https://doi.org/10.34135/sjpppa.240105

Martina JAKUBČINOVÁ[1] - Jana MASÁROVÁ[2] - Miroslav ŘÁDEK[3]

PROGRAM BUDGETING OF MUNICIPALITIES IN SLOVAKIA – EXPECTATIONS AND REALITY AFTER 20 YEARS

Abstract
Program budgeting as one of the elements of public finance reform was introduced and began to be practiced in 2004. The goal of introducing program budgeting for local and regional governments was to increase the rationality, transparency, and predictability of the creation of local government budgets. This was ultimately supposed to bring higher economic efficiency. The basic principle of program budgeting is the determination of plans and goals, tasks, and possibly other activities that are reflected in specific programs, which can further be divided into subprograms. In this form, the developed priorities of municipalities are time-defined for three years. In addition to the political dimension of program budgeting, the conference contribution describes in more detail its legislative anchoring and structure. A descriptive method was used for this part of the paper. Content analysis was used in the practical part of the budgets of three regional cities. The goal is to verify whether program budgeting at the level of local self-government helped to create a more efficient and transparent administration of public finances.

Key words: local government, budget, program budgeting, transparency, financial health

1 Alexander Dubček University of Trenčín, Faculty of Socio-Economic Relations, Department of Public Administration and Regional Economy, Študentská 2, Trenčín, 911 50, martina.jakubcinova@tnuni.sk; ORCID iD: https://orcid.org/0000-0002-0590-4581.
2 Alexander Dubček University of Trenčín, Faculty of Socio-Economic Relations, Department of Economics and Economics, Študentská 2, Trenčín, 911 50, jana.masarova@tnuni.sk; ORCID iD: https://orcid.org/0000-0001-9202-0735.
3 Alexander Dubček University of Trenčín in Trenčín, Department of Political Science, Študentská 2, Trenčín, 911 50, miroslav.radek@tnuni.sk. ORCID iD: https://orcid.org/0000-0002-7625-2277.

INTRODUCTION

Program budgeting is a financial instrument of local governments. It was introduced 20 years ago as part of Slovakia's integration efforts to join the European Union. Its essence is the planning of income and expenses for more than one year, while the three years have been established by legislation. In addition to the predictability of municipal finances, the benefit of budget planning is the argumentation of municipal executives for financial decisions. Not only municipal politicians but also the wider public can gain a deeper knowledge of the intentions of local governments. More information theoretically brings greater transparency in the management of public finances.

The conference contribution describes the basic elements of budgeting as discussed in the legislation, its structure, impact on the "condition" of municipal finance, therefore, a descriptive method was naturally chosen for this part. The practical part of the contribution is focused on the program budgets of three municipalities Trenčín, Trnava, and Bratislava, through a content analysis. The main goal of the paper is to show whether program budgeting helps the financial health of local governments.

1 POLITICAL DIMENSION OF PROGRAM BUDGETING

According to public opinion polls, local governments in Slovakia have long been among the most trusted institutions in society. Cities and municipalities have maintained high public trust for more than 20 years. According to a survey by the Department of Media Research of the Slovak Radio (OMV SRo) carried out at the turn of May and June 2003 on a sample of 3119 respondents, cities and towns were the second most trusted institution: "More than half of citizens trust only the Armed Forces of the Slovak Republic. They received 57 percent support in the credibility ranking. They are followed by the self-government of cities and municipalities (48.1 percent) and churches and religious societies (47.4 percent). They are followed by the self-government of cities and municipalities (48.1 percent) and churches and religious societies (47.4 percent)" (TASR, 13. Jun 2003).

Similar results of trustworthiness assessment were also measured in the present with a different methodology: "Municipal governments are one of the most trustworthy entities in Slovakia. According to the current survey, 35.7 percent of respondents trust them (whereby 31.8 percent trusted local governments in July and 35.2 percent in March/ April). Employers, trusted by 40.3 percent of respondents, occupy the first place in the ranking of trustworthiness. Local governments are followed by Slovak state-owned companies with 30.9 percent trust, the president with 25 percent trust, and non-profit organizations with 22.1

percent trust" (Lukovičová, 2023).

