

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS

GENERAL FUND 4% RESERVE FUND

The General Fund 4% Reserve Fund accounts for 4% of locally generated revenues deposited in the GSD General Fund. Expenditures from this fund are for capital items and are authorized by resolutions of the Metropolitan Council.

ADVANCE PLANNING AND RESEARCH FUND

The Advance Planning and Research Fund accounts for federal funds received for Metro urban highway planning and research and prepares studies and plans for capital development within the metropolitan area. In addition, the activities of the Metropolitan Planning Organization (MPO) are accounted for in this fund.

PARK RESALE INVENTORY FUND

The Park Resale Inventory Fund was established to account for the purchase and sale of souvenir and concession items by the Department of Parks and Recreation.

METROPOLITAN ACTION COMMISSION ADMINISTRATIVE AND LEASEHOLD FUND

The Metropolitan Action Commission Administrative and Leasehold Fund accounts for local funds received and all expenditures which are allocated among the various programs operated by the Metropolitan Action Commission.

METROPOLITAN ACTION COMMISSION SPECIAL GRANT FUND

The Metropolitan Action Commission Special Grant Fund accounts for funds received for various community programs operated by the Metropolitan Action Commission.

METROPOLITAN ACTION COMMISSION HEADSTART FUND

The Metropolitan Action Commission Headstart Fund accounts for funds received from the Department of Health and Human Services to provide services to economically disadvantaged pre-school children.

METROPOLITAN ACTION COMMISSION FEDERAL/STATE PROGRAMS FUND

The Metropolitan Action Commission Federal/State Programs Fund accounts for funds received from the Tennessee Department of Human Services to provide services to economically disadvantaged children and adults through the Child and Adult Care Food Program, the State Classroom Program, and the Child Wrap Around Program.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

METROPOLITAN ACTION COMMISSION LIHEAP GRANT FUND

The Metropolitan Action Commission LIHEAP Grant Fund accounts for funds received from the Tennessee Department of Human Services for a Low Income Home Energy Assistance Program that provides regular and emergency heating and summer crisis intervention for low income individuals.

METROPOLITAN ACTION COMMISSION COMMUNITY SERVICES BLOCK GRANTS FUND

The Metropolitan Action Commission Block Grants Fund accounts for grant funds received from the federal government to provide services for low-income and disadvantaged individuals.

METROPOLITAN ACTION COMMISSION SUMMER FOOD PROGRAM FUND

The Metropolitan Action Commission Summer Food Program Fund accounts for federal funds received from the U.S. Department of Agriculture to provide meals for eligible participants during the summer months when the Head Start program is not in session.

METRO AREA COMPUTER MAPPING FUND

The Metro Area Computer Mapping Fund accounts for the receipt of map revenue.

INDUSTRIAL DEVELOPMENT FUND

The Industrial Development Fund accounts for the receipt of funds from the Industrial Development Board to be used for discretionary purposes.

PARKS AND RECREATION SPECIAL PROJECTS FUND

The Parks and Recreation Special Projects Fund accounts for donations from the general public for specific purposes within the parks and recreation system of the Government.

PARKS LEARN AND SERVE GRANT FUND

The Parks Learn and Serve Grant Fund accounts for funds received from the Tennessee Commission on National and Community Service for a program that addresses community needs in education, human needs, environment and public safety. Goals for this program include reduction in youth violence, reduction in youth alcohol and drug use, increase in civic responsibility and leadership skills, and increase in youth involvement in community service.

PARKS MAGIC CLUB CONTRIBUTION FUND

The Parks Magic Club Contribution Fund accounts for funds contributed from the general public to the Magic Club, which helps disabled children.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

TALKING LIBRARY SERVICE FUND

The Talking Library Service Fund accounts for funds contributed by the general public for the purchase of receivers for blind and handicapped individuals.

