

# *Understanding the budget*

A Reader's Guide to making sense of the annual proposed budget document. We have included some municipal finance definitions and explanations of budget narrative elements to help explain where city finances come from and how they can be used to fund the priorities of the city.



## *The Budget in Words and Numbers*

When most people think “budget,” it conjures up images of spreadsheets and calculators, formulas and long columns of numbers. This is an accurate description, of course - you cannot build a budget without numbers, columns and formulas! – but it is not the whole story. A budget is also a reflection of community priorities and shared values. This budget document strives to provide not just the nuts-and-bolts of funding sources and expense lines, but also to shed some light on how and why we do what we do.

One of the important values that is reflected through this document is the sense that we are One Northampton. This is not to say we are always of one mind. Mayor Higgins is fond of saying we are a community of 29,000.....with at least 58,000 opinions! What it does mean is that we are fortunate enough to live in a community where so many of us care so deeply about our community, about our neighbors, about our past, our present and our future. What this means in city government is that overwhelmingly city employees recognize the privilege of public service and have consistently over the last decade or so of financial hardship struggled right along with the Mayor to find ways to deliver the services our city deserves in creative, cost-effective and responsible ways. We all understand that while we work in dozens of different departments, we have only one name on our paychecks: the City of Northampton.

Each year that we have prepared the proposed budget document, we have tried to make improvements to make it more informative, accessible, and readable. The following pages explain how to read and interpret each department's budget narrative and lays out some general definitions. This year, we are also adding a section to the budget book that allows us to reflect on how our government is doing in moving forward the initiatives of the Sustainable Northampton Comprehensive plan, perhaps the best single example of how our fiscal priorities reflect our community's shared vision.

# What this year's Departmental Budget Narrative will tell you...

this is the department's title and its mission statement – this is what the department does and why. Online, the department's title will be hyperlinked to its website pages.

## Central Services

The Central Services Department ensures the integrity and functionality of city facilities for staff and the public. We oversee grounds, maintenance, heating/cooling, plumbing, electrical, security, fire detection/protection, custodial, renovations and construction operations for city and school buildings. Central Services maintains approximately 753,000 square feet of facilities including: City Hall, Ruchalski Municipal Building, Memorial Hall, the Police Station, the Main and Florence Fire Stations, Florence Community Center, the Senior Center, James House, Felker Building, the Academy of Music, the six schools in the Normanton Public School District, and Department of Public Works facilities.

Beyond that, the Central Services Department operates the municipal mail delivery and processing program, manages the city and school facilities office and custodial supplies program, solicits and secures oil, natural gas, electricity, and gasoline supply contracts for municipal and school facility operations, and oversees the energy and sustainability officer.



Memorial Hall

this is a photo of the building the department can be found in. many people have not been to or seen every city building.

School and city buildings are frequently used by public and private organizations and groups for meetings or events, so along with day to day maintenance, grounds and custodial operations, staff frequently has to set up and break down spaces as well as provide assistance during events. Whether it's public forums or voting at the Senior Center, First Night activities at Memorial Hall, Recreation Department activities at the J.P.K. Middle School, or outside graduation exercises at the high school, on an almost daily basis Central Services staff are called upon to address all the details to make sure events run smoothly.

these are stories from city staff and department heads whose work embodies and illustrates the mission of their department.



Bob Gibb, Senior Center Custodian

The Central Services Department prides itself on fostering cooperation and interaction between departments to get things done. Examples of this include: ongoing support and sharing of resources between school department and city maintenance, grounds and custodial staff; assisting and getting assistance in manpower and equipment from the Department of Public Works and the Parking Department; and a strong working relationship with the Building Department on construction projects, building code issues and life safety and handicap access issues in school and city facilities.



Warren Jones, City Maintenance Supervisor

here is how you can get in touch with this department – by mail, phone, fax and email and the name of the department head.

