



A Brief Guide to the City of Zagreb 2022 Budget Proposal



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The City's 2022 budget proposal is a complex and extensive document, showing the City's planned sources of revenues and their spending manner, and it is therefore important to all Zagreb residents. This brief guide aims to provide, in the simplest and most concise manner, basic information on the proposed budget, thus encouraging citizens to become involved in the budget process and contribute to the quality and efficiency of the City's services that have been aligned with the citizens' needs and expectations, while staying within the City's means. Besides this brief guide, the City's website offers more detailed information on the [City's 2022 Budget Proposal](#), including 2023 and 2024 projections, while general information on the City's budget and budget process can be found in [The Guide to the City of Zagreb Budget](#).

Pursuant to the calendar and provisions defined in the [Budget Act](#), the City's budget is adopted in accordance with the Government's [Economic and Fiscal Policy Guidelines for 2022–2024](#) and the [Ministry of Finance's Instructions for Drafting the Budgets of Local and Regional Self-government Units](#). Among other things, the Guidelines set out economic policy goals for the upcoming three-year period and the [general government's](#) macroeconomic and fiscal framework.

The pandemic and the measures introduced in 2020 for its suppression halted the positive economic activity trends from previous years and the Croatian GDP recorded its highest-ever real decline of 8%. This decline was strongly supported by a decrease of both domestic and foreign demand. Economic activity is expected to recover in the medium term, brought about by positive effects arising from the [National Recovery and Resilience Plan 2021–2026](#). 2022 is expected to see a 6.6% real GDP rise, after which it should retain a steady growth rate at 4.1% in 2023 and 3.4% in 2024. Personal consumption will be the main driver of domestic demand increase. More intense investment activity is expected, supported by existing capital inflows from EU funds as well as from new instruments financed primarily from the Recovery and Resilience Mechanism. 2022 inflation rate is projected at 1.7%, followed by 2% in 2023 and 2.3% in 2024.

The macroeconomic scenario is exposed to strong risks. These risks are primarily related to the epidemiological situation, which would depend on the pandemic duration, recovery dynamics of the global services sector, potential disruptions to the private and public debt markets and the risk of rapid deglobalization. In addition, if current disruptions to the global

Regional self-government legal framework through which counties and the City of Zagreb are competent for certain activities (e.g., primary and secondary education, healthcare, social security and welfare); they are entitled to their own revenues as well as their own representative and executive authorities.

General government term encompassing the central state (State budget and extra-budgetary users) and budgetary and extra-budgetary users of county, city and municipal budgets.



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

supply chains prove to be more permanent, they could lead to substantially higher inflation rates.

The key objectives of the City's 2022 Budget are the following:

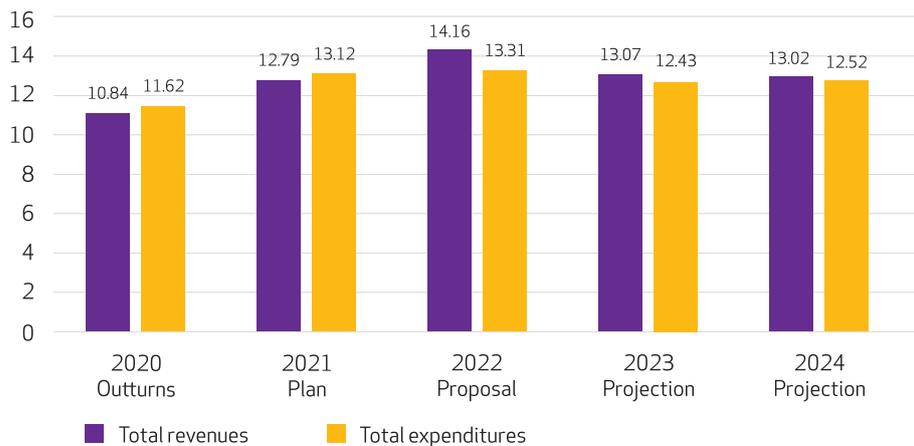
- stabilising the City's finances,
- intensifying post-earthquake renovation of the City,
- accomplishing the objectives for a greener and fairer Zagreb.

Taking into account the City's deficit carried over from previous years (HRK 1.3bn) as reported in the [Annual Report on the Execution of the City's 2020 Budget](#), a conservative approach to expenditure planning was used herein, without decreasing the quality level of public services provided. In addition, the City Assembly adopted the [Decision on successive coverage of previous years' deficits](#), which defines the manner and dynamics of covering the deficit in the period 2022–2025. For this reason, when drafting the budget proposal, all competent **city administrative bodies** were asked to rationalise their expenses to the maximum extent, i.e., to re-examine the adequacy, appropriateness and cost-effectiveness of budgetary spending in order to reduce expenditure.

Below is a brief overview of the revenues, expenditures, financing account and debt in the period 2020–2024, including a detailed breakdown of revenues and expenditures for 2022.

PLANNED REVENUES AND EXPENDITURES

Total revenues and expenditures planned for **2022** stand at **HRK 14.16bn** and **HRK 13.31bn** respectively (graph 1).



