30 September 2025

Budgets of local government units in Opolskie Voivodship in 2024

PLN 118.4 million

The result of budgets of local government units in 2024

In 2024 revenue of budgets of local government units in Opolskie Voivodship grew faster than expenditure. Budgets of these units collectively closed with a surplus. It was achieved in all types of local government units, excluding the budget of city with powiat status.

In 2024, **revenue** of local government units in Opolskie Voivodship amounted to PLN 10765.4 million and increased both in comparison with the previous year, as well as to 2020 (by 26.5% and by 47.0%, respectively). Revenue per capita amounted to PLN 11534, i.e. higher by 27.3% than in 2023 and by 51.1% compared to 2020. Over a half of the total revenue was achieved by gminas (60.7%), of which mostly urban-rural (38.9%).

Table 1. Revenue of budgets of local government units

Specification	2020	2023	2024			
	in million PLN			2020=100	2023=100	in percentage
Total	**7324.5**	**8510.3**	**10765.4**	**147.0**	**126.5**	**100.0**
Total gminas[a]	4363.4	4884.8	6529.3	149.6	133.7	60.7
urban	479.1	555.0	706.6	147.5	127.3	6.6
urban-rural	2708.0	2943.0	4186.6	154.6	142.3	38.9
rural	1176.4	1386.8	1636.1	139.1	118.0	15.2
Powiats	1042.8	1346.0	1765.3	169.3	131.2	16.4
City with powiat status – Opole	1286.6	1409.8	1530.6	119.0	108.6	14.2
Voivodship	631.6	869.6	940.1	148.8	108.1	8.7

a Excluding revenue of gmina which is also city with powiat status.

The main source of revenue of local government units is **own revenue** – in 2024 it amounted to PLN 4896.9 million and compared to the previous year increased by 21.4%.

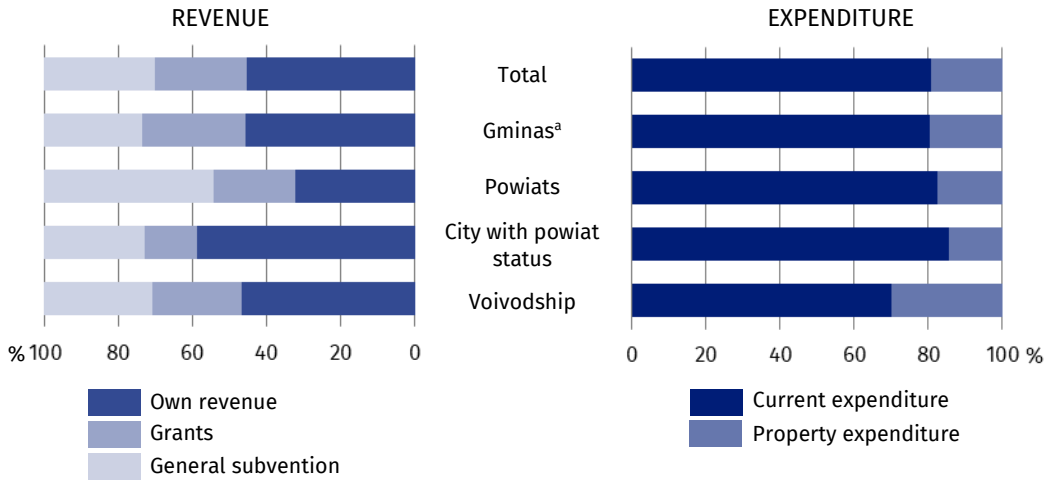
Grants were equal to PLN 2639.8 million and on a yearly basis increased by 36.2%. In total grants, PLN 293.7 million were grants provided under programmes financed with the participation of EU funds and other non-returnable foreign funds, as well payments from the budget of European funds (paragraphs 200 and 620, as well as 205 and 625), which, in relation to 2023, decreased by 27.4%.

On an annual basis there was a significant increase of general subvention

General subvention from the state budget compared to the previous year increased by 27.1% and was at the level of PLN 3228.8 million.

The largest share of own revenue, grants and general subvention in total revenue was recorded respectively in: budget of city with a powiat status (58.8%), budgets of gminas (27.7%) and in budgets of powiats (45.7%).

Chart 1. Revenue and expenditure of budgets of local government units by type in 2024



a Excluding revenue and expenditure of gmina which is also city with powiat status.

