

Original article

The issue of the management of the city county's income on the basis of the Swinoujscie city

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ABSTRACT

The publication addresses the issue of financing the activities of city counties in Poland. City counties are municipalities executing county tasks based on principles under the relevant act. Their area covers territories of bigger cities. Cities entitled to the rights of a county include those which in December 31, 1998 had more than 100,000 inhabitants, those which lost their right to be the seat of a voivodeship, unless the relevant authorities at the request of a city council refused to grant county rights to a city, and those which were given the status of a county in the first state's administrative division into the counties. City counties constitute a specific combination of a municipality and a county, as they fulfill not only municipality tasks but also county functions. They constitute a substantial part of the structure of the Polish self-governmental administration. The legislator imposed a significant number of tasks on it. Their execution requires possessing necessary funds of an adequate amount by a unit. Incomes of city counties encompass three groups – own incomes, general subsidies and grants. Due to the dual construction of city counties, municipality and county incomes can be distinguished in their profit structure as well. Management of varied sources of incomes can create problems that are to be overcome by authorities of the so-called district cities.

The theoretical part of the article characterizes city counties as an element of the Polish self-governmental administration. Furthermore, the review of sources financing their activities is conducted, whereas the experiential part is presented in the form of the case study attempting to assess the income side of the budget of Swinoujscie City.

KEYWORDS

self-government, city county, incomes, Swinoujscie

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Introduction

A territorial self-government is an individual local community unit in the structure of the country, created under the law, established for performing the competences of the public administration by itself, having the financial means required for realization of its

tasks [1, p. 22]. A self-government is a decentralized form of public administration, i.e. public administration not performed by central state authority but by other entities on the principle of relative independence [2, p. 22-3]. The current local administration consists of three levels of self-government units: municipalities, counties and voivodeships. City counties are a special element of the structure of the territorial self-government as they have to perform the competences of a municipality and of a county. They also receive the incomes of a municipality and of a county. Due to the fact that they are specific constructions of territorial self-government units, the issue of management of their incomes requires analyzing.

The aim of the article is to attempt to assess the structure of city county's incomes on the basis of the Swinoujscie City. In the theoretical part, a definition of a city county, its competences and the sources of its incomes will be presented. The study of Swinoujscie City's incomes will include years 2010-2015. Source literature, appropriate legal acts and data obtained from the City Office of the Swinoujscie City will be used in the article.

City county

The structure of the Polish administration has been changing over the years. In the previous years the scope of authority of each territorial self-government unit has been modified several times. The number of voivodeships, counties and municipalities has been modified. Individual levels were liquidated and then restored. By law of the Act on introducing the fundamental three-leveled subdivision of the state (Journal of Laws 1998, no. 96 item 603) on January 1, 1999, the three-leveled structure of self-government administration was implemented. Since 1999, the units of the three-leveled subdivision of the state have been as follows: municipalities, counties and voivodeships.

The city county is a specific unit of the territorial self-government. Within the meaning of the, it is a municipality, which has a city status, with competences of a county. "Cities which are entitled to the rights of a county are those which in December 31, 1998 had more than 100,000 inhabitants, those which lost their right to be the seat of the voivodeship, unless the relevant authorities at the request of a city council refused to grant county rights to a city, and those which were given the status of a county in the first state's administrative division into the counties" [6, Art. 91].

The authorities of the city county include: city council, which is a constitutive authority, and a president who has a role of the executive authority. The city council also acts as the municipal council and the county council. A president of the city takes the responsibilities of a mayor and of a county executive. The rules of appointment and dismissal of the authorities of the city council are identical as the municipal ones.

By the law of the Council of Ministers' decree adopted on August 7, 1998, 65 cities received the rights of a county. These rights were given to cities with over 100,000 inhabitants, to capital cities of ex-voivodeships and to 8 cities which did not meet any of those criteria. At the moment of introducing the law, city councils of 3 ex-voivodeships capitals decided to resign from the rights of a city county. Currently there are 66 city counties in Poland.