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

Graph 1: The City of Zagreb budget revenues and expenditures, 2020–2024 (in HRK billion)*

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

In parallel with the preparation of the 2022 budget proposal, budget projections are made for 2023 and 2024. Graph 1 shows that 2022 planned budget revenues will rise substantially relative to 2021, but they will drop again in 2023. 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 administrative bodies. These are institutions that have been established by the City, whose majority of funding comes from the City and which are listed in the [Registry of Budgetary and Extra-Budgetary Users](#). These 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 of Croatian War Veterans and the Zagreb Development Agency for Coordination and Promotion of Regional Development.



Revenues, expenditures, receipts and outlays

revenues and expenditures are used in the Revenue and Expenditure Account to refer to business operations and the sale and purchase of fixed assets; 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.

By including own and earmarked revenues in the planning and reporting process, reporting on the use of all budget **revenues and receipts**, including all budget users and institutions established by the City, becomes more transparent and integral.

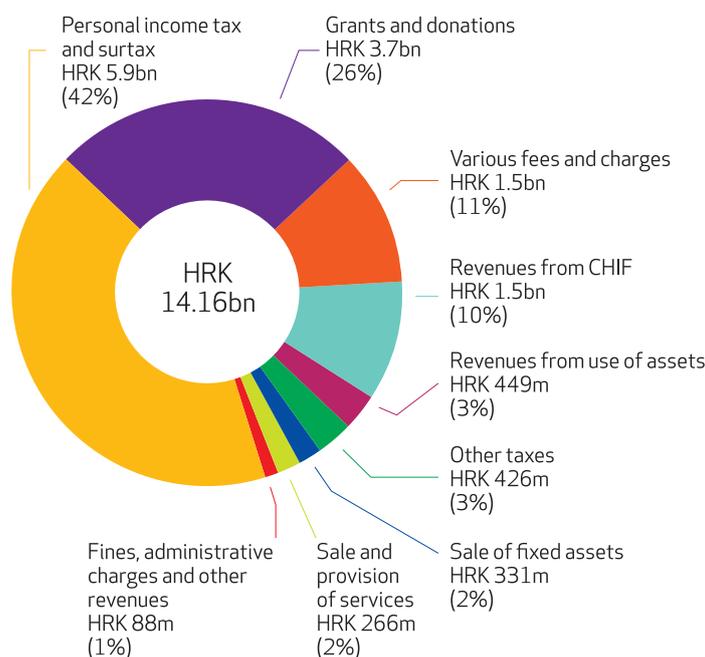
As of 2020, the budget plan includes funds for gross salaries, contributions and other expenditures for primary and secondary school employees, which are provided in the State budget. These items are to be included in the City's budget on the expenditure side as expenditures, whereas on the revenue side this amount is reported as State budget grants to budget users.

PLANNED REVENUES

Total revenues planned for 2022 amount to HRK 14.16bn (graph 2), 42% of which will be collected from **personal income tax and surtax** (HRK 5.9bn). Substantial amounts are expected to be collected from **grants and donations** (HRK 3.7bn), the **majority of which** (HRK 1.7bn) pertains 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 HRK 1.5bn (HRK 960m from utility contributions and charges), and **budget users' revenues from the Croatian Health Insurance Fund (CHIF)** for rendered health

Every employed person will pay an average monthly amount of HRK 1,140 in personal income tax and surtax into the City's budget.

services (HRK 1.5bn). All other revenues taken together comprise around 11% and pertain to revenues from the use of assets, from other taxes, from the sale of fixed assets, etc.



Graph 2: The City of Zagreb budget revenues, 2022 budget proposal*

* 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 counties, cities and municipalities, setting aside additional funding sources for this purpose.

Total revenues in 2022 are expected to be **HRK 1.37bn (10.7%) higher** than 2021 revenues. The highest increase will be recorded by **revenues from grants (by HRK 548m or 17.5%)**. A total of HRK 1.7bn 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 HRK 323m 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-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 damage, whereas the funds for covering expenditures for decentralized functions shall, in this case, be secured in full from the equalisation grant for decentralized functions in the State budget. **Around HRK 1.35bn is planned to be collected from EU funds and international organizations**, of which HRK 520m from the Solidarity Fund for the renovation of earthquake-damaged buildings (primary and secondary schools and dormitories, city administration facilities, etc.). Planned revenues from EU funds also include funds intended for the erection of the National Children's Clinical Hospital (HRK 21.6m), intervention

measure for waste reduction (HRK 17.9m), energy-efficient renovation of public use buildings (HRK 16.1m), multi-sensor aerial recording for reducing earthquake risk (HRK 12.6m), teaching assistants (HRK 10.6m), etc.

Tax revenues are expected to increase by HRK 416m (7%), whereby personal income tax and surtax revenues shall increase by HRK 379m, while other taxes (such as real property transfer tax or road motor vehicle tax) shall increase by HRK 37m.

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 collected on its territory.

The sale of fixed assets shall also increase in comparison to 2021, by HRK 215m (184%). The 2022 budget includes projected revenues from the sale of around one-hundred and fifty business facilities and a hundred garages (HRK 160m), revenues from the sale of residential facilities (HRK 42m), revenues from the sale of parcels in Mandlova (HRK 54m) and Blato (HRK 50m) and other parcels (HRK 20m).

