






The impact of organizing a big sport event on the structure and level of city's expenditures

Authors' Contribution:

-  **A** Study Design
-  **B** Data Collection
-  **C** Statistical Analysis
-  **D** Manuscript Preparation
-  **E** Funds Collection

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Abstract

Background & Study Aim:

Investment expenses are instruments for stimulating city growth and have considerable influence on the process of investment planning and management. A city determines the scale and directions of investments by making decisions about public investments. The result of investments is the creation of financial, economic, and social benefits. The aim of this article is to understand the extent to which the structure and level of Wrocław's expenditure was affected by the organisation of EURO 2012 between 2010 and 2014.

Material & Methods:

The spatial scope of the analysis was limited to Wrocław, Poland. The time range of analysis was set for the years 2010-2014 and the field of research was related to the EURO 2012 football championship. The method used was deductive reasoning, appropriate for analytical thinking. Investment expenditures of the city was analysed.

Results:

Higher levels of investments in examined areas corresponded to higher social needs in these fields. Most investments were made in public transport. It referred to the increased number of investments related to the organization of EURO 2012 and the need to develop the technical and social transport infrastructure.

Conclusions:

Infrastructural developments set up a favourable investment environment and were the crucial instrument for local development. City-financed investments were the basis for increasing of the pace of development, and future benefits.

Keywords:

EURO 2012 • investment expenses • local development • sport economics

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Football – a team sports game in which two teams try to score as many points as possible in a given time by putting the ball in the opponent's goal. The most popular sport with around four billion fans worldwide [57].

2012 UEFA European Championship (EURO 2012) – the fourteenth European men's football championship tournament, jointly organised by Poland (host cities: Gdańsk, Poznań, Warszawa, Wrocław) and Ukraine (host cities: Kharkov, Donetsk, Kyiv, Lviv). Thirty-one matches were played at the tournament. They were played by fourteen national teams selected in a qualification that involved fifty-one countries between August 2010 and November 2011, and two host teams [58].

INTRODUCTION

The analyses of 2012 UEFA European Championship (EURO 2012) can be divided into ex ante and ex post ones. Three of ex ante analyses focused on specific cities: Kraków, Gdańsk (Poland) and Kharkov (Ukraine). Łyszczarz et al. [1] evaluated promotional activities on the example of EURO 2012 in Kraków while Żółtowski et al. [2] examined general structural assumptions of the steel construction designed for a new football stadium to be built for EURO 2012 in the city of Gdańsk. Gontscharenko et al. [3] verified the conversion of the Stadium 'Metallist' in Kharkov for EURO 2012. Borowski [4] did an interesting forecast of EURO 2012 impact on the growth of the Polish economy in the period 2008-2010 and Florek's [5] research concerned economic and non-economic effects of hosting EURO 2012 event. Karaczun [6] examined the EURO 2012 in the context of sustainable development while Michaluk and Pezdek [7] focused on the events during and after EURO 2012. Włoch [8] assumed the changing social and political role of sports. She explained the reasons for a state to enter relations with UEFA by employing the concept of country branding during sport mega-events. Kiefer [9] analysed the popularity and market value of football players. He found out that different EURO 2012 performance variables significantly influence the changes in popularity and market value. Furthermore, Cope [10] explored the organization of EURO 2012 in Poland. According to him, the organization of EURO 2012 in Poland is an extension and intensification of wider tendencies in the reconfigurations of statehood occurring in Eastern Europe. Finally, Zawadzki [11] estimated the intangible benefits and costs of EURO 2012 in Poland by using the contingent valuation method (CVM). The net intangible benefit arising from Poland's hosting EURO 2012 was estimated at 5.3 billion PLN in 2012 (approx. 1.4 billion USD).

Other ex post analyses concerned specific cities of Poznań, Warszawa and Wrocław (Poland). Kowalska [12] explored how the local myths and traditions of resourcefulness were invoked in Poznań to embed an entrepreneurial urban strategy and how the same myths were called upon to legitimize new techniques of governance, which mark the shift in attention from the system onto the entrepreneurial self. Majewski [13] tried to verify hypothesis that there exists the effect of UEFA EURO cups on the Warsaw Stock Exchange

and Garbacz [14] examined Warsaw residents' perceptions and attitudes toward the EURO 2012 tournament. Lastly, Jaskułowski et al. [15] analysed the social construction of the impact of the EURO 2012 on Wrocław.

Investment expenses are instruments for stimulating city growth and have considerable influence on the process of planning and management of investments. The city, by making decisions about public investments, determines the scale and directions of investments. The result of realization of investments is the creation of financial, economic, and social benefits. To fill the literature gap and to investigate the impact of organizing a large event on the structure and level of city expenditures, we chose the EURO 2012. Our motivation was year 2022 that marks 10 years since EURO 2012 were organized in Poland and Ukraine. Additionally, this anniversary gained significance on February 24, 2022, due to Russia's invasion of Ukraine.