The city county is a territorial self-government unit, which holds responsibility for competences recognized by the legislator as the competences of a municipality and a county. All competences of the city county may be divided into own and commissioned tasks.

Pursuant to the Act on municipal self-government, the municipal own competences include below-mentioned tasks [4, Art. 7]:

- spatial order, real estate management, protection of the environment and nature and water management,
- municipal roads, streets, bridges, squares and organization of the traffic,
- plumbing and water supply, sewerage systems, removal and cleaning of the communal sewage, maintenance of cleanliness and order, sanitary equipment, dumps and disposal of the municipal waste, electricity, thermal energy and gas supplies,
- activity in the field of telecommunication,
- local public transport,
- healthcare,
- social assistance including caring centers,
- family support and a foster care system,
- municipal housing,
- public education,
- culture including municipal libraries and other cultural institutions, protection of antiques,
- physical and touristic culture including recreational areas and sport devices,
- markets and market halls,
- communal greenery and shelterbelt,
- municipal cemeteries,
- public order and safety of the inhabitants, fire and flood protection including the equipment and the maintenance of municipal flood storage warehouse,
- maintenance of the municipal buildings, devices of public utility and administrative objects,
- pro-family policy, including the social, medical and legal care of pregnant women,
- support and spread of the idea of self-government, including the creation of favorable circumstances for activity and development of support units, and the implementation of programs for the increase of civil activity,
- promotion of the municipality,
- cooperation and activity supporting the non-governmental organizations and other objects which are included in Article 3 (3) of the Act on public benefit activities and volunteering, accepted on April 24, 2003 (Journal of Laws 2016, item 239),
- cooperation with local and regional communities of other countries.

As mentioned above, the city county also holds responsibilities of county's competences which include [3, Art. 4]:

- public education,
- health promotion and healthcare,
- social assistance,
- family support and a foster care system,
- pro-family policy,
- support for disabled people,
- public transport and public roads,
- culture and protection of antiques,
- physical and touristic culture,
- geodesy, cartography and cadaster,
- real estate management,
- architectural and building administration,
- water management,
- protection of the environment and nature,
- agriculture, forestry and waterway fishing,
- public order and safety of the inhabitants,
- fire and flood protection as well as preventing extraordinary threats to people's life, health and environment,
- counteracting the unemployment and elicitation of the local labor market,
- protection of the consumer rights,
- maintenance of county buildings, public utilities and administrative buildings,
- defense,
- promotion of the county,
- cooperation and activity supporting non-governmental organizations,
- activity in the field of telecommunication.

Other acts may also impose additional tasks on the municipality and the county, thus it also includes the city counties. Those competences include the obligation to complete commissioned tasks in the field of governmental administration and functions in the field of organization of general elections and referendums. The city county may complete tasks in the field of the governmental administration within the agreement with the authorities of this administration. The city is also responsible for the assurance of realizing certain tasks and competencies of heads of county services, inspection and fire departments, which are regulated by separate acts. The acts may also impose other tasks and define some competencies that belong to the city county's range of activity or to tasks in the field of the governmental administration, which are to be performed by the city. In exceptional situations, the governmental administration may impose performing certain activities on the city authorities, which belongs to their tasks. This situation may take place when those activities are connected to combating direct threats to the safety and public order or when they are connected to defense [3,

Art. 7]. The city county may also make an agreement with governmental administration authorities, in order to take over some public tasks which belong to the competences of the governmental administration. The municipality, which is a city county, has a right to delegate some of its tasks to other units. It may also make an agreement to delegate some tasks to a voivodeship, it belongs to [3, Art. 5].

Income of the city county

The dual structure of city counties is the reason why those units receive the municipality's incomes as well as the county's incomes. In both cases they can be divided into own incomes, subsidies and grants.

