

# A Brief Guide to the City of Zagreb 2022 Budget Execution

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# **A Brief Guide to the City of Zagreb 2022 Budget Execution**



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The purpose of this brief guide is to provide citizens with basic information on the City of Zagreb's 2022 Budget outturns as well as to encourage them to monitor the budget and communicate with the City's authorities. The full draft of the [Year-end Report on the Execution of the City of Zagreb 2022 Budget](#) is available on the City's website, while the [Guide to the City of Zagreb Budget](#) contains general information on the City's budget and the budget process and can provide assistance for understanding this report and the City's budget process in general. A variety of related budgetary documents and brief guides available on the [City's Budget website](#) can also be of use.

On 9 December 2021, the City Assembly enacted the [City's 2022 Budget](#) with revenues and expenditures totalling HRK 14.16bn and HRK 13.31bn respectively.

*Pursuant to amendments to the [Budget Act](#), as of 2016 City's budget also comprises own and earmarked revenues of all City budget users, as well as expenditures financed from these revenues. As of 2020, a City's budget should include funds for gross salaries, social security contributions and other expenditures for primary and secondary school employees, which are provided in the State budget. The above-mentioned expenditures are to be recorded on the revenue side as State budget grants to budget users.*

Pursuant to the Budget Act, if expenditures and outlays increase during a budget year, or revenues and receipts decrease, the budget should be brought into balance by finding new revenues and receipts or reducing planned expenditures and outlays. These adjustments are done through amendments to the budget (budget revision). On 13 October 2022, the City



City administrative bodies offices, departments and services conducting activities under the City's jurisdiction.

Assembly adopted a revision of the budget, i.e. the [Decision on Amendments to the City of Zagreb 2022 Budget](#), whereby the City's revenues were increased by HRK 190m (1.3%) to HRK 14.35bn, while expenditures were increased by HRK 499m (3.8%) to HRK 13.81bn. First of all, since the High Administrative Court revoked the Decision on Redefining the Parent-educator Measure, the City was obliged to provide HRK 308m for covering the parents-educators' benefits. Due to inflation and increased capital investments in infrastructure and earthquake-damaged public buildings, funds for capital investments were proposed to increase by HRK 242m. The revision also secured additional funds in the amount of HRK 217m to cover financial commitments that had not been paid in 2021.

In 2022, the Mayor also adopted two Conclusions on the Reallocation of Budget Funds (on [25 April](#) and [30 December](#) respectively) without changing the overall planned budget amount in order to align the expenditures required for projects and programmes implementation with the requirements of the **City's administrative bodies**.

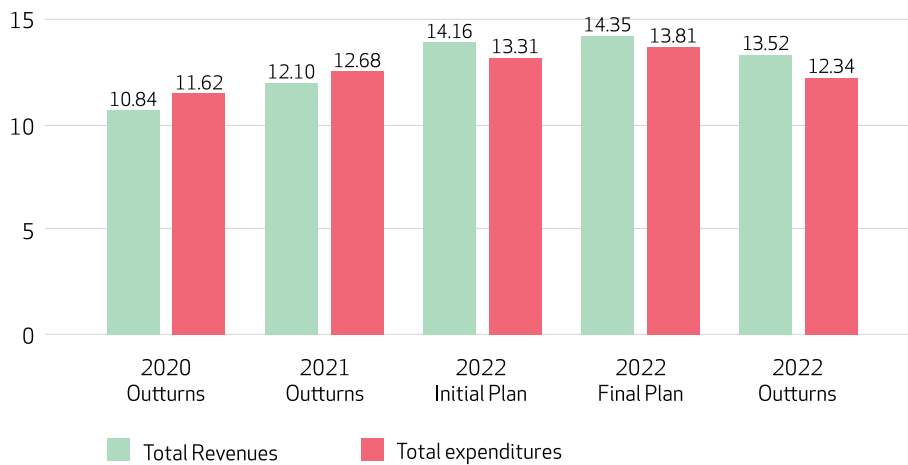
Three key features of the City's 2022 Budget execution include the following:

- high revenues from EU funds;
- large savings (especially in the area of material expenditures and expenditures for acquisition of fixed assets), with large investments in post-earthquake renovation;
- surplus generated in the amount of HRK 516.7m, which is the City's most successful economic result in the past 21 years, thus enabling the HRK 521.4m deficit carried over from the previous period to be covered.

## GENERATED REVENUES AND EXPENDITURES

In 2022, the City of Zagreb **generated HRK 13.52bn of budget revenues and HRK 12.34bn of expenditures** (graph 1). When **compared to the Initial Budget Plan** from December 2021, the generated revenues are HRK 638m (4.5%) lower, while expenditures are HRK 975m (7.3%) lower. When **compared to the Final Budget Plan** from December 2022, the generated revenues are HRK 828m (5.8%) lower, while expenditures are HRK 1.47bn (10.7%) lower.

