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Mariola Grzebyk¹
Małgorzata Stec²
Pavlina Hejdukova³

CITIZEN BUDGET AS A COMPONENT OF LOCAL POLICY: A CASE STUDY OF TOWNS IN THE PODKARPACKIE VOIVODESHIP⁴

One of the most important instruments for engaging residents in local affairs and building social awareness is the citizen budget. It is a form of involving residents in the planning of public spending, which has been delegated by local authorities at their discretion. The aim of the article is to assess the use of the citizen budget as a component of local policy in towns in the Podkarpackie Voivodeship during the years 2018–2022. The research method employed is desk research based on public data and interviews conducted with city office employees. Within the citizen budget of the towns studied the number of projects submitted by residents increased, as did the turnout of voters. This is a signal of community engagement in the life of individual towns. There is a growing social awareness as well as a need for organization and cooperation. By encouraging participation in public life and collective decision-making related to the allocation of public funds, the overarching goal of citizen engagement has been achieved. Most projects chosen by residents are related to the construction or modernization of technical infrastructure, although in recent years, soft projects have also begun to appear more frequently. They reflect changing social needs, with cultural, sports, and recreational projects being the most dominant.

Keywords: citizen budget, local policy, social participation, urban district.

1. INTRODUCTION

The challenges facing contemporary local government are leading to an increasing use of various methods and tools for social participation. Social participation is most commonly defined as the involvement of various groups from local communities in the creation of public policies through their participation in decision-making and the

¹ Mariola Grzebyk, University of Rzeszów, Poland; e-mail: mgrzebyk@ur.edu.pl (corresponding author). ORCID: 0000-0003-1107-0250.

² Małgorzata Stec, University of Rzeszów, Poland; e-mail: mstec@ur.edu.pl. ORCID: 0000-0003-0185-4510.

³ Pavlina Hejdukova, University of West Bohemia, Plzeň, Czech Republic; e-mail: pahejdu@kfu.zcu.cz. ORCID: 0000-0003-3387-1198.

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implementation of tasks formulated jointly with local authorities (Błaszak, 2019; Grzebyk et al., 2019). A manifestation of building social dialogue and ensuring active citizen participation in decision-making and management processes is the citizen budget. It is often described as the direct involvement of residents of cities (municipalities) in the decision-making process regarding the allocation of a portion of the budgetary resources of local government units. This strengthens civil society and the trust of residents in local government and its representatives (Grzebyk, Pierścieniak, 2021).

The aim of the article is to assess the utilization of the citizen budget as a component of local policy in urban municipalities in the Podkarpackie Voivodeship during the years 2018–2022. Achieving this goal required answering the following questions:

- In which urban municipality was the citizen budget first implemented?
- How many projects were submitted and how many were accepted for implementation in each edition of the citizen budget?
- Did the tasks accepted for implementation include „hard or soft” projects?
- What thematic areas did the selected projects for implementation cover?
- What was the structure of the votes cast?
- What was the participation rate of voters compared to the total number of eligible voters?
- How much financial resources were utilized within the examined editions of the citizen budget?
- What was the proportion of the citizen budget in the city budget expenditures during the studied years?
- How much financial resources allocated in the individual editions of the citizen budget per inhabitant of urban municipalities?

All four urban municipalities in the Podkarpackie Voivodeship were selected for the research, namely Krosno, Przemyśl, Rzeszów, and Tarnobrzeg. They served as separate provincial capitals in the administrative division of Poland in force between 1975 and 1998.

In order to achieve the goals of the article, one of the basic research methods was applied, namely the desk research method. This method utilizes public data obtained directly from the surveyed city offices and published on the websites of the offices. In order to obtain additional information, interviews were conducted with city office employees responsible for gathering and processing information regarding the citizen budget. The proposed approach allowed for the diagnosis of the utilization of citizen budgets in the studied years in urban municipalities.

2. LITERATURE REVIEW

Local policy, or rather local development policy as indicated by Jastrzębska (2003), is “conscious, purposeful, and organized action of local government and its organizational units consisting in setting goals for the local community and selecting methods and instruments to achieve these goals”.

