

A Brief Guide to the City of Zagreb 2023 Enacted Budget

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A Brief Guide to the City of Zagreb 2023 Enacted Budget



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The City's 2023 budget is a complex and extensive document, showing the sources of the City's revenues and how they are to be spent, and it is therefore important to all Zagreb residents. This brief guide aims to provide, in the simplest and most concise way, basic information on the budget, thus encouraging citizens to become involved in the budget process and contribute to the quality and efficiency of the City's services.

Pursuant to the calendar and provisions defined in the [Budget Act](#), the City's budget shall be adopted in accordance with the [Convergence Programme of the Republic of Croatia for 2023–2025](#), [Decision on the Budgetary Framework for 2023–2025](#) and the [Ministry of Finance's Instructions for Drafting the Budgets of Local and Regional Self-government Units](#). Among other things, the Convergence Programme sets out economic policy goals for the current budget year and the upcoming three-year period and the **general government's** macroeconomic and fiscal framework. The most substantial changes to budget planning for 2023–2025 pertain to the budget and financial plans being expressed in Croatia's new currency – the euro – pursuant to the Act on the Introduction of Euro as the Official Currency in the Republic of Croatia and to the enforcement of the provisions of the new Budget Act for drafting, proposing and enacting budgets and financial plans.

Economic activity in Croatia is expected to continue growing in the medium term. Real GDP growth rate is expected to reach 4.4% in 2023, after which it should slow down to 2.7% in 2024 and 2.5% in 2025. Personal consumption will be the main driver of growth. Reforms and more intense investment activity are planned in the [National Recovery and Resilience Plan 2021–2026](#), to be financed with instruments from the Recovery and Resilience Mechanism. Planned reforms and investments should be finalised by 30 August 2026. Inflation rate in 2023 is projected at 3.7%; in 2024 it is expected to slightly drop to 2.5% and to 2.2% in 2025.

On 8 December 2022, following a debate, the City Assembly enacted the [2023 Budget and Projections for 2024 and 2025](#). The key priorities of the City's development in the period 2023–2025 include:

- green and resilient economy,
- greater social equality and high-quality and widely accessible social services,

regional self-government
legal framework through which counties and the City of Zagreb are competent for specific affairs (e.g. primary and secondary education, healthcare, social welfare etc.); they are entitled to their own revenues and representative and executive governments.

general government
term that encompasses the central state (budgetary and extra-budgetary users of the State budget) as well as budgetary and extra-budgetary users of county, city and municipal budgets.

- efficient and sustainable management of spatial and natural resources,
- green transition and digital transformation.

Budgetary expenditures and outlays have been planned with greater caution, having in mind priorities based on statutory and regulatory acts, decisions of the City Assembly and contracts in force. As per the [Decision on the Execution of the 2023 City of Zagreb Budget](#), City budget users will not pay their own and earmarked revenues into the City budget, but will rather use these revenues to settle their commitments directly from their accounts. These revenues will still be shown in the City budget but not as part of the money flow. The aim of including own and earmarked revenues in the planning and reporting process is to make the reporting on the disposition of all budget **revenues and receipts**, including all City budget users and institutions established by the City, more transparent and integral.

.....
**revenues and expenditures,
 receipts and outlays**

the terms revenues and expenditures are used in the revenue and expenditure account to refer to business operations and the sale and purchase of fixed assets; the terms receipts and outlays are used in the financing account to refer to financial assets, borrowing, lending and repayment of loans. In short, revenues and expenditures pertain to non-financial transactions, while receipts and outlays pertain to financial transactions.

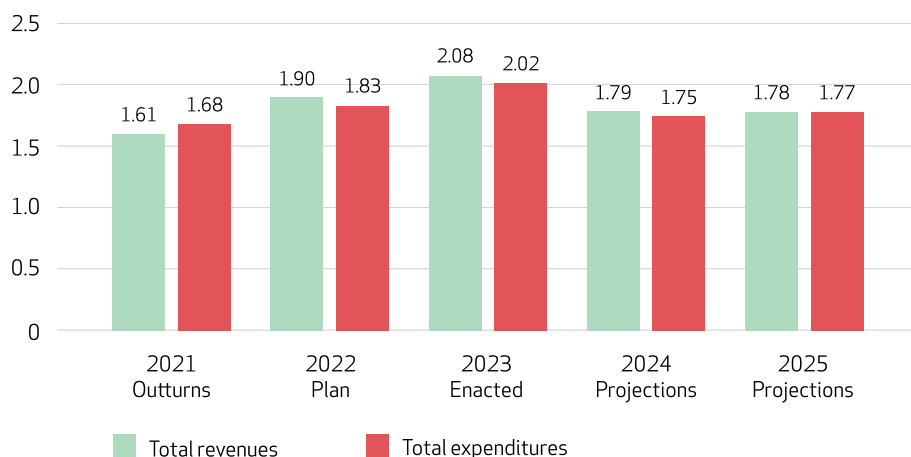
The City's budget includes funds for gross salaries, contributions and other expenditures for primary and secondary school employees as well as employees of most of healthcare institution, all of which are provided from the State budget or the Croatian Health Insurance Fund (CHIF). These items are to be included in the City's budget on the expenditure side as expenditures, whereas on the revenue side this is reported as grants to budget users from a budget that is non-competent for them and revenue from CHIF pursuant to contractual obligations.

