

Local Government Expenditures Fiscal 2020

County	County (\$ in Millions)	Municipal (\$ in Millions)	Total (\$ in Millions)	Percent County	Percent Municipal
Allegany	\$270.0	\$66.3	\$336.3	80.3%	19.7%
Anne Arundel	2,984.0	117.9	3,102.0	96.2%	3.8%
Baltimore City	4,428.9	0.0	4,428.9	100.0%	0.0%
Baltimore	4,227.8	0.0	4,227.8	100.0%	0.0%
Calvert	500.5	13.6	514.1	97.4%	2.6%
Caroline	177.4	18.3	195.7	90.7%	9.3%
Carroll	714.0	66.2	780.2	91.5%	8.5%
Cecil	446.1	50.8	496.9	89.8%	10.2%
Charles	848.3	17.7	865.9	98.0%	2.0%
Dorchester	142.3	23.2	165.5	86.0%	14.0%
Frederick	1,333.8	182.1	1,516.0	88.0%	12.0%
Garrett	158.1	8.3	166.4	95.0%	5.0%
Harford	1,163.0	70.6	1,233.6	94.3%	5.7%
Howard	2,211.1	0.0	2,211.1	100.0%	0.0%
Kent	86.3	13.0	99.3	86.9%	13.1%
Montgomery	7,678.5	262.3	7,940.8	96.7%	3.3%
Prince George's	5,176.8	217.8	5,394.6	96.0%	4.0%
Queen Anne's	238.3	10.2	248.5	95.9%	4.1%
St. Mary's	517.0	6.2	523.2	98.8%	1.2%
Somerset	119.7	8.0	127.7	93.7%	6.3%
Talbot	169.3	79.1	248.4	68.2%	31.8%
Washington	607.2	122.6	729.8	83.2%	16.8%
Wicomico	443.2	84.5	527.7	84.0%	16.0%
Worcester	311.8	153.1	464.8	67.1%	32.9%
Statewide	\$34,953.4	\$1,591.8	\$36,545.2	95.6%	4.4%

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

Local Government Expenditures by Category Fiscal 2020

Category	Total Local Expenditures	Percent of Total	County Expenditures	Municipal Expenditures	Percent County	Percent Municipal
General Government	\$2,389,046,614	6.5%	\$2,180,213,827	\$208,832,787	91.3%	8.7%
Public Safety						
Police	2,336,872,182	6.4%	2,067,392,196	269,479,986	88.5%	11.5%
Fire	1,387,088,547	3.8%	1,326,548,392	60,540,155	95.6%	4.4%
Corrections	486,814,234	1.3%	486,814,234	-	100.0%	0.0%
Other	434,356,625	1.2%	389,599,652	44,756,973	89.7%	10.3%
Public Works						
Transportation	1,746,261,003	4.8%	1,513,501,036	232,759,967	86.7%	13.3%
Sewer/Solid Waste/Water	3,121,694,105	8.5%	2,753,884,579	367,809,526	88.2%	11.8%
Other	91,225,117	0.2%	11,875,221	79,349,896	13.0%	87.0%
Education						
Public Schools	16,123,682,686	44.1%	16,123,682,686	-	100.0%	0.0%
Community Colleges	1,427,050,877	3.9%	1,427,050,877	-	100.0%	0.0%
Libraries	354,676,983	1.0%	354,676,983	-	100.0%	0.0%
Health/Social Services	1,365,064,833	3.7%	1,365,064,833	-	100.0%	0.0%
Parks and Recreation	946,368,283	2.6%	819,295,421	127,072,862	86.6%	13.4%
Community/Economic Development	1,048,716,520	2.9%	992,101,675	56,614,845	94.6%	5.4%
Miscellaneous	1,021,841,819	2.8%	969,298,471	52,543,348	94.9%	5.1%
Debt Service	2,264,405,598	6.2%	2,172,354,487	92,051,111	95.9%	4.1%
Total	\$36,545,166,026	100.0%	\$34,953,354,570	\$1,591,811,456	95.6%	4.4%

