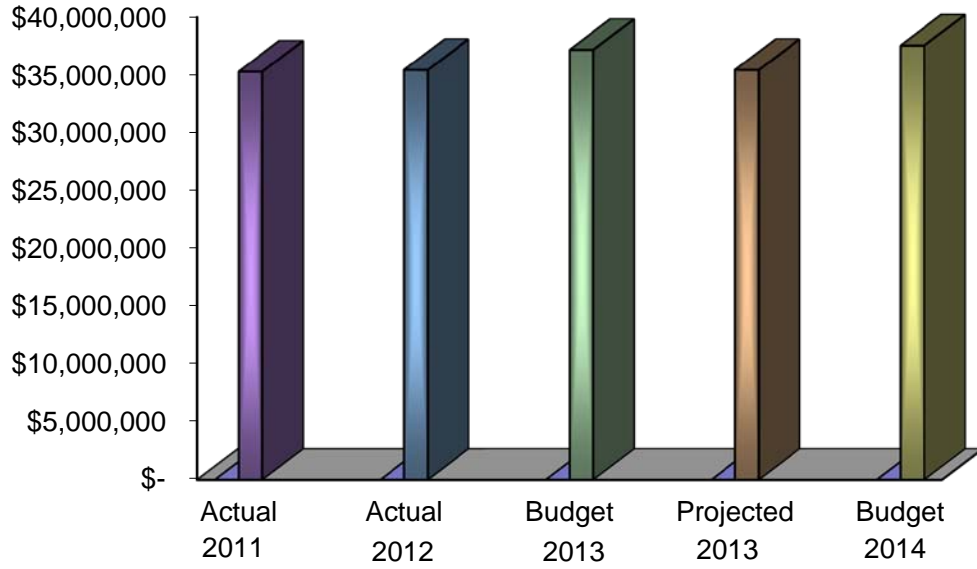


Special Revenue Funds

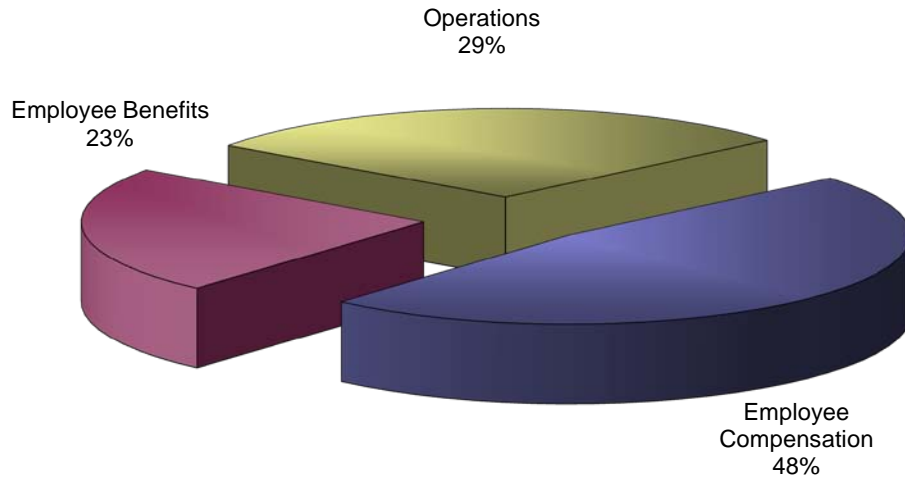
Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this section are the Hotel-Motel Fund, the Sheriff's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

Within the Special Revenue Funds and departmental summaries, the Amended Budgets for FY 2013 include grant rollovers and amendments (approved by the County Commission) after the Adopted Budget process.

