

The Florida Senate

2026 Florida Statutes

Title XIV TAXATION AND FINANCE	Chapter 218 FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS Entire Chapter	SECTION 35 County fee officers; financial matters.
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218.35 County fee officers; financial matters.—

(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. [28.36](#).

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. [129.03](#)(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.

(4) The final approved budget of the clerk of the circuit court must be posted on the county's official website within 30 days after adoption. The final approved budget of the clerk of the circuit court may be included in the county's budget.

(5) Each county fee officer shall establish a fiscal year beginning October 1 and ending September 30 of the following year, and shall report his or her finances annually upon the close of each fiscal year to the county fiscal officer for inclusion in the annual financial report by the county.

(6) The proposed budget of a county fee officer shall be filed with the clerk of the county governing authority by September 1 preceding the fiscal year for the budget, except for the budget prepared by the clerk of the circuit court for court-related functions as provided in s. [28.36](#).

History.—s. 2, ch. 73-349; s. 1176, ch. 95-147; s. 97, ch. 2003-402; s. 19, ch. 2011-144.

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