The high credibility of local governments, which is continuously measured by public opinion polls, is a key argument of the public communication of interest organizations of local governments - the Association of Municipalities and Cities of Slovakia (ZMOS) and the Union of Slovak Cities (ÚMS). At the same time, it also represents an element of legitimacy for the state, especially in mutual negotiations regarding the creation of the state budget and the management of public finances in general.

2 LEGISLATIVE FRAMEWORK

Act 583/2004 Coll. on the budgetary rules of the local self-government in § 10 Compilation and division of the budget of the municipality and the budget of a higher territorial unit provides that "the budget of the municipality and the budget of the higher territorial unit according to paragraph 3 is compiled as balanced or in surplus. The capital budget is compiled as balanced or in surplus; the capital budget can be drawn up as a deficit, if this deficit can be covered by the balance of financial resources of the municipality or higher territorial unit from previous years, returnable sources of financing, or this deficit is covered by the surplus of the regular budget in the relevant budget year." At the same time, the same law in § 17 provides, that "the total amount of the debt of the municipality or higher territorial unit does not exceed 60% of the actual current income of the previous budget year and the number of installments of repayable resources financing, including the payment of revenues and the number of installments of obligations from investment supply loans in the relevant budget year will not exceed 25% of the actual current income of the previous budget year".

In the public debate, the first above-cited version of § 10 of the law is declared by representatives of local governments as a practical legal provision that makes local governments responsible economic institutions - from which their institutional reputation and public trust derive.

The current form of creating local government budgets in Slovakia is related to integration into the European Union when the National Council of the Slovak Republic (NR SR) adopted Act No. 523/2004 Coll. on budgetary rules of public administration and Act no. 583/2004 Coll. on the budgetary rules of the territorial self-government, which brought the obligation to the self-governments to prepare the so-called program budgets for three years. Municipalities have had this legal obligation since 2009, when they had to adopt budgets for the years 2009-2011. According to § 4 par. 5 of the Act on Budgetary Rules of Territorial Self-Government, however, the municipal council of a municipality with a population of up to 2,000 may decide not to apply program budgeting in each municipality.

3 POINT OF PROGRAM BUDGETS

Program budgeting can be understood as a strategic tool that is intended to help local governments manage their finances more efficiently. Theoretically, this happens through multi-year planning, in which both the municipality and the public can see the use of its financial resources in a longer context than one calendar year. It includes measurable indicators.

The program budget consists of several parts, programs, subprograms, elements, or projects. Through the selection of programs, intentions are formulated, and then specific goals or standards for their fulfillment are specified by measurable indicators. When choosing goals, responsibility for their fulfillment should also be defined. Through these plans, the expenses that will be incurred (financial quantification) are budgeted. Finally, the program budget contains comments focusing on the justification of expenditures and goals.
Program budgeting also has a political dimension for the functioning of local self-government, it potentially enables the transfer of the economic priorities of the election programs of mayors, mayors, or members of councils into the program budget through specific goals. The public thus potentially has a control mechanism for evaluating the political performance of its elected representatives.

When program budgeting was introduced, it was generally expected that local governments would gain better insight into managerial decision-making about expenditures, better quality information for the decision-making process, strengthening responsibility for the management of public funds, that it would lead local government employees and elected representatives to more strategic thinking, or more comprehensive information about the results of spending.

It was emphasized that the public should be better informed about the use of public resources through specific activities and should be able to monitor and control the areas of use of funds from planning to implementation. Among the benefits, within the framework of the then-public debate on program budgeting, were higher transparency, the possibility of performance comparison based on measurable indicators, stabilization of budgets, and an increase in citizen participation.

