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## CITIES WITH POWIAT STATUS IN POLAND AND THEIR FINANCIAL CONDITION

### MIASTA NA PRAWACH POWIATU W POLSCE I ICH KONDYCJA FINANSOWA

The study, devoted to the assessment of the financial condition of cities with poviatus status (CWPS) in Poland, aims (i) to position cities with poviatus status in the structure of local government and (ii) to examine and assess the average financial condition of city with poviatus status in Poland in the spatial aspect, using standard measures (measures referring to the budget result, income potential and the amount of expenses) and those of the authors' (reflecting the possibility of satisfying the needs of the local government community). The study uses the methods of descriptive statistics. Detailed analyses were carried out on the basis of the authors' own calculations, using an MS Excel spreadsheet, and the calculated measures were presented for two deliberately selected years (2010 and 2019). The analyses present different pictures of the financial conditions: while the values produced by standard measures in 2019 compared to 2010 clearly indicate an improvement in the financial condition of analysed cities in Poland, the values derived from the authors' measures do not confirm this. Changes in the values of both groups of indicators are spatially diverse. Both groups, however, indicate that there are voivodeships whose financial condition improved more in 2019 compared to 2010 (classical indicators) or deteriorated to a lesser

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extent (authors' indicators) than other voivodeships. This applies to the provinces of Western and Central Poland. CWPS in these regions, due to their location and impact in the region, as well as their attractiveness as places of employment doing business: 1) have been better prepared to start new investments and incur further commitments; 2) attract high school and university graduates and investors; 3) have a large stock of real estate, including extensive infrastructure; and 4) are less dependent on transfers from the state budget.

Keywords: city with powiat status; local government finances; financial condition; indicators; meeting needs; Poland

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Opracowanie poświęcone jest ocenie kondycji finansowej miast na prawach powiatowych w Polsce. Jego celem jest: 1) umiejscowienie miast na prawach powiatowych w strukturze samorządu terytorialnego oraz 2) zbadanie i ocena średniej kondycji finansowej miasta na prawach powiatu w Polsce w aspekcie przestrzennym, z wykorzystaniem miar standardowych (miary odnoszące się do wyniku budżetowego, potencjału dochodowego i wysokości wydatków) i autorskich (odzwierciedlające możliwość zaspokojenia potrzeb społeczności samorządowej). W badaniu wykorzystano metody statystyki opisowej. Szczegółowe analizy przeprowadzono na podstawie własnych obliczeń, z wykorzystaniem arkusza kalkulacyjnego MS Excel, a obliczone miary przedstawiono za dwa celowo wybrane lata (2010 i 2019). Analizy pokazują inny obraz kondycji finansowej, który pojawia się na podstawie zastosowanych standardowych miar i proponowanych wskaźników autorskich. O ile wartości standardowych miar w roku 2019 w porównaniu z 2010 jednoznacznie wskazują na poprawę kondycji finansowej analizowanych miast w Polsce, o tyle wartości miar autorskich tego nie potwierdzają. Zmiany wartości obu grup wskaźników są zróżnicowane przestrzennie. Obie grupy wskazują jednak, że są województwa, w których kondycja finansowa miast na prawach powiatu w roku 2019 w porównaniu z 2010 poprawiła się bardziej (wskaźniki klasyczne) lub pogorszyła się w mniejszym stopniu (wskaźniki autorskie) niż w innych województwach. Dotyczy to województw Polski Zachodniej i Środkowej. Miasta na prawach powiatu w tych regionach, ze względu na położenie i wpływ w regionie, a także ich atrakcyjność jako miejsca pracy i prowadzenia działalności gospodarczej: 1) są lepiej przygotowane do rozpoczęcia nowych inwestycji i zaciągania dalszych zobowiązań; 2) przyciągają absolwentów szkół średnich i uczelni wyższych oraz inwestorów; 3) posiadają duży zasób nieruchomości, w tym rozbudowaną infrastrukturę; 4) są mniej zależne od transferów z budżetu państwa.

Słowa kluczowe: miasto na prawach powiatu; finanse samorządowe; kondycja finansowa; wskaźniki; zaspokajanie potrzeb; Polska

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## I. INTRODUCTION

The study is devoted to local government finances, in particular the assessment of the financial condition of cities with powiat status (CWPS) in Poland. The research entity was chosen for specific reasons. In Poland, cities with powiat status are unique examples of local government units (LGUs). At the same time, urban communes and grodzki powiats carry out the widest range of tasks among all LGUs, and their number is growing. However, the same cannot be said about the number and, above all, fiscal efficiency of the sources of income assigned to these units. Against this background, research on the possibility of these entities satisfying the needs of members of the local government community, as well as people living in neighbouring communes, appears to be important.

Local government finance is a research area covered by many authors. In Poland alone, works in this field have been published by: Marek Dylewski, Beata Filipiak and Małgorzata Gorzałczyńska-Koczkodaj,<sup>1</sup> Maria Kosek-Wojnar,<sup>2</sup> Leszek Patrzalek,<sup>3</sup> Maria Jastrzębska,<sup>4</sup> Elżbieta Kornberger-Sokołowska,<sup>5</sup> and Piotr Sołtyk.<sup>6</sup> A few of these publications are books, with a theoretical dimension, that are dedicated or refer to the financial situation of LGUs.<sup>7</sup> In most cases, however, these are scientific articles, some having a theoretical dimension, which define the concept of financial condition, its determinants and measures,<sup>8</sup> and as part of the empirical dimension, assess a selected commune<sup>9</sup> or city with district rights,<sup>10</sup> types of local government units, including in particular municipalities,<sup>11</sup> or poviats.<sup>12</sup> As a rule, the assessment of the financial condition of local government units is made with standard measures, emphasizing the income or expenditure potential of these units, while there are no studies dedicated to cities with powiat status, whose condition is examined on the basis of standard and non-standard measures simultaneously, in order to capture differences, including over a selected time period. This study fills this gap.