LOCAL LAW ENFORCEMENT BLOCK GRANT OF 1997 FUND

The Local Law Enforcement Block Grant of 1997 Fund accounts for funds received from the U.S. Department of Justice to fund several local law enforcement programs, including the establishment of a computer training lab at the Police Academy and for the purchase of computers and equipment for the Violent Crime Surveillance Unit. Since the grant ended in 1999, this fund was closed.

LOCAL LAW ENFORCEMENT BLOCK GRANT OF 1998 FUND

The Local Law Enforcement Block Grant of 1998 Fund accounts for federal funds received from the U.S. Department of Justice to fund various law enforcement programs. This grant represents the continued federal commitment to provide federal assistance to communities to enhance law enforcement technology and to reduce the crime rate.

LOCAL LAW ENFORCEMENT BLOCK GRANT OF 1999 FUND

The Local Law Enforcement Block Grant of 1999 Fund accounts for federal funds received from the U.S. Department of Justice to fund various law enforcement programs. This grant represents the continued federal commitment to provide federal assistance to communities to reduce crime and improve public safety.

NASHVILLE PORT AUTHORITY FUND

The Nashville Port Authority Fund accounts for foreign trade zone fees received from companies doing business in the Nashville/Davidson County Foreign Trade Zone and for proceeds from the sale of property purchased by the Nashville Port Authority Fund to encourage business development. This fund was closed because the Metropolitan Nashville Port Authority was dissolved.

SOLID WASTE DISPOSAL FUND

The Solid Waste Disposal Fund accounts for fees received from individuals and businesses using the Government's landfills, incinerators or other collection stations.

SOLID WASTE GRANTS FUND

The Solid Waste Grant Fund was established to account for federal and state funding for enhanced solid waste management in local communities.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

SOLID WASTE TRANSPORTATION FUND

The Solid Waste Transportation Fund accounts for the part of the fees collected from local businesses and residents using landfills and incinerators that has been designated to enhance solid waste site access roads operated by the Government. This fund was closed because the decision was made to withdraw the plan to upgrade Old Hickory Boulevard to the Bells Bend property.

SOLID WASTE SPECIAL PROJECTS FUND

The Solid Waste Special Projects Fund was established for solid waste projects approved by Council. These special projects are funded by a one-time appropriation, which does not lapse at the end of the fiscal year.

NASHVILLE CAREER ADVANCEMENT CENTER FUND

The Nashville Career Advancement Center Fund accounts for funds received under the Federal Job Training Partnership Act and the National Council of Aging Citizens Act (Title IV). These funds are utilized to provide employment and training opportunities for senior citizens and economically disadvantaged, unemployed or underemployed individuals.

DUI OFFENDER EDUCATION TREATMENT FUND

The DUI Offender Education Treatment Fund accounts for DUI treatment fines collected by the General Sessions and Criminal Court Clerks.

PUBLIC EDUCATIONAL & GOVERNMENTAL ACCESS FUND

The Public Educational and Governmental Access Fund accounts for the activity of the cable communications franchise.

LIBRARY SPECIAL PROJECTS FUND

The Library Special Projects Fund accounts for private donations given on behalf of the Metropolitan Public Library.

LIBRARY SERVICES FUND

The Library Services Fund accounts for federal and state programs, primarily from the U.S. Department of Education, Library Services and the State of Tennessee Libraries and Archives, aimed at providing library services to all facets of the community.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

BICENTENNIAL SPECIAL PROJECTS FUND

The Bicentennial Special Projects Fund accounts for the money collected from the sale of Bicentennial bricks which were laid on the Bicentennial Capitol Mall's Path of Volunteers. Since the Bicentennial activities were completed, this fund was closed.

AIRPORT NOISE MITIGATION FUND

The Airport Noise Mitigation Fund accounts for the portion of public utility taxes collected from the airlines and set aside for the noise mitigation program for the area surrounding the airport.

ANIMAL CONTROL DONATIONS FUND

The Animal Control Donations Fund was established to set aside donations by the public that have been designated to providing adequate shelter and humane treatment for the animals which are abandoned or represent a threat to the citizens and become the responsibility of the Government.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund accounts for the occupancy privilege tax charged by hotel/motel operators within the metropolitan area. Revenues received from this tax are used for direct promotion of tourism and tourist-related activities and for the financing and operation of the Convention Center. A portion also goes to the General Fund.