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## This is how the Mayor is proposing to staff the Dept. in FY2012

### Staffing Proposal for FY2012

Position Title	Full or Part time	Annual Salary	Funding Sources	Budgeted FTE	Change from FY2011	Union affiliation
Director of Planning & Development	Full Time	\$77,444	General Fund (0.1 FTE reimbursed by CDBG, .05 FTE reimbursed by waterway fees)	1.0	None	NAPEA
Senior Land Use Planner / Permits Administrator	Full Time	\$53,063	General Fund (partially covered by permit fees)	1.0	None	NAPEA
Conservation, Land Use, Preservation Planner	Full Time	\$41,410	General Fund (0.1 FTE reimbursed by wetland fees) CPA (0.4 FTE)	0.6 PLUS 0.4	None	NAPEA
GIS and Information Systems Coordinator	Full Time	\$52,148	General Fund (0.3 FTE reimbursed from water and sewer enterprises and 0.11 FTE from CDBG)	1.0	None	NAPEA
Department Secretary	Full Time	\$33,093	General Fund	1.0	None	AFSCE
CPA Support Staff	Part Time, 10 hours/wk	\$10,504	CPA	0.29	None	NR

the first column lists the job title.

the final column shows if the employee in this position is represented by a union

the second column shows if the position is full or part time (most full time jobs are 35 hours a week)

the third column shows the annual base salary for fy2012; longevity and overtime are budgeted separately

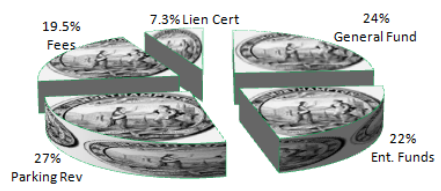
the sixth column shows if any changes are proposed for fy2012

the middle column shows the funding sources that pay the salary costs

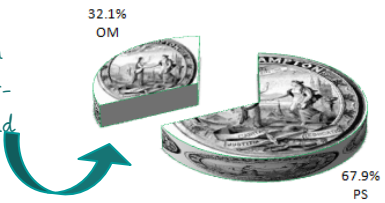
the fifth column shows the number of full time equivalent positions this row represents

this pie chart shows the different sources of revenue that fund this particular department's work

**Where Our Funding Comes From**  
 The annual budget of the Collector's Office is supported through the General Fund, Enterprise Funds, Parking Revenue, Fees, and income from Municipal Lien Certificates.



this pie chart shows the portion of the department's budget which is spent on personnel and on "ordinary maintenance," all the other stuff departments might need, from office supplies to travel and training, equipment maintenance, postage, etc.



**How We Spend Our Money**  
 This chart shows how much of the annual budget of the Collector's Office is spent on staff (PS), on Ordinary Maintenance (OM).

**Some Accomplishments At A Glance**

*beyond our day-to-day operations*

• In September of 2010 the Dispatchers organized an all-day training conference funded by the Department of Homeland Security. The conference had a variety of Dispatch related topics ranging from cell phone tracing to Homeless Veteran's resources. The conference was free and open to all telecommunicators in Massachusetts and had approximately 175 in attendance.

here is where department heads can draw attention to something they have accomplished this year that serves the department's mission, and yet is above and beyond their daily responsibilities...

**The Year Ahead**

• We would like to use this year to focus on our community outreach and public service projects. We will work with other agencies to identify the needs of the community and work together to meet these needs. This will come in the form of information packets and donations for fire victims and resource information for individuals suffering from a mental health crisis.

...and here is where department heads can draw attention to a new project, initiative, focus or new practice they hope to focus on in the coming year.