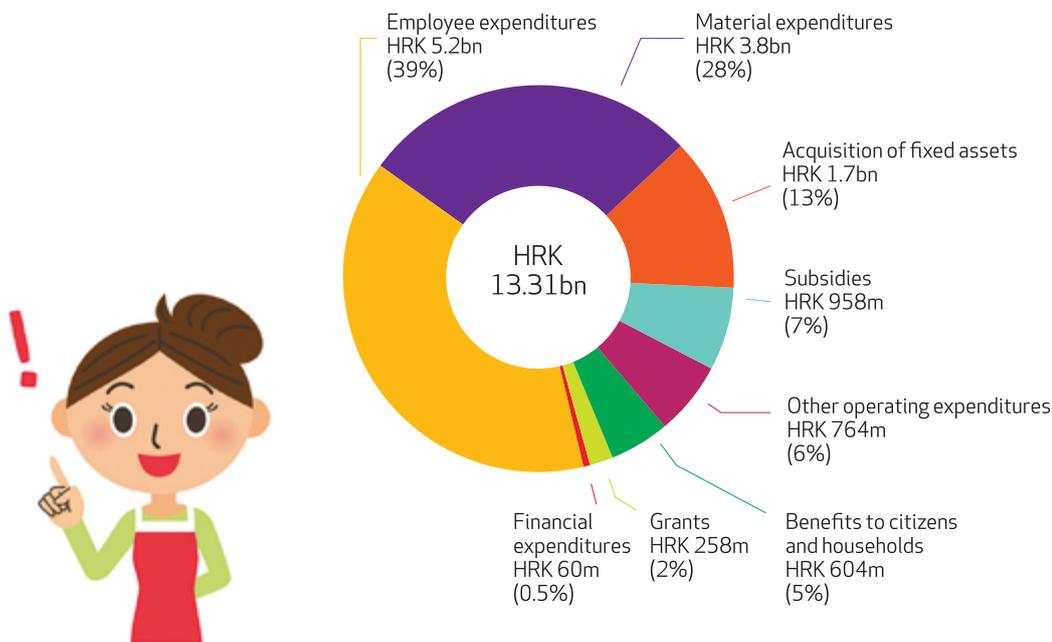
Budget users' revenues from CHIF for healthcare services rendered **shall go up by HRK 131m (9.8%)** relative to 2021, whereas **revenues from various fees and charges shall increase by HRK 51m (3.5%)**, primarily due to higher revenues from utility contributions and budgetary users' charges collected pursuant to special provisions (e.g., participation in the price of healthcare services).

By contrast, compared with 2021, **revenues from assets are expected to slightly decrease (by HRK 6.1m, or 1.3%)**, just like revenues from **finances, administrative sanctions and other revenues – by HRK 1.6m (or 1.8%)**.



PLANNED EXPENDITURES BY TYPE

Total expenditures planned for 2022 amount to **HRK 13.31bn** (graph 3).



Graph 3: The City of Zagreb budget expenditures by type (economic classification), 2022 budget proposal*

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

Expenditures for employees (HRK 5.2bn) include salaries, contributions and other employee expenses, including expenditures for employees on EU-funded projects. Of the total employee expenditures, HRK 3.2bn pertains to salaries for employees of budgetary users whose funds are not provided from the City of Zagreb budget. The majority of this amount (HRK 1.68bn) pertains to primary and secondary school employees, whose salaries are secured in the State budget, while HRK 1.13bn pertains to employees in hospitals and other healthcare institutions, whose funds are secured by CHIF.

The bulk of **material expenditures (HRK 3.8bn)** 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 day-to-day operation of the City's administrative bodies and City budget users.

Around **HRK 1.7bn** is planned to be spent on the **acquisition of fixed assets and additional investments**, which includes roads, utility infrastructure, business and other real estate facilities, as well as equipment in education, healthcare, social welfare institutions, etc. The bulk of the amount

planned for capital investments will be spent through the City Office for Renovation, Construction of the City, Physical Planning, 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 2022](#) and the [Plan of Works in the Field of Transport and Utility Management in the City of Zagreb for 2022](#). Substantial funds have been planned for energy-efficient renovation of public use buildings, for the construction of utility infrastructure facilities through city district councils and the City Office for Education, Sport and Youth in the amount of HRK 250m. Additional investments in fixed assets for the purpose of extending their useful lives, increasing their capacity, changing their purpose or substantially improving their functional features are planned in the total amount of HRK 660m, of which HRK 313.7m pertains to the Srebrnjak Competence Centre for Translational Medicine and HRK 97.6m for cultural institutions.



Subsidies in the amount of **HRK 958m** 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, i.e., ZET (HRK 830m), the Arena sports hall rental fee (HRK 57.5m), employment of disabled persons (HRK 28m), promotion of trades and SMEs (HRK 10.6m) and the Zagreb Innovation Centre (HRK 7.4m).