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

County Revenues by Source – Fiscal 2020

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	15.7%	10.5%	1.4%	8.3%	11.3%	47.8%	4.9%
Anne Arundel	28.2%	21.4%	6.3%	12.3%	5.1%	22.9%	3.8%
Baltimore City	20.7%	8.9%	5.3%	14.5%	7.3%	38.6%	4.7%
Baltimore	25.4%	21.5%	4.2%	11.2%	8.2%	25.4%	4.1%
Calvert	39.1%	18.9%	2.5%	7.2%	4.7%	24.6%	3.0%
Caroline	16.9%	10.6%	2.0%	3.1%	9.0%	54.3%	4.0%
Carroll	30.0%	24.0%	3.8%	4.7%	5.2%	27.7%	4.6%
Cecil	27.2%	15.3%	2.2%	7.1%	8.8%	35.7%	3.7%
Charles	28.7%	16.4%	5.3%	10.4%	5.8%	29.9%	3.4%
Dorchester	21.6%	10.5%	3.0%	5.0%	8.8%	48.5%	2.6%
Frederick	25.3%	18.7%	3.6%	14.6%	4.7%	29.0%	4.1%
Garrett	34.2%	8.9%	5.6%	7.3%	11.2%	27.1%	5.7%
Harford	27.7%	21.2%	3.8%	7.4%	6.9%	26.5%	6.5%
Howard	32.9%	24.4%	5.9%	8.2%	4.1%	20.0%	4.4%
Kent	38.8%	19.1%	2.5%	4.1%	8.1%	25.2%	2.3%
Montgomery	27.0%	24.2%	6.8%	13.3%	6.9%	17.4%	4.2%
Prince George's	26.0%	12.8%	5.9%	12.6%	6.8%	31.1%	4.8%
Queen Anne's	28.9%	24.8%	3.8%	8.7%	5.6%	24.0%	4.1%
St. Mary's	22.4%	21.2%	3.8%	9.7%	8.1%	31.5%	3.3%
Somerset	15.4%	6.9%	0.7%	5.7%	18.4%	50.4%	2.5%
Talbot	26.0%	24.0%	7.2%	7.1%	9.6%	23.0%	3.2%
Washington	21.5%	15.3%	2.4%	6.6%	8.7%	42.6%	2.9%
Wicomico	15.7%	12.9%	1.4%	6.9%	9.6%	50.8%	2.8%
Worcester	50.2%	10.2%	4.8%	9.5%	4.4%	16.4%	4.5%
Statewide	26.3%	18.4%	5.3%	11.6%	6.8%	27.4%	4.3%

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

Per Capita County Revenues by Source – Fiscal 2020

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other	Debt Proceeds	Total
Allegany	\$606	\$407	\$56	\$322	\$436	\$1,846	\$189	\$2	\$3,864
Anne Arundel	1,381	1,047	309	601	248	1,119	185	441	5,331
Baltimore City	1,548	667	399	1,082	544	2,889	350	138	7,616
Baltimore	1,228	1,041	203	543	397	1,228	196	187	5,024
Calvert	2,107	1,019	133	386	253	1,327	163	0	5,389
Caroline	794	500	94	147	426	2,560	191	1,170	5,882
Carroll	1,281	1,025	160	200	222	1,183	194	204	4,471
Cecil	1,173	659	95	304	381	1,540	160	508	4,819
Charles	1,491	852	273	541	300	1,552	176	270	5,455
Dorchester	960	469	132	223	394	2,157	117	33	4,484
Frederick	1,287	948	185	742	236	1,471	210	247	5,327
Garrett	1,919	497	314	410	631	1,523	320	0	5,614
Harford	1,258	961	171	334	312	1,202	296	175	4,709
Howard	2,159	1,601	389	537	272	1,313	288	414	6,972
Kent	1,635	807	104	173	342	1,063	96	357	4,577
Montgomery	1,805	1,618	456	890	464	1,163	284	417	7,097
Prince George's	1,436	707	328	695	375	1,716	264	277	5,799
Queen Anne's	1,417	1,217	186	428	273	1,174	202	203	5,101
St. Mary's	995	943	167	429	359	1,401	145	286	4,727
Somerset	701	316	32	260	838	2,297	112	302	4,857
Talbot	1,198	1,106	331	327	444	1,059	150	670	5,285
Washington	859	610	96	265	347	1,699	115	66	4,059
Wicomico	641	527	57	281	391	2,078	113	17	4,106
Worcester	2,720	553	259	515	238	890	245	66	5,485
Statewide	\$1,462	\$1,022	\$293	\$642	\$378	\$1,521	\$239	\$280	\$5,837

