Budgets of local government units in Mazowieckie Voivodship in 2025

30 September 2026

⇧ 102.7

Indices of expenditure of JST budgets (y/y)

Local government units (JST) obtained revenue by 2.8% higher than in 2024. At the same time, expenditure increased by 2.7%. The result of budgets of local government units amounted to PLN 210.8 million compared to PLN 86.3 million in the previous year. The ratio of the result to total income was at the level of 0.3%.

As of 1 January 2025, there were 37 powiats, 5 cities with powiat status and 314 gminas in Mazowieckie Voivodship. Cities with powiat status carry out tasks of both gmina and powiat and they draw up one budget, therefore revenue and expenditure of gminas are given excluding revenue and expenditure of gminas which are also cities with powiat status; revenue and expenditure of cities with powiat status, in turn, are given jointly with revenue and expenditure of gmina and powiat part. Thus, data included in the publication concern 309 gminas. The number of units at individual levels of territorial division did not change compared to the previous year.

Table 1. Revenue, expenditure and budget result of local government units In 2025

Specification	Revenue	Expenditure	Result	Revenue	Expenditure
	In milion PLN			2024=100	
Total	**76 048,1**	**75 837,2**	**210,8**	**102,8**	**102,7**
Gminas	28 770,8	28 354,2	416,6	107,6	104,6
Cities with powiat status	33 581,2	33 935,3	-354,1	101,3	104,0
Powiats	7 773,9	7 453,7	320,1	106,1	102,4
Voivodship	5 922,2	6 094,0	-171,8	87,6	89,2
	per capita in PLN			2024=100	
Total	.	.	.	.	.
Gminas	8 940	8 810	129	107,7	104,6
Cities with powiat status	14 676	14 831	-155	101,5	104,1
Powiats	2 416	2 316	99	106,1	102,4
Voivodship	1 076	1 107	-31	87,7	89,2

Revenue of budgets of local government units

In 2025, local government units of Mazowieckie Voivodsip generated the total revenue in the amount of PLN 76 048.1 million. The highest revenue was generated by cities with powiat status and gminas (44.2% and 37.8%, respectively), and to a much lesser extent – powiats and voivodhip (10.2% and 7.8%).

The main source of revenue for local government units is own revenue – in 2025 it amounted to PLN 58 732.2 million, constituting 77.2% of total revenue (by 16.4 pp more than in the previous year). The largest share of own revenue in total revenue was recorded in the voivodship budget – 87.4% and in budgets of cities with powiat status – 85.5%, while smaller in gmina budget – 68.0% and powiat budget – 61.2%.