PUBLIC SAFETY DISPATCH					
	Actual	Budget	Budget	\$ Change	%Change
Appropriation by Major Object	FY 2009	FY 2010	FY 2011	FY10-11	FY10-11
Personal Services	429,425	406,489	458,253	51,764	12.7%
Ordinary Maintenance	36,908	49,650	69,648	19,998	40.3%
Other than Ordinary Maintenance	0	0	0	0	0.0%
<b>Total</b>	<b>466,333</b>	<b>456,139</b>	<b>527,901</b>	<b>71,762</b>	<b>15.7%</b>
<b>Appropriation by Major Activity</b>					
Public Safety Dispatching	466,333	456,139	527,901	71,762	15.7%
<b>Total</b>	<b>466,333</b>	<b>456,139</b>	<b>527,901</b>	<b>71,762</b>	<b>15.7%</b>
<b>Financing Plan</b>					
Fire Department Revolving Fund	0	0	21,715	21,715	100%
State Grant	0	0	50,000	50,000	100%
Taxation	466,333	456,139	456,186	47	0.01%
<b>Total</b>	<b>466,333</b>	<b>456,139</b>	<b>527,901</b>	<b>71,762</b>	<b>15.7%</b>

- \* the top section shows how the total budget will be divided between personnel costs, ordinary maintenance and some departments also have oom — other than ordinary maintenance (see definitions).
- \* the middle section shows how the annual budget is divided between the different major activity centers of the department — for ex, the assessors office divides the budget between office administration and abatements to qualifying taxpayers
- \* the third section shows the different sources of revenue which go into funding this department.

Department of Public Works  
 1 2 3 4 5 6 7 8 9 0  
 ...by the numbers

150 Miles	Of water pipes and of paved roads in Northampton – the equivalent of driving from Northampton to the Bronx.
1,400	Fire hydrants
8,000	Water meters
15	Miles of unpaved (gravel) public ways we maintain – the equivalent of driving from Northampton to either West Chesterfield, or almost to Chicopee
8,000	Water meters in the city and corresponding accounts to monitor and bill
70	Miles of sidewalks and crosswalks to maintain. If you laid them out in a row, you could walk from Northampton to the far side of Worcester.
22	Bridges we are responsible for
3,000	Storm drain catch basins
90	Heavy duty vehicles and construction equipment supporting our work (and which we maintain and repair)
120	Acres of recreational fields we help maintain and prepare for use

this new budget section tells the story of what each department does 'by the numbers'. it's an interesting way of quantifying what goes on behind the scenes of city government. for instance, did you know that if we put all our sidewalks and crosswalks in a row, we could shovel our way to worcester? or that there are 18 phone lines which can (and have!) rung all at once in the dispatch center? check it out!



Also new this year, some sections of the budget document contain hyperlinks. If you read the budget document online, you can click on the hyperlinks to find more detailed information about departmental programs and policies. In the online version, sentences with hyperlinks will be in teal colored text, with the hyperlink in the traditional blue.

### Decoding the Alphabet Soup of City Government

This is a list of common abbreviations you will find when reading through the budget book.

PS	Personal Services –refers to the portion of the budget which pays for employee wages, overtime and benefits
OM	Ordinary Maintenance – refers to the non-staff portions of budget. Examples of OM line items include things like printing, equipment repair, travel reimbursement, and specialized office supplies like the archival materials the city clerk needs to preserve municipal documents.
OOM	Other than Ordinary Maintenance – Not every department has OOM line items. These tend to be larger items that fall outside the Ordinary Maintenance of the office, but may recur, so they are not appropriate for Capital Improvement funding. Some examples of OOM budget items include resurfacing staircases in the parking garage – something which must be done every few years; or replacing some of the fleet vehicles at the police department.
CY	Calendar Year (January 1, 2011 – December 31, 2011)
FY	Fiscal Year (July 1, 2011 – June 30, 2012 for us; the Federal Fiscal Year begins in October)
AFSCME	American Federation of State, County and Municipal Employees – the collective bargaining unit representing most clerical employees
DFCA	Deputy Fire Chiefs Association – the collective bargaining unit representing the Deputy Fire Chiefs at the Northampton Fire Department
ForbesLEA	Forbes Library Employees Association – the collective bargaining unit representing employees