A similar approach to local policy is presented by Markowski (1999), indicating that it is

planned and organized action of territorial self-government bodies and other public entities subordinate to these bodies, which directly exercise power (e.g., coordination, compulsion, control, repression, etc.), consisting in selecting goals

serving the interests of the local community and choosing means to achieve these goals.

Feltynowski (2015) adds that “local development policy is the art of governance with the rational use of local resources”.

Thus, it can be assumed that “local policy is the activity of local authorities in the social, economic, and cultural fields in conditions of constant competition for resources and ways of their redistribution” (Masik, 2010).

The assessment of conducted local policy is a derivative of adopted goals and value systems and is characterized by a high openness to the concerns of residents (Nowakowska, 2016). The goal of local policy from a social perspective is to meet the needs of the community, solve local problems, and ensure the highest possible standard of living for residents (Makulska, 2004).

According to Markowski (1999), the problems of local communities include living conditions, issues of economic units, and service problems. General social values and ideas influence the selection and implementation of general tasks and the way of solving local community problems.

An important element of local policy in Poland is social participation and the state of civil society. These elements are indicated as a source for building local policies in accordance with the idea of co-governance, allowing for the establishment of a so-called “citizen municipality” where residents are not objects but subjects of public policy (Feltynowski, 2015). Social participation primarily promotes the building of relations between local government and citizens based on the principle of partnership and participation in local decision-making processes (Ostalkiewicz, 2015).

One of the tools of social participation used to engage residents in local affairs is the citizen budget. It is also referred to as participatory, as it provides residents with the opportunity for public discussion on the allocation of a portion of funds earmarked from the municipality's budget for initiatives and projects proposed by the local community (Musiał-Malago, 2022). However, there is no single prevailing definition in the literature on this subject.

According to the Budgetary Lexicon, it is a designated portion of the local government budget (most commonly the city budget), within which a predetermined amount of expenditure is allocated for initiatives and investment projects directly proposed by the local community (individually or through appropriate organizations).

The citizen budget is a form of invitation extended by local authorities to residents to participate in the decision-making process regarding the allocation of local budgetary resources. It is thus a tool of civic dialogue – a process that is increasingly common both in social science analyses and in political actions (Sobol, 2017).

Citizen budgets align with new trends in public management, particularly the concept of public governance, through the mechanisms they contain that promote efficiency and rationalization of public expenditures by enabling social oversight of the use of public funds and the associated accountability of local government leaders (Górka, 2017).

The introduction of the citizen budget brings hope for overcoming the crisis of civil society in Poland. It is a promising form of activating residents in local affairs, which should become a permanent and widespread element of local democracy in Poland (Sobol, 2017).

3. ANALYSIS OF RESEARCH RESULTS

The idea of the citizen budget was first implemented in Brazil, in the city of Porto Alegre (Poniatowicz, 2014), in 1989. Engaging the local community was intended to contribute, among other things, to improve the functioning of local government structures and enhancing the living conditions of the city's poorest residents (Musiał-Malago, 2022). In subsequent years, the citizen budget spread to other cities in Brazil and then extended its reach to countries in Latin America, North America and Asia. In Europe, its introduction began in 2000 in countries such as France, Germany, Italy and the United Kingdom (Czarnecki, 2014).

In Poland, however, this form of social participation was first implemented in 2011 in Sopot. Since then, many cities have begun to use it as a means of engaging residents in local affairs (Leśniewska-Napierała, 2017; Łukomska-Szarek, 2014; Musiał-Malago, 2022). Rachwał (2018) argues that providing an exact list of local government units that use the citizen budget is practically impossible because new places of its implementation are constantly being recorded.

Analyzing the data presented in Table 1, it can be observed that the first urban municipality in the Podkarpackie Voivodeship to implement the citizen budget was Przemyśl in 2013. Subsequently, Rzeszów joined in 2014, Tarnobrzeg in 2016 and finally Krosno in 2018. Consequently, the number of editions of the citizen budget varies depending on the city (with the smallest number of editions being in Krosno). It should also be noted that Krosno is the only city where further utilization of the citizen budget has been suspended. In June 2022, the City Council of Krosno adopted a resolution not to conduct public consultations in the two subsequent editions of the citizen budget, for the years 2023 and 2024, citing the city's difficult financial situation.

