

A Brief Guide to a Proposal for the City of Zagreb 2018 Budget Revision

Other document types / Ostale vrste dokumenata

Publication year / Godina izdavanja: **2018**

Permanent link / Trajna poveznica: <https://urn.nsk.hr/urn:nbn:hr:242:448192>

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Download date / Datum preuzimanja: **2025-02-05**



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A Brief Guide to a Proposal for the City of Zagreb 2018 Budget Revision



October, 2018

PUBLISHER

The City of Zagreb, Trg S. Radića 1, Zagreb

FOR THE PUBLISHER

City Office for Finance, City of Zagreb

PREPARED BY

Institute of Public Finance, Zagreb

LAYOUT AND TYPESETTING

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NJI₃

ISBN 978-953-7479-91-6



This brief guide aims to provide basic information on the proposed amendments to, i.e. **revision** of the City of Zagreb budget to be presented at the City Assembly meeting on 30 October 2018, and thus encourage the public to participate in making decisions about the City's budget. The reasons for making this budget revision are the expected extraordinary revenues of HRK 205.9m resulting from a **settlement** between the City of Zagreb and the Ministry of Finance in a lawsuit over the funds for decentralized functions. Moreover, due to favourable economic trends in 2018, revenues from personal income tax and surtax, as well as from real estate transfer tax are expected to go up relative to the planned 2018 budget, so that a total revenue increase of HRK 331.6m is proposed. On the expenditure side, it is proposed that budget spending should be balanced with the estimated revenues and receipts, and adjusted with the requirements of the City's administrative bodies, i.e. that:

- funding should be provided for programmes and projects adopted by the City Assembly, for which no sufficient funds have originally been planned;
- planned expenditures under certain budget line items should be adjusted, where an expenditure analysis for the previous period reveals deviations in realization;
- planned expenditures should be aligned with the Government decisions on the minimum financial standards, criteria and benchmarks for decentralized functions.

The proposed budget revision, i.e. [Decision on Amendments to the City of Zagreb 2018 Budget](#) is available on the City's website. For a better understanding of the document and the city budget process in general, interested parties are also referred to the [Guide to the City of Zagreb Budget](#) (with general information on the City's budget and budget process), as well as the [Brief Guide to the City of Zagreb 2018 Enacted Budget](#).

Below is a brief presentation of the City's budget revenues, expenditures, financing account and debt for the period 2016–18, including a detailed elaboration of proposed amendments and a comparison to the current 2018 budget of 29 June 2018, adopted pursuant to the [Conclusion on the Reallocation of Funds Planned in the City of Zagreb 2018 Budget](#).

Budget revision

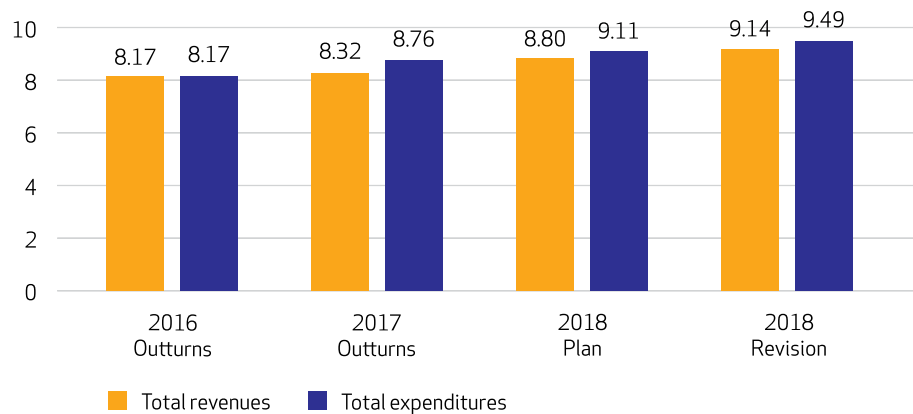
The modification of budget amounts, i.e. their reduction and/or increase relative to the planned amounts.

Budget reallocation

Where, during the year, unforeseen or insufficiently planned expenditures or outlays cannot be settled from the planned funds, the Mayor can decide, at the proposal of the City Office for Finance and the City's administrative body, to settle them by reallocating the budget funds. Article 46 of the Budget Act allows for the reallocation of total enacted budget funds during the year, subject to approval of the Mayor. Up to 5% of expenditures and outlays under a single line item can be reallocated. Exceptionally, up to 15% of the funds under a single line item can be reallocated, provided that this increases the national share in EU co-financed projects.

PLANNED REVENUES AND EXPENDITURES

The City Assembly on 21 December 2017 adopted the [City of Zagreb 2018 Budget](#) with revenues and expenditures worth HRK 8.8bn and HRK 9.11bn, respectively. For the purpose of minor adjustments of the planned expenditures for operations and programmes to the needs of the City's administrative bodies, the Mayor on 29 June 2018 adopted a [Conclusion on the Reallocation of Funds Planned in the City of Zagreb 2018 Budget](#), pursuant to which the total amount of the budget planned on 21 December 2017 remained unchanged, but expenditures were reallocated among the already existing line items. Under the revised budget, however, **budget revenues** are proposed to go up by HRK 331.6m (3.8%), i.e. to **HRK 9.14bn**, and **expenditures** by HRK 382.8m (4.2%), to **HRK 9.49bn** (graph 1).