	at the Forbes Library
IAFF 108	International Association of Fire Fighters – the collective bargaining unit representing the firefighters and Captains of the Northampton Fire Department
IBPO 390	International Brotherhood of Police Officers – the collective bargaining unit representing the patrol officers of the Northampton Police Department
IBPO 390S	International Brotherhood of Police Officers – the collective bargaining unit representing the Sergeants of the Northampton Police Department
NAME	Northampton Association of Municipal Employees - the collective bargaining unit representing maintenance and public works employees
NAPEA	Northampton Administrators and Professional Employees - the collective bargaining unit representing city employees in management positions
NASE	Northampton Association of School Employees – the collective bargaining unit representing the teachers, administrators, educational support professionals (ESP’s), custodians, food service workers of the Northampton Public Schools and the teachers of the Smith Vocational and Agricultural High School
NR	Non Represented – these employees are not covered by any collective bargaining unit
CDBG	Community Development Block Grant – federal funds administered for community and economic development purposes
EOEA	Executive Office of Elder Affairs
HVES	Highland Valley Elder Services – provides grants for elder programs
MCC	Massachusetts Cultural Council – state funds for the Arts Council

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### *Glossary of Municipal Finance Terms*

Abatement	A reduction or elimination of a tax, like the property tax, motor vehicle excises, etc, based on a person’s need or eligibility.
Appropriation	An authorization by the City Council to make obligations and payments from the city treasury for specific purposes
Assessed Valuation	A value set on real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record, and analyze information about the characteristics of the property and the real estate market to estimate the market value of all taxable properties to arrive at its Assessed Valuation. The property tax is then calculated using that number.
Audit	An examination of financial systems by a certified public accountant to ensure that our books are in order.
Available Funds	Funds which have already been appropriated for use or which come from financial operations (like recreation department user fees or Transperformance ticket sales). They may be appropriated to meet unforeseen expenses or large non-recurring capital expenditures. Examples of Available Funds include the Undesignated Fund Balance (sometimes known as “free cash”), Stabilization Fund, Overlay Surplus, Water Surplus and Enterprise Retained Earnings
Balanced Budget	Every city and town in Massachusetts must by law have a balanced budget each fiscal year, in which the receipts and revenues are equal to (or greater than) the expenditures. In other words, the city cannot spend more than it takes in.
Boat Excises	The tax levied on boats and ships in lieu of personal property tax for the privilege of using the Commonwealth’s waterways and paid to the city where the boat is docked.

