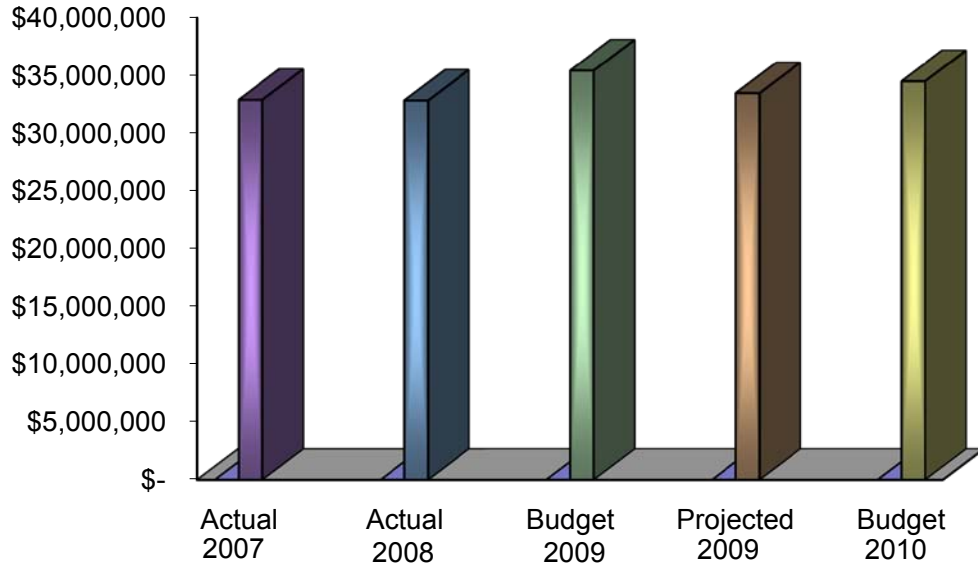


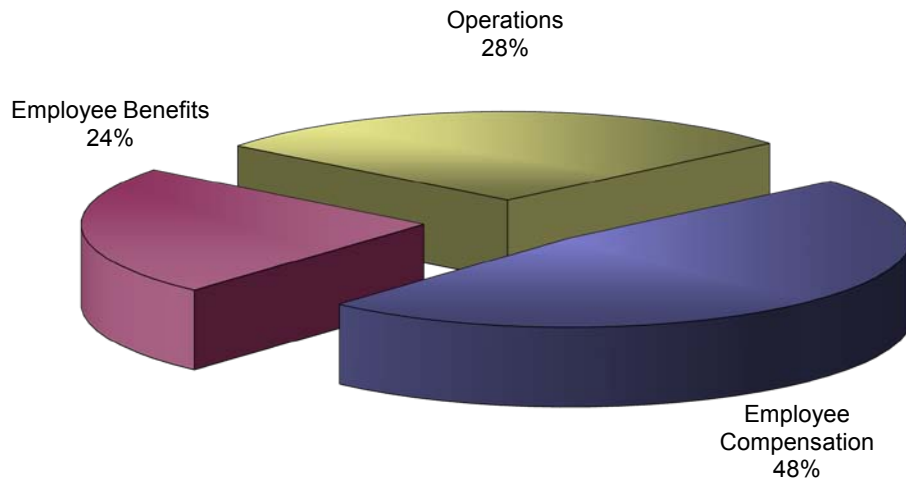
Special Revenue Funds

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.

