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METHODOLOGICAL INSTRUMENTARIUM FOR UNDERSTANDING THE ESSENCE OF LOCAL BUDGET REVENUES

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Abstract. The etymology of budget revenues has been considered from trivial conceptions of their content to understanding them as a diversified resource base of government authorities. Throughout this analysis, a consistent line has been maintained, emphasizing that revenues are instruments for financing the functions and tasks of these authorities, enabling expenditures to take material form. Based on the research and generalization of essential characteristics of local budget revenues, it has been established that they represent a part of the financial resources of certain territories, forming the basis for satisfying local needs. While partially duplicating nationwide requirements, it is emphasized that their specificity is determined by localization and proximity to the residents of these territories.

It has been determined that the conceptual foundations of local budget revenues were laid after the Zemstvo reform, which had an irreversible impact on the activities of the first self-governing units. Investigating this issue during the period of 1864–1917, the focus is placed on the fact that the state leadership, unable to handle all of its responsibilities, transferred a portion of them to the local level. A discussion arose regarding the state's obligation to support the initiatives of local authorities in ensuring budget self-sufficiency; however, the state delegated more responsibilities without providing corresponding revenues.

It has been clarified that the development of scientific views on the essence of local budget revenues and the characteristics of their types during the Soviet period occurred under the influence of the decline of the science of local finance. During that time, budget revenues were considered state revenues, viewed through the prism of their types, and were supplementary in nature. Contradictions were identified in the development of the subject of study, particularly concerning the divergence between tax and non-tax components of budget revenues, the excessive influence of interbudgetary transfers, which made local budgets dependent on the state budget, and the search for alternative revenues that would comply with the principles of legitimacy in fund-raising.

The theoretical dominants of local budget revenues in the conditions of Ukraine's independence have been examined, revealing that they contain local authorities' own revenues with a shift in focus toward redistributed financial resources. Based on the study of various approaches, the author presents an interpretation of local budget revenues as relations concerning the replenishment of local budgets with their own, redistributed by the state, and borrowed financial resources, which are used by local authorities to fulfill their responsibilities.

Keywords: local budgets, revenues of local budgets, methods of scientific research.

Introduction. The problems of local budget revenue formation are one of the directions of the local finance science, which became an independent branch of knowledge on the territory of the Ukrainian state in the second half of the 19th century. The impetus for this was the Zemstvo reform, as a result of which the first self-governing units were formed and it had an irreversible socio-political, administrative and economic impact on the life of the territories. That is, the science of local finances arose out of practical needs, which was preceded by the need to study economic phenomena and processes, use special research tools. At the same time, the development of the methodology for the study of the financial base of local authorities begins.

Its foundation was laid by Yu.A. Hagemester, V.P. Bezobrazov, A.O. Isaev, V.O. Lebedev, O.K. Notovych, S.A. Pryklonskyi, I.I. Yanzhul and others. The study of their works made it

possible to generalize the following: 1) views on the revenues of local budgets developed through the prism of the principle of scientific methodology of universal interrelation; 2) the dialectical contradiction was caused by limited financial resources in the system of local self-government; 3) the search for the most perfect methods of budget revenue formation was based on the principle of unity of quality and quantity.

The methodological principles of the budget revenues study as a financial base of local government were developed by scientists of the 20s and 30s years of the last century, M.M. Dobrylovsky, Y.M. Kulisher, M.I. Mitilino, V.M. Tverdokhlebov, V.L. Khodskiyi and others. At the current stage of Ukrainian state formation, this issue was raised by V.G. Demyanishyn, V.V. Zaychikova, V.I. Kravchenko, O.A. Muzyka-Stefanchuk, S.V. Sluchai, S.I. Yurii and others. Without diminishing their contribution to the development of financial science, the methodological toolkit for learning the essence of local budget revenues needs deepening and substantiation.

The purpose of the study is to study various methodological approaches used to clarify the nature and sources of revenue formation of local budgets, to develop recommendations for improving the methodological tools of their knowledge.