Other operating expenditures (HRK 764m) mostly refer to current donations and capital grants. Current donations (HRK 339m) pertain to the co-financing of sports (HRK 139m), religious and private kindergartens and schools (HRK 93m), 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.). The bulk of capital grants pertains to wastewater purification (HRK 250m), for the renewal and reconstruction of ZET's motor fleet (HRK 39.7m), Zagreb Waste Management Centre (HRK 58.1m) and the intervention measure for municipal waste reduction (HRK 21.4m).

Benefits to citizens and households are planned in the amount of **HRK 604m**. These expenditures comprise cash benefits for new-borns and parents-educators (HRK 301m), ZET public transport costs and transport of persons with disabilities (HRK 77.2m), pension supplement (HRK 72.7m), co-financing of long-distance public transport of pupils, purchase of textbooks and other teaching materials, as well as extra-curricular activities (HRK 56.6m), assistance for improving the living standard of pupils and students and aid to the orphans of fallen and missing Homeland War veterans (HRK 40.2m), meals for socially disadvantaged citizens (HRK 14.6m), housing assistance to households (HRK 11m), connection to communal water supply structures (HRK 10m), 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.

Total expenditures in 2022 are HRK 193m (1.5%) higher than those in 2021. The most substantial increase of expenditures will be evident in **expenditures for employees (by HRK 361m, or 7.5%)**, primarily for budget users whose bulk of employee funds is secured in the State budget or through CHIF, followed by **material expenditures (by HRK 143m, or 3.9%)**, **subsidies (by HRK 67m, or 7.6%)** and **grants (by HRK 61m, or 31%)**. On the other hand, **benefits to citizens and households are expected to drastically decrease (by HRK 288m, or 32.3%)**, followed by **other expenditures (by HRK 152m, or 16.6%)**.

The total expenditures in 2022 are higher than the 2021 amount for the following reasons:

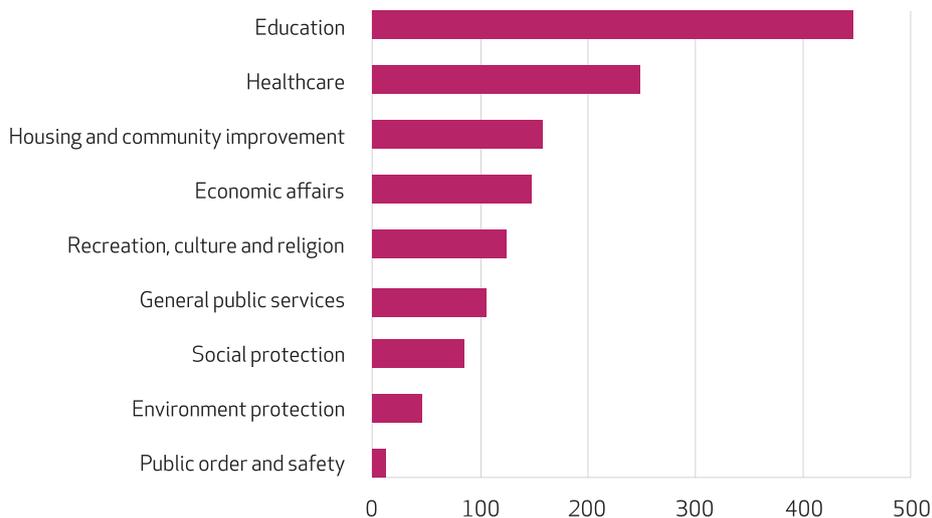
- *intensifying post-earthquake renovation of Zagreb, primarily of public use buildings such as schools and cultural institutions,*
- *projects promoting green transformation of the city, such as the programme “Sunny roofs”, reconstruction of the public lighting system and mapping and constructing cycling tracks,*
- *launch of the project for erecting the dry recyclables sorting facility,*
- *erecting and opening new kindergartens and schools,*
- *investments in traffic infrastructure, such as constructing a multi-levelled intersection on Slavonska Avenue,*
- *enhancing scholarship programmes (for lower-income persons, persons with disabilities, Roma minority) and investment in occupations with skills shortage (healthcare, education and social welfare),*
- *revitalization of ZET’s vehicle fleet,*
- *maintaining the current level of allowances granted to target groups (pensioners, caregivers, current beneficiaries of free annual ZET tickets, etc.),*
- *promoting the campaign against energy poverty (granting energy packages to the poorest citizens).*

It is important to highlight that the current expenditures have been planned in a rational manner and are 7% lower than in 2021. Planned savings in 2022 pertain to the following:

- *council members’ fees and similar compensations (HRK 20m),*
- *protection of city property (HRK 24m),*
- *other costs, e.g., IT services (HRK 24m),*
- *salaries of highest-ranking City administration officials (HRK 34m),*
- *termination of the parent-educator measure (HRK 280m).*

PLANNED EXPENDITURES BY PURPOSE

The City's average monthly spending per capita will equal HRK 1,379 (graph 4). Most of the funds are planned to be spent on education (HRK 446), followed by healthcare (HRK 250), housing and community improvement (HRK 159), economic affairs (HRK 148) and recreation, culture and religion (HRK 126).



Graph 4: Average monthly per capita spending per purpose (functional classification), 2022 budget proposal (in HRK)*

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

Expenditures for education pertain to preschool education (staff costs in city kindergartens 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 implemented 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 municipal public transport, road construction and maintenance, agriculture and tourism.