In 2024 **expenditure** of budgets of local government units amounted to PLN 10647.0 million and compared to the previous year increased by 21.8% and in relation to 2020 – by 53.4%. Expenditure per capita amounted to PLN 11407, i.e. higher by 22.6% than in 2023 and by 57.8% in relation to 2020. Most of total expenditure was incurred by gminas (60.5%), of which mostly urban-rural (38.7%).

Over 1/3 of expenditure of budgets of local government units was incurred by urban-rural gminas

Table 2. Expenditure of budgets of local government units

Specification	2020	2023	2024			
	in million PLN			2020=100	2023=100	In percentage
T o t a l	**6940.3**	**8742.7**	**10647.0**	**153.4**	**121.8**	**100.0**
Total gminas[a]	4155.2	5110.3	6438.6	155.0	126.0	60.5
urban	486.3	565.8	712.9	146.6	126.0	6.7
urban-rural	2572.3	3098.0	4118.6	160.1	132.9	38.7
Rural	1096.7	1446.6	1607.2	146.5	111.1	15.1
Powiats	986.3	1359.6	1681.6	170.5	123.7	15.8
City with powiat status – Opole	1251.8	1445.3	1605.3	128.2	111.1	15.1
Voivodship	547.0	827.4	921.5	168.5	111.4	8.7

a Excluding expenditure of gmina which is also city with powiat status.

The main burden of local government units is **current expenditure**. In 2024 it amounted to PLN 8586.5 million accounting for 80.6% of total expenditure. In relation to 2023, the level of current expenditure was by 24.2% higher.

Property expenditure were equal to PLN 2060.5 million and compared with 2023 increased by 12.6%. The share of property expenditure in total expenditure amounted to 19.4%, while in

several types of local government units it valued from 14.4% (budget of powiats) to 29.9% (budget of voivodship local government). PLN 1892.9 million was allocated for investments i.e. by 17.7% more than in 2023.

In 2024 budgets of local government units of Opolskie Voivodship closed with a **surplus** of PLN 118.4 million (compared to the deficit of 232.4 million in the previous year and a surplus of PLN 384.2 million in 2020). Surplus was determined by the positive result of budget of gminas, powiats and the local government of the voivodship, with a deficit recorded for the budget of the city with powiat status. The largest positive result in relation to total revenue was recorded in budget of powiats (4.7%).

Positive result was recorded in budgets of gminas and powiats as well as in budget of the local government of the voivodship

Table 3. Budget results of local government units

Specification	Total	Gminas[a]	Powiats	City with powiat status – Opole	Voivodship
Surplus (+) or deficit (–) in million PLN					
2020	+384.2	+208.2	+56.5	+34.8	+84.6
2023	–232.4	–225.5	–13.7	–35.5	+42.2
2024	**+118.4**	**+90.8**	**+83.8**	**–74.7**	**+18.6**

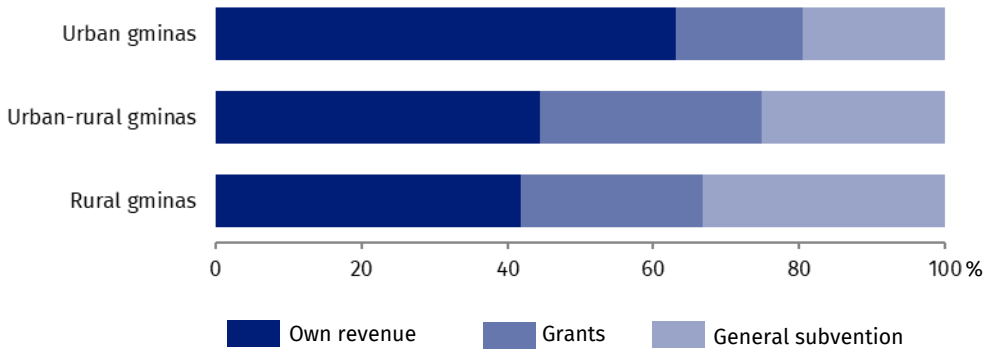
a Excluding result of gmina which is also city with powiat status.

Budgets of gminas

In 2024 **revenue** of gminas' budgets amounted to PLN 6529.3 million and increased by 33.7% compared to the previous year. Revenue of urban-rural gminas accounted for 64.1% of total revenue, rural – 25.1%, urban – 10.8%. Revenue of gminas' budgets per capita amounted to PLN 8086 and were by 34.6% higher in relation to 2023. In urban-rural gminas this rate amounted to PLN 8276, in urban – PLN 8098, and in rural – PLN 7631. The highest level of revenue per capita was recorded in gmina Lewin Brzeski (PLN 16104), and the lowest – in gminia Komrachcice (PLN 5887).