Bond Anticipation Note (BAN)	Short term borrowing to provide cash for initial project costs in anticipation of a longer-term bond being issued on the project. This is similar in a way to taking out a home equity loan to make an emergency roof repair on your house, in anticipation of refinancing your mortgage to pay off the loan over the life of your mortgage.
Bond Rating	A credit rating that helps investors judge the risk of losing money on an investment based on the loan recipient's future ability, legal obligation and willingness to make debt service payments. The City of Northampton's bond rating is currently <b>A+</b> from Standard & Poors – the highest bond rating a city of our size can receive. This means the raters have the highest confidence in our financial stability and ability to make good on our debt.
Capital Program	<i>(also, Capital Improvements Program)</i> A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures. Northampton annually reviews and renews a 5-year plan.
Chapter 90 Highway Funds	The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based on a formula found in MGL ch. 90 §34, hence the term, "Chapter 90 funds." The Ch. 90 highway formula is comprised of 3 variables: local road mileage (58.33%), employment figures ((20.83%), and population estimates (20.83%). Under this formula, those communities with a larger number of road miles receive proportionally more aid than those with fewer road miles.
Charges for Service	<i>See User Fees</i>
Cherry Sheet	A Commonwealth of Massachusetts form showing all state charges and reimbursements to the city as certified by the state director of accounts. Years ago, this document was annually printed on cherry colored paper, hence the name. Now it is distributed to cities and towns electronically.
Classification	<i>See Tax Rate, Classification</i>
Debt Exclusion	A vote by a community at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy amount for the life of the debt only, and it decreases each year as payments are made.
Debt Service	Payment of interest and repayment of principal borrowed by the local government.
Enterprise Funds	An accounting mechanism that allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user fees / charges and the portion which is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery – direct, indirect and capital costs – are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise, rather than closing it out to the General Fund at year-end. Northampton has enterprise funds for water, sewer, solid waste, and the JFK aquatic and family center.
EQV – Equalized Valuations	The determination of an estimate of the Full and Fair Cash Value (FFCV) of all property in the Commonwealth as of a certain date. EQV's have historically been used as a variable in the distribution of some state aid accounts and for determining county assessments and other costs.
Exemptions	A partial or full discharge of a property tax based on particular categories of property or persons. Examples of exempt institutions include hospitals, schools and houses of worship. Exemptions may also be granted for qualified veterans, blind individuals, surviving spouses, and persons over 70 years of age.
Fiscal Year	Since 1974, the Commonwealth and municipalities have operated on a budget year that begins July 1 and ends on June 30. The fiscal year is named for the calendar year in which it ends. For example, Fiscal Year 2012 begins on July 1, 2011 and ends on June 30, 2012. Since 1976, the

	federal government has had a fiscal year which begins October 1 and ends September 30.
Fixed Costs	Costs that are legally or contractually mandated, such as retirement benefits, health insurance premiums, debt service or interest costs.
Foundation Spending	The Chapter 70 program is the major program of state aid to public schools. It establishes minimum spending requirements (Foundation spending) for each district and minimum requirements for each municipality's share of school costs.
"Free" Cash	This is the common name for the Undesignated Fund Balance. Funds which have been appropriated, or approved for spending, by the City Council but were not used in that fiscal year that are certified as available for new appropriation. These funds may come from previous years' free cash; from receipts in excess of tax estimates; or from unspent amounts in budget line-items. Certain items can reduce the amount of Free Cash available for use, such as unpaid property taxes. A community should maintain a positive balance in its "free cash" account to provide a hedge against unexpected expenditures and to ensure there will be adequate reserves to prevent sharp fluctuations in the tax rate. Maintenance of adequate free cash is not a luxury. It is a necessary component of sound local fiscal management. Credit rating agencies expect cities to maintain free cash reserves and make judgments regarding our fiscal stability, in part, on the basis of our free cash reserves.
Full Measure and List	A revaluation of real estate that includes visiting as many properties as possible to re-inspect the interior and re-measure the exterior of each.
Fund	A set of inter-related accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.
Fund Accounting	Organizing the financial records of a city into multiple funds. Examples of funds include the general fund and enterprise funds.
General Fund	The major municipality owned fund from which it pays debts and obligations.
GEO	GeoTMS is an integrated permit, inspection and complaint tracking software the city purchased to share information between departments and through a portal on the city's website to make permit and inspection data available to the public.
Indirect Costs	Costs of a service not reflected in the service's operating budget. An example of an indirect cost of providing water service would be the costs of providing health insurance for water department staff.
Levy	The amount a community may raise through the property tax. The levy can be any amount up to the levy limit.
Levy Ceiling	The maximum levy assessed on real and personal property may not exceed 2 ½ % of the total full and fair cash value of all taxable property (MGL. Ch 59, §21C) Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion through an override vote.
Levy Limit	The maximum amount a community can levy in a given year. The levy can grow each year by a limit of 2 ½% of the prior year's levy limit plus the amount of new growth in the community and any overrides which have been passed by voters. The levy limit can exceed the levy ceiling only if the community passes a capital exclusion, a debt exclusion, or a special exclusion through an override vote.
Local Aid	Revenue allocated by the Commonwealth to cities, towns and regional school districts (Northampton receives both a municipal and a regional school district allocation for the Smith Vocational and Agricultural High School). Estimates of local aid are sent to cities, towns and districts annually through the Cherry Sheet for our budget planning purposes. Most Cherry Sheet aid programs are considered revenues of the municipality's or district's general fund and may be spent for any purpose, subject to the appropriation of the local government.
Local Option Meals Tax	In 2009, the City Council voted to take advantage of a local option revenues source authorized by the state legislature (the only body in Massachusetts with the authority to impose taxes). It