Own revenue accounted for 77% of total revenue

Table 2. Revenue of budgets of local government units by type in 2025

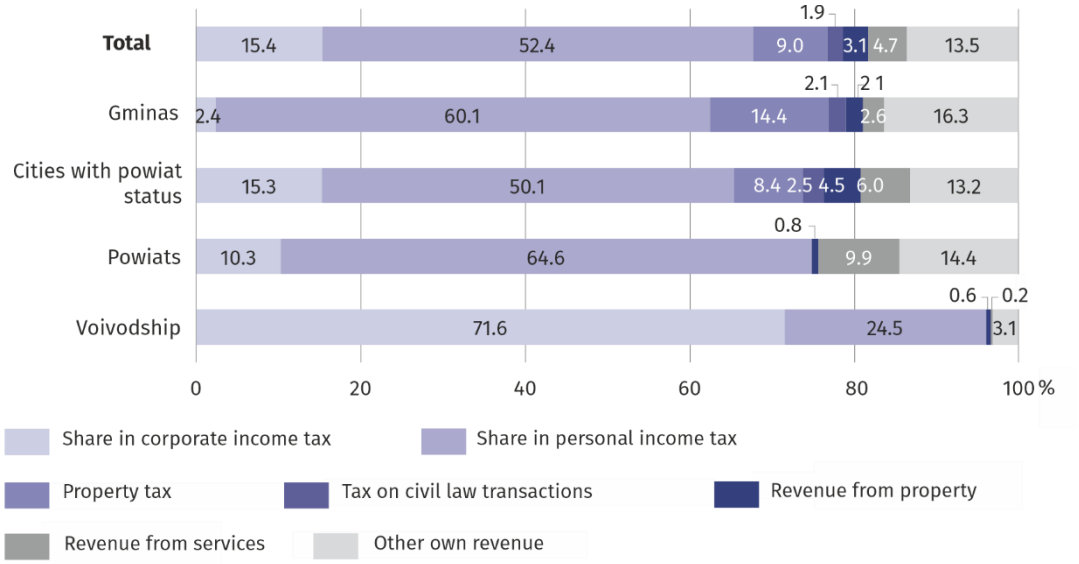
Specification	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	In milion PLN				
Total	**76 048,1**	**28 770,8**	**33 581,2**	**7 773,9**	**5 922,2**
Own revenue	58 732,2	19 562,5	29 346,4	4 758,5	5 064,8
of which:					
shares in corporate income tax	9 064,5	463,3	4 483,2	492,3	3 625,7
shares in personal income tax	30 776,7	11 764,4	14 696,3	3 075,5	1 240,6
tax on real estate	5 276,6	2 813,3	2 463,3	.	.
tax on civil law transactions	1 139,8	406,4	733,4	.	.
revenue from property	1 810,9	417,3	1 322,2	39,1	32,2
revenue from services	2 734,7	499,5	1 751,9	472,5	10,9
Grants	11 699,0	5 982,2	3 236,0	1 637,3	843,5
of which:					
from state budget	5 320,4	2 501,0	1 592,1	892,5	334,8
from paragraphs 200 and 620[a]	112,8	40,4	9,0	12,5	50,8
from paragraphs 205 and 625[a]	1 949,0	740,1	722,6	95,1	391,2
General subvention from the state budget	5 616,9	3 226,1	998,8	1 378,1	13,9
of which educational part	671,9	271,4	157,7	228,8	13,9

a Of the classification of budget revenue and expenditure.

The most important items in own revenue of local government units are shares in personal income tax (PIT) and corporate income tax (CIT). In 2025, revenue from participation in PIT amounted to PLN 30 776.7 million, and from CIT – PLN 9 064.5 million, representing 52.4% and 15.4% of own revenue.

More than 52% of own revenue of local government units was the revenue from personal income tax

Chart 1. Structure of own revenue of local government units by type in 2025



When comparing the structure of own revenue by type for particular levels of local government units, it can be concluded that the largest share of income from personal income tax occurred in powiat budgets (64.6%), and from corporate tax - in the voivodship budget (71.6%). In addition, for budgets of gminas and cities with powiat status, the property tax is a significant source of income, accounting for 14.4% and 8.4% of the entity's own revenue.

In addition to own revenue, in 2025, local government units' accounts received grants in the amount of PLN 11 699.0 million, of which PLN 2 061.8 million were grants from paragraphs 200 and 620 as well as 205 and 625 of budget classification[1]. In total, grants accounted for 15.4% of total income, from 9.6% in the voivodship budget to 21.1% in gminas' budgets.

Moreover, local government units received a general subvention from the state budget in the amount of PLN 5 616.9 million, i.e. 7.4% of total revenue. The general subvention had the largest share in the revenue of powiat budgets (17.7%), and the smallest - in the voivodship budget (0.2%).

Total revenue was 2.8% higher than in the previous year

Compared to 2024, the total revenue of local government units was higher by PLN 2 093.0 million, i.e. by 2.8%. A higher than average increase in income was recorded in gminas' budgets (by 7.6%) and in powiats' budgets (by 6.1%), while smaller in the budgets of cities with powiat status (by 1.3%), in gminas' budgets (by 19.4%), while, the budget for the voivodship saw a decline in revenue (12.4%).