Pursuant to the Act on the income of the territorial self-government units [5, Art. 4] the sources of own incomes are as follows: incomes from taxes (on the real estate, agriculture, forest, on means of transport, income tax from individuals, on payments in the form of a credit card, inheritance and donation tax and on civil law transactions), incomes from fees (fiscal, market, local, spa, on owning dogs, commercial, exploitation and another that are part of municipal incomes, which are paid by the law of the separate regulations), incomes which are obtained by municipal budgetary units and payments made by municipal budgetary institutions, incomes from the municipal property, heritages, legacies and donations for the municipality, incomes from cash penalties and fines determined in separate regulations, 5.0% of incomes which are received from the country's budget in conjunction with the realization of tasks in the field of the governmental administration and other tasks determined by regulations, interests from the loans granted by the municipality, interests from delayed submission of charges, which are a part of municipality's incomes, interests from financial resources gathered on municipality's bank accounts, grants from budgets of other territorial self-government units, other incomes due to the municipality on the basis of separate regulations. The own income of municipality also includes the shares from the incomes from the PIT and CIT taxes on the taxpayers who live or have their seats on the territory of the municipality. In case of personal income tax, the participation is 39.34%. On the other hand, in case of a company income tax, it is 6.71% [5, Art. 4].

In accordance with the Act on the territorial self-government units' incomes [5, Art. 5] the own incomes of the county include revenue from the fees which belong to the county's incomes, incomes generated by county budget units and payments from the county budget institutions, incomes from county property, heritages, legacies and donations on behalf of the county, incomes from cash penalties and fines, 5.0% of incomes which are received from the country's budget in conjunction with the realization of tasks from the field of the governmental administration and other tasks determined by regulations, interest from loans which are given by the county, interests from delayed submit of charges, which belong to the county's incomes, interests from the financial resources gathered on the county's bank accounts, grants from the budgets of the other territorial self-government units, other incomes due to the county on the basis of separate regulations. The own incomes of the county also include the shares in the incomes from personal tax, on people who live on the terrain of the county and

company tax on people who have their seats on the terrain of the county. The shares from the personal tax on people who live on the terrain of the county is 10.25%. The shares from the company tax, on people who have their seats on the terrain of the county is 1.40% [5, Art. 5].

The second group of city county's incomes are subsidies. Subsidies are divided into municipal and county parts. Each one consists of the countervailing, compensatory and educational parts.

The countervailing part in both cases includes a basic quota and a supplementary quota. The allocation of the basic quota for the city county depends on the taxes incomes per capita of the given city. The basic municipal quota is received by a city council in which the indicator of the municipal tax income per capita (indicator G) is lower than 92% of the indicator of the taxes for all municipalities (indicator Gg) [5, Art. 20]. The county basic quota is given to a county in which the indicator of county tax incomes per capita (indicator P) is lower than the indicator of tax incomes of all counties (indicator Pp) [5, Art. 22].

The obtainment of the municipal quota by the city county depends on the density of population in the city. This quota is given to the city in which the density of the population is lower than average population density. On the other hand, the grant of the county complementary quota depends on the unemployment rate in the city county.

The second part of the subsidies of the municipalities and counties is a compensatory part. The quota of this part of subsidy equals the total quota of the payments made by municipalities and counties under this obligation [5, Art. 21, 23]. The municipalities obliged to make this kind of payments are the ones, whose indicator G is 150% bigger than indicator Gg, while the counties which are required to comply with this kind of payment are those in which the indicator P is bigger than 110% of Pp indicator [5, Art. 29, 30]. The compensatory part has a character of a horizontal redistribution, which is based on the distribution of the financial means from the richest units, to the units that are entitled to receive them. The half of the quota paid by municipalities is designed for the city municipalities, in which the expenses of the house allowances per capita, which were paid in the year before the base year, were higher than 80% of the average expenses on the house allowances per capita of all urban municipalities, paid in the year before the base year. The city counties are also included in the group of the urban municipalities, so they can participate in those financial means. The second half of the financial means paid by municipalities is designed only for rural and urban-rural municipalities [5, Art. 21A]. Due to this fact, those financial means are inaccessible for the city counties. The financial means from the payments from the obliged counties are designed for [5, Art. 23a]:

- counties, which, in the year before the base year, were not obliged to pay the financial means, designed to be the compensatory part of the subsidies for the counties, or for those counties, which payments for this part of subsidies were established to be lower than 1,000,000 PLN; the quota is divided taking into account the expenses for the foster families for the year before the base year,

- counties in which the county labor office does not work during the fiscal year and its competences are taken over by another county,
- counties in which the length of the county roads per capita is bigger than the average county roads length per capita,
- city counties, in accordance to the length of the voivodeship and national roads, which are on the terrain of the city county,
- counties in which the quota of the planned incomes of the county in the fiscal year is lower than the quota of the planned incomes of the county in the base year.

The next part of the subsidies is the educational one. The total quota, which is designed for this part of subsidies is regulated in the budget act for a given year. Then, this quota is divided between all municipalities, counties and voivodeships. The division takes into account educational tasks performed by each territorial self-government unit. The Minister of Education is responsible for the division of the educational subsidies. After consultation with the Minister of Public Finances and Representation of the Territorial Self-government Units, he defines the way of the division of the educational part of subsidies between each unit, taking into account mainly the types and kinds of schools and institutions which are run by them, the level of the professional advancement degree of the teachers and the number of students in those schools and institutions [5, Art. 28].

Grants constitute the last group of city county's incomes. The grants are the special transfer which are purposeful, because the cities have an obligation to use the given financial means for the specific, defined tasks [6, p. 119]. This group of incomes includes targeted grants coming from the country's budget, which may be designed for the tasks in the field of the governmental administration and other tasks specified by regulations, tasks executed by the city counties on the basis of the agreement made with the governmental administration authorities, removing the direct threats for the safety and the public order, the effects of floods, landslides and other natural disasters, financing or co-financing of the own tasks of the city county, realization of the tasks, resulting from the international contracts and performing the competitions of the guard and inspection [5, Art. 8]. Pursuant to the Act on the incomes of the territorial self-government units, the incomes of the city county may also include the financial means from targeted funds, grants from National Fund for Environmental Protection and Water Management and from voivodeship funds for environmental protection and water management [5, Art. 8].

Management of income of Swinoujście city during 2010-2015

Swinoujście is a city county located in West Pomeranian voivodeship. It is one of the biggest cities in this voivodeship. Its area is 197.2 km² and it grows bigger every year because of the sea currents which bring the sand to the beaches. The borders of the city are: Bay of Szczecin on the south, Baltic Sea on the north, the country's border with Germany on the West, and the Miedzyzdroje municipality on the East.

Swinoujscie is a city located on 44 islands, from which three are inhabited: Uznam, Wolin and Karsibor. On the Uznam Island, there is administration and service center and a seaside district with touristic and spa buildings. Eighty percent of Swinoujscie population lives there. Wolin, which covers 265 km², is the biggest island in Poland. It is separated from the mainland by Dziwna Strait¹. A part of Swinoujscie located on Wolin Island is an industrial district. There are two biggest institutions of the maritime economy and transport hubs – a ferry slip, a railway station and a bus station. The international route E-65 runs through it as well. The only means of transport between Wolin and Uznam Islands are two ferries.

Due to its location, Swinoujscie has incredibly favorable conditions for the development of maritime economy and tourism. A ferry slip in Swinoujscie is a stable connection with Sweden and Denmark for passengers, cars, trucks and railway carriages. The ferry slip is a very important link between the Central and South Europe and Scandinavia. The border between Poland and Germany with the border crossing Swinoujscie–Ahlbeck is located in the western part of the city, on the Uznam Island, while the similar border crossing Swinoujscie–Garz lies in the southwestern part of it. Germany and the Uznam Island are connected by railway and routes number 110 and 111. The Heringdorf Airport is located in Germany, near to the border. Swinoujscie is 160 km far from Berlin, 175 km from the Sweden's coasts and 150 km from Denmark.