The aim of this article is to understand the extent to which the structure and level of Wrocław's expenditure was affected by the organisation of EURO 2012 between 2010 and 2014. So we formulated a research question: 'Has the organization of EURO 2012 largely shaped the structure and level of Wrocław's expenses in 2010-2014?'

MATERIAL AND METHODS

Method

We used the method of deductive reasoning which is appropriate to analytical activities. We analysed the investment expenditures of Wrocław in 2010-2014. The method consists of two parts: data collection and data analysis. The data were collected from the literature, the Annual reports on the implementation of the budget of the City of Wrocław and other Wrocław City Hall's documents, as well as two databases: the Web of Science database and the Local Data Bank of the Statistics Poland database (BDL GUS) [16].

The examined area

The character of Wrocław is closely related to the character of Lower Silesia, which for many centuries was one of the more developed areas of Central Europe. For centuries Wrocław has been a multicultural city, and hence it has focused on people of many nationalities. Over the years, this

factor has significantly shaped the image of the city and the identity of its inhabitants. Currently, Wrocław is the third largest city with county rights in Poland, numbering 674,079 inhabitants [17-21, 16].

Wrocław covers an area of 293 km² and in this category it is the fifth city in Poland. It is also the capital of the Lower Silesia Province and the Wrocław County. It is in the south-western part of the country on the Silesian Lowland and the Wrocław Plain. It is adjacent to eight municipalities: Długołęka, Czernica, Siechnice, Kobierzyce, Kąty Wrocławskie, Miękinia, Oborniki Śląskie and Wisznia Mała. Wrocław belongs to cities with lowland terrain, with an altitude of 130 m above sea level. The total length of the city's administrative borders is 106.7 km [22-27].

Wrocław is a city with high economic potential and is one of the most important and largest economic centres in the country. The issue of unemployment is closely related to the economy, whose rate in 2012 was 5.7% and decreased in next years. It was quite low compared to the level of unemployment in the whole of the Lower Silesia Province (13.5%) that also later decreased. The factor allowing Wrocław to be among the economic elite of Polish cities is the GDP per capita, which in 2012 amounted to USD 17,047.22. The average gross monthly remuneration at the end of this year amounted to USD 1059, which at the national level was 104.8% [27, 28, 16].

Wrocław has undergone many transformations over the years, especially in terms of demography, economy, and industry, and became an important economic centre both on the national and Central European scale. State entities were replaced by private entities, and Wrocław's industry was directed to modern technologies, pharmaceuticals, and motorization [29, 30].

Wrocław's road infrastructure is at a very high level and the city facilitates quick access to all European highways. In the past, the road network was concentrated on the city centre and had a radial shape. At present, this shape has changed due to the implementation of the Highway/ Expressway S8/A8 and East Wrocław Bypass [31-33]. Three national roads run through the territory of the city with the numbers 5, 8, 94, the A4 highway, as well as the highway junction along roads no. 5 and 98 along its borders.

Essential elements are the S8 expressways on the Psie Pole road towards the A8 and S5 highways, towards Poznań [34-36].

It is worth noting that Wrocław is located close to the borders with Germany and the Czech Republic, lying just off the main communication routes; these are two most important transport axes. One of them is the east-west axis, which includes the Pan-European Transport Corridor, the A4 and A18 highways, the E-30 main railway on the Berlin-Dresden-Wrocław-Ukraine route and the second axis – north-south connected with the Central European Corridor Transport CETC and express roads S3 and S5, by railway lines E59 and C-E59 and by waterway Oder no. E30. The corridor runs from southern Scandinavia via Szczecin and LGOM (Legnica-Głogów copper district) and Wrocław to the south of Europe [37-41].

Wrocław has a convenient location, both for domestic and foreign investors, as well as high-quality business services. The work force of the city is characterized by a high level of skills and competences, and the developing economy favours the creation of new jobs [42].