Total revenue increased primarily due to higher share in personal income tax – an increase of PLN 12 417.6 million and from the share of corporate income tax – by PLN 570.9 million. Furthermore, there was a significant rise in grants under budget line items 205 and 625, amounting to an increase of PLN 530.9 million.

[1] Category of grants under paragraphs 200 and 620, as well as 205 and 625 comprises targeted grants awarded in accordance with the programmes with the participation of EU funds and other foreign capital, which are not subject to returns or payments within EU budget funds.

In the structure of revenue of local government units by budget classification divisions, the main item is "Revenue from legal persons, from natural persons and from other entities without legal personality". In 2025, 62.8% of total income came in from this source (by 16.3 pp more than in the previous year). The revenue in question had the highest share in the voivodship budget (82.4%), while the lowest in powiat budgets (47.2%). An important source of income is also "Miscellaneous settlements", which constituted 10.5% on average (from 5.5% in the budgets of cities with powiat status to 19.4% in powiat budgets). In addition, revenue from the "Transport and communication" (6.1%), "Dwelling economy" (3.9%), "Family" (3.7%), and “Municipal economy and environment protection” (3.5%) had a significant share.

Units of each level of local government differ significantly in the amount of revenue per capita. [see table 1.]

The average value of this indicator for gminas in 2025 stood at 8 940 PLN. The highest per capita revenue was recorded in the following gminas: Czarnia (20 375 PLN), Rzewnie (16 506 PLN), and Szulborze Wielkie (15 223 PLN), while the lowest were found in Tłuszcz (6 837 PLN), Pionki (rural gmina; 6 942 PLN), Zwoleń (6 964 PLN), and Żuromin (6 966 PLN). It follows from this that the per capita revenue in the gmina with the highest figure was three times greater than that in the gmina with the lowest figure.