The text below compares 2022 Budget outturns with the 2022 Final Budget Plan (following the 30 December 2022 reallocation).



**Graph 1: The City of Zagreb budget revenues and expenditures, 2020–22 (in HRK billion)\***

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

**Earmarked revenues** revenues with a predefined spending purpose. For instance, revenues from utility fees are spent on maintenance and construction of the City's utility infrastructure.

The City of Zagreb budget includes **expenditures and revenues of all 330 City Budget users**, i.e. bodies and institutions whose sole founder is the City of Zagreb or are constituents of these bodies or institutions. *The Budget Act* defines conditions pertaining to revenues and expenditures that all City budget users need to meet. City budget users include, for example, public healthcare institutions (health centres, polyclinics, hospitals and institutes), pre-primary, primary and secondary education institutions, cultural institutions, social welfare institutions, the Zagreb Fire Department, the City of Zagreb Urban Planning Institute, Public Institution Maksimir, Zagreb Zoo, the Sports Facilities Management Institution, the Comprehensive Care Facility for War Veterans from Tigers Brigade and the Ministry of the Interior's Special Unit and the Zagreb Development Agency for Coordination and Promotion of Regional Development.



## GENERATED REVENUES

Even though tax reliefs enable some citizens to pay no or lower personal income tax, employed persons paid an average monthly amount of HRK 1,134 into the City's budget in the form of personal income tax and surtax in 2022.

**Decentralized function** competence for a part of specific public services (primary and secondary education, healthcare, social welfare and firefighting) that the state transferred to counties, cities and municipalities, setting aside additional funding sources for this purpose.

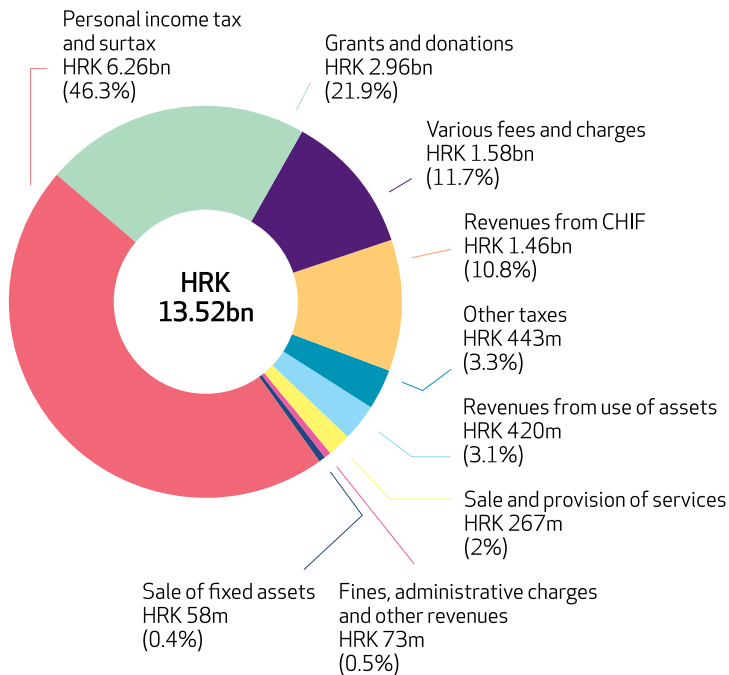
Pursuant to the [Act on the Renovation of Facilities Damaged by the Earthquake on the territory of the City of Zagreb, Krapina-Zagorje, Zagreb, Sisak-Moslavina and Karlovac counties](#), 6% of personal income tax revenue originally intended for decentralized functions of primary and secondary education, social welfare, healthcare and firefighting may be spent on renovation and restoration of earthquake damages, whereas the funds for covering expenditures for decentralized functions shall, in this case, be secured in full from the State budget.

**Total revenues generated in 2022** stood at **HRK 13.52bn** (graph 2), 46.3% of which (**HRK 6.26bn**) was collected **from personal income tax and surtax**. The second-largest source of revenue were **grants and donations** (HRK 2.96bn, or 21.9%), the majority of which (HRK 1.98bn) pertain to grants for salaries **for employees of primary and secondary schools and healthcare institutions**, all of which are financed from the State budget. In addition, HRK 328.8m of grants were allocated to the City from the State budget as equalisation grants for **decentralized functions**. Additional payments from the State budget into the City budget in the amount of HRK 48.1m were made for various programmes and projects, such as co-financing for Arena Zagreb (HRK 28.5m), co-financing for inter-city public transport of schoolchildren (HRK 15.7m), one-off financial aid to persons in temporary accommodation due to earthquake (HRK 2m), promotion of trades and SMEs (HRK 0.7m), etc.