The objective of the study is to place cities with powiat status in the structure of local government and to examine and assess the financial condition of cities with powiat status in Poland in spatial terms, using standard indicators referring to the budget result of these entities, their income potential and incurred expenses, as well as authors' own measures, which assess the financial capabilities of local government authorities to meet the needs of the local government community when they incur expenditure on the provision of public goods and services.

The study uses the methods of descriptive statistics, and detailed analyses were carried out on the basis of the authors' own calculations, using an MS Excel spreadsheet. The measures were calculated for two intentionally selected years: 2010 (the first year in which the provisions of the Public Finance Act of 2009 were in force in Poland) and 2019 (the last year when the amounts were not affected by the effects of the COVID-19 pandemic).

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<sup>1</sup> Dylewski, Filipiak, Gorzałczyńska-Koczkodaj (2006).

<sup>2</sup> Kosek-Wojnar, Surówka (2007).

<sup>3</sup> Patrzalek (2010).

<sup>4</sup> Jastrzębska (2012).

<sup>5</sup> Kornberger-Sokołowska (2012).

<sup>6</sup> Dębowska-Sołtyk, Sołtyk (2016); Sołtyk (2021).

<sup>7</sup> Filipiak (2009); Dylewski et al. (2003), (2004), (2010), (2011).

<sup>8</sup> e.g. Jastrzębska (2002): 29–40; Adameczyk, Dawidowicz (2016): 25–36; Staszal (2016): 65–80; Stanny, Strzelczyk (2017): 69–92.

<sup>9</sup> Mioduchowska-Jaroszewicz (2013): 127–140.

<sup>10</sup> Jasińska (2019): 60–72.

<sup>11</sup> Brezdeń, Spallek (2012): 183–197; Bieniasz et al. (2013): 25–42; (2014): 101–121; Standar (2017): 69–92; Jonek-Kowalska (2018): 131–140; Kotlińska et al. (2021): 588–599.

<sup>12</sup> Dziekański (2014): 98–108.

## II. A CITY WITH POWIAT STATUS IN THE CONCEPT AND STRUCTURE OF LOCAL GOVERNMENT

Local government has become a permanent element of the structure of public authorities in European countries, as well as those existing outside Europe.<sup>13</sup> In Europe, its functioning is based on the provisions of the European Charter of Local Self-Government,<sup>14</sup> ratified by the legislative authorities of respective countries,<sup>15</sup> the basic laws of these countries, as well as systemic laws regulating the exact shape and tasks of LGUs. The scope of these tasks is closely related to the model of local government adopted in each country and its adequately defined structure.<sup>16</sup> This model falls within the limits of two extreme concepts – socio-economic and statist-technocratic – closely related to the functions of the state, which affect the relations between the state and local government.<sup>17</sup> According to the first, also known as the concept of traditional local self-government, which was the starting point for constructing the legal foundations of local self-government in most capitalist countries, the state itself performs few functions related to ensuring internal and external order. The scope of the tasks of local government is therefore narrow, dictated by the needs of individual communities, and is not strictly regulated by provisions of law. Local government authorities can decide about issues on their own, taking into account the needs of the community and their security in the form of local government assets and their own income, exceptionally supported by subsidies from the state budget.<sup>18</sup>

In modern countries, governments of various levels perform a vast number of functions, including those related to economic development and meeting social needs. In this regard, local self-government functions in one of the variants of the statist-technocratic concept. Accordingly, LGUs carry out an increasing number of public tasks that are co-financed by the state, because the interests of the state and local government are aligned. The type and scope of local government tasks is regulated centrally by provisions of law, usually uniformly for the respective levels/units of local government, often with the determination of their nature (obligatory, optional). Apart from their own tasks that are co-financed by the state (through the system of supplementary income), these entities perform a number of commissioned tasks, both obligatory and optional. Such an extensive scope of local government tasks requires the creation of an appropriate local government structure in each country, encompassing the determination of the optimal number of LGUs, as well as

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<sup>13</sup> Sorys (2009): 103–114.

<sup>14</sup> The Charter was adopted on 15 October 1985 in Strasbourg by the Standing Conference of European Municipalities and Regions at the Council of Europe, and entered into force on 1 September 1988.

<sup>15</sup> Poland ratified the ECLSG in its entirety in 1994.

<sup>16</sup> Faliński (2014): 70–81.

<sup>17</sup> Denek, Sobiech, Wolniak (2001).