Special Revenue Fund Expenditures



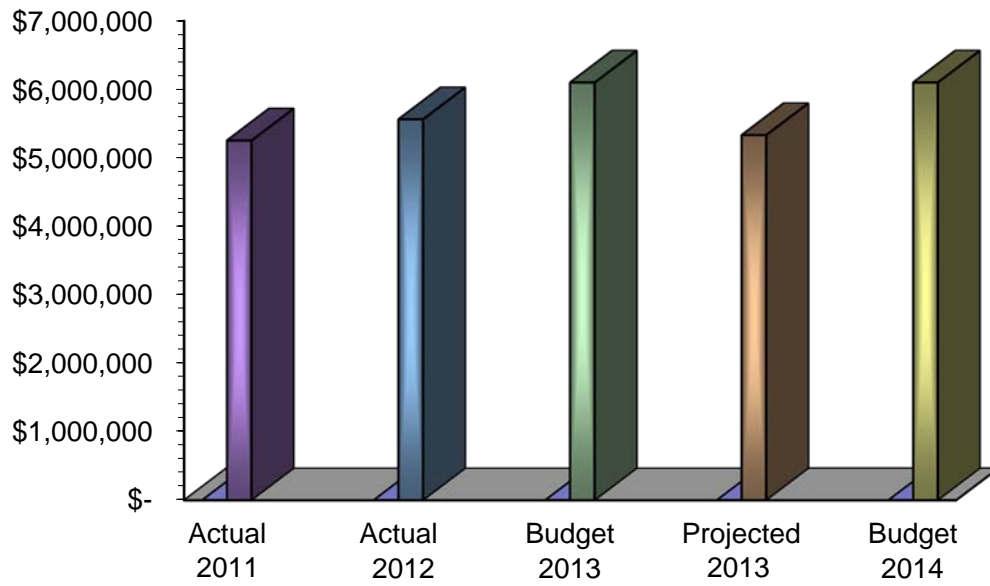
FY 2014 Expenditures by Type



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

	Actual 2011	Actual 2012	Amended Budget 2013	Projected 2013	Adopted Budget 2014
Revenues					
Intergovernmental	2,392,389	2,166,852	2,258,048	2,208,388	1,990,962
Charges for Services	313,715	270,774	319,300	352,254	319,300
Fine, forfeitures and penalties	631,105	648,075	635,097	586,550	639,397
Investment Earnings	25,688	13,683	17,100	14,924	16,300
Miscellaneous	716,911	553,111	615,348	497,751	543,622
Hotel/Motel Occupancy Tax	5,250,752	5,571,577	6,097,600	5,318,944	6,097,600
Interfund Transfers from other funds	25,402,854	25,659,804	26,779,552	26,779,552	27,174,786
Total Revenues	34,733,414	34,883,876	36,722,045	35,758,363	36,781,967
Expenditures					
Sheriff					
Administration	2,350,121	1,902,467	1,914,782	1,842,155	2,019,092
Patrol	8,396,767	8,518,317	8,797,881	8,676,258	9,150,576
Jail	10,700,287	10,689,030	10,938,460	10,799,213	11,175,916
Courts	719,246	806,282	869,558	871,276	876,576
Communications-Criminal Records	632,306	585,821	669,369	615,675	871,806
Major Crime	1,862,862	2,040,942	2,211,901	1,895,729	1,878,112
Fugitive Division	1,817,020	1,665,740	1,812,877	1,775,318	1,709,853
Special Operations	930,021	830,201	869,261	808,109	925,450
Governor's Highway Safety	198,260	99,783	218,228	157,158	-
BOJ Bulletproof Vest Grant	38,501	6,508	4,181	8,364	-
IV-D Civil Process	185,103	184,163	194,840	160,475	197,191
Information Systems	-	364,214	245,691	251,812	243,236
Transfers to other funds	-	1,146	-	-	-
Hotel/Motel Occupancy Tax	5,251,920	5,562,042	6,100,000	5,330,821	6,100,000
Juvenile Court Clerk	-	-	-	-	-
Juvenile Court Clerk	1,327,036	1,269,035	1,327,673	1,291,930	1,376,574
Child Support	873,374	905,779	998,991	946,535	1,022,619
Total Expenditures	35,282,824	35,431,470	37,173,693	35,430,828	37,547,001
Excess of Revenues Over (Under) Expenditures	(549,410)	(547,594)	(451,648)	327,535	(765,034)
Net Encumb (beginning less ending)	(85,209)	114,458	-	30,995	-
Excess of non-budgeted revenue and other financing sources over(under) non-budgeted expenditures	-	(1,146)	-	-	-
Beginning Fund Balance	2,948,474	2,313,855	1,879,573	1,879,573	2,238,103
Fund Balance at end of year	2,313,855	1,879,573	1,427,925	2,238,103	1,473,069

Hotel-Motel Fund Expenditures



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

	Actual 2011	Actual 2012	Amended Budget 2013	Projected 2013	Adopted Budget 2014
<u>Revenues</u>					
Hotel-Motel Occupancy Tax	5,250,752	5,571,577	6,097,600	5,318,944	6,097,600
Investment Earnings	1,168	1,782	2,400	560	2,400
Total Revenues	5,251,920	5,573,359	6,100,000	5,319,504	6,100,000
<u>Expenditures</u>					
Trustee's Commission	104,663	110,818	122,000	117,579	122,000
Debt Retirement	-	-	-	-	-
Appropriation	5,147,257	5,451,224	5,978,000	5,213,242	5,978,000
Interfund Transfer	-	-	-	-	-
Total Expenditures	5,251,920	5,562,042	6,100,000	5,330,821	6,100,000
Excess of Revenues Over (Under) Expenditures	-	11,317	-	(11,317)	-
Beginning Fund Balance	-	-	11,317	11,317	-
Fund Balance at end of year	-	11,317	11,317	-	-

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

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