Due to the low unemployment rate in Wrocław, the labour market offers many jobs. One of the leading and dynamically growing industries is IT. Considering the dynamics of development and the size of employment in this sector, such companies are leading: Credit Suisse, ATOS IT, Volvo Sp. z o.o., Coheslva, Nokia Siemens Networks, SMT Software. IT brings together up to 20,000 people, and the number of jobs offers significantly exceeds offers from other industries. There are also companies with foreign capital. Among them, we can distinguish IBM, LG Electronics, Google, Toya, HP, DeLeval, Bosch, Posco, or DHL. There are also many debt collection and leasing companies in Wrocław, such as PGS Software SA, KR D, Kruk, as well as financial and accounting centres, including: UPS, Hewlett-Packard, Bank Zachodni WBK S.A., Alior, Credit Agricole or Nordea Bank Polska. There is also a large concentration of the pharmaceutical industry represented by companies Herbapol, S-Lab, Hasco-Lek, 3M Poland, Labor. As regards construction and development activity, three companies are developing dynamically: Skanska, Archicom and Przedsiębiorstwo Budownictwa Ogólnego DACH BUD Spółka z o.o. From 2014, one of the largest employers based

in Wrocław is the American concern Amazon. It operates in finance, IT and technical support, transport, real estate, program, and project management [43-46]. In our opinion, a large number of companies in the city of Wrocław, testifies to the extensive labour market and offers many development opportunities.

Procedure

Following the literature studies, we searched the Web of Science database for the phrase 'EURO 2012'. Next, we did a survey in the BDL GUS for the data concerning the examined place (Wrocław), and period (2010-2014). BDL GUS is the largest database in Poland on the social, socio-economic, demographic state of the environment, describing provinces, counties, and municipalities as agents of the system of social organization and administration of Poland. [16]. After collecting the

data, we conducted the analysis in spreadsheet. The analysis required consideration of the time factor. Expenditures expressed in PLN at current prices in years 2010–2014 should be adjusted to the value of the Annual Consumer Price Index (inflation) which reflect changes in the value of money over time. They were written as absolute chained increments; thus, they were transformed into single-basis relative increments by assuming the 2022 is the base year [47, 48]. It allowed us to compare the data from different years (Table 1 and Figure 1).

Next, we changed the currency in the spreadsheet from PLN to US dollar using the exchange rate of the NBP website: 4.40 PLN = 1 USD [19]. We converted the data from CSV files and presented it in tables and figures. After the analysis, conclusions were drawn.

Table 1. Annual consumer price index in Poland in the 2010-2022 period*.

Year	Annual consumer price index (I)	I/100	The value of the product of indicators
2010	102.6	1.026	1.270733265
2011	104.3	1.043	1.238531447
2012	103.7	1.037	1.187470228
2013	100.9	1.009	1.145101473
2014	100	1	1.134887486
2015	99.1	0.991	1.134887486
2016	99.4	0.994	1.145194234
2017	102	1.02	1.152106875
2018	101.6	1.016	1.129516544
2019	102.3	1.023	1.111728882
2020	103.4	1.034	1.086734
2021	105.1	1.051	1.051
2022*	100	1	1

*Assumption: 2022 is the base year.
Source: [47, 48]

RESULTS

Pursuant to the Public Finance Act, each year a report on the implementation of the budget of Wrocław is prepared. It is presented by the Mayor to the Regional City Accountancy Chamber and the City Council. The mentioned report also includes information on the deficit or budget surplus each year [49]. The highest value of expenditures in relation to the budget plan was in 2012. It amounted to 98.05%, while the smallest – two years later, reaching 95.09%. Current expenditures in years 2010-2014 had an upward trend and constituted a major part of total expenditures. Their largest value was in 2014 and exceeded 812 million USD. The capital expenditures in the examined period were almost 3-4 times smaller than current expenses [50]. In the period 2010-2014, for the first three years, both the level of incomes and expenditures of the city increased proportionally. In 2013, the level of expenditures decreased by over USD 56 000, as compared to the previous year, contributing to the balance of the budget. At that time, a simultaneous increase in the level of expenditures and a decrease in income were also noticeable. By decreasing expenditures and decreasing incomes level, Wrocław in the same year experienced a budget surplus of USD 35 million. In all years, except for 2013, the budget of Wrocław was characterized by a considerable deficit. The lowest deficit occurred in 2012 and amounted to 27.3 million USD. For comparison, in 2014, the