4 INFLUENCE ON THE FINANCIAL HEALTH OF LOCAL GOVERNMENTS

After the first five years after the adoption of programmatic budgeting of local governments, among cities, it seemed that they were managing more responsibly. The Institute for Economic and Social Reforms (INEKO), which has been devoted to the financial health of Slovak local and regional governments for a long time, stated about their management in 2014: "Almost all the largest cities

in Slovakia achieved a positive current account balance in 2014, and therefore have no problem with by covering current expenses from their current income (the surplus for the 50 largest cities together reached + 6.0%). However, when we also consider the income and expenditure of the capital accounts of cities and thus create an aggregate basic balance, it turns out that the sum of current and capital income of the 50 largest cities was higher than the sum of current and capital expenditure of these cities in 2014 by only 1.0%" (Tunega, 2015).
The same institute, however, had to state a deterioration in the budgets of local governments: "The total (or average) current account balance of all cities reached + 4.08%, which is a relevant year-on-year deterioration compared to the value of + 6.33% from 2021. In total, this is the worst figure in the past ten years and points to the problems of cities whose budgets are under increasing pressure. It is necessary to add the primary reason, which is that in 2022 the real current revenues of local governments decreased by approximately 5% (with inflation at the level of 12.7%, current revenues grew by only 7.7%). This is also why the average score of financial health for all cities in Slovakia is + 4.23, which is 0.12 points less than the year before. Cities were indeed at the peak of their financial health between 2017 and 2020, and the current decline represents a notional return to the state of 2015 (Hospodarenieobci.sk, 2023).

The management factors of local governments are made up of a larger set of elements. Program budgeting can be beneficial for maintaining or even improving financial health, but it does not necessarily guarantee it. At the same time, it can be set so that it creates the impression of efficient handling of public funds rather than delivering them.

5 PROGRAM BUDGETS OF THE CITIES OF TRENČÍN, TRNAVA, AND BRATISLAVA FOR THE PERIOD OF 2024 - 2026

5.1 Program budget of the city of Trenčín 2024-2026

The city of Trenčín has a current budget divided into revenue and expenditure parts by default. In the case of non-tax income, it anticipates an increase between 2024 and 2026 from € 156,500 to € 175,843. It should grow due to rents from rented buildings, premises, and objects, and an even more significant increase in income expected for the Hviezda building from € 130,000 to € 200,000. These are very optimistic estimates, probably based on a potential increase in the number of summer terraces in the city (or an increase in the public space tax), further e.g. income from the operation of information, advertising, and promotional equipment on public lighting poles (it is not clear what kind of equipment this is, given that the city of Trenčín did not have any similar equipment in its possession or administration at the time of the contribution).

At Hviezda, the assumption of an increase in rents is reasonable given the organization of the international event European Capital of Culture 2026 (EHMK 2026), but the document does not reveal a more specific justification. On the other hand, revenues from parking fees, which should be at the level of € 2.4 million in 2024, are expected to reach the level of € 2.7 million in 2026 when the EHMK 2026 will take place. In the words of Mayor Richard Rybníček, the city expected a radical increase in the number of visitors in connection with the EHMK 2026 event: "We expect that not tens, but hundreds of thousands of tourists will come here in the given year, but also by then" (Stopka, 2021). Such a sharp increase in tourism must logically bring with it an increase in income from parking fees. The increase of € 300,000 does not correspond to the original more generous ideas about the increase in traffic. The city of Košice, which was the European Capital of Culture in 2013, recorded 308,955 overnight stays, the following year 279,159, and in 2015 up to 337,217, the regional tourism organization Košice Turizmus.

The budget for 2024 includes grants and transfers, which should mainly be used for the renovation of properties that are or should be part of cultural, sports, and educational infrastructure. The city of Trenčín has confirmed that it will receive a contribution of from European funds for the reconstruction of the Pavel Demitra Winter Stadium of more than € 10 million, but at the time of the creation of the contribution it is not known that the reconstruction of the Dlhé Hony community center should take place in the total amount of more than € 4 million. A similar situation exists to revitalize Hviezdoslavová Street for almost € 9 million, revitalizing M.R. Štefánik Park for € 1.84 million or revitalizing 1. May Street for almost € 1.7 million. The Chairman of the Finance Committee of the Trenčín City Council, Peter Hošták, however, explained for this article that the mentioned non-refundable funds "are already tied up in the budget at the time when it is assumed that the call in question could be issued (to ensure budget coverage). Then you wait for the invitation, then you wait for the approval of the project, you must implement the VO - and often you wait for the statements of the ÚVO before the implementation begins. All this sometimes takes years or months. The situation changes often. And it also often happens that expenses are financed in year A, but their reimbursement will not be credited to the city's account until year A+1 (after lengthy approval)."