The highest revenue of budgets of gminas per capita was recorded in urban-rural gminas

Chart 2. Revenue of budgets of gminas[a] by type in 2024



a Excluding revenue of gmina which is also city with powiat status.

In 2024 **own revenue** was at the level of PLN 2989.5 million and increased by 20.9% compared to the previous year. Own revenue accounted for 45.8% of total revenue. The largest share of own revenue in total revenue was recorded in gmina Skarbimierz (73.3%), and the lowest – in gmina Łambinowice (23.2%).

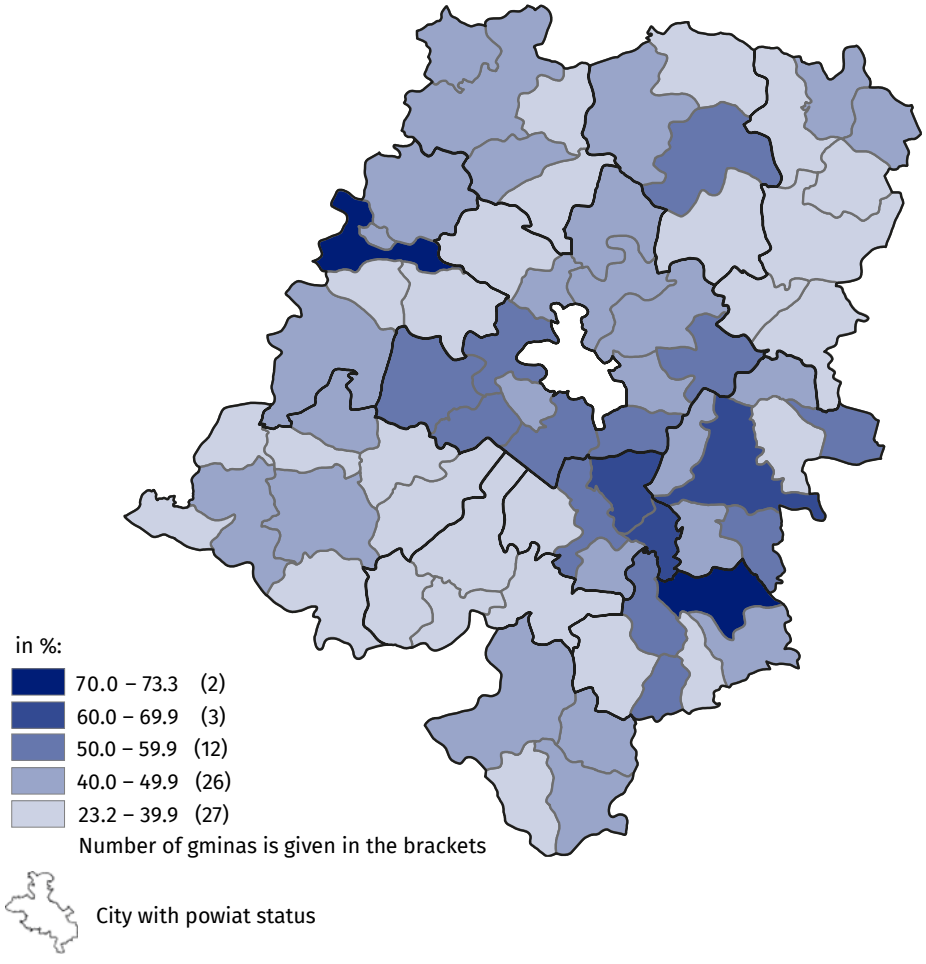
In own revenue group of gminas, personal income tax revenue had the highest value – PLN 952.3 million (31.9% of own revenue). Revenue from property tax also had a high value, which accounted for PLN 765.3 million (25.6%). Compared to 2023 value of property tax was by 50.7% higher, while the value of personal income tax – by 11.6%.

In budgets of gminas there was a significant increase of grants compared to 2023

Grants that amounted to PLN 1808.1 million (27.7% of total revenue) increased on an annual basis by 72.5% in relation to 2023. Most revenue in form of grants was targeted grants (94.8%), of which grants from state budget for tasks in the field of government administration (49.3%) and for own tasks (14.8%). Grants provided under programmes financed with the participation of EU funds and other non-returnable foreign funds, and payments from the budget of EU funds (paragraphs 200 and 620, as well as 205 and 625 of budget classification) were by 12.9% lower compared to 2023 and were at the level of PLN 94.6 million (5.2% of total grants).