SPORTS AUTHORITY STADIUM PROJECT REVENUE FUND

The Sports Authority Stadium Project Revenue Fund accounts for the payment in lieu of taxes, stadium parking revenues and stadium rent payments. These revenues are used for the required debt payments for the stadium project. The Sports Authority is a blended component unit of the Government.

SPORTS AUTHORITY PROJECT DEVELOPMENT FUND

The Sports Authority Stadium Project Development Fund accounts for the net proceeds of the sale of permanent seat licenses and other dedicated project revenues and costs related thereto, including a relocation fee payable to the NFL, relocation costs of the NFL entity, and Stadium construction costs. The Sports Authority is a blended component unit of the Government.

SPORTS AUTHORITY PUBLIC FACILITY ARENA REVENUE FUND

The Sports Authority Public Facility Arena Revenue Fund accounts for the payment of ticket surcharge and certain other arena revenues from the Arena. These revenues are used for the required debt service payments for the Series 1998 Public Facility Revenue Bonds. The Sports Authority is a blended component unit of the Government.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

SPORTS AUTHORITY STADIUM CAPITAL FUND

The Sports Authority Stadium Capital Fund accounts for capital improvements, including equipment, for the Stadium. The Sports Authority is a blended component unit of the Government.

SPORTS AUTHORITY ARENA FUND

The Sports Authority Arena Fund accounts for Arena working capital as required by contract and certain Nashville Arena revenue, including a portion of food and beverage and parking revenues. The Sports Authority is a blended component unit of the Government.

GENERAL GOVERNMENT GRANTS FUND

The General Government Grants Fund accounts for numerous federal and state reimbursable grant programs. These programs may be funded in part with local matching dollars, which are also transferred to and accounted for in this fund.

METRO MAJOR DRUG ENFORCEMENT PROGRAM FUND

The Metro Major Drug Enforcement Program Fund accounts for the proceeds from the sale of vehicles and other property seized as a result of being used in the commission of drug related offenses. The proceeds are used by the District Attorney's office only in enforcement and detection of drug related offenses.

DISTRICT ATTORNEY SPECIAL OPERATIONS FUND

The District Attorney Special Operations Fund was established to account for funds awarded by the State of Tennessee District Attorney's Council for organized crime enforcement.

DISTRICT ATTORNEY FRAUD & ECONOMIC CRIME FUND

The District Attorney Fraud & Economic Crime Fund accounts for the fees collected by the District Attorney's office used in the prosecution of bad checks, embezzlement, forgery and other white collar crime.

1998 TORNADO RELIEF FUND

The 1998 Tornado Relief Fund accounts for public donations from citizens in a relief effort for tornado victims.

1999 TORNADO GRANT FUND

The 1999 Tornado Grant Fund was established to account for assistance from the Federal Emergency Management Agency and the Tennessee Emergency Management Agency to offset the expenditures associated with cleanup and repair of tornado damage to public facilities.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

STUMP REMOVAL PROGRAM FUND

The Stump Removal Program Fund was established to account for assistance from the Federal Emergency Management Agency and the Tennessee Emergency Management Agency to offset the expenditures associated with the large number of tree stumps left in the wake of the 1998 tornado.

POLICE EDUCATION FOUNDATION FUND

The Police Education Foundation Fund accounts for donations to the Police Department, which are awarded to police officers for completing advanced educational programs.

POLICE FORFEITURE FUND

The Police Forfeiture Fund accounts for the proceeds from the sale of vehicles and other property confiscated as a result of being used in the commission of certain felony offenses. The vehicles and proceeds are used only in police enforcement and detection of felony offenses.

POLICE SECONDARY EMPLOYMENT FUND

The Police Secondary Employment Fund accounts for secondary employment activities of the Metro Nashville Police Department.