Another part of the program budget is the expenditure part. Its first subprogram is city management. Element 1.1.1 refers to the performance of the mayor's office, which was planned at € 36,700 for all three years. E.g. were selected as measurable indicators. The number of open house days per year, complete initiatives from citizens, the number of meetings of the mayor of the city with local interest organizations, or the number of media outlets. With the need to ensure open communication with the public as one of the goals of the subprogram, it is not possible to verify the actual number of meetings with the public or organizations, and it is not clear what is specifically considered media output (e.g. press release, press conference, interview, statuses on social networks, reels or stories for social networks). Similarly, budgeting for the performance of the duties of the deputy mayor and the mayor was general.

Spatial planning was agreed upon for 2024 at € 484,000 and for the next two years at € 231,000, while the largest part for 2024 was to be participation fees at conferences and various studies, but also the promotion of spatial planning events - which are activities that 1. are more related to the promotion of the city than spatial planning and 2. it would be useful for the public to have from the document information about specific events. Similarly, the budget explained the city's strategic planning, which was planned for more than a million euros for all three years.

5.2 Program budget of the city of Trnava 2024 - 2026

According to the approved budget for 2024, the city of Trnava should operate with a balanced budget in 2024, while revenues and expenses should be in the total amount of almost 91 million Euros, which is less than in previous years. The revenues of the regular budget were approved at 76.628 million Euros, expenses of 73.812 million euros, and a surplus of 2.816 million euros. On the contrary, the capital budget is drawn up as a deficit, revenues are expected to be EUR 5.489 million, and expenses in the amount of EUR 14.662 million, which represents a deficit of EUR 9.173 million. Eur. This should be settled from the surplus of the current budget and revenue financial operations. In the budget, there was a change in its program structure, compared to 21 programs in 2023, their number was reduced to 10, while programs and subprograms with low financial fulfillment, with similar goals and objectives, were merged (TASR, 2024c).

In addition to the internal and public services of the city and the city police, the individual programs of the budget of the city of Trnava are focused on transport, environment, waste management, social services, education and youth, sports and culture, and promotion of the city and cooperation with the public. The largest financial coverage is intended for the Education and educational system program (37.62% of total expenses). Capital expenditures are the highest in the programs of transport (4.735 million euros) and public services in the city (4.514 million euros).

Even though the city of Trnava will not increase taxes, and fees or reduce subsidies for youth and sports in 2024, it plans to continue large-scale investments. In terms of the volume of funds, the largest event of the year is to be the comprehensive renovation of the Powder works for 4.2 million euros, the city received 2.3 million euros from the renovation plan. Construction work is scheduled to begin in the first half of January 2024 and should be completed within 12 months. However, as Mayor Peter Bročka stated, the city is very well prepared to draw resources from European funds, and in the case of obtaining non-refundable resources from the European Union for the humanization project of the Linčianska housing estate on Golianova Street, this project would be the largest investment event of the year, with the volume of investments almost three times higher such as the reconstruction of the Powder Room (Trnava-live.sk, 2023).

In addition to the listed, largest investments, extensive repairs and reconstructions of local roads and sidewalks are planned in the field of transport, as well as the construction of a roundabout at streets J. Botta and Študentská, construction of bicycle paths, expansion of parking capacities and processing of project documentation for new parking buildings. The construction of photovoltaics on the winter stadium building is being prepared, as well as the revitalization of several public spaces and the renovation of public buildings. As part of ensuring competencies in the field of education, in addition to the reconstruction of existing buildings, apartment buildings, and campuses, the processing of project documentation for the construction of new kindergartens will be financed due to the need to increase the capacities of kindergartens (Trnava-live.sk, 2024). During the budget year, however, there are changes in the budget, also in connection with the submission of projects for the currently announced calls, as the city of Trnava has prepared several other investment actions.

In this context, it should be noted that the city of Trnava has been evaluated as the best regional city for several years in the framework of the assessment of the financial health of local governments by the Institute for Economic and Social Reforms INEKO, and for the year 2022, it was ranked 15th out of 141 evaluated cities, achieving a score of financial health 5.19 out of six possible points (Trnava-live.sk, 2023).

