

traffic ordinance triable only in a municipal court and is substantially the same as the provisions of §901.28 (1), F. S., which authorizes notice of appearance in those cases triable in county courts.

073-343—September 13, 1973

MUNICIPALITIES

UNIFORM FISCAL YEAR—EFFECT ON PREVIOUSLY ESTABLISHED FISCAL YEARS

To: Robert B. Cook, Palm Springs Village Attorney, North Palm Beach

Prepared by: Jan Dunn, Assistant Attorney General

QUESTION:

What effect do Ch. 73-349 and 73-129, Laws of Florida, which require local governmental units to establish a fiscal year beginning October 1, have on a previously established fiscal year set up within the governmental unit by virtue of a validated revenue bond issue?

SUMMARY:

Municipalities which have outstanding revenue bond issues with a fiscal year of other than October 1 through September 30 have to comply with Ch. 73-349 and 73-129, Laws of Florida, which require municipalities to establish a fiscal year beginning October 1 and to submit a financial report at the end of this fiscal year.

Section 218.32(1), F. S., created by Ch. 73-349, Laws of Florida, provides that:

Every unit of local government shall submit a copy of a financial report covering their operations during the preceding fiscal year within ninety days after the close of the fiscal year.

Section 218.33(1), F. S., provides that "[e]very unit of local government shall begin its fiscal year on October 1 of each year and end on September 30." (Chapter 73-349, Laws of Florida, became effective July 1, 1973. Current informal administrative construction of §218.33 (3), F. S., by the Department of Banking and Finance adopts the apparently reasonable position that units of local government having fiscal years beginning before September 30, 1973, can have until September 30, 1974, to conform to the mandate of the act, upon proper notification to the department.) The purpose of Ch. 73-349, Laws of Florida, is to establish a uniform fiscal year and uniform accounting practices and procedures for all local governments. It repeals all inconsistent special acts, municipal charters, or other laws to the extent of the conflict. Section 218.33 (4) [Ch. 73-349, Laws of Florida]. Also repealed are Ch. 128, F. S., and §§145.12, 167.61, and 216.111 (2), F. S., which relate to annual financial reports by municipalities and counties. Section 166.214, F. S., as added by Ch. 73-129, Laws of Florida, effective October 1, 1973, also requires a municipality to establish a fiscal year beginning October 1 of each year. There is no provision for allowing, and no intent or need to allow, each municipality a different fiscal year or a separate financial reporting date based upon fiscal periods coinciding with the calendar year, reporting dates, or maturities and coupon payment periods established under various revenue bond issues. In AGO 073-233 it was said that:

Many bond contracts, maturity dates, coupon payment dates, and single and multi-year construction and service contracts and franchises begin and end on dates and for periods corresponding with the calendar year rather than on the statutorily prescribed fiscal year.

Such contracts are accordingly not required to be on the same annual basis as a statutorily prescribed fiscal year. Neither Ch. 73-349 nor Ch. 73-129, *supra*, has any effect upon a municipality's ability to collect or distribute revenue, to borrow money, or sell revenue bonds. It merely changes the fiscal year of the local government to one beginning on October 1 of each year and provides for a uniform system of financial management and financial reporting based on such fiscal period. Although an accounting problem may result from the change of fiscal year dates, this does not affect the validity of the laws nor the necessity for municipalities to follow them. Chapters 73-349 and 73-129 are clear as to the procedures to be followed by local governments.

073-344—September 13, 1973

SUNSHINE LAW

PROCEEDINGS OF PUBLIC SERVICE COMMISSION

To: *William H. Bevis, William T. Mayo, and Paula Hawkins, Commissioners,
Public Service Commission, Tallahassee*

Prepared by: *Barry Scott Richard, Deputy Attorney General*

QUESTIONS:

1. Is it a violation of the Government in the Sunshine Law, §286.011, F. S., to hold a closed meeting of the Public Service Commission, excluding participation by members of the media and public, to discuss disciplinary actions brought against a commission employee by another state agency?
2. Does withholding from the news media and public the results of a final decision of the Public Service Commission members for a period of seven days or longer violate the Government in the Sunshine Law?
3. What procedures should the commission adopt in exercising its quasi-judicial functions?
4. What procedures should the commission adopt for the purpose of meeting jointly to consider inter-commission matters such as personnel matters?

SUMMARY:

It is a violation of the Government in the Sunshine Law, §286.011, F. S., to hold a closed meeting of the Public Service Commission, excluding participation by members of the media and public, to discuss disciplinary actions brought against a commission employee by another state agency.

The withholding from the news media and the public of the results of a final decision of the Public Service Commission for seven days or longer is a violation of the Sunshine Law and the Public Records Law, Ch. 119, F. S.

In order to fully comply with the Sunshine and Public Records Laws, the Public Service Commission should give reasonable notice of all meetings and agendas; should take votes and discuss all matters involving public business on which foreseeable commission action may be taken at public meetings open to the news media and the public at all times; and should make vote sheets, final orders, and all other documents and materials made or received pursuant to law or ordinance or in connection with the transaction of official business open to inspection by the public and the news media at all reasonable times.

You report that the commission has reserved the first, third, and fifth Mondays