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Budget outturns of Croatian municipalities, cities and counties for 2014

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This paper seeks to clearly present the basic data on the budget outturns of Croatian local government units¹ for 2014. It provides synthesized tables based on the Ministry of Finance's database and includes revenues and expenditures², as well as surpluses or deficits (in per capita and total terms). Also presented are data on the population³ and the levels of budget transparency of all the local government units. This paper and the tables additionally provided in the Excel format allow readers to understand the financial condition of their respective local government units, and it could also serve as a basis for an analysis necessary for taking decisions on a potential territorial and fiscal reorganisation of the country.

When analysing the budget transparency of Croatian local government units in the period between November 2014 and March 2015, huge effort was needed to collect basic data on the local government units' budgets⁴. Although the Ministry of Finance publishes the budget outturns of all local government units⁵, this is done in the form of rather oversized Excel tables, with the cities and municipalities arranged by county. Given the large number of local government units (whose complete budgets are presented), it is often difficult to navigate through these tables. This article gives the reader a snapshot of the basic financial conditions of the local government units in 2014, while more detailed information can be found on the website of the Ministry of Finance and the relevant local government unit. However, some notes may still be necessary for a proper understanding of the presented data.

First, the amounts for counties, cities and municipalities should not be compared, because each of these types of local government units has the authority to collect different types of revenues and provide different kinds of public goods and services. This fact is reflected in, for example, different amounts of average per capita expenditures of counties (HRK 1,070), municipalities (HRK 3,082) and cities (including

¹ For the purposes of this article, the term "local government units" refers to all the counties, cities and municipalities, and the term "local budgets" includes the budgets of all the counties, cities and municipalities.

² Receipts from financial assets and borrowing, and outlays on financial assets and loan repayment are excluded.

³ According to the CBS (2015).

⁴ The results of the analysis are available in Ott, Bronić and Petrušić (2015) and at: <http://www.ijf.hr/transparency>.

⁵ The Ministry of Finance's website (2015) offers the data for 1998-2014.

the City of Zagreb – HRK 3,999⁶). Any person can add up the per capita expenditures of their respective municipality or city and county, in order to establish the amount of total per capita local spending at the level of that municipality or city. The City of Zagreb is an exception, as it is both a city and a county. Therefore, the citizens of Zagreb need to consider only the Zagreb data.

Secondly, it should be borne in mind that the local government units budget does not necessarily reflect the actual financial condition of a local government unit, because local government units often take out loans through companies or institutions in their (co-)ownership, rather than through their budgets⁷. In order to establish the actual financial condition of a local government unit, one should have access not only to the local government unit's budget data, but also data on the revenues/expenditures of the companies and institutions in its (co-)ownership (e.g. utility companies). However, the data on such companies or institutions are not publicly available in one place.

Thirdly, major differences between revenues and expenditures in a given year may not be an indicator of bad local budget planning or poor outturns, but rather the consequence of large asset sales (e.g. the sales of land or buildings) or large-scale investments (e.g. in local infrastructure). Part of the data for each of the local government units can be found on the Ministry of Finance's website. However, for a full picture of a local government unit's financial condition, the Ministry should, in addition to the data on the revenue and expenditure outturns, also publish annual figures from the balance sheets of all the local government units, i.e. the data on their assets, liabilities and capital.⁸

Although this article is not aimed at analysing the financial condition of local government units in 2014, but rather at providing a synthesis of data from the Ministry of Finance's database, note should be taken of some interesting facts that immediately catch the eye:

- All of the twenty municipalities with the highest per capita revenues, ranging from HRK 19,313 (Vir) to HRK 8,239 (Rogoznica), but one (Plitvička Jezera), are located along the Adriatic coast, while none of the twenty poorest municipalities, with the revenues below HRK 1,000 per capita, are situated along the sea-coast.
- All of the twenty cities with the highest per capita revenues, ranging from HRK 11,659 (Novalja) to HRK 6,914 (Grikvenica), but four (Vrlika, Lipik, Pazin and Zagreb) are coastal cities; none of the poorest cities, with the revenues below HRK 2,000 per capita, are situated along the sea-coast.
- There are huge differences among municipalities in terms of total revenues which range from over HRK 60m in Konavle, Župa Dubrovačka and Matulji to HRK 700,000 in Zažablje. As many as 20 municipalities reported total revenues below HRK 2m.
- Excluding the City of Zagreb with total revenues of HRK 6.7bn, the revenues of Split and Rijeka (HRK 729m and HRK 673m respectively) are a hundred times as high as those of the cities with lowest revenues, such as Hrvatska Kostajnica, Komiža and Klanjec (HRK 7m each).
- So, we have at the same time, the above-mentioned cities with total revenues of HRK 7m, and the above-mentioned municipalities with total revenues of over HRK 60m!
- 52 municipalities have a population of over 5,000, six of them having more than 10,000 inhabitants, while 60 cities have a population below 10,000, 18 of them having less than 5,000 inhabitants.

⁶ Given the City of Zagreb's per capita expenditures of HRK 9,662, the average for cities excluding Zagreb would be lower (HRK 3,954).

⁷ For more information on the borrowing of companies (co-)owned by local government units, see Bajo and Primorac (2014).

⁸ It is possible that part of these data may already, or will soon be available on the local government units' websites, because, starting this year, all local government units, budget and extra-budgetary users are obliged, pursuant to Article 12 of the [Budget Act](#), to publish their annual financial statements on their official websites no later than eight days from their submission to the Financial Agency.

- Almost all counties, except for the Sisak-Moslavina County, experienced either a slight surplus or a marginal deficit of revenues over expenditures.
- Some municipalities and cities stand out for the fact that their total expenditures markedly exceed the revenues, e.g. the municipalities of Sveti Petar u Šumi (by as much as 111%), Oprtalj (by 103%) and Koprivnički Ivanec (by 97%), and the cities of Belišće (by 39%) and Skradin (by 37%).
- A marked surplus of total revenues over expenditures was reported by the municipalities of Viljevo (by 110%), Tisno (by 98%) and Stankovci (by 73%), and the cities of Senj (by 50%) and Zlatar (by 47%).

In accordance with the motto "If you collect and process data, publish them; if there are no published data, demand them; if the data are published, use them!", tables are also provided in the [Excel format](#). Those interested can download them to their own computers for the purpose of using and rearranging them.

It can be assumed that this synthesis (which is also a kind of analysis) of the rich database maintained by the Ministry of Finance will prompt readers to visit the base individually in order to get detailed information on their local government units' budgets and to participate in analysing and deciding on how their local budget funds are spent. It is also hoped that it will serve as a basis for an analysis which should precede decision-making on a potential territorial and fiscal reorganisation of the country.

