

# Indebtedness of Croatian counties, cities and municipalities, 2002-14

---

Ott, Katarina; Bronić, Mihaela

Source / Izvornik: **Newsletter : an occasional publication of the Institute of Public Finance, 2016, 18, 1 - 16**

**Journal article, Published version**

**Rad u časopisu, Objavljena verzija rada (izdavačev PDF)**

<https://doi.org/10.3326/nle.2016.103>

Permanent link / Trajna poveznica: <https://urn.nsk.hr/urn:nbn:hr:242:798210>

Rights / Prava: [Attribution-NonCommercial-NoDerivatives 4.0 International/Imenovanje-Nekomercijalno-Bez prerada 4.0 međunarodna](#)

Download date / Datum preuzimanja: **2025-03-13**



Repository / Repozitorij:

[Institute of Public Finance Repository](#)



# Indebtedness of Croatian counties, cities and municipalities, 2002-14<sup>1</sup>

KATARINA OTT Institute of Public Finance

MIHAELA BRONIĆ Institute of Public Finance

*This paper aims to provide the public with basic data on the indebtedness of Croatian local government units (counties, cities and municipalities), and to motivate the Ministry of Finance and local government units to publish such data regularly on their official websites. The publication of data on the local government units' debts is necessary for citizens to assess the quality of governance in the counties, cities and municipalities. While debt may not necessarily be a bad thing, especially if invested in a project producing future social or financial benefits, it is crucial to manage it as good as possible at all levels of government, especially in times of public debt growth.*

Direct debt of a county, city or municipality is a sum of all budget deficits incurred in the current and in earlier periods, financed by borrowing (i.e. credit, loans and security issues).<sup>2</sup> Besides the direct debt, there is also a *potential debt*, consisting of guarantees mostly issued by counties, cities and municipalities to their companies and institutions.<sup>3</sup>

Data on the debts of counties, cities and municipalities can be found in these units' year-end and mid-year budget execution reports<sup>4</sup>. According to Article 12 of the Budget Act, counties, cities and municipalities are required to publish such reports on their official websites, but, regrettably, they often delay publishing them or do not publish them at all. **As shown by the results of the Institute of Public Finance's research on budget transparency in Croatian counties, cities and municipalities**, about 30% of cities and about 70% of municipalities failed to publish year-end reports for 2013 and mid-year reports for 2014 on their websites (Ott, Bronić and Petrušić, 2015).

<sup>1</sup> This work has been fully supported by Croatian Science Foundation under the project (IP-2014-09-3008).

<sup>2</sup> Under a *credit agreement*, the bank agrees to make available to the customer a certain amount of funds, for a definite or indefinite period of time, and the customer agrees to pay the agreed interest to the bank and to repay the used amount of funds within the agreed time frame and in the agreed manner. Under a *loan agreement*, the lender agrees to pay to the borrower a certain amount of money or to deliver to him/her a certain quantity of other replaceable things, and the borrower agrees, to return to the lender, after a specified period of time, the same amount of money or the same quantity of things of the same kind and quality. The borrower may agree to owe not only the principal but also interest (Obligatory Relations Act, NN 35/05, 41/08, 125/11 and 78/15).

<sup>3</sup> Guarantees constitute an instrument of collateral by which the issuer guarantees the fulfillment of an obligation of the original debtor (Bajo and Primorac, 2014).

<sup>4</sup> According to Article 108 of the Budget Act, the year-end and mid-year budget execution reports contain, among other things, reports on borrowing on the domestic and foreign money and capital markets, as well as reports on issued guarantees and outlays pertaining to these guarantees.

Moreover, data on the debts of counties, cities and municipalities are presented in the balance sheets contained in their annual financial statements to be submitted to the FINA (Financial Agency). Additionally, as of 2015, the annual financial statements must be posted on the official websites of local government units' within eight days from their submission to the FINA.<sup>5</sup> This obligation is stipulated in Article 12 of the Budget Act. In the **Balance Sheet**, direct debt data can be found under the line items: Liabilities related to securities (Bil AOP 177) and Liabilities related to credit and loans (Bil AOP 193). Pursuant to the **Rules on Financial Reporting in Budget Accounting**, counties, cities and municipalities are obliged to submit their annual financial statements for the previous year to the FINA no later than 15 February, which means that they have to be posted on their official websites by 23 February (e.g. the statements for 2015 are to be posted by 23 February 2016).