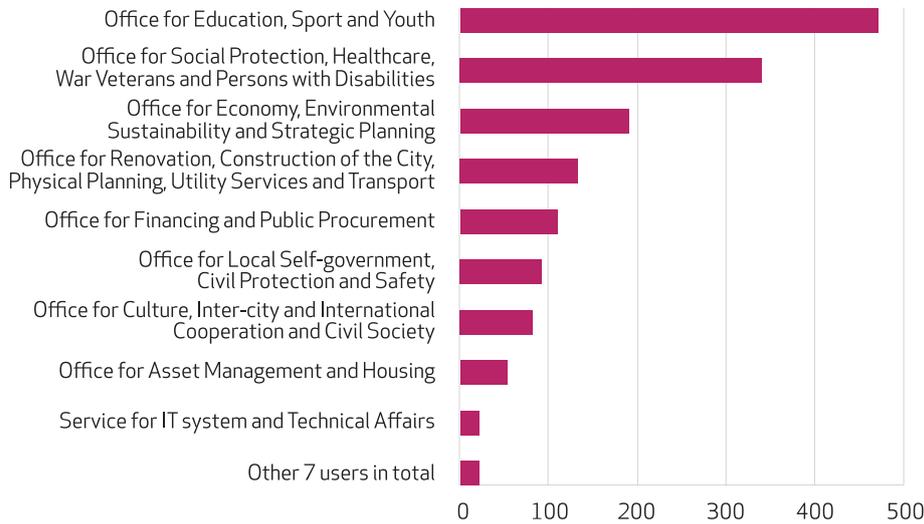
Expenditures for recreation, culture and religion pertain to the funding of cultural institutions, support for various cultural programmes and activities, co-financing sports activities, subsidising the Arena sports hall rental fee, etc.

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.

PLANNED EXPENDITURES BY BUDGET USER

Most of the City's administrative bodies account for relatively small shares in total expenditures, while the **three most important City offices** – the Office for Education, Sport and Youth, the Office for Social Protection, Healthcare, War Veterans and Persons with Disabilities and the Office for Economy, Environmental Sustainability and Strategic Planning are expected to jointly **spend** approximately **two-thirds of the City's budget**, i.e., a monthly average of **HRK 1,004 per capita**.





Graph 5: Average monthly budget user spending per capita (organisational classification), 2022 budget proposal (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 with the aim of stabilising financial operations, increasing their responsibility and efficiency, better coordination between the bodies and higher effectiveness. Savings should be evident not only through a reduction of management positions but also through reduced salaries of the highest-ranking officials, which was also one of the first proposals adopted by the City Assembly.

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 2022, including own and earmarked revenues and receipts of budget users, stand at HRK 917m, of which HRK 566m will orig-



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

inate from new borrowing and HRK 350m from the sale of the City's share in APIS. On the other hand, outlays are planned in the amount of HRK 1,492m, the bulk of which will be used for current debt repayment.

	2020 Outturns	2021 Plan	2022 Proposal	2023 Projection	2024 Projection
Revenue and expenditure account					
Total revenues	10,843.0	12,790.0	14,158.9	13,068.6	13,023.7
Total expenditures	11,615.5	13,119.7	13,313.2	12,431.7	12,520.4
Deficit/surplus	-772.6	-329.7	845.7	636.9	503.3
Financing account					
Receipts from financial assets and borrowing	1,394.7	1,207.9	916.6	604.4	593.4
Outlays on financial assets and loan repayment	704.9	878.2	1,491.8	954.5	708.7
Net financing	689.9	329.7	-575.2	-350.1	-115.3
(a) Deficit/surplus of current period, of which:	-82.7	0.0	270.5	286.8	388.0
Surplus from previous years to be redistributed	-	-	-51.4	-30.9	-28.4
Deficit from previous years to be covered	-	-	321.9	317.7	416.5
(b) Deficit/surplus carried over from previous period	-1,302.9	-1,385.6	-1,385.6	-1,115.1	-828.3
Total deficit/surplus (a)+(b)	-1,385.6	-1,385.6	-1,115.1	-828.3	-440.2

Table 1: Revenue and expenditure account and financing account, 2020–2024 (in HRK million)*