<sup>18</sup> Pokładecki (2010): 163–172.

their levels and areas (from the point of view of management, assets and income system).<sup>19</sup>

In European countries, local government can be identified at various tiers/levels: one (in 7 countries), two (in 12 countries) and three (in 8 countries).<sup>20</sup> The first two levels are associated with local government units. The units on the first level always represent the level of a municipality. Although municipality is also the most common name for the smallest self-government unit, it may have a different character depending on the specificity of the area, including the type of development and the dominant source of income for the population (rural, urban-rural, or urban municipalities). The second level, also local, is represented by the supra-municipal units. Their names in Europe or in the world are varied (provinces, regions, departments, poviats).<sup>21</sup> Local government units of the third, highest level are regional units. They are the largest in term of their area (in individual countries: region, canton, federal state/land, country, county, province, voivodeship).<sup>22</sup> The indicated LGU may or may not form part of the administrative division of a given country. The structures of self-government of some countries sometimes feature local self-government units with extended competences, which are called cities with poviát status (German *kreisfreie Stadt*) (e.g. the Czech Republic, Poland, Germany) or statutory cities (Austria). These units owe their unique status – depending on the country – to their size, economic, social and cultural significance for the area in which they operate,<sup>23</sup> or, in the case of Poland, a change resulting from the new administrative division, in force since 1999.<sup>24</sup>

The number of cities with extraordinary status varies greatly across countries (e.g. there are 16 in Austria, 13 in the Czech Republic, 107 in Germany, 66 in Poland, 24 in Hungary).<sup>25</sup> These numbers are not directly related to the size of the country, expressed in terms of its population or area.<sup>26</sup> The aforementioned units occur in both types of countries (unitary and federal), although they differ in the number of inhabitants and the functions they perform.<sup>27</sup> They include both capitals where state authorities are located, and where the population exceeds one million people (e.g. Berlin in Germany – approx. 3.5 million, Vienna in Austria – approx. 1.8 million, Warsaw in Poland – approx. 1.8 million, Prague in the Czech Republic – approx. 1.3 million), as well as units of slightly supra-local significance, with a population of just over 63 thousand (in Poland, these include, e.g. Leszno, Zamość). As a rule, however, these are large cities where city-forming functions are character-

<sup>19</sup> For more, see Kuhlmann, Wollmann (2010); Wierzbicki (1991): 149.

<sup>20</sup> Maciejuk (2013): 85–94; Izdebski, Kulesza (1999): 176–177.

<sup>21</sup> For more, see Balcerek-Kosiarz (2019): 33 ff.

<sup>22</sup> Gunlicks (1984): 327; Thieme (2007): 154.

<sup>23</sup> Garcia-Zamor, Noll (2009): 89; Gerlach (2002): 142 ff.

<sup>24</sup> At the beginning of this year, all cities with a population in excess of 100,000 people, as well as those who, due to the administrative reform, lost the status of the capital of a voivodeship, received the status of a city with poviát status.

<sup>25</sup> Gemeindeverzeichnis (2019).

<sup>26</sup> Nemes, de Vries (2015): 253.

<sup>27</sup> Domagała, Iwanek (2013): 16–17.

ized by a very fast pace of development, which is not always followed by the development of the service functions. The strength of city-forming factors in these cities, as a rule, exceeds the labour force reserves and housing resources. These cities experience problems such as air pollution, waste management and excessive car traffic.<sup>28</sup>

Cities with poviats status perform the tasks of both municipalities and poviats, as a result of which both the regulations governing the system of municipalities and those pertaining to poviats apply to them.<sup>29</sup> In Poland, these are respectively: the Act on Municipal Self-government<sup>30</sup> (1990) and the Act on Poviats Self-government (1998).<sup>31</sup> The increased scope of tasks is accompanied by an increased, but insufficient pool of funds from the state budget in the form of transfers, which in Poland are: general subsidy, targeted subsidies, as well as shares in revenues from state taxes (personal income tax (PIT) and commercial income tax (CIT)). The income of cities with poviats status from these transfers is calculated and transferred according to a twofold calculation – first, as if they were municipalities, and the second time – for poviats. In the Polish system of local government revenues, these issues are regulated in detail in the Act on the Income of Local Government Units.<sup>32</sup>

Cities with a unique status are multifunctional organisms in which not only industry and services develop, especially specialized ones, but also scientific, educational and cultural institutions, specialist health care, etc. Due to these functions, the city has an impact on its surroundings and is often the centre of the region, not only in the administrative sense (the seat of the authorities), but also in the economic and social dimension.<sup>33</sup> They generate effects in the spheres of the labour market, raw materials, food, and the recreational base. The former makes the inhabitants of the surrounding villages and towns look for work in these cities. As a result, cities with poviats status become a commuting destination for people living outside their borders.<sup>34</sup> The second of these features makes the development of the rural and urban environment dependent on the development of these cities. This environment often develops at the expense of the cities in question.<sup>35</sup> Satellite towns, which are ‘the bedrooms of large cities’, and even rural municipalities, encourage the richer residents of large urban centres to settle in these areas due to favourable ecological conditions. This also applies to entrepreneurs, who can find cheaper real estate there, lower taxes and local fees, and often less bureaucracy.<sup>36</sup>

<sup>28</sup> Szlachta (1995): 60–61.

<sup>29</sup> Korczak, Lisowski, Ostapski (2020): 51.

<sup>30</sup> Act of 8 March 1990 on Municipal Self-government [ustawa z 8 marca 1990 r. o samorządzie terytorialnym], Journals of Law of the Republic of Poland [JL].

<sup>31</sup> Act of 5 June 1998 on Poviats Self-government [ustawa z 5 czerwca 1998 r. o samorządzie powiatowym], JL 2022, item 528.

<sup>32</sup> Act of 13 November 2003 on the Income of Self-government Units [ustawa z 13 listopada 2003 r. o dochodach jednostek samorządu terytorialnego], JL 2021, item 1672.

