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## **The importance of fluctuations in the economic situation for own revenues of Local Government Units<sup>3</sup>**

### INTRODUCTION

Local government finances are an integral part of public finances and are associated with the organization and structure of the territorial division of the state, with the principles of division of public tasks between individual levels of government and public administration, support for local and regional development and the scope of decentralization of public finances [Patrzałek, 2010, p. 10]. Each unit of territorial self-government (commune, powiat, voivodship) in a legal act treating its appointment, in addition to indicating the purpose of appointment (performing tasks), was equipped with attributes to enable it. One of them – apart from property, is the system of budget revenues [Kotlińska, 2009, p. 143]. According to Article 167 of the Constitution of the Republic of Poland and the Act of 13 November 2013 on the incomes of local government units, the revenues of local government units are:

1. own income;
2. general subsidy;
3. targeted subsidies from the state budget.

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When assessing individual items, it should be stated that the own revenue that can be achieved by a given local government has by far the largest impact on the level of the budget. Which translates directly to the possibilities in the performance of obligatory tasks, but also additional ones. All of them, as a rule, are to serve the community and influence the quality of life and functioning of physical entities and enterprises.

In connection with the above, the article provides a short analysis of how the income of local government units has been shaped over the last dozen or so years. For this purpose, empirical data from 2005–2017 were used. When making the analysis, a hypothesis was stated that the amount of revenues from own revenues to the budgets of communes, poviats and voivodships is strongly related to the currently prevailing economic situation. For the hypothesis put forward, the aim of the analysis was to show whether economic categories such as the size of unemployment and the dynamics of changes in the GDP of a country actually have a significant impact on the level of own revenues of self-governments.

#### OWN INCOME OF LOCAL GOVERNMENT UNITS

The level of income achieved by territorial self-governments allows you to maintain not only the stability of functioning, but also to carry out many tasks, both obligatory and optional. Referring to the analysis of incomes that a given local government achieves, you can mention your own income, general subsidy and targeted subsidies from the state budget. In this structure, the unit's own revenues are the most important (detailed list is presented in Table 2). As one of the main items among own revenues, they undoubtedly constitute inflows from various types of taxes. When referring to own revenues, one should also refer to the financial independence of JST – which is undoubtedly connected with this issue. The income independence of the local government unit means the ability to conduct its own fiscal policy [Kosek-Wojnar, Surówka, 2007, p. 78]. E. Denek, considering financial independence, considers own income in narrow and broad terms. In narrow terms, it includes income that local authorities can influence. In broad terms, this author counts income, which can be attributed to the following features: they are collected from sources located in the territory of the local government, are transferred to the disposal of local government units entirely and by right without legal effect, they come from sources for which local government bodies can influence, decide on their introduction or at least determine the legal structure of these revenues. However, in none of these approaches does it include shares in state taxes for own income [Denek et. al., 2001, p. 159]. Other authors also include JST shares in state taxes as supplementary (compensatory) revenues [Kosek-Wojnar, Surówka, 2007, p. 71–72]. They base their position on the statement that own revenues should not be subject to state restrictions [Chojna-Duch,

Kornberger-Sokołowska, 1998, p. 8] and this characteristic is not met in the case of shares. Moreover, in the case of shares in state taxes, there is no element of power, which should be identified with the influence of self-government bodies on the fiscal performance of these incomes [Kornberger-Sokołowska, 2001, p. 71]. However, there are also authors who understand the LGU's own revenues much more broadly, ie they include shares in state taxes [Patrzalek, 2004, p. 84].

In this work, own income is considered in a broader perspective. This two-fold approach to qualifying individual inflows to own revenues - a narrower or broader approach is the result of the fact that the category of own income has not been defined anywhere, and the Polish legislator characterized it by specifying the types of budget inflows belonging to this category. Income from taxes and fees, income from property, shares in central taxes and other income were classified as own income. It is worth noting that the own revenues of individual territorial self-government units are varied, and the most favorable situation in this area is in municipalities [for more on this topic, writes Alińska, Dworakowska, 2015, p. 233–238]. Own revenue should be the financial base of the budget of each local government unit, that is their share in the total income structure should be as large as possible, which has an beneficial effect on improving the financial base of these entities and thus on the possibilities of local government investments.