In 2024, **general subvention** strengthened budgets of gminas with PLN 1731.7 million accounting for 26.5% of total revenue. On an annual basis it increased by 27.0%. The educational part had the largest share in the general subvention (68.3%).

Map 1. Own revenue of gminas[a] in % of total revenue in 2024



a Excluding revenue of gmina which is also city with powiat status.

Expenditure of budgets of gminas in 2024 amounted to PLN 6438.6 million and were by 26.0% higher than the year before. In the expenditure structure, expenditure of urban-rural gminas had the largest share (64.0%). Expenditure of rural and urban gminas were: 25.0% and 11.1% of total expenditure, respectively. Expenditure of gmina budgets per capita amounted to PLN 7973 and were by 26.9% higher in relation to 2023. In urban gminas this rate amounted to PLN 8169, in urban-rural – PLN 8141, and in rural – PLN 7496. The highest expenditure per capita

was recorded in gmina Głuchołazy (PLN 13406), and the lowest – in gmina Zawadzkie (PLN 5514).

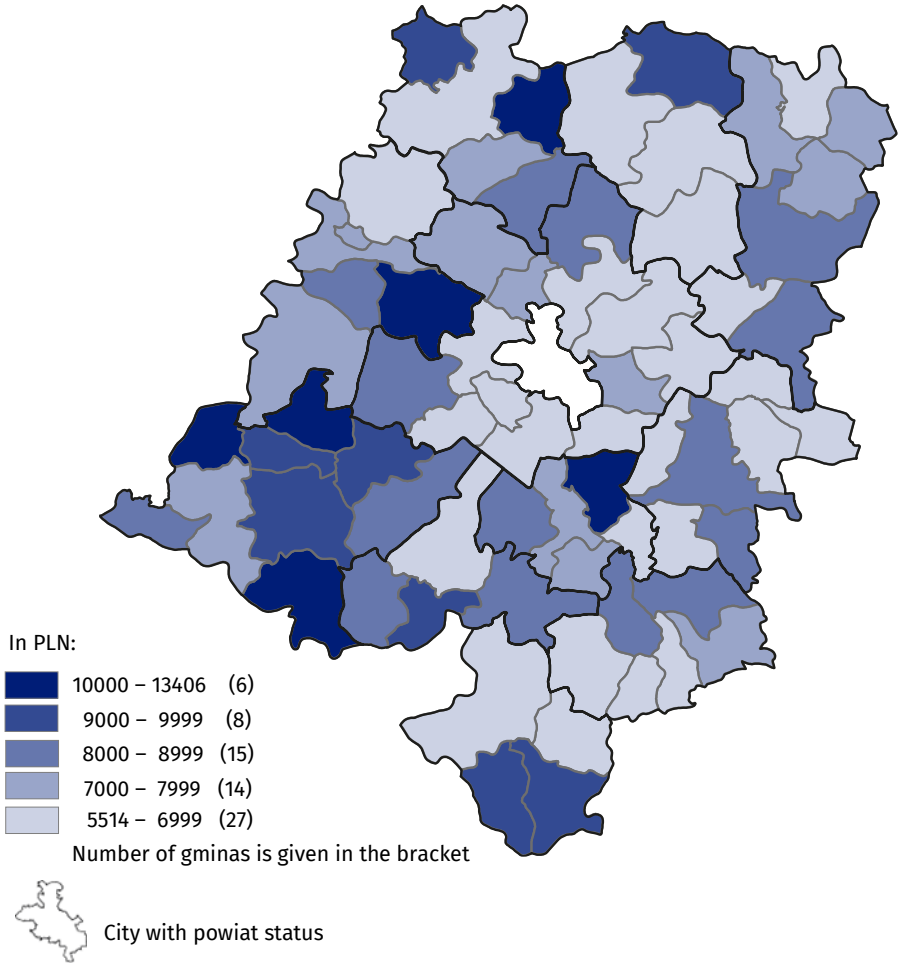
For **current expenditure** gminas allocated PLN 5182.8 million (80.5% of total expenditure), i.e. by 26.8% more than in 2023. In the structure of current expenses the significant share constituted: wages and salaries (37.6%) as well as purchase of goods and services (23.5%).

Property expenditure of budgets of gminas amounted to PLN 1255.7 million (19.5% of total expenditure) and were by 22.7% higher in relation to 2023 r. Investment expenditure increased by 25.6% to the level of PLN 1152.6 million and accounted for 91.8% of property expenditure.