HRK 547m of **grants from EU funds and international organizations** were received, the great majority of which from the [European Union Solidarity Fund](#) for recovering damage caused by series of earthquakes since 28 December 2020, which were used primarily for: renovation of kindergartens and schools (HRK 271.2m), recovery of tramway infrastructure (HRK 28.5m), clearing and carting away demolition waste (HRK 19.1m), energy-efficient renovation of public buildings (HRK 18m), teaching assistants for supporting inclusive education (HRK 14.7m), intervention measure for waste reduction (HRK 13.3m), project Zagreb Energy Efficient City – [ZagEE](#) (HRK 8m), underpass modernization (HRK 7.8m), etc.

**Revenues from various fees and charges** were collected in the amount of HRK 1.58bn (11.7%), mostly from utility contributions and charges (HRK 968.2m), revenues pursuant to special regulations (HRK 578.5m), such as budget users' revenues from co-financing extended stay in schools as well as preschool education costs, and administrative fees (HRK 32m). The fourth-largest source of revenue were **budget users' revenues from the Croatian Health Insurance Fund (CHIF)** for health services rendered (HRK 1.46bn, i.e. 10.8%).

**Revenues from the use of assets** (HRK 420m, i.e. 3.1%) were mainly generated from annual public road use charges payable at vehicle registration (HRK 235.2m), and from the lease and rental of property, such as apartments and office spaces, billboards, advertising boxes, terraces, parking spaces, mobile devices, kiosks, city centre congestion charges, etc. (HRK 121.5m). **Revenues from other taxes** totalled HRK 442.6m (3.3%) and were mainly generated from real property transfer tax (HRK 356m) and road motor vehicle tax (HRK 82m).



**Graph 2: The City Budget's generated revenues in 2022\***

\* Including own and earmarked revenues of budget users.

**Compared to the 2022 Initial Plan, the total generated revenues are lower by HRK 638m, or 4.5%.** The most underperforming categories of revenues include planned revenues from grants (HRK 739m lower than planned, largely pertaining to EU grants), revenues from sale of fixed assets (lower by HRK 273m) and revenues from use of assets (lower by HRK 28m), whereas revenues from personal income tax and surtax exceeded the planned amount by HRK 337m, just like revenues from various fees and charges (by HRK 60m).

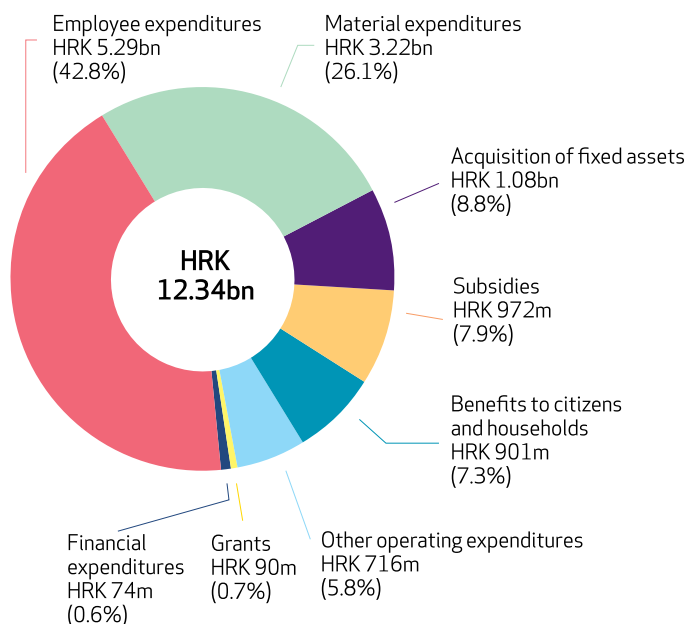
When **compared to the 2022 Final Plan, the total generated revenues are lower by HRK 828m, or 5.8%.** The most underperforming categories of revenues include planned revenues from grants (HRK 526m lower than planned, largely pertaining to EU grants), revenues from sale of fixed assets (lower by HRK 273m) and revenues from use of assets (lower by HRK 39m), whereas revenues from all taxes exceeded the planned amount by HRK 28.9m, just like revenues from various fees and charges (higher by HRK 14.5m).



## GENERATED EXPENDITURES BY TYPE

**Total expenditures** generated in 2022 totalled **HRK 12.34bn** (graph 3), which is **HRK 975m (7.3%) lower than initially planned**. The most substantial decrease is evident in the acquisition of fixed assets (lower by HRK 592m), material expenditures (by HRK 574m, primarily for services), grants given (by HRK 168m) and other expenditures (by HRK 48m, primarily for capital grants), while benefits to citizens and households underwent the largest increase (by HRK 297m, primarily for financial aid to parents-educators), followed by employee expenditures (by HRK 82m, due to alignment of salary baseline with collective agreements of employees in primary and secondary schools and healthcare).