Map 1. Revenue of gmina budgets per capita in 2025

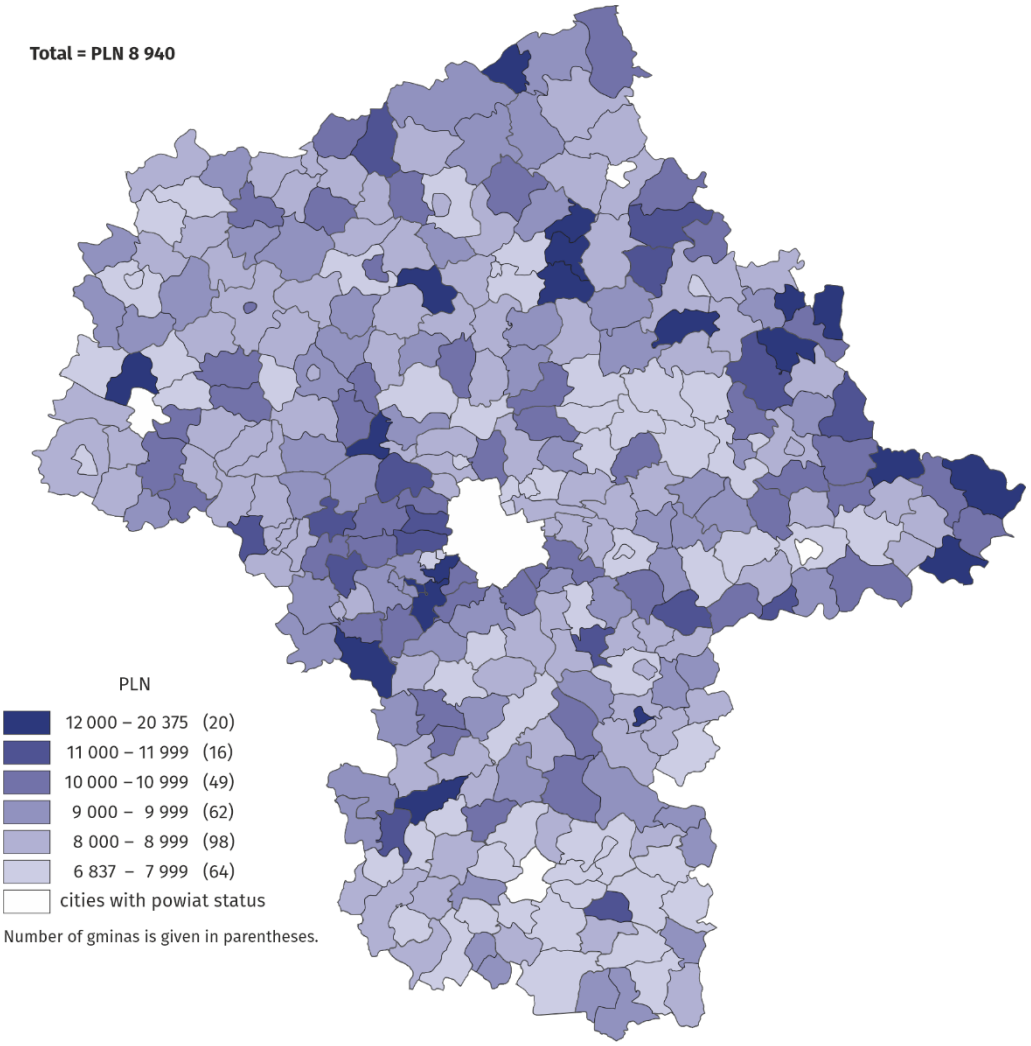