Table 1. First year of citizen budget implementation and number of editions in urban municipalities in the Podkarpackie Voivodeship

City	First year of citizen budget implementation	Number of editions of the citizen budget
Krosno	2018	4
Przemyśl	2013	10
Rzeszów	2014	9
Tarnobrzeg	2016	7

Source: prepared based on own research.

Although social participation has been gaining increasing importance in public policy in Poland in recent years, the utilization of this phenomenon's potential by local governments seems to be inadequate (Radziszewski, 2018). Practically every analyzed city has several years of experience in conducting the citizen budget. However, the experience gained does not translate into high voter turnout for budget projects in all urban municipalities.

Table 2 shows the number of votes cast and the percentage participation of voters compared to the total number of eligible voters in individual urban municipalities.

Table 2. Total votes cast and percentage participation of voters compared to the total eligible voters in the surveyed urban municipalities

City	Krosno	Przemyśl	Rzeszów	Tarnobrzeg
2018				
Total votes cast	3865	No data	15066	796
Percentage participation of voters compared to the total eligible	8,3	No data	7,86	1,69
2019				
Total votes cast	6608	10955	19712	6531
Percentage participation of voters compared to the total eligible	14,3	17,9	10,05	13,9
2020				
Total votes cast	4828	19612	77550	6207
Percentage participation of voters compared to the total eligible	10,7	33,5	39,9	13,8
2021				
Total votes cast	6167	21132	60945	6537
Percentage participation of voters compared to the total eligible	13,8	36,7	31,03	14,7
2022				
Total votes cast	-	20595	70902	6133
Percentage participation of voters compared to the total eligible	-	36,13	36,17	13,94

Source: prepared based on own research.

As can be observed, since 2018, there has been a systematic increase in the number of people participating in voting in each analyzed urban municipality. The increasing voter turnout indicates a growing interest among residents in shaping the urban space and a desire to co-decide on the directions of public spending, and importantly, local awareness is systematically being built.

The highest voter turnout in 2022 is characterized by the city of Rzeszów (36.17%) and Przemyśl (36.13%). The fewest residents in the surveyed years voted on the citizen budget in Krosno. The research also shows that the participation of residents in Tarnobrzeg in the voting in 2018 was only 1.69% - the lowest among all urban municipalities in the Podkarpackie Voivodeship. This was the result of ineffective promotion of this particular participatory instrument.

However, after conducting interviews with city office employees, it is noted that officials are aware of how important it is to inform residents about matters concerning them, as it determines the level of difficulty of democratic dialogue and political debate. They also emphasize that the use of participatory budgeting has brought many benefits to both the offices and the cities. Above all, there has been an improvement in the image of local public administration, an increase in trust in the activities of local administration and the fostering of civic attitudes among residents.

The voting process for individual tasks took place through an electronic system or traditionally at consultation points located in the surveyed cities. Table 3 presents the total number of votes cast, invalid votes, and votes cast online.

Table 3. Number of votes cast, including invalid and online, in county-status cities between 2018-2022

Years	The votes cast	Krosno	Przemyśl	Rzeszów	Tarnobrzeg
2018	total	3865	No data	15066	796
	invalid	8	No data	922	4
	online	3824	No data	9320	-*
2019	total	6608	10955	19712	6531
	invalid	0	No data	1790	35
	online	6519	-*	10975	-*
2020	total	4828	19612	77550	6207
	invalid	1	1332	40	58
	online	4782	9766	73194	-*
2021	total	6167	21132	60945	6537
	invalid	0	1332	5	14
	online	5911	5977	60668	2455
2022	total	-	20595	70902	6133
	invalid	-	1158	19	12
	online	-	4673	70370	3292

* – Online voting was not utilized during these years

Source: prepared based on own research.

Detailed data on voting were not collected in some years. In 2020, due to the pandemic, the number of votes cast online in urban municipalities was significantly highest, accounting for over half of all votes cast.

Each city may have its own rules for submitting projects to the budget as well as methods for consulting and selecting them. However, the following stages can be distinguished in the entire procedure: – submission of projects by residents; – verification of projects; – submitted projects undergoing formal and substantive verification (i.e., correctness of completed forms, cost estimates, and compliance with local plans). Then, among the proposals that have successfully passed the verification process, the reviewing team publishes the results of the project verification; – social consultations, during which city residents have the right to vote for the projects they choose.