<sup>33</sup> Barkowsky (2014): 21.

<sup>34</sup> Wojtasiewicz (1994): 19.

<sup>35</sup> Kotlińska (2019): 85–106.

<sup>36</sup> Kaczmarek (2020): 110.

The authorities of cities with powiat status, due to the nature of these cities, must meet the needs reported by their inhabitants and the economic entities operating in this area, but also by people coming to this city to work or study at schools/universities, and by people staying here temporarily due to business contacts, or conferences. In these cities, labour costs, the unit costs of providing services, social welfare, security, and many others are higher than in smaller settlement units.<sup>37</sup>

### III. RESEARCH METHODOLOGY

The term ‘financial condition of a local government unit’ is an abstract concept that presents its financial condition at a given moment.<sup>38</sup> In the literature on the subject it is understood in various way, because its reference points may differ, namely: the level of services provided, ensuring the general well-being of the inhabitants,<sup>39</sup> the ability to settle obligations,<sup>40</sup> and financial security.<sup>41</sup> In assessing the financial condition of LGUs, various techniques are applied,<sup>42</sup> as well as methods,<sup>43</sup> and various indicators are calculated.<sup>44</sup>

The research undertaken in the present study focuses on: 1) calculating six indicators of the financial condition of cities with powiat status in Poland, classified into two groups of indicators (standard and the authors’ own) for 2010 and 2019, and 2) interpretation of the obtained results in the context of improvement/deterioration of the financial condition of these units, taking into account their spatial distribution.

Standard indicators are simple measures that are used by the Ministry of Finance and regional accounting chambers.<sup>45</sup> They are constructed on the basis of the basic budget values of LGUs. These are result measures (general result, operating result), measures dedicated to budget income and expenditure, as well as flows per capita or liabilities. The authors’ own indicators are complex measures, relating to the possibility of financing by local authorities of expenses for the maintenance – at least at the current level – of local government infrastructure, in addition to the scope and standard of public services provided.

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<sup>37</sup> Swianiewicz (2001): 25–26.

<sup>38</sup> Stanny, Strzelczyk (2017): 69–92.

<sup>39</sup> Groves, Godsey, Shulman (1981).

<sup>40</sup> GASB (1987); ICMA (2003); Hendrick (2004): 78–114; Zafra-Gómez et al. (2009): 425–449; Rivenbark et al. (2010): 149–177.

<sup>41</sup> Kleine et al. (2003): 18–23; Zafra-Gomez et al. (2009): 425–449; Garcia-Sanchez et al. (2012): 739–748; Manes Rossi et al. (2012): 627–631.

<sup>42</sup> Kleine et al. (2003): 18–23.

<sup>43</sup> Manes Rossi et al. (2012): 627–631; Zafra-Gomez et al. (2009): 425–449; Bieniasz, Gołaś (2015): 27–37.

<sup>44</sup> Dylewski et al. (2003), Standar, Średzińska (2008): 135–145; Filipiak (2009); Dziekański (2014): 88–108; Brzozowska, Kogut-Jaworska (2016): 327–337.

<sup>45</sup> MF (2020).

The indicators on the basis of which the research was conducted are:

- 1) three standard measures:
  - a) operating budget balance, understood as the difference between current revenues and current expenditure (I1),
  - b) shares in revenue from personal income tax (PIT) per capita (I2),
  - c) current expenses per capita (I3),
- 2) the three authors' measures concerning:
  - a) share of the LGU's own income (these are total income minus the general subvention and subsidies) for financing flexible expenses related to its own tasks (these are expenses for its own tasks after eliminating fixed expenses in the form of: debt servicing costs, labour costs and obligatory subsidies) in income for financing its own tasks (these are total income reduced by subsidies for commissioned tasks) (I4),
  - b) share of income for the LGU's own tasks in financing current expenses related to the implementation of these tasks (these are total expenses for its own tasks minus property expenses) (I5),
  - c) share of income characterized by the financial independence of local authorities (income at the free disposal of local government authorities, this is total income minus objective subsidies) in financing current fixed expenses (these are total expenses minus flexible expenses, namely: debt servicing costs, labour costs, obligatory subsidies and other expenses of a similar nature) in total income (I6).

In order to calculate these indicators, processed and aggregated series of such quantities were used from the budgets of the analysed local government units, such as:

- a) income: current income, the LGU's own income (including shares in revenue from state taxes), general subsidy, income from the share in revenues from personal income tax, subsidies for the LGU's own tasks,
- b) expenses: current expenses, including: labour costs, debt servicing costs, in the form of subsidies.

The indicated data was acquired from the official statistics of Statistics Poland (GUS): Bank Danych Lokalnych (BDL), for the year 2010 (i.e. the first year that the Polish Public Finance Act<sup>46</sup> was in force), and for 2019 (i.e. the last year when the amounts were not affected by the COVID-19 pandemic). The method used was descriptive analysis of selected quantities, in-depth statistical analysis. The research covered cities with powiat status in Poland. In 2010–2019, the number of these units increased by 1 (in the Dolnośląskie Voivodeship), reaching the level of 66 units. Some of these units are voivodeship capitals and centres of functional urban areas (18).

The distribution of cities with powiat status in Poland is very diverse, which is closely related to the population density. Most cities with powiat status are located in the Śląskie (19) and Mazowieckie (5) voivodeships. In most voivodeships, their number does not exceed 4, although there are also those in

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<sup>46</sup> Act of 27 August 2009 on Public Finances [ustawa z 27 sierpnia 2009 r. o finansach publicznych], JL 2021, poz. 305.



which only the capital of the voivodeship holds this exceptional status (Opole in the Opolskie Voivodeship and Kielce in the Świętokrzyskie Voivodeship).

