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FUNCTIONAL STRUCTURE AND EXPENDITURE PRIORITIES OF THE BUDGET OF THE BEREHOVE CITY TERRITORIAL COMMUNITY IN 2021—2025

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ФУНКЦІОНАЛЬНА СТРУКТУРА ТА ВИДАТКОВІ ПРІОРИТЕТИ БЮДЖЕТУ БЕРЕГІВСЬКОЇ МІСЬКОЇ ТЕРИТОРІАЛЬНОЇ ГРОМАДИ У 2021—2025 РОКАХ

Under martial law and changing financial capacities of local self-government, it becomes particularly important to assess how communities allocate budgetary resources between current social needs and development-oriented tasks. The purpose of the article is to analyze the functional structure and expenditure priorities of the budget of the Berehove City Territorial Community in 2021—2025, identify changes in the economic and functional structure of expenditures, and assess the impact of martial law on local budget policy. The empirical basis of the study consists of explanatory notes to the annual reports on the execution of the community budget for 2021—2025. The study applies methods of structural and dynamic analysis, comparison, grouping, and generalization. The study found that during the period under review, the community budget retained its social orientation, while education remained the largest area of financing. The share of protected expenditures in the general fund was consistently high, ranging from 85.5% to 92.5%, which confirms the priority of financing wages, utilities, food, social security, and other mandatory payments. In 2022, at the beginning of the full-scale war, the volume of executed expenditures decreased, and the role of the special fund declined significantly. In 2023—2024, expenditure activity gradually recovered, whereas in 2025 there was a sharp increase in the special fund and capital expenditures, primarily in education and healthcare. The expenditure model of the Berehove City Territorial Community combined the maintenance of social continuity through the financing of protected expenditure items with the gradual strengthening of the development component of the budget. At the same time, the increase in capital expenditures in 2025 was largely related to major infrastructure projects and charitable revenues; therefore, it should be interpreted as investment activation in a specific year rather than as a final transition to a stable new budget model. The practical significance of the study lies in the possibility of using its results to assess the budgetary sustainability of communities and improve local expenditure policy.

В умовах воєнного стану та зміни фінансових можливостей місцевого самоврядування особливої ваги набуває оцінювання того, як громади розподіляють бюджетні ресурси між поточними соціальними потребами та розвитковими завданнями. Метою статті є аналіз функціональної структури та видаткових пріоритетів бюджету Березівської міської територіальної громади у 2021—2025 роках, визначення змін в економічній і функціональній



структурі видатків та оцінка впливу воєнного стану на місцеву бюджетну політику. Емпіричну основу дослідження становлять пояснювальні записки до річних звітів про виконання бюджету громади за 2021—2025 роки. Використано методи структурно-динамічного аналізу, порівняння, групування та узагальнення. Установлено, що впродовж досліджуваного періоду бюджет громади зберіг соціальну орієнтацію, а найбільшим напрямом фінансування залишалася освіта. Частка захищених видатків у загальному фонді була стабільно високою і становила 85,5—92,5 %, що підтверджує пріоритетність фінансування заробітної плати, комунальних послуг, харчування, соціального забезпечення та інших обов'язкових платежів. У 2022 році, на початку повномасштабної війни, обсяг виконаних видатків скоротився, а роль спеціального фонду суттєво зменшилася. У 2023—2024 роках відбулося поступове відновлення видаткової активності, тоді як у 2025 році зафіксовано різке зростання спеціального фонду та капітальних видатків, насамперед у сферах освіти й охорони здоров'я. Видаткова модель Берегівської міської територіальної громади поєднувала забезпечення соціальної безперервності через фінансування захищених статей із поступовим посиленням розвиткової складової бюджету. Водночас зростання капітальних видатків у 2025 році значною мірою було пов'язане з великими інфраструктурними проектами та благодійними надходженнями, тому його доцільно трактувати як інвестиційну активізацію конкретного року, а не як остаточний перехід до сталої нової бюджетної моделі. Практичне значення дослідження полягає у можливості використання його результатів для оцінювання бюджетної стійкості громад і вдосконалення місцевої видаткової політики.

Key words: local budget; budget expenditures; tax revenues; local taxes and fees; fiscal capacity of the community; expenditure structure; protected expenditures; martial law; Berehove City Territorial Community.