Graph 1: The City of Zagreb budget revenues and expenditures, 2016–18 (in billion HRK)*

* Including own and earmarked revenues of budget users and expenditures financed from those revenues.

The City's budget includes **the revenues and expenditures of all 329 City's budget users**, namely institutions founded and majority-financed by the City, and listed in the [Register of Budget and Extra-budgetary Users](#), such as public health institutions (health centres, polyclinics, hospitals and institutes), preschools, primary and secondary schools, social welfare institutions, the Public Fire Brigade Zagreb, Physical Planning Institute, Public Institution "Maksimir", Zoological Garden, Sports Facilities Management Institution, etc.

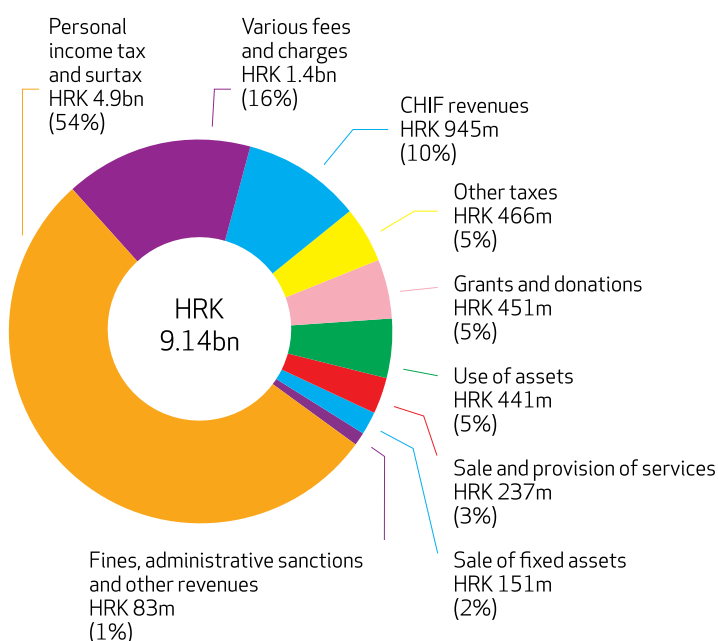
There are also *companies founded by the City* for the provision of public services and performance of public interest activities (such as Zagreb Holding). However, as such companies are neither majority-financed from, nor users of the City's budget, their revenues and expenditures are not shown in the City's budget.



THE REVISED BUDGET REVENUES

Total revenues planned in the revised budget stand at **HRK 9.14bn** (graph 2); more than half of that amount will come from **personal income tax and surtax (HRK 4.93bn)**. The second largest revenue sources are various **fees and charges** (HRK 1.43bn), mainly utility contributions and charges (HRK 886m), followed by the **budget users' revenues received from the Croatian Health Insurance Fund (CHIF)** for health services rendered (HRK 945m), **other taxes** (HRK 466m), various **received grants and donations** (HRK 451m) and revenues from **the use of city assets** (HRK 441m, mainly public road user charges payable at vehicle registration and revenues from the rental of office space, terraces, parking places, etc.).

Every employed person is expected to pay an average monthly amount of about HRK 1,085 in personal income tax and surtax into the City's budget.



Graph 2: The City of Zagreb budget revenues, 2018 revised budget*

*Including own and earmarked revenues of budget users.

Major revenue differences between the budget plan of July and the proposed budget revision

Under the revised budget, **revenues are proposed to grow by HRK 331.6m** (3.8%), with the largest increases to be observed in **personal income tax and surtax revenues** (up **HRK 376.9m** or 8.2%). Due to favourable economic movements and disposable personal income growth, revenues from personal income tax and surtax are estimated to go up by HRK 171m. Moreover, extraordinary revenues from the national budget are planned in the amount of HRK 205.9m, thanks to a settlement between the City of Zagreb and the Ministry of Finance in a lawsuit over the funds for decentralized functions.

Revenues from property taxes, namely the real estate transfer tax, **are going up by HRK 180m** (100.6%), due to a surge in turnover relative to the previous year.

Revenues from various fees and charges rise by HRK 29.4m (2.1%), of which HRK 17.4m relates to revenues under special regulations (a per annum payment of a guarantee fee by Zagreb Holding for issued bonds, and payments for the facade renovation of multi apartment buildings). Moreover, revenues from utility contributions are expected to go up by HRK 14m, while revenues from the sale of government stamps are going down by HRK 4m.