#### **Manner and terms of borrowing by counties, cities and municipalities**

The manner and terms of short-term and long-term borrowing and issuing guarantees by counties, cities and municipalities are laid down in the Budget Act (Articles 86-94). These units may incur short-term debt for the financing of their regular activities in the cases of uneven revenue collection over the year. They may incur long-term debt for capital investments (the purchase of non-financial assets), funded from their local budgets with the consent of the relevant local representative body and Government's approval. The total annual liabilities of a local government unit arising from borrowing may not exceed 20% of its revenues realised in the year preceding the year in which the debt is incurred.<sup>6</sup>

The local government units' borrowing is regulated in greater detail by additional rules and other legislation.<sup>7</sup> So, under the annual national budget execution laws, overall annual limits for borrowing are set for all local government units. For example, the debt ceiling for all local government units together in 2015 was set at 3% of their total operating revenues in 2014.<sup>8</sup>

Data on the debts of individual counties, cities and municipalities can be obtained by submitting a **request for access to information** to their respective information officers, whereas access to the overall database of debts of the counties, cities and municipalities can be gained by submitting a request to an **information officer at the Ministry of Finance**.

The tables and graphs below briefly show how interesting and useful the data on the debts of counties, cities and municipalities for the period 2002-14 may be to the public. Readers may tables available in **Excel format** examine and adjust according to their wishes.

<sup>5</sup> A major improvement in the transparency and adequacy of information for citizens would be if the Ministry of Finance published on its website an archive of balance sheets of all counties, cities and municipalities, as it has done with **an archive of these local government units' budgets**. This should be done correspondingly by all counties, cities and municipalities.

<sup>6</sup> The amount of total annual liabilities includes the average annual credit and loan service commitments, liabilities arising from issued securities and certain guarantees and consents granted, as well as arrears from preceding years. Included are: guarantees granted, with the consent of the Government/Minister of Finance, by one local government unit (e.g. a county) to another (a city or municipality) in its respective territory, or to a legal entity in its direct or indirect majority ownership, or an institution founded by that unit, as well as any consents given by a local government unit, with the consent of the Minister of Finance, to extra-budgetary users for the purpose of borrowing and issuing guarantees. Under certain conditions, the amount of total annual liabilities of a local government unit can also include consents for long-term borrowing by legal persons in majority ownership or co-ownership of the local government unit and of institutions founded by that unit.

Realised budget revenues are the realised revenues reduced by revenues from: 1) domestic and foreign grants and donations; 2) special agreements: the co-financing of citizens for community self-government purposes; and 3) additional shares in personal income tax and equalization grants for decentralized functions.

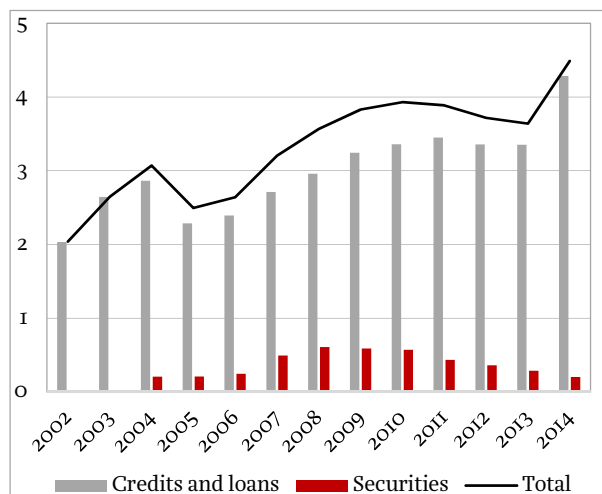
<sup>7</sup> See annual laws on the national budget execution and **Rules on the procedure for borrowing, and issuing guarantees and granting consents by units of local and regional self-government**.

<sup>8</sup> The limit does not apply to: 1) local government units which obtained Government's consent by 31 December 2014, for borrowing not realised in that year; 2) local government units located in supported areas; 3) units which incur debt for projects co-financed from EU funds; and 4) for energy efficiency projects involving local government units (Act on the Execution of the 2015 National Budget of the Republic of Croatia, NN 148/14).

The tables and graphs below briefly show how interesting and useful the data on the debts of counties, cities and municipalities for the period 2002-14 may be to the public. Readers may tables available in [Excel format](#) examine and adjust according to their wishes.

### Graph 1

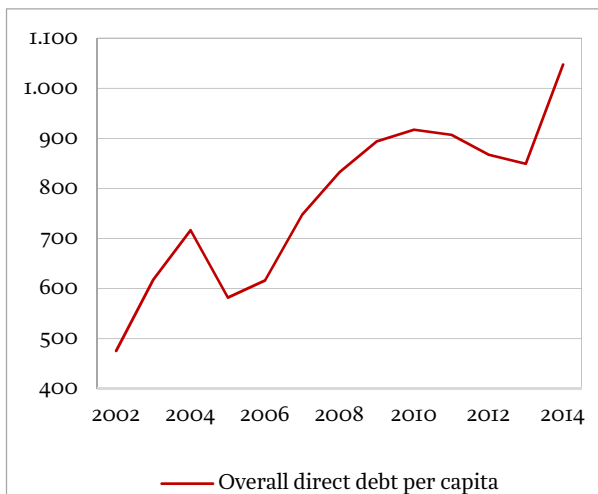
Total direct debts of counties, cities and municipalities, 2002-14 (in billion HRK)