**Total expenditures in 2022 were HRK 1.47bn (10.7%) lower than the amount defined in the 2022 Final Plan**. Material expenditures underwent the most substantial decrease (by HRK 612.5m, primarily for services), followed by expenditures for acquisition of fixed assets (by HRK 553.5m), grants given (by HRK 181m) and other expenditures (by HRK 93.8m, primarily for capital grants), while expenditures for employees of budget users increased by HRK 40m.



**Graph 3: The City budget's generated expenditures in 2022 by type (economic classification)\***

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

**Expenditures for employees** (HRK 5.29bn) include salaries, social security contributions and other employee expenses, including expenditures for employees on EU-funded projects. Of the total expenditures for employees, HRK 3.3bn pertain to salaries for employees of budgetary users whose funds are not provided from the City of Zagreb budget. This mostly pertains to primary and secondary school employees, whose salaries are secured in the State budget, as well as employees in hospitals and other healthcare institutions, whose funds are secured by CHIF.

The bulk of **material expenditures** (HRK 3.22bn) pertains to current and investment maintenance of utility infrastructure facilities (e.g. public spaces, public lighting, roads, cemeteries and the Crematorium), the City administration's and budget users' facilities, as well as stationery, energy and service costs (e.g. telephone, postal, transportation and information services), which are essential for the day-to-day operation of the City's administrative bodies and budget users.

**Expenditures for the acquisition of fixed assets** stand at HRK 1.08bn and were used to cover the construction of unclassified roads, utility infrastructure, land procurement, commercial and other construction facilities, energy-efficient renovation of buildings, investment, reconstruction, renovation and restoration of earthquake-damaged facilities, etc.

**Subsidies** in the amount of HRK 972m were used for stimulating manufacturing and services of companies, sole traders, farmers and SMEs. The bulk of this amount was spent on City's public transport, i.e. ZET (HRK 849.1m), the Arena sports hall rental fee (HRK 56.9m), employment of disabled persons (HRK 28m), promotion of trades and SMEs (HRK 16.9m), Zagreb Innovation Centre (HRK 7.4m), co-financing of babysitting service (HRK 4.7m), Zagreb Waste Management Centre (HRK 3.3m) and Floraart (HRK 1.5m).

**Benefits to citizens and households** (HRK 901m) comprise cash benefits for new-borns and parents-educators (HRK 600.5m), co-financing public transport of schoolchildren, purchase of textbooks and other education materials, scholarships for less fortunate and disabled pupils and students and extracurricular activities (HRK 72.8m), pension supplement (HRK 67.3m), ZET transportation costs, including transportation of persons with disabilities (HRK 65.9m), assistance for improving the living standard of pupils and students (HRK 32.9m), food for underprivileged persons (HRK 17.1m), household aid for living cots (HRK 8.2m) and various other assistance programmes for disabled and unemployed persons, volunteer blood donors, Homeland War veterans and victims, etc.



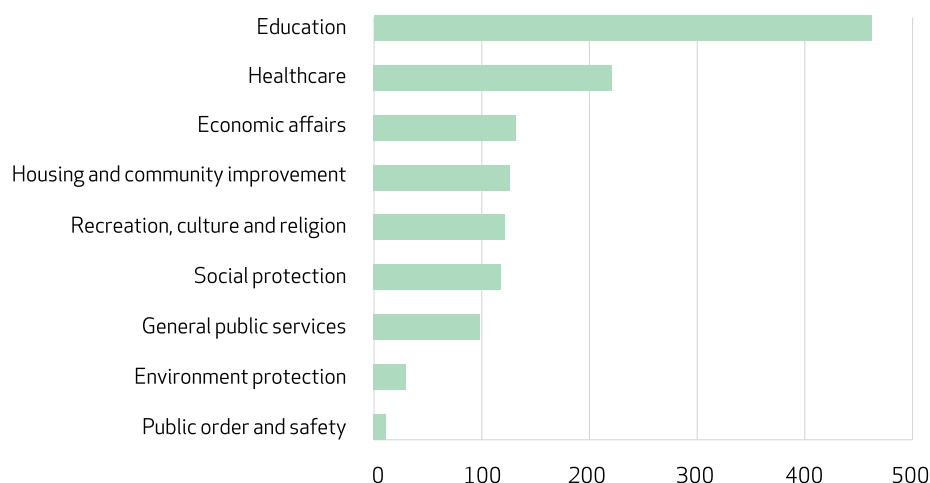
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**Subsidy**  
non-repayable grant for stimulating production of goods or provision of services.

**Other operating expenditures** (HRK 716m) mainly include current donations, capital grants, fines, penalties and compensations. Current donations (HRK 351.1m) were used for co-financing sports (HRK 157.6m), religious and private kindergartens and schools (HRK 94.6m), culture (e.g. libraries, museums, theatres, as well as music, visual arts and film) and non-profit organizations (associations, social, humanitarian and development programmes, etc.). The bulk of capital grants (HRK 296m) were spent on wastewater treatment (HRK 203.3m), ZET (HRK 68m), Zagrebački Holding subsidiaries Čistoća and Zrinjevac (HRK 15.4m) and for covering liabilities of the Zagreb Waste Management Centre (HRK 9m).

