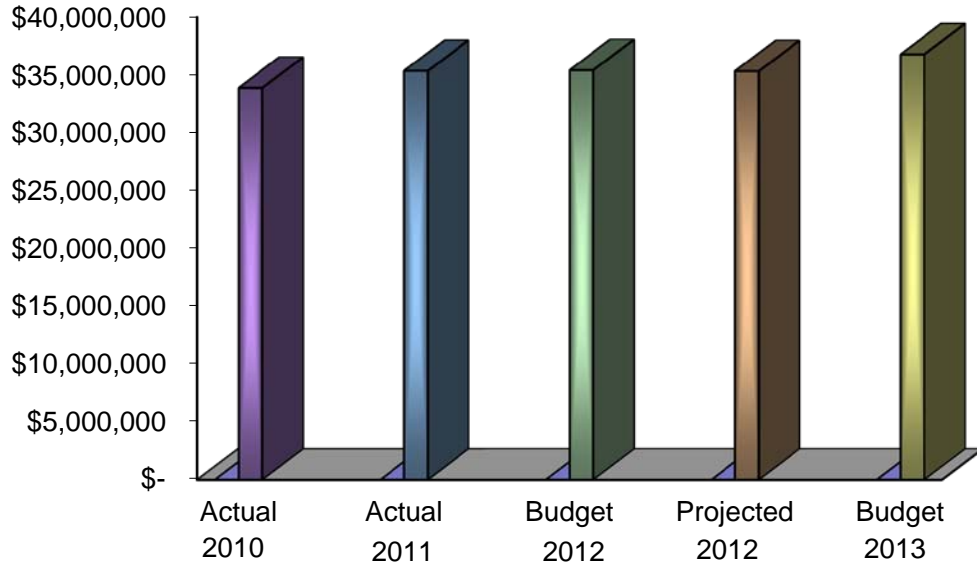


Special Revenue Funds

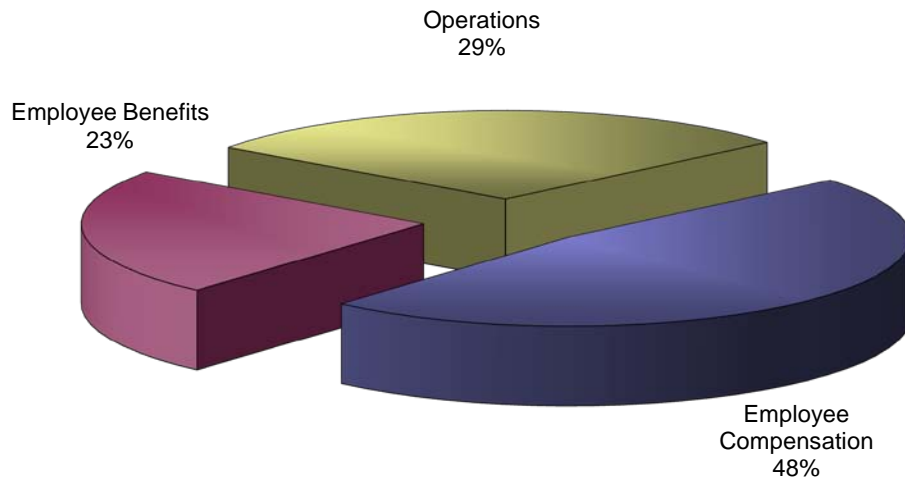
Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this section are the Hotel-Motel Fund, the Sheriff's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

Within the Special Revenue Funds and departmental summaries, the Amended Budgets for FY 2012 include grant rollovers and amendments (approved by the County Commission) after the Adopted Budget process.