Table 1
Budget outturns of municipalities, 2014

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Level of budget trans- parency |
|----|------------------------|---------------------|-------------------|--------------------------|-----------------|------------------------|-------------------|--------------------------|---|
| | | Reve- nues | Expen- ditures | Surplus or deficit | | Reve- nues | Expen- ditures | Surplus or deficit | |
| 1 | Vir | 19,313 | 13,654 | 5,659 | 3,000 | 57.9 | 41.0 | 17.0 | 3 |
| 2 | Funtana | 12,871 | 19,606 | -6,735 | 907 | 11.7 | 17.8 | -6.1 | 3 |
| 3 | Šolta | 12,856 | 12,676 | 181 | 1,700 | 21.9 | 21.5 | 0.3 | 1 |
| 4 | Baška | 12,735 | 10,785 | 1,950 | 1,674 | 21.3 | 18.1 | 3.3 | 2 |
| 5 | Sutivan | 12,042 | 11,133 | 909 | 822 | 9.9 | 9.2 | 0.7 | 0 |
| 6 | Bol | 11,772 | 10,308 | 1,464 | 1,630 | 19.2 | 16.8 | 2.4 | 0 |
| 7 | Kolan | 10,928 | 11,253 | -326 | 791 | 8.6 | 8.9 | -0.3 | 0 |
| 8 | Kostrena | 10,599 | 10,295 | 305 | 4,180 | 44.3 | 43.0 | 1.3 | 0 |
| 9 | Omišalj | 10,581 | 10,059 | 522 | 2,983 | 31.6 | 30.0 | 1.6 | 1 |
| 10 | Tisno | 10,578 | 5,321 | 5,257 | 3,094 | 32.7 | 16.5 | 16.3 | 0 |
| 11 | Malinska- Dubašnica | 10,535 | 11,456 | -920 | 3,134 | 33.0 | 35.9 | -2.9 | 3 |
| 12 | Tar-Vabriga | 10,474 | 11,615 | -1,142 | 1,990 | 20.8 | 23.1 | -2.3 | 0 |
| 13 | Bale | 9,616 | 7,947 | 1,669 | 1,127 | 10.8 | 9.0 | 1.9 | 3 |
| 14 | Karlobag | 9,372 | 9,158 | 213 | 917 | 8.6 | 8.4 | 0.2 | 0 |
| 15 | Punat | 9,108 | 7,456 | 1,651 | 1,973 | 18.0 | 14.7 | 3.3 | 3 |
| 16 | Vrsar | 9,005 | 8,554 | 450 | 2,162 | 19.5 | 18.5 | 1.0 | 1 |
| 17 | Medulin | 8,892 | 7,556 | 1,336 | 6,481 | 57.6 | 49.0 | 8.7 | 3 |
| 18 | Plitvička Jezera | 8,889 | 6,349 | 2,540 | 4,373 | 38.9 | 27.8 | 11.1 | 2 |
| 19 | Fažana | 8,550 | 8,316 | 234 | 3,635 | 31.1 | 30.2 | 0.9 | 4 |
| 20 | Rogoznica | 8,239 | 7,545 | 694 | 2,345 | 19.3 | 17.7 | 1.6 | 1 |
| 21 | Grožnjan | 8,147 | 10,592 | -2,445 | 736 | 6.0 | 7.8 | -1.8 | 2 |
| 22 | Fužine | 8,101 | 7,178 | 923 | 1,592 | 12.9 | 11.4 | 1.5 | 0 |
| 23 | Primošten | 8,096 | 7,037 | 1,059 | 2,828 | 22.9 | 19.9 | 3.0 | 2 |
| 24 | Civljane | 7,952 | 7,709 | 243 | 239 | 1.9 | 1.8 | 0.1 | 3 |
| 25 | Dugopolje | 7,691 | 6,751 | 940 | 3,469 | 26.7 | 23.4 | 3.3 | 0 |
| 26 | Postira | 7,623 | 6,909 | 714 | 1,559 | 11.9 | 10.8 | 1.1 | 1 |
| 27 | Mljet | 7,599 | 6,889 | 710 | 1,088 | 8.3 | 7.5 | 0.8 | 1 |
| 28 | Župa Dubrovačka | 7,531 | 6,607 | 923 | 8,331 | 62.7 | 55.0 | 7.7 | 0 |
| 29 | Zadvarje | 7,426 | 8,217 | -791 | 289 | 2.1 | 2.4 | -0.2 | 0 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|----|---------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 30 | Starigrad | 7,375 | 8,084 | -710 | 1,876 | 13.8 | 15.2 | -1.3 | 3 |
| 31 | Konavle | 7,348 | 8,278 | -930 | 8,577 | 63.0 | 71.0 | -8.0 | 1 |
| 32 | Povljana | 7,278 | 7,062 | 216 | 759 | 5.5 | 5.4 | 0.2 | 0 |
| 33 | Ravna Gora | 7,209 | 7,096 | 114 | 2,430 | 17.5 | 17.2 | 0.3 | 1 |
| 34 | Milna | 7,013 | 7,939 | -926 | 1,034 | 7.3 | 8.2 | -1.0 | 1 |
| 35 | Pučišća | 7,006 | 6,982 | 24 | 2,171 | 15.2 | 15.2 | 0.1 | 1 |
| 36 | Janjina | 6,818 | 6,847 | -29 | 551 | 3.8 | 3.8 | 0.0 | 1 |
| 37 | Lopar | 6,685 | 6,384 | 302 | 1,263 | 8.4 | 8.1 | 0.4 | 1 |
| 38 | Dubrovačko Primorje | 6,655 | 8,789 | -2,134 | 2,170 | 14.4 | 19.1 | -4.6 | 0 |
| 39 | Baška Voda | 6,546 | 5,662 | 884 | 2,775 | 18.2 | 15.7 | 2.5 | 1 |
| 40 | Kršan | 6,542 | 5,987 | 555 | 2,951 | 19.3 | 17.7 | 1.6 | 1 |
| 41 | Brtonigla | 6,528 | 5,429 | 1,099 | 1,626 | 10.6 | 8.8 | 1.8 | 3 |
| 42 | Mošćenička Draga | 6,382 | 6,810 | -428 | 1,535 | 9.8 | 10.5 | -0.7 | 4 |
| 43 | Vrbnik | 6,327 | 5,082 | 1,246 | 1,260 | 8.0 | 6.4 | 1.6 | 4 |
| 44 | Piće | 6,292 | 5,371 | 921 | 1,827 | 11.5 | 9.8 | 1.7 | 1 |
| 45 | Dobrinj | 6,246 | 5,831 | 415 | 2,078 | 13.0 | 12.1 | 0.9 | 3 |
| 46 | Nerežišća | 6,175 | 6,985 | -811 | 862 | 5.3 | 6.0 | -0.7 | 0 |
| 47 | Lastovo | 6,140 | 5,694 | 446 | 792 | 4.9 | 4.5 | 0.4 | 3 |
| 48 | Saborsko | 5,950 | 6,265 | -316 | 632 | 3.8 | 4.0 | -0.2 | 2 |
| 49 | Tribunj | 5,913 | 5,861 | 52 | 1,536 | 9.1 | 9.0 | 0.1 | 3 |
| 50 | Motovun | 5,835 | 5,708 | 127 | 1,004 | 5.9 | 5.7 | 0.1 | 0 |
| 51 | Tkon | 5,828 | 4,919 | 909 | 763 | 4.4 | 3.8 | 0.7 | 1 |
| 52 | Brela | 5,752 | 6,215 | -462 | 1,703 | 9.8 | 10.6 | -0.8 | 2 |
| 53 | Kalinovac | 5,685 | 7,618 | -1,933 | 1,597 | 9.1 | 12.2 | -3.1 | 2 |
| 54 | Sveti Lovreč | 5,680 | 5,768 | -88 | 1,015 | 5.8 | 5.9 | -0.1 | 1 |
| 55 | Kijevo | 5,644 | 4,899 | 745 | 417 | 2.4 | 2.0 | 0.3 | 0 |
| 56 | Jasenice | 5,618 | 6,897 | -1,278 | 1,398 | 7.9 | 9.6 | -1.8 | 2 |
| 57 | Lovinac | 5,617 | 6,605 | -987 | 1,007 | 5.7 | 6.7 | -1.0 | 3 |
| 58 | Matulji | 5,391 | 4,607 | 784 | 11,246 | 60.6 | 51.8 | 8.8 | 4 |
| 59 | Vižinada | 5,367 | 3,346 | 2,021 | 1,158 | 6.2 | 3.9 | 2.3 | 1 |
| 60 | Murter | 5,363 | 5,324 | 38 | 2,044 | 11.0 | 10.9 | 0.1 | 3 |
| 61 | Podgora | 5,306 | 6,316 | -1,010 | 2,518 | 13.4 | 15.9 | -2.5 | 0 |
| 62 | Lovran | 5,298 | 5,396 | -98 | 4,101 | 21.7 | 22.1 | -0.4 | 1 |
| 63 | Molve | 5,265 | 5,758 | -493 | 2,189 | 11.5 | 12.6 | -1.1 | 3 |
| 64 | Leće | 5,263 | 7,908 | -2,644 | 583 | 3.1 | 4.6 | -1.5 | 2 |
| 65 | Kanfanar | 5,082 | 5,305 | -223 | 1,543 | 7.8 | 8.2 | -0.3 | 3 |
| 66 | Tučepi | 5,065 | 5,107 | -42 | 1,931 | 9.8 | 9.9 | -0.1 | 0 |
| 67 | Kukljica | 4,981 | 4,907 | 74 | 714 | 3.6 | 3.5 | 0.1 | 0 |
| 68 | Ston | 4,883 | 5,176 | -293 | 2,407 | 11.8 | 12.5 | -0.7 | 3 |
| 69 | Nova Bukovica | 4,876 | 5,155 | -279 | 1,771 | 8.6 | 9.1 | -0.5 | 0 |
| 70 | Magadenovac | 4,844 | 4,763 | 81 | 1,936 | 9.4 | 9.2 | 0.2 | 1 |
| 71 | Rakovica | 4,804 | 4,170 | 634 | 2,387 | 11.5 | 10.0 | 1.5 | 4 |
| 72 | Blato | 4,794 | 4,041 | 753 | 3,593 | 17.2 | 14.5 | 2.7 | 3 |
| 73 | Klana | 4,785 | 3,595 | 1,190 | 1,975 | 9.4 | 7.1 | 2.3 | 0 |
| 74 | Lokve | 4,765 | 4,411 | 353 | 1,049 | 5.0 | 4.6 | 0.4 | 1 |
| 75 | Gračšće | 4,704 | 2,878 | 1,825 | 1,419 | 6.7 | 4.1 | 2.6 | 3 |
| 76 | Sali | 4,697 | 3,622 | 1,075 | 1,698 | 8.0 | 6.2 | 1.8 | 2 |
| 77 | Okrug | 4,683 | 5,528 | -845 | 3,349 | 15.7 | 18.5 | -2.8 | 2 |
| 78 | Čavle | 4,683 | 4,459 | 224 | 7,220 | 33.8 | 32.2 | 1.6 | 2 |
| 79 | Tinjan | 4,673 | 2,774 | 1,899 | 1,684 | 7.9 | 4.7 | 3.2 | 0 |
| 80 | Jelsa | 4,637 | 4,603 | 34 | 3,582 | 16.6 | 16.5 | 0.1 | 0 |
| 81 | Stubičke Toplice | 4,602 | 4,644 | -42 | 2,805 | 12.9 | 13.0 | -0.1 | 3 |
| 82 | Vinodolska Općina | 4,591 | 4,591 | -1 | 3,577 | 16.4 | 16.4 | 0.0 | 1 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|-----|-----------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 83 | Stupnik | 4,568 | 3,984 | 584 | 3,735 | 17.1 | 14.9 | 2.2 | 3 |
| 84 | Trpanj | 4,542 | 4,377 | 165 | 721 | 3.3 | 3.2 | 0.1 | 3 |
| 85 | Raša | 4,540 | 4,415 | 125 | 3,183 | 14.5 | 14.1 | 0.4 | 1 |
| 86 | Pirovac | 4,474 | 3,905 | 569 | 1,930 | 8.6 | 7.5 | 1.1 | 4 |
| 87 | Pisarovina | 4,454 | 4,127 | 327 | 3,689 | 16.4 | 15.2 | 1.2 | 0 |
| 88 | Mrkopalj | 4,425 | 4,362 | 63 | 1,214 | 5.4 | 5.3 | 0.1 | 2 |
| 89 | Perušić | 4,415 | 3,239 | 1,175 | 2,638 | 11.6 | 8.5 | 3.1 | 1 |
| 90 | Pakoštane | 4,349 | 4,676 | -328 | 4,123 | 17.9 | 19.3 | -1.4 | 0 |
| 91 | Primorski Dolac | 4,270 | 6,315 | -2,046 | 770 | 3.3 | 4.9 | -1.6 | 2 |
| 92 | Oprtalj | 4,216 | 8,569 | -4,353 | 850 | 3.6 | 7.3 | -3.7 | 1 |
| 93 | Stankovci | 4,205 | 2,419 | 1,785 | 2,003 | 8.4 | 4.8 | 3.6 | 0 |
| 94 | Lupoglav | 4,192 | 6,528 | -2,336 | 924 | 3.9 | 6.0 | -2.2 | 0 |
| 95 | Preko | 4,177 | 4,161 | 16 | 3,805 | 15.9 | 15.8 | 0.1 | 0 |
| 96 | Orebić | 4,155 | 3,933 | 221 | 4,122 | 17.1 | 16.2 | 0.9 | 0 |
| 97 | Zemunik Donji | 4,064 | 5,263 | -1,198 | 2,060 | 8.4 | 10.8 | -2.5 | 0 |
| 98 | Barilović | 4,059 | 2,493 | 1,566 | 2,990 | 12.1 | 7.5 | 4.7 | 1 |
| 99 | Drenovci | 4,040 | 3,267 | 773 | 5,174 | 20.9 | 16.9 | 4.0 | 3 |
