

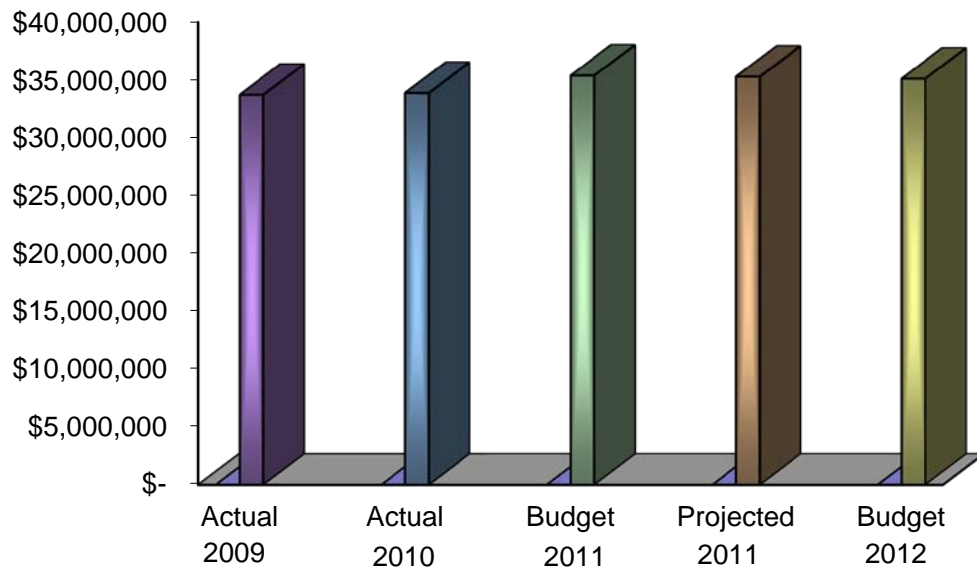


Special Revenue Funds

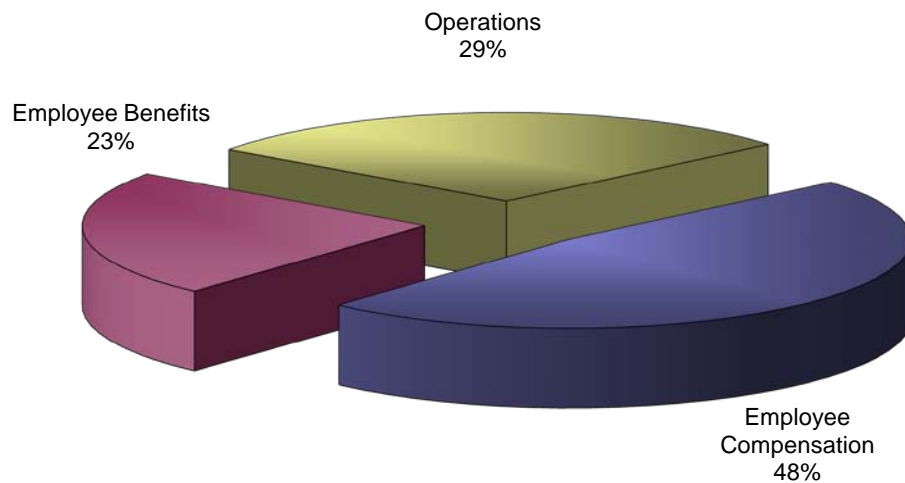
Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this section are the Hotel-Motel Fund, the Sheriff's Funds and Juvenile Court Clerk Fund.

Within the Special Revenue Funds and departmental summaries, the Amended Budgets for FY 2011 include grant rollovers and amendments (approved by the County Commission) after the Adopted Budget process.