The full text of the [City of Zagreb 2023 Enacted Budget and Projections for 2024 and 2025](#) as well as the [Guide to the City of Zagreb Budget](#) (with general information on the City's budget and budget process) can be found on the City's official website. Below is a brief overview of the revenues, expenditures, financing account and debt in the period 2023–2025, including a detailed breakdown of revenues and expenditures for 2023, compared to the 2022 Plan (October 2022 revised version).



ENACTED REVENUES AND EXPENDITURES

Total revenues and expenditures enacted for **2023** stand at **€2.08bn** and **€2.02bn** respectively (graph 1).



Graph 1: The City of Zagreb budget revenues and expenditures, 2021–2025 (in € bn)*

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

In parallel with the preparation of the 2023 budget proposal, budget projections are made for 2024 and 2025. Graph 1 shows that the planned 2023 budget revenues will rise relative to 2022, only to drop again in 2024 and 2025. Budget expenditures are expected to follow a similar pattern.

The City's budget comprises **the revenues and expenditures of 340 City budget users** that delivered their financial plan proposals to the competent city administration bodies. City of Zagreb budget users, or city budget users are 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), preschool, primary school and secondary school 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 Institution for Comprehensive Care Tirovi and the Development Agency for Coordination and Promotion of Regional Development.



All monetary values have been expressed only in euros throughout this Guide, using the fixed conversion rate of HRK 7.53450 for 1 euro.

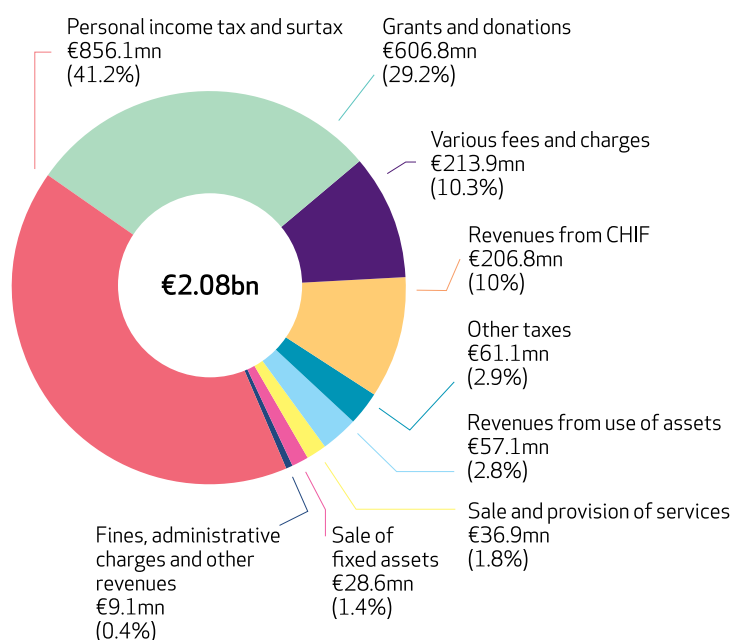
earmarked revenues revenues with a predefined spending purpose. For instance, revenues from utility fees are spent on maintenance of the City's utility infrastructure.

ENACTED REVENUES



Every employed person will pay an average monthly amount of €158 in personal income tax and surtax into the City's budget.

Total revenues enacted for 2023 amount to €2.08bn (graph 2), the greater part of which (41%) will be collected from **personal income tax and surtax** (€856.1mn). Substantial amounts are expected to be collected from **grants and donations** (€606.8mn), **major part of which** (€264mn) pertain to grants for gross salaries, contributions and other expenditures **for primary and secondary school employees**. This is followed by revenues from various **fees and charges** in the amount of €213.9mn (€134.9mn from utility contributions and charges), and budget users' revenues from **CHIF** for rendered health services (€206.8mn). All other revenues taken together comprise around 9% and pertain to revenues from other taxes, from the use of fixed assets, from selling and providing services, etc.



Graph 2: The City of Zagreb budget revenues, 2023*

* Including own and earmarked revenues of budget users.

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

The 2023 enacted budget includes **€171.9mn (9%) more revenues** than revenues planned for 2022. The highest increase will be recorded by **revenues from grants (by €145.7mn, or 32%)**. A total of €264mn of grants is expected to be received from the State budget for gross salaries, contributions and other expenditures for primary and secondary school employees and €43.8mn of equalisation grants for **decentralized function**. 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-Mosla-

vina and Karlovac counties, 6% of personal income tax revenue intended for decentralized functions of primary and secondary education, social welfare, healthcare and firefighting may be spent on renovation and restoration of earthquake damage. The funds for covering these expenditures shall, in this case, be secured in full in the State Budget. A total of **€265.2mn of grants from EU funds and international organizations** are also planned. €81.9mn of revenues is planned from the Solidarity Fund for storing and recycling post-earthquake demolition waste, reconstruction of earthquake-damaged buildings, outstanding road maintenance, maintenance and refurbishment of facilities, primary and secondary schools, etc. €64.6mn from the Recovery and Resilience Mechanism is planned for the construction, extension, renovation and refurbishment of preschool, primary and secondary school facilities as well as complete reconstruction of earthquake-damaged facilities. An additional €11.8mn from EU funds is planned for underpass modernization, maintenance and refurbishment of cultural institutions and the project Intervention Measure for Waste Reduction and City of Zagreb Seismic Risk.