The management may be seen as a process which consists of four basic activities: planning, organizing, motivating and controlling. The most important parts of the management of the self-government's finances are proper planning of the budget and a meticulous controlling of its realization. On the stage of planning, it is of utmost importance to have a firm and diverse sources of funds and the liberty to use them. The earlier study of the sources of income of the city county showed that the certainty of getting the necessary funds and the liberty to use them are different for the equal kinds of income. The analysis of the problems connected with management of incomes of the Swinoujscie City will begin with presenting the structure of those incomes in years 2010-2015. Table 1 contains the appropriate data which further will be subjected to thorough analysis.

On the basis of the data included in the Table 1, an increase of the total income in case of the municipality and of the county can be observed. In 2015 the municipality's income increased by 35%, while the county's income increased by 15% in comparison to 2010. The increase of the sources of income is connected with bigger grants. In municipality, the main source of income increased by 63.7%, while in the county the grants were worth twice as much. The only sources of income which have lowered their partake in 2015 were the subventions in the county. They decreased by 3.3%.

A quota of county's and municipality's income in the total income is presented in the Table 2.

¹ Dziwna means weird or peculiar in Polish (translator's footnote).

Table 1. Incomes of the Swinoujście City in 2010-2015 [in PLN]

No.	Content	2010	2011	2012	2013	2014	2015
I.	MUNICIPALITY	124 719 446	149 402 063	150 977 081	148 139 663	172 544 084	168 873 126
1.	Partake including:	22 696 414	26 321 887	26 531 565	28 119 040	30 635 289	33 820 065
a)	<i>PIT</i>	21 593 097	25 041 117	24 620 460	26 696 092	29 490 548	32 642 185
b)	<i>CIT</i>	1 103 317	1 280 770	1 911 105	1 422 948	1 144 741	1 177 880
2.	Subsidies including:	14 838 571	15 311 587	16 388 025	16 415 150	17 280 023	18 839 556
a)	<i>Educational part</i>	14 838 571	15 311 587	16 388 025	16 415 150	17 280 023	18 839 556
3.	Grants	12 797 156	17 125 482	17 627 371	16 118 913	20 029 717	20 959 123
4.	Own funds (the rest)	74 387 305	90 643 107	90 430 120	87 486 560	104 599 055	95 254 382
II.	COUNTY	61 690 795	70 822 538	64 407 346	67 356 325	72 467 511	73 655 981
1.	Partake including:	6 221 612	7 181 863	7 171 547	7 609 686	8 293 012	9 127 695
a)	<i>PIT</i>	5 991 411	6 914 638	6 772 938	7 312 531	8 054 307	8 881 933
b)	<i>CIT</i>	230 201	267 225	398 609	297 155	238 705	245 762
2.	Subsidies including:	42 382 704	50 545 598	44 643 603	44 094 995	48 277 868	40 993 438
a)	<i>Educational part</i>	16 478 013	17 696 020	18 884 274	18 286 048	16 861 693	15 217 602
b)	<i>Compensatory part</i>	317 486	115 569	185 250	0	184 175	56 223
c)	<i>Countervailing part</i>	3 587 205	3 734 009	3 574 079	3 808 947	3 601 500	3 719 613
d)	<i>For ferry</i>	22 000 000	29 000 000	22 000 000	22 000 000	27 630 500	22 000 000
3.	Grants	6 517 021	8 673 509	8 860 164	8 286 432	11 609 049	13 254 146
4.	Own funds (the rest)	6 569 458	4 421 568	3 732 032	7 365 212	4 287 582	10 280 702
	TOTAL INCOME	186 410 241	220 224 601	215 384 427	215 495 988	245 011 595	242 529 107