5.3 Program budget of the city of Bratislava 2024 - 2026

The program budget of the city of Bratislava for the years 2024 – 2026 is designed within 8 programs. The structure of the budget reflects the main priorities, considering the key areas of the budget for the year 2024. The specificity of this budget is that it only covers finances within the administration of the capital city of Bratislava, i.e. it does not include budgets of city districts. The budgets of urban districts are approved by their local councils.

The draft budget for 2024 follows on from the previous period, and as in its other elaboration, it is compiled with a balanced economic result. The mayor of Bratislava, Matúš Vallo, expresses himself positively in connection with the budget while promoting the idea of financial savings and efforts to continue obtaining financial resources from the outside. At the same time, he emphasizes that the 2024 budget "will be very lively". In the case of the current budget, it is expected to reach a surplus of 2,925,571 euros. In the case of the capital budget, the anticipated deficit is EUR 59,277,274. The budget does not show any significant new investment projects. The total balance of financial operations is EUR 56,351,703 (Rozpočet Bratislava, 2024-2026).

The most significant changes in current revenues (EUR 467,054,067) include a 7.1% increase (+ EUR 22,032,513) in expected tax revenues compared to the previous period (EUR 310,007,329). In connection with this fact, an adjustment of tax rates was approved within the VZN, i.e. j. increase in property tax rates by approx. 35% and an increase in the fee for municipal waste by 30%. The increase in the fee reflects the higher costs associated with the collection, transportation, and disposal of waste, while the municipality emphasizes its commitment to maintaining the quality of the provision of services related to the management of municipal and small construction waste (TASR, 2024b).

As part of current income, there is also a 19.2% (- 22,679,211 euros) decrease in income under the item grants and transfers (a total of 117,971,998 euros). In the case of current expenses, these are mainly expenses related to the performance of self-government (424,077,884 euros), which are 0.5% lower compared to the other period, while 52,368,302 euros (i.e. 12, 34% of total current expenses).

The city directs most of the funds allocated within individual programs in the category of current expenses to the issue of education development (Program 5 Education and leisure time, 126,421,108 euros, i.e. 27.23%), through which the city supports educational activities, finances the leisure center and 12 primary art schools, which he is the founder of, but also the development of sports (Dotačný Podprogram 4, 2024).

In addition, the city allocates a significant amount of funds to address the issue of transport support (Program 1 Mobility and public transport, 111,221,849 euros, i.e. 23.96%), while it also intends to advance in smart self-government (Program 7 Effective and transparent self-government, 60 391,500 euros, i.e. 13.01%, which is an increased expense by 19.9%.

The city budgets capital income for income from property sales (3,640,000 euros) and capital grants and transfers related to the financing of transport projects and development projects, which are supported by subsidies from EU funds and the state budget (63,098,950 euros). These revenues are intended to cover the city's investment needs, especially needs of city-wide significance in the areas of public infrastructure (e.g. revitalization of public spaces, green passport) and transport infrastructure (e.g. tram and trolleybus line). In the case of capital expenditures, within which 130 projects are planned, within the program structure, up to 90,690,040 euros are reserved for Program 2 Public infrastructure, which represents a decrease of 10.5% compared to the other period. Construction and repairs of roads and pedestrian roads are planned, as well as expenditures for the improvement of public spaces and greenery. Additional capital expenditure will be absorbed by the construction of a new tram line (77,296,189 euros), which will connect the largest Slovak housing estate (Petržalka housing estate) with the city center. In addition, the construction of the truck will also bring a new green standard, i.e. the construction of stops, within which shelters with maintenance-free vegetation roofs will be displayed, and a lot of other high-quality greenery (Odborné stanovisko k rozpočtu, 2024-2026).