## GENERATED EXPENDITURES BY PURPOSE

The City spent an **average of HRK 1,340 on each of its citizen every month** (graph 4). The majority of this amount was spent on education (HRK 467), healthcare (HRK 224), economic affairs (HRK 134), housing and community improvement (HRK 128), recreation, culture and religion (HRK 124) and social protection (HRK 120).



**Graph 4: Realised average monthly spending per purpose, per citizen (functional classification), 2022 (in HRK)\***

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

**Expenditures for education** pertain to pre-primary education (staff costs for city kindergarten employees and kindergarten fee subsidies), as well as primary and secondary education (including portion of employee salaries, material expenditures and the acquisition of fixed assets).

**Expenditures for healthcare** pertain to health protection, the development and implementation of health protection programmes and strategies, promotion of health as well as addiction prevention and suppression, providing support for healthcare programmes and projects carried out by associations and other forms of organised health-oriented activities, as well as the coordination and control of City-owned healthcare institutions.

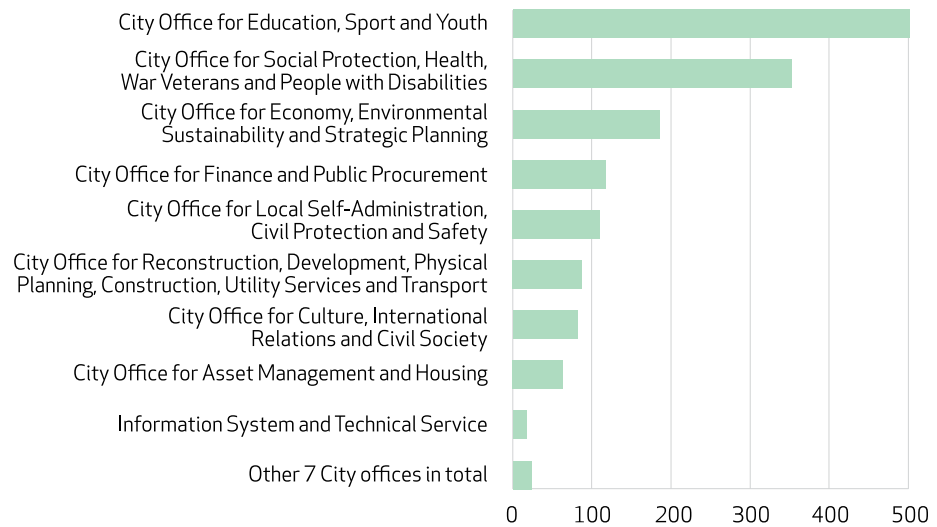
**Housing and community improvement services** pertain, for the most part, to the maintenance of city property and public spaces (e.g. public lighting, etc.).

**Economic affairs** generally include City's public transport, road construction and maintenance, agriculture and tourism.

## GENERATED BUDGET EXPENDITURES BY CITY ADMINISTRATIVE BODIES

Most of the City's administrative bodies accounted for relatively small shares of the City's 2022 expenditures, while **the two most important City offices** – the Office for Education, Sport and Youth and the Office for Social Protection, Health, War Veterans and People with Disabilities jointly spent **over half of the City's budget, i.e. a monthly average of HRK 848 per capita.**





**Graph 5: Generated average monthly spending per City's administrative body (organisational classification) per citizen, 2022 (in HRK)\***

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

The proposal to reorganise the City's administration by reducing the number of administrative bodies from 27 to 16 has been adopted, entering into force on 1 January 2022, with the aim of stabilising financial operations, increasing their responsibility and efficiency, better coordination between the bodies and higher efficacy.



**Financial assets**  
money, deposits, bonds,  
loans, etc.

## FINANCING ACCOUNT

In 2022, the City's total revenues and expenditures stood at HRK 13.52bn and HRK 12.34bn respectively. As the funds collected exceeded those spent, the budget recorded a **surplus in the amount of HRK 1.2bn** (table 1).

In contrast to the terms *revenues* and *expenditures*, which are used in the revenue and expenditure account with respect to business operations and the sale and acquisition of fixed assets, the financing account uses the terms receipts and outlays when referring to **financial assets** and borrowing, lending and repayment of loans. *Receipts* are monetary inflows, e.g. repaid principal amounts 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 receipts and outlays represents *net financing*, i.e. the amount that should equal the surplus/deficit from the revenue and expenditure account.