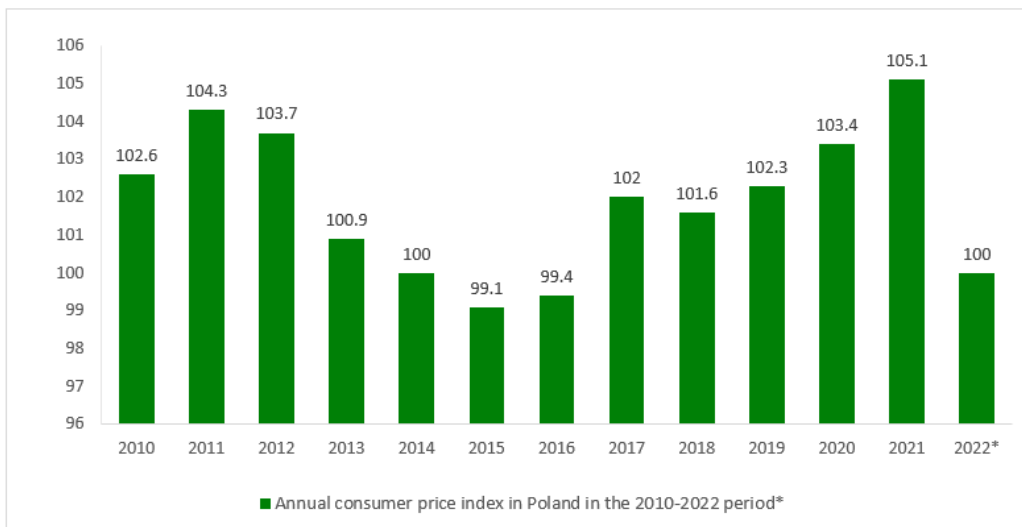


Figure 1. Annual consumer price index in Poland in the 2010-2022 period*.

*Assumption: 2022 is the base year. Source: [47, 48]

deficit reached its maximum value and amounted nearly 50 million USD. It was 1.5 times more than in 2012. In the analysed period, only in 2013, the budget of Wrocław reached a surplus nearly to 35 million USD, as mentioned before. The investment activities undertaken by Wrocław are the basic factor for local development (Table 2). Reflecting these activities in the financial aspect is included in the size of investment expenditures borne by the city.

We observed the domination of several departments (Table 2), which required the largest financial outlays in individual years. The leading department is transport and communication, the outlay of which in 2011 was the highest in comparison to all other investment expenditures. The average expenditures of the mentioned department from the examined period were 90 million USD, which indicated significant investments in the development of both infrastructure and communication. The dominant department was also culture and protection of national heritage, housing economy and municipal management and environmental protection, where the value of investment expenditures was equally high. Capital expenditures in significant amounts were also financed to the department related to physical culture and education and upbringing, in which the average expenditure from each year was 11.5 and 10.5 million USD. Incurring the investment expenses, resulted in a decrease in

the city budget, with the simultaneous increase in the resources of Wrocław's capital. Investing in selected departments varies over time and depends largely on the previously adopted budget plan. The division structure and investment expenditures are closely related with income, strategy for development and spatial development, as well as the economic situation of the state [51]. The most similar level of expenditures was observed in 2010 and 2012, where the difference was around 150 thousand USD. In 2011, the number of expenditures decreased by approx. 15 million USD compared to 2010. In 2013, the lowest level of investment expenditures was recorded and amounted to over 130 million USD. In the next year, once again, the level of investment expenditures increased, however, it was still lower than in 2010-2013 [50]. By analysing the investment rates in Table 3 and Figure 2, it can be concluded that all values were within the allowed percentage range. This means that Wrocław had a stable financial situation and development opportunities in the period under consideration. In 2010, the value of the ratio reached the highest value of 24.23%. In the years 2010-2012, this indicator reached the level above 20%. In the next two years it fell below 16%, thus it approached the minimum level. The indicator also determined the ratio of investment expenditure to total expenditure, which in analogy meant that in 2013 and 2014 their percentage share in total expenditures was the lowest.

Table 2. The structure of Wrocław's investment expenditures in 2010-2014 in USD.

Specification	2010	2011	2012	2013	2014
Forestry	0	0	0	52 050.07	5 664.12
Transport and communication	89 591 871.90	137 982 502.75	121 232 156.36	48 193 352.35	51 807 379.07
Housing economy	23 156 569.21	13 579 966.60	21 976 021.78	17 338 590.46	18 447 739.65
Services	1 513 984.88	3 525 317.53	4 637 511.76	12 201 640.34	1 212 089.19
Public administration	3 960 271.77	2 044 606.23	1 338 528.39	2 646 789.65	3 468 342.95
Public safety and fire protection	2 220 391.40	2 801 550.46	10 859 345.19	1 095 650.70	1 528 875.96
Income from legal and natural persons and from other entities without legal personality and expenses related to their collection	108 638.30	0	0	0	0
Education and upbringing	9 532 997.60	8 179 610.94	18 180 538.61	7 939 486.00	10 894 939.81
Healthcare	1 483 022.94	231 873.05	857 672.96	93 989.66	121 077.19
Social assistance	3 390 349.87	471 494.24	486 714.70	560 796.48	673 271.09
Other tasks in the field of social policy	1 529 876.38	630 852.46	2 557 551.04	932 828.50	1 445 930.93
Educational care	1 726.46	0	0	0	194 165.58
Municipal management and environmental protection	38 558 755.37	9 720 470.97	4 344 911.20	8 017 351.59	11 886 740.30
Culture and protection of national heritage	17 747 468.84	7 297 110.24	27 369 246.70	35 206 632.94	47 623 913.43
Botanical and zoological gardens, natural areas, and objects of protected nature	0	0	205 108.49	130 125.10	0
Physical culture	37 002 320.59	20 709 627.57	565 060.36	871 057.02	1 149 649.40
Total	229 798 245.50	207 174 983.03	214 610 367.53	135 280 340.87	150 459 778.65

Source: [50]

Table 3. Indicative analysis of the Wrocław budget's investments.