This article analyses the selected budget inflows that are included in the own revenues of local budgets. This state of affairs is caused not so much by a large number of items of individual income, but mainly by their small significance in the income structure of local budgets. This state of affairs is caused not so much by a large number of items of individual income, but mainly by their small significance in the income structure of local budgets. The analysis of the budgets of local units, as well as the analysis of literature and research in this area, shows that the most common situation is the dominance in the income structure of income tax budgets from natural persons [Furman, 2017]. At the same time, what is worth emphasizing, the mentioned items may be the most vulnerable to fluctuations of the economic situation due to their state nature. Such a view presents, among others K. Surówka, who considers income from personal income tax for this component, which may show the greatest changes [Surówka, 2008, p. 50]. In addition, Engelschalk combines income from this title in relation to the currently prevailing unemployment rate. Pointing to the fact that this rate has strong implications for the amount of tax revenue from personal income tax, [Engelschalk, 2005, p. 68]. In turn, Czaja-Hliniak points to one more important element that influences the shaping of tax inflows in addition to the economic situation. Namely, state taxes that go to local governments are determined at the national level. Therefore, their height is determined, among others through changes in the act, thresholds and rates, as well as the possibility of applying reliefs [Czaja-Hliniak, 2011, p. 550–551]. In the literature, the view is often held that budget revenues at the local government level are more stable than revenues of the state budget.

A necessary condition of such a state of affairs is the situation when income from property tax dominates in the income structure of local government units. It gives the possibility of budget planning for subsequent periods with high probability. It also makes the budget more stable, less susceptible to economic fluctuations [Holcombe, Sobel, 1997, p. 51].

Referring to the aforementioned positions and views, an attempt was made to answer the question whether it is also possible to talk about the implications between the economic situation and the inflow of income to budgets of poviats and voivodships. The argument in favor of undertaking research in this direction is the fact that the analysis of LGU's financial management plays a large role primarily for two reasons. First of all, it is a determinant of the processes of growth and development of self-government, and at the same time is a synthetic illustration of the current level of economic development of a given unit – a commune, a poviat and a voivodship. Recalling the study by Ł. Satoła, who in his research shows that the financial crisis not only hits private enterprises and the state budget, but also has a negative impact on the financial condition of local government units [Satoła, 2015]. In connection with the above, the article attempts to determine whether and to what extent the economic situation affects the level of income of local government units.

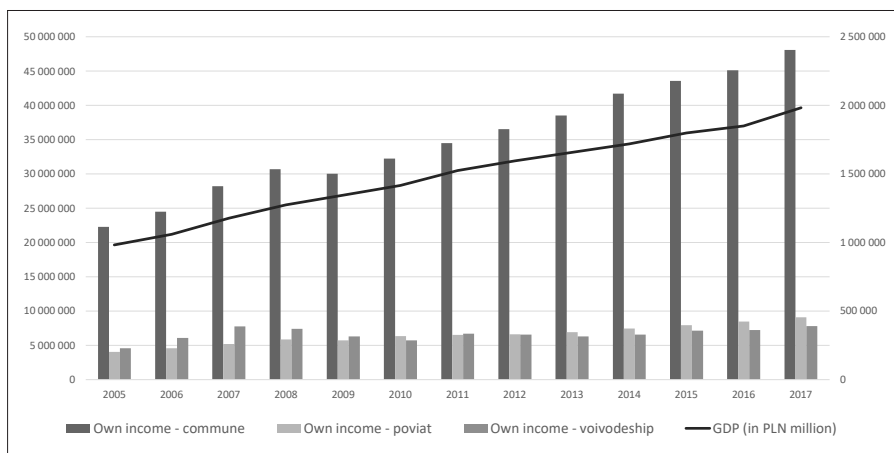
#### THE INFLUENCE OF ECONOMIC SITUATION ON THE OWN REVENUE OF LOCAL GOVERNMENT UNITS

To assess whether there is a relationship between the Gross Domestic Product and the level of unemployment and the amount of own income by the local government data from the Ministry of Finance and the Central Statistical Office were used. In order to assess the impact of particular volumes on the amount of this type of income, empirical data for the years 2005–2017 were used. The analysis was carried out separately for communes, poviats and at the voivodship level.

Table 2 (table added as an attachment) presents individual items divided into the commune, poviat and voivodships level. Based on the above data, a simple analysis was made, and then the results have been presented in diagrams. The first two graphs show the level of own revenues obtained by communes, poviats and voivodships and show to what extent the change in their value may be related to the change in the value of Gross Domestic Product and the level of unemployment in 2005–2017.