In 2022, the City generated **HRK 1bn worth of receipts**, of which HRK 335m pertain to domestic loans for financing capital investments, such as

investing into objects with a social purpose, road construction, renovation of objects damaged in the earthquake and for energy-efficient renovation of public buildings, while HRK 301.9m pertains to repurchasing claims made by Erste&Steiermärkische Bank d.d. toward Zagrebački Holding and Zagrebačke otpadne vode d.o.o. The HRK 376m loan that was taken in 2022 from the European Bank for Reconstruction and Development is intended for supporting the liquidity of the City of Zagreb and City companies to override the disruptions caused by COVID and the earthquakes. Concurrently, **outlays in the amount of HRK 1.7bn** in 2022 were spent on financial assets and loan repayment, the bulk of which pertained to the repayment of the principal amounts of credits and loans received from financial institutions outside the public sector (HRK 1.3bn).

	2020 Outturns	2021 Outturns	2022 Initial Plan	2022 Final Plan	2022 Outturns
<b>Revenue and expenditure account</b>					
Total revenues	10,843.0	12,102.7	14,158.9	14,349.0	13,521.1
Total expenditures	11,615.5	12,679.6	13,313.2	13,812.5	12,338.3
<b>Deficit/surplus</b>	<b>-772.6</b>	<b>-576.9</b>	<b>845.7</b>	<b>536.5</b>	<b>1,182.8</b>
<b>Financing account</b>					
Receipts from financial assets and borrowing	1,394.7	1,401.7	916.6	1,424.2	1,024.6
Outlays on financial assets and loan repayment	704.9	855.5	1,491.8	1,708.9	1,690.7
<b>Net financing</b>	<b>689.9</b>	<b>546.2</b>	<b>-575.2</b>	<b>-284.6</b>	<b>-666.1</b>
<b>a) Deficit/surplus of current period</b>	<b>-82.7</b>	<b>-30.7</b>	<b>270.5</b>	<b>251.8</b>	<b>516.7</b>
Surplus from previous years to be redistributed	-	-	-51.4	-75.0	-35.1
Deficit from previous years to be covered	-	-	321.9	326.8	521.4
<b>b) Deficit/surplus carried over from previous period</b>	<b>-1,302.9</b>	<b>-1,396.9</b>	<b>-1,424.9</b>	<b>-1,424.9</b>	<b>-1,424.9</b>
<b>Total deficit/surplus a)+b)</b>	<b>-1,385.6</b>	<b>-1,427.6</b>	<b>-1,154.4</b>	<b>-1,173.1</b>	<b>-908.2</b>

**Table 1: Revenue and expenditure account and financing account, 2020–22 (in HRK million)\***

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

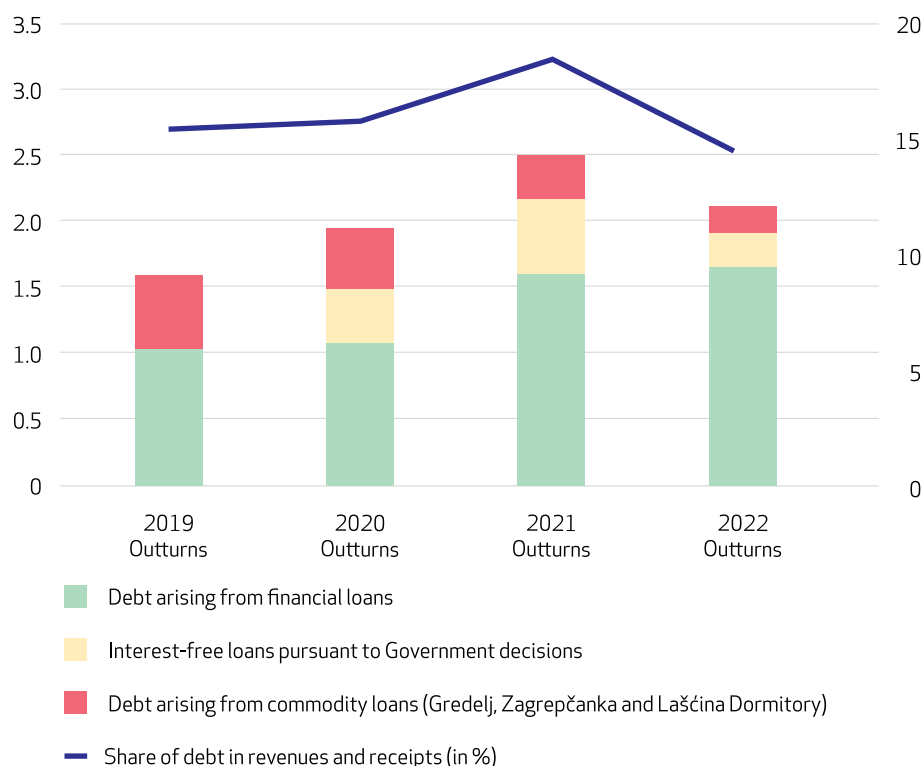
As shown in table 1, the surplus in the subject period stands at HRK 1.2bn, while the total amount of net financing equals HRK -666.1m. The difference between the generated surplus and net financing in 2022 amounts to HRK 516.7m; however, due to the deficit carried over from the previous period (HRK 1,424.9m), in the upcoming period the remaining deficit to be covered will be HRK 908.2m.