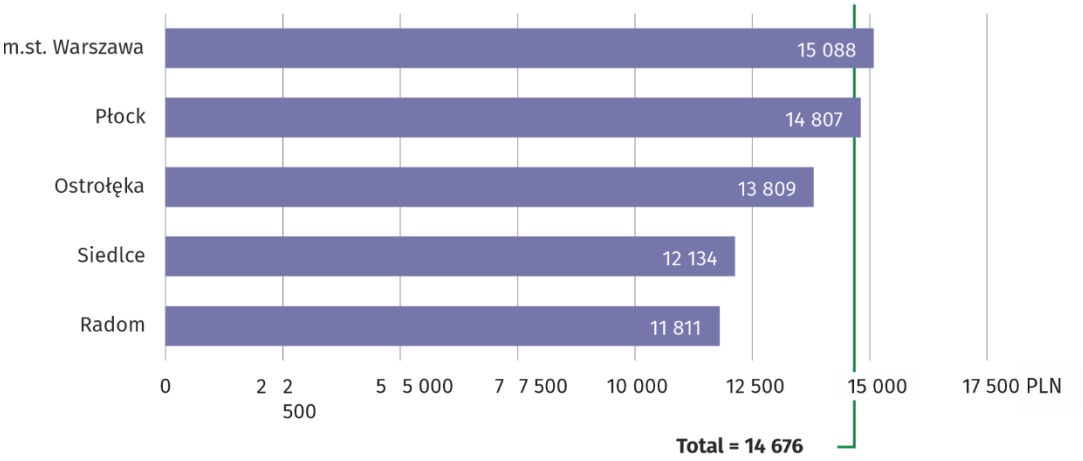
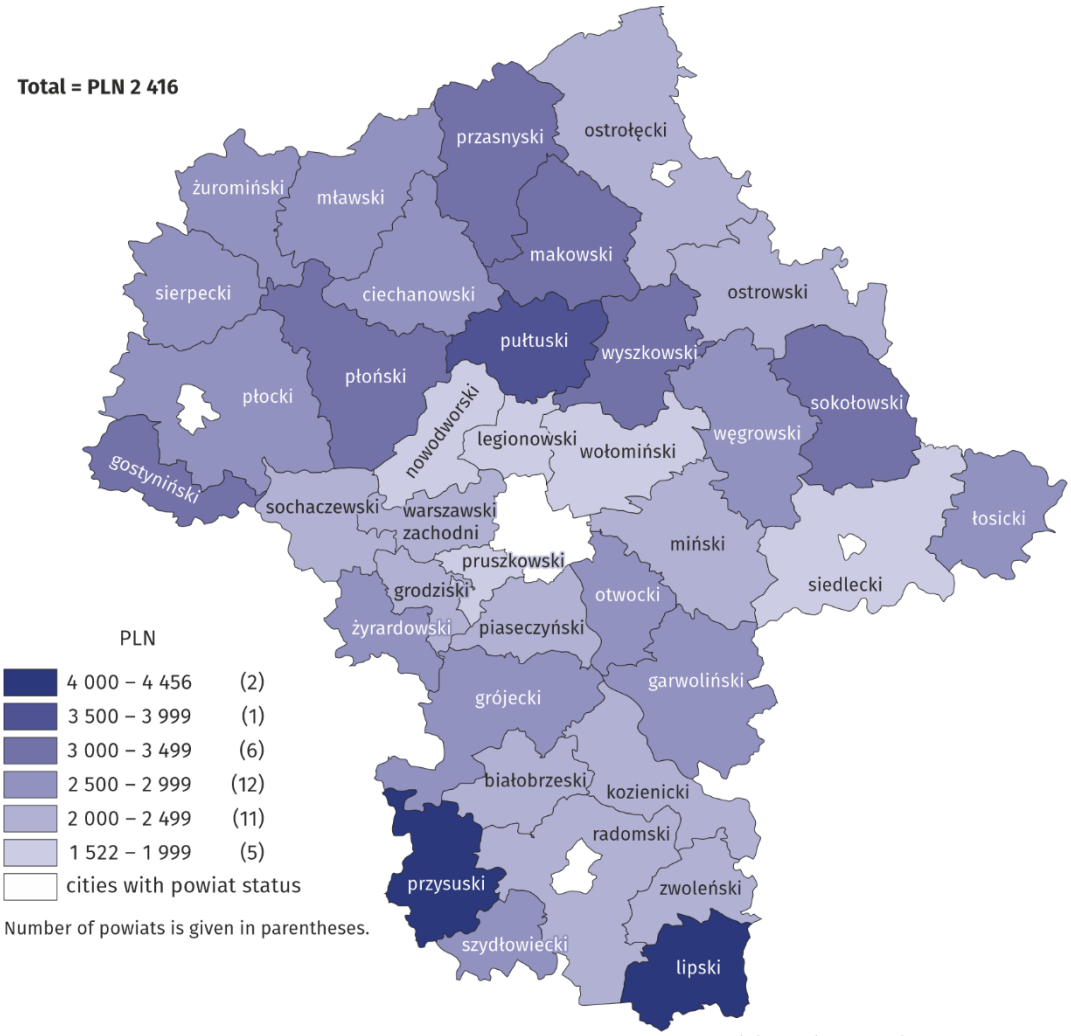