One of the instruments affecting the economic situation is budget policy conducted by the state. Among other things, it is the tax system that determines possible tax receipts, and the type and proportions of budget expenditures affect global demand. They also affect the competitiveness of the economy. This relationship has a bilateral character because it also affects the income, consumption and investment level, and what follows directly translates into the amount of inflows to the budgets [Lubieniecka, 2013, p. 245].

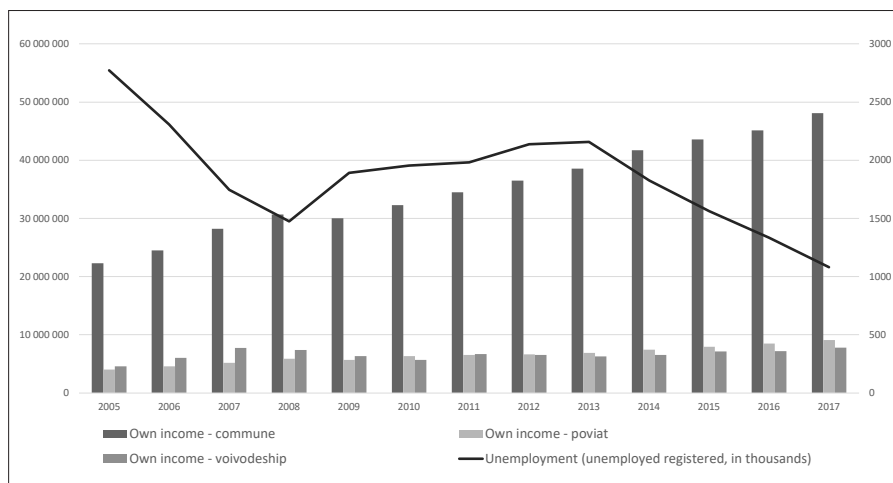
It is worth mentioning that one of the desirable features of an efficiently operating financial system of local government units is guaranteeing its stability over a long time horizon. This certainty of financing sources greatly affects the scope and level of public services provided by these entities. Insufficient possibility of predicting the value of financial resources, which can be disposed by the local government, it can cause numerous negative phenomenon both in terms of the data entrusted to them and in relation to the whole budget [Satoła, 2015, p. 115]. The aim of this article is an attempt to answer the question to what extent the amount of income gained by individual Local Government Units depends on the fluctuations of the economic situation and the level of unemployment rate in Poland.



**Figure 1. Increase in own revenues of communes, poviats and voivodships and the growth of the Gross Domestic Product in Poland in 2005–2017**

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

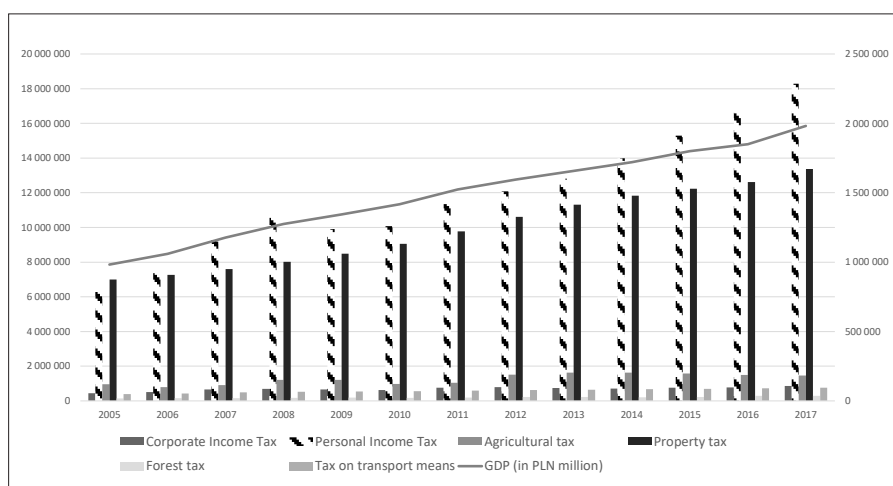
Analyzing the amount of own revenues generated by communes, poviats and voivodships, in each case it can be seen that it grows with the increase in Gross Domestic Product. The largest dependence of these two variables is characteristic for municipalities, what can be observed in Figure 2. This statement also confirms the calculated Pearson correlation coefficient (Table 1), which for communes is as much as 0.99. While the increase in Gross Domestic Product is accompanied by an increase in own revenues of individual local government units, the situation is different in relation to the variable, which is the level of unemployment (Figure 2). In the years 2005–2008 and 2013–2017, along with the decrease in the unemployment level, personal income grew, which seems justified. An interesting phenomenon took place in 2008–2013. During this period, the increase in own income occurred on a par with the increase in the level of unemployment.