| 100 | Pašman | 4,038 | 5,139 | -1,101 | 2,082 | 8.4 | 10.7 | -2.3 | 2 |
| 101 | Crnac | 4,024 | 3,169 | 855 | 1,456 | 5.9 | 4.6 | 1.2 | 4 |
| 102 | Privlaka (Zadar) | 3,900 | 3,252 | 648 | 2,253 | 8.8 | 7.3 | 1.5 | 3 |
| 103 | Podravske Sesvete | 3,869 | 4,319 | -449 | 1,630 | 6.3 | 7.0 | -0.7 | 0 |
| 104 | Cerovlje | 3,869 | 3,797 | 73 | 1,677 | 6.5 | 6.4 | 0.1 | 1 |
| 105 | Vrsi | 3,860 | 3,720 | 140 | 2,053 | 7.9 | 7.6 | 0.3 | 0 |
| 106 | Viškovo | 3,846 | 4,816 | -970 | 14,445 | 55.6 | 69.6 | -14.0 | 5 |
| 107 | Sveti Filip i Jakov | 3,826 | 3,400 | 426 | 4,606 | 17.6 | 15.7 | 2.0 | 2 |
| 108 | Sučuraj | 3,824 | 6,372 | -2,548 | 463 | 1.8 | 3.0 | -1.2 | 0 |
| 109 | Kali | 3,780 | 3,661 | 119 | 1,638 | 6.2 | 6.0 | 0.2 | 1 |
| 110 | Koprivnički Bregi | 3,758 | 3,752 | 6 | 2,381 | 8.9 | 8.9 | 0.0 | 3 |
| 111 | Prgomet | 3,745 | 3,346 | 399 | 673 | 2.5 | 2.3 | 0.3 | 0 |
| 112 | Svetvinčenat | 3,737 | 4,335 | -598 | 2,202 | 8.2 | 9.5 | -1.3 | 0 |
| 113 | Jalžabet | 3,670 | 3,126 | 544 | 3,615 | 13.3 | 11.3 | 2.0 | 1 |
| 114 | Novigrad | 3,669 | 4,479 | -810 | 2,375 | 8.7 | 10.6 | -1.9 | 1 |
| 115 | Kneževi Vinogradi | 3,666 | 4,214 | -548 | 4,614 | 16.9 | 19.4 | -2.5 | 1 |
| 116 | Sveta Nedelja (Istra) | 3,645 | 4,148 | -503 | 2,987 | 10.9 | 12.4 | -1.5 | 4 |
| 117 | Legrad | 3,642 | 4,418 | -775 | 2,241 | 8.2 | 9.9 | -1.7 | 1 |
| 118 | Skrad | 3,639 | 3,777 | -138 | 1,062 | 3.9 | 4.0 | -0.1 | 3 |
| 119 | Marčana | 3,637 | 3,589 | 48 | 4,253 | 15.5 | 15.3 | 0.2 | 3 |
| 120 | Ribnik | 3,608 | 3,435 | 173 | 475 | 1.7 | 1.6 | 0.1 | 4 |
| 121 | Ljubešćica | 3,587 | 3,761 | -174 | 1,858 | 6.7 | 7.0 | -0.3 | 2 |
| 122 | Jasenovac | 3,556 | 2,485 | 1,071 | 1,997 | 7.1 | 5.0 | 2.1 | 1 |
| 123 | Lanišće | 3,555 | 3,802 | -247 | 329 | 1.2 | 1.3 | -0.1 | 2 |
| 124 | Polača | 3,522 | 3,263 | 259 | 1,468 | 5.2 | 4.8 | 0.4 | 1 |
| 125 | Klis | 3,513 | 3,786 | -272 | 4,801 | 16.9 | 18.2 | -1.3 | 2 |
| 126 | Marina | 3,494 | 3,644 | -150 | 4,595 | 16.1 | 16.7 | -0.7 | 0 |
| 127 | Poličnik | 3,494 | 3,465 | 29 | 4,469 | 15.6 | 15.5 | 0.1 | 0 |
| 128 | Jesenje | 3,435 | 3,599 | -164 | 1,560 | 5.4 | 5.6 | -0.3 | 2 |
| 129 | Kaštelir - Labinci | 3,396 | 3,975 | -579 | 1,463 | 5.0 | 5.8 | -0.8 | 1 |
| 130 | Radoboj | 3,351 | 3,122 | 229 | 3,387 | 11.3 | 10.6 | 0.8 | 1 |
| 131 | Hrvace | 3,336 | 3,146 | 190 | 3,617 | 12.1 | 11.4 | 0.7 | 0 |
| 132 | Marija Gorica | 3,326 | 2,562 | 764 | 2,233 | 7.4 | 5.7 | 1.7 | 0 |
| 133 | Bistra | 3,320 | 3,078 | 243 | 6,632 | 22.0 | 20.4 | 1.6 | 3 |
| 134 | Lovas | 3,306 | 3,356 | -50 | 1,214 | 4.0 | 4.1 | -0.1 | 3 |
| 135 | Luka | 3,293 | 3,609 | -316 | 1,351 | 4.4 | 4.9 | -0.4 | 2 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|-----|-------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 136 | Udbina | 3,284 | 3,256 | 29 | 1,874 | 6.2 | 6.1 | 0.1 | 3 |
| 137 | Gola | 3,281 | 4,995 | -1,714 | 2,431 | 8.0 | 12.1 | -4.2 | 0 |
| 138 | Zagvozd | 3,260 | 3,627 | -367 | 1,188 | 3.9 | 4.3 | -0.4 | 0 |
| 139 | Ervenik | 3,216 | 2,293 | 923 | 1,105 | 3.6 | 2.5 | 1.0 | 3 |
| 140 | Peteranec | 3,196 | 2,788 | 408 | 2,704 | 8.6 | 7.5 | 1.1 | 0 |
| 141 | Klakar | 3,192 | 2,006 | 1,186 | 2,319 | 7.4 | 4.7 | 2.8 | 4 |
| 142 | Viljevo | 3,190 | 1,516 | 1,675 | 2,065 | 6.6 | 3.1 | 3.5 | 3 |
| 143 | Gradac | 3,188 | 3,153 | 34 | 3,261 | 10.4 | 10.3 | 0.1 | 3 |
| 144 | Majur | 3,163 | 2,447 | 716 | 1,185 | 3.7 | 2.9 | 0.8 | 0 |
| 145 | Sirač | 3,099 | 2,986 | 112 | 2,218 | 6.9 | 6.6 | 0.2 | 1 |
| 146 | Brod Moravice | 3,090 | 3,087 | 2 | 866 | 2.7 | 2.7 | 0.0 | 3 |
| 147 | Smokvica | 3,079 | 2,709 | 370 | 916 | 2.8 | 2.5 | 0.3 | 1 |
| 148 | Nijemci | 3,073 | 3,635 | -562 | 4,705 | 14.5 | 17.1 | -2.6 | 3 |
| 149 | Jelenje | 3,071 | 2,952 | 118 | 5,344 | 16.4 | 15.8 | 0.6 | 3 |
| 150 | Bibinje | 3,070 | 3,094 | -25 | 3,985 | 12.2 | 12.3 | -0.1 | 0 |
| 151 | Lišane Ostrovičke | 3,063 | 3,721 | -658 | 698 | 2.1 | 2.6 | -0.5 | 0 |
| 152 | Podstrana | 3,048 | 3,361 | -313 | 9,129 | 27.8 | 30.7 | -2.9 | 0 |
| 153 | Ližnjan | 3,024 | 4,708 | -1,684 | 3,965 | 12.0 | 18.7 | -6.7 | 1 |
| 154 | Višnjan | 3,013 | 3,433 | -420 | 2,274 | 6.9 | 7.8 | -1.0 | 2 |
| 155 | Virje | 3,012 | 2,907 | 105 | 4,587 | 13.8 | 13.3 | 0.5 | 1 |
| 156 | Antunovac | 3,001 | 2,467 | 534 | 3,703 | 11.1 | 9.1 | 2.0 | 3 |
| 157 | Selca | 2,943 | 3,231 | -288 | 1,804 | 5.3 | 5.8 | -0.5 | 3 |
| 158 | Gunja | 2,940 | 2,205 | 735 | 3,732 | 11.0 | 8.2 | 2.7 | 0 |
| 159 | Posedarje | 2,908 | 2,812 | 96 | 3,607 | 10.5 | 10.1 | 0.3 | 0 |
| 160 | Bilje | 2,906 | 3,635 | -729 | 5,642 | 16.4 | 20.5 | -4.1 | 1 |
| 161 | Bosiljevo | 2,904 | 2,330 | 575 | 1,284 | 3.7 | 3.0 | 0.7 | 3 |
| 162 | Čadavica | 2,876 | 2,614 | 263 | 2,009 | 5.8 | 5.3 | 0.5 | 0 |
| 163 | Pušća | 2,866 | 2,517 | 349 | 2,700 | 7.7 | 6.8 | 0.9 | 0 |
| 164 | Velika | 2,857 | 2,474 | 383 | 5,607 | 16.0 | 13.9 | 2.1 | 3 |
| 165 | Cestica | 2,856 | 2,273 | 583 | 5,806 | 16.6 | 13.2 | 3.4 | 1 |
| 166 | Dicmo | 2,851 | 3,314 | -463 | 2,802 | 8.0 | 9.3 | -1.3 | 0 |
| 167 | Sukošan | 2,828 | 2,663 | 165 | 4,583 | 13.0 | 12.2 | 0.8 | 3 |
| 168 | Lipovljani | 2,820 | 2,883 | -63 | 3,455 | 9.7 | 10.0 | -0.2 | 3 |
| 169 | Lumbarda | 2,820 | 2,382 | 438 | 1,213 | 3.4 | 2.9 | 0.5 | 1 |
| 170 | Lokvičići | 2,817 | 2,772 | 44 | 807 | 2.3 | 2.2 | 0.0 | 0 |
| 171 | Seget | 2,812 | 2,293 | 518 | 4,854 | 13.6 | 11.1 | 2.5 | 2 |
| 172 | Zagorska Sela | 2,798 | 3,110 | -312 | 996 | 2.8 | 3.1 | -0.3 | 0 |
| 173 | Vela Luka | 2,768 | 2,231 | 537 | 4,137 | 11.4 | 9.2 | 2.2 | 3 |
| 174 | Drnje | 2,759 | 2,702 | 57 | 1,863 | 5.1 | 5.0 | 0.1 | 2 |
| 175 | Vrbanja | 2,753 | 2,926 | -172 | 3,940 | 10.8 | 11.5 | -0.7 | 3 |
| 176 | Ražanac | 2,720 | 2,692 | 27 | 2,940 | 8.0 | 7.9 | 0.1 | 0 |
| 177 | Križ | 2,712 | 2,998 | -285 | 6,963 | 18.9 | 20.9 | -2.0 | 3 |
| 178 | Vrhovine | 2,683 | 2,982 | -299 | 1,381 | 3.7 | 4.1 | -0.4 | 3 |
| 179 | Brinje | 2,675 | 2,917 | -242 | 3,256 | 8.7 | 9.5 | -0.8 | 1 |
| 180 | Jagodnjak | 2,653 | 3,816 | -1,163 | 2,023 | 5.4 | 7.7 | -2.4 | 0 |
| 181 | Bilice | 2,643 | 2,344 | 299 | 2,307 | 6.1 | 5.4 | 0.7 | 2 |
| 182 | Gračac | 2,631 | 2,660 | -29 | 4,690 | 12.3 | 12.5 | -0.1 | 3 |
| 183 | Dugi Rat | 2,609 | 2,123 | 486 | 7,092 | 18.5 | 15.1 | 3.4 | 0 |
| 184 | Žumberak | 2,584 | 2,190 | 394 | 883 | 2.3 | 1.9 | 0.3 | 0 |
| 185 | Dekanovec | 2,578 | 1,981 | 597 | 774 | 2.0 | 1.5 | 0.5 | 0 |
| 186 | Brdovec | 2,567 | 2,583 | -16 | 11,134 | 28.6 | 28.8 | -0.2 | 0 |
| 187 | Petlovac | 2,547 | 3,159 | -612 | 2,405 | 6.1 | 7.6 | -1.5 | 3 |
| 188 | Promina | 2,535 | 2,299 | 236 | 1,136 | 2.9 | 2.6 | 0.3 | 1 |
| 189 | Lasinja | 2,521 | 2,434 | 88 | 1,624 | 4.1 | 4.0 | 0.1 | 3 |
| 190 | Stara Gradiška | 2,510 | 2,407 | 104 | 1,363 | 3.4 | 3.3 | 0.1 | 0 |
| 191 | Hum na Sutli | 2,502 | 2,503 | -1 | 5,060 | 12.7 | 12.7 | 0.0 | 1 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Level of budget trans- parency |
|-----|-------------------------|---------------------|-------------------|--------------------------|-----------------|------------------------|-------------------|--------------------------|---|
| | | Reve- nues | Expen- ditures | Surplus or deficit | | Reve- nues | Expen- ditures | Surplus or deficit | |
| 192 | Durmanec | 2,487 | 2,395 | 92 | 4,235 | 10.5 | 10.1 | 0.4 | 2 |
| 193 | Gradište | 2,481 | 1,473 | 1,008 | 2,773 | 6.9 | 4.1 | 2.8 | 0 |
| 194 | Tovarnik | 2,473 | 2,645 | -172 | 2,775 | 6.9 | 7.3 | -0.5 | 4 |
| 195 | Semeljci | 2,472 | 2,499 | -28 | 4,362 | 10.8 | 10.9 | -0.1 | 2 |
| 196 | Tounj | 2,469 | 1,659 | 810 | 1,150 | 2.8 | 1.9 | 0.9 | 4 |
| 197 | Barban | 2,441 | 3,506 | -1,065 | 2,721 | 6.6 | 9.5 | -2.9 | 0 |
| 198 | Josipdol | 2,425 | 2,316 | 109 | 3,773 | 9.2 | 8.7 | 0.4 | 2 |
| 199 | Tordinci | 2,387 | 2,045 | 342 | 2,032 | 4.8 | 4.2 | 0.7 | 0 |
| 200 | Gornji Kneginec | 2,369 | 1,670 | 699 | 5,349 | 12.7 | 8.9 | 3.7 | 1 |