Source: Ministry of Finance, 2015

### Graph 2

Total direct debts of counties, cities and municipalities, 2002-14 (in HRK, per capita\*)



\*CBS (2015)

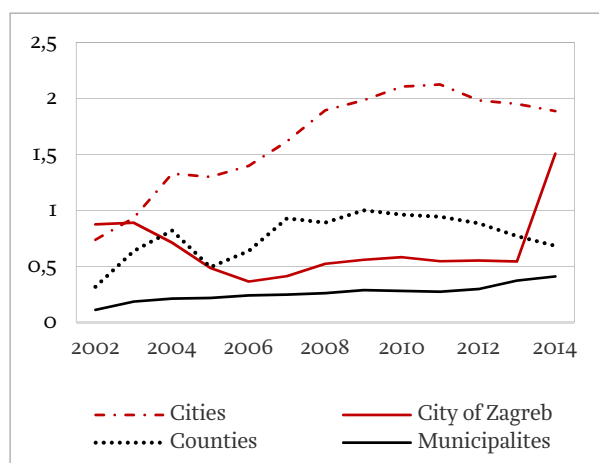
Source: Ministry of Finance, 2015

As shown in Graph 1, the overall direct debt of counties, cities and municipalities more than doubled in the period 2002-14 (from HRK 2bn to HRK 4.5bn), mainly due to credit and loans. Securities (bonds) were far less represented, standing at a low of HRK 200m (4% of total direct debt).

Graph 2 suggests that the overall direct debt per capita of counties, cities and municipalities also more than doubled between 2002 and 2014 (from HRK 480 to about HRK 1,000).

### Graph 3

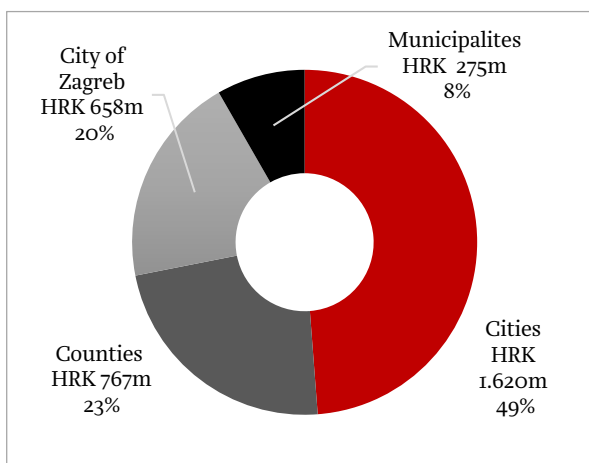
Total direct debts of counties, cities and municipalities, 2002-14 (in billion HRK)



Source: Ministry of Finance, 2015

### Graph 4

Average direct debts of counties, cities and municipalities, 2002-14



Source: Ministry of Finance, 2015

As shown in Graph 3, the most indebted were cities, especially the City of Zagreb, followed by counties, while the lowest debt was reported by municipalities. The total direct debt of cities (excluding the City

of Zagreb) hovered around HRK 1.9bn in 2014. The debt of the City of Zagreb alone was HRK 1.5bn, and the debts of counties and municipalities stood at about HRK 700m and HRK 400m respectively.

As shown in Graph 4, the average direct debt of cities in the period 2002-14 accounted for almost a half, the average direct debt of counties for almost one-fourth and that of the City of Zagreb for one-fifth of the overall local government units' debt. The average share of municipalities' debt was by far the smallest one.

Although this article is not aimed at analysing the indebtedness of local government units, but rather seeks to provide interested readers with a synthesis of data (which can be further analysed, since they are offered in the form of a **database**) and to indicate the location of these data, some interesting facts relating to direct debt in 2014 can be noted at a glance:

- Only 10 of the 20 counties account for as much as 80% of the total direct debt of all counties (HRK 570m).
- Only one county – the Dubrovnik-Neretva County – has reported practically no direct debt.<sup>9</sup>
- Only 29 of the 127 cities account for as much as 80% of the total direct debt of all cities, excluding the City of Zagreb, (about HRK 1.5bn).
- Although the City of Zagreb's direct debt (HRK 1.5bn) is as high as the overall direct debt of the 29 most indebted cities, it is not too high considering the City's revenues.
- Twenty-two cities either have no direct debt at all, or have debts, but they are less than HRK 100,000 per city.
- Only 20 of the 428 municipalities account for about 50% of total direct debt of all municipalities (about HRK 200m).
- About 60% of municipalities (264) either have no direct debt at all or have debts, but they are less than HRK 100,000 per municipality.
- The municipality of Dugopolje has reported the highest direct debt per capita (about HRK 10,000).
- The average share of direct debt in current revenues is 13%, but in some municipalities (e.g. Primorski Dolac, Dugopolje, Marijanci, Sveti Petar u Šumi, Kalinovac, Podravska Moslavina and Novo Virje) it exceeds 100%.