As per the enacted budget, **tax revenues will increase by €31mn (3.5%)**. Personal income tax and surtax revenues shall increase by €29mn, while other taxes (such as the real property transfer tax or road motor vehicle tax) shall increase by €1.9mn. Pursuant to the Act on Financing Local and Regional Self-government Units, the City of Zagreb is entitled to the full amount of revenue from personal income tax and surtax collected on its territory.

Budget users' revenues **from CHIF** for healthcare services rendered **shall go up by €11.4mn (5.8%)**, whereas **revenues from various fees and charges shall increase by €6.3mn (3%)**, primarily due to higher revenues from utility contributions and charges collected pursuant to special provisions from budgetary users (e.g. participation in the price of healthcare services, theatre and museum tickets, etc.).

On the other hand, revenues from **the sale of fixed assets shall drop by €15.4mn (35%)**. **Revenues from assets** are also expected to **decrease (by €3.8mn, or 6%)**, just like **revenues from fines, administrative sanctions and other revenues – by €2.6mn (or 22%)**.

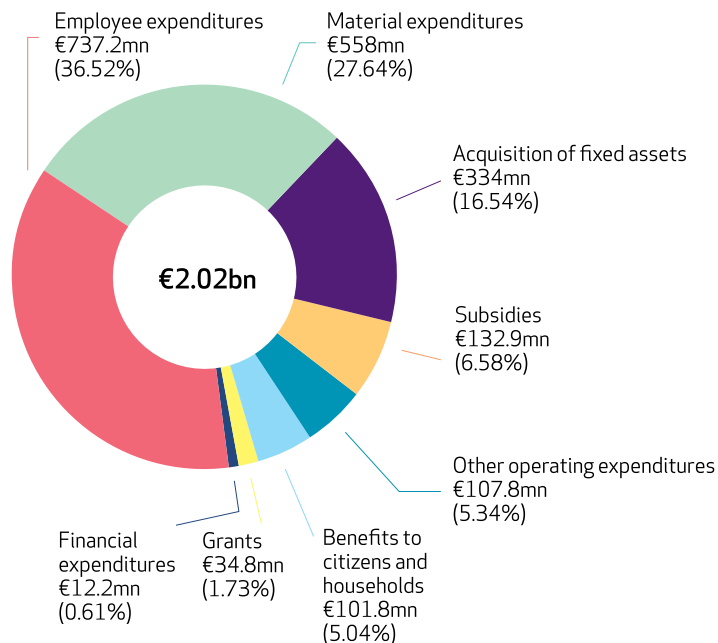
Compared with the 2023 budget proposal, total enacted budget revenues remain unchanged.

ENACTED EXPENDITURES BY TYPE

Total expenditures in 2023 will amount to **€2.02bn** (graph 3). Their increase from the 2022 amount corresponds primarily to the following investments:

- intensifying post-earthquake renovation,
- projects promoting green transformation of the City,
- kindergartens,
- traffic infrastructure,
- enhancing scholarship programmes,
- maintaining the current level of allowances granted to target groups,
- combatting energy poverty.

Total expenditures enacted for 2023 are €185.3mn (10%) higher than in 2022. Categories of expenditures undergoing the most substantial increase include **further investment in real estate** (by €61.5mn, or 130%), **expenditures for the purchase of real estate** (by €54.2mn, or 45%), **material expenditures** (by €50mn, or 9.9%) and **employee expenditures** (by €40.9mn, or 5.9%). Employee expenditures are, for the most part, increased on the side of budget users whose employee funds are secured in the State budget or through CHIF. On the other hand, **benefits to citizens and households are planned to undergo a substantial decrease** (by €21.4mn or 17%).



Graph 3: The City of Zagreb budget expenditures by type (economic classification), 2023*

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

Expenditures for employees (€737.2mn) include salaries, contributions and other employee expenses, including expenditures for employees on EU-funded projects. Of the total expenditures for employees, €458.5mn 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 (€558mn)** 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 facilities, as well as stationery, energy and service costs (e.g. telephone, postal, transportation and information services), which are essential for day-to-day operation of the City's administrative bodies and budget users.

Around **€334mn** is planned to be spent on the **acquisition of fixed assets and additional investments**, which mostly includes investments into residential and business facilities, roads, railroads, gas pipelines, waterworks and sewage, facilities and equipment, vehicles, etc. (€220mn). The bulk of the amount planned for capital investments will be spent through the City Office for Reconstruction, Development, Physical Planning, Construction, Utility Services and Transport, in accordance with the [Plan of Works Related to Capital Investments in Social Service Facilities and Renovation of Objects Damaged in the Zagreb Earthquake for 2023](#) and the [Plan of Works in the Field of Transport and Utility Management in the City of Zagreb for 2023](#). Substantial amounts have been planned for the reconstruction of earthquake-damaged facilities (€55.3mn) and investments into preschool and school facilities, healthcare and sports facilities, conservation of cultural monuments, social welfare facilities and cultural institutions (€47mn).