Presentation of the main material. The validity of the research results was ensured by the historical method, according to which the study of the issue of the origin, formation and development of the research subject was carried out in chronological order. Thus, in the area of the financial base of local government, the scientific controversy did not arise in an absolute vacuum of knowledge; over the course of a century and a half, ideas about the essence of local budget revenues have changed radically. This was preceded by the development of various concepts of the origin of the state (theological, patriarchal, contractual, organic, economic and patrimonial), each of which involves the formation of a centralized monetary fund, which is used to meet public needs (Fig. 1).

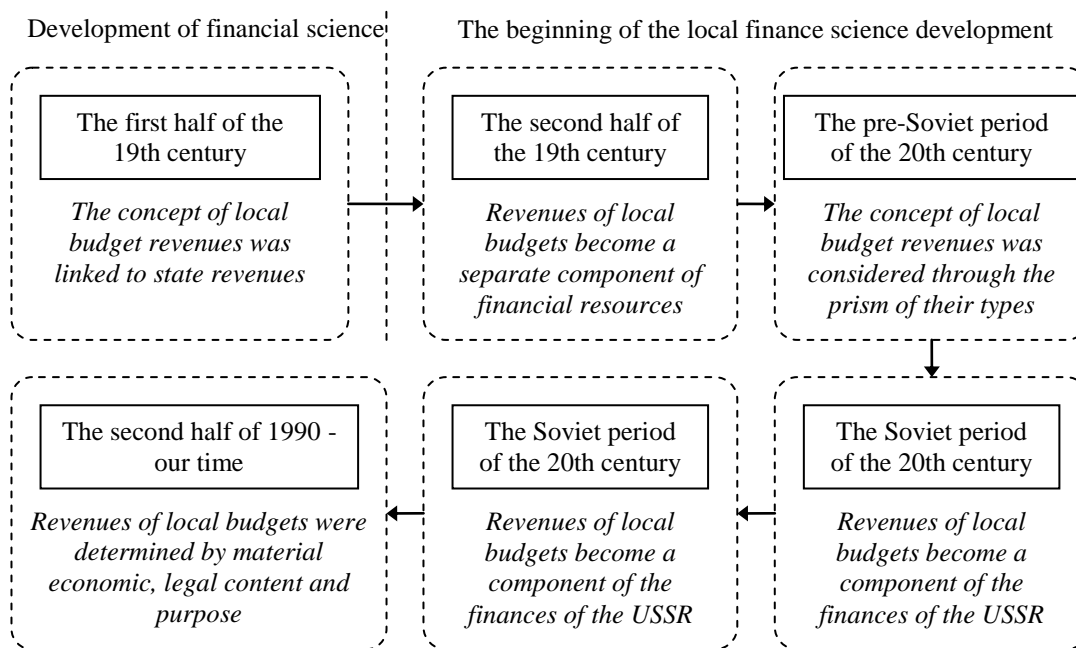


Figure 1. Historical method in learning the essence of local budget revenues

Here it is worth turning to the study of the budget revenues etymology by professor E. Seligman of Columbia University and professor R. Sturm of the School of Political Science in Paris (1908, p. 32). They claimed that all contributions to the state are either gifts, or contractual, or forced, therefore, every state income should fall into one of these categories. In the same way, in the system

of local budget revenues, individuals or a group of individuals can make voluntary gifts (in the modern interpretation – charitable contributions, which are one of the components of non-tax revenues), they can agree and agree on payment, or pay under compulsion.

In a series with the indicated semantics of local budget revenues in the scientific literature of the end of the 19th century - the beginning of the 20th century other interpretations can be found, which made it possible to improve the terminology. E. Seligman (1908, p. 11) characterized the decomposable scheme, separate sources, allowances, deductions and subsidies from the state. M.O. Sirinov (1915, p. 8) synthesized the financial base of local authorities into a complete separation and a mixed system, and combined subsidies and deductions into one group. D.V. Danilov (1930, p. 5) built his architecture of budget revenues, including in it such components as deductions from state taxes, allowances for them, independent taxes, income from land leases, and others.