## THE CITY BUDGET DEBT

**Direct debt stood at HRK 2.13bn at end-2022** (graph 6). In 2014, the City's debt rose by about HRK 900m, on account of a loan taken out by the City for the Laščina Senior Citizens Home, and the purchase of the former Gredelj Rolling Stock Factory and Zagrepčanka from Zagrebački Holding. The ten-year loan for the purchase of these assets has been registered as "debt arising from commodity loans" as of 2014. The share of debt in budget revenues and receipts was 14.6% in 2022.

**Direct debt** the sum of all budget deficits incurred in the current and in earlier periods that were financed by borrowing.



**Graph 6: The City of Zagreb's debt (in HRK billion, left-hand scale) and the share of debt in budget revenues and receipts (in %, right-hand scale), 2019-2022\***

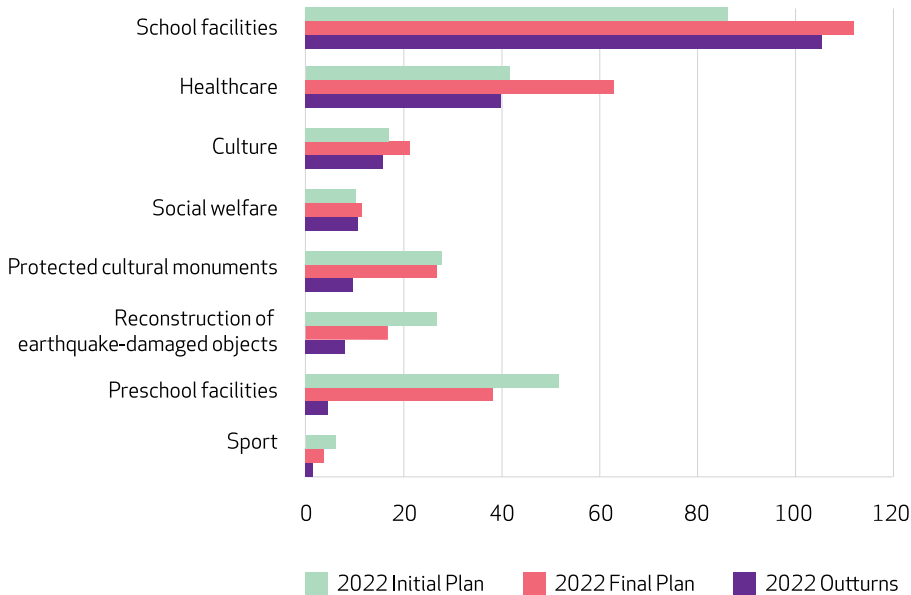
\*Debt arising from commodity and financial loans represents only the City's debt, without the debt of budget users; the revenues and receipts include own and earmarked revenues and receipts of budget users.

Apart from the direct debt shown in graph 6, the City is potentially – through issued guarantees – exposed to **an indirect debt of HRK 3.22bn** (22.1% of total revenues and receipts in 2022). The bulk of that amount (HRK 2.3bn) relates to a guarantee for bonds issued by Zagrebački Holding for the purpose of refinancing a 2007 debt.

## DEVELOPMENT PROGRAMMES – MAJOR INVESTMENTS

In the 2022 Initial Budget Plan, the overall **capital investments in social service facilities** were set at HRK 267m; the total amount of completed works in 2022 amounted to HRK 193.8m, which is 27.4% less (graph 7). The investments intended for preschool facilities decreased the most (by HRK 47.6m), followed by investments for renovation and erection of earthquake-damaged facilities (by HRK 19.1m), and protected cultural monuments (by HRK 18.4m), while investments in school facilities underwent the most substantial increase (by HRK 19.2m).

The Final Budget Plan provided for capital investments in social service facilities in the total amount of HRK 292.8m; the cost of completed works in 2022 amounted to HRK 193.8m, which is 33.8% lower than planned (graph 7). The biggest drop in investments is evident in preschool facilities (HRK 33.8m less than planned), healthcare (HRK 23.4m less) and protected cultural monuments (HRK 17.4m less).

