

CITY MARKETING AND ITS IMPACT ON INCOME SOURCES OF THE LOCAL GOVERNMENT

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Abstract: The article deals with specific aspects of the issue of city marketing as a part of the budget of the local government. The main aim of the article is to detect possible differences in the weight of selected socio-economic variables on the amount of contributions paid by citizens to the city's budget. Following the above, the purpose of the article is to formulate a multinomial logical regression model. The studied variables included selected demographic and economic indicators such as age, gender, education, years lived in the city, employment status, income and the amount of paid taxes and fees. The research results are based on answers of 926 respondents – residents of the city. The results of the multinomial logistic regression analysis show that the amount of taxes and fees paid to the city, except the lowest amounts, is directly linked with variables like the employment status, income and years of living in the city. The analysis results show that contributions to the city budget are mainly linked to the age of citizens. The aim of the article is to evaluate the opportunities this issue brings for marketing managers and even the official representatives of cities.

Key words: city marketing, budget, government, management

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Introduction

In present no city which wants to provide its citizens with favorable life conditions can succeed in the growing competition without a well-developed city marketing strategy. The need for city marketing is mainly based on the social and economic trends. These trends include demographic changes, changes in economic structure through new production processes, technical innovation and change in citizens' values (Skořepa, 2008; Bačík et al., 2015; Gbúrová et al., 2015; Štefko et al., 2010; Ferencova et al., 2016). According to Ježek et al. (2007) city marketing can be understood as a process of planning as well as a summary of all activities leading to the successful management of conflicts of interest within the "organization" – a city.

The emergence of the notion of city marketing can be derived from the increasing pressure of competition, changes in social values, changes in framework conditions and changes in demographic terms. There are many authors who deal with the issue of city marketing, such as Chan and Marafa (2016), Tsaur et al. (2016), Basile et al.

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(2016), Bačík et al. (2016), Frankovský and Birknerová (2014) or Goovaerts et al. (2014). The main purpose of city marketing is progress and the development of the city, its economic, social, environmental or cultural conditions, communication and cooperation with all relevant actors of the public, private and non-profit sector (Hofmanová, 2008).

An important pillar of the city marketing is the economic, social, cultural and physical development of the city. The fundamental determinant for city's development is its ability to communicate and co-operate with all relevant actors, such as businesses, companies, local politicians, city administration, unions, associations, non-profit organizations, cultural and religious institutions etc. Although the ideas and interests of various actors in many cases are at the first sight different and problematic, partial interests should be adequately eliminated in favor of flexibility and competitiveness of the city, followed by the implementation of the remaining interests into the city's development strategy. In practice, the city marketing is carried out in the form of marketing planning using marketing tools like products, price, availability, place, promotion and people. The city processes all the planned activities in a paper form and passes them to down to municipal documents, such as a program of economic and social development of the city, city plan, city development strategies or plans. According to Vaňová (2006) subsequent activities using specific marketing techniques and tools aim to create a sustainable competitive advantage and create balance between demand and supply in order to meet the needs of the greatest number of residents, investors and visitors.

City marketing uses various marketing activities, and each city uses different marketing techniques. This is mainly due to different traditions, existing relationships within a city and cooperation between citizens and businesses. City marketing is changing together with changes that accompany each city, such as aging and decreasing of population, changing preferences of citizens who are now more environmentally oriented, have more free time, or want high-quality housing, needs of businesses wishing to establish their branches or manufacturing plants (skilled labor, tourism opportunities, buying power, infrastructure). Citizens are well aware of their purchasing power, living standards, the possibility of spending their leisure time in the city, shopping opportunities, education possibilities (from kindergartens to universities) in the city, as well as the image of the city (Slusarczyk et al., 2016; Fil'a et al., 2015; Skořepa, 2008; Blumrodt and Palmer, 2014).