Tables D1, D2 and D3 show direct debts of counties, cities and municipalities (including the debts of their respective budget users) for every second year in the period 2002-14, as at 31 December. Data for all years in the series are available in **Excel format**, as are data on: direct debt per capita, the share of direct debt in total current revenues and the amounts of guarantees.

---

<sup>9</sup> The total direct debt of the Dubrovnik-Neretva County in 2014 was negligible (HRK 3,630).

**Table D1***Direct debts of counties, 2002-14 (in million HRK)\**

County	2002	2004	2006	2008	2010	2012	2014
Krapina-Zagorje	33.0	54.9	14.4	213.1	176.2	139.2	116.5
Istria	122.0	146.0	103.1	90.2	67.6	67.1	76.3
Požega-Slavonia	1.1	59.0	71.2	85.8	83.9	76.1	63.7
Sisak-Moslavina	0.0	78.3	47.6	82.0	71.4	112.8	57.4
Bjelovar-Bilogora	7.9	40.0	14.1	14.7	68.0	63.2	55.6
Šibenik-Knin	9.1	4.0	0.3	68.5	63.0	57.6	49.5
Primorje-Gorski Kotar	33.4	61.1	43.3	36.4	80.4	57.9	48.1
Virovitica-Podravina	0.2	6.9	18.1	12.6	69.1	57.8	48.0
Slavonski Brod-Posavina	12.1	38.5	13.7	12.1	17.7	15.7	27.4
Varaždin	13.7	68.2	62.0	63.1	62.4	61.2	26.8
Koprivnica-Križevci	41.0	34.9	1.2	0.0	10.8	14.8	26.7
Osijek-Baranja	2.8	0.0	26.0	43.7	35.1	34.4	20.9
Međimurje	3.3	44.6	106.8	82.9	71.9	62.0	19.1
Vukovar-Srijem	1.3	16.4	0.2	1.1	21.9	17.0	11.9
Split-Dalmatia	2.3	42.4	37.5	26.7	21.6	15.7	11.8
Zagreb	15.2	51.3	24.9	15.3	6.8	13.9	9.4
Zadar	1.0	46.7	25.1	9.6	11.1	8.6	7.5
Karlovac	12.7	25.4	28.0	25.4	16.5	8.5	3.8
Lika-Senj	3.9	1.8	0.0	0.0	0.0	2.0	2.6
Dubrovnik-Neretva	0.6	0.1	0.5	8.1	6.7	0.2	0.0
Total counties	316.6	820.7	637.9	891.3	962.1	885.6	683.0

\* Direct debt (short-term and long-term liabilities related to securities, credit and loans) as at the last day of the year. Also included are data on the debts of the local government units' budget users.

Source: Ministry of Finance, 2015

**Table D2***Direct debts of cities (including the City of Zagreb), 2002-14 (in million HRK)\**

City	2002	2004	2006	2008	2010	2012	2014
Zagreb	874.8	712.0	364.7	523.2	582.3	551.0	1,507.4
Rijeka	66.0	129.4	142.8	382.1	396.8	466.5	383.4
Split	102.1	74.2	48.4	197.8	204.6	173.4	140.5
Osijek	46.3	71.0	83.8	86.6	83.1	142.6	119.2
Dubrovnik	11.9	17.1	46.9	69.2	53.1	48.7	103.6
Zadar	0.0	139.4	139.4	139.4	139.4	124.7	98.9
Pula	0.0	44.9	28.4	23.2	91.3	80.2	69.0
Koprivnica	2.0	56.0	38.0	20.2	4.3	0.0	51.4
Opatija	8.3	8.7	5.1	1.7	0.0	0.0	46.0
Makarska	0.0	0.0	6.3	41.6	63.8	53.5	39.6
Šibenik	0.0	19.8	30.8	22.5	30.6	29.2	37.5
Slavonski Brod	5.4	26.1	32.3	28.4	50.5	49.1	33.1
Varaždin	9.3	43.2	53.1	33.8	36.8	20.2	32.3
Karlovac	43.3	38.7	37.6	29.1	39.4	25.7	30.5
Sveta Nedelja	5.5	3.5	1.2	30.2	31.5	39.7	28.4
Čakovec	4.4	16.2	16.5	38.0	43.2	32.2	25.6
Pazin	4.1	3.0	1.8	5.2	3.6	5.0	23.6
Vinkovci	26.9	22.4	18.1	55.7	51.3	38.5	21.5
Kutina	1.0	18.7	13.7	23.3	14.2	11.8	20.6
Kastav	0.0	0.0	0.0	7.4	26.1	24.0	19.9
Rovinj	0.0	12.0	9.5	7.0	30.8	31.9	19.8
Sisak	6.7	18.7	18.0	28.5	19.1	16.2	19.3
Velika Gorica	0.0	25.2	19.1	11.4	4.5	18.2	18.7
Mali Lošinj	9.8	9.8	23.5	17.1	16.2	26.6	18.3
Đakovo	0.0	0.0	0.0	0.0	18.0	18.8	18.3
Ivanić-Grad	1.8	13.9	18.0	13.9	10.0	5.7	17.5
Virovitica	7.6	6.8	4.1	0.7	27.3	22.8	17.1