| 201 | Gornja Stubica | 2,367 | 2,531 | -164 | 5,284 | 12.5 | 13.4 | -0.9 | 0 |
| 202 | Kalnik | 2,361 | 2,260 | 102 | 1,351 | 3.2 | 3.1 | 0.1 | 2 |
| 203 | Novigrad Podravski | 2,360 | 2,304 | 56 | 2,872 | 6.8 | 6.6 | 0.2 | 2 |
| 204 | Tompojevci | 2,357 | 2,669 | -313 | 1,565 | 3.7 | 4.2 | -0.5 | 2 |
| 205 | Kravarско | 2,341 | 2,115 | 227 | 1,987 | 4.7 | 4.2 | 0.5 | 2 |
| 206 | Vladislavci | 2,337 | 2,368 | -32 | 1,882 | 4.4 | 4.5 | -0.1 | 2 |
| 207 | Zdenci | 2,316 | 1,954 | 362 | 1,904 | 4.4 | 3.7 | 0.7 | 1 |
| 208 | Cista Provo | 2,289 | 2,542 | -254 | 2,335 | 5.3 | 5.9 | -0.6 | 0 |
| 209 | Otok (Split) | 2,282 | 2,077 | 205 | 5,474 | 12.5 | 11.4 | 1.1 | 0 |
| 210 | Proložac | 2,277 | 2,888 | -611 | 3,802 | 8.7 | 11.0 | -2.3 | 0 |
| 211 | Šandrovac | 2,275 | 2,390 | -115 | 1,776 | 4.0 | 4.2 | -0.2 | 3 |
| 212 | Žminj | 2,271 | 2,515 | -244 | 3,483 | 7.9 | 8.8 | -0.8 | 3 |
| 213 | Podravska Moslavina | 2,271 | 2,267 | 4 | 1,202 | 2.7 | 2.7 | 0.0 | 0 |
| 214 | Unešić | 2,267 | 2,156 | 110 | 1,686 | 3.8 | 3.6 | 0.2 | 0 |
| 215 | Rugvica | 2,264 | 1,870 | 394 | 7,871 | 17.8 | 14.7 | 3.1 | 0 |
| 216 | Čeminac | 2,255 | 2,083 | 172 | 2,909 | 6.6 | 6.1 | 0.5 | 0 |
| 217 | Sveti Petar u Šumi | 2,254 | 4,758 | -2,504 | 1,065 | 2.4 | 5.1 | -2.7 | 0 |
| 218 | Veliki Grđevac | 2,251 | 2,108 | 144 | 2,849 | 6.4 | 6.0 | 0.4 | 0 |
| 219 | Muč | 2,245 | 1,866 | 379 | 3,882 | 8.7 | 7.2 | 1.5 | 1 |
| 220 | Konjščina | 2,242 | 2,620 | -378 | 3,790 | 8.5 | 9.9 | -1.4 | 3 |
| 221 | Voćin | 2,235 | 3,020 | -785 | 2,382 | 5.3 | 7.2 | -1.9 | 0 |
| 222 | Draž | 2,226 | 2,205 | 21 | 2,767 | 6.2 | 6.1 | 0.1 | 0 |
| 223 | Zlatar Bistrica | 2,163 | 2,304 | -141 | 2,600 | 5.6 | 6.0 | -0.4 | 1 |
| 224 | Ružić | 2,158 | 1,918 | 240 | 1,591 | 3.4 | 3.1 | 0.4 | 3 |
| 225 | Šestanovac | 2,154 | 2,424 | -270 | 1,958 | 4.2 | 4.7 | -0.5 | 1 |
| 226 | Lovreć | 2,147 | 2,146 | 1 | 1,699 | 3.6 | 3.6 | 0.0 | 1 |
| 227 | Pokupsko | 2,138 | 2,259 | -121 | 2,224 | 4.8 | 5.0 | -0.3 | 0 |
| 228 | Veliko Trojstvo | 2,137 | 1,949 | 188 | 2,741 | 5.9 | 5.3 | 0.5 | 0 |
| 229 | Suhopolje | 2,130 | 1,989 | 142 | 6,683 | 14.2 | 13.3 | 0.9 | 1 |
| 230 | Erđut | 2,123 | 2,075 | 48 | 7,308 | 15.5 | 15.2 | 0.4 | 2 |
| 231 | Sveti Juraj na Bregu | 2,119 | 2,253 | -135 | 5,090 | 10.8 | 11.5 | -0.7 | 1 |
| 232 | Dubravica | 2,119 | 2,723 | -604 | 1,437 | 3.0 | 3.9 | -0.9 | 2 |
| 233 | Topusko | 2,118 | 2,334 | -216 | 2,985 | 6.3 | 7.0 | -0.6 | 3 |
| 234 | Brckovljani | 2,105 | 1,932 | 174 | 6,837 | 14.4 | 13.2 | 1.2 | 0 |
| 235 | Privlaka (Vinkovci) | 2,080 | 2,297 | -217 | 2,954 | 6.1 | 6.8 | -0.6 | 0 |
| 236 | Kloštar Ivanić | 2,075 | 2,140 | -65 | 6,091 | 12.6 | 13.0 | -0.4 | 1 |
| 237 | Novo Virje | 2,058 | 1,783 | 276 | 1,216 | 2.5 | 2.2 | 0.3 | 0 |
| 238 | Orehovica | 2,043 | 1,795 | 247 | 2,685 | 5.5 | 4.8 | 0.7 | 0 |
| 239 | Novi Golubovec | 2,042 | 1,758 | 284 | 996 | 2.0 | 1.8 | 0.3 | 0 |
| 240 | Šenkovec | 2,040 | 2,106 | -66 | 2,879 | 5.9 | 6.1 | -0.2 | 0 |
| 241 | Zmijavci | 2,039 | 2,158 | -120 | 2,048 | 4.2 | 4.4 | -0.2 | 1 |
| 242 | Karojba | 2,028 | 2,819 | -791 | 1,438 | 2.9 | 4.1 | -1.1 | 0 |
| 243 | Severin | 2,025 | 2,084 | -60 | 877 | 1.8 | 1.8 | -0.1 | 0 |
| 244 | Generalski Stol | 2,019 | 1,846 | 172 | 2,642 | 5.3 | 4.9 | 0.5 | 3 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|-----|-------------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 245 | Bednja | 2,012 | 1,943 | 68 | 3,992 | 8.0 | 7.8 | 0.3 | 0 |
| 246 | Kraljevec na Sutli | 2,011 | 2,142 | -131 | 1,727 | 3.5 | 3.7 | -0.2 | 2 |
| 247 | Marija Bistrica | 2,010 | 2,350 | -340 | 5,976 | 12.0 | 14.0 | -2.0 | 0 |
| 248 | Oriovac | 2,007 | 1,671 | 336 | 5,824 | 11.7 | 9.7 | 2.0 | 1 |
| 249 | Vuka | 2,001 | 1,643 | 358 | 1,200 | 2.4 | 2.0 | 0.4 | 3 |
| 250 | Berek | 1,997 | 2,011 | -15 | 1,443 | 2.9 | 2.9 | 0.0 | 1 |
| 251 | Šodolovci | 1,995 | 1,816 | 179 | 1,653 | 3.3 | 3.0 | 0.3 | 1 |
| 252 | Gornja Rijeka | 1,986 | 1,711 | 275 | 1,779 | 3.5 | 3.0 | 0.5 | 2 |
| 253 | Bedenica | 1,968 | 1,669 | 299 | 1,432 | 2.8 | 2.4 | 0.4 | 0 |
| 254 | Davor | 1,959 | 2,343 | -384 | 3,015 | 5.9 | 7.1 | -1.2 | 0 |
| 255 | Velika Ludina | 1,952 | 2,784 | -832 | 2,625 | 5.1 | 7.3 | -2.2 | 2 |
| 256 | Popovac | 1,944 | 2,273 | -329 | 2,084 | 4.1 | 4.7 | -0.7 | 2 |
| 257 | Škabrnja | 1,927 | 1,865 | 62 | 1,776 | 3.4 | 3.3 | 0.1 | 0 |
| 258 | Krapinske Toplice | 1,919 | 1,971 | -52 | 5,367 | 10.3 | 10.6 | -0.3 | 3 |
| 259 | Stari Jankovci | 1,913 | 1,884 | 28 | 4,405 | 8.4 | 8.3 | 0.1 | 2 |
| 260 | Lekenik | 1,906 | 1,905 | 1 | 6,032 | 11.5 | 11.5 | 0.0 | 0 |
| 261 | Tuhelj | 1,905 | 1,671 | 233 | 2,104 | 4.0 | 3.5 | 0.5 | 3 |
| 262 | Kamanje | 1,887 | 2,409 | -522 | 891 | 1.7 | 2.1 | -0.5 | 3 |
| 263 | Veliko Trgovišće | 1,881 | 1,998 | -117 | 4,945 | 9.3 | 9.9 | -0.6 | 1 |
| 264 | Darda | 1,875 | 2,436 | -560 | 6,908 | 13.0 | 16.8 | -3.9 | 2 |
| 265 | Lobor | 1,874 | 1,624 | 250 | 3,188 | 6.0 | 5.2 | 0.8 | 2 |
| 266 | Satnica Đakovačka | 1,860 | 1,851 | 9 | 2,123 | 3.9 | 3.9 | 0.0 | 1 |
| 267 | Zrinski Topolovac | 1,829 | 1,976 | -147 | 890 | 1.6 | 1.8 | -0.1 | 0 |
| 268 | Klinča Sela | 1,820 | 1,568 | 252 | 5,231 | 9.5 | 8.2 | 1.3 | 0 |
| 269 | Punitovci | 1,802 | 1,620 | 182 | 1,803 | 3.2 | 2.9 | 0.3 | 0 |
| 270 | Podbablje | 1,802 | 1,444 | 357 | 4,680 | 8.4 | 6.8 | 1.7 | 1 |
| 271 | Netretić | 1,796 | 1,552 | 244 | 2,862 | 5.1 | 4.4 | 0.7 | 1 |
| 272 | Krnjak | 1,771 | 1,549 | 222 | 1,985 | 3.5 | 3.1 | 0.4 | 4 |
| 273 | Slivno | 1,762 | 1,425 | 336 | 1,999 | 3.5 | 2.8 | 0.7 | 1 |
| 274 | Cetingrad | 1,759 | 1,706 | 53 | 2,027 | 3.6 | 3.5 | 0.1 | 0 |
| 275 | Fernandinovac | 1,759 | 1,901 | -143 | 1,750 | 3.1 | 3.3 | -0.2 | 1 |
| 276 | Koprivnički Ivanec | 1,752 | 3,457 | -1,705 | 2,121 | 3.7 | 7.3 | -3.6 | 0 |
| 277 | Hlebine | 1,751 | 1,519 | 232 | 1,304 | 2.3 | 2.0 | 0.3 | 2 |
| 278 | Ernestinovo | 1,750 | 1,885 | -136 | 2,189 | 3.8 | 4.1 | -0.3 | 3 |
| 279 | Kistanje | 1,748 | 1,905 | -157 | 3,481 | 6.1 | 6.6 | -0.5 | 2 |
| 280 | Podgorač | 1,744 | 1,650 | 94 | 2,877 | 5.0 | 4.7 | 0.3 | 3 |
| 281 | Kumrovec | 1,741 | 2,011 | -270 | 1,588 | 2.8 | 3.2 | -0.4 | 2 |
| 282 | Jakovlje | 1,732 | 1,391 | 341 | 3,930 | 6.8 | 5.5 | 1.3 | 0 |
| 283 | Čačinci | 1,720 | 1,838 | -118 | 2,802 | 4.8 | 5.2 | -0.3 | 0 |
| 284 | Biskupija | 1,709 | 1,886 | -178 | 1,699 | 2.9 | 3.2 | -0.3 | 2 |
| 285 | Hrvatska Dubica | 1,701 | 1,563 | 138 | 2,089 | 3.6 | 3.3 | 0.3 | 0 |
| 286 | Sopje | 1,694 | 1,487 | 207 | 2,320 | 3.9 | 3.4 | 0.5 | 0 |
| 287 | Sveti Ilija | 1,685 | 2,171 | -487 | 3,511 | 5.9 | 7.6 | -1.7 | 0 |
| 288 | Trnovec Bartolovečki | 1,682 | 1,529 | 153 | 6,884 | 11.6 | 10.5 | 1.1 | 3 |
| 289 | Gradina | 1,680 | 1,621 | 60 | 3,850 | 6.5 | 6.2 | 0.2 | 1 |
| 290 | Budinščina | 1,674 | 1,651 | 23 | 2,503 | 4.2 | 4.1 | 0.1 | 0 |
| 291 | Draganić | 1,673 | 1,730 | -57 | 2,741 | 4.6 | 4.7 | -0.2 | 1 |
| 292 | Breznički Hum | 1,658 | 1,903 | -245 | 1,356 | 2.2 | 2.6 | -0.3 | 1 |
| 293 | Lukač | 1,656 | 1,482 | 174 | 3,634 | 6.0 | 5.4 | 0.6 | 3 |
| 294 | Sveti Križ Začretje | 1,654 | 1,535 | 119 | 6,165 | 10.2 | 9.5 | 0.7 | 4 |
| 295 | Nuštar | 1,641 | 1,597 | 44 | 5,793 | 9.5 | 9.2 | 0.3 | 3 |
| 296 | Pitomača | 1,639 | 1,567 | 72 | 10,059 | 16.5 | 15.8 | 0.7 | 2 |
| 297 | Vojnić | 1,633 | 2,313 | -680 | 4,764 | 7.8 | 11.0 | -3.2 | 4 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|-----|----------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 298 | Bizovac | 1,622 | 1,491 | 131 | 4,507 | 7.3 | 6.7 | 0.6 | 4 |
| 299 | Donji Lapac | 1,616 | 1,508 | 108 | 2,113 | 3.4 | 3.2 | 0.2 | 0 |
| 300 | Čaglin | 1,615 | 1,331 | 284 | 2,723 | 4.4 | 3.6 | 0.8 | 0 |
| 301 | Vodinci | 1,613 | 1,534 | 80 | 1,966 | 3.2 | 3.0 | 0.2 | 2 |
| 302 | Jarmina | 1,611 | 1,430 | 181 | 2,458 | 4.0 | 3.5 | 0.4 | 3 |