The indicators were calculated for a statistical city with poviát status in Poland (when calculating them, the total values of individual data for all cities in Poland were taken into account, thus determining the average value of the indicator for a statistical city) and in a particular voivodeship (in this case, the total data values for cities with poviát status in individual voivodeships were used, determining the values of indicators for a statistical city in a given voivodeship).

For the indicators proposed in this study, four value classes were distinguished (Table 1), reflecting the level of financial condition of the examined LGU. On the basis of the calculated values of indicators for statistical cities, they were then classified by voivodeship. Four typological groups were noted, and the limits of their respective ranges were determined based on the arithmetic mean of the standard deviation ( $s_{xi}$ ) of individual indicators.<sup>47</sup>

**Table 1**

Classes of tested objects along with the division criterion

Groups	The criteria of allocation	Indicator value (%)		Indicator level
		2010	2019	
I	$x_i \geq +s_{xi}$	I1: $x_i \geq 61.90$ I2: $x_i \geq 1.30$ I3: $x_i \geq 4.45$ I4: $x_i \geq 57.84$ I5: $x_i \geq 50.06$ I6: $x_i \geq 55.77$	I1: $x_i \geq 154.63$ I2: $x_i \geq 2.44$ I3: $x_i \geq 7.94$ I4: $x_i \geq 51.87$ I5: $x_i \geq 58.25$ I6: $x_i \geq 43.27$	very high
II	$\leq x_i + s_{xi}$	I1: $38.50 \leq x_i < 61.90$ I2: $1.04 \leq x_i < 1.30$ I3: $3.83 \leq x_i < 4.45$ I4: $48.52 \leq x_i < 57.84$ I5: $44.65 \leq x_i < 50.06$ I6: $50.80 \leq x_i < 55.77$	I1: $96.11 \leq x_i < 154.63$ I2: $1.98 \leq x_i < 2.44$ I3: $6.94 \leq x_i < 7.94$ I4: $45.76 \leq x_i < 51.87$ I5: $54.94 \leq x_i < 58.25$ I6: $40.71 \leq x_i < 43.27$	high
III	$-s_{xi} \leq x_i <$	I1: $15.10 \leq x_i < 38.50$ I2: $0.78 \leq x_i < 1.04$ I3: $3.21 \leq x_i < 3.83$ I4: $39.19 \leq x_i < 48.52$ I5: $39.24 \leq x_i < 44.65$ I6: $45.83 \leq x_i < 50.80$	I1: $37.59 \leq x_i < 96.11$ I2: $1.52 \leq x_i < 1.98$ I3: $5.94 \leq x_i < 6.94$ I4: $39.65 \leq x_i < 45.76$ I5: $51.65 \leq x_i < 54.94$ I6: $38.14 \leq x_i < 40.71$	low
IV	$x_i < -s_{xi}$	I1: $x_i < 15.10$ I2: $x_i < 0.78$ I3: $x_i < 3.21$ I4: $x_i < 39.19$ I5: $x_i < 39.24$ I6: $x_i < 45.83$	I1: $x_i < 37.59$ I2: $x_i < 1.52$ I3: $x_i < 5.94$ I4: $x_i < 39.65$ I5: $x_i < 51.65$ I6: $x_i < 38.14$	very low

Source: the authors' own compilation based on Zeliaś (2002).

<sup>47</sup> Zeliaś (2002): 151.

#### IV. DETAILED FINDINGS AND RESEARCH RESULTS

In accordance with the adopted procedure and on the basis of the obtained values of individual indicators, a comparative analysis of cities was performed in terms of their financial condition. The results of this analysis (by voivodeship) for 2010 and 2019 are presented in Table 2.

The presented data reveal that when compared to 2010, in Poland in 2019 the surplus of current income over current expenditure (I1) for a city with powiat status (CWPS) improved significantly, by 149.6% (from PLN38.5 million to PLN96.1 million). The increase was recorded in all cities in each voivodeship, including Lubelskie, where cities with powiat status recorded an operating deficit in 2010. The operating results of the surveyed entities were highly diversified in voivodeships, as evidenced by the high coefficient of variation. In half of them in 2010, and in seven in 2019, the positive operating result of cities with powiat status was higher than the national average, including five that achieved a result higher than the average in both years (Dolnośląskie, Małopolskie, Mazowieckie, Pomorskie, Wielkopolskie). In 2019, the operating result of cities with powiat status in half of the provinces was much lower than the average, mainly due to the dynamic increase in the operating surplus in Mazowieckie (by over 227%), which had a strong impact on the 'national average'. Therefore, the distance between the cities with powiat status in the voivodeship with the best result (Mazowieckie in both years) and the voivodeship with the worst result (Lubelskie in 2010, Podkarpackie in 2019) significantly increased from 88.5 to 232.8 million PLN (Graph 1).