Chart 2. Revenue of budgets of cities with powiat status per capita in 2025



Map 2. Revenue of powiat budgets per capita in 2025



There was an average of PLN 14 676 of revenue from budgets of cities with powiat status per capita – from PLN 11 811 in Radom to PLN 15 088 in m.st. Warszawa.

The total revenue of powiat budgets amounted to PLN 2 416 on average per capita. Relatively the highest was in the powiats: przysuski (PLN 4 456) and lipski (PLN 4 205) and the lowest in: siedlecki (PLN 1 522) and nowodworski (PLN 1 745).

In addition to the amounts mentioned, there was an average of PLN 1 076 of total revenue from the voivodship budget per every inhabitant.

Expenditure of budgets of local government units

In 2025, total expenditure of local government units amounted to PLN 75 837.2 million, of which 44.7% was expenditure of cities with powiat status, 37.4% – gmina expenditure, 9.8% – powiat, and 8.0% – voivodship expenditure.

The main burden for budgets of local government units is current expenditure - in 2025 it was PLN 62 144.1 million, constituting 81.9% of total expenditure. Of this amount, the largest part was spent on wages and salaries and similar expenditure (PLN 28 309.8 million) and on the purchase of materials and services (PLN 17 357.2 million). The mentioned types of expenditure was 37.3% and 22.9% of total expenditure, respectively. PLN 12 889.4 million was allocated for investments (17.0% of total expenditure), which was almost the whole of property expenditure.

Approximately 82% of total expenditure accounted for current expenditure

Table 3. Expenditure of budgets of local government units by type in 2025

Specification	Total	Gminas	Cities with powiat status	Powiats	Voivod-ship
	In milion PLN				
Total	**75 837,2**	**28 354,2**	**33 935,3**	**7 453,7**	**6 094,0**
Current expenditure	62 144,1	22 112,3	29 966,0	5 941,7	4 124,0
of which:					
grants	9 088,5	2 477,0	4 116,9	657,0	1 837,6
benefits for natural persons	3 231,7	2 023,8	1 020,3	172,1	15,5
current expenditure of budgetary units	48 936,0	17 263,4	24 453,6	5 041,9	2 177,2
of which:					
wages and salaries	23 817,2	9 138,2	10 581,0	3 285,0	813,1
wages and salaries related expenditure [a]	4 492,6	1 802,7	1 977,3	559,8	152,8
purchase of materials and services	17 357,2	5 328,1	10 188,0	1 002,9	838,2
Property expenditure	13 693,1	6 241,9	3 969,2	1 512,0	1 970,0
of which investment [b]	12 889,4	6 089,8	3 347,5	1 503,9	1 948,1

a Including obligatory social security contribution and Labour Fund contribution, as well as a contribution for, the so-called, Bridging Pension Fund. b Including grants for financing investment tasks of local government budgetary establishments.

When comparing the structure of expenditure by type for particular levels of local government units, it can be stated that the highest share of current expenditure was recorded in budgets of cities with powiat status (88.3%), and the lowest in the voivodship budget (67.7%). Relatively the most was spent on wages and salaries related expenditure from powiat budgets (in total 51.6% of total expenditure), and the least from the voivodship budget (15.8%). The purchase of materials and services was the largest burden for cities with powiat status (30.0% of total expenditure), and the smallest for the powiat budget (13.5%). In the

voivodship budget an important item on the expenditure side were grants (with a share of 30.2%). This type of expenditure accounted for only 8.7% of total gmina expenditure. For investments, relatively the most was expensed from the voivodship budget (32.0%), and the least from the budgets of cities with powiat status (9.9%).

In 2025, in comparison with the previous year, total expenditure of local government units was higher by PLN 1 968.4 million (by 2.7%). Higher than average growth in expenditure was recorded in the budgets of gminas (by 4.6%) and in budgets of cities with powiat status (by 4.0%), while smaller in budgets of powiats (by 2.4%), while, the budgets of voivodships showed a decrease (by 10.8%),

Total expenditure was by 2.7% higher than in the previous year

In turn, considering the dynamics of expenditure by type, it can be concluded that current expenditure increased by 3.5% (by PLN 2 106.7 million), while property expenditure decreased by 1.0% (by PLN 138.3 million), of which investment expenditure by 0.9% (by PLN 121.8 million). The increase in current expenditure was mainly due to the increase in expenditure on remuneration and derivatives – by PLN 3 021.5 million (by 11.9%). Moreover, the amount for the purchase of materials and services increased significantly – by PLN 1 593.2 million (by 10.1%).