**Figure 2. Increase of own revenues of communes, poviats and voivodeships and dynamics of the level of unemployment in Poland in 2005–2017**

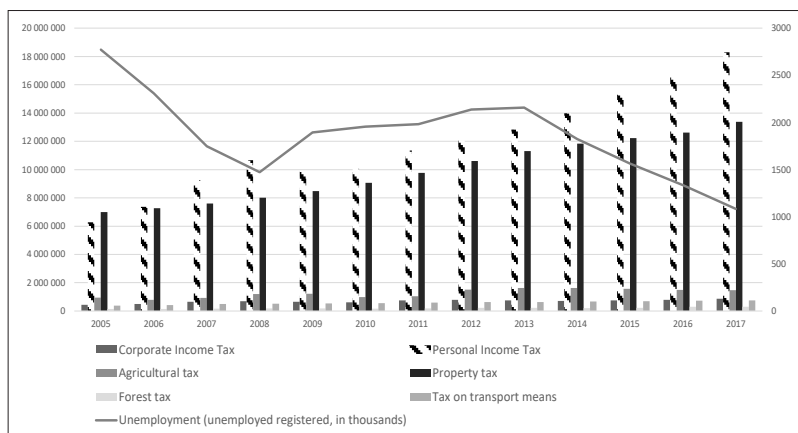
Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

In addition to describing the relationship between the growth of the Gross Domestic Product and the change in the level of unemployment and the amount of own revenues obtained by municipalities, poviats and voivodships, it is also worth analyzing the relationship of individual components that consists of the amount of own revenue.



**Figure 3. Growth of individual components of commune's own income and GDP in Poland in 2005–2017**

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

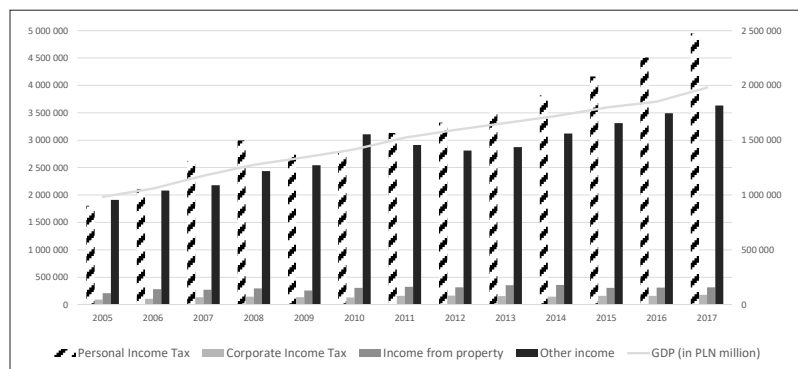


**Figure 4. Growth of individual components of commune's own income and the level of unemployment in Poland in 2005–2017**

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

In the case of the municipality, the largest correlation with the growth of the Gross Domestic Product is shown by receipts from personal income tax, which seems to be understandable. In times of better prosperity, wages and thus also the amount of advances against PIT are increased. In 2005–2017, property tax receipts were also highly dependent.

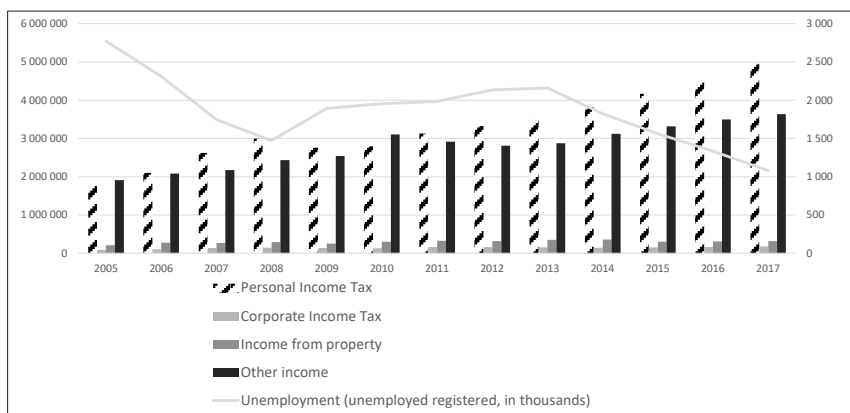
Interesting conclusions may also be provided by the analysis of the level of unemployment in relation to the amount of own income. In the years 2008–2013, as the level of unemployment increased, income from personal income tax increased. This may indicate that in this period the average wage grew faster than employment decreased.



