finances, local tax rates, local revenue growth, county salary actions, public school funding and student enrollment, local general fund balances, and local debt measures.

- *Balance Sheet Report* provides a comparison of State aid to local governments and State revenue collections within each county.
- *County Revenue Outlook Report* analyzes the annual revenue growth for major county taxes and includes information on local tax rates.
- *Property Tax Set-offs Report* summarizes the use of tax differentials and tax rebates by county governments.
- *Tax Capacity and Effort Report* measures the revenue capacity among counties relating to the property and income taxes and the degree to which the jurisdictions utilize these two tax sources.
- *Local Government Finances Report* provides an annual summary of local government revenues, expenditures, and debt amounts at both the county and municipal level.
- *Local Government Data Dashboards* provide a graphical representation of demographic, local finance, state aid, and election trends across the State.

State Aid Reports

The following is a brief description of the State aid reports that are available on the department’s website. The reports can be found at the following web address:

<http://dls.maryland.gov/budget/state-aid-to-local-governments/>

<p>State Aid Resources</p>	<p>State Aid to Local Governments</p>	<p>Staff</p>																								
<p>Publications Data</p>	<p>The State distributes aid or shares revenue with the counties, municipalities, and Baltimore City through over 80 different programs. To promote fiscal equity among jurisdictions, about 70% of State aid is distributed inversely to local wealth.</p>	<p>Hiram Burch, Manager Scott Gates, Principal Analyst Arnold Adja, Policy Analyst Valarie Munroe, Policy Analyst April Noren, Legislative Specialist 410-946-5510 Organizational Chart</p>																								
<p>State Aid Reports Two-year Charts by Government Entity Two-year Charts by Program State Aid Dashboard</p>	<p>Annual Change in State Aid Fiscal 2015-2025</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Annual Change (%)</th> </tr> </thead> <tbody> <tr><td>2015</td><td>2.5%</td></tr> <tr><td>2016</td><td>1.4%</td></tr> <tr><td>2017</td><td>3.3%</td></tr> <tr><td>2018</td><td>1.4%</td></tr> <tr><td>2019</td><td>3.1%</td></tr> <tr><td>2020</td><td>6.0%</td></tr> <tr><td>2021</td><td>4.6%</td></tr> <tr><td>2022</td><td>4.0%</td></tr> <tr><td>2023</td><td>6.7%</td></tr> <tr><td>2024</td><td>8.9%</td></tr> <tr><td>2025</td><td>4.9%</td></tr> </tbody> </table>	Fiscal Year	Annual Change (%)	2015	2.5%	2016	1.4%	2017	3.3%	2018	1.4%	2019	3.1%	2020	6.0%	2021	4.6%	2022	4.0%	2023	6.7%	2024	8.9%	2025	4.9%	<p>Allowance</p> <p>Fiscal Year 2025</p> <p>Total State Aid: \$10,788.8 million</p> <p>Direct Aid: \$9,776.7 million Retirement: \$1,012.1 million</p> <p>State Aid by Governmental Entity</p> <p>Education: \$9,086.2 million Libraries: \$95.7 million Community Colleges: \$467.4 million Health: \$123.2 million County/Municipal: \$1,016.3 million</p>
Fiscal Year	Annual Change (%)																									
2015	2.5%																									
2016	1.4%																									
2017	3.3%																									
2018	1.4%																									
2019	3.1%																									
2020	6.0%																									
2021	4.6%																									
2022	4.0%																									
2023	6.7%																									
2024	8.9%																									
2025	4.9%																									
<p>Session Reports State Aid Overview Report Local Fiscal Briefing</p>																										
<p>Highlighted State Aid Data Downloads Local Fiscal Impact of Implementing the Blueprint for Maryland's Future</p>																										

- *Two-year Charts by Governmental Entity* provides a fiscal summary of the amount of State aid to local governments by governmental entity for fiscal 2024 and 2025.
- *Two-year Charts by Program* shows the level of State aid to local governments by major aid programs for fiscal 2024 and 2025. Information is provided on a statewide basis and for each county government. The State aid amount for each county includes the municipal share for the jurisdiction.
- *State Aid Dashboard* provides a graphical representation of the amount of State aid to each county on a per capita basis and the variation in the annual percent change across the State.
- *State Aid Overview Report* details the various programmatic changes in State aid in fiscal 2025 to include a discussion on State aid trends by governmental entity; components of public safety, health, and transportation funding; allocation of funding under the disparity grant program and local gaming impact aid; and factors affecting education funding. The report also includes information on local wealth measures and student enrollment counts that are used to calculate State education aid.
- *State Aid Data Downloads* enable individuals to analyze State aid trends by providing State aid data for major programs from fiscal 2010 to 2025. Information is provided on a statewide basis and on a county-by-county basis.