Subsidies in the amount of **€132.9mn** are earmarked for stimulating manufacturing and services of companies, sole traders, farmers and SMEs. The bulk of this amount will be spent on municipal public transport – ZET (€115.1mn), the Arena sports hall rental fee (€7.6mn), employment of disabled persons (€3.7mn), promotion of trades and SMEs (€1.5mn) and the Zagreb Innovation Centre (€1.1mn).

Other operating expenditures (€107.8mn) mostly include current donations and capital grants. Current donations (€50.6mn) pertain to the co-financing of sports (€21.5mn), religious and private kindergartens and schools (€12.3mn), culture (e.g. libraries, museums, theatres and literary, music, art and film industries), the Zagreb Fire Fighting Association, and non-profit organisations (such as associations, social and development



programmes, etc.). Capital grants mostly pertain to wastewater purification (€31.8mn), Zagreb Waste Management Centre (€5.3mn) and restoration of ZET's vehicle fleet (€5.1mn).

Benefits to citizens and households are planned in the amount of **€101.8mn**. These expenditures comprise cash benefits for new-borns and parents-educators (€54.3mn), pension supplements (€13mn), ZET public transport costs and transport of persons with disabilities (€9.8mn), co-financing of long-distance public transport of schoolchildren, purchase of textbooks and other teaching materials, as well as extra-curricular activities (€8.4mn), assistance for improving the living standard of pupils and students and cash support to the orphans of fallen and missing Homeland War veterans (€5.8mn), connection to communal water supply facilities (€2.7mn), housing assistance to households (€1.7mn) and various other types of assistance to disabled and unemployed persons, volunteer blood donors and Homeland War veterans and victims, scholarships for pupils and students, etc.



Differences in expenditures between the proposed and enacted 2023 budgets

The City's 2023 Budget Proposal was submitted to the City Assembly on 15 November 2022. The City's political fractions and city representatives proposed to the City Assembly a total of **38 amendments to the 2023 budget proposal, 8 of which were accepted in full and 30 were rejected.**

Compared with the 2023 budget proposal, total enacted budget expenditures remain unchanged.

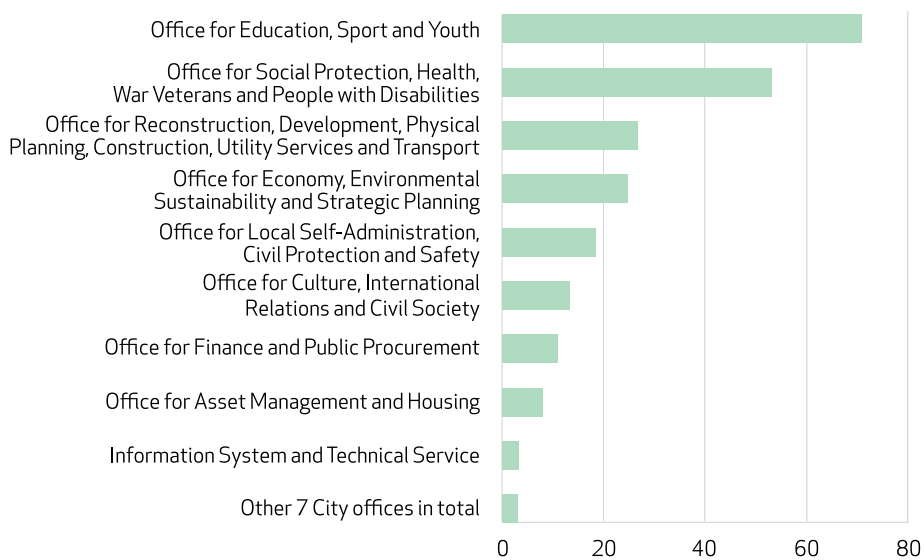
The most substantial changes accepted relate to the provision of additional funds for:

- benefits to citizens and households in the amount of €2.73mn, the majority of which pertains to pension supplements (€2.7mn) and medical rehabilitation of Homeland War veterans and their family members (€39.8 thousand),
- regular maintenance of schools and kindergartens established by the City of Zagreb (€2.6mn),
- Teaching assistants project (€1.3mn),
- financing pilot project Fighting menstrual poverty (€65 thousand).

The funds for these increases have, for the most part, been secured by reducing planned expenditures for purchasing facilities and equipment (by €1.4mn) and intangible produced assets (by €1.8mn), and partially by reducing material expenditures (by €0.6mn).