Ключові слова: місцевий бюджет; видатки бюджету; податкові надходження; місцеві податки і збори; фінансова спроможність громади; структура видатків; захищені видатки; воєнний стан; Берегівська міська територіальна громада.

PROBLEM STATEMENT

In the context of fiscal decentralization and prolonged martial law, the study of the formation and use of financial resources of local budgets becomes particularly important. Tax revenues form the basis of the fiscal capacity of communities, while the expenditure side of the budget reflects the areas in which these resources are used to provide public services, maintain social stability, and implement development-oriented tasks. For the Berehove City Territorial Community, the analysis of budget policy in 2021—2025 is particularly relevant, as this period covers both the year preceding the full-scale invasion and the years of local budget execution under the conditions of full-scale war. During this period, the volume of tax revenues changed, as did the role of personal income tax (PIT), local taxes and fees, the balance between the general and special funds, the structure of protected expenditures, i.e. priority expenditure items that must be financed first under Ukrainian budgetary practice, and the significance of capital financing.

The relevance of the topic is further reinforced by the fact that the consequences of budgetary decisions are most visible at the local level: changes in the community's tax capacity, access to educational and healthcare services, support for socially vulnerable groups, maintenance of critical infrastructure, and implementation of investment projects. In this context, the study of the expenditure priorities of the Berehove City Territorial Community makes it possible to assess how the local budget combined current social provision, support for basic services, and development financing under conditions of high uncertainty.

ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

The issues of local budgets, the fiscal capacity of territorial communities, and the transformation of budgetary policy under decentralization and martial law are actively examined in contemporary Ukrainian and international literature. Skrypnyk H. and Yakymenko V. [1] consider local budgets as an instrument for implementing the powers of local self-government, focusing on the

formation of the revenue base, budget balance, and the role of tax revenues in ensuring the fiscal capacity of communities. Tsymbaliuk I., Pavlikha N., and Korneliuk O. [2] analyze local budgets as a basis for the financial autonomy and competitiveness of territories, while Vlasiuk N. and Pikulyk O. [3] emphasize their importance for regional development and for combining current financing with development objectives. Lysiak L., Kachula S., Hrabchuk O., Filipova M., and Kushnir A. [4] assess the financial sustainability of local budgets in Ukraine, emphasizing the importance of revenue stability, expenditure balance, and the ability of local budgets to maintain financial capacity under changing socio-economic conditions.

Researchers pay particular attention to the functioning of local budgets under wartime conditions. Furyk I. [5] examines the shift in budget priorities, the growing role of protected expenditures, and the limitation of investment opportunities during the war period. Khodan M. and Burtnyak I. [6] analyze the adaptation strategies of local budgets in Ukraine during wartime, including the search for additional sources of funding to maintain municipal services. Rabinovych M., Brik T., Pidubnyi I. and co-authors [7] investigate the factors of budget robustness of local self-government bodies, while Voznyak H., Patytska K., Mulska O., Zherybylo I., and Sorokovy D. [8] examine the resilience of territorial communities through tax revenues, transfers, and mechanisms of budgetary adaptation.

The comparative dimension of this issue is presented in the work of Pasichnyi M., Nepyta-liuk A., Poliakov M., Obukhov R., Khachatrian V., and Stratiichuk V. [9], who analyze the fiscal capacity of local authorities in Ukraine and EU Member States. In international literature, Iliopoulos P. and De Witte K. [10] study the structure of local expenditures and budgetary trade-offs among social services, infrastructure, administration, and development programs. Neuhuber T., Getzner M., and Brothaler J. [11] emphasize the relationship between social expenditures, fiscal resilience, and the long-term fiscal sustainability of local authorities. Kandula S. and Przybylska J. [12], using Polish municipalities as an example, show that crisis conditions require local budgets to be flexible and to preserve the financing of basic services, whereas Makkonen T., Vartiainen N., Rauhut D., and co-authors [13] link local government expenditure to the quality of life of the population. Kis-Katos K. and Sjahrir B. S. [14], based on the case of Indonesia, demonstrate that fiscal and political decentra-

lization can significantly influence local public investment, which is important for understanding how the redistribution of powers and financial resources affects the expenditure priorities of local authorities. Keudel O. and Huss O. [15], analyzing Ukrainian communities in the context of internal displacement, demonstrate the importance of mobilizing financial, organizational, and social resources for crisis response.