Investment indicator (%)	2010	2011	2012	2013	2014
	24.23	20.25	21.53	14.95	15.63

Source: [50]

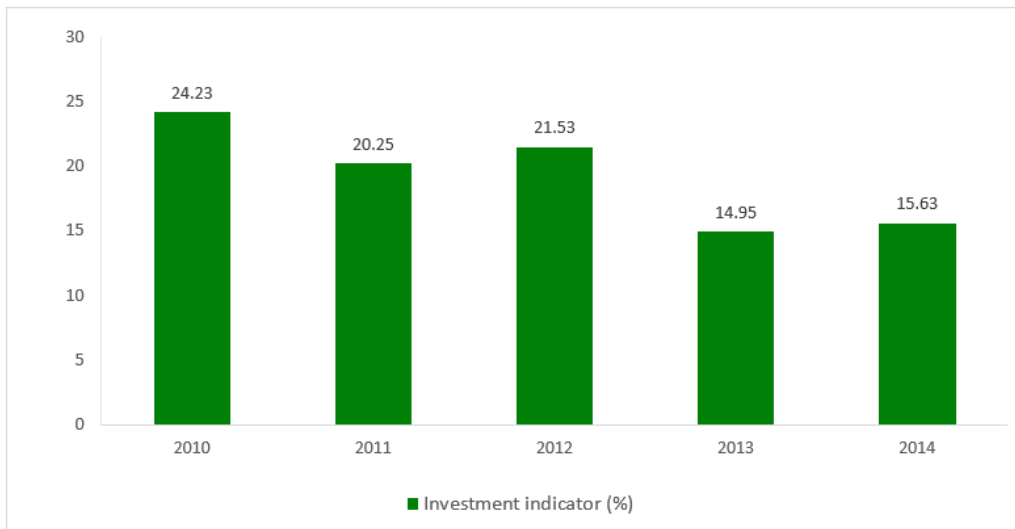


Figure 2. Indicative analysis of the Wrocław budget's investments.
Source: [50]

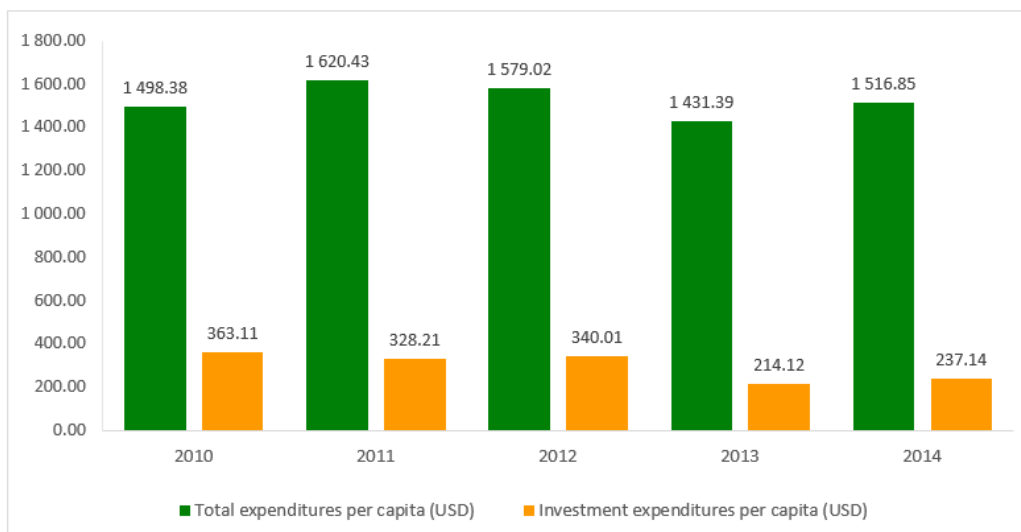


Figure 3. Total expenditures and investment expenditures per capita in USD.
Source: [50]

Table 4. Total expenditures and investment expenditures per capita in USD.

	2010	2011	2012	2013	2014
Total expenditures per capita	1 498.38	1 620.43	1 579.02	1 431.39	1 516.85
Investment expenditures per capita	363.11	328.21	340.01	214.12	237.14

Source: [50]

The total expenditures per capita were characterized by an upward trend (Table 4 and Figure 3), except for 2012 and 2013. In 2010, the value of expenditures amounted to 1498.38 USD per capita, while in 2014 to 1516.85 USD per capita – that is 18.47 USD more than initially.