Over a half of gminas closed the budget year with a surplus

In 2024 gminas of Opolskie Voivodship closed the budget year with a **surplus** of PLN 90.8 million versus a deficit of PLN 225.5 million in the year before. A positive result of budgets was recorded in thirty-six gminas, while the largest, accounting for over 15% of total revenues, in gminas: Lewin Brzeski (17.6%), Łambinowice (16.9%) and Głuchołazy (15.5%). Among thirty-four gminas with a deficit in a budget, the worst results in relation of a negative result to total revenue were achieved by: Pakosławice (16.7%), Kamiennik (16.4%) and Reńska Wieś (14.4%).

Map 2. Budget expenditure of gminas[a] per capita in 2024



a Excluding expenditure of gmina which is also city with powiat status.

Budgets of powiats

In 2024, powiats of Opolskie Voivodship achieved **revenue** amounting to PLN 1765.3 million, i.e. by 31.2% higher compared to the previous year. Revenue of budgets of powiats per capita

amounted to PLN 2186 and increased by 32.1% in relation to 2023. The highest revenue per capita was recorded in Głubczycki Powiat (PLN 3452), while the lowest – in Opolski Powiat (PLN 1221).

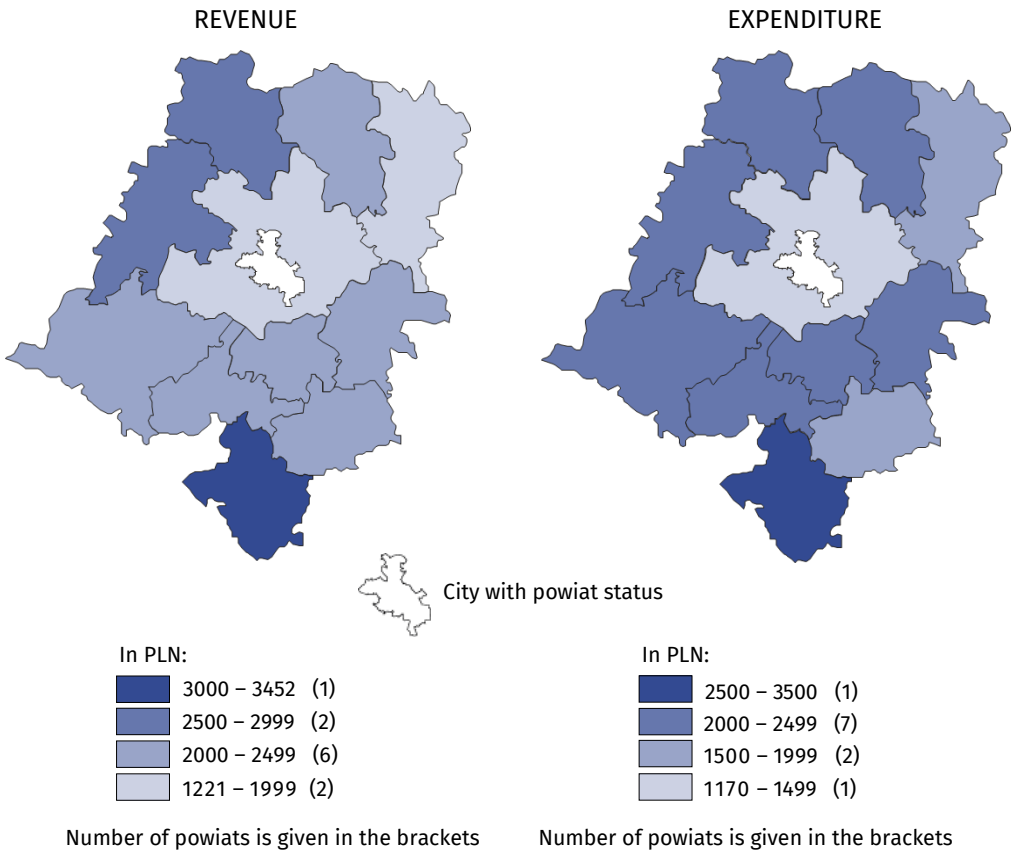
Own revenue of budgets of powiats amounted to PLN 568.1 million, i.e. by 28.6% higher in relation to 2023. The percentage of own revenue in total revenue amounted to 32.2% and in several powiats it valued from 21.7% (Brzeski Powiat) to 49.7% (Głubczycki Powiat). The largest part in own revenue was revenue from personal income tax (44.7%) as well as service revenues (22.7%), which amounted to: PLN 253.8 million and PLN 129.0 million, respectively. In relation to the previous year income from personal income tax increased by 50.4%, with an increase of 18.1% from service revenue.