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

County Per Capita Rankings by Selected Revenue Sources – Fiscal 2020

Property Taxes		Income Taxes		State Grants		Total Revenues Excluding Debt Proceeds	
1. Worcester	\$2,720	1. Montgomery	\$1,618	1. Baltimore City	\$2,889	1. Baltimore City	\$7,477
2. Howard	2,159	2. Howard	1,601	2. Caroline	2,560	2. Montgomery	6,680
3. Calvert	2,107	3. Queen Anne's	1,217	3. Somerset	2,297	3. Howard	6,558
4. Garrett	1,919	4. Talbot	1,106	4. Dorchester	2,157	4. Garrett	5,614
5. Montgomery	1,805	5. Anne Arundel	1,047	5. Wicomico	2,078	5. Prince George's	5,522
6. Kent	1,635	6. Baltimore	1,041	6. Allegany	1,846	6. Worcester	5,420
7. Baltimore City	1,548	7. Carroll	1,025	7. Prince George's	1,716	7. Calvert	5,389
8. Charles	1,491	8. Calvert	1,019	8. Washington	1,699	8. Charles	5,185
9. Prince George's	1,436	9. Harford	961	9. Charles	1,552	9. Frederick	5,079
10. Queen Anne's	1,417	10. Frederick	948	10. Cecil	1,540	10. Queen Anne's	4,897
11. Anne Arundel	1,381	11. St. Mary's	943	11. Garrett	1,523	11. Anne Arundel	4,890
12. Frederick	1,287	12. Charles	852	12. Frederick	1,471	12. Baltimore	4,837
13. Carroll	1,281	13. Kent	807	13. St. Mary's	1,401	13. Caroline	4,712
14. Harford	1,258	14. Prince George's	707	14. Calvert	1,327	14. Talbot	4,615
15. Baltimore	1,228	15. Baltimore City	667	15. Howard	1,313	15. Somerset	4,555
16. Talbot	1,198	16. Cecil	659	16. Baltimore	1,228	16. Harford	4,534
17. Cecil	1,173	17. Washington	610	17. Harford	1,202	17. Dorchester	4,452
18. St. Mary's	995	18. Worcester	553	18. Carroll	1,183	18. St. Mary's	4,441
19. Dorchester	960	19. Wicomico	527	19. Queen Anne's	1,174	19. Cecil	4,312
20. Washington	859	20. Caroline	500	20. Montgomery	1,163	20. Carroll	4,267
21. Caroline	794	21. Garrett	497	21. Anne Arundel	1,119	21. Kent	4,220
22. Somerset	701	22. Dorchester	469	22. Kent	1,063	22. Wicomico	4,089
23. Wicomico	641	23. Allegany	407	23. Talbot	1,059	23. Washington	3,992
24. Allegany	606	24. Somerset	316	24. Worcester	890	24. Allegany	3,862
Statewide	\$1,462	Statewide	\$1,022	Statewide	\$1,521	Statewide	\$5,557