In the case of Program 6 Social Assistance and Social Services, on the other hand, there is an improvement of up to 25.8% (1,269,398 euros), and this is the only program that improved its initial situation compared to the other monitored period. This situation is mainly connected with the need to de-barrier spaces and facilities intended for seniors. Increased attention is being received within the framework of capital expenditures and program 5 Education and leisure (189,500 euros), which so far showed zero values. Full attention is being paid to this issue by the Basic Art School, Exnárova, whose building, as part of the Climate-Resistant Bratislava project, will undergo a comprehensive renovation (Klimaticky odolná Bratislava, 2024). In 2024, the city expects a debt load of 48.58%, as well as the necessity of refinancing the loan (total 2024 = 11,650,393 euros) (TASR, 2024a). This fact places the city in 135th place of the financial health score (good financial health - value 4.1).

CONCLUSION

Program budgeting of municipalities is a financial instrument through which Slovak municipalities and cities prepare their three-year budgets. Like the budgets created before 2009, they are made up of income and expenditure parts. Further, program budgets are divided into programs, sub-programs (containing comments that should more supportively explain their content and intentions), and finally elements with measurable indicators.

The ambition of the legislators when adopting the relevant legislation introducing program budgeting (Act No. 523/2004 Coll. on Budgetary Rules of Public Administration and Act No. 583/2004 Coll. on Budgetary Rules of Territorial Self-Government) was to introduce more the degree of transparency, predictability, and consequently efficiency.

Twenty years after the legislative introduction of program budgeting and fifteen years of its practical use, it can be concluded that it has positive effects on the condition of local governments. The opposite effect – i.e. the deterioration of financial health (also according to the INEKO index) – has the decisions of the state (government) and subsequently of central state administration bodies, which transfer new obligations to local governments without financial coverage, which creates the main pressure on their budgets.

The content analysis of three program budgets for the period 2024-2026 of the cities of Trenčín, Trnava, and Bratislava indicated the limits of local governments in their preparation. In some minor sub-points, they diverged from reality; not all the measurable indicators chosen were sufficiently concise and the comments on the programs were general. Program budgeting has proven its benefit in terms of transparency. It helps to verify e.g. media statements of municipal politicians with budget facts.

A legislative exception to the obligation to prepare program budgets for municipalities with up to 2,000 inhabitants can also be a subject for further discussion. The abolition of this exception could bring more efficiency and economy to most local governments, as almost 2,500 municipalities out of 2,900 (rounded) have less than 2,000 registered inhabitants.

REFERENCES

1. Act No. 523/2004 Coll. on budgetary rules of Public Service of Change and Amendment of Some Acts.
2. Act No. 583/2004 Coll. on Budget Rules of the Regional Self-Administration and of Change and Amendment of Particular Acts.
3. Dotačný Podprogram 4 na podporu investícií do športovej infraštruktúry. (2024). [cit. 2024-02-12]. Available from: https://bratislava.sk/vzdelavanie-a-volny-cas/dotacie/podprogram-4.
4. Klimaticky odolná Bratislava - Pilotné projekty zamerané na dekarbonizáciu, energetickú účinnosť budov a udržateľné hospodárenie s dažďovou vodou v mestskom prostredí. (2024). [cit. 2024-02-12]. Available from: https://www.eeagrants.sk/projekty/klimaticky-odolna-bratislava-pilotne-projekty-zamerane-na-dekarbonizaciu-energeticku-ucinnost-budov-a-udrzatelne-h/.
5. LUKOVIČOVÁ, M. (2023). Dôvera v samosprávy je stabilná, väčšina respondentov je s výsledkami komunálnych volieb spokojná. [online]. Bratislava. [cit. 2024-02-12]. Available from: https://uvsk.sav.sk/dovera-v-samospravy-je-stabilna-vacsina-respondentov-je-s-vysledkami-komunalnych-volieb-spokojna/.
6. Odborné stanovisko k rozpočtu na roky 2024 – 2026. (2024-2026). [cit. 2024-02-12]. Available from: https://cdn-api.bratislava.sk/strapi-homepage/upload/Odborne_stanovisko_MK_k_rozpoctu_2024_b2bfe31561.pdf.
7. Staviame električkovú trať v Petržalke. (2024). [cit. 2024-02-12]. Available from: https://petrzalskaelektricka.sk/.
8. POKORNÝ, P. (2023). Trnava je podľa Bročku veľmi dobre pripravená na ďalšie čerpanie eurofondov v hodnote miliónov eur. [cit. 2024-02-12].