The use of the historical method contributed to the identification of contradictions in the development of the research subject. We are talking about: 1) divergence of tax and non-tax components of budget revenues; 2) financial support of the state and the excessive influence of interbudgetary transfers, which makes the authorities dependent on the center; 3) economic risks and prospects of attracting loan instruments; 4) search for alternative sources of income that would meet the principles of legitimacy of attracting funds. In general, the development of the theory of local budget revenues at different historical stages was determined by state policy and its multi-vector influence on narrowing or expanding the rights of local authorities.

In learning the essence of local budget revenues, the historical method complemented the method of generalization. It involves the formation and development of knowledge through the transition of thought about the individual contained in the concept to the corresponding thought about the general. In the symbiosis of this methodological toolkit, it was established that in various periods of the development of the local finances science, the revenues of local budgets were connected with the revenues of the state, they were a component of the local authorities financial resources and were considered through the prism of types. Today, their nature is diversified in terms of material content, such as economic relations, legal sign, etc.

This made it possible to characterize the own vision of local budget revenues as a relationship regarding the receipt of that part of the own, redistributed by the state and borrowed financial resources that are used to meet local needs to the centralized monetary funds of local authorities. This interpretation evolved from the views of P.P. Henzel, D.P. Bogolyepov, M.O. Sirinov, and V.M. Tverdokhlebov, who included various components in budget revenues and linked them with the spending powers of government bodies, to the process of forming financial resources of the regional level, summarized by V.I. Kravchenko, Yu.V. Pasichnyk, S.I. Yuriy and others.

At the theoretical level of research, one of the most common scientific methods is abstraction. Its content means separating in thoughts some properties, connections and relations of a phenomenon or object from others, accordingly, the content of the method consists in turning away from insignificant features of the subject of research and simultaneously highlighting those that are of greatest interest. Abstraction at the initial stage of the research makes it possible to proactively solve a scientific problem, focusing on its main aspects. This was especially important in formulating the content of local budget revenues at the beginning of the development of the local finances science due to the connection with the financial resources of the state, which could not be removed.

As mentioned, the first attempt to organize local finances was made before the Zemstvo reform. At that time, state needs still fell on local authorities, their expenditures were determined by state-wide acts, and reporting was done by state officials. As for sources of income, state and zemstvo obligations were mixed in the legislation at that time, which, according to D.P. Bogolyepov (1925, p. 209), made analysis and attempts to draw true conclusions difficult. The law of 1834 provided for the creation of a general zemstvo fund, from which the deficit of provinces with small revenues should be covered, the law of 1851 divided zemstvo duties into state, local and private.

Application of the abstraction method is important in studying the practice of budget revenue formation in the 20th century. Thus, in pre-revolutionary times, along with the state budget, there were local budgets - budgets of zemstvo and city self-governments, which after 1917 lost the attributes of local institutions. Already in the era of military communism, when the management of economic sectors was centralized, the local economy began to switch to centralized financing, which led to the unification of local budgets with the state budget. D.V. Danilov considered them using financial and economic methods designed for the rational administration of state revenue sources, being decentralized budgets (Bogolyepov, 1925, p. 3).

In the opinion of our contemporaries, the method of abstraction was used when separating the revenue base of local budgets from the concepts of budget revenues and financial resources (Fig. 2). O.R. Romanenko (2009, p. 164) called them the economic relations that arise between the state and legal entities and individuals in the process of forming the budget fund. S.I. Yurii (2000, p. 37) understood the budget revenues as a part of the centralized resources of the state, which are necessary for it to perform the relevant functions, that is, the main directions of activity determined by the goals and tasks that characterize its essence. Revenues of local budgets are part of the financial resources of territories, with the help of which a financial base is created to meet local needs.

