

Table of Contents

Introduction

PAGE		PAGE	
1	How To Use This Document <i>A list of each major section with a brief summary</i>	22	Hamilton County Demographic and Statistical Data <i>Includes general numerical information about the Government, Education, Land, Population, Police, Transportation Services, Culture and Recreation, and Libraries</i>
3	County Mayor's Transmittal Letter <i>An overview of the objectives that were accomplished in 2013, along with a brief summary of the County's long-term directives</i>	24	Historic Hamilton County and Regional Map <i>Explanation of when and how Hamilton County was founded</i>
5	Administrator of Finance's Transmittal Letter <i>Explains the three overriding themes reflected in the budget, and provides Fiscal Year 2013 Budget Highlights</i>	26	Hamilton County Profile <i>Description of the current features of Hamilton County including: Form of Government, Industrial and Economic Development, Transportation Services, Health Care Services and Facilities, Cultural Activities and Facilities, and Recreational Facilities</i>
9	Hamilton County's Long-Term Initiatives <i>Provides the County's five primary initiatives and gives a brief summary of the achievements in each</i>	37	Financial Management Policies <i>Description of the Budget, Cash Management and Investment, Revenue, General Operating, Capital Improvements, Debt Management, Reserve, Accounting, Auditing, and Financial Reporting, Asset Accounting, and Risk Management Policies</i>
12	General Government Officials <i>A list of the General Government Officials in Hamilton County</i>	43	Condensed Budget Calendar <i>Budget Calendar and Budget Procedures The Procedures outline the statutory budgetary requirements, the budgetary process, and the basis for adoption</i>
13	County Wide Organizational Chart <i>With Departmental phone numbers included</i>	44	Budget Format <i>Description of the budget format explaining the Budget Organization, Financial Structure, Governmental Funds, Component Unit, Basis for Budgeting, and Basis for Accounting</i>
15	Board of Commissioners <i>Pictures of the Board of Commissioners</i>	47	Budget Resolution
16	Revenue Sources <i>List of revenue sources and a description of each</i>		
18	Graphs of Budgeted Revenues and Expenditures <i>Graph of revenue by funding sources and expenditures by use with percentages</i>		
19	Budget Summary – Revenue and Expenditures – All Funds Combined <i>A list of the resources and expenditures of all Governmental funds within the County's budget along with the Department of Education for three years</i>		
21	Budget Summary for FY 2014 – By Fund Type		

Financial Overview

General Fund

Accounts for all financial resources applicable to the general operations of County government that are not properly accounted for in another fund.

- 50 | General Fund Expenditures Graphs**
- 51 | General Fund Budget Summary and Schedule of Interfund Transfers from the General Fund**
Schedule of Revenues and Expenditures
- 53 | Revenue Sources**
A description of the different revenue sources with graphs

Constitutional Offices

The Constitutional Offices are established pursuant to the constitution of the State of Tennessee.

- 58 | Constitutional Offices Expenditures Graphs**
- 59 | Constitutional Offices Expenditures Summary**
- 60 | Medical Examiner**
- 62 | Clerk & Master**
- 63 | Circuit Court Clerk**
- 64 | County Clerk**
- 65 | Register of Deeds**
- 66 | Trustee**
- 67 | Assessor of Property**
- 68 | District Attorney General**
- 70 | County Election Commission**
- 72 | Criminal Court Clerk**
- 74 | Public Defender**
- 75 | Board of Equalization**
- 76 | General Sessions Court Juries**
- 77 | Criminal Court Judges
Chancery Court Judges**
- 78 | Circuit Court Judge Jacqueline S. Bolton
Circuit Court Judge Jeff Hollingsworth
Circuit Court Judge Marie Williams
Circuit Court Judge Neill Thomas, III**
- 79 | Judicial Commission – Magistrate**
- 80 | Juvenile Court / Juvenile Judge
Juvenile Court / Detention Center**
- 81 | Juvenile Court / IV-D Child Support
Juvenile Court Volunteer Services**
- 82 | Juvenile Court CASA
Juvenile Court Youth & Alcohol**

Supported Agencies

The departments accounted for within Supported Agencies represent those entities that receive support from Hamilton County Government

- 84 | Supported Agencies Expenditures Graphs**
- 85 | Supported Agencies Expenditures Summary**
- 86 | Soil Conservation**
- 88 | Other – Various**

Unassigned Departments

The departments accounted for within Unassigned are those that do not fall into any specific category of the General Fund.

- 92 | Unassigned Departments Expenditures Graphs**
- 93 | Unassigned Department Expenditures Summary**
- 94 | Utilities
Insurance**
- 95 | Employee Benefits
Trustee's Commission
External Audits**
- 96 | County Mayor**
- 98 | Chief of Staff**
- 100 | County Attorney**
- 101 | Chief Reading Officer**
- 102 | County Board of Commissioners**
- 103 | County Auditor**
- 104 | Microfilming
Telecommunications**
- 105 | Human Resources**
- 106 | County Equal Employment Opportunity**
- 108 | Development**
- 110 | Railroad Authority**
- 112 | Capital Outlay – Various**
- 114 | Other**

Finance Division

This division encompasses the fiduciary aspects of Hamilton County Government.

- 116 | Finance Division Expenditures Graphs**
- 117 | Finance Division Expenditures Summary**
- 118 | Finance Administrator**
- 120 | Accounting**
- 122 | Financial Management**
- 124 | Information Technology Services**
- 125 | Purchasing**
- 126 | Geographic Information Systems**

Public Works Division

The Public Works Division is responsible for major capital projects and maintaining the infrastructure of Hamilton County.