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

County Expenditures by Category – Fiscal 2020

County	General Government	Public Safety	Public Works	Health/ Social Serv.	Education/ Libraries	Parks and Recreation	Debt Service	Other
Allegany	4.0%	9.3%	12.0%	5.3%	64.1%	0.6%	1.5%	3.3%
Anne Arundel	4.7%	12.3%	11.7%	3.5%	55.1%	2.2%	6.5%	4.0%
Baltimore City	9.2%	19.2%	17.0%	5.7%	38.8%	2.0%	4.1%	4.0%
Baltimore	3.8%	10.2%	14.2%	2.9%	52.1%	0.7%	6.8%	9.2%
Calvert	5.6%	10.0%	8.4%	3.2%	57.0%	3.1%	3.9%	8.8%
Caroline	2.9%	9.7%	2.6%	4.5%	64.6%	1.1%	10.8%	3.8%
Carroll	7.2%	8.2%	7.5%	3.4%	62.3%	1.1%	5.4%	5.0%
Cecil	3.9%	10.3%	7.9%	6.6%	63.6%	0.8%	4.6%	2.2%
Charles	4.6%	15.2%	8.8%	2.9%	58.6%	1.4%	5.6%	2.9%
Dorchester	4.9%	10.4%	6.1%	5.7%	64.4%	0.4%	2.8%	5.4%
Frederick	4.5%	10.5%	9.4%	4.5%	59.2%	2.0%	6.0%	3.9%
Garrett	5.9%	9.9%	17.1%	7.5%	51.9%	0.5%	1.7%	5.5%
Harford	4.6%	10.7%	11.6%	2.9%	59.1%	1.5%	5.6%	4.0%
Howard	7.2%	11.9%	10.6%	3.3%	54.4%	2.6%	7.2%	2.8%
Kent	8.7%	13.6%	10.9%	7.9%	46.2%	2.5%	8.1%	2.0%
Montgomery	7.8%	8.9%	12.2%	4.5%	47.3%	2.7%	8.5%	8.1%
Prince George's	5.3%	15.3%	12.5%	2.1%	49.0%	4.4%	5.7%	5.6%
Queen Anne's	5.7%	12.1%	9.7%	5.3%	53.3%	4.1%	5.9%	3.9%
St. Mary's	11.3%	10.5%	8.3%	3.3%	58.6%	2.6%	3.1%	2.2%
Somerset	6.0%	7.7%	10.8%	6.4%	54.6%	4.2%	6.0%	4.3%
Talbot	5.5%	11.4%	9.5%	5.2%	61.7%	2.4%	2.3%	2.0%
Washington	3.8%	10.0%	10.0%	2.7%	68.9%	0.9%	2.6%	1.1%
Wicomico	3.2%	9.3%	6.2%	7.3%	64.6%	2.7%	6.2%	0.5%
Worcester	6.2%	11.9%	8.1%	6.0%	57.3%	1.0%	4.5%	4.9%
Statewide	6.2%	12.2%	12.2%	3.9%	51.2%	2.3%	6.2%	5.6%

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

Per Capita County Expenditures by Category – Fiscal 2020

County	General Government	Public Safety	Public Works	Health/ Social Serv.	Education/ Libraries	Parks and Recreation	Debt Service	Other	Total
Allegany	\$154	\$355	\$458	\$202	\$2,453	\$23	\$57	\$125	\$3,828
Anne Arundel	240	633	602	182	2,838	111	333	206	5,146
Baltimore City	682	1,430	1,268	426	2,888	151	306	297	7,449
Baltimore	196	519	727	149	2,656	37	348	472	5,103
Calvert	301	541	454	173	3,079	167	212	474	5,402
Caroline	154	514	140	237	3,418	58	569	203	5,294
Carroll	306	346	317	142	2,637	47	226	209	4,231
Cecil	169	447	341	285	2,754	36	199	96	4,327
Charles	239	790	454	148	3,037	71	291	151	5,181
Dorchester	217	463	272	253	2,878	17	123	241	4,466
Frederick	232	536	481	231	3,032	101	308	197	5,118
Garrett	322	539	929	409	2,826	28	91	299	5,442
Harford	211	486	529	133	2,688	69	254	181	4,550
Howard	491	805	722	224	3,688	175	485	193	6,783
Kent	385	606	485	353	2,051	111	358	91	4,440
Montgomery	572	650	888	331	3,455	197	618	595	7,305
Prince George's	303	872	712	122	2,781	250	324	315	5,679
Queen Anne's	270	569	458	250	2,509	191	279	184	4,710
St. Mary's	515	476	379	149	2,662	120	141	101	4,544
Somerset	282	358	505	299	2,553	195	282	200	4,674
Talbot	251	518	434	236	2,809	107	106	91	4,553
Washington	151	403	402	108	2,770	35	105	45	4,019
Wicomico	138	395	266	311	2,754	115	262	20	4,261
Worcester	372	712	482	355	3,420	62	271	292	5,966
Statewide	\$360	\$705	\$707	\$225	\$2,957	\$135	\$359	\$324	\$5,773