ENACTED EXPENDITURES BY CITY'S ADMINISTRATIVE BODIES

Most of the City's administrative bodies account for relatively small shares in total expenditures, while the **four most important City offices** – the Office for Education, Sport and Youth, the Office for Social Protection, Health, War Veterans and People with Disabilities, the Office for Reconstruction, Development, Physical Planning, Construction, Utility Services and Transport and the Office for Economy, Environmental Sustainability and Strategic Planning are expected to jointly spend **76% of the City's budget**, i.e. a **monthly average of €178 per capita**.



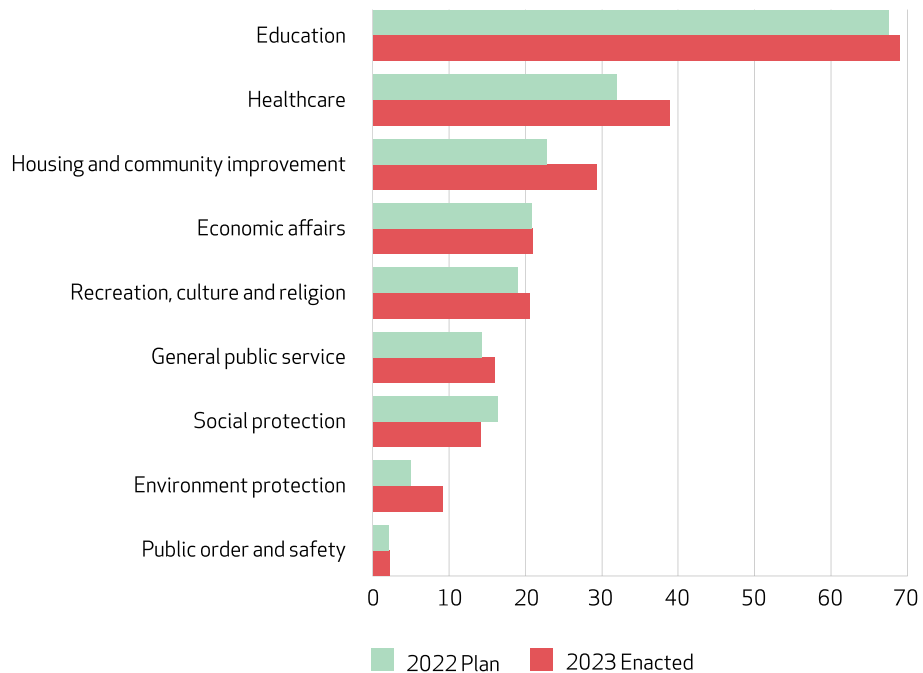
Graph 4: Average monthly spending per capita per administrative body (organisational classification), 2023 (in €)*

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



ENACTED EXPENDITURES BY PURPOSE

The City will spend an average of €219 on each of its citizens every month (graph 5). The majority of this amount will be spent on education (€69), healthcare (€39), housing and community improvement (€29), economic affairs (€21) and recreation, culture and religion (€20). Compared with 2022, per capita spending in 2023 will increase by €7 in healthcare and community and housing improvement, by €4 for environmental protections, while per capita spending on social protection will be €2 less.



Graph 5: Average monthly per capita spending per purpose (functional classification), 2023 (in €)*

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

Expenditures for education pertain to preschool education (staff costs for city kindergarten employees and kindergarten fee subsidies), as well as primary and secondary school 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.

Expenditures for recreation, culture and religion pertain to the funding of cultural institutions, support for various cultural programmes and activities, co-financing sports activities, subsidising the Arena sports hall rental fee, etc.

General public services mostly pertain to the cost of the City administration employees and material expenditures of the City's administrative bodies as well as transactions connected with the repayment of the City's debt.

FINANCING ACCOUNT

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.

Receipts planned for 2023, including own and earmarked revenues and receipts of budget users, stand at **€122mn**, of which €83.5mn will originate from new borrowing and €38.5mn from the sale of the City's share in APIS. On the other hand, **outlays** are planned in the amount of **€146.8mn**, with nearly the full amount being used for existing debt repayment.



financial assets
money, deposits, bonds,
loans, etc.



	2021 Outturns	2022 Plan	2023 Enacted	2024 Projections	2025 Projections
Revenue and expenditure account					
Total revenues	1,606.3	1,904.4	2,076.4	1,787.9	1,781.5
Total expenditures	1,682.9	1,833.2	2,018.5	1,753.1	1,773.6
Deficit/surplus	-76.6	71.2	57.8	34.8	7.9
Financing account and multi-annual rebalancing plan					
Receipts from financial assets and borrowing	186.0	189.0	122.0	72.9	71.8
Outlays on financial assets and loan repayment	113.5	226.8	146.8	71.9	79.0
Net financing	72.5	-37.8	-24.8	1.0	-7.2
(a) Deficit/surplus of current period	-4.1	33.4	33.1	35.8	0.7
Surplus from previous years to be redistributed	-	-9.9	-9.4	-6.0	-4.2
Deficit from previous years to be covered	-	43.4	42.5	41.8	4.9
(b) Deficit/surplus carried over from previous period	-185.4	-189.5	-156.0	-123.0	-87.2
Total deficit/surplus (a)+(b)	-189.5	-156.0	-123.0	-87.2	-86.5