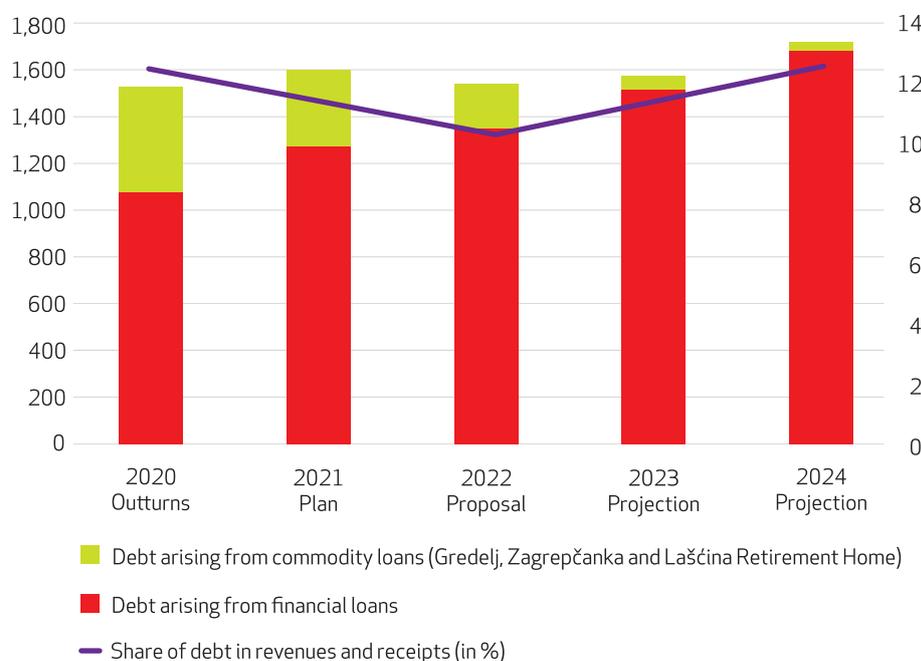
* Including own and earmarked revenues and receipts of budget users and expenditures and outlays financed from those revenues and receipts.

The Ministry of Finance's Instructions for Drafting the Budgets of Local and Regional Self-government Units for 2022–2024 require that deficit carry-overs from previous years be included in the following year's budget and covered in a successive manner. The City budget deficit in 2020 stood at HRK 1,386m (as identified and shown in the [Annual Report on the Execution of the City's 2020 Budget](#)). The 2022 budget plan envisages the coverage of HRK 321.9m of that deficit, while the remaining amount is planned to be covered in a successive manner – HRK 317.7m in 2023, and HRK 416.5m in 2024 (table 1). 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 2022–24 (table 1).

PLANNED CITY BUDGET DEBT

Direct debt projections at end-2021 stand at **HRK 1.6bn**, or 11.5% of total budgetary revenues and receipts (graph 6). The planned total direct debt at end-2022 stands at HRK 1.55bn, or 10.3% 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 is the sum of all budget deficits incurred in the current and in earlier periods that were financed by borrowing.



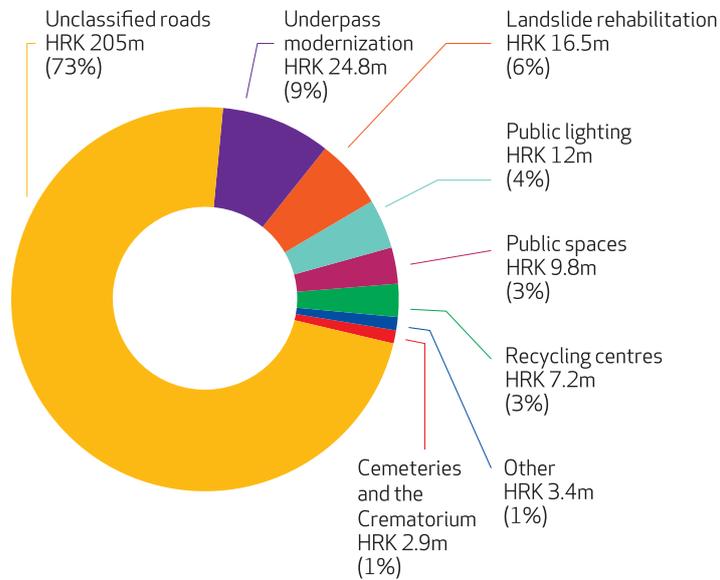
Graph 6: The City of Zagreb's debt (in HRK million, left-hand scale) and the share of debt in budget revenues and receipts (in %, right-hand scale), 2020-2024*

*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 HRK 3.14bn** (22.5% of the total revenues and receipts planned for 2021). 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. The bonds were issued in two tranches (HRK 1.8bn in mid-2016 and another HRK 500m in July 2017), and the City has obtained the Finance Minister's approval for that guarantee.

DEVELOPMENT PROGRAMMES – MAJOR INVESTMENTS

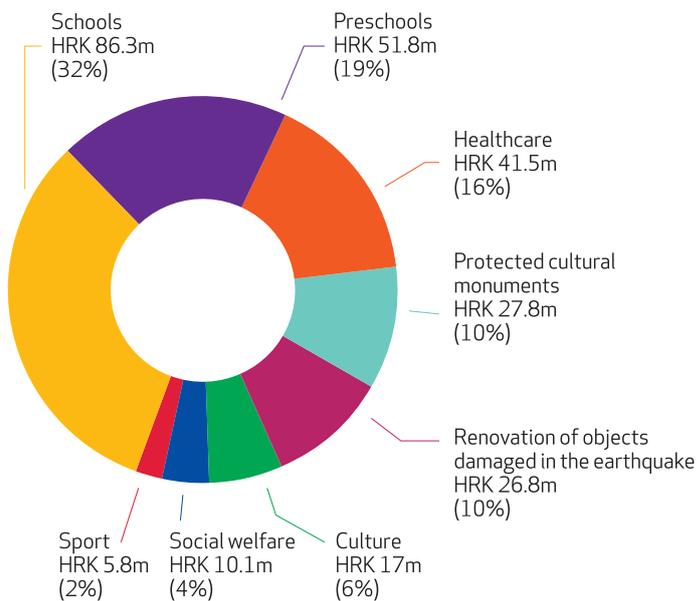
The amount planned for the **construction of utility infrastructure facilities and equipment in 2022 stands at HRK 282m** (graph 7). A good supply of utility services improves the quality of life and makes the city space more attractive for business and social activities. This investment is therefore crucial for achieving the City's general spatial development goals.