DRUG ENFORCEMENT PROGRAM FUND

The Drug Enforcement Program Fund accounts for the proceeds from the sale of goods seized in drug-related crimes. The proceeds are used by the Police Department in drug enforcement programs.

CENTRAL BUSINESS IMPROVEMENT DEVELOPMENT FUND

The Central Business Industrial Development Fund accounts for the assessment levied on businesses in the central business district in Nashville. This assessment is used for improvements designed to enhance business in the central business district.

REGISTER'S COMPUTER FUND

The Register's Computer Fund accounts for data processing fees collected from citizens for the information provided by the County Register's Office. These funds are restricted by state law for use in improving the computer technology in the County Register's Office.

GENERAL PURPOSE SCHOOL FUND

The General Purpose School Fund accounts for the receipt and disbursement of federal, state and local funds not otherwise accounted for by another school fund.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

SCHOOL STATE & FEDERAL SPECIAL GRANT FUND

The School State & Federal Special Grant Fund accounts for specific revenues to be utilized in carrying out the special terms of various state and federal grants.

SCHOOL UNEMPLOYMENT COMPENSATION FUND

The School Unemployment Compensation Fund accounts for all funds reserved for unemployment compensation claims of Board of Education employees.

SCHOOL CENTRAL STOREROOM FUND

The School Central Storeroom Fund was established to account for the purchase and distribution of goods used throughout the school system.

TELEVISION COUNCIL GRANT FUND

The Television Council Grant Fund accounts for funds received under a federal grant to support public broadcasting at WDCN Channel 8. Since WDCN is no longer a component unit of the Metropolitan Government, this fund was closed.

SCHOOL FOOD SERVICE PROGRAM FUND

The School Food Service Program Fund accounts for funds received from the federal government and the state, the sales of lunches, and the costs of operating the school system food service operation.

SCHOOL ACTIVITY FUND

The School Activity Fund accounts for all fund raising and sales activities carried on at schools throughout the school system.

COMMUNITY EDUCATION FUND

The Community Education Fund accounts for the revenues and expenditures associated with the adult and other special education programs operated by the Metropolitan Board of Education. The participants in these programs are assessed a small fee to offset the direct cost of instructors and materials necessary to provide the classes.

STATE TRIAL COURT DRUG ENFORCEMENT FUND

The State Trial Court Drug Enforcement Fund accounts for the collection of excess DUI fine revenue and expenditure of this revenue to alcohol and drug treatment facilities.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

STATE TRIAL COURT DRUG TEST FUND

The State Trial Court Drug Test Fund is administered by the Criminal Court for Davidson County and accounts for funds to be used to reimburse the Metro probation office for court ordered drug testing of defendants.

JUVENILE COURT ACCOUNTABILITY FUND

The Juvenile Court Accountability Fund accounts for the Juvenile Accountability Incentive Block Grant, a federal grant received from the Office of Juvenile and Delinquency Prevention through the Tennessee Department of Children's Services.

HUMAN RELATIONS COMMISSION COMMUNITY ACTIVITIES FUND

The Human Relations Commission Community Activities Fund accounts for special funds for community activities to promote better human relations including an annual Human Relations Conference.

CATV ADMINISTRATIVE FUND

The CATV Administrative Fund accounts for CATV application or transfer fees used for any type of consulting services needed to administer franchise agreements.

HEALTH TITLE V CLEAN AIR ACT FUND

The Health Title V Clean Air Act Fund accounts for Title V Clean Air permit fees and expenditures that conform to specific Clean Air Act activities.

HEALTH UNITED WAY MOBILE SCREEN FUND

The Health United Way Mobile Screen Fund accounts for funds provided by the United Way of Metropolitan Nashville for mobile screening for children.

2000 STORM CLEAN UP GRANT FUND

The 2000 Storm Clean Up Grant Fund was established to account for assistance from the Federal Emergency Management Agency and the Tennessee Emergency Management Agency to offset expenditures associated with cleanup and repair of damages to public facilities.