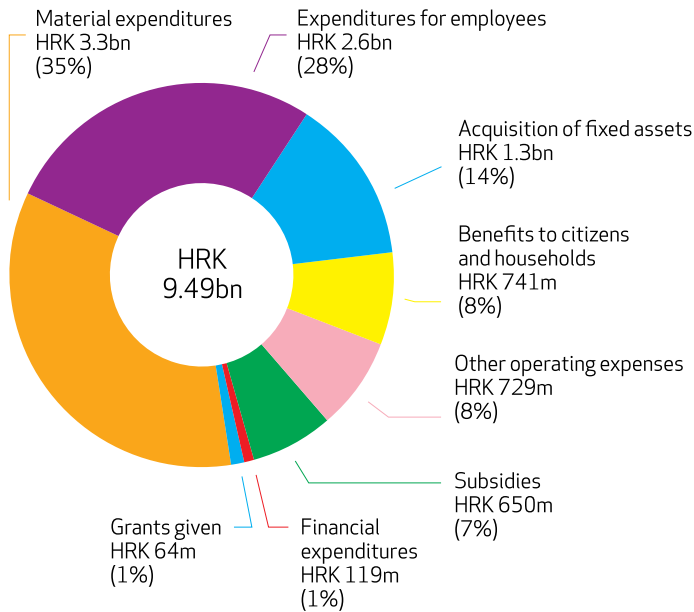
The sharpest decline is expected in **grants from abroad and grants from entities within the general budget** (down **HRK 247.2m** or 36.9%). The bulk of that amount (HRK 173.5m) relates to a reduction in the planned amount of grants for personal income tax shortfalls. Pursuant to the [Act on the Financing of Units of Local and Regional Self-government](#), effective as of 1 January 2018, counties, cities and municipalities will receive state budget grant during 2018, in the amount of the difference between the total sum of revenues from personal income tax and surtax, collected in 2017 and revenues from grant received in 2017 pursuant to the Act on the Execution of the State Budget for 2017, and the personal income tax and surtax revenues to be collected during 2018. Given positive movements in the personal income tax and surtax revenues, as a result of improved economic performance, it is assumed that there will be no need for the payment of grant pursuant to the said Act. Furthermore, revenues from grants based on EU funds transfers, primarily as concerns intervention measures in waste management planning, are going down by HRK 84m. In fact, those revenues are recognized on the basis of completed works within project implementation, so that the funds planned for specific parts of the projects are adjusted with the completion dynamics of works.

Revenues from goods and services taxes decline by HRK 15m (12.3%), given the expected shortfall in road motor vehicle tax revenues.



THE REVISED BUDGET EXPENDITURES BY TYPE

Total expenditures proposed in the revised budget **amount to HRK 9.49bn** (graph 3).



Graph 3: The City of Zagreb budget expenditures by type (economic classification), 2018 revised budget*

* Including expenditures financed from own and earmarked revenues of budget users.

The bulk of **material expenditures** (HRK 3.29bn) relate to the current and investment maintenance of utility infrastructure facilities (e.g. public spaces, public lighting, roads, cemeteries and the crematorium) and the City administration and City budget users' facilities, as well as the costs of office materials, energy and services (e.g. telephone and mail services, as well as transportation and information services), necessary for the smooth functioning of the City's administrative bodies and budget users.

Expenditures for employees (HRK 2.62bn) include salaries, social security contributions and other employee expenses, including expenditures for persons employed on EU-funded projects. Out of the total, HRK 1.74bn is going to be spent on approximately 12 thousand employees in administrative bodies and budget users not financed from own and earmarked funds (e.g. kindergartens and museums) and HRK 882m will be spent on 6.5 thousand employees in budget users financed from own and earmarked funds (e.g. hospitals, polyclinics and health centres).



The amount planned for **the acquisition of fixed assets** (about HRK 1.28bn) will be allocated for roads, utility infrastructure, business and other construction facilities, as well as equipment in education, health care, social welfare, etc. The bulk of the capital investment amount (HRK 764m) will be spent through the City Office for Physical Planning, Construction of the City, Utility Services and Transport, in accordance with [Changes in the Plan of Works Related to Capital Investments in Social Service Facilities in 2018](#) and [Amendments to the Plan of Works in the Field of Transport and Utility Management in 2018](#).

Benefits to citizens and households (HRK 741m) include cash assistance to parent educators (HRK 290m), compensation for transportation costs, including those for disabled persons, paid to the public transport company (ZET) (HRK 92m), newborn child assistance (HRK 78m), assistance for the purchase of textbooks and school uniforms (HRK 78m), pension supplement (HRK 69.8m), assistance for improving the living standards of pupils and students, and aid to the orphans of fallen and missing homeland war veterans (HRK 36.5m). Also included are funds for the co-financing of long-distance pupils transportation (HRK 20m), nutrition of socially vulnerable persons (HRK 17m), housing assistance to households (HRK 14.2m) and many other types of assistance to disabled and unemployed persons, volunteer blood donors and homeland war veterans and victims, scholarships for pupils and students, etc.

Other business expenditures (HRK 729m) mainly include current donations and capital grants. Current donations (HRK 462m) are used for the co-financing of sports (HRK 203.8m), religious and private kindergartens and schools (HRK 96.5m), culture (e.g. libraries, museums and theatres, as well as music, visual arts and film-making activities) and non-profit organizations (associations, social and development programmes, etc.). The most substantial capital grants are planned for the financing of the wastewater treatment project (HRK 131.1m), intervention measures in waste management (HRK 40m), the ZET's motor fleet renewal (HRK 16.8m) and the Zagreb Waste Management Centre (HRK 5m).