Special Revenue Fund Expenditures



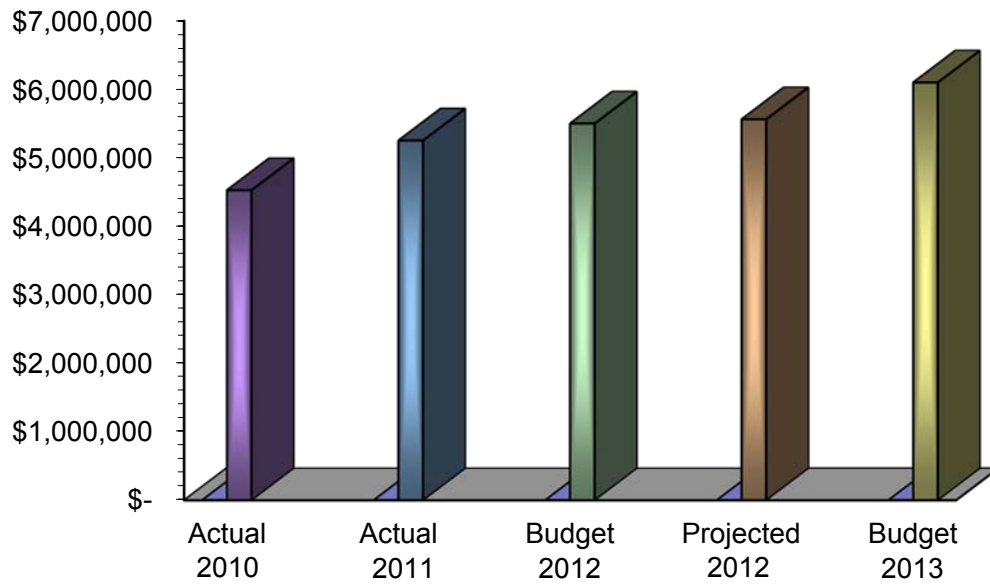
FY 2013 Expenditures by Type



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

	Actual 2010	Actual 2011	Amended Budget 2012	Projected 2012	Adopted Budget 2013
Revenues					
Intergovernmental	2,318,140	3,292,389	2,414,759	1,957,467	1,886,495
Licenses and Permits	21,981	20,874	16,300	19,912	16,300
Fees and Commissions	306,255	292,841	303,000	262,034	303,000
Fine, forfeitures and penalties	674,662	631,105	635,097	636,585	635,097
Investment Earnings	21,220	25,688	14,700	13,712	17,100
Miscellaneous	651,868	716,911	639,350	536,824	615,350
Hotel/Motel Occupancy Tax	4,523,689	5,250,752	5,500,000	5,571,577	6,097,600
Interfund Transfers from other funds	25,397,526	25,402,854	25,734,627	25,952,853	26,884,397
Total Revenues	33,915,341	35,633,414	35,257,833	34,950,964	36,455,339
Expenditures					
Sheriff					
Administration	2,423,834	2,419,238	1,873,727	1,902,521	1,906,601
Patrol	8,054,191	8,394,075	8,280,085	8,521,582	8,795,611
Jail	10,547,460	10,705,305	10,517,345	10,681,334	10,883,073
Courts	755,527	719,246	935,789	806,282	869,557
Communications-Criminal Records	707,223	632,306	668,848	585,821	669,369
Major Crime	1,724,080	1,867,616	2,055,671	1,942,919	2,100,358
Fugitive Division	1,742,677	1,817,020	1,730,219	1,665,739	1,812,877
Special Operations	908,192	920,973	901,579	830,201	869,260
Governor's Highway Safety	60,322	198,260	175,638	95,677	-
BOJ Bulletproof Vest Grant	25,021	38,501	8,955	6,508	-
IV-D Civil Process	193,276	185,103	199,200	184,163	201,819
Information Systems	-	-	351,586	364,214	245,691
Transfers to other funds	23,371	-	-	-	-
Hotel/Motel Occupancy Tax	4,524,667	5,251,920	5,500,000	5,562,042	6,100,000
Juvenile Court Clerk					
Juvenile Court Clerk	1,311,676	1,327,036	1,325,569	1,269,035	1,327,674
Child Support	862,853	873,374	889,126	905,779	998,991
Total Expenditures	33,864,370	35,349,973	35,413,337	35,323,817	36,780,881
Excess of Revenues Over (Under) Expenditures	50,971	283,441	(155,504)	(372,853)	(325,542)
Net Encumb (beginning less ending)	43,052	(918,060)	-	-	-
Beginning Fund Balance	2,854,451	2,948,474	2,313,855	2,313,855	1,941,002
Fund Balance at end of year	2,948,474	2,313,855	2,158,351	1,941,002	1,615,460

Hotel-Motel Fund Expenditures



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

	Actual 2010	Actual 2011	Amended Budget 2012	Projected 2012	Adopted Budget 2013
Revenues					
Hotel-Motel Occupancy Tax	4,523,689	5,250,752	5,500,000	5,571,577	6,097,600
Investment Earnings	978	1,168	-	1,781	2,400
Total Revenues	4,524,667	5,251,920	5,500,000	5,573,358	6,100,000
Expenditures					
Trustee's Commission	88,232	104,663	-	110,818	-
Debt Retirement	-	-	-	-	-
Appropriation	4,436,435	5,147,257	5,500,000	5,451,224	6,100,000
Interfund Transfer	-	-	-	-	-
Total Expenditures	4,524,667	5,251,920	5,500,000	5,562,042	6,100,000
Excess of Revenues Over (Under) Expenditures	-	-	-	11,316	-
Beginning Fund Balance	-	-	-	-	11,316
Fund Balance at end of year	-	-	-	11,316	11,316

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.

