

## Texas County Fiscal Years March 1, 2006

Texas Local Government Code §112.010 provides that the county fiscal year is the calendar year. However, a commissioners court, by order, may adopt an October 1 fiscal year. Additionally, counties with populations of 3.3 million or more may adopt either an October 1 or a March 1 fiscal year. TEX. LOC. GOV. CODE, §112.010 (Vernon Supp. 2002).

Although the default statutory fiscal year is the calendar year (January 1 – December 31), only 24.1% of Texas counties (61) are on that cycle. The most common fiscal year for county government is October 1 to September 30 with 75.6% of Texas counties (192) using that accounting period. Only Harris County uses the March 1 to February 28 fiscal year. In fact, with a population of a little over 3.6 million, they are the only county authorized to use that fiscal year.

**Note on Comparative Data Analysis.** Since all of the county accounting periods begin on calendar quarters, the problems associated with data analysis are significantly reduced. Federal government data may be similarly adjusted because its fiscal year begins on October 1. The State of Texas, however, is on a September 1 to August 31 fiscal year which creates significant problems when trying to analyze state, federal, or county data together.

**Caveat:** The following list of counties and their respective fiscal years was derived from multiple sources and no representations of absolute accuracy are made hereby. If there are errors, please notify the County Financial Analyst of the County Information Project by phone at (512) 478-8753.

| County    | FY Begins   | County   | FY Begins   |
|-----------|-------------|----------|-------------|
| Anderson  | January 1st | Bowie    | October 1st |
| Andrews   | October 1st | Brazoria | October 1st |
| Angelina  | January 1st | Brazos   | October 1st |
| Aransas   | January 1st | Brewster | January 1st |
| Archer    | October 1st | Briscoe  | October 1st |
| Armstrong | January 1st | Brooks   | October 1st |
| Atascosa  | January 1st | Brown    | October 1st |
| Austin    | October 1st | Burleson | January 1st |
| Bailey    | October 1st | Burnet   | October 1st |
| Bandera   | October 1st | Caldwell | October 1st |
| Bastrop   | October 1st | Calhoun  | January 1st |
| Baylor    | October 1st | Callahan | October 1st |
| Bee       | October 1st | Cameron  | October 1st |
| Bell      | October 1st | Camp     | January 1st |
| Bexar     | October 1st | Carson   | October 1st |
| Blanco    | October 1st | Cass     | October 1st |
| Borden    | January 1st | Castro   | October 1st |
| Bosque    | October 1st | Chambers | January 1st |

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| County        | FY Begins   | County    | FY Begins   |
|---------------|-------------|-----------|-------------|
| Cherokee      | October 1st | Floyd     | October 1st |
| Childress     | October 1st | Foard     | October 1st |
| Clay          | October 1st | Fort Bend | October 1st |
| Cochran       | January 1st | Franklin  | January 1st |
| Coke          | October 1st | Freestone | October 1st |
| Coleman       | October 1st | Frio      | October 1st |
| Collin        | October 1st | Gaines    | October 1st |
| Collingsworth | October 1st | Galveston | October 1st |
| Colorado      | January 1st | Garza     | October 1st |
| Comal         | January 1st | Gillespie | October 1st |
| Comanche      | October 1st | Glasscock | October 1st |
| Concho        | October 1st | Goliad    | October 1st |
| Cooke         | October 1st | Gonzales  | October 1st |
| Coryell       | October 1st | Gray      | October 1st |
| Cottle        | October 1st | Grayson   | October 1st |
| Crane         | October 1st | Gregg     | October 1st |
| Crockett      | January 1st | Grimes    | October 1st |
| Crosby        | October 1st | Guadalupe | October 1st |
| Culberson     | October 1st | Hale      | January 1st |
| Dallam        | October 1st | Hall      | October 1st |
| Dallas        | October 1st | Hamilton  | October 1st |
| Dawson        | January 1st | Hansford  | October 1st |
| Deaf Smith    | October 1st | Hardeman  | October 1st |
| Delta         | October 1st | Hardin    | October 1st |
| Denton        | October 1st | Harris    | March 1st   |
| DeWitt        | October 1st | Harrison  | October 1st |
| Dickens       | October 1st | Hartley   | October 1st |
| Dimmit        | October 1st | Haskell   | October 1st |
| Donley        | October 1st | Hays      | October 1st |
| Duval         | October 1st | Hemphill  | October 1st |
| Eastland      | October 1st | Henderson | January 1st |
| Ector         | October 1st | Hidalgo   | January 1st |
| Edwards       | October 1st | Hill      | October 1st |
| El Paso       | October 1st | Hockley   | January 1st |
| Ellis         | October 1st | Hood      | October 1st |
| Erath         | October 1st | Hopkins   | October 1st |
| Falls         | October 1st | Houston   | October 1st |
| Fannin        | October 1st | Howard    | October 1st |
| Fayette       | January 1st | Hudspeth  | October 1st |
| Fisher        | October 1st | Hunt      | October 1st |