Tablie 4. Expenditure of local government units budgets by divisions in 2025

Specification	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	In milion PLN				
Total	**75 837,2**	**28 354,2**	**33 935,3**	**7 453,7**	**6 094,0**
of which:					
Agriculture and hunting	1 374,6	1 232,7	0,6	18,0	123,3
Transport and communication	14 287,1	2 867,3	7 700,5	1 194,0	2 525,3
Dwelling economy	3 080,3	624,3	2 289,4	54,1	112,5
Public administration	7 182,7	2 863,0	2 658,8	980,8	680,1
Public safety and fire care	1 634,4	441,3	757,3	379,4	56,4
Education	25 856,9	11 542,4	11 484,4	2 373,0	457,2
Health care	1 384,2	160,7	408,5	84,0	731,0
Social welfare	3 747,0	1 242,3	1 535,7	818,0	151,0
Other tasks in sphere of social policy	610,3	29,4	185,8	251,0	144,1
Educational care	1 398,8	58,2	782,6	493,3	64,7
family	3 789,9	2 040,1	1 455,9	270,2	23,8
Municipal economy and environmental protection	4 558,4	2 647,4	1 830,6	17,2	63,2
Culture and national heritage	3 135,3	1 069,8	1 275,2	78,6	711,7
Physical education	1 650,7	839,8	661,2	71,8	78,0

In the structure of expenditure of local government units by sections of the budget classification in 2024, as in previous years, the largest share had "Education" (34.1%) and "Transport and communication" (18.8%). Expenditure in the "Education" division was the largest burden for the budgets of gminas and cities with powiat status (accounting for 40.7% and 33.8% of total expenditure respectively), while expenditure in the "Transport and communication" division – for the voivodship budget and for budgets of cities with powiat status (41.4% and 22.7%, respectively).

JST incurred the largest expenditure on "Education"

An important item in the expenditure of local government units is also the "Public administration" division with an average share of 9.5%. For gmina budgets, a significant burden was expenditure in the "Municipal economy and environmental protection" and "Family" division (respectively 9.3% and 7.2% of total expenditure), for cities with powiat status – expenditure in the division "Dwelling economy" (6.7%) and „Municipal economy and environmental protection" (5.4%), and for powiats' budgets – expenditure in "Social assistance" division (11.0%), and "Educational care" (6.6%). From the voivodship budget relatively much was spent on "Health care" (12.0%), and "Culture and national heritage" (11.7%).

In 2025, gminas' expenditure per capita amounted to PLN 8 810 on average. The following gminas incurred relatively the highest expenditure: Czarnia (PLN 24 485), Rzewnie (PLN 16 760) and Gołymin-Ośrodek (PLN 14 672), while the smallest: Tłuszcz (PLN 6 557), Policzna (PLN 6 684), Ciepielów (PLN 6 733) and Zwoleń (PLN 6 735). It is also worth noting that, per capita, the gmina with the highest expenditure allocated 3.7 times higher amount than the gmina in which expenditure was the lowest.

The average expenditure of budgets of cities with powiat status per capita amounted to PLN 14 831. The highest expenditure per capita was noted in m.st. Warszawa (PLN 15 216), and the lowest in Radom (PLN 12 720).

The total expenditure of powiat budgets in 2025 amounted to an average of PLN 2 316 per capita. Relatively the highest expenditure was recorded in the following powiats: przysuski (PLN 4 513) and lipski (PLN 4 050), and the lowest in: siedlecki (PLN 1 314) and nowodworski (PLN 1 498).

Moreover, an average of PLN 1 107 was spent per capita from the voivodship budget.

Budget result of local government units

In 2025, the budgets of local government units in Mazowieckie Voivodship closed with a surplus of PLN 210.8 million in aggregate (compared to a surplus of PLN 86.3 million in 2024). This amount was made up of the surplus of the budgets of gminas (PLN 416.6 million) and powiats (PLN 320.1 million), as well as the deficit of cities with powiat status (PLN 354.1 million) and the voivodship (PLN 171.8 million). Compared to the previous year, the surplus of powiat budgets was 6.8 times higher, and the voivodship budget – 2.2 times higher. Gmina budgets showed a positive result in 2025 – contrasting with a negative balance the year before – whereas the situation for cities with powiat status was the reverse.