Methodology

The issue of city marketing and associated activities are closely related to the funds available in a given period. In general it can be stated that the amount of funds allocated for the promotion of the city and related activities thus indirectly affect the actual collection of local taxes and fees. For this reason, the aim of our analysis was to detect potential differences in the weight of selected socio-economic variables on the amount of contributions paid to the budget of the selected city

by its citizens. Based on the above it is our aim to formulate a multinomial logical regression model. It should look like the following:

$$\text{TAXES_FEES} = \beta_0 + \beta_1 \text{AGE}_i + \beta_2 \text{GENDER}_i + \beta_3 \text{EMPLOYMENT_STATUS}_i + \beta_4 \text{EDUCATION}_i + \beta_5 \text{INCOME}_i + \beta_6 \text{YEARS_OF_LIVING}_i + u_i$$

where:

TAXES_FEES the amount paid annually by a respondent to the budget of Prešov. This is an interval variable with a value of 0 for amounts up to 50 €, 1 for amounts from 51 to 100 €, 2 for the sums exceeding 100 € and 4 for cases in which a respondent does not pay any city fees or taxes at all.

u_i a random component which describes the influence of factors that are not taken into consideration in the model.

AGE takes into account age of a respondent

GENDER a binary variable on the sex of a respondent. The value 0 is for a female, the value of 1 is for a male.

EMPLOYMENT_STATUS a nominal variable taking into account respondents' employment status – permanent employment, unemployed, retired, or otherwise. Permanent employment takes value 0, unemployed takes value of 1, retired takes a value of 2, other forms of employment take a value of 3.

EDUCATION the nominal variable informing on level of respondents' education. In the case of primary education the value is 0, secondary school is 1, bachelor degree is 2, master degree 3, PhD. and above 4.

PRIJEM interval variable determining income of the respondent's household. 0 for the income up to 500 €, 1 for the income between 501 € and 1000 €, 2 for the income between 1001 € and 1500 €, 3 for the income between 1501 € and 2000 € and 4 for values above 2000 €.

YEARS_OF_LIVING the interval variable. If a respondent has been living in Prešov for up to 2 years, the value is 0; if a respondent has been living in Prešov for two to five years, the value is 1; if a respondent has been living in Prešov for five to ten years, the value is 2; if a respondent has been living in Prešov for ten to fifteen years, the value is 3; if a respondent has been living in Prešov for more than 15 years, the value is 4, if a respondent has been living in Prešov all his live, the value is 5.

Through the use of exploratory data collection methods (questionnaire) the study focused on the answers of respondents - residents of the city of Prešov. The basic set for the purpose of the quantitative research consisted of residents of the city of Prešov. Prešov is a county town located in the Prešov region with the third largest population in Slovakia.

The final research sample consisted of 926 respondent answers, however, a total of 1,000 respondents were interviewed. Data collection was conducted from January to March 2014. The mathematical and statistical verification was carried out using the statistical program SPSS.

Table 1. The average age of respondents

N	Avg	Median	Modus	Minimum	Maximum	Disp.	Variance
926	34.43089	28.00000	22.00000	15.00000	88.00000	269.4909	16.41618

Based on the analysis, the average age of respondents is 34.43 years, median age of respondents is 28 years. The largest group consisted of respondents aged 22 years. The standard deviation indicates that the age of approximately two thirds of respondents was between 18.01 to 50.85 years (Table 1). The following table describes the age and gender distribution of the respondents (Table 2).

Table 2. Age of the respondents based on gender

Age	Men		Women		In total	
	Number	Percentage	Number	Percentage	Number	Percentage
15 - 25	144	44.58 %	231	38.31 %	375	40.50 %
26 - 35	85	26.32 %	131	21.72 %	216	23.33 %
36 - 45	32	9.91 %	94	15.59 %	126	13.61 %
46 - 55	18	5.57 %	77	12.77 %	95	10.26 %
56 - 65	20	6.19 %	28	4.64 %	48	5.18 %
66 - 75	16	4.95 %	22	3.65 %	38	4.10 %
76 - 85	6	1.86 %	16	2.65 %	22	2.38 %
86 - 95	2	0.62 %	4	0.66 %	6	0.65 %
IN TOTAL	323	100.00 %	603	100.00 %	926	100.00 %

Another researched variable was the employment status of respondents. As shown in Table 3 the largest group of respondents was employed under permanent contracts - 46.76% share. The group of respondents without work (unemployed) accounted for 17.28%. The same number (17.28%) was reached by students; those retired amounted to 8.86%. 3.89% of respondents had their own business, 3.02% of respondents said that they are on maternity leave and the share of respondents working abroad amounted to 2.81%. In the case of the category education, the most dominant group of respondents stated they have secondary education (52.16%). Respondents with a university degree amounted to 38.98%. The proportion of respondents with a bachelor's degree amounted to 12.96%, 24.08% of respondents stated they have a master's degree and 1.94% stated they have a PhD. It is worth noting that 8.86% of the respondents had primary education. With regard to the joint gross monthly income in households the category was dominated by those with an income in the range from € 500 to € 1,000, amounting to 41.25%. The proportion of respondents with incomes up to 500 € amounted to 29.70%. The third largest group were households with an income ranging between € 1,000 to € 1,500 - 16.52%. Households with an income ranging between € 1,500 to € 2,000 amounted to 7.99%. Households with an income above € 2,000 amounted

