

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 and content. On the left, the 'Policy Area Resources' menu includes 'Current Publications' with a dropdown for 'Data Dashboards', 'Local Government Overview' with a dropdown for '2021 Report', '2020 Report', and '2019 Report', and 'Annual Reports' with a dropdown for 'Balance Sheet', 'County Revenue Outlook', 'Property Tax Set-offs', 'Local Government Finances in Maryland', and 'Tax Capacity and Effort'. The main content area is titled 'Intergovernmental Matters and Public Administration' and contains a paragraph describing the workgroup's responsibilities and a table of policy areas. The right sidebar shows 'Staff' information for Hiram Burch and Jodie Chilson, and an 'Organizational Chart' featuring a word cloud of Maryland counties.

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

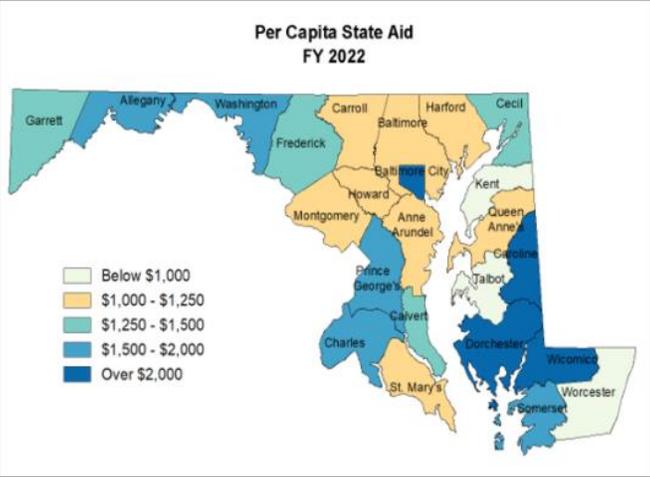
- *Local Government Overview Report* summarizes local government demographic and financial information. Topics covered in the report include structure of local governments, demographic indicators, local government finances, local tax rates, local revenue growth, county salary actions, public school funding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

<h3>State Aid Resources</h3>	<h3>State Aid to Local Governments</h3>	<h3>Staff</h3>
<p>Publications</p> <p>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, Senior Analyst Michael Sanelli, Principal Analyst Arnold Adja, Legislative Fellow April Noren, Legislative Assistant 410-946-5510</p> <p>Organizational Chart</p>
<h3>State Aid Reports</h3> <p>Two-year Charts by Government Entity</p> <p>Two-year Charts by Program</p>	<h3>State Aid to Local Governments</h3> 	<h3>Allowance</h3> <h4>Fiscal Year 2022</h4> <p>Total State Aid: \$8,658.2 million Direct Aid: \$7,812.8 million Retirement: \$845.4 million</p> <p>State Aid by Governmental Entity Education: \$7,413.6 million Libraries: \$84.9 million Community Colleges: \$344.9 million Health: \$65.8 million County/Municipal: \$749.0 million</p>
<h3>Highlighted</h3> <p>State Aid Data Downloads</p>	<h3>Annual Percent Change FY 2022</h3>	

- *Two-year Charts by Governmental Entity* provides a fiscal summary of the amount of State aid to local governments by governmental entity for fiscal 2021 and 2022.

- *Two-year Charts by Program* shows the level of State aid to local governments by major aid programs for fiscal 2021 and 2022. 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 2022 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 2022. Information is provided on a statewide basis and on a county-by-county basis.