Special Revenue Fund Expenditures



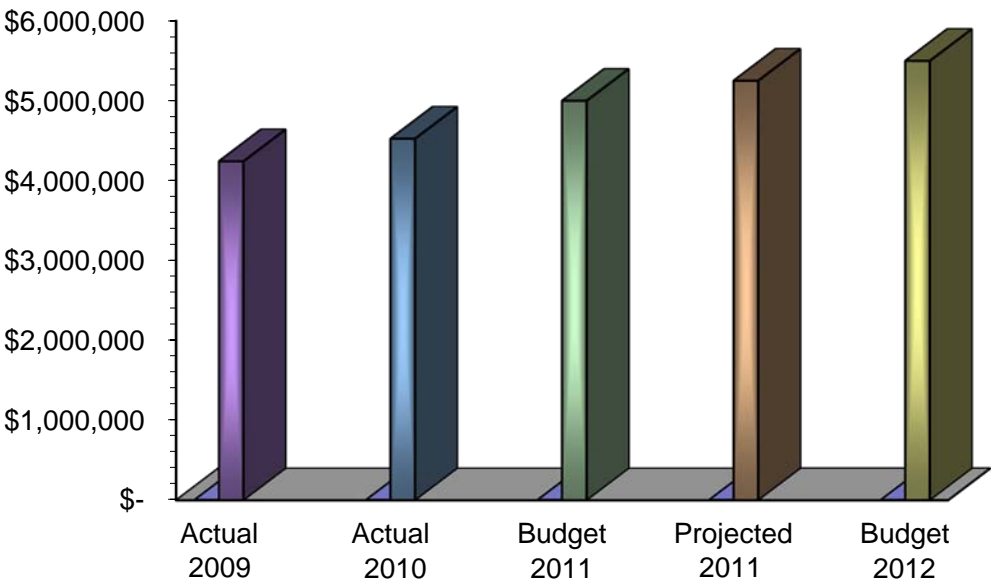
FY 2012 Expenditures by Type



**SPECIAL REVENUE FUND
COMBINED
Schedule of Revenue and Expenditures**

	Actual 2009	Actual 2010	Amended Budget 2011	Projected 2011	Adopted Budget 2012
Revenues					
Intergovernmental	2,790,552	2,318,140	2,618,995	2,392,389	2,187,377
Licenses and Permits	67,991	21,981	16,200	20,874	16,300
Fees and Commissions	433,947	306,255	303,000	292,841	303,000
Fine, forfeitures and penalties	686,183	674,662	656,350	630,741	635,097
Investment Earnings	84,515	21,220	13,950	25,688	19,700
Miscellaneous	513,961	651,868	641,275	716,912	639,350
Hotel/Motel Occupancy Tax	4,235,794	4,523,689	5,000,000	5,250,752	5,495,000
Interfund Transfers from other funds	24,441,596	25,397,526	25,507,700	25,402,854	25,666,150
Total Revenues	33,254,539	33,915,341	34,757,470	34,733,051	34,961,974
Expenditures					
Sheriff					
Administration	2,659,955	2,423,834	2,531,469	2,350,122	1,819,334
Patrol	7,970,584	8,054,191	8,476,097	8,396,767	8,311,366
Jail	10,254,340	10,547,460	10,671,915	10,700,287	10,483,896
Courts	721,664	755,527	837,535	719,246	837,289
Communications-Criminal Records	1,063,025	707,223	676,913	632,306	668,848
Major Crime	1,454,119	1,724,080	1,893,270	1,862,862	2,055,176
Fugitive Division	1,867,925	1,742,677	1,691,871	1,817,020	1,730,219
Special Operations	956,044	908,192	849,694	930,021	901,579
Community Enhancement Grant	197	-	-	-	-
Governor's Highway Safety	131,954	60,322	313,472	198,260	-
E Bulletproof Vest Grant	22,341	25,021	21,831	38,501	-
IV-D Civil Process	182,960	193,276	199,200	185,103	199,200
Information Systems	-	-	-	-	351,586
Transfers to other funds	-	23,371	-	-	-
Hotel/Motel Occupancy Tax	4,241,369	4,524,667	5,000,000	5,251,920	5,500,000
Juvenile Court Clerk					
Juvenile Court Clerk	1,298,834	1,311,675	1,325,569	1,327,036	1,330,192
Child Support	877,440	862,854	889,126	873,373	914,526
Total Expenditures	33,702,751	33,864,370	35,377,962	35,282,824	35,103,211
Excess of Revenues Over (Under) Expenditures	(448,212)	50,971	(620,492)	(549,773)	(141,237)
Net Encumb (beginning less ending)	51,394	43,052	-	(85,209)	-
Beginning Fund Balance	3,251,269	2,854,451	2,948,474	2,948,474	2,313,492
Fund Balance at end of year	2,854,451	2,948,474	2,327,982	2,313,492	2,172,255

Hotel-Motel Fund Expenditures



**Hotel-Motel Fund Budget Summary
SPECIAL REVENUE FUND
Schedule of Revenue and Expenditures**

	Actual 2009	Actual 2010	Amended Budget 2011	Projected 2011	Adopted Budget 2012
<u>Revenues</u>					
Hotel-Motel Occupancy Tax	4,235,794	4,523,689	5,000,000	5,250,752	5,495,000
Investment Earnings	5,575	978	-	1,168	5,000
Total Revenues	4,241,369	4,524,667	5,000,000	5,251,920	5,500,000
<u>Expenditures</u>					
Trustee's Commission	85,122	88,232	100,000	104,663	110,000
Debt Retirement	93,285	-	-	-	-
Appropriation	3,741,647	4,436,435	4,900,000	5,147,257	5,390,000
Interfund Transfer	321,315	-	-	-	-
Total Expenditures	4,241,369	4,524,667	5,000,000	5,251,920	5,500,000
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Fund Balance at end of year	-	-	-	-	-

FUNCTION

Hamilton County receives funds generated by the implementation of the Hotel-Motel Occupancy Privilege Tax (Hotel-Motel Tax) on an annual basis , and utilizes the funds for the promotion of specific area events. The County legislative body feels that it is in the best interest of the citizens of Hamilton County, and in keeping with the original intent of the Hotel-Motel Tax, that the County shall submit all future receipts, net of Trustee's commission to the Chattanooga Area Convention and Visitors Bureau.

Beginning FY 2010, the Hotel-Motel Fund budget was approved in the general budget process. This Special Revenue fund is supported with the Hotel-Motel Occupancy Tax collections and the interest earned on those collections. Hamilton County collects the tax and appropriates all monies collected, less the Trustee's commission, to the Chattanooga Area Convention and Visitors Bureau.