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

County Per Capita Rankings by Expenditure Categories – Fiscal 2020

Education/Libraries		Public Works		Public Safety		Total Expenditures	
1. Howard	\$3,688	1. Baltimore City	\$1,268	1. Baltimore City	\$1,430	1. Baltimore City	\$7,449
2. Montgomery	3,455	2. Garrett	929	2. Prince George's	872	2. Montgomery	7,305
3. Worcester	3,420	3. Montgomery	888	3. Howard	805	3. Howard	6,783
4. Caroline	3,418	4. Baltimore	727	4. Charles	790	4. Worcester	5,966
5. Calvert	3,079	5. Howard	722	5. Worcester	712	5. Prince George's	5,679
6. Charles	3,037	6. Prince George's	712	6. Montgomery	650	6. Garrett	5,442
7. Frederick	3,032	7. Anne Arundel	602	7. Anne Arundel	633	7. Calvert	5,402
8. Baltimore City	2,888	8. Harford	529	8. Kent	606	8. Caroline	5,294
9. Dorchester	2,878	9. Somerset	505	9. Queen Anne's	569	9. Charles	5,181
10. Anne Arundel	2,838	10. Kent	485	10. Calvert	541	10. Anne Arundel	5,146
11. Garrett	2,826	11. Worcester	482	11. Garrett	539	11. Frederick	5,118
12. Talbot	2,809	12. Frederick	481	12. Frederick	536	12. Baltimore	5,103
13. Prince George's	2,781	13. Allegany	458	13. Baltimore	519	13. Queen Anne's	4,710
14. Washington	2,770	14. Queen Anne's	458	14. Talbot	518	14. Somerset	4,674
15. Cecil	2,754	15. Charles	454	15. Caroline	514	15. Talbot	4,553
16. Wicomico	2,754	16. Calvert	454	16. Harford	486	16. Harford	4,550
17. Harford	2,688	17. Talbot	434	17. St. Mary's	476	17. St. Mary's	4,544
18. St. Mary's	2,662	18. Washington	402	18. Dorchester	463	18. Dorchester	4,466
19. Baltimore	2,656	19. St. Mary's	379	19. Cecil	447	19. Kent	4,440
20. Carroll	2,637	20. Cecil	341	20. Washington	403	20. Cecil	4,327
21. Somerset	2,553	21. Carroll	317	21. Wicomico	395	21. Wicomico	4,261
22. Queen Anne's	2,509	22. Dorchester	272	22. Somerset	358	22. Carroll	4,231
23. Allegany	2,453	23. Wicomico	266	23. Allegany	355	23. Washington	4,019
24. Kent	2,051	24. Caroline	140	24. Carroll	346	24. Allegany	3,828
Statewide	\$2,957	Statewide	\$707	Statewide	\$705	Statewide	\$5,773