The level of expenses was conditioned by the number of tasks. The main city's task was to support local entrepreneurship, perform public tasks and appropriate selection of instruments such as investment expenditures that enable social and

economic development. Investment expenses per capita in 2010-2014 were characterized by quite different tendencies. In 2012, they levelled down to PLN 340.01 USD (23.1 USD per capita less than in 2010). One year later, we recorded the lowest amount in the examined period (1431.39 USD) of total expenditures per capita. The difference between the years with the highest and the lowest levels of investment expenditures was 189.04 USD. The higher the level of expenditures per one inhabitant, the greater the number of public tasks [50]. From the percentage ratio of all investment

Table 5. Percentage structure of Wrocław's investment expenditures in 2010-2014.

Specification	2010	2011	2012	2013	2014	Average
Forestry	0	0	0	0.04	0	0.008
Transport and communication	39.98	66.60	56.49	35.61	34.43	46.62
Housing economy	10.07	6.56	10.24	12.81	12.26	10.38
Services	0.66	1.70	2.16	9.02	0.81	2.87
Public administration	1.72	0.99	0.62	1.96	2.31	1.52
Public safety and fire protection	0.97	1.35	5.06	0.81	1.02	1.84
Income from legal and natural persons and from other entities without legal personality and expenses related to their collection	0.05	0	0	0	0	0.01
Education and upbringing	4.15	3.95	8.47	5.87	7.24	5.93
Healthcare	0.64	0.11	0.40	0.07	0.08	0.26
Social assistance	1.47	0.23	0.23	0.41	0.45	0.55
Other tasks in the field of social policy	0.66	0.30	1.19	0.69	0.96	0.76
Educational care	0.01	0	0	0	0.13	0.02
Municipal management and environmental protection	16.78	4.69	2.02	5.92	7.90	7.46
Culture and protection of national heritage	7.72	3.52	12.75	26.01	31.65	16.33
Botanical and zoological gardens as well as natural areas and objects of protected nature	0	0	0.10	0.10	0	0.04
Physical culture	16.10	10.00	0.26	0.64	0.76	5.55
Total	100.00	100.00	100.00	100.00	100.00	100.00

Source: [50]

expenditures to total investment expenditures in 2010-2014 (Table 5), three were selected for analysis: transport and communication, public administration, and municipal management and environmental protection. The average amount of these expenditures was as follows: transport and communication (46.62%), public administration (1.52%), municipal management and environmental protection (7.46%).

In each of the analysed years, the highest level of investment expenditures was characteristic for the transport and communication department. The advantage of spending money included the chapter on public roads. The amounts have been allocated for various investment tasks, related both to the improvement of the overall infrastructure of Wrocław but also to the EURO 2012 undertaking.

Thus, disproportions between expenditures in 2010-2012 and next years were visible.

The investment expenses related to public roads in the city in the years 2010-2014 amounted to 415 million USD (Table 6 and Figure 4). The largest expenditures were incurred in 2011 and were mainly related to the investment in the construction of the Football Stadium EURO 2012. This was accompanied by a number of modernization and construction works, such as: construction of the connection of the Downtown Bypass with the Airport, construction of road infrastructure and construction of an integrated transfer node in the vicinity of the Football Stadium. The amounts were also allocated for the reconstruction of many strategic Wrocław streets, including: Bardzka, Świeradowska, Lotnicza, Kosmonautów,

Table 6. Investment expenditures in the department of transport and communication in USD.

Transport and communication	2010	2011	2012	2013	2014
Public roads in cities with country rights	84 559 504.05	135 761 285.98	113 089 263.25	38 647 331.92	43 120 623.73
Municipal public roads	5 030 635.03	2 040 071.93	6 461 135.18	8 758 772.18	8 388 304.43
Telecommunication infrastructure	0	181 144.84	1 668 745.41	762 404.75	298 450.90
Other tasks	1 732.82	0	13 012.51	24 843.50	0

Source: [50]