In 2024, powiats of Opolskie Voivodship, as part of the tasks carried out, received in the form of **grants** PLN 390.4 million (22.1% of total revenue). This income was of 14.4% higher compared to the previous year. Over a half of grants (53.8%) constituted of targeted grants from the state budget, which increased by 24.4% compared with 2023. Grants provided under programmes financed with the participation of EU funds and other non-returnables, and payments from the budget of EU funds (paragraphs 200 and 620, as well as 205 and 625 of budget classification) amounted to PLN 24.4 million (6.2% of total grants) and were by 40.0% lower than the year before.

General subvention increased budgets of powiats by PLN 806.8 million, (45.7% of total revenue) and was by 43.3% higher on annual basis. The educational part constituted the largest share in the general subvention (67.9%).

In the budgets of powiats, general subvention made up for the highest share of total revenue

Map 3. Revenue and expenditure of budgets of powiats per capita in 2024



Number of powiats is given in the brackets

Number of powiats is given in the brackets

Expenditure of budgets of powiats in relation to 2023 increased by 23.7% and amounted to PLN 1681.6 million. Per capita, it amounted to PLN 2082, i.e. by 24.5% more than the year before. The most funds per capita were spent in Głubczycki Powiat (PLN 3500), and the least – in Opolski Powiat (PLN 1170).

In the structure of expenditure of budgets of powiats, **current expenditure** accounted for 82.3%, while **property expenditure** – 17.7%. Compared to 2023 current expenditure increased by 21.4% to the level of PLN 1384.4 million. Current expenditure was generated mainly by wages and salaries (PLN 806.3 million – increase of 23.9% on annual basis) as well as the purchase of goods and services (PLN 239.8 million – increase of 12.2%). Property expenditure amounted to PLN 297.2 million and increased by 35.8% in relation to the previous year. Among property expenditure, 99.0% was for investment purposes. For investments, PLN 294.1 million was allocated, i.e. by 36.3% more than in 2023.

In 2024, **result** of budgets of powiats in Opolskie Voivodship, was positive and amounted to PLN 83.8 million (in 2023 – negative result amounting to PLN 13.7 million). Surplus was observed in seven powiats and the highest, in relation to total revenue, in Brzeski Powiat (25.0%). Deficit in the budget occurred in powiats: Krapkowicki (5.0% of total revenue), Oleski (2.4%), Głubczycki (1.4%) and Strzelecki (0,1%).

Budget of city with powiat status – Opole

In 2024, **revenue** of budget of city with powiat status achieved PLN 1530.6 million and compared to the previous year increased by 8.6%. Total revenue per capita amounted to PLN 12166 and were by 9.0% higher in relation to 2023.

In the budget of city with powiat status – Opole, own revenue accounted for the largest percentage of the total revenue

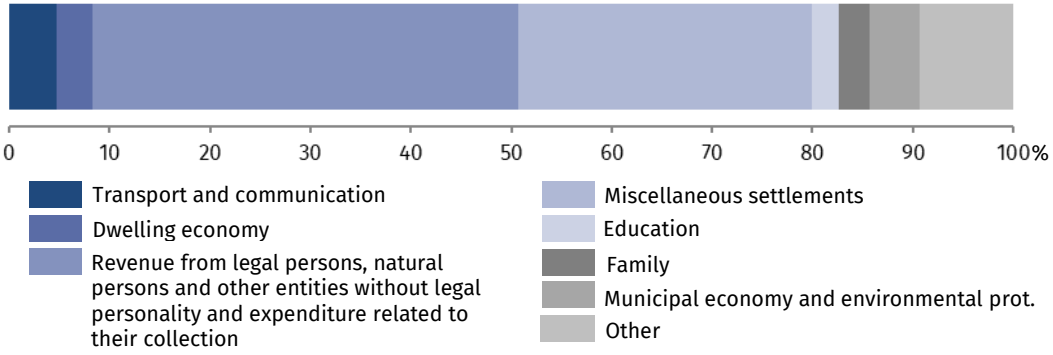
In the structure of revenue by type own revenue constituted for 58.8%, grants – 14.1%, and general subvention – 27.1%.

Own revenue accounted for PLN 900.6 million and were by 16.7% higher in relation to 2023. The largest share in own revenue was constituted by revenue from personal income tax (36.6%) as well as tax on real estate (23.3%). The revenue for the budget of the city with powiat status on this account was at the level of: PLN 330.1 million (by 55.5% more than in 2023) and PLN 209.8 million (by 5.8%).

