



## Local Government Financial Information Handbook - 2022 Edition

The Florida Legislature's Office of Economic and Demographic Research (EDR) has published the 2022 edition of the *Local Government Financial Information Handbook*. This report is produced annually by EDR to serve as a reference for many of the revenue sources available to local governments. It contains items useful for local government budgeting purposes, including descriptions of revenue sources, adjusted 2021 population estimates used in the FY 2022-23 state revenue-sharing calculations, estimated FY 2022-23 county and municipal government distributions for select state revenue-sharing and local option tax sources, and the 2023 local option fuel, sales, and tourist-related tax rates by county. This report also serves as a guide to understanding the constitutional and statutory provisions pertaining to these revenue sources.

The *Handbook's* discussion of local government revenue sources is organized as follows:

- Part One: Revenue Source Authorized by the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature

The report is available on the EDR's website via the following link:

<http://edr.state.fl.us/Content/local-government/reports/lqfih22.pdf>

Please note that EDR no longer prints and distributes hard copies of this report. However, all are welcome to download and/or print the document from the EDR's website. This 306 page PDF has been formatted for duplex printing.