City	2002	2004	2006	2008	2010	2012	2014
Krk	6.0	3.9	4.1	17.4	16.2	14.8	17.1
Vrbovec	32.6	31.3	27.8	25.4	22.4	19.6	16.4
Jastrebarsko	2.8	6.6	4.7	3.2	2.7	6.8	15.8
Novi Marof	4.5	3.6	2.7	3.1	16.4	17.8	15.4
Slatina	1.2	12.8	11.6	24.3	23.8	20.8	14.6
Bjelovar	5.6	16.2	25.3	23.1	21.2	13.9	13.4
Novi Vinodolski	0.0	0.0	1.9	24.2	21.4	0.0	13.0
Daruvar	0.5	1.1	1.3	20.5	17.9	15.4	12.5
Nova Gradiška	11.7	8.9	6.1	3.4	3.0	10.2	11.8
Ludbreg	0.0	0.0	17.5	14.9	15.8	11.7	11.5
Novska	17.9	18.8	13.5	12.9	9.4	14.1	11.0
Popovača	0.0	0.0	0.0	0.0	0.0	0.0	10.8
Crikvenica	14.2	7.3	9.1	6.1	13.6	18.1	10.6
Belišće	0.0	0.1	0.0	0.0	0.0	0.0	10.0
Zaprešić	11.1	7.3	3.4	0.0	33.5	22.3	9.6
Požega	0.0	10.0	14.3	22.8	19.0	13.4	9.3
Županja	0.0	6.7	6.3	16.7	14.5	15.5	9.1
Labin	3.1	7.1	7.3	4.3	13.5	12.2	8.9
Samobor	15.8	39.0	30.7	24.1	17.5	10.8	8.8
Križevci	13.3	11.9	18.4	15.6	17.5	14.1	8.7
Zlatar	1.9	3.7	2.6	2.1	14.2	10.9	8.7
Čabar	0.0	0.0	0.0	0.0	0.0	2.0	8.4
Grubišno Polje	0.3	0.3	0.0	0.8	2.5	2.1	8.1
Imotski	8.1	8.7	10.3	9.0	8.1	8.1	8.1
Sveti Ivan Zelina	19.8	17.8	15.8	13.9	11.9	9.9	8.1
Zabok	3.4	2.5	6.6	12.5	11.5	9.6	7.1
Poreč	25.4	18.4	52.8	38.5	25.5	16.4	6.8
Novalja	12.6	13.1	12.8	12.2	11.6	10.3	6.5
Obrovac	0.0	9.0	7.0	4.7	2.8	1.7	6.2
Delnice	0.0	5.0	0.0	0.0	13.1	9.7	5.9
Omiš	0.0	11.7	0.3	0.0	0.0	1.6	5.7
Pleternica	0.0	0.0	0.0	0.0	1.0	4.0	5.6
Orahovica	5.8	5.8	5.8	5.8	5.5	5.5	5.5
Vrgorac	0.0	0.0	0.0	0.0	0.0	0.0	5.5
Đurđevac	3.0	2.0	3.0	5.8	8.2	6.9	5.2
Korčula	4.4	3.4	2.4	3.1	5.5	6.3	4.8
Vodice	0.0	0.0	30.7	23.2	16.8	10.2	4.5
Bakar	0.0	7.2	3.3	0.9	12.5	9.0	4.4
Trilj	0.0	0.0	0.0	3.0	6.0	5.8	4.2
Beli Manastir	0.1	10.9	9.8	13.7	10.6	7.2	4.0
Solin	0.1	0.0	0.0	0.0	0.0	0.0	4.0
Gospić	3.8	2.4	6.0	3.8	7.3	5.3	3.9
Donji Miholjac	1.2	1.1	0.7	0.4	0.0	1.1	3.7
Mursko Središće	1.0	0.5	0.1	0.1	4.6	4.5	3.6
Prelog	4.0	1.8	0.0	0.0	0.0	2.5	3.6
Donja Stubica	0.0	0.0	0.3	0.2	0.1	3.6	3.5
Kutjevo	0.0	0.0	0.0	0.0	0.0	1.3	3.2
Benkovac	0.0	1.3	0.8	0.4	0.0	1.4	2.9
Drniš	1.5	0.9	0.4	8.9	6.8	4.7	2.9
Senj	11.5	11.9	16.4	10.4	9.8	5.1	2.8
Rab	14.1	8.0	6.0	4.0	2.0	0.0	2.8
Krapina	8.2	13.0	11.4	11.2	7.9	5.5	2.6
Duga Resa	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Čazma	0.9	3.1	2.3	5.6	4.6	3.5	2.3
Pregrada	2.3	3.2	3.1	1.7	3.5	2.6	2.3
Opuzen	0.0	0.1	0.0	0.8	0.4	0.4	2.3
Pakrac	1.5	0.3	0.0	4.8	2.7	0.2	1.9
Skradin	0.1	0.5	0.2	0.0	0.0	0.0	1.8