Source: Materials of the City Office of the Swinoujście City

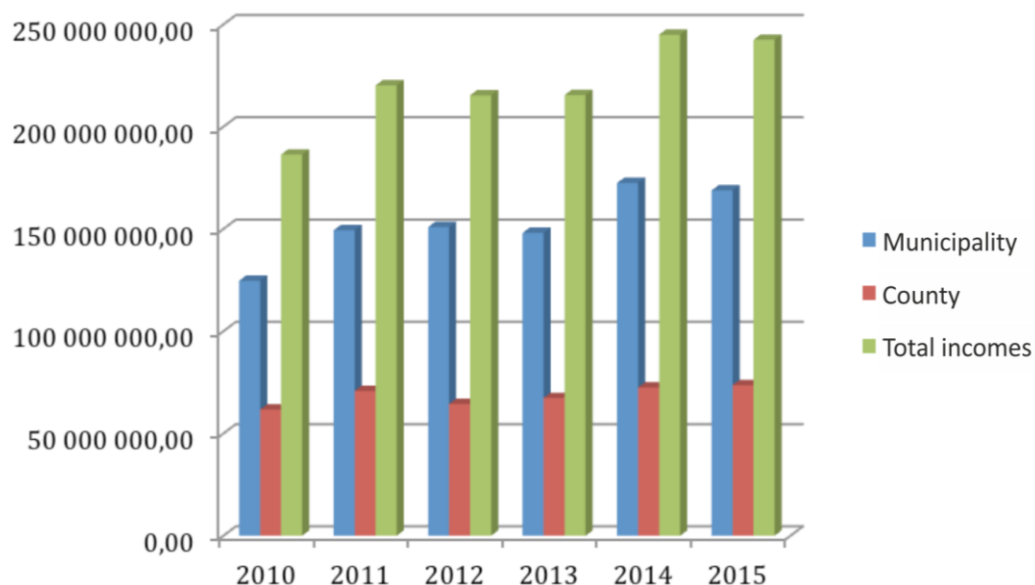


Fig. 1. Total income, municipality's income and county's income of Swinoujscie City in 2010-2015 [in PLN]

Source: Own study on the basis of materials received from the City Office of the Swinoujscie City.

Table 2. A quota of municipality's income and county's income in the total income of Swinoujscie City in 2010-2015 [in %]

The type of income	2010	2011	2012	2013	2014	2015
Municipality's income	66.91	67.84	70.10	68.74	70.42	69.63
County's income	33.09	32.16	29.90	31.26	29.58	30.37

Source: Own study on the basis of materials received from the City Office of the Swinoujscie City.