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| County     | FY Begins          | County      | FY Begins          |
|------------|--------------------|-------------|--------------------|
| Hutchinson | October 1st        | Mason       | <b>January 1st</b> |
| Irion      | October 1st        | Matagorda   | <b>January 1st</b> |
| Jack       | October 1st        | Maverick    | October 1st        |
| Jackson    | October 1st        | McCulloch   | October 1st        |
| Jasper     | <b>January 1st</b> | McLennan    | October 1st        |
| Jeff Davis | <b>January 1st</b> | McMullen    | October 1st        |
| Jefferson  | October 1st        | Medina      | October 1st        |
| Jim Hogg   | October 1st        | Menard      | October 1st        |
| Jim Wells  | <b>January 1st</b> | Midland     | October 1st        |
| Johnson    | October 1st        | Milam       | <b>January 1st</b> |
| Jones      | <b>January 1st</b> | Mills       | October 1st        |
| Karnes     | October 1st        | Mitchell    | <b>January 1st</b> |
| Kaufman    | October 1st        | Montague    | October 1st        |
| Kendall    | October 1st        | Montgomery  | October 1st        |
| Kenedy     | <b>January 1st</b> | Moore       | October 1st        |
| Kent       | October 1st        | Morris      | October 1st        |
| Kerr       | October 1st        | Motley      | October 1st        |
| Kimble     | <b>January 1st</b> | Nacogdoches | October 1st        |
| King       | October 1st        | Navarro     | October 1st        |
| Kinney     | October 1st        | Newton      | <b>January 1st</b> |
| Kleberg    | October 1st        | Nolan       | October 1st        |
| Knox       | October 1st        | Nueces      | October 1st        |
| Lamar      | October 1st        | Ochiltree   | October 1st        |
| Lamb       | October 1st        | Oldham      | October 1st        |
| Lampasas   | October 1st        | Orange      | October 1st        |
| LaSalle    | <b>January 1st</b> | Palo Pinto  | October 1st        |
| Lavaca     | October 1st        | Panola      | <b>January 1st</b> |
| Lee        | October 1st        | Parker      | October 1st        |
| Leon       | October 1st        | Parmer      | <b>January 1st</b> |
| Liberty    | October 1st        | Pecos       | <b>January 1st</b> |
| Limestone  | October 1st        | Polk        | October 1st        |
| Lipscomb   | October 1st        | Potter      | October 1st        |
| Live Oak   | <b>January 1st</b> | Presidio    | <b>January 1st</b> |
| Llano      | October 1st        | Rains       | October 1st        |
| Loving     | <b>January 1st</b> | Randall     | October 1st        |
| Lubbock    | October 1st        | Reagan      | October 1st        |
| Lynn       | October 1st        | Real        | October 1st        |
| Madison    | October 1st        | Red River   | October 1st        |
| Marion     | <b>January 1st</b> | Reeves      | <b>January 1st</b> |
| Martin     | <b>January 1st</b> | Refugio     | October 1st        |

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| County        | FY Begins   | County     | FY Begins   |
|---------------|-------------|------------|-------------|
| Roberts       | October 1st | Tom Green  | October 1st |
| Robertson     | October 1st | Travis     | October 1st |
| Rockwall      | October 1st | Trinity    | October 1st |
| Runnels       | October 1st | Tyler      | January 1st |
| Rusk          | January 1st | Upshur     | October 1st |
| Sabine        | January 1st | Upton      | January 1st |
| San Augustine | October 1st | Uvalde     | October 1st |
| San Jacinto   | October 1st | Val Verde  | October 1st |
| San Patricio  | January 1st | Van Zandt  | October 1st |
| San Saba      | October 1st | Victoria   | January 1st |
| Schleicher    | January 1st | Walker     | October 1st |
| Scurry        | January 1st | Waller     | January 1st |
| Shackelford   | October 1st | Ward       | January 1st |
| Shelby        | October 1st | Washington | January 1st |
| Sherman       | October 1st | Webb       | October 1st |
| Smith         | October 1st | Wharton    | January 1st |
| Somervell     | October 1st | Wheeler    | October 1st |
| Starr         | October 1st | Wichita    | January 1st |
| Stephens      | January 1st | Wilbarger  | October 1st |
| Sterling      | October 1st | Willacy    | October 1st |
| Stonewall     | October 1st | Williamson | October 1st |
| Sutton        | October 1st | Wilson     | October 1st |
| Swisher       | October 1st | Winkler    | January 1st |
| Tarrant       | October 1st | Wise       | October 1st |
| Taylor        | October 1st | Wood       | October 1st |
| Terrell       | October 1st | Yoakum     | January 1st |
| Terry         | January 1st | Young      | October 1st |
| Throckmorton  | January 1st | Zapata     | October 1st |
| Titus         | October 1st | Zavala     | October 1st |

|                         |              |        |
|-------------------------|--------------|--------|
| January 1 <sup>st</sup> | 61 counties  | 24.0 % |
| March 1 <sup>st</sup>   | 1 county     | 00.4 % |
| October 1 <sup>st</sup> | 192 counties | 75.6 % |
|                         | -----        | -----  |
|                         | 254 Total    | 100 %  |