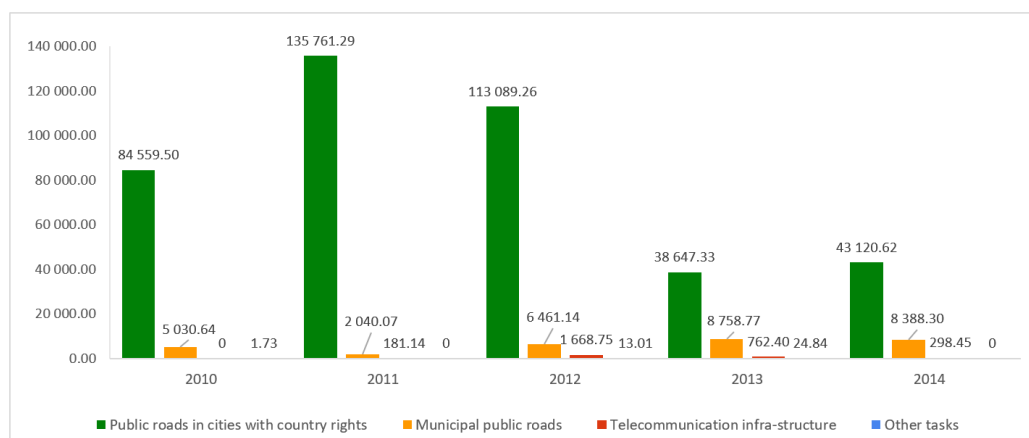


Figure 4. Investment expenditures in the department of transport and communication (in thousands USD).

Source: [50]

Wyszyńskiego, Kuźnicza, and Grabiszyńska, as well as for the construction of new traffic lights. The amounts also financed preparatory work and tasks accompanying road investments, including: the Intelligent Transport System 'ITS,' bicycle programs and programs to improve the technical condition of tracks, sidewalks, and engineering structures. The reconstruction of above streets had positively influenced the transport accessibility, improved travel through the city and enabled faster communication of areas that were related to the organization of the European Football Championships. Other expenses in the examined period concerned public municipal roads totalled 31 million USD, telecommunication infrastructure (2.9 million USD), other activities in the field of transport and communication (40 thousand USD).

In the department of public administration in the examined period, the amount of 603 thousand USD was allocated to investment expenditures related to the reconstruction of the settlements of municipal councils (Table 7 and Figure 5). Other tasks were financed in the amount of 13 million USD. The money was spent for: investment purchases, e-government, developing the Spatial Information System, building of the City Office of Wrocław – air conditioning system with elements cooperating in the facilities of the City Office of Wrocław. Other expenses, earmarked for promotional activities of the city, for which over 6 thousand USD were spent in 2011. Promotional activities related to building the image of Wrocław as a 'meeting place,' organizing conferences, projects and ventures aimed at improving the quality of life.

Table 7. Investment expenditures in the department of public administration in USD.

Public administration	2010	2011	2012	2013	2014
Municipal councils (cities and cities with county rights)	85 857.57	154 322.44	132 484.77	103 107.37	127 370.95
Promotion of local government units	0	6 401.72	0	0	0
Other tasks	3 874 414.20	1 883 882.07	1 206 043.61	2 543 682.28	3 340 972.01

Source: [50]

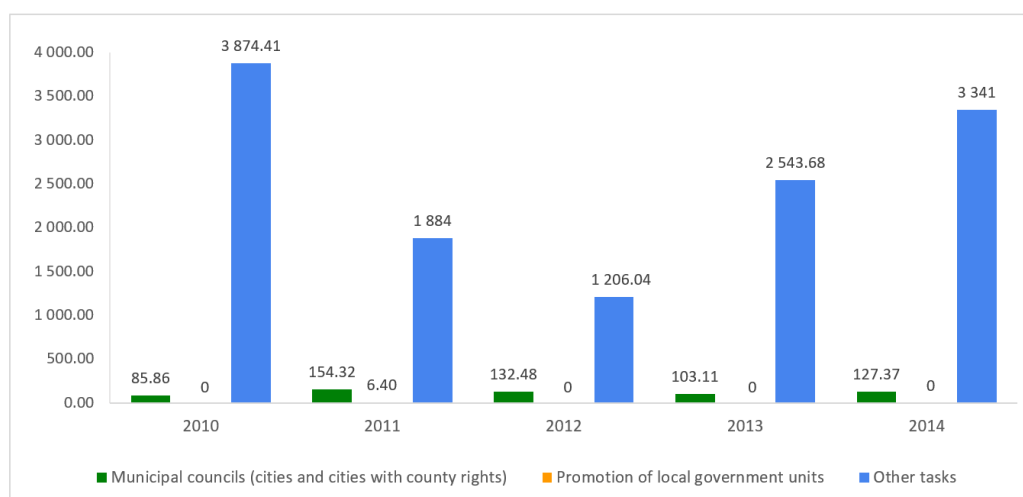


Figure 5. Investment expenditures in the department of public administration (in thousands USD). Source: [50]

Municipal economy is closely related to the environment in water, air, and soil pollution as well as noise and vibration. In the department of municipal management and environmental protection, investment expenditures prevailed in the wastewater management and water protection sector. In the examined period their total amount for municipal management and environmental protection exceeded 61 million USD. Recently, care for the environment had increased. The investment expenditures (Table 8) were divided into sectors, which allowed to increase the city's proper functioning and its development [52].