Subsidies (HRK 650m) are intended for promoting the manufacturing and services of companies, craftsmen, farmers and SMEs. The lion's share will be spent on public city transport, namely ZET (HRK 482m), the Arena sports hall rental (HRK 70.7m), promotion of crafts and SMEs (HRK 30.5m) and disabled persons employment (HRK 29m).

Major expenditure differences between the budget plan of June and the proposed budget revision

In line with the revenue growth, **total expenditures** proposed in the revised budget are going **up by HRK 382.8m** (4.2%). **The largest increases** are proposed in expenditures for **benefits to citizens and households (HRK 160.4m** or 27.6%), especially cash assistance to parent educators (up HRK 90m), compensation of ZET transportation costs (up HRK 41.5m) and assistance for the purchase of textbooks and school uniforms (up HRK 38m).

Subsidies are growing by HRK 104.5m (19.1%); the bulk of this increase will be spent on ZET (HRK 96.2m) and the Arena sports hall rental (HRK 8.7m).

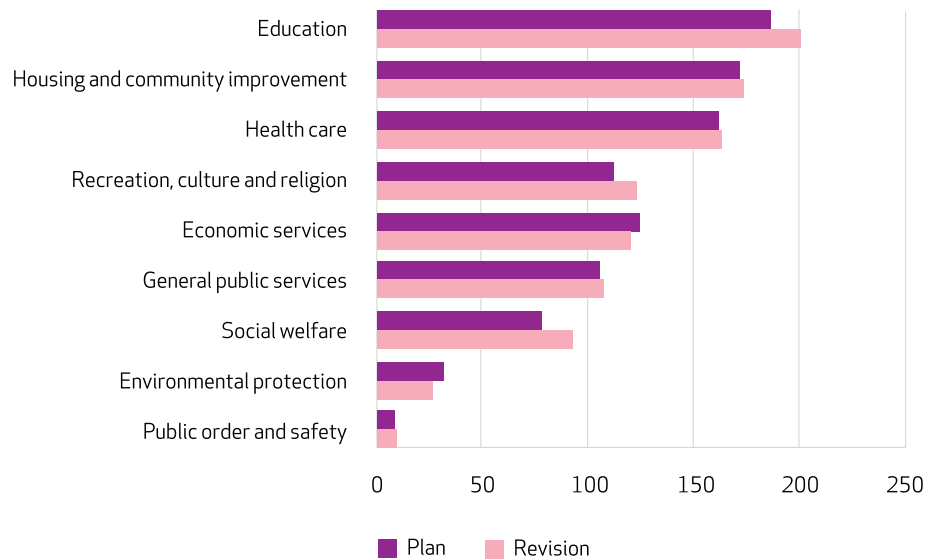
The **increase in material expenditures (HRK 36.8m** or 1.1%) mainly relates to the maintenance of sports facilities (HRK 24.9m), renovation of the City (HRK 28.5m), programmatic use of sports facilities (HRK 12.9m), settlement of health care institutions' debts (HRK 10m), regular operations of cultural institutions (HRK 9.3m), technical traffic control (HRK 7m), teaching assistants' salaries (HRK 6.8m), sludge disposal (HRK 6.5m), settlement of social welfare institutions' debts (HRK 6.4m), etc.

Expenditures for the acquisition of fixed assets will go up by HRK 51.2m (4.2%), mainly due to growth in school facility investments (HRK 77m in total). The primary schools: Ivanja Reka, dr. Vinko Žganec, Dragutin Kušlan, Markuševac – BS Vidovec, Tin Ujević, Iziđor Kršnjavi, Središće and Granešina will receive: HRK 16.5m, HRK 14.2m, HRK 13.5m, HRK 10m, HRK 7m, HRK 4.9m, HRK 4.5m and HRK 3m, respectively, whereas the Zagreb Hospitality and Tourism School will receive HRK 5m.

Expenditures for employees are increased by HRK 33m (1.3%). The bulk of the amount goes to cultural institution employees (HRK 20.2m), due to the conclusion of a collective agreement providing for a higher salary calculation base and the right to a long-service award, annual leave pay and other material rights, as well as to primary schools for extended stay at school (HRK 6.1m). An increase is proposed in salaries, contributions and compensation of employees in primary schools, due to a larger number of educational groups and, consequently, a rise in the number of employees.

PLANNED EXPENDITURES BY PURPOSE

According to the revised budget, **the average monthly spending per person is planned to be about HRK 1,015, up HRK 35** from the budget plan (graph 4). The bulk of this monthly average will be spent on education (HRK 200), followed by housing and community improvement services (HRK 174), health care (HRK 163), recreation, culture and religion (HRK 123) and economic activities (HRK 120). The largest increases in average monthly spending per person will be in education (up HRK 14), social welfare (up HRK 14) and recreation, culture and religion (up HRK 11).



Graph 4: Average monthly spending per purpose, per person (functional classification), 2018 (in HRK)*

* Including expenditures financed from own and earmarked revenues of budget users.