Contemporary studies mainly examine local budgets in terms of fiscal capacity, budgetary sustainability, tax base formation, crisis management, and investment capacity. However, the relationship between tax revenues, expenditure priorities, protected items, and the ratio between current and capital expenditures at the level of a specific territorial community under wartime conditions remains insufficiently explored. This determines the relevance of studying the budget policy of the Berehove City Territorial Community in 2021—2025.

FORMULATION OF THE OBJECTIVES OF THE ARTICLE (TASK STATEMENT)

The purpose of the article is to analyze the functional structure and expenditure priorities of the budget of the Berehove City Territorial Community in 2021—2025, identify changes in the economic and functional structure of expenditures, and assess the impact of wartime conditions on the transformation of the community's budget policy. To achieve this purpose, the following tasks are set: to analyze the dynamics of the total volume of community budget expenditures; to assess the ratio between the general and special funds; to examine the economic structure of general fund expenditures; to characterize the functional structure of expenditures by major areas of financing; to determine the role of protected expenditures in ensuring budgetary stability; and to identify the specific features of the strengthening of the capital component in 2025.

SUMMARY OF THE MAIN RESEARCH MATERIAL

The empirical basis of the study consists of explanatory notes to the annual reports on the execution of the budget of the Berehove City Territorial Community for 2021—2025. The study applies methods of structural and dynamic analysis, comparison, generalization, and grouping. The use of these methods is appropriate because the analysis of local budgets is commonly linked to the assessment of fiscal capacity, financial autonomy, regional development functions, and the comparative fiscal potential of local authorities

[1; 2; 3; 9]. The normative basis of the study is formed by the provisions of the Budget Code of Ukraine, which define the principles of the formation and execution of local budgets [16]. The factual information base is composed of the official annual reports on the execution of the community budget for 2021—2025 [17].

An important precondition for the formation of the community's expenditure policy was the dynamics of tax revenues. In 2021, the amount of taxes and fees of the budget of the Berehove City Territorial Community amounted to UAH 282.9 million; in 2022, to UAH 284.1 million; in 2023, to UAH 361.9 million; in 2024, to UAH 330.4 million; and in 2025, it increased to UAH 662.8 million. The main components of the tax base remained personal income tax, local taxes and fees, and excise tax. This dynamic indicates that the community's fiscal capacity was shaped by both its own economic activity and changes in budgetary and tax legislation during the wartime period.

At the same time, the assessment of expenditure priorities requires examining how accumulated budget resources were distributed between current needs and development-oriented expenditures. Therefore, the first stage of the analysis is to summarize the execution of community budget expenditures by fund and protected items in 2021—2025 (Table 1).

The data in Table 1 show that during the period under study, expenditure dynamics were uneven but generally upward. In 2022, compared with 2021, executed expenditures decreased by UAH 34.9 million, which was associated with the beginning of the full-scale war, the revision of budget

priorities, and restrictions on a number of development expenditures. In 2023, the community restored the pace of expenditure activity, and in 2024 it maintained a high level of financing for socially significant areas. The sharpest increase occurred in 2025, when executed expenditures exceeded the 2024 level by more than UAH 319 million.

A key characteristic of the community's expenditure policy was the consistently high share of protected expenditures in the general fund. Even amid changes in the budgetary environment and the growing investment component, protected items accounted for between 85.5% and 92.5% of the general fund. This means that the community primarily ensured the payment of wages, utilities and energy costs, food, social security, and other mandatory payments. Thus, the local budget retained a clear social orientation, while development financing was carried out mainly within the special fund [17]. This is consistent with general approaches to ensuring budgetary sustainability, fiscal resilience, and adaptation of local budgets in times of crisis and war [4; 5; 6; 8; 11]. This pattern also corresponds to international evidence showing that crisis conditions require local budgets to remain flexible while preserving the financing of essential municipal services and supporting the quality of life of the population [12; 13]. Further analysis is conducted in functional terms, as this makes it possible to assess which areas of financing remained priorities for the community under martial law and budgetary adaptation. The main functional areas of expenditures are summarized in Table 2.

