

Uniform fiscal year

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Subject:

Uniform fiscal year

SPECIAL DISTRICTS--WHEN UNIFORM FISCAL YEAR MUST BE ADOPTED

To: Norman D. Tripp, Attorney for Broward County Fire Control Commission, Fort Lauderdale

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QUESTION:

Is the Broward County Fire Control Commission, as the governing body of the Broward County Fire Control District created by Ch. 69-911, Laws of Florida, as subsequently amended, required to adopt the fiscal year prescribed by s. 218.33(1), F. S., of the Uniform Local Government Financial Management and Reporting Act?

SUMMARY:

The Broward County Fire Control Commission, as the governing body of the Broward County Fire Control District created by Ch. 69-911, Laws of Florida, as subsequently amended, is required to adopt for that district the fiscal year beginning October 1 of each year and ending September 30 pursuant to s. 218.33(1), F. S., of the Uniform Local Government Financial Management and Reporting Act, part III, Ch. 218, F. S.

Your question is answered in the affirmative.

Section 218.33(1), F. S., of the Uniform Local Government Financial Management and Reporting Act, part III, Ch. 218, F. S., provides as follows:

"Every unit of local government shall begin its fiscal year on October 1 of each year and end it on September 30." See also s. 218.33(3). "Unit of local government" is defined in s. 218.31(1) as "a county, municipality, or special district." "Special district" is defined as "a local unit of special government . . . created pursuant to general or special law for the purpose of performing prescribed specialized functions, including urban service functions, within limited boundaries." Section 218.31(5). "Special district" is subdivided into "dependent special district," which is "a special district whose governing head is the local governing authority, ex officio, or otherwise, or whose budget is established by the local government authority," s. 218.31(6); and "independent special district," which is "a special district whose governing head is an independent body, either appointed or elected, and whose budget is established independently of the local governing authority, even though there may be appropriation of funds generally available to a local governing authority involved." Section 218.31(7). "Local governing authority" is defined as "the

governing body of a unit of local general purpose government" (here, the Board of County Commissioners of Broward County), s. 218.31(3).

Applying the foregoing statutory definitions to the instant inquiry, the Broward County Fire Control Commission (hereinafter referred to as the "commission") was created as the governing body of the Broward County Fire Control District by special law, Ch. 69-911, Laws of Florida, as amended by Chs. 71-560 and 73-423, Laws of Florida, for the purpose of performing a prescribed, specialized function, *i.e.*, providing and coordinating fire protection in certain unincorporated areas and subdistricts of Broward County and supervising the allotment and disbursement of the public funds provided for in the statute to carry out the purposes thereof within the designated subdistricts and to defray its expenses of operation. Thus, I am of the opinion that the Broward County Fire Control District is a special district within the purview and for the purposes of the Uniform Local Government Financial Management and Reporting Act, part III, Ch. 218, F. S.

Moreover, the commission is an independent body which operates its financial affairs independently of the "local governing authority," as defined in s. 218.31(3), F. S., the Board of County Commissioners of Broward County. See s. 9, Ch. 69-911, Laws of Florida, providing that the commission shall have supervision over the allotment and disbursement of public funds provided under the act and is empowered to determine special assessments on property in the district to provide funds to carry out the purpose of the act; s. 14, *id.*, providing that the special assessment, upon approval of the electorate, shall be levied by the Broward County Tax Assessor by resolution of the commission and that the proceeds of the special assessments shall be paid monthly by the Broward County Tax Collector to the commission; and s. 17, *id.*, providing that the commission shall operate within an annual budget not to exceed 15 percent of the gross annual tax receipts of all subdistricts and that the commission shall deposit the proceeds of the special assessments into the accounts of the subdistricts; see *also* ss. 18 and 22, *id.* Thus, I am of the further opinion that the Broward County Fire Control District is an independent special district within the purview and for the purposes of the Uniform Local Government Financial Management and Reporting Act, part III, Ch. 218, F. S. *Cf.* AGO's 074-367, 074-234, 074-169, and 074-17; *also cf.* AGO 073-343.

As the governing body of an independent special district within the purview and for the purposes of part III, Ch. 218, F. S., the Uniform Local Government Financial Management and Reporting Act, the commission must comply with the requirements of part III, Ch. 218, which are applicable to that type of "unit of local government," as defined in that act. Thus, the commission is required to adopt for the Broward County Fire Control District the fiscal year prescribed in s. 218.33(1). See *also* ss. 218.32, 218.33(2) and (4), and 218.34(1), (3), (4), and (5).