**Figure 5. Growth of individual components of poviat own revenue and the level of GDP in Poland in 2005–2017**

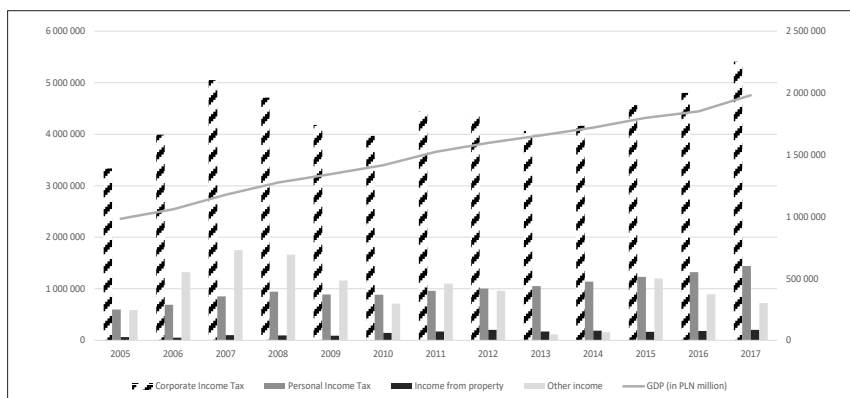
Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

The situation is similar in poviats. Also in this case, income from personal income tax shows a strong correlation with the growth of the Gross Domestic Product. The other income category is also strongly dependent on GDP. The income from property remains relatively stable.



**Figure 6. Growth of individual components of poviats own revenue and the level of unemployment in Poland in 2005–2017**

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.



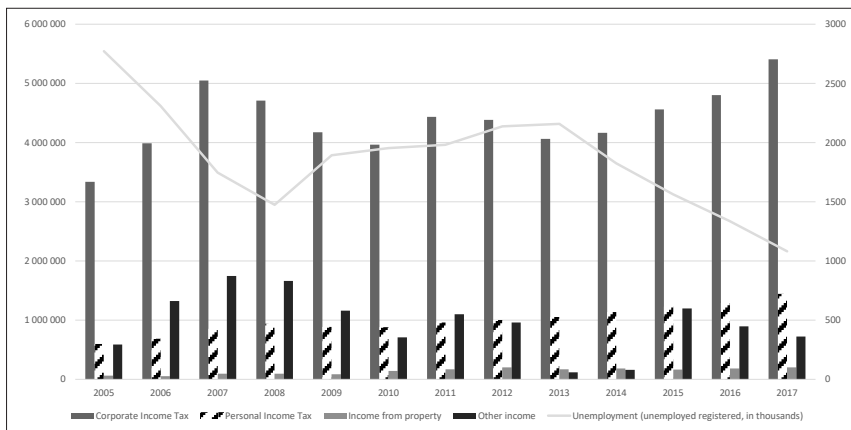
**Figure 7. Growth of individual components of own revenue of voivodships and the level of GDP in Poland in 2005–2017**

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

While the dependence of the Gross Domestic Product level and the level of unemployment in comparison to the amount of own income in the commune and poviat is similar, in the case of voivodships, the largest share in personal income is in the case of corporate income tax (CIT). Its correlation between the increase in the level of GDP is weaker than in the case of municipalities and poviats. In the years



2005–2007, the receipts from this grew faster than GDP, while in 2008–2010, CIT revenues decreased with the simultaneous rise in Gross Domestic Product. Also in the case of inflows in other income, it is difficult to indicate a simple relationship between these values. These conclusions confirm the Pearson coefficients calculated by the authors, respectively for communes, poviats and voivodships.



**Figure 8. Growth of individual components of voivodeship's own income and the level of unemployment in Poland in 2005–2017**

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

It is also worth paying attention to the relationship between the level of unemployment and the amount of income from corporate income tax. In this case, it is also difficult to formulate a statement that with the decrease in the level of unemployment, budget revenues from this title increase. Such a situation occurred in 2005–2008 and 2014–2017. In other cases, along with the increase in the number of registered unemployed, the level of income from Corporate Income Tax also increased.

