

### Rural Services of Fire Protection and Animal Control

Our first article addressed the question of whether the county has an emergency fund. The second article discussed how the county operates an ambulance department like an independent business in the fund structure of accounting. This third article focuses on rural fire service and animal control.

Rural Service means a service available to residents who live outside the boundaries of city government.

The Comptroller's Office along with the Governmental Accounting Standard Board has established that Rural Services should be paid for by Rural Revenue Sources. There are two (2) basis Rural Revenue Sources: (1) Rural Property Tax and (2) Rural Sales Tax.

It may not make a lot of sense to have Animal Control and Fire Protection together but both are too small of operations to have independent "Funds/Companies".

The Fire Protection and Animal Control Fund has about \$400,000 in Fund Balance/ Emergency Fund. The Fire Department's Budget is \$530,000 and Animal Control is \$340,000. This is still a decent size company of \$870,000. Of the Fire Department the county has three (3) employees that assist the Volunteer Departments mainly during the workday hours when many volunteers are at their regular employer. The largest expenditures in the Fire Service Department is contributors of \$40,000 to each Volunteer Fire Department, which is made up of the five (5) districts (\$200,000). Other cost in the 2019 Budget was over \$105,000 that is budgeted to add additional fire hydrants throughout rural portions of the county.

The Animal Control Department is for animal control in the rural county. The animal shelter serves the entire county. The county charges the cities a fee for any animals picked up and housed at the Animal Shelter. The county has three (3) full time and two (2) part time employees in animal control.

The rural property owners pay six (6) cents in property tax for their services. The Volunteer Fire Departments have requested additional funds to maintain their operations. Unlike a penny generating \$130,000 County wide, this is a tax outside the cities, and the rural penny only generates \$71,000.

There is little choice in generating additional money for the Fire and Animal Control outside a property tax increase. Thus if our rural residents desire increased service of animal control or fire protection then the main choice of revenue is an increase in the rural property tax.

The Budget Committee has recommended a one (1) cent property tax increase for rural property owners only in the 2020 budget. These funds would be granted to the Volunteer Fire Departments for operational and capital investments. The committee charged the Office of Emergency Service to study and propose a plan for radio updates, which is the next challenge the county has across all emergency operations. The committee also recommended various fee changes in animal services.

If you see a volunteer fire firefighter, county or city firefighter or any of our city or county animal control officers give them a thank you for their valuable service.

Information about county government operations and monthly newsletters can be found at [www.roanecountytn.gov](http://www.roanecountytn.gov).