The highest income from personal income tax per capita (I2) in 2019 was at the disposal of an average city with powiat status in the following voivodeships: Mazowieckie, Małopolskie, Wielkopolskie, Pomorskie and Dolnośląskie (above the average of PLN 1.98 thousand, and in the Mazowieckie voivodeship – over PLN 3.1 thousand), which was related to the attractiveness of these voivodeships as labour markets. The surveyed LGUs in these voivodeships (except for Małopolskie) also recorded above-average revenues in this respect in 2010 (over PLN1.04 thousand, and over PLN1.7 thousand in Mazowieckie Voivodeship). This group also included the Opolskie Voivodeship. At the same time, in half of the voivodeships, the average CWPS achieved income from the share in revenues from personal income tax that was 17% lower than the mean value. In all voivodeships, there was an increase in income from personal tax recorded (from 76.2% in Opolskie, to 108.0% in Lubuskie). At the same time, the difference between the highest (in Mazowieckie) and the lowest incomes of cities with powiat status in this respect (in 2010, in Podkarpacie and in 2019, in Podlasie) increased from over PLN1 thousand to 1.7 thousand.

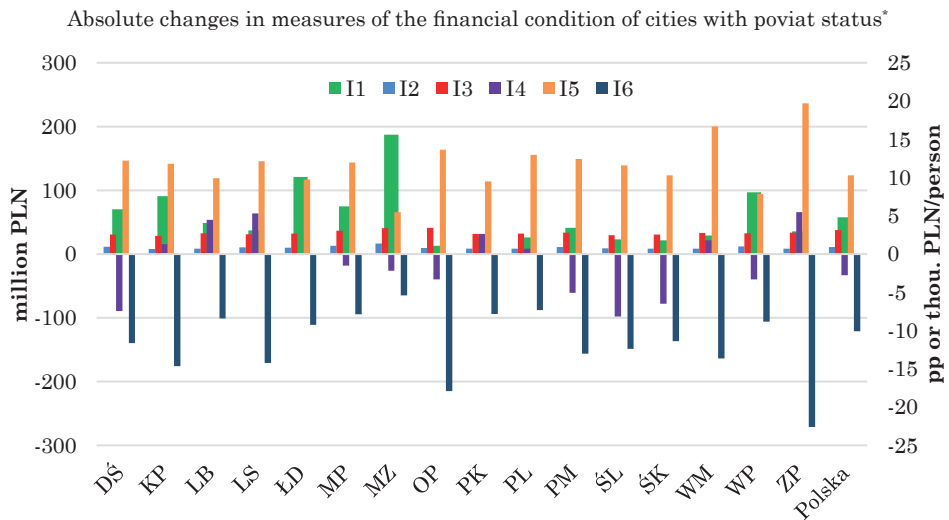
**Table 2** Measures of the financial condition of cities with poviát status in Poland in 2010 and 2019

Region	Classic measures						Authors' indicators					
	I1 (PLN million)		I2 (PLN thousand/ per capita)		I3 (PLN thousand/ per capita)		I4 (%)		I5 (%)		I6 (%)	
	2010	2019	2010	2019	2010	2019	2010	2019	2010	2019	2010	2019
Dolnośląskie (DŚ)	40.41	110.72	1.05	1.99	3.70	6.24	55.92	48.45	43.04	55.25	52.47	40.85
Kujawsko-Pomorskie (KP)	25.36	116.40	0.77	1.45	3.11	5.50	44.09	45.39	42.56	54.36	54.60	39.96
Lubelskie (LB)	-6.18	42.47	0.75	1.44	3.32	6.04	31.00	35.49	43.47	53.38	49.85	41.44
Lubuskie (LJ)	11.43	48.50	0.81	1.68	3.18	5.79	30.40	35.72	34.59	46.73	58.51	44.28
Łódzkie (ŁD)	14.71	135.82	0.88	1.72	3.15	5.84	47.93	47.78	47.95	57.70	48.16	38.90
Małopolskie (MP)	72.05	146.61	1.03	2.12	3.71	6.77	45.30	43.80	42.29	54.27	50.08	42.20
Mazowieckie (MZ)	82.34	269.45	1.72	3.12	5.16	8.56	55.20	53.04	53.77	59.26	43.42	38.03
Opolskie (OP)	45.51	58.47	1.05	1.84	3.58	7.01	42.91	39.60	36.99	50.61	57.21	39.30
Podkarpackie (PK)	11.45	36.62	0.70	1.42	3.63	6.29	33.94	36.56	41.50	51.01	50.55	42.70
Podlaskie (PL)	25.43	51.42	0.71	1.41	3.18	5.87	38.36	39.09	38.42	51.37	47.97	40.63
Pomorskie (PM)	62.16	103.41	1.06	1.99	3.62	6.42	54.63	49.58	44.46	56.87	51.44	38.42
Śląskie (ŚL)	41.61	64.43	0.84	1.60	3.01	5.48	48.52	40.36	39.72	51.28	56.39	44.00
Świętokrzyskie (ŚK)	35.40	56.82	0.87	1.58	3.76	6.32	45.43	38.96	45.42	55.69	46.35	34.97
Warmińsko-Mazurskie (WM)	15.52	44.37	0.85	1.56	3.21	5.97	35.90	37.72	38.51	55.22	52.65	39.00
Wielkopolskie (WP)	48.62	145.60	1.09	2.08	3.65	6.37	49.89	46.60	43.46	51.32	54.06	45.21
Zachodniopomorskie (ZP)	47.40	82.83	0.85	1.57	2.82	5.62	40.11	45.58	35.32	55.00	62.67	40.05
$s_i$	38.50	96.11	1.04	1.98	3.83	6.94	48.516	45.76	44.65	54.94	50.80	40.71
$s_j$	23.40	58.52	0.26	0.46	0.62	1.00	9.32	6.11	5.41	3.31	4.97	2.56
Vs (%)	60.77	60.89	25.01	23.19	16.16	14.41	19.21	13.35	12.11	6.02	9.78	6.30
Me	37.91	73.63	0.86	1.64	3.45	6.14	44.69	42.08	42.43	54.31	51.96	40.34

Vs – coefficient of variation; Me – median  
 green – group I; blue – group II; orange – group III; yellow – group IV  
 bold font – value above the median

Source: the authors' own elaboration based on data from the Local Data Bank, <www.stat.gov.pl> [accessed 10 April 2021].