City	2002	2004	2006	2008	2010	2012	2014
Valpovo	4.9	3.8	4.9	2.7	3.8	2.5	1.7
Vukovar	18.8	18.8	15.7	20.2	10.7	6.4	1.7
Trogir	0.0	0.4	4.3	2.7	5.9	2.3	1.6
Hrvatska Kostajnica	0.0	0.1	0.0	0.0	0.8	0.0	1.5
Metković	0.0	0.5	0.3	0.0	0.0	2.6	1.3
Ilok	2.2	1.9	1.5	1.1	0.6	1.2	1.3
Cres	0.0	0.0	7.3	5.8	4.7	2.8	1.2
Novigrad	1.8	0.0	0.0	2.5	2.1	1.6	1.1
Biograd na Moru	0.4	0.2	0.1	0.2	0.1	0.0	1.1
Supetar	0.0	0.0	0.0	3.2	2.2	2.6	1.0
Ivanec	1.0	1.4	4.2	3.8	2.9	1.9	1.0
Varaždinske Toplice	2.3	1.5	0.6	4.8	3.7	2.8	0.9
Dugo Selo	11.6	18.2	11.4	5.2	8.3	4.6	0.9
Vrlika	0.0	7.1	6.9	6.6	6.4	0.8	0.9
Buje	3.8	3.1	2.0	0.9	0.0	0.0	0.8
Petrinja	0.0	0.0	4.1	2.8	3.1	1.0	0.6
Otočac	6.7	5.0	5.3	2.7	3.6	2.8	0.4
Oroslavje	0.4	0.4	0.4	0.4	0.1	0.0	0.3
Vis	0.0	5.1	4.7	4.6	4.5	0.7	0.3
Pag	0.5	15.8	13.1	10.1	6.7	2.8	0.3
Ogulin	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Knin	0.0	0.0	0.3	0.2	1.1	0.3	0.1
Vodnjan	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Slunj	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Buzet	3.9	3.4	2.1	0.9	0.0	0.0	0.0
Garešnica	4.1	3.4	2.3	2.5	1.5	0.3	0.0
Glina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hvar	7.7	7.1	5.5	4.0	2.5	0.9	0.0
Kaštela	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Klanjec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Komiža	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kraljevica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lepoglava	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lipik	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Našice	9.8	11.1	7.3	3.5	7.1	3.0	0.0
Nin	3.9	3.5	2.3	1.3	0.5	0.0	0.0
Otok	0.0	0.0	0.0	1.2	0.9	0.4	0.0
Ozalj	3.0	2.6	2.0	1.5	0.8	0.1	0.0
Ploče	0.8	0.0	0.0	0.0	0.0	0.0	0.0
Sinj	0.0	13.1	7.0	0.0	0.0	0.0	0.0
Stari Grad	0.4	0.0	0.0	0.0	0.0	0.0	0.0
Umag	11.4	21.3	29.5	21.4	13.0	3.4	0.0
Vrbovsko	0.0	0.0	0.0	0.0	1.9	0.7	0.0
Total cities	1,611.8	2,039.8	1,763.3	2,417.5	2,688.0	2,534.9	3,395.0

\* Direct debt (short-term and long-term liabilities related to securities, credit and loans), as at the last day of the year. Also included are data on the debts of the local government units' budget users.