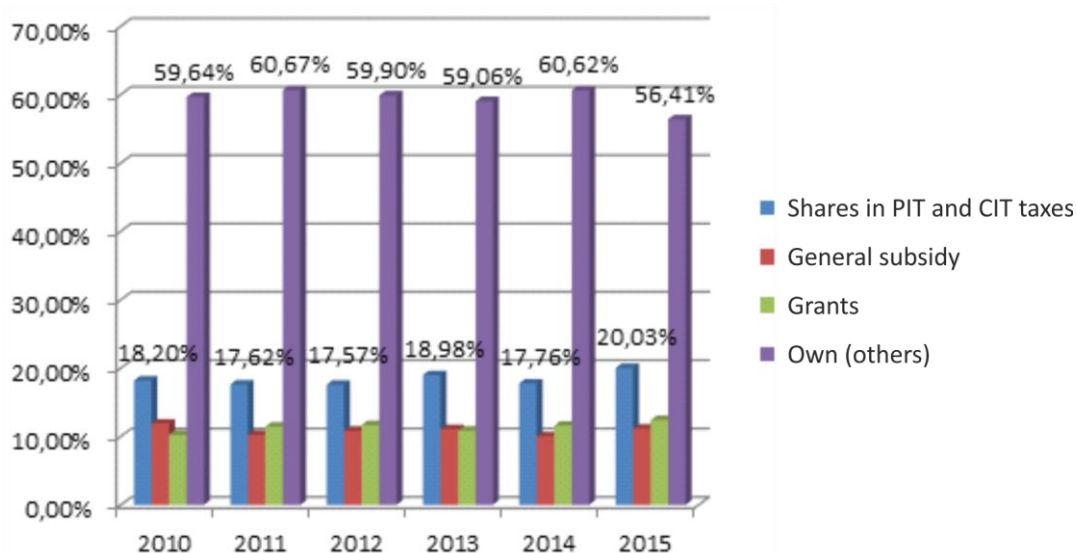


Fig. 2. The structure of the municipality's income of Swinoujscie City in 2010-2015

Source: Own study on the basis of materials received from the City Office of the Swinoujscie City.

During all the years studied, the structure of the share of the municipality's and county's incomes in the total incomes of the Swinoujście City was similar. The municipality's income made about two thirds of the total income every year, while the county's income made about one third. It proves that the Swinoujście City, which is both a municipality and a county, pays for most of their tasks with the municipality's incomes. It is a common phenomenon, as a municipality has more competences than a county.

The analysis of the municipality's incomes of Swinoujście City shows that the main source of income was own income. They maintained the same level of circa 80% of general sources of incomes. It is a favorable phenomenon, as the own incomes enable the municipality to be independent from the central authorities. In comparison to 2010, the share in the incomes from the PIT and CIT taxes raised by 1.83 percentage points in 2015. It may be a sign of a better financial situation of the enterprises in the municipality. Other sources of income, reached the level of circa 20% in the given years. The thorough study of the structure of the subsidies received by the Swinoujście City in the years of 2010-2015 enables to notice that the city received the funds only from the educational part of subsidies. It is the evidence of, among others, high taxes incomes per capita received by the city.

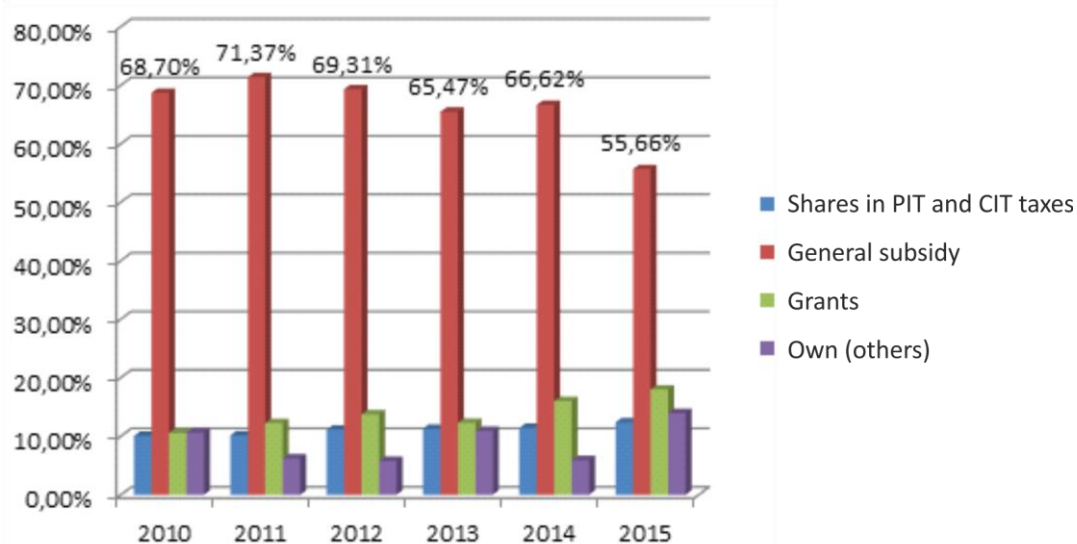


Fig. 3. The structure of the county's incomes of the City Swinoujście in 2010-2015

Source: Own study on the basis of materials received from the City Office of the Swinoujście City.