Graph 1



\* symbols as in Table 2

Source: the authors' own elaboration.

Current expenditure per capita in cities with poviát status (I3) in 2019 compared to 2010 increased in cities with poviát status by over 81% nationwide (to almost PLN7 thousand), and in all voivodeships (from nearly 66% in Mazowieckie, to 99% in Zachodniopomorskie). The dynamic growth of this group of expenditures of the analysed LGUs is confirmed by the fact that their maximum level in 2010 was lower than the minimum of 2019 by 0.31 thousand PLN. Current expenditure that was above the national average *per capita* was only recorded in cities with poviát status from Mazowieckie voivodeship (in both years subject to our analysis) and from Opolskie voivodeship (in 2019 only). On the other hand, the expenditure of cities with poviát status in eight voivodeships was above the median (that was lower than the mean by 10% and 12%, respectively). The distance between cities with poviát status from the voivodeship with the highest current expenditure *per capita* (Mazowieckie in both years) and the lowest (Zachodniopomorskie in 2010, Śląskie in 2019) increased from PLN2.3 thousand to 3.1 thousand.

A different picture of the financial condition of cities with poviát status in Poland is formed if we look at it through the prism of the value analysed with our indicators, referring to the possibility of satisfying the needs of members of the local government community.

In 2010, the average value of the share of the LGU's own revenues for financing flexible expenses related to its own tasks (I4) for an analysed city in Poland was 48.5%, and in 2019, it dropped to 45.8%. After 10 years, in seven voivodeships alone, the examined LGUs increased the pool of their own revenues remaining for financing flexible expenditure on their own tasks

(from 0.7 pp in Podlaskie, to over 5 pp in Lubuskie and Zachodniopomorskie). In the remaining voivodeships, the declines ranged from 0.1 pp in Łódzkie, to over 8 pp in Śląskie. In 2010, in the following voivodeships, the average city with powiat status had the largest pool of its own income for financing flexible expenses related to its own tasks (above the mean of 48.5%). These were the same voivodeships (except for Śląskie), which, apart from the Łódzkie voivodeship, recorded above-average (over 45.8%) results in 2019. For cities with powiat status, in half of all voivodeships, in both years, the level of the indicator in question was slightly lower than the national average (by 8%). In both years, there was a noticeable difference between voivodeships with a high and low level of the analysed indicator (while in cities with powiat status, in some voivodeships, local government authorities could allocate 46–48% of their own revenues to finance flexible expenditure of their own tasks in the analysed years, others in such provinces as Lubuskie, Lubelskie, Podkarpackie, Warmińsko-Mazurskie, could allocate only some 30–36% in 2010, or 35–38% in 2019). The increase in expenditure in all the analysed cities and the increase in the level of supplementary income for financing the expenditure of these cities means a decrease in the financial independence of the LGUs subject to our analysis.

In 2019, the average level of the revenue share ratio for the LGU's own tasks in financing current expenses related to the implementation of these tasks (I5) was 54.9% and it was over 10 pp higher than in 2010. In all voivodeships, cities with powiat status on average increased the share of their own revenues in financing current expenditure for their own tasks, and this increase ranged from over 5 pp (Mazowieckie) to nearly 20 pp (Zachodniopomorskie). In 2010, the level of the LGU's own income financing the above-mentioned expenses was at least at an average level only in cities with powiat status within the Mazowieckie, Łódzkie and Świętokrzyskie voivodeships, in 2019, they were also joined by the analysed LGUs from the Dolnośląskie, Pomorskie, Warmińsko-Mazurskie and West Pomeranian Voivodeships. For cities with powiat status, in half of the voivodeships the level of the indicator in question was lower in 2010 than the national average by 5% and similar in 2019. The range of values of the analysed indicator decreased (19.2 pp in 2010 and 12.5 pp in 2019), as a result of a faster increase in the minimum (by 12.1 pp) than the maximum (by 5.5 pp) value. In 2019, average cities with powiat status in 9 voivodeships recorded a level of the analysed indicator which had been the highest in the country 10 years earlier, therefore the amount of revenue used to finance the LGU's own tasks increased significantly, reflecting the scale of maladjustment of the system of the investigated LGUs' own income to the scale of tasks imposed on them.

When compared to 2010, in 2019 the average value of the share of income characterized by the financial independence of local authorities in financing current fixed expenses (I6) for a city with powiat status in Poland decreased by over 10 pp (to 40.7%). It is noteworthy that the value of the indicator in question for the surveyed LGUs decreased in all voivodeships. This decrease ranged from 5 pp (Mazowieckie), to almost 23 pp (Zachodniopomorskie). While

in 2010 in cities with powiat status from nine voivodeships the level of the indicator in question was at least average, there were only seven such in 2019, including four that were in this group in 2010 (Dolnośląskie, Lubuskie, Śląskie, Wielkopolskie). The difference between the extreme values of the I6 indicator decreased in both years (from 19.2 pp to 10.2 pp), which was mainly related to a greater decrease in the maximum value (by 17.5 pp) than in the minimum value (by over 8 pp). In 2019, only in three voivodeships did the cities with powiat status achieve the lowest value of the indicator from 2010. The share of income characterized by financial independence in financing fixed expenses decreased significantly in the analysed period. This confirms the earlier observation about the growing discrepancy between the cities' with powiat status own income and the scale of tasks imposed on them.