Between 2018 and 2022, the total number of projects submitted to the surveyed city offices underwent changes. The highest number of projects was submitted in 2020 in Przemyśl, Rzeszów, and Tarnobrzeg, while in Krosno, the highest number was in the first year of the citizen budget, which was 2018. On the other hand, among the four urban municipalities, Tarnobrzeg had the smallest number of tasks submitted (Table 4).

Despite a fairly large overall number of projects submitted in individual cities, only a specific portion of them were subjected to voting. The rejection of applications by verification committees resulted from formal and substantive errors, lack of feasibility of project implementation due to technical or financial reasons (underestimation of the task) or cases of submission after the designated deadline.

The number of tasks transferred for implementation varies in cities and is usually lower than the number of projects put to a vote. In each of the analyzed editions of the citizen budget, the number of tasks accepted for implementation depends on the amount allocated for this purpose by the City Council. Additionally conducted interviews with city office

employees showed that the COVID-19 epidemic situation did not significantly affect the implementation of tasks submitted under the citizen budget in individual cities. Only in a few cases in Przemyśl was the deadline for their completion postponed.

Table 4. Projects submitted under the participatory budget in cities with county rights in the years 2018–2022

Years	The votes cast"	Krosno	Przemyśl	Rzeszów	Tarnobrzeg
2018	total submitted	73	35	109	28
	subjected to voting	49	34	87	26
	selected for implementation *	15	32	36	16
2019	total submitted	43	58	106	30
	subjected to voting	19	50	74	28
	selected for implementation*	151	37	47	11
2020	total submitted	45	105	122	40
	subjected to voting	27	75	107	31
	selected for implementation*	12	37	36	11
2021	total submitted	58	85	93	33
	subjected to voting	42	60	92	21
	selected for implementation*	13	32	37	16
2022	total submitted	-	73	102	30
	subjected to voting	-	58	102	24
	selected for implementation *	-	41	36	18

* – Projects to be implemented in the following year

Source: prepared based on own research.

The article divides the projects transferred for implementation into categories (Table 5). Projects for the citizen budget of the surveyed cities could be submitted in three (I–III) categories:

- Category I – construction and modernization of municipal infrastructure. This category includes projects that, due to their nature and scope of impact, satisfy the needs of city residents regardless of their place of residence.
- Category II – construction and modernization of neighborhood infrastructure.
- Category III – activities of a pro-social, cultural, educational, or sports nature. Analyzing the data provided in Tables 5 and 6, it can be observed that the fewest tasks were related to Category I. Their number ranged from a few to several (depending on the city), involving the development or modernization of technical infrastructure. At the same time, these are very costly tasks, which allocate the largest portion of financial resources within the citizen budget.

The highest number of projects submitted by residents of all urban cities (except Rzeszów – in 2021 and 2022) pertained to neighborhood tasks aimed at both technical and social infrastructure development – Category II. Analyzing the data presented in Table 6, it is observed that in Category II, there is a predominance of hard projects in Przemyśl and Krosno, i.e., those related to the development of technical infrastructure. These projects mainly involved the reconstruction and modernization of main traffic routes, including pedestrian and bicycle paths in cities, public utility facilities, as well as the construction

and expansion of parking lots, recreational areas, and lighting. Tasks related to social infrastructure, predominant in Rzeszów and Tarnobrzeg, mostly encompassed the construction and equipping of playgrounds, outdoor gyms, or the modernization and enhancement of city parks.

Table 5. Division of projects selected for implementation by categories within the participatory budget of urban municipalities

Years	Projects	Krosno	Przemyśl	Rzeszów	Tarnobrzeg
2018	selected for implementation total	15	32	36	16
	Category I	2	0	5	11
	Category II	11	32	18	5
	Category III	2	2	13	0
2019	selected for implementation total	15	37	47	11
	Category I	1	3	5	1
	Category II	11	22	21	9
	Category III	3	12	21	1
2020	selected for implementation total	12	37	36	11
	Category I	1	4	4	1
	Category II	11	21	16	10
	Category III	0	12	16	0
2021	selected for implementation total	13	33	37	16
	Category I	1	2	4	1
	Category II	12	18	16	14
	Category III	0	13	17	1
2022	selected for implementation total	-	41	36	18
	Category I	-	6	1	1
	Category II	-	21	15	17
	Category III	-	14	20	0

Source: prepared based on own research.

