

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS

METROPOLITAN ACTION COMMISSION WATT AD PROGRAM FUND

The Metropolitan Action Commission Watt AD Program Fund accounts for funds providing supplemental energy assistance to eligible clients from funds donated through Nashville Electric Service.

METROPOLITAN ACTION COMMISSION HEADSTART CHILD CARE FUND

The Metropolitan Action Commission Headstart Child Care Fund accounts for funds providing before and after care assistance to low-income and disadvantage children enrolled in the Headstart Program.

METROPOLITAN ACTION COMMISSION STATE CLASSROOM FUND

The Metropolitan Action Commission State Classroom Fund accounts for funds received from the Department of Education that provide basic educational and social skills important to good scholastic performance. This is an early childhood education classroom of twenty low income and disadvantage children.

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 LOCAL PROGRAMS FUND

The Metropolitan Action Commission Local Programs Fund accounts for earmarked donations from the community, employees, and other corporations to provide other support to eligible clients.

METROPOLITAN ACTION COMMISSION HEADSTART GRANT FUND

The Metropolitan Action Commission Headstart Grant Fund accounts for funds that provide disadvantaged and low-income children with the basic educational and social skills important to good scholastic performance and transition into the school system.

METROPOLITAN ACTION COMMISSION HEADSTART CACFP FUND

The Metropolitan Action Commission Headstart CACFP Fund accounts for funds that provide free meals and snacks to children enrolled in Headstart Program.

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

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.

METROPOLITAN ACTION COMMISSION HEADSTART EXPANSION FUND

The Metropolitan Action Commission Headstart Expansion Fund accounts for expansion funds that provide disadvantaged and low-income children with the basic educational and social skills important to good scholastic performance and transition into the school system.

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)

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.

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.

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.

SOLID WASTE OPERATIONS FUND

The Solid Waste Operations Fund accounts for activities of Public Works involving refuse collection, recycling, chipper service and other miscellaneous activities.

SOLID WASTE GRANTS FUND

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

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.

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

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.

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.

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

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.

SOCIAL SERVICES DONATIONS FUND

The Social Services Donations Fund accounts for donations received from private citizens that are restricted in use.

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.

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.

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.

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

POLICE EDUCATION FOUNDATION FUND

The Police Education Foundation Fund accounts for donations to the Police Department, which is 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 FEDERAL DRUG ENFORCEMENT FUND

The Police Federal Drug Enforcement Fund was established to account for funds received from the Department of Justice for federal forfeiture proceeds. The Forfeiture Program is to enhance cooperation among federal, state, and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds. The proceeds are confiscated from criminals' profits from their illegal activities.

POLICE FEDEAL FORFEITURE FUND

The Police Federal Forfeiture Fund was established to account for funds received from the Department of Treasury. The Forfeiture Program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds. The proceeds are from the sale of vehicles and other property confiscated as a result of being used in the commission of certain felony offenses.

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.

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.

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.

## THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

### DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

#### SCHOOL UNEMPLOYMENT COMPENSATION FUND

The School Unemployment Compensation Fund was established to account 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.

#### 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.

#### 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.

#### SCHOOL ACTIVITY FUND

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

#### LOCAL LAW ENFORCEMENT BLOCK GRANT OF 2000 FUND

The Local Law Enforcement Block Grant of 2000 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.

#### 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.

#### 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.

### THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

#### DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

#### 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.

#### COMMUNITY SERVICES AGENCY FUND

The Community Services Agency Fund was established to account for the six units that provide a variety of services including crisis intervention, funding to meet emergency needs of families, family supports services, case management and child protective services investigations for low risk cases referred by the Department of Children's Services.

#### PUBLIC WORKS SIDEWALK FUND

The Public Works Sidewalk Fund was established to account for sidewalks in multi-family and non-residential development. The sidewalks are to facilitate safe and convenient pedestrian movements for the residents, employees and/or patrons of such developments, and to reduce dependency on the automobile, thus reducing traffic congestion on the community's streets and protecting air quality.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

### DESCRIPTION OF SPECIAL REVENUE FUNDS (CONTINUED)

#### PLANNING COMMISSION TOP GRANT FUND

The Planning Commission Top Grant Fund was established to account for a project to empower community residents by providing computer training and website enhancement.

#### NASHVILLE CAREER ADVANCEMENT CENTER FUND

The Nashville Career Advancement Center Fund accounts for funds received under the Federal Workforce Investment 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.

#### ADA MANAGEMENT FUND

The ADA Management Fund accounts for the Title II accessibility of all programs, services, activities, facilities and rights-of-way of the Metropolitan Government as mandated by the Americans with Disabilities Act of 1990 and Sections 504 of the Rehabilitation Act of 1973.

#### CENTRAL BUSINESS IMPROVEMENT DEVELOPMENT FUND

The Central Business Improvement 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.