Table 1: Revenue and expenditure account and financing account, 2021–2025 (in € mn)*

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

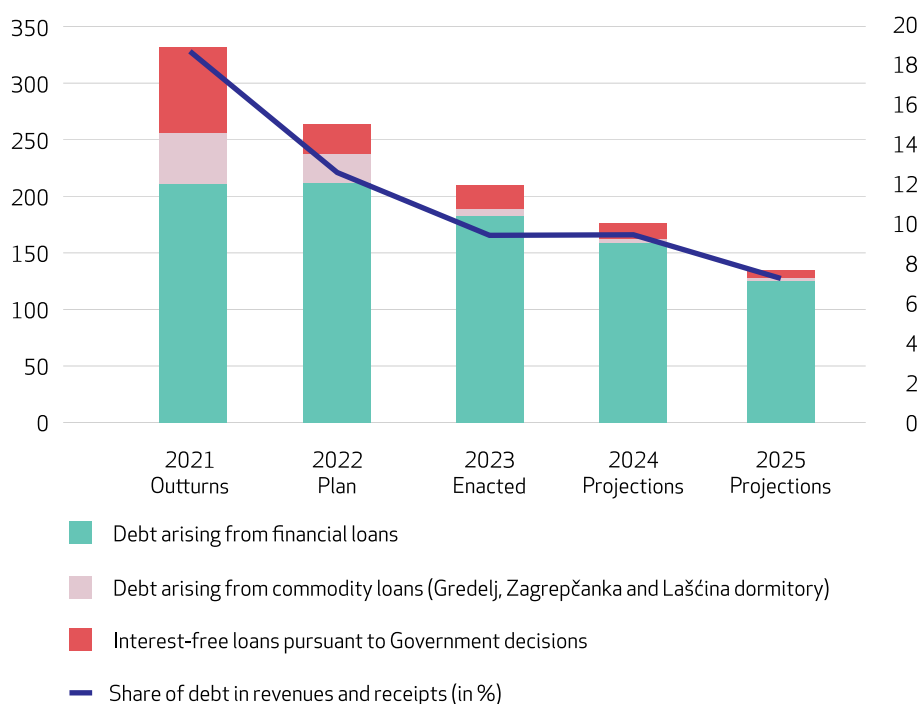
The Ministry of Finance’s Instructions for Drafting the Budgets of Local and Regional Self-government Units for 2023–2025 require that deficit carry-overs from previous years be included in the following year’s budget and covered in a successive manner. In 2021, the City realised a budget deficit in the amount of €189.5mn (as defined and presented in the [Annual Report on the Execution of the City 2021 Budget](#)). The 2023 enacted budget includes €42.5mn for covering this deficit in 2023 while the remaining amount is planned to be covered in a successive manner – €41.8mn in 2024 and €4.9mn in 2025. Due to the planned deficit coverage, there are differences in the deficit/surplus amounts in the revenue and expenditure account and the amounts of net financing in the financing account for the period 2023–2025 (table 1).

Compared with the 2023 budget proposal, total revenues, expenditures, receipts and outlays in the enacted budget remain unchanged.

PLANNED CITY BUDGET DEBT

Direct debt projections at end-2022 stand at €265.1mn, or 12.61% of total budgetary revenues and receipts (graph 6). The planned total direct debt at end-2023 stands at €211.7mn, or 9.6% of total budgetary revenues and receipts. It should be noted that, according to the [Budget Act](#), any long-term borrowing by the City requires the Government's approval. Graph 6 therefore shows the planned level of debt, while the real debt will depend on such approval.

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



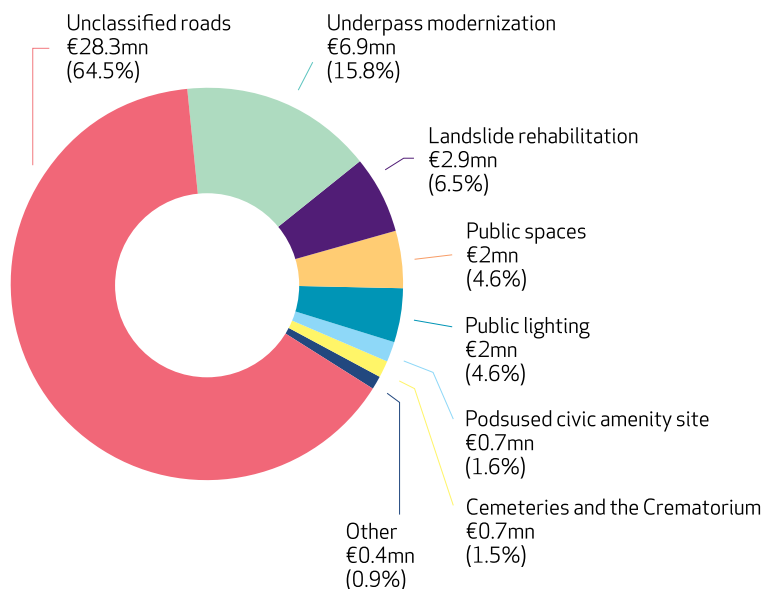
Graph 6: The City of Zagreb's debt (in € mn, left-hand scale) and the share of debt in budget revenues and receipts (in %, right-hand scale), 2021-2025*

*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 **indirect debt** (in the form of provided guarantees) **in the amount of €416.5mn** (19.8% of the total revenues and receipts planned for 2022). The bulk of that amount (€300mn) relates to a guarantee for bonds issued by Zagrebački holding for the purpose of refinancing a 2007 debt. The bonds were issued in two tranches (€240mn in July 2016 and another €60mn in June 2017), and the City has obtained the Finance Minister's approval for that guarantee.