Category III includes activities other than investment-related (so-called soft projects), such as pro-social, cultural, educational, and sports and recreational initiatives. It is noted that the number of projects belonging to this category in all urban cities increases from year to year. The most frequently chosen activities by city residents were those of a cultural nature (including theater outings, movie screenings, picnics, organizing concerts) and sports and recreational activities, although to a lesser extent than before (cycling competitions, sports tournaments, sports days, and promoting a healthy lifestyle). Tasks related to integrating residents through education or activating socially excluded groups were sporadically implemented.

Analyzing the „winning” tasks within each category in detail allows us to infer residents' preferences regarding the type of projects chosen and changes in these preferences in each edition of the participatory budget.

Table 6. Division of projects within respective categories into so-called „hard and soft projects” in urban cities

KROSNO					
Years	2018	2019	2020	2021	2022
Years Projects selected for implementation – total	15	15	12	13	-
1. Category I	2	1	1	1	-
2. Category II, including:	11	11	10	12	-
– technical infrastructure	4	4	5	5	-
– social infrastructure	7	7	5	7	-
3. Category III, including:	2	3	1	0	-
– actions of a pro-social nature	1	0	1	0	-
– cultural activities	1	1	0	0	-
– educational and educational activities	0	1	0	0	-
– sports and recreational activities	0	1	0	0	-
PRZEMYŚL					
Years	2018	2019	2020	2021	2022
Years Projects selected for implementation – total	32	37	37	32	41
1. Category I	0	3	4	2	6
2. Category II, including:	32	22	21	16	21
– technical infrastructure	20	13	13	8	14
– social infrastructure	10	9	8	8	7
3. Category III, including:	2	12	12	13	14
– actions of a pro-social nature	1	2	1	1	0
– cultural activities	1	4	5	7	10
– educational and educational activities	0	2	2	2	1
– sports and recreational activities	0	4	4	3	3
RZESZÓW					
Years	2018	2019	2020	2021	2022
Years Projects selected for implementation – total	36	47	36	37	36
1. Category I	5	5	4	4	1
2. Category II, including:	18	21	16	16	15
– technical infrastructure	5	11	5	5	7
– social infrastructure	13	10	11	11	8
3. Category III, including:	13	21	16	17	20
– actions of a pro-social nature	0	2	1	3	2
– cultural activities	8	10	8	8	7
– educational and educational activities	3	5	4	3	7
– sports and recreational activities	2	4	3	3	4
TARNOBRZEG					
Years	2018	2019	2020	2021	2022
Years Projects selected for implementation – total	16	11	11	16	18
1. Category I	1	1	1	1	1
2. Category II, including:	15	10	10	14	16
– technical infrastructure	8	3	5	4	6
– social infrastructure	7	6	5	10	10
3. Category III, including:	0	1	0	1	1
– actions of a pro-social nature	0	1	0	1	1
– cultural activities	0	0	0	0	0
– educational and educational activities	0	0	0	0	0
– sports and recreational activities	0	0	0	0	0

Source: prepared based on own research.

Citizen budgets in Poland are financed from the budget of a given municipality, which carries out this initiative. The structure of the citizen budget does not allow for contributions from project initiators or funds from other sources. In 2019, the citizen budget was introduced as mandatory for cities with county rights under the Act on Local Government (Journal of Laws of 1990 No. 16, item 95). Polish law does not provide for a maximum amount allocated to this initiative, but it specifies the minimum amount of this budget at least 0.5% of the municipality's expenditures, as presented in the last financial report on budget execution (Act of March 8, 1990, on Local Government, Article 5). Tasks selected within the citizen budget are included in the city's budget resolution. During the work on the draft budget resolution, the City Council cannot remove or significantly change tasks selected within the citizen budget. Thanks to the citizen budget, residents of the city are entrusted with the right to decide on the allocation of part of the municipal budget funds for purposes they consider most important (Musiał-Malago, 2022).