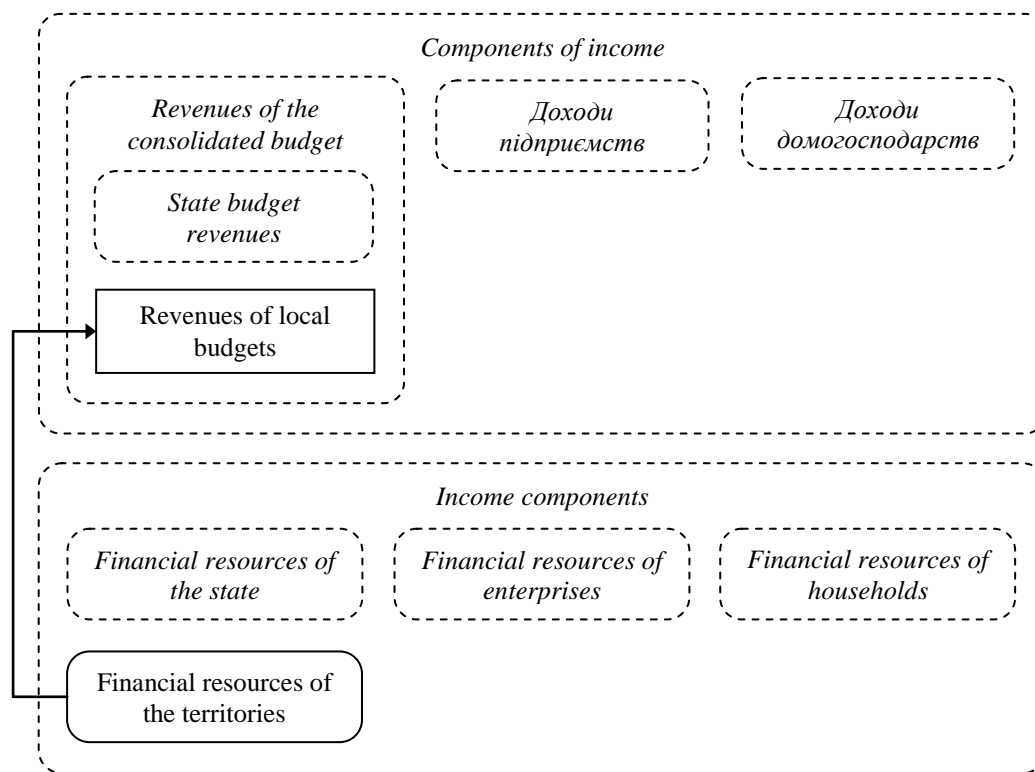


Figure 2. Method of abstraction in learning the essence of local budget revenues

In the scientific field, the methods of analysis and synthesis are compared with each other. With the help of analysis, a hypothetical dismemberment of the subject of research is carried out into components that are studied independently of the whole. This was achieved in the part of approaches consideration to the classification of local budget revenues by formation methods in the works of V.P. Bezobrazov, M.M. Dobrylovsky, M.I. Mitilino, V.O. Lebedev, V.M. Tverdokhlebov, V.L. Khodskiy, I.I. Yanzhul and others. Local authorities' own incomes and income from other subjects of distribution relations were analyzed as non-returnable components, and loan resources were the returnable component.

The application of the analysis method made it possible to see an ambiguous trend in the

formation of the local authorities financial base, which was dissonant at different stages of Ukrainian state formation. The introduction of elected zemstvo self-government in 1864 gave impetus to the use of the tax initiative right and the construction of one's own architecture of local taxation. The paradigm was based on the fact that zemstvo budgets will function better when taxes and benefits from budget expenditures are closely related. During the Soviet period, changes took place - national taxes partially became a component of local budgets, own and borrowed resources were leveled.

