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**BOARD OF COUNTY COMMISSIONERS  
HILLSBOROUGH COUNTY  
TAMPA, FLORIDA 33601**

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**BOARD POLICY - SECTION NUMBER: 03.02.02.21**

**SUBJECT:** FISCAL YEAR

**EFFECTIVE DATE:** July 8, 1998

**SUPERSEDES:** NEW

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**Purpose:**

The purpose of this policy is to conform the timing and reporting of County-operated programs to the fiscal year established for counties under Florida Statutes, Section 129.04, except where such timing would be inconsistent with federal or state programs. Consistent timing of program years with the fiscal year will allow reconciliation between program reporting and existing requirements for financial reporting. In general, this impacts non-grant programs where program reporting will be inconsistent with financial reporting unless both follow the same reporting period.

**Policy:**

It is the policy of the BOCC that County programs be operated on a fiscal year period beginning each October 1, and ending the following September 30, except where such timing is inconsistent with federal or state programs. Operating contracts will include language that funding in future fiscal years will be subject to the availability of funds.

**Responsibility:**

It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

**Approved By:** Board of County Commissioners

**Approval Date:** July 8, 1998