Expenditures for education relate to preschool education (staff costs in city kindergartens and kindergarten fee subsidies), as well as primary and secondary school education (including a portion of employee salaries, e.g. for extended stay at school, material expenditures and the acquisition of fixed assets).

Housing and community improvement services mainly relate to the City's property and public spaces maintenance (public lighting, etc.).

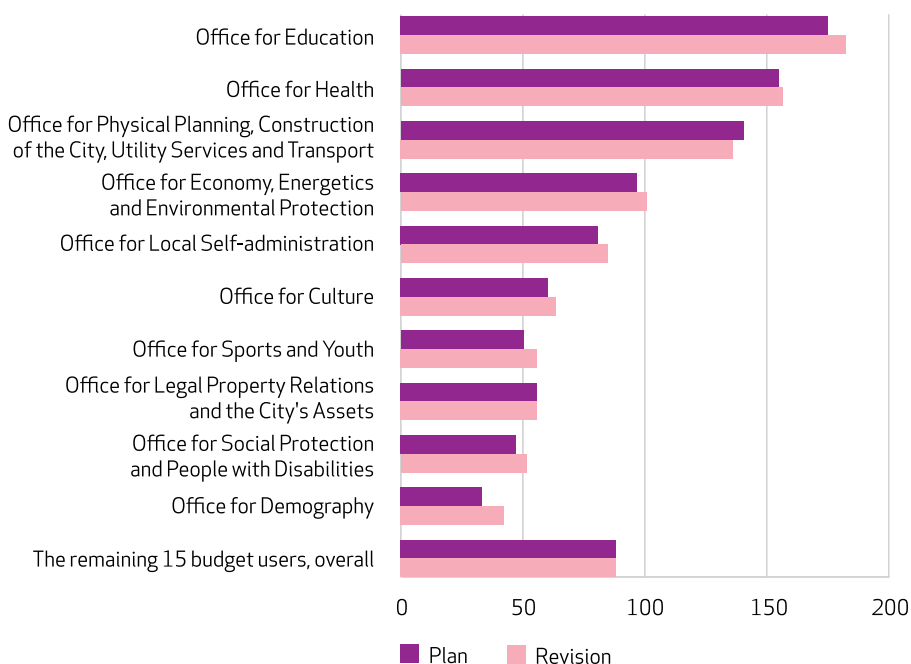
Expenditures for health cover health protection, the development and implementation of health protection programmes and strategies, health promotion, addiction prevention and control, the provision of support for health programmes and projects carried out by NGOs, and other forms of organised health promotion activities, as well as coordination and control of the City-owned health care institutions.

Expenditures for recreation, culture and religion relate to cultural institution financing, providing support for various cultural programmes and activities, co-financing sports, providing subsidies for the Arena sports hall rental, etc.

Economic activities mainly include public city transport, road construction and maintenance, agriculture and tourism.

PLANNED EXPENDITURES BY BUDGET USERS

The three largest City offices, namely the Office for Education, Office for Health and Office for Physical Planning, Construction of the City, Utility Services and Transport, are planned to jointly spend almost half of the City's budget, i.e. a **monthly average of HRK 473 per person, up HRK 4** from the budget plan.



Graph 5: Average monthly spending per budget user, per person (organisational classification), 2018 (in HRK)*

*Including expenditures financed from own and earmarked revenues of budget users.

FINANCING ACCOUNT

In contrast to the terms revenues and expenditures, used in the revenue and expenditure account when it comes to business operations and the sale and purchase of fixed assets, the terms receipts and outlays are used in the financing account, when referring to financial assets, borrowing, lending and loan repayment. Receipts are monetary inflows, e.g. repaid principals of granted loans, proceeds from the sale of shares and bonds, and funds from borrowing, whereas outlays are monetary outflows of the same kinds. The difference between the receipts and outlays represents net financing, i.e. the amount equal to the surplus/deficit from the revenue and expenditure account.

	2016 Outturns	2017 Outturns	2018 Plan	2018 Revision
Revenue and expenditure account				
Total revenues	8,169.7	8,322.3	8,803.5	9,135.1
Total expenditures	8,168.4	8,762.2	9,110.2	9,493.0
Deficit/surplus	1.3	-439.9	-306.7	-357.9
Financing account				
Receipts from financial assets and borrowing	221.3	394.8	634.8	638.2
Outlays on financial assets and loan repayment	282.8	404.0	328.1	280.3
Net financing	-61.5	-9.2	306.7	357.9

Table 1: The City of Zagreb budget revenue and expenditure account and financing account, 2016–18 (in million HRK)*.

* Including own and earmarked revenues and receipts of budget users and expenditures and outlays financed from those revenues and receipts.

Including own and earmarked revenues and receipts of budget users, **total receipts** planned in the revised budget stand at **HRK 638.2m**, of which HRK 290m should come from new borrowing and HRK 323m from the sale of shares and stakes in the public sector companies' capital. In parallel with this, **outlays in the amount of HRK 280.3m** are planned for financial assets and current debt repayment, **down HRK 47.8m (14.6%)** from the budget plan (the said reduction is mainly due to lower planned outlays for loan repayment to credit and other financial institutions).