The amount of funds allocated to the citizen budget in the three examined urban municipalities is increasing (Krosno, Przemyśl, Rzeszów), comparing 2022 to 2018 – as shown in Table 7. An exception here is Tarnobrzeg – the financial resources pool decreases in these years. It is also worth noting that the least financial resources were allocated in the years 2020–2021 in all urban municipalities, influenced by the pandemic situation in Poland. Although Polish law established a minimum amount at least 0.5% of the municipality's expenditures presented in the last submitted financial report on budget execution, this did not occur in most editions of the citizen budget of urban municipalities in the Podkarpackie Voivodeship. The best situation in terms of the percentage share of the citizen budget in the city's budget expenditures characterizes Tarnobrzeg (from 0.76% in 2018 to 0.54% in 2022) and Rzeszów (from 0.55% in 2018 to 0.47% in 2022), despite the decline in the examined indicator in subsequent years. Conversely, in Krosno, expenditures on the citizen budget only begin in 2019 and constitute 0.54% of the total budget expenditures of the city, to reach the highest level of all cities in 2022 at 0.91%. Przemyśl is in the worst situation. In this city, expenditures on the citizen budget in the years 2018–2022 do not exceed 0.5% of total expenditures (Figure 1).

Table 7. The amount of the participatory budget (in PLN) and its share in the expenditures of the surveyed urban municipalities (in %)

Years	The amount of the participatory budget actually spent on tasks in a given year (in PLN)				The share of the participatory budget in the city budget expenditures (%)			
	Krosno	Przemyśl	Rzeszów	Tarnobrzeg	Krosno	Przemyśl	Rzeszów	Tarnobrzeg
2018	-	1 630 256	7650000	2000000	-	0,16	0,55	0,76
2019	1768726	1 895 048	7571600	1600000	0,54	0,48	0,49	0,55
2020	1726265	1 731 836	4592197	1511394	0,38	0,41	0,28	0,44
2021	2755312	1 046 147	8264180	1595381	0,62	0,23	0,47	0,46
2022	4315631	1 816 856	8961870	1883443	0,91	0,36	0,47	0,54

Source: prepared based on own research.

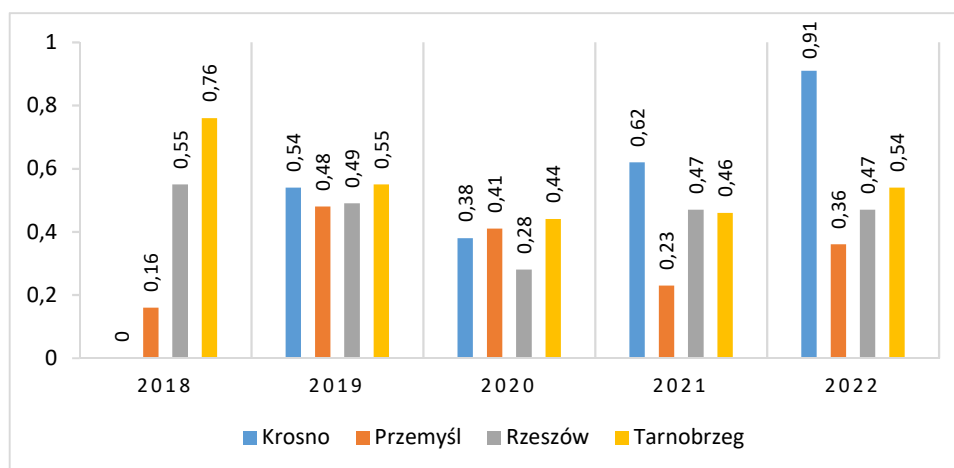


Figure 1. The share of the participatory budget in the city budget expenditures (%)

Source: prepared based on own research.