Graph 7: Capital investments in the construction of utility infrastructure facilities and equipment, 2022 budget proposal (in HRK million)

Almost three-quarters 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 (HRK 205m)**. Depending on individual projects, the funds will be used for drafting technical documentation and realisation of different construction and reconstruction stages.

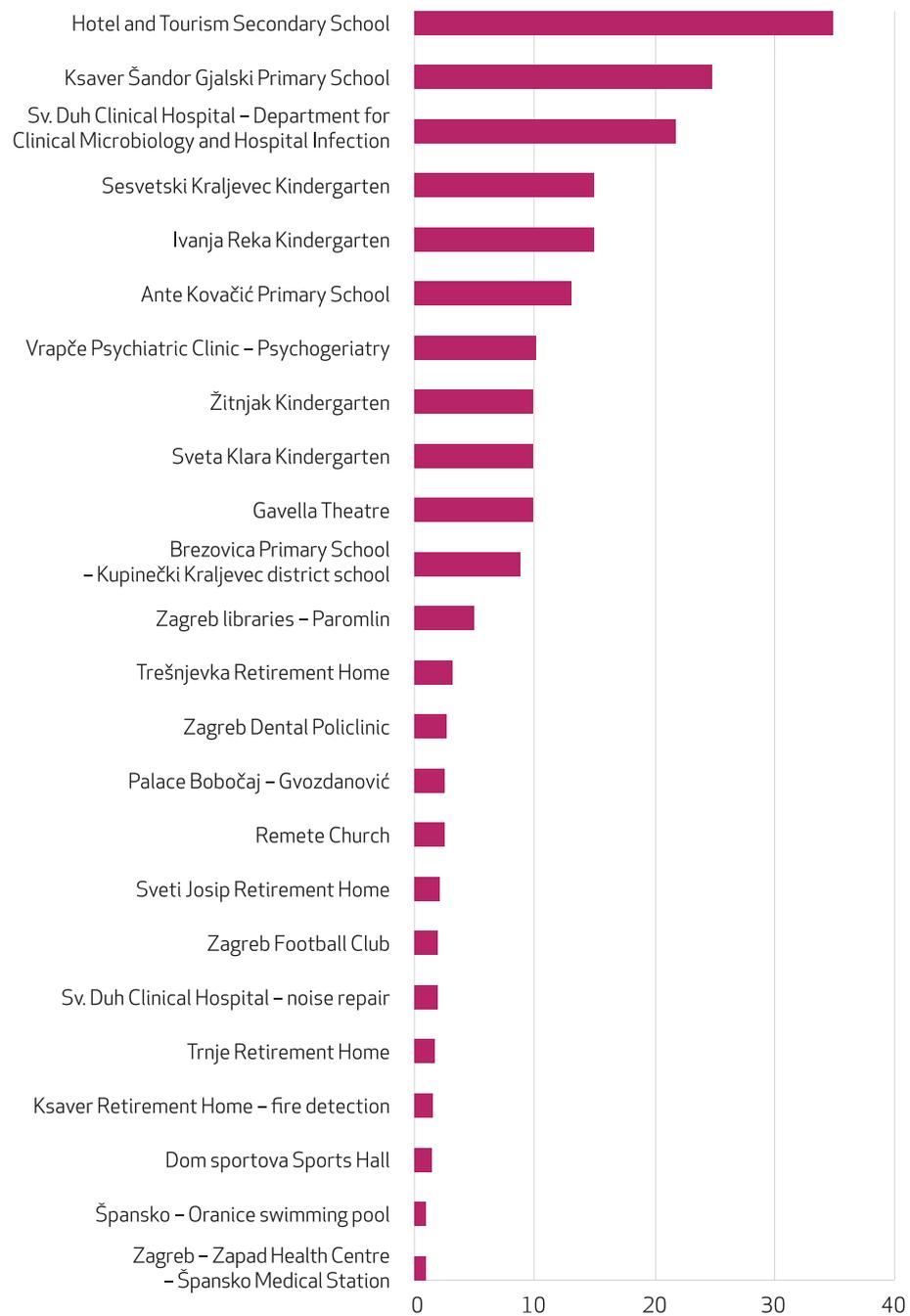
Another **HRK 267m is planned for capital investments in social service facilities** (graph 8). The most substantial investments relate to school education (HRK 86m) and preschool education (HRK 52m), while HRK 27m has been planned for renovation of earthquake-damaged objects.