Domestic scientists V.G. Demyanishin, V.I. Kravchenko, and S.I. Yuriy used the analysis in the characteristics of local budget revenues by methods of formation. This approach is harmonized with the budget legislation, where this concept is equated with tax, non-tax and other revenues on an irrevocable basis, including inter-budgetary transfers, fees for the provision of administrative services and own budget institutions revenues. Receipts include the same components and repayment of loans, funds from borrowings, return of budget funds from deposits, receipts from the sale and presentation of securities.

Using the synthesis method, on the contrary is possible to combine the dismembered components of the research subject into a single whole based on the knowledge obtained in the process of studying them. Its use in the study of the state of local budget revenues formation in the pre-Soviet period made it possible to establish that zemstvo felt a great lack of financial resources and the issues that were repeatedly raised in terms of increasing their volume did not find a positive solution. Although the situation did not improve in the USSR, D.V. Danilov (1930, p. 6) asserted the interest of the central government in strengthening the revenues of local budgets. For this, she transferred funds to the local level, which were few and not enough.

As it was a century ago, today the filling of local budgets cannot be considered perfect, which makes it difficult to finance the expenses of local authorities for the performance of functions and tasks within their own competence and the implementation of delegated powers. The balance of income and expenditure has a positive balance, but it is provided at the expense of inter-budgetary transfers. As a matter of synthesis method, a high specific weight of revenues from national taxes, which are actually not related to the territories' own activities, is confirmed, while local taxes and fees are insufficient. This contradicts the imperative principles of financial decentralization and deconcentration of state power.

Axiomatic is a method of building a scientific theory, according to which some statements are accepted without any proof, and knowledge is derived according to the logic of research. In the study of the causal cyclicity of local budgets revenues and expenditures, the priority of the financial resources of local authorities as the financial basis for the implementation of expenditures became an indisputable statement. In this sense, S.I. Yuriy and V.G. Demyanishin (2010, p. 10) argued that the main purpose of the budget is to attract such amount of funds that would enable authorities to finance measures related to the performance of functions and tasks. We also followed this line in the construction of a scientific theory.

The reasoning that budget revenues are a tool for financing expenses made it possible to argue the thesis that the dialectical unity of the development of self-sufficient local budgets and other components of the local finance system is a guarantee of the effectiveness and efficient functioning of government bodies. In the study, through the prism of the axiomatic method, conceptual approaches to strengthening the ability of these bodies to form a sufficient and stable resource base for the implementation of their own powers were developed, the need to apply the right to introduce taxes and fees on their own initiative was substantiated, it was proposed to reduce the dependence of local authorities on financial support from the center, etc.

In deduction a conclusion about a component is based on knowledge about its features. Here it is appropriate to pay attention to the methods of budget revenue formation: 1) tax - taxes can be fixed or distributed between budgets; their introduction is irreversible and gratuitous; the tax base can be income, property, goods and services; the state ensures the obligation of tax withdrawal; arrive in specified amounts and terms; 2) non-tax - payments are included in the budget revenues of those

authorities that collect them; they are targeted, retaliatory or compensatory in nature; methods of involvement can be mandatory or voluntary.

Given the content of the tax method, in the pre-revolutionary period D.P. Bogolyepov (1925, p. 206) pointed to the tax on undeserved increase in value, V.L. Khodskii (1913, p. 545) emphasized the paradigm of special taxation, M.I. Mitalino (1929, p. 252) and V.M. Tverdokhlebov discussed the principles of cost and profitability, which should be the basis of the building tax, M.O. Sirinov (1926, p. 90) developed a paradigm of luxury taxation, which included taxes on carriages, cars, bicycles and yachts, fees from billiards, advertising and theater tickets. At the same time, there were self-imposed taxes imposed on the population for various reasons.