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

Municipal Revenues by Source – Fiscal 2020

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	County Grants	Other
Allegany	21.8%	5.4%	0.0%	43.9%	7.4%	16.5%	1.1%	3.9%
Anne Arundel	48.2%	7.5%	2.4%	26.9%	1.9%	5.5%	2.7%	4.9%
Calvert	30.0%	9.0%	13.2%	32.1%	0.0%	10.1%	0.9%	4.7%
Caroline	30.6%	4.1%	0.2%	27.4%	3.4%	28.9%	0.2%	5.2%
Carroll	25.2%	10.1%	0.4%	31.5%	3.3%	18.3%	4.8%	6.5%
Cecil	31.7%	5.7%	0.4%	38.4%	1.9%	5.5%	5.1%	11.2%
Charles	29.7%	11.2%	2.9%	43.0%	0.9%	5.1%	0.5%	6.7%
Dorchester	36.2%	4.1%	0.4%	43.7%	0.2%	7.5%	2.3%	5.6%
Frederick	37.0%	8.4%	1.6%	29.3%	4.1%	4.3%	4.0%	11.4%
Garrett	17.3%	4.0%	1.1%	22.1%	25.5%	23.2%	3.8%	3.1%
Harford	39.4%	8.1%	0.6%	30.6%	1.1%	5.3%	7.9%	7.0%
Kent	26.8%	5.3%	0.6%	31.6%	8.9%	17.4%	2.1%	7.3%
Montgomery	34.7%	18.7%	5.5%	17.9%	0.2%	3.4%	6.2%	13.4%
Prince George's	57.0%	12.4%	0.9%	6.7%	1.0%	6.1%	2.3%	13.5%
Queen Anne's	35.6%	11.5%	0.0%	37.0%	0.0%	5.7%	3.2%	7.1%
St. Mary's	9.6%	10.5%	0.0%	35.2%	0.0%	5.9%	0.6%	38.1%
Somerset	45.9%	3.4%	0.8%	29.1%	0.4%	11.7%	3.3%	5.4%
Talbot	17.6%	2.8%	0.3%	65.5%	2.6%	2.9%	1.0%	7.4%
Washington	26.8%	3.5%	2.4%	51.3%	1.3%	4.6%	0.7%	9.4%
Wicomico	42.0%	4.4%	1.3%	34.7%	1.4%	7.3%	1.5%	7.4%
Worcester	33.0%	1.4%	1.1%	31.6%	7.0%	3.9%	14.5%	7.4%
Statewide	36.3%	8.7%	2.0%	29.8%	2.6%	6.6%	4.5%	9.5%

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services

Municipal Expenditures by Category – Fiscal 2020

County	General Government	Public Safety	Public Works	Parks and Recreation	Community Develop.	Economic Develop.	Debt Service	Other
Allegany	6.9%	19.4%	54.3%	2.8%	7.9%	0.7%	6.5%	1.5%
Anne Arundel	9.0%	38.3%	32.4%	8.3%	0.6%	0.0%	11.3%	0.1%
Calvert	13.3%	11.1%	51.2%	13.7%	0.0%	1.4%	4.7%	4.4%
Caroline	11.3%	23.4%	50.0%	2.2%	6.1%	0.0%	6.2%	0.9%
Carroll	14.1%	15.4%	48.1%	4.0%	4.3%	2.0%	5.2%	6.8%
Cecil	9.3%	20.2%	56.2%	10.4%	0.4%	0.2%	3.2%	0.1%
Charles	12.7%	15.6%	56.9%	6.0%	0.7%	0.0%	0.8%	7.4%
Dorchester	6.7%	26.7%	52.4%	5.6%	0.0%	1.8%	4.9%	1.9%
Frederick	10.5%	22.4%	47.4%	7.0%	0.2%	3.9%	7.8%	0.8%
Garrett	18.4%	3.4%	51.8%	3.9%	11.8%	1.3%	5.4%	4.1%
Harford	14.6%	22.7%	49.4%	3.1%	0.0%	1.3%	3.3%	5.6%
Kent	11.1%	11.0%	59.6%	2.5%	0.1%	1.3%	8.6%	5.9%
Montgomery	23.6%	16.0%	29.8%	15.3%	2.5%	0.2%	6.6%	5.9%
Prince George's	19.8%	29.8%	25.3%	11.9%	1.4%	1.2%	4.2%	6.4%
Queen Anne's	16.0%	13.3%	53.8%	2.6%	0.0%	0.0%	10.5%	3.8%
St. Mary's	8.9%	1.4%	70.4%	10.4%	0.0%	1.8%	7.1%	0.0%
Somerset	11.5%	34.0%	38.5%	1.0%	2.8%	1.4%	3.4%	7.3%
Talbot	6.9%	15.1%	70.8%	1.3%	0.5%	0.5%	2.4%	2.4%
Washington	8.8%	23.0%	55.1%	4.0%	1.0%	2.5%	3.5%	2.2%
Wicomico	7.5%	35.3%	43.0%	3.3%	1.9%	0.0%	6.8%	2.2%
Worcester	5.8%	27.5%	44.1%	7.4%	0.2%	9.2%	5.1%	0.7%
Statewide	13.1%	23.5%	42.7%	8.0%	1.6%	2.0%	5.8%	3.3%

Source: *Local Government Finances Fiscal 2020*, Department of Legislative Services