Graph 8: Capital investments in social service facilities, 2022 proposal (in HRK million)

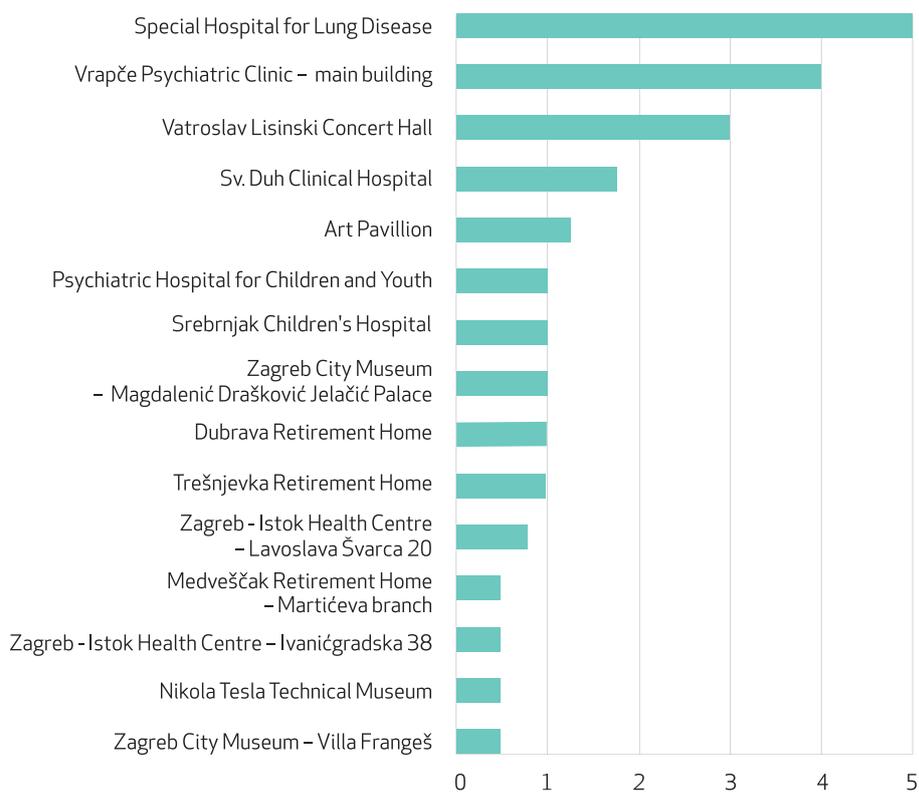
Graph 9 shows some of the key investments in social service facilities. Depending on individual projects, they cover the costs of drafting project documentation, obtaining building permits, the conversion of premises, adaptation, renovation, construction and furnishing of buildings, as well as the costs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



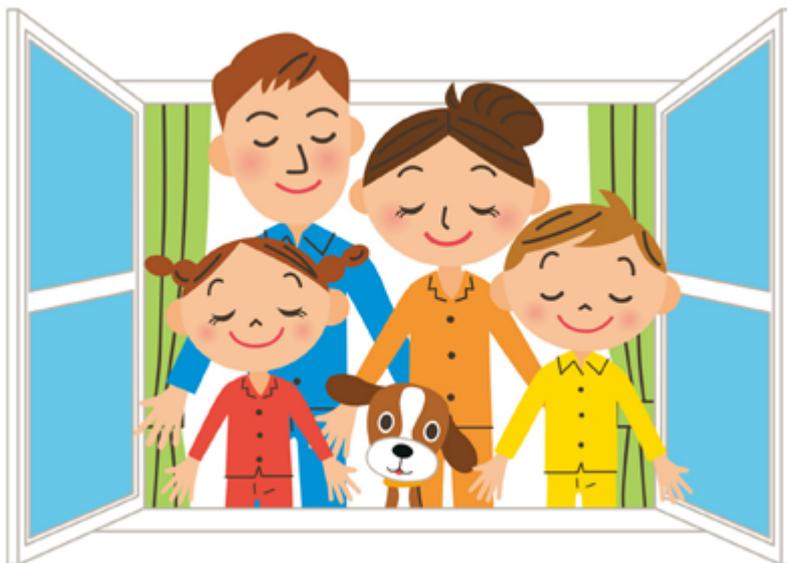


Graph 9: Some major capital investments in social service facilities, 2022 proposal (in million HRK)

Since one of the major objectives of the 2022 budget is intensifying post-earthquake renovation of Zagreb, some of the most relevant capital investments in renovation of earthquake-damaged facilities are presented in graph 10.



Graph 10: Most relevant capital investments in renovation of earthquake-damaged facilities, 2022 proposal (in HRK million)



WHAT CAN CITIZENS DO?

The City Assembly, as the citizens' representative body, will discuss the 2022 budget proposal on 9 December 2021. The proposal should be adopted by 31 December 2021. It consists of substantial amounts of revenues and expenditures (HRK 14.16bn and HRK 13.31bn respectively). During 2022, every employed person is expected to pay an average monthly amount of HRK 1,140 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 HRK 1,379. 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 2022 budget and the services they will benefit from. They can participate either through [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's credit rating, forms

[City Office for Financing](#) – Contacts, competences and activities

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

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

[City districts and local committees](#) – Basic information, territorial
boundaries, bodies, seats 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 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](#)

[A Brief Guide to the City of Zagreb 2020 Enacted Budget](#)

[A Brief Guide to the City of Zagreb 2020 Budget Proposal](#)

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