Source: Ministry of Finance, 2015



**Table D3***Direct debts of municipalities, 2002-14 (in million HRK)\**

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Dugopolje	0.0	0.0	0.0	0.0	0.0	36.5	36.1
Konavle	2.5	15.1	12.8	9.9	6.3	2.7	20.0
Primošten	1.0	1.6	0.6	3.0	10.5	8.9	19.2
Matulji	16.5	14.8	10.5	6.9	3.5	0.0	15.2
Kalinovac	0.0	0.7	4.4	11.4	10.2	8.2	10.4
Viškovo	1.8	1.0	0.1	0.0	0.0	0.0	9.9
Krapinske Toplice	4.1	3.3	2.0	1.5	0.7	0.0	9.5
Križ	2.5	4.1	8.1	6.9	4.9	10.8	9.4
Pitomača	0.0	0.0	0.0	0.0	0.0	3.4	8.4
Čavle	0.0	0.0	0.0	10.0	20.5	14.5	8.4
Dubrovačko Primorje	0.0	0.0	0.0	0.0	0.0	0.0	6.7
Čepin	0.0	0.0	3.5	2.6	2.8	1.3	6.4
Virje	0.0	0.0	8.5	7.8	6.0	4.3	6.3
Pašman	0.2	0.1	0.0	0.0	0.0	0.0	6.2
Baška	0.0	1.5	0.9	0.5	6.3	6.5	6.1
Primorski Dolac	0.0	0.0	0.0	0.0	0.0	0.0	5.2
Klana	0.0	0.0	0.0	0.0	0.0	6.6	5.2
Novigrad Podravski	4.3	3.7	2.5	4.9	6.7	5.6	5.1
Funtana	0.0	0.0	0.0	0.0	0.0	0.0	5.0
Pakoštane	0.0	0.0	0.1	0.0	0.0	0.0	5.0
Medulin	2.5	1.4	0.0	0.0	7.0	9.4	4.6
Sveti Filip i Jakov	0.8	1.1	0.3	1.8	5.1	5.2	3.8
Gradina	0.0	0.0	0.0	2.5	3.1	4.5	3.7
Vinodolska Općina	0.0	0.0	0.0	0.0	0.0	0.0	3.7
Bibinje	0.0	0.0	0.0	0.0	0.0	0.0	3.7
Sukošan	0.0	0.9	1.4	3.4	2.7	4.2	3.6
Vela Luka	0.0	0.8	0.7	6.9	6.7	5.1	3.5
Sveta Nedelja	0.6	0.4	2.2	2.4	1.8	1.4	3.5
Dežanovac	0.4	0.3	0.0	0.0	0.1	0.1	3.5
Svetvinčenat	0.0	0.3	0.1	0.0	1.3	2.1	3.5
Marijanci	0.0	1.7	1.5	1.1	1.1	3.2	3.4
Darda	0.0	0.2	0.0	0.0	0.0	0.5	3.4
Dicmo	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Šestanovac	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Novigrad	0.0	0.0	0.0	0.0	0.0	0.0	3.2
Kotoriba	0.0	0.0	0.0	3.2	4.6	4.4	3.2
Čeminac	0.3	0.0	1.8	1.4	5.0	4.4	3.2
Hum na Sutli	0.0	0.0	4.7	3.3	2.0	4.8	3.1
Blato	0.0	0.0	0.0	0.0	0.0	0.0	3.0
Žminj	2.9	2.2	1.6	1.0	0.4	2.9	2.8
Perušić	0.0	0.1	0.0	0.0	0.0	0.4	2.8
Jakšić	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Sveti Petar u Šumi	0.8	0.4	0.0	0.0	0.0	0.4	2.8
Bistra	1.1	2.9	1.5	2.0	5.0	4.4	2.7
Barilović	0.0	0.0	0.0	0.0	0.0	0.0	2.7
Podravska Moslavina	0.0	0.0	0.2	0.0	0.0	2.6	2.7
Novo Virje	0.1	0.2	0.1	0.0	0.0	0.0	2.6
Kolan	0.0	0.0	0.0	0.0	0.5	1.3	2.5
Tounj	0.0	0.0	0.0	0.0	0.0	3.4	2.5
Sveti Juraj na Bregu	0.0	0.0	0.0	0.0	0.0	2.0	2.5
Kapela	0.0	0.5	0.2	0.0	0.9	0.7	2.5
Topusko	0.0	2.4	2.4	2.2	1.8	1.4	2.4
Maruševac	0.5	0.2	0.0	0.5	0.0	0.0	2.3
Sveti Ilija	0.0	0.0	0.5	0.2	0.0	0.0	2.3
Tribunj	0.0	0.0	0.0	0.0	3.3	2.9	2.3