| 303 | Babina Greda | 1,611 | 1,822 | -211 | 3,572 | 5.8 | 6.5 | -0.8 | 1 |
| 304 | Nedelišće | 1,611 | 1,620 | -10 | 11,975 | 19.3 | 19.4 | -0.1 | 1 |
| 305 | Petrijevci | 1,594 | 1,593 | 2 | 2,870 | 4.6 | 4.6 | 0.0 | 3 |
| 306 | Brestovac | 1,587 | 1,410 | 177 | 3,726 | 5.9 | 5.3 | 0.7 | 0 |
| 307 | Goričan | 1,587 | 1,444 | 143 | 2,823 | 4.5 | 4.1 | 0.4 | 1 |
| 308 | Bogdanovci | 1,581 | 1,424 | 157 | 1,960 | 3.1 | 2.8 | 0.3 | 3 |
| 309 | Strahoninec | 1,577 | 1,100 | 477 | 2,682 | 4.2 | 2.9 | 1.3 | 1 |
| 310 | Veliki Bukovec | 1,574 | 1,846 | -272 | 1,438 | 2.3 | 2.7 | -0.4 | 0 |
| 311 | Dragalić | 1,568 | 1,456 | 112 | 1,361 | 2.1 | 2.0 | 0.2 | 3 |
| 312 | Gvozd | 1,564 | 1,699 | -135 | 2,970 | 4.6 | 5.0 | -0.4 | 0 |
| 313 | Podturen | 1,563 | 1,384 | 179 | 3,873 | 6.1 | 5.4 | 0.7 | 3 |
| 314 | Velika Pisanica | 1,552 | 1,544 | 8 | 1,781 | 2.8 | 2.7 | 0.0 | 1 |
| 315 | Ivanska | 1,550 | 1,814 | -264 | 2,911 | 4.5 | 5.3 | -0.8 | 1 |
| 316 | Donja Dubrava | 1,526 | 1,572 | -45 | 1,920 | 2.9 | 3.0 | -0.1 | 0 |
| 317 | Gundinci | 1,526 | 1,012 | 513 | 2,027 | 3.1 | 2.1 | 1.0 | 4 |
| 318 | Oprisavci | 1,517 | 1,478 | 39 | 2,508 | 3.8 | 3.7 | 0.1 | 1 |
| 319 | Donja Motičina | 1,515 | 1,432 | 84 | 1,652 | 2.5 | 2.4 | 0.1 | 3 |
| 320 | Kula Norinska | 1,514 | 1,386 | 128 | 1,748 | 2.6 | 2.4 | 0.2 | 1 |
| 321 | Plaški | 1,514 | 1,237 | 277 | 2,090 | 3.2 | 2.6 | 0.6 | 0 |
| 322 | Gornji Bogičevci | 1,501 | 1,426 | 75 | 1,975 | 3.0 | 2.8 | 0.1 | 1 |
| 323 | Velika Trnovitica | 1,500 | 1,358 | 143 | 1,370 | 2.1 | 1.9 | 0.2 | 0 |
| 324 | Bedekovčina | 1,497 | 1,261 | 236 | 8,041 | 12.0 | 10.1 | 1.9 | 3 |
| 325 | Garčin | 1,485 | 1,543 | -58 | 4,806 | 7.1 | 7.4 | -0.3 | 1 |
| 326 | Žakanje | 1,471 | 1,287 | 185 | 1,889 | 2.8 | 2.4 | 0.3 | 1 |
| 327 | Beretinec | 1,467 | 1,436 | 31 | 2,176 | 3.2 | 3.1 | 0.1 | 3 |
| 328 | Đulovac | 1,463 | 1,275 | 188 | 3,245 | 4.7 | 4.1 | 0.6 | 1 |
| 329 | Vinica | 1,461 | 1,396 | 65 | 3,389 | 5.0 | 4.7 | 0.2 | 0 |
| 330 | Trnava | 1,447 | 2,410 | -963 | 1,600 | 2.3 | 3.9 | -1.5 | 0 |
| 331 | Sveti Martin na Muri | 1,441 | 1,434 | 6 | 2,605 | 3.8 | 3.7 | 0.0 | 2 |
| 332 | Hercegovac | 1,441 | 1,445 | -4 | 2,383 | 3.4 | 3.4 | 0.0 | 3 |
| 333 | Cernik | 1,428 | 1,347 | 81 | 3,640 | 5.2 | 4.9 | 0.3 | 3 |
| 334 | Dvor | 1,422 | 1,287 | 135 | 5,570 | 7.9 | 7.2 | 0.8 | 2 |
| 335 | Gorjani | 1,421 | 1,176 | 246 | 1,591 | 2.3 | 1.9 | 0.4 | 0 |
| 336 | Sunja | 1,414 | 1,248 | 166 | 5,748 | 8.1 | 7.2 | 1.0 | 1 |
| 337 | Galovac | 1,412 | 1,199 | 213 | 1,234 | 1.7 | 1.5 | 0.3 | 0 |
| 338 | Velika Kopanica | 1,410 | 1,482 | -72 | 3,308 | 4.7 | 4.9 | -0.2 | 1 |
| 339 | Klenovnik | 1,409 | 1,783 | -374 | 2,022 | 2.8 | 3.6 | -0.8 | 0 |
| 340 | Vrpolje | 1,400 | 1,371 | 29 | 3,521 | 4.9 | 4.8 | 0.1 | 0 |
| 341 | Okučani | 1,396 | 1,432 | -35 | 3,447 | 4.8 | 4.9 | -0.1 | 1 |
| 342 | Sveta Marija | 1,395 | 1,303 | 92 | 2,317 | 3.2 | 3.0 | 0.2 | 1 |
| 343 | Petrijanec | 1,383 | 1,179 | 204 | 4,812 | 6.7 | 5.7 | 1.0 | 0 |
| 344 | Donji Vidovec | 1,381 | 1,344 | 37 | 1,399 | 1.9 | 1.9 | 0.1 | 0 |
| 345 | Podcrkavlje | 1,379 | 1,283 | 96 | 2,553 | 3.5 | 3.3 | 0.2 | 2 |
| 346 | Bošnjaci | 1,372 | 1,351 | 21 | 3,901 | 5.4 | 5.3 | 0.1 | 0 |
| 347 | Mali Bukovec | 1,367 | 1,258 | 109 | 2,212 | 3.0 | 2.8 | 0.2 | 3 |
| 348 | Koška | 1,365 | 1,280 | 85 | 3,980 | 5.4 | 5.1 | 0.3 | 1 |
| 349 | Viškovci | 1,361 | 1,265 | 95 | 1,906 | 2.6 | 2.4 | 0.2 | 0 |
| 350 | Trpinja | 1,358 | 1,329 | 29 | 5,572 | 7.6 | 7.4 | 0.2 | 0 |
| 351 | Rakovec | 1,353 | 1,158 | 195 | 1,252 | 1.7 | 1.5 | 0.2 | 3 |
| 352 | Vrbje | 1,353 | 1,088 | 265 | 2,215 | 3.0 | 2.4 | 0.6 | 0 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|-----|--------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 353 | Feričanci | 1,352 | 1,299 | 53 | 2,134 | 2.9 | 2.8 | 0.1 | 3 |
| 354 | Donji Kukuruzari | 1,347 | 1,404 | -57 | 1,634 | 2.2 | 2.3 | -0.1 | 3 |
| 355 | Donji Kraljevec | 1,340 | 1,187 | 153 | 4,659 | 6.2 | 5.5 | 0.7 | 3 |
| 356 | Pribislavec | 1,331 | 1,387 | -56 | 3,136 | 4.2 | 4.4 | -0.2 | 1 |
| 357 | Mikleuš | 1,329 | 1,315 | 14 | 1,464 | 1.9 | 1.9 | 0.0 | 2 |
| 358 | Sračinec | 1,327 | 1,234 | 93 | 4,842 | 6.4 | 6.0 | 0.4 | 2 |
| 359 | Andrijaševci | 1,311 | 1,143 | 168 | 4,075 | 5.3 | 4.7 | 0.7 | 3 |
| 360 | Nova Rača | 1,306 | 1,163 | 142 | 3,433 | 4.5 | 4.0 | 0.5 | 2 |
| 361 | Kotoriba | 1,290 | 1,203 | 87 | 3,224 | 4.2 | 3.9 | 0.3 | 3 |
| 362 | Domašinec | 1,287 | 982 | 305 | 2,251 | 2.9 | 2.2 | 0.7 | 1 |
| 363 | Dežanovac | 1,287 | 1,795 | -508 | 2,715 | 3.5 | 4.9 | -1.4 | 0 |
| 364 | Runovići | 1,286 | 1,421 | -135 | 2,416 | 3.1 | 3.4 | -0.3 | 1 |
| 365 | Čepin | 1,286 | 1,166 | 120 | 11,599 | 14.9 | 13.5 | 1.4 | 0 |
| 366 | Donji Andrijevci | 1,282 | 1,117 | 164 | 3,709 | 4.8 | 4.1 | 0.6 | 1 |
| 367 | Kloštar Podravski | 1,280 | 1,375 | -96 | 3,306 | 4.2 | 4.5 | -0.3 | 0 |
| 368 | Slavonski Šamac | 1,279 | 1,208 | 70 | 2,169 | 2.8 | 2.6 | 0.2 | 2 |
| 369 | Brodski Stupnik | 1,278 | 1,576 | -298 | 3,036 | 3.9 | 4.8 | -0.9 | 1 |
| 370 | Krašić | 1,274 | 1,279 | -5 | 2,640 | 3.4 | 3.4 | 0.0 | 3 |
| 371 | Stari Mikanovci | 1,260 | 1,251 | 9 | 2,956 | 3.7 | 3.7 | 0.0 | 2 |
| 372 | Sveti Đurđ | 1,257 | 1,367 | -110 | 3,804 | 4.8 | 5.2 | -0.4 | 1 |
| 373 | Belica | 1,245 | 1,167 | 78 | 3,176 | 4.0 | 3.7 | 0.2 | 4 |
| 374 | Špišić Bukovica | 1,243 | 1,228 | 15 | 4,221 | 5.2 | 5.2 | 0.1 | 0 |
| 375 | Kaptol | 1,240 | 1,283 | -43 | 3,472 | 4.3 | 4.5 | -0.1 | 0 |
| 376 | Đelekovec | 1,240 | 1,200 | 41 | 1,533 | 1.9 | 1.8 | 0.1 | 2 |
| 377 | Gradec | 1,208 | 1,206 | 2 | 3,681 | 4.4 | 4.4 | 0.0 | 0 |
| 378 | Mihovljan | 1,204 | 1,077 | 127 | 1,938 | 2.3 | 2.1 | 0.2 | 1 |
| 379 | Marijanci | 1,196 | 1,368 | -172 | 2,405 | 2.9 | 3.3 | -0.4 | 1 |
| 380 | Pojezerje | 1,187 | 2,243 | -1,056 | 991 | 1.2 | 2.2 | -1.0 | 0 |
| 381 | Bukovlje | 1,185 | 1,009 | 176 | 3,108 | 3.7 | 3.1 | 0.5 | 0 |
| 382 | Štrigova | 1,174 | 1,033 | 141 | 2,766 | 3.2 | 2.9 | 0.4 | 1 |
| 383 | Gornja Vrba | 1,170 | 1,032 | 138 | 2,512 | 2.9 | 2.6 | 0.3 | 1 |
| 384 | Vidovec | 1,167 | 1,257 | -90 | 5,425 | 6.3 | 6.8 | -0.5 | 2 |
| 385 | Gornji Mihaljevec | 1,160 | 915 | 245 | 1,917 | 2.2 | 1.8 | 0.5 | 1 |
| 386 | Hrašćina | 1,142 | 982 | 160 | 1,617 | 1.8 | 1.6 | 0.3 | 0 |
| 387 | Orle | 1,141 | 1,155 | -14 | 1,975 | 2.3 | 2.3 | 0.0 | 1 |
| 388 | Staro Petrovo Selo | 1,132 | 1,035 | 97 | 5,186 | 5.9 | 5.4 | 0.5 | 2 |
| 389 | Ivankovo | 1,126 | 1,102 | 24 | 8,006 | 9.0 | 8.8 | 0.2 | 3 |
| 390 | Martinska Ves | 1,125 | 1,007 | 118 | 3,488 | 3.9 | 3.5 | 0.4 | 3 |
| 391 | Kapela | 1,118 | 1,733 | -615 | 2,984 | 3.3 | 5.2 | -1.8 | 3 |
| 392 | Šikirevci | 1,111 | 871 | 240 | 2,476 | 2.8 | 2.2 | 0.6 | 0 |
| 393 | Breznica | 1,101 | 1,228 | -127 | 2,200 | 2.4 | 2.7 | -0.3 | 0 |
| 394 | Levanjska Varoš | 1,084 | 1,491 | -407 | 1,194 | 1.3 | 1.8 | -0.5 | 0 |
| 395 | Cerna | 1,083 | 901 | 182 | 4,595 | 5.0 | 4.1 | 0.8 | 0 |
| 396 | Đurđenovac | 1,079 | 973 | 107 | 6,750 | 7.3 | 6.6 | 0.7 | 0 |
| 397 | Selnica | 1,050 | 1,073 | -22 | 2,991 | 3.1 | 3.2 | -0.1 | 1 |
| 398 | Mače | 1,044 | 880 | 164 | 2,534 | 2.6 | 2.2 | 0.4 | 3 |
| 399 | Jakšić | 1,043 | 1,875 | -833 | 4,058 | 4.2 | 7.6 | -3.4 | 3 |
| 400 | Martijanec | 1,039 | 1,169 | -130 | 3,843 | 4.0 | 4.5 | -0.5 | 1 |
| 401 | Končanica | 1,028 | 922 | 106 | 2,360 | 2.4 | 2.2 | 0.3 | 0 |
| 402 | Markušica | 1,028 | 921 | 107 | 2,555 | 2.6 | 2.4 | 0.3 | 3 |
| 403 | Nova Kapela | 1,028 | 955 | 73 | 4,227 | 4.3 | 4.0 | 0.3 | 0 |
| 404 | Vratišinec | 1,025 | 850 | 174 | 1,984 | 2.0 | 1.7 | 0.3 | 0 |
| 405 | Desinić | 1,019 | 966 | 54 | 2,933 | 3.0 | 2.8 | 0.2 | 1 |
| 406 | Petrovsko | 1,018 | 1,072 | -53 | 2,656 | 2.7 | 2.8 | -0.1 | 0 |
| 407 | Štefanje | 994 | 839 | 155 | 2,030 | 2.0 | 1.7 | 0.3 | 1 |
| 408 | Maruševac | 988 | 1,162 | -174 | 6,381 | 6.3 | 7.4 | -1.1 | 3 |