Funds were allocated for a number of investment tasks, among others: developing the areas of Wrocław settlements, liquidation of septic tanks, improvement of the natural environment,

development of sewerage and road network, construction of a Green Waste Composting Plant at Janowska street and related costs of expertise in the construction of roads and concrete squares. The measures were used to reduce the contamination of ground and surface water, stop the entry of pollutants into the Oder River (Odra) and connect residential buildings to the municipal sewage system. Expenses covered the revaluation and revitalization of green areas, waterfronts, and Odra islands as well as many public facilities.

As part of the distribution of lighting, streets, squares, and roads, USD 702 thousand was financed to build additional lighting to provide greater comfort and safety for residents. For municipal management plants was allocated

Table 8. Investment expenditures for the department of municipal management and environmental protection in USD.

Municipal management and environmental protection	2010	2011	2012	2013	2014
Wastewater management and water protection	32 454 939.69	8 472 011.22	3 532 741.00	7 016 758.53	10 138 312.77
Waste management	1 758 405.84	173 929.12	266 861.77	37 297.90	10 195.52
Maintenance of green areas in cities and municipalities	1 943 799.71	432 499.15	445 741.77	554 396.81	450 853.88
Protection of atmospheric air and climate	0	0	0	52 050.07	864 828.80
Protection of biological diversity and landscape	339 315.97	8 044.42	0	0	0
Animal shelters	1 083 494.84	0	0	0	0
Reducing noise and vibrations	0	0	0	2 653.69	0
Lightning of streets, squares, and roads	92 997.14	25 314.07	62 138.08	232 210.00	289 459.91
Municipal management plants	78 057.49	97 097.66	37 428.58	121 984.58	57 365.34
Incomes and expenses related to collecting funds from fees and penalties for using the environment	807 744.69	371 827.56	0	0	0
Other tasks	0	139 747.78	0	0	0

Source: [50]

USD 392 thousand, which enabled the purchase of computer hardware and software. In 2010 and 2011, incomes and expenses related to the collection of funds from fees and penalties for the use of the environment were earmarked for replacement of windows and thermo-modernization in educational buildings, purchase of waste containers and construction of a ZOO centre for the future of dying species. Other expenses constituted a minority and concerned the protection of atmospheric air and climate, protection of biodiversity and landscape, as well as reduction of noise and vibrations.

Transport together with the expanding road infrastructure created a strongly developed branch of the economy. Wrocław had easy access to the highway network, many air connections and extremely well-developed public transport.

In years 2010-2014, many initiatives have been taken to improve the infrastructure and, consequently, develop key sectors for the city's economy. Each sector was dependent and connected with transport and communication, data transmission and use of both technical, transport and social infrastructure. The level of infrastructure had a decisive impact on the living conditions of the society, on the overall spatial order, and determined the city's location and investment attractiveness.

Expenditures were also incurred for the development and maintenance of the airport and related investments related to the construction of the Downtown Bypass and connection to the national road No. 94. As already mentioned, also EURO 2012 significantly shaped the structure and number of expenditures in Wrocław.

DISCUSSION

Our research is complementary to analysis of social impacts of the EURO 2012 on Wrocław [15]. According to the research, respondents accepted the thesis that Euro 2012 helped to modernize Wrocław. Many of respondents argued that it was only because of external pressure that officials were able to act efficiently and honestly. Moreover, the respondents had rather low opinions of the

competence of local authorities and did not trust in their ability to govern the city rationally and honestly. Citizens of Wrocław did not see any far-reaching and revolutionary social changes in Wrocław.

Mass sports events are organized in the field of team sports games but also in the areas of combat sports and individual sports. The organization of mass sports events requires logistical preparation on the part of the organizers. Infrastructure facilities are also an important element here and modern technologies are used for this purpose [53]. Organizers are required to manage the event at the highest level [54]. Safety in such events plays a special role [55, 56]. The needs of people with disabilities must be considered. Therefore, the involvement of volunteers properly prepared for this purpose is important.

For athletes, this is a media test of their level of training. The competition here is of a special spectator nature, which requires full commitment from the athletes. The organization of mass sports events on a global scale sets new directions for the study of sports geography.

CONCLUSIONS

Wrocław has beneficial location near the main communication routes and very high growth potential. The conclusion after the analysis of budget was that the level of investments was five times lower than the total public expenses. There was also persistent public deficit which means that the level of public expenses in the considered period (except for the year 2013), was higher than the level of public revenues. The higher level of investments in examined area, the higher were the society's needs in this direction. The most investments in the discussed period were spent on public transport. It related to the increased amount of the investments related with the organization of the EURO 2012 and the necessity of developing the technical and social infrastructure. Infrastructural investments created a favourable investment environment and were the crucial instrument for a local development. Financed investments were the basis for increasing of the pace of development and taking the benefits in future.

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