The number of local taxes and fees increased during the Soviet period. Thus, the Decree of the RSC of the Ukrainian SSR "On local monetary means" provided for the administration of 22 types, which later included the target apartment tax and the tax on gold mining enterprises (Danilov, 1930, p. 5). The Regulation "On Local Finances of the USSR" granted the right of tax initiative to the Union republics regarding objects that were not taxed on a general basis. By the resolution of the Central Central Committee of the USSR "On local finances of the Ukrainian SSR", 14 local taxes and fees were additionally involved. The problem was that their list included those that did not meet the characteristics of the tax method of forming budget revenues.

The deductive method made it possible to separate the meaning of tax and fee, which are used in the context of the words "local taxes and fees". This was important at the beginning of Ukraine's independence, when the legislation provided for the introduction of 3 local taxes and 14 local fees, while the system of local taxation was borrowed from the experience of the union republics. If the local tax is a mandatory, individually free payment that is collected by the authorities to ensure the livelihood of the territories, then the local tax is collected with the condition of obtaining a benefit or as a result of significant actions taken by the authorities for the benefit of certain persons.

The method of analogies expanded the possibilities of studying the essence of local budget revenues. It involves establishing a relationship of similarity between various components of the subject of research, and any of these elements can actually exist or be abstract. The criteria for the selection of analogies were the economic relations that arise when incomes are raised, their material content and composition of sources. P.K. Bechko, K.M. Vladymyrov, M.A. Gaponyuk, and Yu.V. Pasichnik associated this phenomenon with relations regarding the formation of financial resources intended for the performance of functions and tasks of local authorities (Table 1).

The material embodiment of this concept is carried out through budget funds or budget resources, as stated by O.S. Bliznyuk, V.I. Kravchenko and T.M. Reva (Table 1). Their analogy in this regard is important in order to avoid seeing the income of local budgets as an abstract phenomenon that does not have a physical tangible form. Although abstraction is one of the important conditions of categorization, creating a basis for generalized images of reality, which make it possible to single out significant relations of objects in it, and to separate them from others. The comparison of budget revenues with money becomes clearer in the sense that it is viewed from the standpoint of a measure of value, means of circulation, accumulation, and payment.

The similarity of the revenues of local budgets based on the composition of sources was found in the works of O.S. Blizniuk and V.M. Fedosov (Table 1). Based on budget legislation, they linked them to all revenues of the corresponding budget on an irrevocable basis in the form of tax and non-tax payments, income from capital transactions, inter-budgetary transfers, and revenues to trust funds. With the help of the grouping method, it is possible to divide them into the non-refundable component of budget revenues, which includes the local government's own revenues and revenues from other subjects of distributive relations, and the revolving component - loan resources.

The highest goal that a scientist strives to achieve in the process of conducting research is an ideal - a model of perfection. However, it does not exist in reality, but only in human consciousness. The method of idealization consists in the mental construction of the imagination of a phenomenon or object, giving them flawless, abstract and ghostly features. Its use at the theoretical level of research will make sense if the phenomenon does not exist in reality, or for subjective reasons it is

practically impossible. In determining the income of local budgets, this method is difficult to apply due to the multi-vector nature of approaches as economic relations, according to material content, according to the legal sign and purpose.

Table 1 – Interpretation of the essence of local budget revenues by domestic scientists

Authors	Approaches to interpretation	Definition
Vladimirov K.M., Gaponyuk M.A.	Essence	Relations regarding the formation and use at the regional level of financial resources intended for the implementation of the local authorities functions
Zhykhor O.B., Pasichnyk Yu.V.		The sphere of society economic relations, which is related to the formation, distribution and use of financial resources at the regional level and is used by local authorities to ensure the current and prospective tasks of the development of the region
Reva T.M.	Phenomenon	Funds received for permanent use on an irrevocable basis ensure the stability of the budget and the financing of its expenses
Kravchenko V.I.		Funds that go to the relevant local budgets in the amounts and in the order established by law
Bechko P. K.	Appointment	A part of the centralized financial resources necessary for the performance of the functions entrusted to the authorities
Fedosov V. M.	Form	All incomes of the relevant budget on an irrevocable basis in the form of tax and non-tax payments, income from capital transactions, official transfers and income of trust funds included in the budget, the implementation of which is provided for by law
Blyzniuk O.S.		Cash receipts received from various sources, the types of which are defined in the Budget Code of Ukraine, and the amounts are established by decisions on local budgets