128	Public Works Expenditures Graphs
129	Public Works Expenditures Summary
130	Public Works Administrator
132	Building Inspection
134	Custodial / Security Service
135	Security Services
136	Traffic Shop
138	Real Property
140	Engineering
141	Highway
142	Preventive Line Maintenance Shop I
	Preventive Line Maintenance Shop II
143	Preventive Line Maintenance Shop III
144	Stockroom
145	Recycling
146	Spring Creek Transfer
	Sequoyah Transfer
147	Waste Tire Program
148	Water and Wastewater Treatment Authority
150	Storm Water – Phase II

Human Services Division

This division includes services related to Emergency, Volunteer, Corrections, Maintenance, and Recreation funded totally or in part by federal, state, and local funds.

152	Human Services Expenditures Graphs
153	Human Services Expenditures Summary
154	Human Services Administrator
156	Maintenance
158	Emergency Services
160	Recreation
161	Riverpark Operations
162	Community Services
164	Felony Community Corrections Program
165	Misdemeanant Community Corrections Program
166	County Community Service (Litter Grant)
167	Corrections Administration
168	Hamilton County Workhouse (CCA)
	Workhouse Records
169	Corrections Inmates Program
170	Misdemeanant Probation
171	Enterprise South Nature Park
172	Emergency Medical Services
173	Emergency Services – Volunteer Services
174	Other - Various
175	Welfare Services – Various

Health Services Division

The core function of this division is: prevention; education; assessment; service delivery; policy development; outreach protection, surveillance and regulation assuring compliance toward a healthy community.

178	Health Services Expenditures Graphs
179	Health Services Expenditures Summary
180	Accounts and Budgets
182	Community Services
184	Parents Are First Teachers II
186	Fetal Infant Mortality Review
188	Infant Mortality Reduction Initiative
190	TENNderCare Outreach
192	Homeland Security
193	Tobacco Prevention
194	Healthy Kids, Healthy Community
195	Rape Prevention
196	Health Grant Tennessee Breast and Cervical Cancer Early Detection Program
198	Health Administrator
	Health Administration
199	Maintenance
200	Environmental Health and Inspectors
202	Statistics
203	Health Promotion and Wellness
204	Step ONE
205	Dental Health
206	Family Planning
208	Case Management Services
210	Medical Case Management HIV / AIDS
212	HIV – AIDS Prevention
214	Nursing Administration
216	Childhood Lead Prevention
218	Women, Infants and Children
220	Renal Intervention Program
221	Records Management
222	Children's Special Services
223	Pharmacy
224	State Health Promotion / Education Grant
225	Family Health Center – Pediatric
226	Primary Care
228	Immunization Project
230	Governor's Highway Safety Program
231	Federal Homeless Project
232	Help Us Grow Successfully
234	STD Clinic
236	Family Health Center – Prenatal / Adult
237	Ooltewah Clinic
238	Sequoyah Clinic
240	Communicable Disease Control Clinic
242	County STD Clinic
244	Community Assessment and Planning
245	State Tuberculosis Clinic
246	Oral Health

Health Department continued

247 | Other

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

- 250 | Special Revenue Funds Combined Graphs
- 251 | Schedule of Revenue and Expenditures Combined

Hotel-Motel Fund

This Fund accounts separately for all revenues and expenditures collected for the Hotel-Motel Occupancy Privilege Tax.

- 252 | Hotel-Motel Fund Expenditures Graph
- 253 | Hotel-Motel Fund Budget Summary

Sheriff Funds

This Fund accounts separately for all revenues and expenditures of the Sheriff's Office due to the large amount of activity.

- 256 | Sheriff Funds Expenditures Graphs
- 257 | Sheriff Funds Budget Summary
- 258 | Sheriff Administrator
- 259 | Patrol
- 260 | Jail
- 262 | Courts
- 263 | Criminal Records / National Crime Information Center / Jail Records
- 264 | Major Crimes
- 266 | Fugitive Division
- 267 | Special Operations
- 268 | IV D Civil Process
- 269 | Information Systems
- 270 | Other

Juvenile Court Clerk Fund

This Fund was established pursuant to Tennessee Code annotated 37-1-211, which states that the Clerks of such special Juvenile Courts shall, under the supervision of the judge, keep all records of the court.

- 272 | Juvenile Court Clerk Expenditures Graphs
- 273 | Juvenile Court Clerk Budget Summary
- 274 | Juvenile Court Clerk
- 276 | Juvenile Court Clerk IV – D Support

Other Funds

Debt Service Fund

The Debt Service Fund was established to account for all principal and interest payments of the County's long-term debt. Long-term debt is composed of Hamilton County General Obligation Bonds, Department of Education Debt, Certificates and Notes Payable.

- 280 | Debt Service Expenditures Graph
- 281 | Debt Service Budget Summary
- 282 | Debt Service Function / Comments
- 284 | Debt Service Requirements Graph
- 285 | Debt Service Requirements Schedules
- 288 | Summary of Debt Service and Other Obligations

Capital Improvement Program

Included in this section are the descriptions and available funding of existing capital projects that have been financed through previous bond issues, capital outlay notes, grants or the General Fund.

- 289 | CIP Purpose and Process
- 293 | Current Capital Improvement Projects

Department of Education

The Hamilton County Commission levies taxes for the operations of the school system and issues debt for all significant capital projects. The budget for the school system is prepared by the superintendent and his staff and presented to the nine-member elected Board of Education before it is presented to the Hamilton County Commission.

- 299 | Superintendent's Letter
- 301 | Budget Policy Document
- 308 | Department of Education Expenditures Graph
- 309 | Department of Education Budget Summary

Personnel

- 311 | County's Compensation Package and Summary of County's Pay Plan
- 313 | Personnel Changes
- 314 | Personnel Summary
- 315 | Personnel Schedule

Glossary