Special Revenue Fund Expenditures



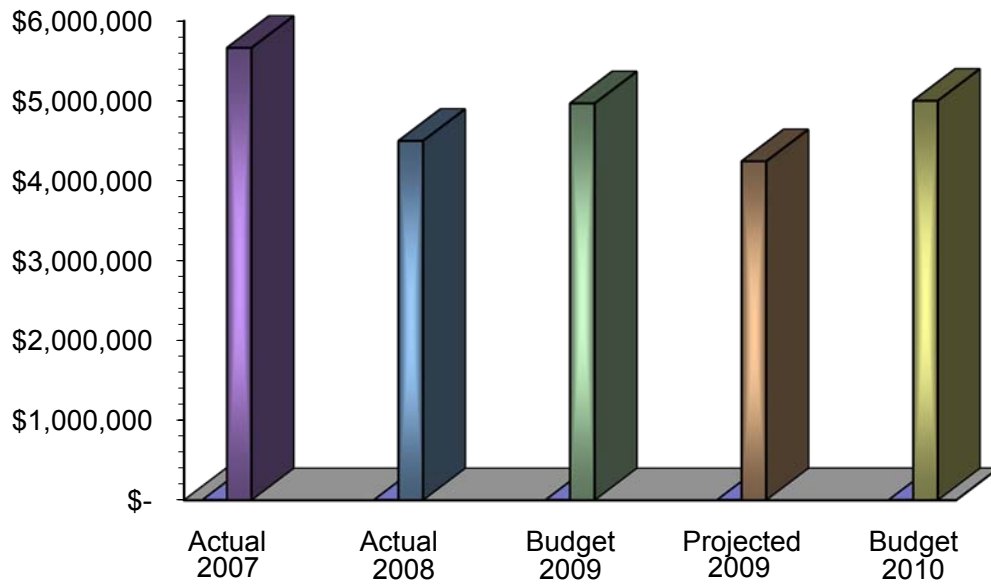
FY 2010 Expenditures by Type



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

	Actual 2007	Actual 2008	Amended Budget 2009	Projected 2009	Adopted Budget 2010
Revenues					
Intergovernmental	3,270,657	2,785,688	3,240,686	2,422,962	2,283,217
Fees and Commissions	709,681	596,067	678,200	501,938	383,450
Fine, forfeitures and penalties	655,341	668,589	667,500	644,974	616,200
Investment Earnings	295,582	193,504	204,500	71,082	105,500
Miscellaneous	893,518	568,205	477,000	377,008	420,069
Hotel/Motel Occupancy Tax	4,174,410	4,492,971	4,942,268	4,235,794	4,995,000
Interfund Transfers from other funds	22,648,673	24,286,226	24,554,016	24,554,436	25,397,526
Total Revenues	32,647,862	33,591,250	34,764,170	32,808,194	34,200,962
Expenditures					
Sheriff					
Administration	1,757,310	1,930,803	2,452,770	2,654,928	2,506,191
Patrol	6,245,319	7,444,679	7,962,926	7,920,924	8,000,505
Jail	9,953,409	10,044,795	10,667,457	10,254,340	10,783,311
Courts	680,570	713,427	721,634	721,665	734,485
Communications-Criminal Records	1,364,225	1,528,407	1,592,374	1,062,831	625,491
Major Crime	1,749,503	1,531,010	1,588,180	1,443,187	1,658,801
Fugitive Division	1,623,400	1,880,949	1,890,384	1,867,731	1,914,069
Special Operations	979,734	787,504	913,661	956,044	922,089
ETN Methamphetamine Task Force	572,354	-	-	-	-
2005 Justice Assistance Grant	64,060	-	-	-	-
Governor's Highway Safety	195,564	238,179	262,571	-	-
BOJ Bulletproof Vest Grant	-	-	32,352	-	-
IV-D Civil Process	129,939	170,113	183,438	182,960	150,653
Community Enhancement Grant	-	24,804	5,029	5,225	-
Hotel/Motel Occupancy Tax	5,663,475	4,497,204	4,967,268	4,241,370	5,000,000
Juvenile Court Clerk					
Juvenile Court Clerk	1,176,444	1,241,063	1,332,442	1,298,835	1,323,992
Child Support	753,483	817,403	880,273	877,440	902,717
Total Expenditures	32,908,789	32,850,340	35,452,759	33,487,480	34,522,304
Excess of Revenues Over (Under) Expenditures	(260,927)	740,910	(688,589)	(679,286)	(321,342)
Net Encumb (beginning less ending)	39,265	(190,879)	-	-	-
Beginning Fund Balance	2,922,900	2,701,238	3,251,269	3,251,269	2,571,983
Fund Balance at end of year	2,701,238	3,251,269	2,562,680	2,571,983	2,250,641

Hotel-Motel Fund Expenditures



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

	Actual 2007	Actual 2008	Amended Budget 2009	Projected 2009	Adopted Budget 2010
Revenues					
Hotel-Motel Occupancy Tax	4,174,410	4,492,971	4,942,268	4,235,794	4,995,000
Investment Earnings	149,118	4,233	25,000	5,576	5,000
Total Revenues	4,323,528	4,497,204	4,967,268	4,241,370	5,000,000
Expenditures					
Trustee's Commission	122,199	90,679	99,345	85,122	100,000
Debt Retirement	284,550	271,710	93,285	93,285	-
Appropriation	2,006,654	3,811,672	4,442,008	3,741,648	-
Interfund Transfer	3,250,072	323,143	332,630	321,315	4,900,000
Total Expenditures	5,663,475	4,497,204	4,967,268	4,241,370	5,000,000
Excess of Revenues Over (Under) Expenditures	(1,339,947)	-	-	-	-
Beginning Fund Balance	1,339,947	-	-	-	-
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.

In 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.