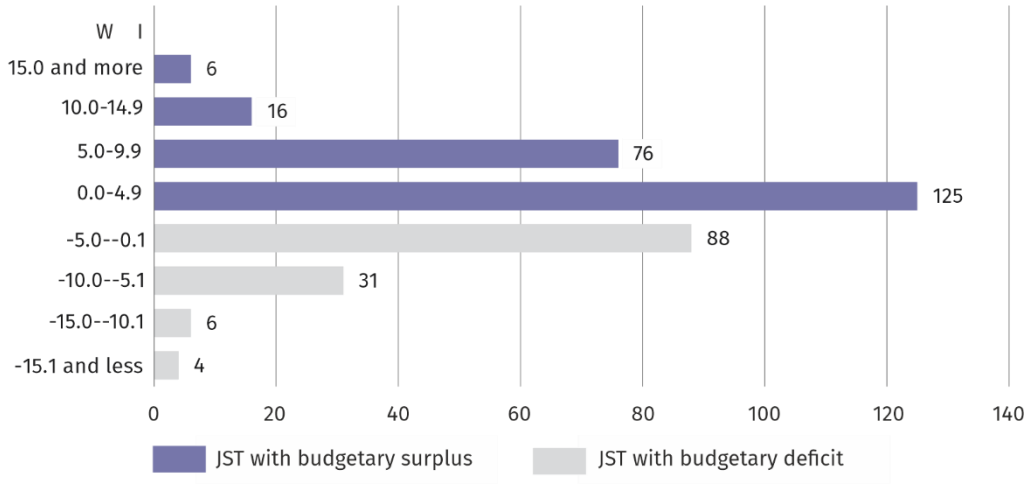
Budget result was positive the same as in the previous year

The ratio of the surplus of local government units to total revenue amounted to 0.3%, whereas in cities with powiat status the ratio was 4.1%, and in gminas 1.4%. in the voivodship, the ratio of the deficit to total revenue amounted to 2.9%, and in cities with powiat status 1.1%

Out of 352 local government units operating in our voivodship, 223 had a budget surplus, which accounted for 63.4% of the total. For 125 units, the ratio of the surplus to the generated revenue did not exceed 5%, and in the case of 22 units, the ratio was higher than 10%. The deficit was recorded by 129 entities, and in 10 of them the deficit exceeded 10% of revenue. Among entities with a budget deficit, the largest group were units with a surplus-to-revenue ratio below 5%; their share amounted to 68.2%. The breakdown of local govern-ment units by the size of the budget surplus/deficit is presented in the chart below.

Budgetary surplus had 63% of total local government units

Chart 3. Number of local government units by budget result to total revenue ratio in 2025



Out of 309 gminas of Mazowieckie Voivodship, in 191 expenditure exceeded revenue, and in 118 not all budget funds were spent. The gminas which achieved relatively the highest – in relation to their revenue – budget surplus were: Stara Biała (ratio 25.7%), Szulborze Wielkie (17.5%), Jednorożec (15.8%) and Myszyniec (15.5%). The gminas with the relatively largest budget deficit were: Pacyna where expenditure exceeded revenue by 26.7%, Czarnia with a deficyt of 20.2% and Czerwin – 20.1%.

In 2025, the budget deficit was recorded in 3 cities with powiat status, relatively the highest in Siedlce (in the amount of 8.2% of total revenue); 2 cities (Płock and Ostrołęka) recorded a surplus (by 7.8% and 1.1%, respectively).

Among 37 powiats of our Voivodship, a budget surplus was recorded in 30 and in 7 there was a deficit. The budget surplus was relatively the largest in radomski powiat (18.1% of total revenue), while the largest deficit in ostrołęcki powiat (where expenditure exceeded revenue by 9.4%).

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