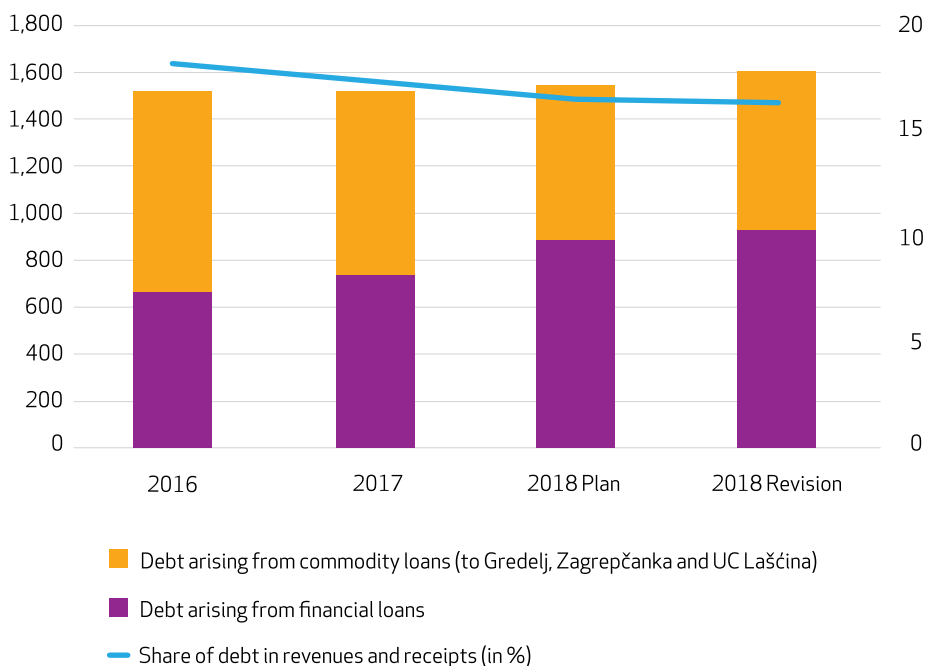
THE CITY BUDGET DEBT

The City of Zagreb's direct debt stood at HRK 1.5bn at the end of 2017 (graph 6). The share of debt in budget revenues and receipts stood at about 16% at end-2017, which suggests a relatively low level of indebtedness, enabling the City to easily service its direct debt from its regular revenues and receipts.

According to the revised budget, total debt is planned to rise by HRK 46.5m at the end of 2018. However, due to the planned revenue increase, **the share of debt in total revenues and receipts will decline slightly, from 16.4% to 16.3%**. It should be noted that, according to the [Budget Act](#), the City's long-term borrowing is subject to the Government's approval. Consequently, graph 6 shows the planned level of debt in 2018, while the actual level will depend on the Government's approval.



Direct debt is the sum of all budget deficits from the current and previous periods financed by borrowing.



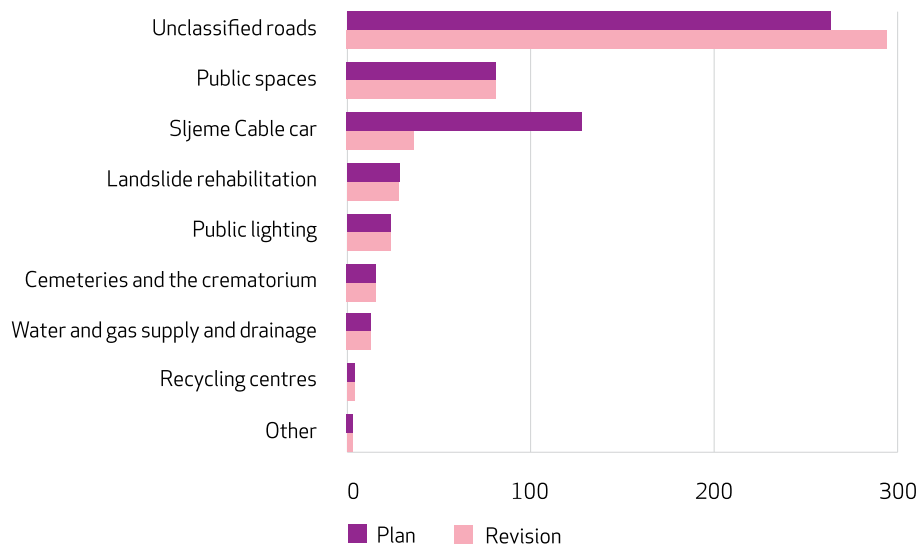
Graph 6: The City of Zagreb debt (in million HRK, left-hand scale) and the share of debt in budget revenues and receipts (in %, right-hand scale), 2016–18*

* The revenues and receipts include own and earmarked revenues and receipts of budget users.

In addition to the direct debt shown in graph 6, the City is potentially exposed to **an indirect debt** (in the form of given guarantees), **amounting to HRK 2.4bn** (24.4% of total revenues and receipts planned for 2018). The bulk of that amount (HRK 2.3bn) relates to a guarantee for the Zagreb Holding bonds, issued for the 2007 debt refinancing. The bonds were issued in two tranches: one (worth HRK 1.8bn) in mid-2016 and the other (worth HRK 500m) in July 2017. The City obtained approval of the minister of finance for that guarantee.