Table 1. Main indicators of the expenditure side of the budget of the Berehove City Territorial Community in 2021—2025

Year	Executed expenditures, UAH thousand	General fund, UAH thousand	Special fund, UAH thousand	Share of protected expenditures in the general fund, %
2021	439 262.5	354 989.1	84 273.4	92.5
2022	404 370.3	387 453.2	16 917.1	90.3
2023	516 431.4	406 057.1	110 374.3	85.5
2024	502 250.2	440 371.5	61 878.7	86.9
2025	821 299.2	480 030.5	341 268.7	86.4

Source: compiled by the authors based on [17].

Table 2. Functional structure of community budget expenditures by major areas, UAH thousand

Function	2021	2022	2023	2024	2025
Public administration	47 159.1	49 890.9	56 878.1	71 867.7	74 075.5
Education	276 273.2	275 410.8	318 165.6	306 611.7	442 215.3
Healthcare	7 474.9	9 219.1	10 402.1	12 926.1	182 693.7
Social protection and social security	9 853.3	11 058.7	24 909.2	19 591.9	17 810.7
Culture and arts	60 908.6	7 732.9	12 142.8	11 342.4	11 805.0
Physical culture and sports	2 161.8	1 980.3	3 520.9	2 748.6	3 601.3
Housing and utilities	19 936.5	20 796.6	36 196.0	39 056.1	51 763.4
Economic activity	13 497.8	2 925.4	26 346.3	25 126.2	17 720.1

Source: calculated by the authors based on [17].

Note: The table presents the main functional areas of expenditures; certain other expenditures and interbudgetary transfers are not detailed.

The functional structure of expenditures clearly demonstrates that education remained the main priority of the community budget throughout the entire period. Total education expenditures ranged from UAH 275.4 million in 2022 to UAH 442.2 million in 2025. This dynamic is explained not only by the significant share of the network of educational institutions, but also by the fact that the local budget financed preschool education, general secondary education, extracurricular and art schools, as well as individual investment projects and measures financed through educational subventions and the special fund. It is noteworthy that even in 2022, when the community's total expenditures declined, education did not lose its status as the key area of financing. In 2023—2024, education expenditures stabilized at more than UAH 300 million, while in 2025 they increased sharply due to a substantial rise in the special fund. In particular, the 2025 reporting recorded large-scale capital expenditures in the general secondary education system, most notably the recognition of construction works for the new building of the Gabor Bethlen Hungarian Gymnasium in Berehove in the amount of UAH 110,742.2 thousand as a charitable contribution.

Public administration was another important area of expenditure policy. In 2021—2025, expenditures under this function increased from UAH 47.2 million to UAH 74.1 million. This dynamic can be explained by inflationary pressure, higher labor and energy costs, and the expansion of the community's administrative tasks under martial law. Although this function did not dominate the budget structure, it remained necessary to ensure continuity of administration and coordination of public services. This confirms the importance of administrative capacity for maintaining local budget robustness, coordinating municipal services, and mobilizing organizational resources under crisis conditions [6; 7; 15].

Healthcare in 2021—2024 was financed mainly from the general fund, with the main areas in-

cluding payment for utilities and energy resources, as well as salary supplements. The volume of these expenditures increased from UAH 7.5 million in 2021 to UAH 12.9 million in 2024. A fundamentally new stage began in 2025, when total healthcare expenditures reached UAH 182.7 million. This increase was almost entirely due to the special fund, within which the construction of the "Berehove District Hospital — construction" facility was completed at a cost of UAH 165,343.2 thousand, and rehabilitation equipment was purchased in the amount of UAH 1,900.6 thousand.

Although social protection and social security were smaller than education in absolute terms, they remained an important stabilizing element of the local budget. Expenditures in this area increased from UAH 9.9 million in 2021 to UAH 24.9 million in 2023, after which they decreased somewhat but remained above the 2021 level. The significant increase in 2023 was related to strengthened targeted support, financing of the territorial center and individual social programs, as well as the growing role of the special fund. Thus, during the war period, the social function of the community budget did not weaken; on the contrary, it gained greater importance.

In 2025, there was a substantial strengthening of the capital component of the budget. However, a significant part of this increase was caused by one-off large infrastructure projects and charitable revenues. Therefore, this trend should be interpreted cautiously: as a manifestation of investment activation in a specific year, rather than as automatic evidence of a stable long-term change in the budget model. To deepen the analysis, the economic structure of general fund expenditures should also be examined, as it shows the internal composition of current budget obligations, including wages, utilities, food expenditures, social security, and other components.