To confirm the conclusions from the direct analysis of the above charts, the article also uses the tool which is the Pearson correlation coefficient. Table 1 contains the most important variables characterized by a strong correlation with the explained variable, which is a total income.

**Table 1. The influence of explanatory variables on total income**

The value of the coefficient	Commune	Poviat	Voivodship
Own income	0,99	0,95	0,70
Corporate income tax	0,89	0,89	0,39
Personal income tax	0,99	0,92	0,48
Property tax	0,98	-	-
Gross domestic product	0,99	0,96	0,79
Unemployment (registered unemployed)	-0,84	-0,78	-0,71

Source: own study based on the data of the Central Statistical Office and the Ministry of Finance.

The above analysis showed a very strong relationship between total income and personal income. This dependence applies to both the commune and the poviats. In the case of voivodeships, this relationship can be described as quite strong. In the structure of own income one of the most important categories are income taxes. In the case of communes and poviats, these items also have a strong dependence on total revenues. The situation is different in the case of voivodeships. The calculated ratio indicates a weak dependence on corporate income tax and a limited dependence in relation to personal income tax. This is mainly due to the fact that income tax revenues to the smallest extent flow to the voivodship budget.

There is also a very strong correlation between the total income of communes and poviats with gross domestic product. For the voivodships, this dependence is quite strong. A strong correlation was also found between the registered unemployment rate and the value of total incomes. This dependence is negatively correlated.

## CONCLUSION

The level of income achieved by local government units is determined to a large extent by taxes paid out from the state budget, which is guaranteed by law. Undoubtedly, high income from personal income tax affects the shape of budgets of local government units. It is also a factor strongly dependent on state decisions – regarding the proportion of tax to communes, poviats and voivodships. It is also one of the elements that have a strong link to the current situation in the economy. In the income structure almost at almost every level, almost half (communes and poviats) or over half (voivodships) constitute own income. Their share ranges from 36% to 62%. This shows, on the one hand, the possibilities of shaping and affecting the level of income. On the other hand, there is a significant dependence on state decisions.

Referring to the level of income of local government units to the currently prevailing economic situation, it should be stated that this impact is most visible at the level of communes. At the municipal level, income formation is strongly related to the dynamics of the Gross Domestic Product. On the other hand, in poviats and voivodships, the impact of GDP on income is insignificant. This tendency is strongly associated with income tax receipts (both corporate and personal income tax). So the more important state taxes are in the income structure, the more visible is the impact of the economic situation at the local level. The possibility of limiting such dependence by communes seems to be increasing the income from property tax, which, to the smallest extent, “reacts” to economic fluctuations.

ATTACHMENTS

Table 2. Share of own revenue in total income, size of selected income at the level of communes, district and voivodships.

Position / data in thousands of zlotys	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Commune															
Share of own revenues in total revenues	47%	48%	49%	47%	50%	49%	46%	45%	45%	47%	48%	49%	50%	44%	43%
Selected own income:															
Corporate income tax	224 592	398 897	442 821	501 925	657 413	696 015	652 817	617 362	756 964	789 001	742 675	701 634	752 766	778 293	861 749
Personal income tax	4 010 346	5 466 063	6 269 877	7 368 575	9 264 684	10 664 239	9 906 255	10 080 306	11 339 787	12 077 209	12 823 759	13 982 705	15 288 702	16 616 164	18 296 709
Agricultural tax	863 499	905 991	949 856	795 802	915 443	1 203 690	1 215 317	974 140	1 045 928	1 516 915	1 634 904	1 626 051	1 568 958	1 491 448	1 463 712
Property tax	6 028 250	6 501 230	6 994 949	7 270 125	7 595 557	8 017 974	8 488 264	9 060 464	9 770 584	10 608 006	11 310 744	11 831 466	12 227 178	12 626 552	13 372 486
District															
Share of own revenues in total revenues	11%	25%	29%	31%	32%	32%	28%	28%	28%	29%	30%	31%	34%	35%	36%
Selected own income:															
Personal income tax	145 305	1 288 342	1 804 717	2 101 101	2 622 058	2 995 749	2 765 373	2 797 197	3 131 468	3 322 366	3 513 314	3 819 607	4 165 737	4 508 783	4 949 966
Corporate income tax	-	94 261	90 984	108 189	137 379	144 940	135 678	128 232	158 889	163 652	154 333	146 342	157 931	161 795	180 411
Income from property	182 191	219 984	210 476	279 897	270 050	296 835	255 067	305 465	325 127	314 745	352 604	356 983	305 289	310 019	315 058
Voivodship															
Share of own revenues in total revenues	16%	59%	65%	64%	68%	59%	32%	40%	44%	43%	39%	37%	42%	53%	53%
Selected own income:															
Corporate income tax	71 459	3 368 617	3 337 631	3 990 872	5 050 768	4 708 317	4 177 651	3 968 159	4 437 779	4 385 338	4 62 038	4 164 153	4 563 796	4 802 112	5 410 120
Personal income tax	474 375	527 445	598 826	688 377	851 899	944 476	888 682	881 944	961 575	1 003 869	154 135	1 137 478	1 230 445	1 324 387	1 443 181
Income from property	51 977	56 108	63 611	52 436	97 699	95 591	87 621	143 418	171 166	201 005	168 809	186 128	163 250	182 162	202 229
Other income	127 184	169 080	586 908	1 324 249	1 748 831	1 661 062	1 160 745	709 568	1 102 046	958 860	118 106	158 320	1 197 503	896 708	721 875