MAJOR CITY INVESTMENTS

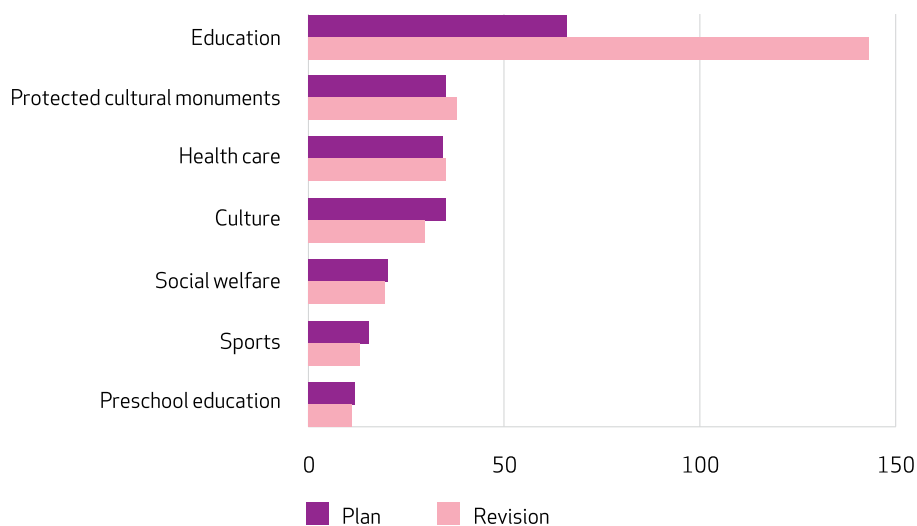
Investments in the construction of **utility infrastructure** facilities and equipment are proposed to go down from HRK 568m to HRK 509m, i.e. by HRK 59.8m or 10.5% (graph 7). This is due to a cut in the planned investment in the Sljeme Cable car (HRK 90m). Investments in unclassified roads, however, are planned to rise by HRK 30.1m.



Graph 7: Capital investments in the construction of utility infrastructure facilities and equipment, 2018 (in million HRK)

As shown in graph 8, the budget revision proposes an increase in capital investments in **social activity facilities**, from HRK 216.5m to HRK 287.6m (up HRK 71.1m or about 33%).





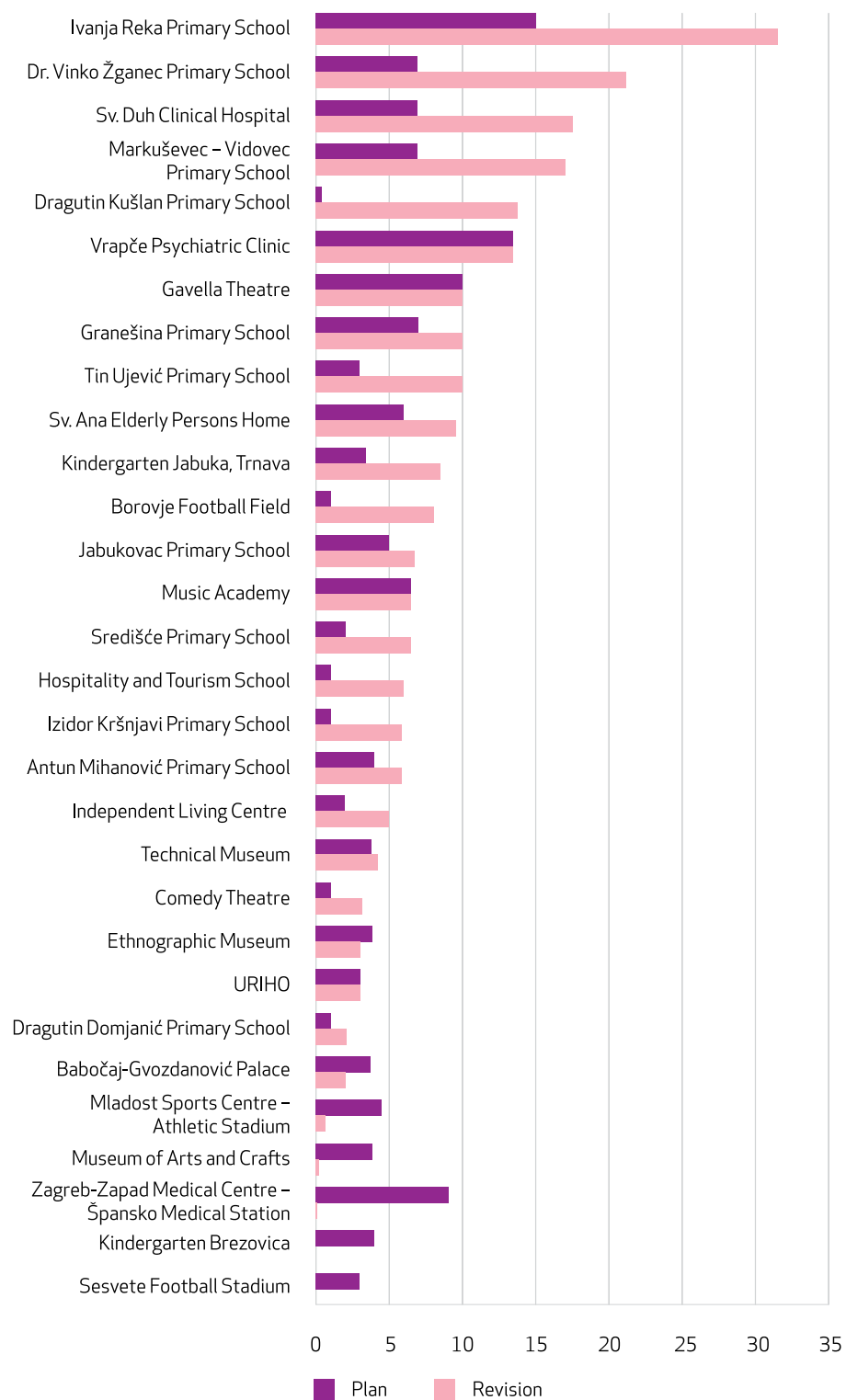
Graph 8: Capital investments in social activity facilities, 2018 (in million HRK)