Compiled according to (Vladymyrov *et al.*, 2009, p. 47; Gaponiuk *et al.*, 2002, p. 34; Zhykhor, n.d., p. 160; Pasichnyk, 2008, p. 469; Reva *et al.*, 2007, p. 61; Kravchenko, 1999, p. 399; Bechko, & Rolinskyi, 2007, p. 148; Fedosov *et al.*, 2004, p. 126; Blyzniuk *et al.*, 2007, p. 839)

In the research methodology, attention is paid to another concept, which is given signs of truth, objectivity and truthfulness. We are talking about budgetary self-sufficiency as the ability of local self-government bodies to form such a resource base that would be sufficient to fulfill their own powers. This phenomenon involves the right of local self-government bodies to introduce taxes and fees on their own initiative, low dependence of local budgets on financial support from the state budget, and, extrapolated from financial independence, the presence of own sources of income, their non-inclusion in the state budget, and the absence of responsibility with own funds for obligations making other budgets.

In theory, budgetary self-sufficiency is an ideal economic phenomenon that all authorities should strive for, but it is almost impossible to achieve in practice. After all, given the clearly defined sources of income in the normative and legal field, they are not able to finance the necessary expenses at the expense of those revenues that are collected locally. Idealization includes the stage of abstraction from the real subject of research - the theoretical and methodological foundations of the formation of centralized monetary funds of local authorities. With the help of this method, the created ideal phenomenon becomes simpler and more understandable than the real one, thanks to which there is an opportunity to modernize the revenues of local budgets.

One of the scientific methods, with the help of which the conceptual apparatus of research is developed, is extrapolation. This was done by spreading views about the essence of local budget revenues from the past, defined in the works of scientists of the end of the 19th century. V.P. Bezobrazov, V.O. Lebedev, O.K. Notovich, S.A. Pryklonskyi, soviet researchers of local finances M.I. Mytilino, V.M. Tverdokhlebov, V.L. Khodskyi, and modern research domestic scientists-economists V.G. Demyanyshina, V.I. Kravchenko, O.A. Muziki-Stefanchuk, S.I. Yuriy for the future.

Extrapolation involves the logical and methodological transfer of qualitative characteristics from

one subject area to another. It is based on the science of finance, which studies money and the relationships associated with its formation, distribution, and use. Based on the traditional idea of finance as economic relations that arise in the process of creating and distributing centralized funds of money, the revenues of local budgets cover only one component of these relations - the receipt of part of their own, redistributed by the state and borrowed financial resources, they are localized and directly depend on the activity local authorities, which control and use them at their discretion.

Conclusions. So, we managed to synthesize everything valuable in the science of local finance based on the use of methodological tools. The research had a consistent and systematic nature with its inherent evidence, the validity of the obtained decisions and the high reliability of the conclusions. The study of the essence of local budget revenues and the characteristics of their types with the help of scientific methods contributed to obtaining results useful for science:

1. Examining the etymology of budget revenues from trivial ideas about their content to understanding them as a diversified resource base of government bodies, the consistent line is observed that revenues are a tool for financing the functions and tasks of these bodies, with their help, expenditures acquire a material embodiment. Based on the research and generalization of the essential characteristics of local budget revenues, it was established that they are part of the financial resources of certain territories, which create the basis for meeting local needs. Partially duplicating national needs, it is emphasized that their specificity is determined by localization and proximity to the residents of these territories.

2. It was established that the conceptual foundations of local budget revenues were laid after the Zemsky reform, which had an irreversible socio-political, administrative and economic impact on the life of the first self-governing units. Researching this issue in the period 1864–1917, emphasis is placed on the fact that the state leadership, unable to cope with its powers, transferred some of them to the local level. The discussion was caused by the fact that with the appearance of the first signs of local self-government, the state should have supported the initiatives of the zemstv to ensure budgetary self-sufficiency, instead it delegated even more powers without reinforcement with relevant revenues.