| | Municipality | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|-----|----------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 409 | Mala Subotica | 988 | 875 | 113 | 5,452 | 5.4 | 4.8 | 0.6 | 2 |
| 410 | Borovo | 984 | 914 | 70 | 5,056 | 5.0 | 4.6 | 0.4 | 1 |
| 411 | Donja Voća | 970 | 724 | 246 | 2,443 | 2.4 | 1.8 | 0.6 | 0 |
| 412 | Rasinja | 969 | 929 | 40 | 3,267 | 3.2 | 3.0 | 0.1 | 3 |
| 413 | Sokolovac | 938 | 974 | -37 | 3,417 | 3.2 | 3.3 | -0.1 | 2 |
| 414 | Zažablje | 922 | 849 | 73 | 757 | 0.7 | 0.6 | 0.1 | 0 |
| 415 | Farkaševac | 917 | 942 | -25 | 1,937 | 1.8 | 1.8 | 0.0 | 1 |
| 416 | Bebrina | 900 | 860 | 40 | 3,252 | 2.9 | 2.8 | 0.1 | 1 |
| 417 | Rovišće | 899 | 824 | 74 | 4,822 | 4.3 | 4.0 | 0.4 | 0 |
| 418 | Dubrava | 898 | 1,065 | -167 | 5,245 | 4.7 | 5.6 | -0.9 | 1 |
| 419 | Visoko | 891 | 859 | 32 | 1,518 | 1.4 | 1.3 | 0.0 | 0 |
| 420 | Sibinj | 875 | 750 | 125 | 6,895 | 6.0 | 5.2 | 0.9 | 1 |
| 421 | Sveti Ivan Žabno | 863 | 750 | 114 | 5,222 | 4.5 | 3.9 | 0.6 | 1 |
| 422 | Negoslavci | 828 | 871 | -43 | 1,463 | 1.2 | 1.3 | -0.1 | 1 |
| 423 | Strizivojna | 802 | 752 | 50 | 2,525 | 2.0 | 1.9 | 0.1 | 0 |
| 424 | Rešetari | 800 | 777 | 23 | 4,753 | 3.8 | 3.7 | 0.1 | 2 |
| 425 | Drenje | 722 | 752 | -29 | 2,700 | 2.0 | 2.0 | -0.1 | 0 |
| 426 | Preseka | 716 | 766 | -50 | 1,448 | 1.0 | 1.1 | -0.1 | 0 |
| 427 | Štitar | 686 | 620 | 65 | 2,129 | 1.5 | 1.3 | 0.1 | 1 |
| 428 | Sveti Petar Orehovec | 550 | 967 | -417 | 4,583 | 2.5 | 4.4 | -1.9 | 3 |