Due to need for reconciliation between the revenue and expenditure sides of the City's budget, and given the project documentation development dynamics and the realisation rate of contracted works in accordance with the public procurement procedures carried out, the following adjustments and changes to the amounts of capital investments in social activity facilities have been made:

- Investments in school facilities are proposed to increase by HRK 77m, which mainly concerns the following primary schools: Ivanja Reka (HRK 16.5m), dr. Vinko Žganec (HRK 14.2m), Dragutin Kušlan (HRK 13.5m), Markuševac – BS Vidovec (HRK 10m), Tin Ujević (HRK 7m), Izidor Kršnjavi (HRK 4.9m), Središće (HRK 4.5m) and Granešina (HRK 3m), as well as the Zagreb Hospitality and Tourism School (HRK 5m).
- Investments in state-protected cultural monuments are proposed to go up by HRK 2.65m, mainly as concerns the continuation of facade renovation works (up HRK 10m). By contrast, investment cuts are proposed in the Old Public Elementary School in Gornje Vrapče (by HRK 1.8m), Babočaj-Gvozdanović Palace (by HRK 1.7m), the Assumption of the BVM Church in Remete (by HRK 1.2m), etc.
- Investments in cultural objects decline by HRK 5.4m, mainly as concerns funds for facade renovation of the Museum of Arts and Crafts (down HRK 3.6m) and the status resolution of the Cultural Centre Dubrava (down HRK 1.9m).

Some major investments in social activity facilities planned for 2018 are shown in graph 9. Depending on the project, investments relate to the costs of developing project documentation, obtaining construction documents, the conversion, remodelling, renovation, construction and furnishing of spaces, as well as resolution of property relations.



Graph g: Some major capital investments in social activity facilities planned for 2018 (in million HRK)

WHAT CAN CITIZENS DO?

The City Assembly, as the representative body of citizens, will discuss the 2018 budget revision on 30 October 2018. The topics discussed will be the revenues in the amount of about HRK 9.14bn and expenditures in the amount of about HRK 9.49bn. Under the revised budget revenues and expenditures are proposed to go up by HRK 331.6m (3.8%) and HRK 382.8m (4.2%), respectively. During 2018, every employed person is expected to pay an average monthly amount of HRK 1,085 in personal income tax and surtax into the budget, and the average monthly amount per citizen to be spent by the City will be about HRK 1,015.

With the help of this brief guide, the [Brief Guide to the City of Zagreb 2018 Enacted Budget](#) and [Guide to the City of Zagreb Budget](#), citizens can examine the City's budget, i.e. the original budget plan from December 2017, the reallocated budget from June 2018 and amendments proposed in the current budget revision. This will enable citizens to contribute to the Assembly's discussions and the allocation of the City's funds in the way that best suits the City's needs and financial capacity.



USEFUL WEBSITES

[City of Zagreb](#) – The official website of the City of Zagreb

[City of Zagreb – Finances](#) – City budget, City credit rating, forms

[City Office for Finance](#) – Contacts, competence and activities

[City offices, institutes and professional services](#) – Detailed data,
contacts, competence
and activities

[City Assembly](#) – Organisation, competence,
working bodies and regulations

[City districts](#) – Basic information, territorial boundaries,
bodies and powers

[Local committees](#) – Territorial boundaries, seats, bodies and powers

[Zagreb Holding](#) – Organisation, services, topical issues and contact

[Official Journal of the City of Zagreb](#) – All City regulations

[Ministry of Finance – local budgets](#) – An archive of the budgets of all
municipalities, cities and counties

[Budget Act](#) – Budget-related acts and regulations

[Institute of Public Finance](#) – Transparency of the budgets of counties,
cities and municipalities

PREVIOUSLY PUBLISHED GUIDES

[A Guide to the City of Zagreb Budget](#)

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