The situation is completely different when it comes to the county's incomes. In this case the partake of the rest of the own incomes and incomes from PIT and CIT taxes balanced between one sixth and one fourth of the total incomes, while the subsidies constituted more than a half of the total incomes of the City, in 2011 it even reached more than 17%. The characteristics of the Swinoujście City are the reason why the dominant county subsidy received by it is the ferry subsidy.

The own incomes are the most certain kind of incomes of the territorial self-government unit, with the funds that may be spent according to the will of the city au-

thorities. The incomes received from subsidy, especially the grants for specific purposes, are not certain sources of incomes and they are dependent, to a certain degree, on the decisions of the central authorities. What is more, the usage of them depends on the decisions made on the central level. As a result, striving for financing the tasks from the own incomes in the management of the finances of the territorial self-government unit constitutes a positive phenomenon. It may be stated that Swinoujście City stands for this kind of the management and sources of incomes and proceeds to achieve it.

Conclusions

The analysis of the structure of incomes of the Swinoujście City County shows the problems which may arise in the management of income of this kind of a local government unit.

The city county is both a municipality and a county. Due to this fact, it receives an income of a municipality and an income of a county. The amount and diversity of the sources of income are difficult and challenging for the people responsible for planning, organizing and controlling all kinds of incomes in the city's budget. In the process of managing incomes, the attention should be paid to the constant pursuit of increasing the share of an own income in the total income, thus achieving bigger independence from subsidies and grants. In the case of Swinoujście City, it is of the utmost importance to increase the share of own incomes in financing the county's competences, as they are the most certain and independent funds.

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Conflict of interests

All authors declared no conflict of interests.


Author contributions

All authors contributed to the interpretation of results and writing of the paper. All authors read and approved the final manuscript.

Ethical statement

The research complies with all national and international ethical requirements.

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Problemy zarządzania dochodami miasta na prawach powiatu na przykładzie miasta Świnoujście

STRESZCZENIE

Publikacja przedstawia problematykę finansowania działalności miast na prawach powiatu w Polsce. Miasta na prawach powiatu są gminami wykonującymi zadania powiatu na zasadach określonych w ustawie. Swoim obszarem obejmują teren większych miast. Prawa powiatu przysługują bowiem miastom, które w dniu 31 grudnia 1998 r. liczyły więcej niż 100 000 mieszkańców, a także miastom, które z tym dniem przestały być siedzibami wojewodów, chyba że na wniosek właściwej rady miejskiej odstąpiono od nadania miastu praw powiatu, oraz tym, którym nadano status miasta na prawach powiatu, przy dokonywaniu pierwszego podziału administracyjnego kraju na powiaty. Miasta na prawach powiatu stanowią specyficzne połączenie gminy i powiatu, ponieważ wypełniają nie tylko zadania gminy, ale także zadania przynależne powiatowi. Stanowią one istotną część struktury polskiej administracji samorządowej. Ustawodawca nałożył na nie znaczną ilość zadań. Ich realizacja wymaga posiadania przez jednostkę niezbędnych środków pieniężnych w odpowiedniej kwocie. Dochody miast na prawach powiatów obejmują trzy grupy – dochody własne, subwencję ogólną i dotacje. Dualna konstrukcja miast na prawach powiatu sprawia również, że w strukturze ich dochodów wyróżnione mogą zostać dochody gminne i dochody powiatowe. Zarządzanie różnorodnymi źródłami dochodów powodować może problemy, którym sprostać muszą władze tzw. powiatów grodzkich.

W części teoretycznej artykułu scharakteryzowane zostały miasta na prawach powiatu jako element polskiej administracji samorządowej. Dokonany został również przegląd źródeł finansowania ich działalności. Część empiryczna przyjęła natomiast postać studium przypadku, w którym podjęta została próba oceny strony dochodowej budżetu miasta Świnoujście.

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