to 4.54%. Years lived in the city was yet another important variable for our research. In this case the category was dominated by a group of respondents who stated they have been living in the city all their life - 67.71%. Those who have lived in the city for more than 15 years amounted to 18.47% of respondents. Those who have lived in the city for 10-15 years amounted to 1.51%; those who have lived in the city for 5-10 years amounted to 3.46%. Those who have lived in the city for less than five years amounted to 8.86%.

Results

In light of the above examined demographic and economic indicators, and in order to meet the stated objectives, we also examined the amount of taxes and fees paid by the citizens. Interestingly enough, 39.52% of respondents said they do not pay taxes and municipal fees. 16.95% of respondents said that the amount of paid fees and taxes is lower than € 50. The same percentage goes for the group that pays over € 100 in taxes and fees. 26.57% of respondents stated their fees and taxes are in the range from € 50 to € 100.

Table 3. The amount of fees and taxes paid to the city

Category	Number	Cumulative frequency	Relative frequency	Cumulative relative frequency
Up to 50 €	157	157	16.95 %	16.95 %
From 50 € to 100 €	246	403	26.57 %	43.52 %
More than 100 €	157	560	16.95 %	60.48 %
I do not pay any fees or taxes	366	926	39.52 %	100.00 %
IN TOTAL	926	926	100.00 %	100.00 %

Using the regression analysis we aimed to determine which of socio-economic variables affect the amount of contributions (fees and taxes) paid by respondents to the city budget. In this part of the analysis we aimed to formulate the model of multinomial regression analysis of the impact of selected socio-economic variables on the amount of contributions paid to the city budget by the respondents.

The following Table 4 summarizes the results of mathematical – statistical verification.

Based on the results of the mathematical - statistical verification we arrived at the conclusion that the final regression equation of the multi-nomial model for the amount of contributions paid to the city budget by the respondents (for the category “up to € 50) cannot be formulated since neither of regression coefficients is statistically significant.

Table 4. Results of mathematical - statistical verification

	<i>Coefficient</i>	<i>Std. Error</i>	<i>z</i>	<i>p-value</i>
<i>taxes_fees = 1</i>				
const	-1.84805	0.85328	-2.166	0.303
age	0.20677	0.19621	1.054	0.2920
gender	31.08643	1.53341	0.025	0.9804
employment_status	0.98478	0.59426	1.657	0.0975
education	-0.15752	0.35100	-1.449	0.6536
income	0.33331	0.38065	0.876	0.3812
years_of_living	0.17059	0.34883	0.516	0.51631
<i>taxes_fees = 2</i>				
const	-1.4414	0.693992	-2.0770	0.03780 **
age	0.00220442	0.00594901	0.3706	0.71097
gender	-0.228339	0.225676	-1.0118	0.31163
employment_status	-0.196447	0.0719048	-2.7320	0.00629 ***
education	0.0292706	0.086857	0.3370	0.73612
income	0.429778	0.123354	3.4841	0.00049 ***
years_of_living	0.301391	0.0781388	3.8571	0.00011 ***
<i>taxes_fees = 3</i>				
const	-3.7758	0.917652	-4.1146	0.00004 ***
age	0.00788866	0.00702389	1.1231	0.26139
gender	-0.120331	0.251683	-0.4781	0.63258
employment_status	-0.26444	0.0861074	-3.0710	0.00213 ***
education	0.0558943	0.0953265	0.5863	0.55764
income	0.64836	0.132336	4.8994	<0.00001 ***
years_of_living	0.489295	0.11233	4.3559	0.00001 ***
<i>taxes_fees = 4</i>				
Const	2.58343	0.627108	4.1196	0.00004 ***
age	-0.0870245	0.00899935	-9.6701	<0.00001 ***
gender	-0.297494	0.225042	-1.3220	0.18618
employment_status	0.113651	0.0623693	1.8222	0.06842 *
education	-0.0748416	0.0867397	-0.8628	0.38823
income	0.320734	0.118577	2.7049	0.00683 ***
years_of_living	0.127767	0.06418	1.9908	0.04651 **
Mean dependent var	2.791351	S.D. dependent var		1.139003
Log-likelihood	-1029.804	Akaike criterion		2101.609
Schwarz criterion	2203.034	Hannan-Quinn		2140.303