Source: own study based on data from the Central Statistical Office and the Ministry of Finance.

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### *Summary*

The article addresses the issues of public finances. The main emphasis was placed on the aspect of income of local government units and their structure against the background of the changing economic situation. The following research tools were used in the article: review of scientific literature, as well as analysis of empirical data from the Central Statistical Office and the Ministry of Finance. On the basis of empirical data from the years 2003–2017, the structure of budget revenues is presented, divided into the commune, poviats and voivodships level. A hypothesis has been put forward that the amount of inflows to the budgets of communes, poviats and voivodships is strongly related to the currently prevailing economic situation. For the research hypothesis put forward, the main objective of the study was to show whether the impact of the economic situation in a given country measured by the Gross Domestic Product is reflected in the level of LGU own revenues. In connection with the above, an analysis was carried out, which shows that at every level (ie the commune, poviats and voivodship), the structure of income shows the effects of changes taking place in the economy. The analysis of empirical data also shows that such an impact is significant at the level of municipalities. However, in the case of poviats and provinces, this is hardly visible. The effects of fluctuations in the economic situation have the greatest impact on the functioning of communal budgets, and, to a lesser extent, on poviats and voivodship budgets.

*Keywords:* public finance, LGU revenues, local government, municipality, economic conditions.

## **Znaczenie wahań koniunktury gospodarczej dla dochodów jednostek samorządu terytorialnego**

### *Streszczenie*

Artykuł podejmuje problematykę finansów publicznych. Główny nacisk położony został na aspekt dochodów jednostek samorządów terytorialnych oraz ich strukturę na tle zmiennej koniunktury gospodarczej. W artykule zastosowano następujące narzędzia badawcze: przegląd literatury naukowej, a także analizę danych empirycznych pochodzących z Głównego Urzędu Statystycznego oraz Ministerstwa Finansów. Na podstawie danych empirycznych z lat 2003–2017 przedstawiono strukturę dochodów budżetów z podziałem na szczebel gminny, powiatowy oraz województwa. Postawiona została hipoteza twierdząca, że wysokość wpływów do budżetów gmin, powiatów oraz województw jest silnie związana z aktualnie panującą koniunkturą gospodarczą. Dla tak postawionej hipotezy badawczej głównym celem opracowania była próba ukazania czy wpływ koniunktury gospodarczej danego kraju mierzony Produktem Krajowym Brutto ma swe odzwierciedlenie na poziomie dochodów własnych JST. W związku z powyższym przeprowadzona została analiza, z której wynika, iż na każdym szczeblu (tj. gmina, powiat oraz województwo) w strukturze dochodów widoczne są skutki zmian zachodzące w gospodarce. Z analizy danych empirycznych wynika ponadto, że taki wpływ w stopniu znaczącym jest na poziomie gmin. Natomiast w przypadku dochodów powiatów oraz województw jest to mało widoczne. Skutki wahań koniunktury gospodarczej w największym stopniu oddziałują na funkcjonowanie budżetów gmin, w mniejszym na budżety powiatów i województw.

*Słowa kluczowe:* finanse publiczne, dochody JST, samorząd terytorialny, gmina, koniunktura.

JEL: H71, H72, H74.