Grants amounted to PLN 215.8 million and were by 25.9% lower compared to the previous year. Targeted grants were worth PLN 191.7 million (of 2.4% fewer than in 2023), of which from state budget – PLN 119.7 million (of 42.8% more), constituting 88.8% and 55.5% of the total grants, respectively. Grants provided under programmes financed with the participation of EU funds and other non-returnable foreign funds, as well as payments from the budget of EU funds (paragraphs 200 and 620, as well as 205 and 625 of budget classification), which decreased on an annual basis by 74.6%, to the level of PLN 21.4 million (11.2% of total grants).

General subvention increased city's budget by PLN 414.2 million and was by 19.5% higher than in 2023. On educational tasks, city with powiat status received PLN 373.4 million (90.2% of general subvention).

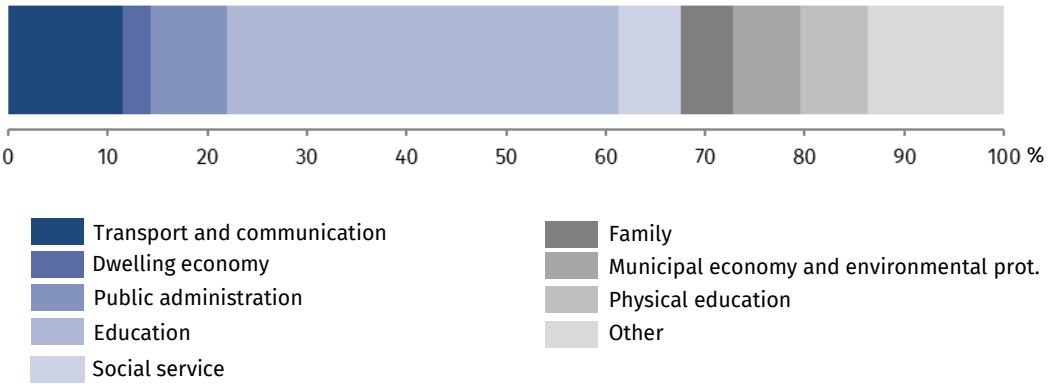
Chart 3. Revenue of budget of city with powiat status by type in 2024



In 2024, **expenditure** of budget of city with powiat status amounted to PLN 1605.3 million and increased by 11.1% compared to the previous year. Total expenditure per capita amounted to PLN 12760 and were by 11.5% higher than in 2023.

In the structure of expenditure of budget of city with powiat status, **current expenditure** accounted for 85.6% and **property expenditure** – 14.4%. Current expenditure amounted to PLN 1373.6 million, i.e. by 19.6% more than the year before. Out of current expenditure, the most resources were spent on wages and salaries (PLN 593.3 million – of 27.1% more than in 2023) as well as purchase of goods and services (PLN 371.5 million – of 11.5%). Property expenditure amounted to PLN 231.7 million and in relation to 2023 decreased by 22.0%. In property expenditure, predominant was investment expenditure (73.5%), which was at the level of 170.3 million, i.e. by 9.1% lower compared to the previous year.

Chart 4. Expenditure of budget of city with powiat status by type in 2024



In 2024, city with powiat status ended the budget year with a twice as high **deficit** than in the previous year (PLN 74.7 million versus PLN 35.5 million). A negative result accounted for 4.9% of the total revenue (in 2023 – 2.5%).

In the budget of city with powiat status - Opole, the deficit was twice as high as the one recorded in 2023

Budget of voivodship local government

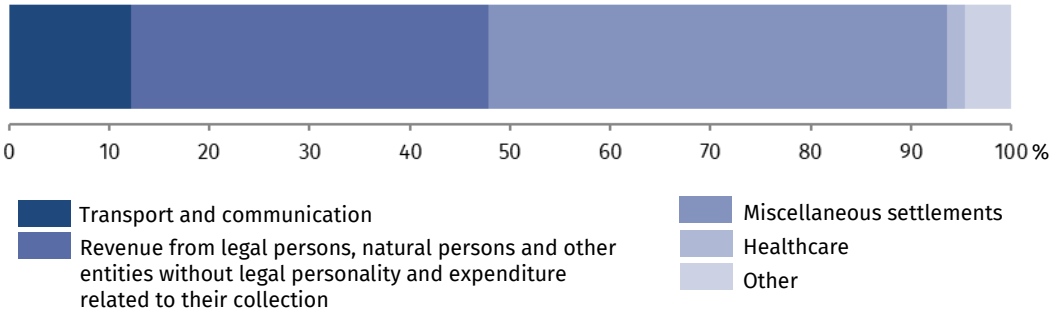
In 2024 **revenue** of budget of Opolskie Voivodship local government amounted to PLN 940.1 million and compared to the previous year increased by 8.1%. Total revenue per capita of PLN 1007 was by 8.8% higher than in relation to 2023.