The completion of the conducted analysis in the article is to show how much financial resources allocated to the participatory budget per inhabitant of a given city. From the data presented in Table 8 and Figure 2, it can be observed that the best situation applies to Tarnobrzeg and Rzeszów. In 2018, Tarnobrzeg allocated 42.51 PLN *per capita*, and Rzeszów allocated 39.93 PLN *per capita*. In 2022, the situation remained unchanged in Tarnobrzeg (42.32 PLN), while in Rzeszów, this amount increased to 45.36 PLN, representing a 13.6% increase. The highest amount of financial resources *per capita* in the participatory budget in 2022 was allocated by Krosno, as much as 98.08 PLN, indicating a 156.7% increase compared to 2019. However, it should be noted that in Krosno, voting on the participatory budget was suspended in 2022 and 2023. This means that in the following years (2023–2024), no new tasks will be implemented, including investments in civic projects.

Table 8. Amount of participatory budget *per capita* in the urban city (in PLN)

Years	The amount of participatory budget <i>per capita</i> in the city (in PLN)			
	Krosno	Przemyśl	Rzeszów	Tarnobrzeg
2018	-	26,62	39,93	42,51
2019	38,21	31,23	38,59	34,23
2020	38,22	29,55	23,63	33,55
2021	61,66	18,17	42,08	35,83
2022	98,08	31,87	45,36	42,32

Source: prepared based on own research.

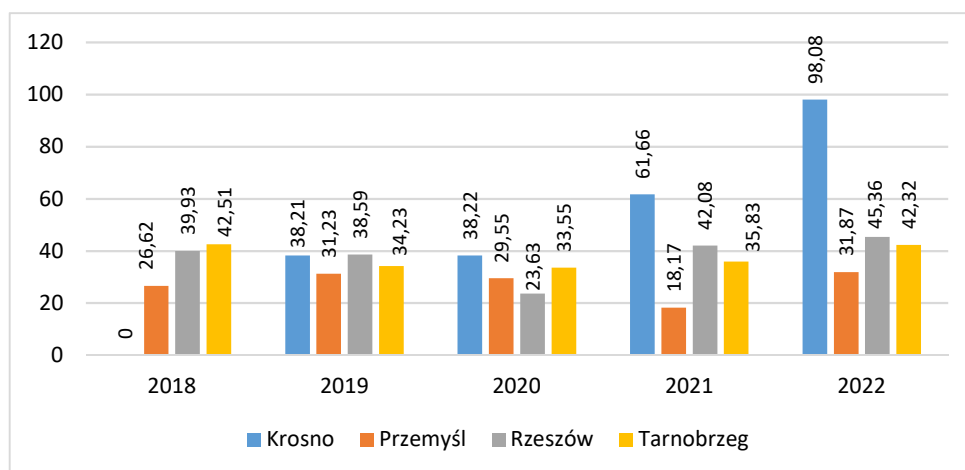


Figure 2. The amount of participatory budget *per capita* in the city (in PLN)

Source: compiled based on own research.

4. SUMMARY

Engaging citizens in public affairs at the local level has been neglected in Poland for years. Currently, providing residents with the opportunity to actively participate in decision-making processes is becoming increasingly timely. At the same time values such as social dialogue at the local level or good local governance are becoming fundamental to public management (Ostałkiewicz, 2015).

A key instrument for engaging citizens in local politics and building social awareness is the participatory budget. Within the participatory budget of the examined urban municipalities in the years 2018–2022 the number of projects submitted by residents increased together with turnout of voters. the turnout of voters also increased. This is a sign of the community's involvement in the life of individual cities. There is a growing social awareness, a need for organization, and cooperation. The overarching goal of activating citizens by encouraging them to participate in public life and jointly deciding on the allocation of public funds has been achieved.

The majority of projects chosen by residents concerned the construction or modernization of technical infrastructure, although in recent years, soft projects have also begun to appear more frequently. They is a reflection of changing social needs. Among them, projects of a cultural nature and those related to sports and recreation predominated.

The research findings can have practical applications by improving the functioning and management of the surveyed city offices. This could involve, e.g. selecting appropriate forms and tools for social participation, introducing organizational activities or even enforcing certain changes, including institutional ones. This information can translate into conducting appropriate public policy, including the preparation of proper strategic programs and actions. It is important for the participatory budget to become a real form of participation in the decision-making process for both residents and local authorities, facilitating the recognition of the most important needs of residents and strengthening their sense of responsibility for the common living space.

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Conflict of Interest Statement The authors declare that the study was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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