Source: The authors, based on the Ministry of Finance (2015) and CBS (2015); and Ott, Bronić and Petrušić (2015).

Table 2
Budget outturns of cities, 2014

| | City | Per capita (in HRK) | | | Population | Total (in million HRK) | | | Level of budget transparency |
|----|------------------|---------------------|--------------|--------------------|------------|------------------------|--------------|--------------------|------------------------------|
| | | Revenues | Expenditures | Surplus or deficit | | Revenues | Expenditures | Surplus or deficit | |
| 1 | Novalja | 11,659 | 11,252 | 407 | 3,663 | 43 | 41 | 1 | 3 |
| 2 | Vis | 10,534 | 9,741 | 793 | 1,934 | 20 | 19 | 2 | 2 |
| 3 | Vrlika | 10,466 | 10,203 | 264 | 2,177 | 23 | 22 | 1 | 1 |
| 4 | Krk | 10,450 | 9,403 | 1,047 | 6,281 | 66 | 59 | 7 | 4 |
| 5 | Rovinj | 9,976 | 8,016 | 1,960 | 14,294 | 143 | 115 | 28 | 1 |
| 6 | Opatija | 9,920 | 10,295 | -375 | 11,659 | 116 | 120 | -4 | 5 |
| 7 | Poreč | 9,395 | 6,923 | 2,471 | 16,696 | 157 | 116 | 41 | 4 |
| 8 | Supetar | 8,908 | 6,477 | 2,430 | 4,074 | 36 | 26 | 10 | 1 |
| 9 | Novigrad (Istra) | 8,900 | 8,519 | 381 | 4,345 | 39 | 37 | 2 | 4 |
| 10 | Dubrovnik | 8,807 | 9,137 | -330 | 42,615 | 375 | 389 | -14 | 5 |
| 11 | Zagreb | 8,418 | 9,662 | -1,244 | 790,017 | 6,651 | 7,633 | -983 | 5 |
| 12 | Mali Lošinj | 8,208 | 8,256 | -48 | 8,116 | 67 | 67 | 0 | 3 |
| 13 | Umag | 8,088 | 7,681 | 408 | 13,467 | 109 | 103 | 5 | 4 |
| 14 | Hvar | 7,987 | 8,689 | -702 | 4,251 | 34 | 37 | -3 | 3 |
| 15 | Cres | 7,740 | 7,940 | -200 | 2,879 | 22 | 23 | -1 | 4 |
| 16 | Biograd na Moru | 7,302 | 7,173 | 129 | 5,569 | 41 | 40 | 1 | 2 |
| 17 | Nin | 7,049 | 6,788 | 261 | 2,744 | 19 | 19 | 1 | 0 |
| 18 | Lipik | 7,009 | 6,171 | 839 | 6,170 | 43 | 38 | 5 | 4 |
| 19 | Pazin | 6,944 | 8,504 | -1,560 | 8,638 | 60 | 73 | -13 | 5 |
| 20 | Crikvenica | 6,914 | 5,143 | 1,771 | 11,122 | 77 | 57 | 20 | 5 |
| 21 | Buzet | 6,321 | 5,858 | 463 | 6,133 | 39 | 36 | 3 | 5 |
| 22 | Stari Grad | 6,242 | 6,781 | -539 | 2,781 | 17 | 19 | -1 | 0 |
| 23 | Vodnjan | 6,238 | 6,529 | -292 | 6,119 | 38 | 40 | -2 | 1 |

| | City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Level of budget trans- parency |
|----|-----------------|---------------------|-------------------|--------------------------|-----------------|------------------------|-------------------|--------------------------|---|
| | | Reve- nues | Expen- ditures | Surplus or deficit | | Reve- nues | Expen- ditures | Surplus or deficit | |
| 24 | Korčula | 6,143 | 5,999 | 144 | 5,663 | 35 | 34 | 1 | 3 |
| 25 | Pakrac | 5,894 | 5,348 | 546 | 8,460 | 50 | 45 | 5 | 3 |
| 26 | Bakar | 5,826 | 5,421 | 404 | 8,279 | 48 | 45 | 3 | 3 |
| 27 | Labin | 5,790 | 5,534 | 257 | 11,642 | 67 | 64 | 3 | 4 |
| 28 | Novi Vinodolski | 5,583 | 5,248 | 335 | 5,113 | 29 | 27 | 2 | 3 |
| 29 | Senj | 5,469 | 3,639 | 1,830 | 7,182 | 39 | 26 | 13 | 3 |
| 30 | Vodice | 5,459 | 4,467 | 991 | 8,875 | 48 | 40 | 9 | 5 |
| 31 | Gospić | 5,322 | 5,252 | 70 | 12,745 | 68 | 67 | 1 | 0 |
| 32 | Pag | 5,282 | 4,594 | 688 | 3,846 | 20 | 18 | 3 | 0 |
| 33 | Rijeka | 5,230 | 4,919 | 312 | 128,624 | 673 | 633 | 40 | 5 |
| 34 | Sveta Nedjelja | 5,093 | 3,752 | 1,341 | 18,059 | 92 | 68 | 24 | 4 |
| 35 | Zaprešić | 4,924 | 4,412 | 513 | 25,223 | 124 | 111 | 13 | 4 |
| 36 | Delnice | 4,906 | 5,253 | -346 | 5,952 | 29 | 31 | -2 | 3 |
| 37 | Pula | 4,875 | 4,799 | 76 | 57,460 | 280 | 276 | 4 | 5 |
| 38 | Makarska | 4,863 | 4,397 | 466 | 13,834 | 67 | 61 | 6 | 3 |
| 39 | Vukovar | 4,763 | 3,447 | 1,316 | 27,683 | 132 | 95 | 36 | 4 |
| 40 | Varaždin | 4,685 | 4,645 | 40 | 46,946 | 220 | 218 | 2 | 4 |
| 41 | Zadar | 4,676 | 4,534 | 142 | 75,062 | 351 | 340 | 11 | 4 |
| 42 | Komiža | 4,606 | 4,090 | 516 | 1,526 | 7 | 6 | 1 | 3 |
| 43 | Samobor | 4,513 | 3,979 | 533 | 37,633 | 170 | 150 | 20 | 2 |
| 44 | Rab | 4,370 | 5,231 | -861 | 8,065 | 35 | 42 | -7 | 1 |
| 45 | Trogir | 4,174 | 3,649 | 525 | 13,192 | 55 | 48 | 7 | 3 |
| 46 | Buje | 4,135 | 4,400 | -265 | 5,182 | 21 | 23 | -1 | 4 |
| 47 | Split | 4,095 | 3,990 | 105 | 178,102 | 729 | 711 | 19 | 5 |
| 48 | Šibenik | 3,967 | 4,278 | -310 | 46,332 | 184 | 198 | -14 | 5 |
| 49 | Orahovica | 3,950 | 2,885 | 1,065 | 5,304 | 21 | 15 | 6 | 3 |
| 50 | Zabok | 3,929 | 3,827 | 103 | 8,994 | 35 | 34 | 1 | 2 |
| 51 | Obrovac | 3,913 | 4,096 | -184 | 4,323 | 17 | 18 | -1 | 1 |
| 52 | Virovitica | 3,895 | 3,295 | 600 | 21,291 | 83 | 70 | 13 | 3 |
| 53 | Koprivnica | 3,817 | 4,453 | -636 | 30,854 | 118 | 137 | -20 | 5 |
| 54 | Karlovac | 3,782 | 4,059 | -277 | 55,705 | 211 | 226 | -15 | 4 |
| 55 | Čakovec | 3,762 | 3,636 | 126 | 27,104 | 102 | 99 | 3 | 5 |
| 56 | Slunj | 3,694 | 3,557 | 138 | 5,076 | 19 | 18 | 1 | 4 |
| 57 | Belišće | 3,627 | 5,029 | -1,401 | 10,825 | 39 | 54 | -15 | 0 |
| 58 | Velika Gorica | 3,619 | 3,901 | -282 | 63,517 | 230 | 248 | -18 | 4 |
| 59 | Čabar | 3,595 | 4,139 | -544 | 3,770 | 14 | 16 | -2 | 3 |
| 60 | Vrbovsko | 3,592 | 3,288 | 305 | 5,076 | 18 | 17 | 2 | 1 |
| 61 | Osijek | 3,540 | 3,546 | -6 | 108,048 | 382 | 383 | -1 | 5 |
| 62 | Sisak | 3,517 | 3,471 | 46 | 47,768 | 168 | 166 | 2 | 0 |
| 63 | Ivanić-Grad | 3,454 | 3,087 | 366 | 14,548 | 50 | 45 | 5 | 4 |
| 64 | Kutina | 3,450 | 3,121 | 329 | 22,760 | 79 | 71 | 7 | 2 |
| 65 | Solin | 3,447 | 3,657 | -210 | 23,926 | 82 | 88 | -5 | 3 |
| 66 | Beli Manastir | 3,430 | 3,290 | 140 | 10,068 | 35 | 33 | 1 | 0 |
| 67 | Omiš | 3,411 | 3,746 | -336 | 14,936 | 51 | 56 | -5 | 4 |
| 68 | Đurđevac | 3,312 | 2,948 | 364 | 8,264 | 27 | 24 | 3 | 0 |
| 69 | Kraljevica | 3,231 | 3,235 | -4 | 4,618 | 15 | 15 | 0 | 4 |
| 70 | Kastav | 3,006 | 2,742 | 264 | 10,440 | 31 | 29 | 3 | 3 |
| 71 | Drniš | 2,984 | 3,623 | -639 | 7,498 | 22 | 27 | -5 | 4 |
| 72 | Križevci | 2,934 | 2,705 | 229 | 21,122 | 62 | 57 | 5 | 2 |
| 73 | Donja Stubica | 2,844 | 2,853 | -9 | 5,680 | 16 | 16 | 0 | 3 |
| 74 | Jastrebarsko | 2,839 | 3,610 | -771 | 15,866 | 45 | 57 | -12 | 4 |
| 75 | Ogulin | 2,833 | 2,715 | 118 | 13,915 | 39 | 38 | 2 | 4 |
| 76 | Skradin | 2,828 | 3,884 | -1,056 | 3,825 | 11 | 15 | -4 | 1 |
| 77 | Petrinja | 2,799 | 2,912 | -113 | 24,671 | 69 | 72 | -3 | 0 |