DEVELOPMENT PROGRAMMES – MAJOR INVESTMENTS

The enacted amount set aside for the **construction of utility infrastructure facilities and equipment in 2023 stands at €43.9mn** (graph 7). A good supply of utility services improves the quality of life and makes the City space more attractive for business and social activities. This investment is therefore crucial for achieving the City’s general spatial development goals.



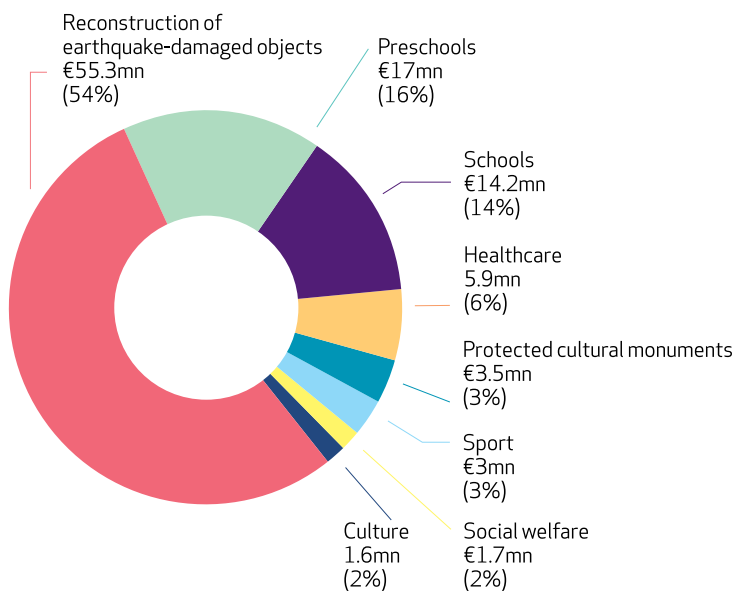
Graph 7: Capital investments in the construction of utility infrastructure facilities and equipment, 2023 (in € mn)

Almost two-thirds of the planned investments in utility infrastructure facilities and equipment relate to improving the quality, safety and level of services as well as preserving the transportation network integrity as part of **capital investments in unclassified roads (€28.3mn)**. Depending on individual projects, the funds will be used for drafting technical documentation and realisation of different construction and reconstruction stages.

Compared to the 2023 budget proposal, total investments in utility infrastructure facilities and objects slightly increased (by €20 thousand) due to higher investments in unclassified roads.

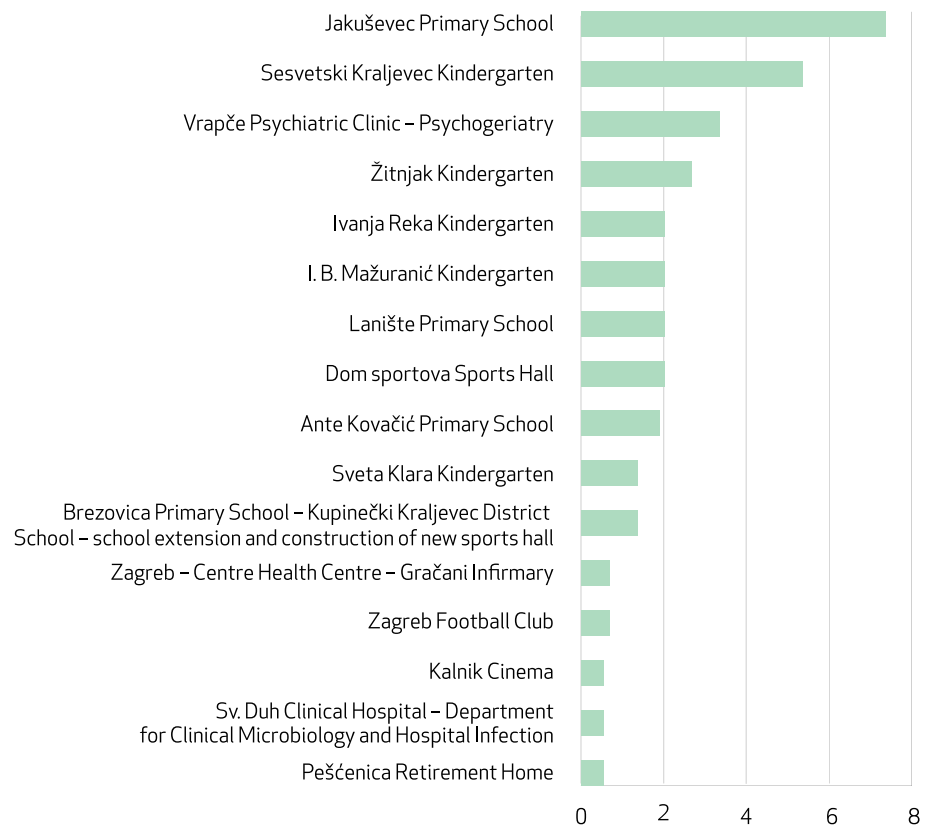
The Plan of Works Related to Capital Investments in Social Service Facilities and Renovation of Objects Damaged in the Earthquake aims to achieve an economical, rational and functional development of social infrastructure, optimization of social activity contents and reconstruction of earthquake-damaged facilities. **€102.3mn of capital investment in social service facilities and reconstruction of earthquake-damaged facilities** has been set aside for this purpose in the enacted budget (graph 8). 85% of the planned investments in this category will be made for the reconstruction of earthquake-damaged facilities (€55.3mn), preschool (€17mn) and school facilities (€14.2mn).

