

Village of Flower Hill Budget Line Item Descriptions - Revenue

Most proposed and adopted budgets use line-items as the basic unit of allocation. These items may be quite confusing to an inexperienced reader of a local government budget, but they are actually organized according to a standard accounting code and classification system set by New York State. While local governments present these codes in a wide variety of formats, they usually follow the same system. This booklet might also be of help to you: www.osc.state.ny.us/localgov/pubs/releases/LocalBudgetGuide2010.pdf

Line Number	Revenue Line Name	Description
A.0000.1001	Real Property Taxes Current	Ad valorem taxes levied on assessed valuation of real property due in the current year.
A.0000.1002	Real Property Taxes Non-Current	Village Property Tax Collections From Prior Years
A.0000.1081	Payment In Lieu of Taxes	Payments received from a municipality or agency in lieu of real property taxes, GML, §§506, 555, or payments made by one municipality to another as a donation, as long as the municipality making the donation determines that the donation furthers its municipal purpose.
A.0000.1090	Real Property Taxes and Interest	Interest charged on delinquent taxes from their due date to the actual date of payment and amounts assessed as penalties for payment of taxes after the due date.
A.0000.1130	Utilities Gross Receipts Taxes	Tax imposed on gross income or gross operating income of utility companies.
A.0000.1170	Franchise Fees	Tax imposed for the privilege granted by a government permitting the use of public property, e.g., cable TV.
A.0000.2110	Zoning Fees	Fees derived for applications for variances and zoning change approvals.
A.0000.2115	Planning Board Fees	Fees derived for applications for site plans and subdivision approvals.
A.0000.2118	Vital Statistic Fees	Fees From Issuance of Death Certificates
A.0000.2389	Other Home & Commercial Services	
A.0000.2401	Interest Earnings	Revenues derived from the use of financial resources over a period of time.
A.0000.2410	Rental of Real Property	Election Space Rental Fees from County
A.0000.2501	Business Licenses	Food Licenses Fees From Restaurants
A.0000.2505	Business Signs	Fees From Signs
A.0000.2510	Landscaper Permits	Fees from Landscapers Authroized to Work in the Village
A.0000.2555	Building Permits	Building Applications Fees & Impact Fees
A.0000.2560	Permits-Other	Fees From Other Permits like Dumpsters, Tree Removal, PODS, & Filming
A.0000.2610	Fines & Forfeited Bail	Revenues derived from fines and penalties imposed for the commission of statutory offenses and violations and confiscating bail deposits paid for the release of jailed individuals when they fail to appear for court.
A.0000.2655	Minor Sales	Revenues derived from other sales. Include here revenue from tobacco securitization proceeds
A.0000.2665	Sales of Equipment	Revenues derived from the sale of surplus (unneeded) equipment.
A.0000.2701	Refunds of Prior Years Expenditures	Revenues derived from refunds of expenditures of prior years or the cancellation of checks issued in prior years which have not been cashed and for which a duplicate is not issued. Refunds or cancellations of the current year should be recorded in the appropriation account originally charged.
A.0000.2705	Gifts & Donations	Revenues derived from gifts or donations by private sources.
A.0000.2770	Unclassified Credits/Overpayments	Revenues derived from sources for which a specific code has not been provided.
A.0000.3001	State Aid Per Capita & Special	Revenues derived from annually appropriated general purpose aid for unrestricted use
A.0000.3005	Mortgage Tax	Revenues derived from taxes imposed on debt secured by a mortgage on real property. The program is administered by each county acting as the agency of the state.
A.0000.3089	Grants Received	Revenues derived from aid for general government purposes.
A.0000.3201	NC Sales Tax Aid	County Sales Tax Shared With the Village
A.0000.3501	States & Highways-CHIPS	Revenues derived from aid for highway purpose operations and maintenance and reimbursement for highway capital programs.
A.0000.5031	Interfund transfers from Capital Fund	All interfund transactions except loans, quasi-external transactions and reimbursements.
A.0000.9090	Excess Revenue over expense	Monies From Village Investment Fund