The regression equation for the group of respondents who stated they do not pay any taxes or municipal fees is as follows:

$$TAXES_FEES_i = 2.58343 - 0.113651EMPLOYMENT_STATUS_i + 0.320734INCOME_i + 0.127767YEARS_OF_LIVING_i + u_i$$

The regression equation for the group of respondents who stated their taxes and municipal fees range between € 50 to € 100 is as follows:

$$TAXES_FEES_i = -1.4414 - 0.196447EMPLOYMENT_STATUS_i + 0.429778INCOME_i + 0.301391YEARS_OF_LIVING_i + u_i$$

From the regression equation above it is apparent that with the increasing income and years of living in the city the amount of fees and taxes paid to the city budget increases as well. By shifting from the permanent employment towards the unemployment or retirement the amount of taxes and fees paid to the city budget decreases. The regression equation of the multi-nominal model for the amount of contributions paid by the respondents to the city budget exceeding € 100 is as follows:

$$TAXES_FEES_i = -3.7758 - 0.26444EMPLOYMENT_STATUS_i + 0.64836INCOME_i + 0.489295YEARS_OF_LIVING_i + u_i$$

The above regression equation suggests that the amount of payments to the city budget exceeding € 100 and the higher number of years lived in the city mean increased payments to the city budget. By shifting from the permanent employment towards the unemployment or retirement the amount of taxes and fees paid to the city budget decreases.

In comparison to our findings, results of Delgado (2012), who have investigated the determinants of the local tax mix in Spain, show the relevance of scale variables such as the population or total assets, while per capita income and grants came out as not significant. This study was based on a sample of 130 municipalities with more than 50 000 inhabitants for the years 2005 and 2009.

In relation to previous studies the results of Sedmíhradská and Bakoš (2016) shown that only 8% of municipalities in Czech republic utilized the possibility to increase the tax rates through so called local coefficient. This is because the perceived political costs of its usage are high. The likelihood to increase the local coefficient is to some extent influenced by the composition of the municipal council and local demographic, geographic and fiscal situation.

On the other hand, the findings of Geys and Revelli (2011) based on a sample of 289 municipalities in the Flemish region of Belgium (period 1995-2002) suggest that economics plays a significantly more important role than politics in shaping the local tax mix. The finding can be regarded as significant because local governments and their political representatives enjoy extensive fiscal autonomy and have a wide choice of available tax instruments.

According to the findings of Cassette and Paty (2010) based on panel data set of the 15 EU countries tax autonomy reduces central expenses but increases public expenses, leading to higher aggregate public expenses. Findings of Sacchi and Salotti (2017) based on data (OECD Member countries) from 1972 to 2007 suggest that making local governments rely more on grants than own tax revenues adversely affects their spending stability. It is worth noting that according to the results of Albuquerque (2011) based on panel data set of 23 EU countries over the 1980-2007 period larger governments have less public spending volatility.

An interesting finding is offered by research of Bischoff and Krabel (2017) which supports the hypothesis: the higher the tax-payers' concentration, the lower the municipal business tax rates. The findings can be considered as significant from the point of view of city marketing, since its role is also to increase the number of inhabitants of the city and business entities. Findings are based on data from 423 municipalities in the German state Hesse between 1998 and 2005.

It should be emphasized that the dominant part of the city marketing research is focused on the issue of branding and building a positive image of the city, focusing on target groups, residents, tourists and businesses.

With regard to direct managerial implications and added value of the research the results can be used as an analytical tool for the local government management. In terms of managerial implications, we can also use them as some form of self-diagnosis. Thanks to this "analytic tool" local government managers will be able to understand variables and factors affecting revenues coming to the city budget from its inhabitants in a much better way. This tool can change the way local government managers think or do things. The analytical view also helps with the formulation of marketing strategies implemented at the level of local government management, focusing specifically on selected target groups of city residents.

The availability of current input data is a limiting element of the proper functioning of a defined analytical tool. Actuality of input data can be considered as an important factor. It is necessary to evaluate the financial costs of obtaining such data in relation to the output of performed analysis. This analytical tool should be implemented at the Chief Auditor's office.

