



County Technical Assistance Service

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Required and Optional Services

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Required and Optional Services

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The approach of each county government budget will vary based on the information needed to inform the public, legislative body, elected officials, and department heads. In deciding on the approach, the key is what information is needed to answer the following basic questions:

1. *What services are needed to meet the mandates of federal and state governments?*
2. *What services are required due to the demands of your local citizens? (See the following list of required versus optional services)*
3. *What revenues are available to fund these services?*

Required Services

Tennessee State statutes require counties provide the following services:

- Education
- Civil defense
- Courthouse, including fee officials
- Growth management policy
- Health department
- Law enforcement, including jail
- Medical examiner
- Roads and bridges
- Solid waste (convenience centers only)
- Solid waste (site for batteries, used motor oil, and tires) (If a county has an interlocal agreement with another governmental entity or contracts with a private company, this service can be waived)
- Storm water management

Optional Services

The following services are optional:

- Airport
- Ambulance service
- Animal control
- 911 system
- Fire protection
- Incinerator(s)
- Industrial development
- Mass transit
- Planning
- Port authority(s)
- Recreation
- Sewer system
- Support for non-profit/charitable organizations
- Water system
- Workhouse

After asking the basic questions mentioned above, the dialogue below usually follows:

1. What is the purpose of the program (e.g. juvenile services), service (e.g. Geographic Information System), or activity (e.g. planning)? How will the additional cost improve the service? Will the benefits from the new program or service justify the additional cost? What research is available to support the additional cost?
2. How can we communicate this problem to the public and legislative body? This is a major issue. ***The key to effective budgeting is properly communicating the problem and solution to the public and the legislative body.***
3. What will it cost to provide the services? Why must we raise taxes or increase the tax rate?
4. What information can be provided that will justify a tax increase? How do we justify the increase in personnel, salaries, capital outlay, and other operating costs?
5. Where are the funds coming from to fund the program or service? How much local funds are needed to fund the program? Will the state or federal government fund the program and for how long?

The approach to answering these questions is very important, especially if taxes must be increased. In determining the approach, the budget coordinator should think about what information he/she would want if they had to make the final decision on whether or not to raise taxes.

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