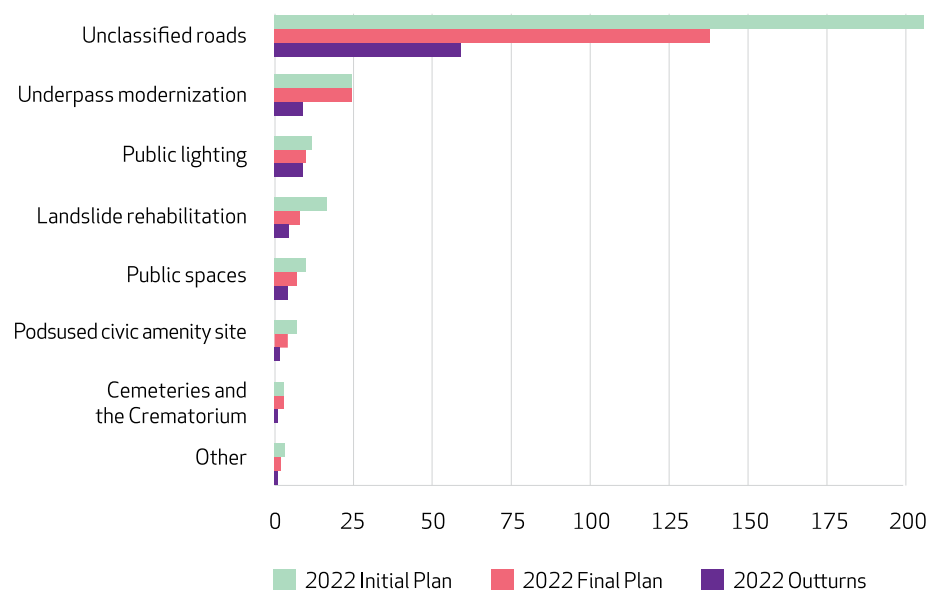


Graph 7: Capital investments in social service facilities, 2022 (in HRK million)

The Initial 2022 Budget Plan provided for works on **the construction of utility infrastructure facilities and equipment** worth a total of HRK 281.5m; 2022 saw HRK 90m of these works realised, i.e. 68.1% less than planned (graph 8). All budget items underwent investment cuts, with largest cuts made in investments for unclassified roads (by HRK 146.4m), for underpass modernization (by HRK 15.6m) and landslide rehabilitation (by HRK 11.9m).



The Final 2022 Budget Plan provided for a total of HRK 197.2m for the construction of utility infrastructure facilities and equipment; 2022 saw HRK 90m of these works realised, i.e. 54.4% less than planned (graph 8). The largest drops in investment were evident in unclassified roads (down by HRK 79.2m) and underpass modernization (by HRK 15.6m).



**Graph 8: Capital investments for the construction of municipal infrastructure facilities and equipment, 2022 (in HRK million)**

Depending on the individual project, funds for the construction of City infrastructure facilities and equipment were used for the preparation of technical documentation, funding different stages of construction, adaptation or reconstruction of unclassified roads, public areas, public lighting, etc.

The most significant projects in 2022 include renovation and investment in the following facilities: Ksaver Šandor Gjalski Primary School, Ante Kovačić Primary School, Dragutin Kušlan Primary School, Brezovica Primary School (Kupinečki Kraljevec District School) – school building extension and erection of new sports hall, Hospitality and Tourism Secondary School, Ivanja Reka Kindergarten, Sv. Duh Clinical Hospital – Department for Clinical Microbiology and Hospital Infection, Vrapče Psychiatric Clinic – Psychogeriatry, Trešnjevka Retirement Home – Trg Slavoljuba Penkale, Gavella City Theatre, Zagreb City Libraries, etc.

## HOW CAN YOU PARTICIPATE IN THE BUDGET PROCESS?

The City Assembly, as the citizens' representative body, will discuss the 2022 budget execution on 15 June 2023. The outturns include generated revenues in the amount of HRK 13.52bn and expenditures in the amount of HRK 12.34bn. Each employed person paid an average monthly amount of HRK 1,134 in personal income tax and surtax into the budget, while the City's average monthly per capita spending equalled HRK 1,340. With the information and the data presented in this brief guide and the [Guide to the City of Zagreb Budget](#), citizens can examine the planned and realised budget amounts, contribute to the Assembly's discussions and help improve the efficiency of the City's budget funds collection and utilisation, in accordance with citizens' wishes and City's budget 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 and Public Procurement](#) – Contacts, competence and activities

[City offices, institutes and professional services](#) – Detailed information, 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

[Zagrebački Holding](#) – Organisation, services, topical issues, contact information

[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](#)  
[A Brief Guide to the City of Zagreb 2023 Enacted Budget](#)  
[A Brief Guide to the City of Zagreb 2023 Budget Proposal](#)  
[A Brief Guide to a Proposal for the City of Zagreb 2022 Budget Revision](#)  
[A Brief Guide to the City of Zagreb 2022 Budget Proposal](#)  
[A Brief Guide to the City of Zagreb 2021 Budget Execution](#)  
[A Brief Guide to the City of Zagreb 2021 Budget Proposal](#)  
[A Brief Guide to the City of Zagreb 2020 Budget Execution](#)  
[A Brief Guide to a Proposal for the City of Zagreb 2020 Budget Revision](#)  
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[A Brief Guide to the City of Zagreb 2018 Enacted Budget](#)  
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