Available from: https://www.trnava-live.sk/2023/12/15/trnava-je-podla-brocku-velmi-dobre-pripravena-na-dalsie-cerpanie-eurofondov-v-hodnote-milionov-eur/. POKORNÝ, P. (2024a). Radnica výrazne navýši rozpočet na investičné akcie. Peniaze pôjdu aj na cesty, parkoviská, revitalizácie či rozširovanie škôlok. [cit. 2024-02-12]. Available from: https://www.trnava-live.sk/2024/04/17/radnica-vyrazne-navysi-rozpocet-na-investicne-akcie-peniaze-pojdu-aj-na-cesty-parkoviska-revitalizacie-ci-rozsirovanie-skolok/.

9. POKORNÝ, P. (2024b). Trnava si udržala najzdravšie financie z krajských miest, TTSK poskočil z druhej na prvú priečku medzi župami. [cit. 2024-02-12]. Available from: https://www.trnava-live.sk/2023/12/20/trnava-si-udrzala-najzdravsie-financie-z-krajskych-miest-ttsk-poskocil-z-druhej-na-prvu-priecku-medzi-zupami/.
10. Rozpočet hlavného mesta Slovenskej republiky Bratislavy na roky 2024 – 2026. (2024-2026). [cit. 2024-02-12]. Available from: https://cdn-api.bratislava.sk/strapi-homepage/upload/Schvaleny_rozpocet_hlavneho_mesta_SR_Bratislavy_76fdab57f8.pdf.
11. Schválený programový rozpočet mesta Trenčín na roky 2024 – 2026. (2024-2026). [cit. 2024-02-12]. Available from: https://trencin.sk/samosprava/transparentny-trencin/rozpocet-mesta/rozpocet-mesta-rok-2024/.
12. STOPKA, E. (2021). Trenčín získal prestížny titul. Primátor očakáva rekordné počty turistov. [online]. Trenčín. [cit. 2024-02-12]. Available from: https://mytrencin.sme.sk/c/22801582/prestizny-titul-ehmk-2026-ziskal-trencin-primator-rybnicek-ocakavame-statisice-turistov.html.
13. TASR. (2023). Mesto Trnava nebude v roku 2024 zvyšovať daň z nehnuteľnosti a ostatné dane a poplatky za služby. [cit. 2024-02-12]. Available from: https://www.teraz.sk/regiony/trnava-rozpocet-mesta-na-rok-2024-schv/760900-clanok.html.
14. TASR (2024a). Bratislava bude v budúcom roku hospodáriť s rozpočtom cez 600 miliónov eur. [cit. 2024-02-12]. Available from: https://openiazoch.zoznam.sk/financie/bratislava-bude-v-buducom-roku-hospodarit-s-rozpoctom-cez-600-milionov-eur/.
15. TASR. (2024b). Bratislava chce v roku 2024 hospodáriť s rozpočtom 601,79 milióna eur. [cit. 2024-02-12]. Available from https://www.teraz.sk/regiony/bratislava-chce-v-roku-2024-hospodarit/758124-clanok.html.
16. TASR. (2024c). Rozpočet Trnavy na rok 2024 schválili ako vyrovnaný. [cit. 2024-02-12]. Available from: https://www.teraz.sk/spravy/trnava-rozpocet-mesta-na-rok-2024-schv/760900-clanok.html.
17. TUNEGA, M. (2015). Analýza finančnej stability 50 najväčších miest v SR Aktualizácia analýzy so zahrnutím údajov o hospodárení za rok 2014. [online]. Bratislava. [cit. 2024-02-12]. Available from: https://www.

hospodarenieobci.sk/files/vystupy/analyza_50_miest_2015.pdf.
18. TUNEGA, M. (2023a). Počas roku 2022 došlo k relevantnému zhoršeniu priemerného finančného zdravia miest - kleslo na úroveň roku 2015 [online]. Bratislava. [cit. 2024-02-12]. Available from: https://www.hospodarenieobci.sk/vystupy.
19. TUNEGA, M. (2023b). Zverejnili sme finančné zdravie samospráv za rok 2023. [cit. 2024-02-12]. Available from: https://www.hospodarenieobci.sk/.