Compared to the 2023 budget proposal, total investments in social service facilities and renovation of earthquake-damaged facilities increased in the sector of social welfare (new senior citizens' home in the amount of €15 thousand).



Graph 8: Capital investments in social service facilities and renovation of earthquake-damaged facilities, 2023 (in € mn)

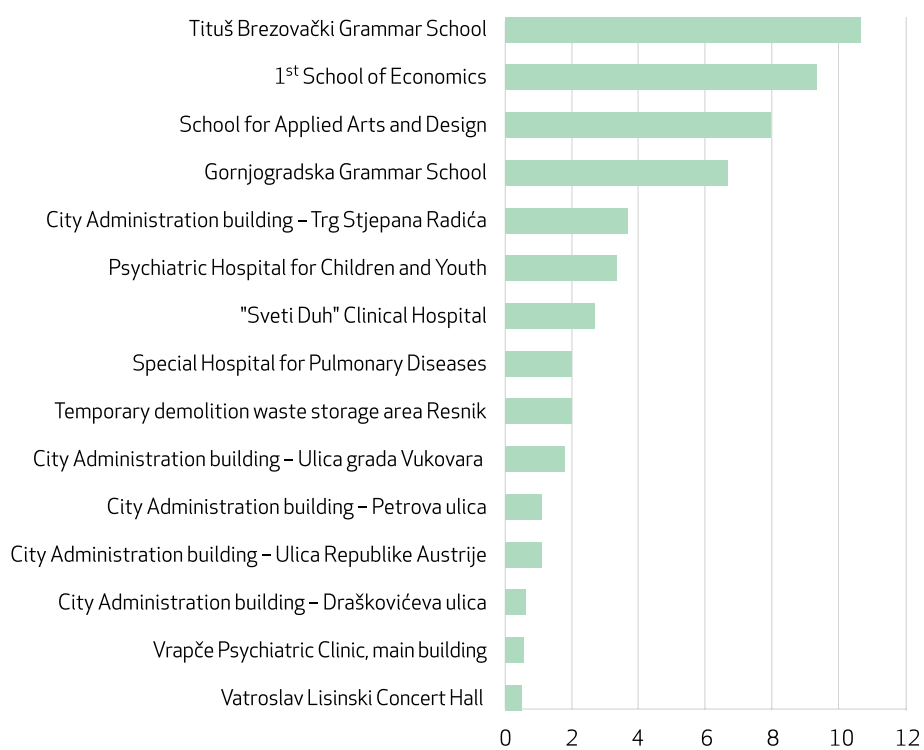
Graph 9 shows some of the key investments in social service facilities. Depending on individual projects, they cover the costs of drafting project documentation, obtaining building permits, the conversion of premises, adaptation, renovation, construction and furnishing of buildings, as well as the costs of property relations settlement.



Graph 9: Some major capital investments in social service facilities, 2023 (in € mn)

Since one of the main objectives of the current budget is intensifying post-earthquake reconstruction of Zagreb, some of the most relevant capital investments in the renovation of earthquake-damaged facilities is presented in graph 10.





Graph 10: Some major capital investments in renovation of earthquake-damaged facilities, 2023 (in € mn)



WHAT CAN CITIZENS DO?

The City Assembly, as the citizens' representative body, enacted the City of Zagreb 2023 Budget on 8 December 2022. It provides for substantial amounts of revenues and expenditures (€2.08mn and €2.02bn respectively). In 2023, every employed person is expected to pay an average monthly amount of €158 in personal income tax and surtax into the budget, while the average monthly amount to be spent by the City per capita will be about €219. Given all that, all Zagreb citizens should be interested in how these funds are collected and spent. With the help of this brief guide and the [Guide to the City of Zagreb Budget](#), citizens can also take part and try to shape the final 2023 budget and the services they will benefit from. They can do so either through their [local committees](#) and [city districts](#) or directly by submitting suggestions and comments to [City Assembly representatives](#). They also have the right to [attend the meetings of the City Assembly and its working bodies](#).



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, competences 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

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

[Official Gazette 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 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
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