Departmental Reports

The following is a brief description of various DLS reports that are available on the department's website. The reports can be found at the following web address:

<https://dls.maryland.gov/home/>

- *The 90 Day Report* provides a synopsis of the legislative session including an analysis of the operating and capital budget, State aid to local governments, and legislation that was adopted by the General Assembly.
- *Major Issues Review (2019-2022)* summarizes legislative activity over the four-year term. It includes a discussion of all major enacted legislation, significant bills that did not pass, and gubernatorial vetoes of major legislation. It also includes an overview of the operating and capital budget and changes to State aid to local governments over the four-year period.
- *Fiscal Briefing* details the level of State funding in the proposed State budget for the upcoming fiscal year and projected State revenue trends for the current fiscal year.
- *Fiscal Effects* summarizes the effect of the preceding legislative program on the financial condition of the State and local governments.
- *Issue Papers* provides information on various issues to assist legislators in their deliberations during the upcoming legislative session.

- Legislative Handbook Series* contains nine volumes (volumes 1 through 9), which is updated every four years. Each volume is designed to give members of the General Assembly specific details as it relates to an overview of the State and local government, the legislative process, programmatic overview of government services in Maryland, Maryland’s revenue structure, Maryland’s budget process, and the structure and powers of local governments in Maryland. Volume 6 focuses on Maryland Local Government which includes a brief introduction on the structure and powers of local governments in Maryland. A demographic and historical profile for each county is also provided. The handbook covers such topics as the varying forms of local government, local revenue sources, local indebtedness, allocation of State funding, and the State assumption of local programs.

Highlighted

- State Park System Study RFP ▾
- [DLS Office Locations](#)
- DLS Building Project Information
- State Aid to Local Governments**
- Major Issues Review 2019-2022
- Joint Chairman's Report ▾
- Fiscal Briefing
- Fiscal Effects
- Issue Papers
- Legislative Handbook Series ▾
- The 90 Day Report

What's New

Overview of State Aid to Local Governments - Fiscal 2025 Allowance	Jan 2024
Evaluation of the Worker Classification Protection Unit	Jan 2024
Maryland Fishing and Hunting Licenses, Permits, and Stamps	Jan 2024
Evaluation of the Maryland Board of Nursing	Dec 2023
Property Tax Set-offs - The use of Local Property Tax Differentials and Tax Rebates in Maryland Fiscal 2023	Dec 2023
The Balance Sheet - Comparison of State Aid and State Tax Revenues Collected Fiscal 2021	Dec 2023
Spending Affordability Committee 2023 Interim Report	Dec 2023
Local Government Finances in Maryland - Fiscal Year Ending June 30, 2022	Dec 2023
County Revenue Outlook Report - Fiscal 2024	Dec 2023
Effect of Long-term Debt on the Financial Condition of the State	Dec 2023

Recent Audit Reports

MDH - Developmental Disabilities Administration Follow-up Status	Feb 2024
MDH - Behavioral Health Administration and Medical Care Programs Administration - Administrative Service Organization	Feb 2024
University System of Maryland - University of Maryland Center for Environmental Science	Feb 2024
Maryland Department of Health - Health Regulatory Commissions	Jan 2024
Office of the Register of Wills - St. Mary's County, Maryland	Jan 2024
Comptroller of Maryland - Revenue Administration Division	Jan 2024
Statewide Review of Budget Closeout Transactions for Fiscal Year 2023	Jan 2024
Baltimore Police Department - Overtime	Jan 2024
Office of the Clerk of Circuit Court - St. Mary's County, Maryland	Jan 2024
Maryland School for the Deaf	Jan 2024

Commissions

Active

- Apprenticeship 2030 Commission
- Program Approval Process Workgroup
- Accountability and Implementation Board Nominating Committee
- Maryland Health Insurance Coverage Protection Commission
- Sports Wagering Application Review Commission

Historical ▾

Policy Areas

- Business, Technology, and Economic Development
- Courts, Criminal Justice, and Civil Matters
- Education
- Health and Human Services
- Intergovernmental Matters and Public Administration**
- Natural Resources, Environment, and

How do I...?

- Apply for the Legislative Fellows Program
- Join the Student Page Program for Maryland High School Seniors
- Subscribe to RSS Feeds
- Get to DLS
- Request a Tour
- Apply for Employment
- Find a Budget Analysis
- Find an Audit Report