Our results indicate that the highest contributions are paid by those residents working under permanent contracts. Based on this, the local government should try to directly influence the employment opportunities in the city. This can be achieved through direct business incentives and appropriately chosen marketing communications at the level of city marketing.

On the other hand our results reveal that older people pay less fees and taxes. It is because older people are most likely to transfer their property to their family. Therefore, they do not pay as much fees and taxes as expected. This finding also confirms the results of our analysis which stated that the income is a statistically significant variable that positively affects the amount of fees and taxes paid to the city. Income tax is, however, paid at the national level. Therefore residents pay city

taxes and fees from the property they own or a property that was passed on them by their family members who are now retired.

Summary

The results of the multi-nominal logistic regression analysis show that for any amount of taxes and fees paid to the city, except the lowest possible amount, the decisive variables are the employment status, income and years of living in Prešov. With regard to the employment, the negative regression coefficients indicate that the highest contributions are paid by those residents working under permanent contracts. Another statistically significant variable is the income of respondents. Higher income means higher contributions paid to the city budget. The third variable determining the amount of contributions to the city budget is the number of years a person has been living in Prešov. With increasing number of years lived in Prešov the amount of taxes and fees paid to the city budget is also increasing. We expected that the highest contributions would be paid by older respondents since contributions (fees and taxes) to the city budget mainly consist of property taxes, and there is an assumption that older residents own more property. However, this combination showed that older people pay less fees and taxes.

Finally, it should be noted that the activities of the city marketing use a wide range of instruments and tools both in the offline and online environments and without an appropriate management they cannot yield any satisfactory results. Therefore, it is necessary to know and understand the context that affects the amount of contributions paid to the city budget. In this context it should be noted that a well-formulated and well-implemented marketing strategy not only serves the customers of the city but also the city itself by showing that it is the right place to live.

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MARKETING MIASTA I JEGO WPŁYW NA ŹRÓDŁA DOCHODOWE SAMORZĄDU TERYTORIALNEGO

Streszczenie: Artykuł dotyczy konkretnych aspektów dotyczących kwestii marketingu miasta jako części budżetu samorządu terytorialnego. Głównym celem artykułu jest wykrycie możliwych różnic wag wybranych zmiennych społeczno-ekonomicznych dotyczących wysokości składek płaconych przez obywateli do budżetu miasta. W związku z powyższym, celem artykułu jest sformułowanie wielomianowego modelu regresji logicznej. Badane zmienne obejmowały wybrane wskaźniki demograficzne i ekonomiczne, takie jak wiek, płeć, wykształcenie, lata życia w mieście, status zatrudnienia, dochód oraz kwotę zapłaconych podatków i opłat. Wyniki badań opierają się na odpowiedziach 926 respondentów - mieszkańców miasta. Wyniki wielomianowej analizy regresji logistycznej pokazują, że kwota podatków i opłat płaconych miastu, z wyjątkiem najniższych kwot, jest bezpośrednio związana ze zmiennymi, takimi jak status zatrudnienia, dochód i lata życia w mieście. Wyniki analizy pokazują, że wkład do budżetu miasta powiązany jest przede wszystkim z wiekiem obywateli. Celem artykułu jest ocena możliwości, jakie kwestia ta przynosi menedżerom ds. marketingu, a nawet oficjalnym przedstawicielom miast.

Słowa kluczowe: marketing miasta, budżet, rząd, zarządzanie

城市營銷及其對收入來源的影響的地方政府

摘要：本文將城市營銷問題的具體方面作為地方政府預算的一部分。本文的主要目的是檢測所選擇的社會經濟變量對公民支付給城市預算的捐款數額的可能差異。按照上述，本文的目的是製定一個多項式邏輯回歸模型。研究的變量包括年齡，性別，教育，城市居住年限，就業狀況，收入和繳納稅費的人口和經濟指標。研究成果是根據926名受訪者 - 城市居民的回答。

多項式回歸分析的結果表明，除了最低金額外，支付給城市的稅費金額與就業狀況，收入和城市居住年限等變量直接相關。分析結果表明，對城市預算的貢獻主要與公民年齡有關。本文的目的是評估這個問題為市場經理甚至城市的官方代表帶來的機會。

關鍵詞：城市營銷，預算，政府，管理