| | City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Level of budget trans- parency |
|-----|------------------------|----------------------|-------------------|--------------------------|-----------------|------------------------|-------------------|--------------------------|---|
| | | Reve- nues | Expen- ditures | Surplus or deficit | | Reve- nues | Expen- ditures | Surplus or deficit | |
| 78 | Otočac | 2,767 | 2,071 | 697 | 9,778 | 27 | 20 | 7 | 0 |
| 79 | Kaštela | 2,764 | 2,637 | 127 | 38,667 | 107 | 102 | 5 | 4 |
| 80 | Vinkovci | 2,756 | 2,766 | -11 | 35,312 | 97 | 98 | 0 | 0 |
| 81 | Požega | 2,749 | 2,603 | 146 | 26,248 | 72 | 68 | 4 | 1 |
| 82 | Bjelovar | 2,691 | 2,706 | -15 | 40,276 | 108 | 109 | -1 | 4 |
| 83 | Glina | 2,683 | 2,209 | 474 | 9,283 | 25 | 21 | 4 | 4 |
| 84 | Novska | 2,658 | 2,598 | 60 | 13,518 | 36 | 35 | 1 | 4 |
| 85 | Županja | 2,647 | 2,479 | 168 | 12,090 | 32 | 30 | 2 | 4 |
| 86 | Ilok | 2,625 | 2,083 | 542 | 6,767 | 18 | 14 | 4 | 2 |
| 87 | Ludbreg | 2,590 | 2,517 | 73 | 8,478 | 22 | 21 | 1 | 4 |
| 88 | Imotski | 2,588 | 2,717 | -129 | 10,764 | 28 | 29 | -1 | 1 |
| 89 | Popovača | 2,553 | 3,028 | -475 | 11,905 | 30 | 36 | -6 | 2 |
| 90 | Hrvatska Kostajnica | 2,549 | 1,930 | 619 | 2,756 | 7 | 5 | 2 | 3 |
| 91 | Prelog | 2,527 | 2,890 | -363 | 7,815 | 20 | 23 | -3 | 4 |
| 92 | Lepoglava | 2,520 | 2,475 | 45 | 8,283 | 21 | 21 | 0 | 4 |
| 93 | Našice | 2,515 | 2,182 | 332 | 16,224 | 41 | 35 | 5 | 4 |
| 94 | Klanjec | 2,495 | 2,081 | 414 | 2,915 | 7 | 6 | 1 | 1 |
| 95 | Vrgorac | 2,482 | 2,869 | -387 | 6,572 | 16 | 19 | -3 | 0 |
| 96 | Grubišno Polje | 2,465 | 3,284 | -819 | 6,478 | 16 | 21 | -5 | 1 |
| 97 | Opuzen | 2,461 | 2,937 | -477 | 3,254 | 8 | 10 | -2 | 2 |
| 98 | Benkovac | 2,449 | 2,165 | 284 | 11,026 | 27 | 24 | 3 | 3 |
| 99 | Krapina | 2,420 | 2,304 | 116 | 12,480 | 30 | 29 | 1 | 4 |
| 100 | Knin | 2,406 | 2,246 | 160 | 15,407 | 37 | 35 | 2 | 1 |
| 101 | Dugo Selo | 2,397 | 2,317 | 79 | 17,466 | 42 | 40 | 1 | 3 |
| 102 | Daruvar | 2,385 | 2,239 | 146 | 11,633 | 28 | 26 | 2 | 3 |
| 103 | Vrbovec | 2,327 | 2,331 | -4 | 14,797 | 34 | 34 | 0 | 3 |
| 104 | Slatina | 2,307 | 2,117 | 190 | 13,686 | 32 | 29 | 3 | 3 |
| 105 | Slavonski Brod | 2,245 | 1,870 | 375 | 59,141 | 133 | 111 | 22 | 5 |
| 106 | Sinj | 2,222 | 2,110 | 112 | 24,826 | 55 | 52 | 3 | 1 |
| 107 | Ozalj | 2,180 | 2,301 | -121 | 6,817 | 15 | 16 | -1 | 3 |
| 108 | Ploče | 2,164 | 2,725 | -561 | 10,135 | 22 | 28 | -6 | 3 |
| 109 | Nova Gradiška | 2,151 | 2,106 | 45 | 14,229 | 31 | 30 | 1 | 0 |
| 110 | Otok (Vinkovci) | 2,124 | 1,788 | 336 | 6,343 | 13 | 11 | 2 | 0 |
| 111 | Oroslavje | 2,072 | 1,983 | 89 | 6,138 | 13 | 12 | 1 | 2 |
| 112 | Duga Resa | 2,039 | 2,193 | -154 | 11,180 | 23 | 25 | -2 | 4 |
| 113 | Pleternica | 2,032 | 1,905 | 127 | 11,323 | 23 | 22 | 1 | 0 |
| 114 | Čazma | 1,999 | 1,892 | 108 | 8,077 | 16 | 15 | 1 | 3 |
| 115 | Sveti Ivan Zelina | 1,987 | 2,052 | -65 | 15,959 | 32 | 33 | -1 | 0 |
| 116 | Donji Miholjac | 1,944 | 1,697 | 248 | 9,491 | 18 | 16 | 2 | 3 |
| 117 | Trilj | 1,913 | 1,864 | 48 | 9,109 | 17 | 17 | 0 | 0 |
| 118 | Zlatar | 1,850 | 1,255 | 594 | 6,096 | 11 | 8 | 4 | 4 |
| 119 | Ivanec | 1,844 | 1,619 | 225 | 13,758 | 25 | 22 | 3 | 3 |
| 120 | Pregrada | 1,829 | 1,832 | -4 | 6,594 | 12 | 12 | 0 | 4 |
| 121 | Garešnica | 1,798 | 1,687 | 110 | 10,472 | 19 | 18 | 1 | 1 |
| 122 | Varaždinske Toplice | 1,770 | 1,771 | -1 | 6,364 | 11 | 11 | 0 | 3 |
| 123 | Valpovo | 1,742 | 1,741 | 1 | 11,563 | 20 | 20 | 0 | 2 |
| 124 | Metković | 1,693 | 1,560 | 133 | 16,788 | 28 | 26 | 2 | 2 |
| 125 | Mursko Središće | 1,593 | 1,487 | 106 | 6,307 | 10 | 9 | 1 | 1 |
| 126 | Đakovo | 1,428 | 1,347 | 81 | 27,745 | 40 | 37 | 2 | 1 |
| 127 | Kutjevo | 1,336 | 1,323 | 13 | 6,247 | 8 | 8 | 0 | 0 |
| 128 | Novi Marof | 1,319 | 1,210 | 109 | 13,246 | 17 | 16 | 1 | 2 |

Source: The authors, based on the Ministry of Finance (2015) and CBS (2015); and Ott, Bronić and Petrušić (2015).

Table 3
Budget outturns of counties, 2014

| | County | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Level of budget trans- parency |
|----|--------------------------|---------------------|-------------------|--------------------------|-----------------|------------------------|-------------------|--------------------------|---|
| | | Reve- nues | Expen- ditures | Surplus or deficit | | Reve- nues | Expen- ditures | Surplus or deficit | |
| 1 | Virovitica- Podravina | 1,436 | 1,363 | 72 | 84,836 | 122 | 116 | 6 | 3 |
| 2 | Istria | 1,353 | 1,250 | 102 | 208,055 | 281 | 260 | 21 | 4 |
| 3 | Koprivnica- Križevci | 1,269 | 1,223 | 46 | 115,584 | 147 | 141 | 5 | 4 |
| 4 | Varaždin | 1,250 | 1,124 | 126 | 175,951 | 220 | 198 | 22 | 5 |
| 5 | Lika-Senj | 1,191 | 1,179 | 12 | 50,927 | 61 | 60 | 1 | 4 |
| 6 | Šibenik-Knin | 1,152 | 1,143 | 8 | 109,375 | 126 | 125 | 1 | 5 |
| 7 | Dubrovnik- Neretva | 1,147 | 1,085 | 62 | 122,568 | 141 | 133 | 8 | 4 |
| 8 | Karlovac | 1,147 | 1,155 | -9 | 128,899 | 148 | 149 | -1 | 4 |
| 9 | Zadar | 1,126 | 1,065 | 62 | 170,017 | 191 | 181 | 10 | 5 |
| 10 | Krapina-Zagorje | 1,100 | 1,096 | 4 | 132,892 | 146 | 146 | 1 | 5 |
| 11 | Požega-Slavonija | 1,089 | 1,017 | 72 | 78,034 | 85 | 79 | 6 | 3 |
| 12 | Primorje-Gorski Kotar | 1,058 | 1,002 | 57 | 296,195 | 313 | 297 | 17 | 4 |
| 13 | Brod-Posavina | 1,033 | 1,029 | 4 | 158,575 | 164 | 163 | 1 | 5 |
| 14 | Međimurje | 1,026 | 1,032 | -6 | 113,804 | 117 | 117 | -1 | 3 |
| 15 | Bjelovar-Bilogora | 996 | 942 | 53 | 119,764 | 119 | 113 | 6 | 4 |
| 16 | Vukovar-Srijem | 988 | 924 | 64 | 179,521 | 177 | 166 | 12 | 3 |
| 17 | Osijek-Baranja | 958 | 937 | 21 | 305,032 | 292 | 286 | 7 | 4 |
| 18 | Split-Dalmatia | 954 | 945 | 9 | 454,798 | 434 | 430 | 4 | 3 |
| 19 | Sisak-Moslavina | 946 | 995 | -49 | 172,439 | 163 | 172 | -9 | 2 |
| 20 | Zagreb | 912 | 886 | 26 | 317,606 | 290 | 282 | 8 | 4 |

Source: The authors, based on the Ministry of Finance (2015) and CBS (2015); and Ott, Bronić and Petrušić (2015).

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