Table 3. Economic structure of general fund expenditures of the community budget in 2021–2025, UAH thousand

Expenditure item	2021	2022	2023	2024	2025
Wages and payroll-related charges	304 396.9	307 896.2	306 716.5	334 988.8	362 343.5
Medicines and dressings	10.0	20.0	17.4	17.0	30.0
Food expenditures	2 166.9	3 113.2	4 393.3	7 147.2	8 494.9
Utilities and energy resources	19 034.9	28 005.7	30 806.8	34 438.7	36 867.8
Research and development; specific measures for implementing state/regional programs	141.8	46.5	44.5	276.2	428.7
Social security	2 561.8	1 973.2	4 430.8	5 461.0	5 489.1
Current transfers to public administration bodies / other current expenditures*	26 676.8	8 767.5	819.0	455.6	1 109.1
Total general fund expenditures	354 989.1	387 453.2	406 057.1	440 371.5	480 030.5

Source: compiled by the authors based on [17].

* For 2021, the indicator corresponds to the item "other current expenditures" directly reported in the annual report. For 2022—2025, the indicators are presented according to the economic elements given in the explanatory notes, where current transfers to public administration bodies are identified separately.

Table 4. Ratio between the general and special funds in executed community budget expenditures

Year	General fund, UAH thousand	Special fund, UAH thousand	Total executed expenditures, UAH thousand	Share of the special fund, %
2021	354 989.1	84 273.4	439 262.5	19.2
2022	387 453.2	16 917.1	404 370.3	4.2
2023	406 057.1	110 374.3	516 431.4	21.4
2024	440 371.5	61 878.7	502 250.2	12.3
2025	480 030.5	341 268.7	821 299.2	41.6

Source: calculated by the authors based on [17].

As shown in Table 3, in 2021—2025 the structure of general fund expenditures was dominated by wages and payroll-related charges. Their share amounted to 85.8% in 2021, 79.5% in 2022, 75.5% in 2023, 76.1% in 2024, and 75.5% in 2025. This indicates the labor-intensive nature of services financed from the local budget, primarily in the areas of education, culture, administration, and social protection. At the same time, the gradual decline in the share of wages compared with 2021 points to a relative expansion of other areas of financing, including utility costs, food expenditures, and other current needs.

The ratio between the general and special funds is important for assessing the expenditure model of the community, as it shows how budget resources were distributed between current financing and development-related expenditures. In this context, the special fund reflects the extent to which the community was able to finance capital and investment-oriented needs alongside the regular functioning of budgetary institutions. This approach is consistent with studies that emphasize the importance of local expenditure structure and fiscal decentralization for strengthening public investment at the local level [10; 14]. Table 4 summarizes the changes in the ratio between the general and special funds in 2021—2025.

Table 4 shows that the share of the special fund in executed expenditures decreased from 19.2% in 2021 to 4.2% in 2022, reflecting the reorientation of the budget toward priority current needs at the beginning of the full-scale war. In 2023—2024, its role partially recovered, while in 2025 it reached 41.6%. This indicates a significant strengthening of the investment component of the budget, although this change was largely associated with specific capital projects and charitable revenues rather than a fully stabilized long-term budget model. Overall, the expenditure model of the Berehove City Territorial Community in 2021—2025 combined two logics: ensuring social continuity through the financing of protected items and gradually expanding development-oriented expenditures.

CONCLUSIONS AND PROSPECTS FOR FURTHER RESEARCH IN THIS AREA

The study has established that in 2021—2025 the budget of the Berehove City Territorial Community retained a clear social orientation, with protected expenditure items and education remaining the dominant priorities. Throughout the analyzed period, education was the largest area of financing, which confirms its central role in the community's expenditure policy. Martial law did not lead to a reduction in the main socially significant expenditures, but it changed the dynamics and structure of budget execution. In 2022, investment activity declined due to wartime adaptation, while in 2023—2024 expenditure volumes gradually recovered. In 2025, the capital component strengthened significantly through the sharp increase in the special fund and capital expenditures. However, since this growth was largely related to large infrastructure projects and charitable revenues, it should be interpreted as investment activation in a specific year rather than as a final transition to a stable new budget model. The Berehove City Territorial Community demonstrates a model that combines social resilience with the gradual strengthening of the investment component of the local budget. Further research should focus on evaluating the effectiveness of individual expenditure programs and the results of capital investments by sector.

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