To summarize the conducted considerations, including changes in the value of calculated indicators presented in Graph 1, it can be concluded that in 2019 (compared to 2010) according to classical indicators (increases in operating surplus, income from shares in PIT, current expenses per capita) there was an improvement in the financial condition of CWPS in Poland, while according to the authors' indicators there was a deterioration (a higher burden on the LGUs' own revenue financing flexible expenditure and most often more revenue being used for financing the current expenses associated with the LGU's own tasks, combined with a clear decrease in revenues characterized by financial independence in financing rigid expenditure). Changes in the values of both groups of calculated indicators are spatially diverse. Both groups, however, clearly indicate that there are voivodeships in Poland whose financial condition in 2019 compared to 2010 improved more (classical indicators) or deteriorated to a lesser extent (authors' indicators) than other voivodeships. This applies to the provinces of Western and Central Poland. CWPS in these regions, due to their location and impact in the region, as well as their attractiveness as a place of employment (ease of finding a job, relatively high earnings) and places of doing business: 1) have been better prepared to start new investments and incur further commitments; 2) attract high school and university graduates and investors; 3) have a large stock of real estate, including extensive infrastructure; and 4) are less dependent on transfers from the state budget. More detailed explanations of the reasons for the changes in the analysed indicators can be provided by a detailed study conducted for individual cities with powiat status, including the capitals of voivodeships.

## V. CONCLUSIONS AND RECOMMENDATIONS

Based on the analyses and research carried out, it can be concluded that there is one picture of the financial condition of cities with powiat status in Poland in 2010 and 2019 drawn by the classic indicators that are used by the Ministry of Finance, and another revealed by the authors' own indicators pro-

posed in the present study. The financial condition of cities with powiat status, however, no matter what indicators are applied, demonstrates a large diversity in the surveyed local government units in Poland – the better financial condition of cities with powiat status located in large voivodeships, in Central and Western Poland, such as Mazowieckie, Dolnośląskie, Pomorskie, Wielkopolskie, and Zachodniopomorskie, and those definitely worse-off – in the smaller voivodeships located in Eastern and Southern Poland, which is closely related to their diversified attractiveness as labour markets and translates into the amount of their income from personal income tax revenues.

Detailed analyses demonstrate that the financial condition of cities with powiat status in 2019 measured with the use of standard indicators reflecting the income potential of these units, clearly improved in comparison with 2010, which indicates that the needs of the local government community are better met, which is evidenced by the following: improvement of the current budget result of these units (I1) in all voivodeships, in particular, in Mazowieckie, Małopolskie, Wielkopolskie and Łódzkie; an increase in income from shares in revenues from personal income tax *per capita* (I2) in all voivodeships, and in particular, in Mazowieckie, Małopolskie, Wielkopolskie, Dolnośląskie and Pomorskie; and also an increase in current expenditure *per capita* (I3) in the examined LGUs, in all voivodeships, including, in particular, in nominal terms, in Mazowieckie, Opolskie and Małopolskie, and in real terms in: Zachodniopomorskie. The values derived from the authors' indicators have deteriorated because the financial capacity of the self-government authorities of the surveyed self-government units to meet the needs of the members of the self-government community (financing expenses) has decreased, as evidenced by: 1) a smaller pool of the LGUs' own revenues in 2019, compared to 2010, for the financing of flexible expenditure on their own tasks, giving the freedom of local authorities to decide on the directions of spending the funds accumulated in their budgets; 2) a reduction in the level of income characterized by financial independence of local government authorities in financing current fixed expenses in cities with powiat status in all voivodeships, which allows us to note the growing dependence of the finances of the surveyed units on transfers from the state budget; and 3) increasing the level of revenues for the LGUs' own tasks in financing current expenditure related to the implementation of these tasks, which means growing costs of task implementation and the maladjustment of the income system of these units to the scale of decentralization of public tasks.

According to the authors, the financial condition of CWPS calculated on the basis of the indicators proposed in this study will deteriorate in the coming years. The revenues of LGUs from shares in revenues from PIT will decrease, as evidenced by changes in the structure of this tax introduced in 2019 (exemption from tax on revenues of natural persons under 26 years of age) and in 2021 and 2022 (related to the introduction of the Polish Deal, and resulting in, among other things, an increase in the tax-free amount and preferences for large families), and the current expenses of local government units will increase, primarily due to the increase in electricity and fuel prices.

### Recommendations:

1. The growing scope of tasks of cities with powiat status requires appropriate changes in the income system of these units (especially in the face of the effects of the introduction of the Polish Deal), which would take into account both the growing scope of tasks, but also the costs of providing services to the residents of the city and residents of surrounding municipalities, as well as maintaining municipal real estate used for this purpose in proper condition.

2. It is necessary to verify the accuracy of the construction of authors' indicators on the set of all cities with powiat status (taking into account the strength of their impact on neighbouring municipalities), in the long term, taking into account the changes taking place in them, in order to capture their individual causes which translate into the values of the proposed measures.

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