3. It was found out that the development of scientific views on the essence of local budget revenues and the characteristics of their types in the Soviet period (1917–1991) was influenced by the decline of the local finances science. At that time, they were defined as state revenues, considered through the prism of types, they had a complementary character. Contradictions in the development of the research subject were revealed in terms of: divergence of tax and non-tax components of budget revenues; excessive influence of interbudgetary transfers, which made local budgets dependent on the state budget; search for alternative incomes that would meet the principles of legitimacy of attracting funds.

4. Examining the theoretical dominants of the revenue base of local budgets in the conditions of Ukraine's independence (1991 - until now), it was established that they contain the local government's own revenues with a shift in emphasis to redistributed financial resources. Based on the study and generalization of various approaches, the author's interpretation of local budget revenues is formulated as a relationship regarding the filling of local budgets with own, redistributed by the state and borrowed financial resources, which are used by local state administrations and local self-government bodies to fulfill their powers.

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Conflict of Interest

None.

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МЕТОДОЛОГІЧНИЙ ІНСТРУМЕНТАРІЙ ПІЗНАННЯ СУТНОСТІ ДОХОДІВ МІСЦЕВИХ БЮДЖЕТІВ

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Анотація. Етимологію доходів бюджету розглянуто від тривіальних уявлень про їх зміст до розуміння їх як диверсифікованої ресурсної бази органів державної влади. У цьому аналізі було збережено послідовну лінію, підкреслюючи, що доходи є інструментами фінансування функцій і завдань цих органів влади, що дозволяє видаткам набувати матеріальної форми. На основі дослідження та узагальнення сутнісних характеристик доходів місцевих бюджетів встановлено, що вони являють собою частину фінансових ресурсів окремих територій, становлячи основу для задоволення місцевих потреб. Частково дублюючи загальнодержавні вимоги, наголошується, що їхня специфіка визначається локалізацією та наближеністю до жителів цих територій.

Визначено, що концептуальні основи формування доходів місцевих бюджетів були закладені після земської реформи, яка мала незворотний вплив на діяльність перших самоврядних одиниць. Досліджуючи це питання періоду 1864–1917 рр., автор акцентує увагу на тому, що державне керівництво, не в змозі впоратися з усіма своїми обов'язками, передало частину їх на місцевий

рівень. Виникла дискусія щодо обов'язку держави підтримувати ініціативи місцевої влади у забезпеченні бюджетної самоокупності; однак держава делегувала більше повноважень, не забезпечуючи відповідних доходів.

З'ясовано, що розвиток наукових поглядів на сутність доходів місцевих бюджетів та характеристики їх видів у радянський період відбувався під впливом занепаду науки про місцеві фінанси. У той час доходи бюджету вважалися доходами держави, розглядалися крізь призму їх видів і мали допоміжний характер. Виявлено суперечності у розробці предмета дослідження, зокрема щодо розбіжності між податковою та неподатковою складовими доходів бюджету, надмірного впливу міжбюджетних трансфертів, що робило місцеві бюджети залежними від державного, а також пошуку альтернативних джерел доходів, що відповідало б принципам легітимності у зборі коштів.

Розглянуто теоретичні доміанти доходів місцевих бюджетів в умовах незалежності України, виявлено, що вони містять власні доходи місцевої влади зі зміщенням акценту в бік перерозподілених фінансових ресурсів. На основі дослідження різних підходів подано трактування доходів місцевих бюджетів як відносин з приводу поповнення місцевих бюджетів власними, перерозподіленими державою та залученими фінансовими ресурсами, які використовуються місцевими органами влади для виконання своїх повноважень.

Ключові слова: місцеві бюджети, доходи місцевих бюджетів, методи наукового дослідження.