	allows municipalities to add an additional 0.75% (¾ of one percent) onto the state meals tax. The local option tax adds .75¢ onto restaurant bills of \$100. The tax is collected by the Commonwealth and distributed back to the communities.
Local Receipts.	Locally generated revenues, other than real and personal property taxes and enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.
Motor Vehicle Excise (MVE)	Every motor vehicle and trailer registered in the Commonwealth is subject to the MVE unless expressly exempted. MVE is imposed for the privilege of registering a motor vehicle. Registering a motor vehicle automatically triggers the assessment of the excise.
Municipal Lien Certificate	A document which lists all taxes, assessments and water charges owed on a property.
Net School Spending (NSS)	All school budget and city budget amounts appropriated for education, excluding: long-term debt service; student transportation; school lunches; and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.
New Growth	New growth is calculated by multiplying all increases in value which are not the result of revaluation, by the tax rate of the previous fiscal year. For example, FY2011 new growth is determined by multiplying the value on January 1, 2010 by the FY2010 tax rate. A newly constructed home or office building is considered New Growth, as is an addition on an existing home or the expansion of a restaurant building.
Non-Tax Revenue	All revenue coming from non-tax sources including licenses and permits, inter-governmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue sources.
Override	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.
Payments in Lieu of Taxes (PILOT)	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Personal Property Tax	Personal property is movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.
Proposition 2 ½	A tax law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½% of the full and fair cash value and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior year by more than 2 ½% (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).
Receipts Reserved	Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic violations.
Reserve Fund	An amount set aside annually within the budget of the city (not to exceed 3% of the tax levy for the preceding year to provide a funding source for extraordinary or unforeseen expenditures. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.
Revaluation	The assessors of each community develop a reasonable and realistic program to document the fair cash valuation of property. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifica-

	tions so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his or her property.
Revolving Fund	A fund established to finance a continuing cycle of operations in which receipts are taken in and bills are paid without further action by the City Council being necessary.
Stabilization Fund	A fund designed to accumulate amounts for capital and other future purposes. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of city council is required to appropriate money from the Stabilization Fund.
Supplemental Appropriations	Appropriations made by the City Council after an initial appropriation to cover expenditures beyond original estimates.
Tax Rate	The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$12.40 per \$1,000 of assessed valuation of real and personal property.
Tax Rate, Classification	In accordance with MGL Ch. 40 §56, the City Council votes each year to determine the tax rate options. A community may set as many as four different tax rates for residential property, open space, commercial and industrial and personal property based on the residential factor the Council chooses. Northampton retains a single tax rate (factor of 1), which means both commercial and residential property are taxed at the same rate.
Tax Title	A collection procedure that secures a lien on a real property and protects the municipality's right to payment of overdue property taxes. Without following this procedure, the lien on real property expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the taking, responsibility for collecting the overdue amounts transfers to the treasurer.
Undesignated Fund Balance	<i>see "Free" Cash</i>
Unfunded Pension Liability	Unfunded pension liability is the difference between the value assigned to the retirement benefits earned by a city's employees and the assets the local retirement system will have on hand to meet these obligations.
User Fees	The charges or fees paid by users of particular goods or services provided by local government. Such charges reduce the reliance on property tax funding. The fee paid for certified copies of birth certificates, or to participate in a Recreation Department baseball team are two examples.