Own revenue increased by 26.8% compared to 2023 and was at the level of PLN 438.6 million, accounting for 46.7% of revenue of the budget of voivodship local government. The largest share in this revenue group was corporate income tax (65.1%). It amounted to PLN 285.3 million and in relation to 2023 increased by 28.6%.

As part of the **grants**, voivodship local government received PLN 225.4 million (24.0% of the total revenue) i.e. by 12.2% less than in 2023. The highest percentage (66.8% of the total subsidies, i.e. PLN 150.6 million) was were subsidies provided under financial programmes with a share of European funds and other non-returnable foreign funds as well as payments from the budget of EU funds (paragraphs 200 and 620, as well as 205 and 625 of budget classification), which declined by 6.2% in relation to 2023.

General subvention in the budget of voivodship local government in 2024 amounted to PLN 276.1 million (29.4% of the total revenue) and was by 3.4% higher than in the previous year. As part of the subvention, the most was allocated on compensatory part (PLN 189.7 million, i.e. 68.7% of the total subvention).

Chart 5. Revenue of budget of voivodship local government by type in 2024



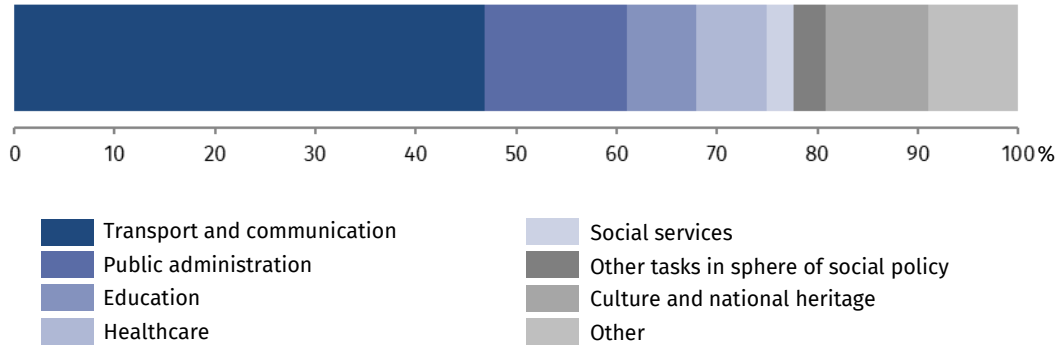
Expenditure of budget of voivodship local government increased on a yearly basis by 11.4% to the level of PLN 921.5 million. It amounted to PLN 987 per capita and was by 12.1% higher than in 2023.

Current expenditure increased by 20.2% in relations to 2023 and was at the level of PLN 645.7 million (70.1% of total expenditure of voivodship local government). Out of current expenditure, PLN 154.0 million (by 23.0% more than in the previous year) was spent on wages and salaries, while on purchase of goods and services – PLN 101.2 million (by 4.7%).

Property expenditure of budget of voivodship local government amounted to PLN 275.9 million (29.9% of total expenditure of voivodship local government) and compared with 2023 decreased by 4.9%. All of property expenditure had investment purposes.

In the budget of voivodship local government, all of property expenditure was allocated on investments

Chart 6. Expenditure of budget of voivodship local government by type in 2024



In 2024, local government of Opolskie Voivodship closed the financial year with a **positive result** of 18.6 million accounting for 2.0% total revenue (in 2023: PLN 42.2 million and 4.9%, respectively).

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Prepared by:
Statistical Office in Opole

Director Renata Wasilewska
Phone: 77 453 14 52

Issued by:
Opolski Centre for Regional Surveys

Hanna Sterniuk-Mościcka
Phone: 514 901 001
e-mail: H.Sterniuk-Moscicka@stat.gov.pl

Media management:
Monika Bartel
Phone: 77 423 09 75
e-mail: M.Bartel@stat.gov.pl

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Local Data Bank – Database – Public finance

Strateg – thematical areas – public finance

Terms used in official statistics

Budget of local government

Revenue of local government units

Local government own revenue

Targeted grants

Personal Income Tax