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Udbina	0.0	0.0	1.5	3.1	2.7	2.3	2.2
Zemunik Donji	0.1	0.0	0.0	0.0	0.0	0.0	2.2
Pisarovina	0.4	0.3	6.0	6.0	5.0	3.6	2.2
Podravske Sesvete	0.0	0.0	0.0	0.0	2.7	2.6	2.1
Povljana	0.1	0.0	0.0	4.0	4.0	3.7	2.0
Klinča Sela	0.0	0.0	0.0	5.0	3.9	2.9	2.0
Davor	1.1	1.7	1.6	1.5	1.5	1.5	2.0
Magadenovac	0.0	0.0	0.0	0.0	0.0	2.5	2.0
Legrad	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Kršan	2.2	10.1	11.3	9.2	6.8	6.1	2.0
Mošćenička Draga	0.0	7.1	5.1	3.2	2.0	0.0	1.9
Barban	0.0	0.2	0.0	0.0	0.0	0.0	1.9
Rešetari	0.0	0.0	0.0	0.0	0.0	0.4	1.8
Đurđenovac	4.6	3.3	1.9	0.7	3.5	2.5	1.8
Lečevica	0.0	0.0	0.1	0.0	1.0	1.0	1.8
Karojba	0.2	0.0	0.3	0.2	0.2	0.3	1.8
Bilje	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Kneževi Vinogradi	1.5	1.3	2.3	2.1	2.0	1.9	1.7
Nedelišće	0.0	2.7	1.4	0.3	0.0	2.4	1.7
Gračišće	0.2	0.1	0.3	0.1	1.0	1.0	1.6
Jakovlje	0.0	0.0	0.0	0.0	4.7	3.0	1.6
Lovran	0.6	5.3	4.5	3.8	3.0	5.3	1.6
Trnava	0.0	0.0	0.0	0.0	0.0	2.0	1.6
Petlovac	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Fužine	0.0	0.0	5.0	9.1	6.4	4.1	1.4
Proložac	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Veliko Trojstvo	1.0	0.5	2.1	2.1	1.6	1.4	1.4
Marija Gorica	0.0	2.5	3.5	3.6	2.4	2.4	1.3
Brodski Stupnik	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Bednja	0.0	0.0	0.0	3.7	3.0	2.2	1.3
Brdovec	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Jasenovac	0.0	0.1	0.0	0.0	0.0	0.0	1.2
Brtonigla	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Lupoglav	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Nova Kapela	1.2	1.2	1.2	0.9	2.1	1.6	1.2
Lukač	0.0	0.0	0.0	0.0	0.0	0.4	1.1
Grožnjan	0.0	0.0	0.0	3.1	2.5	2.0	1.1
Sveti Križ Začretje	0.7	0.7	2.9	2.7	2.1	1.4	1.1
Velika	0.0	7.4	9.7	8.6	5.6	4.7	1.1
Privlaka (V-srijemska ž.)	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Postira	0.0	0.0	0.0	2.7	2.6	1.8	1.0
Cerna	0.0	0.0	0.0	0.0	2.5	1.8	1.0
Podgora	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Vinica	0.2	0.0	0.0	1.8	1.5	1.3	0.9
Cestica	0.0	0.0	0.0	0.0	0.5	1.3	0.9
Molve	0.0	0.0	8.0	4.7	0.0	0.0	0.9
Dekanovec	0.0	0.1	0.0	0.0	0.0	0.0	0.9
Belica	0.0	0.0	0.0	0.0	0.0	1.1	0.8
Viljevo	0.0	0.2	1.9	1.5	1.1	0.8	0.8
Lovas	0.0	0.0	0.0	0.0	0.0	1.0	0.8
Velika Pisanica	0.0	0.0	0.0	1.5	1.4	1.1	0.8
Kamanje	0.0	0.0	0.0	0.0	0.2	1.0	0.8
Strahoninec	4.4	3.0	2.8	2.6	1.7	1.2	0.8
Vidovec	0.0	0.0	3.4	2.8	2.1	1.4	0.8
Marina	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Bedekovčina	0.0	0.0	4.9	3.9	2.8	1.8	0.7
Kali	0.0	0.0	1.8	3.1	2.4	1.6	0.7

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Vrbanja	0.0	0.0	2.0	1.9	1.5	1.1	0.7
Kloštar Podravski	0.0	0.0	0.0	0.0	1.0	0.9	0.7
Podbablje	0.0	0.0	0.0	0.1	0.0	0.9	0.7
Višnjan	0.0	0.8	0.5	0.2	0.0	0.0	0.7
Bale	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Lopar	0.0	0.0	0.0	0.3	0.1	0.0	0.7
Lasinja	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Konjščina	0.0	0.4	0.7	0.2	0.0	0.0	0.6
Šandrovac	0.0	0.2	0.2	0.0	0.0	0.0	0.6
Staro Petrovo Selo	0.0	0.3	0.6	0.2	0.0	0.9	0.6
Sunja	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Brinje	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Gunja	0.0	0.0	0.0	0.0	0.0	0.8	0.5
Đulovac	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Skrad	0.0	0.9	0.7	0.5	0.3	0.1	0.5
Ivanska	0.1	0.0	2.1	1.8	1.3	0.9	0.5
Kumrovec	0.3	0.8	0.5	0.3	0.2	0.4	0.5
Murter-Kornati	0.0	0.0	0.0	0.0	0.5	1.3	0.5
Zadvarje	0.0	0.1	0.0	0.0	0.0	0.1	0.5
Tinjan	0.0	0.0	0.0	0.0	0.0	1.4	0.4
Starigrad	0.0	1.2	1.0	0.9	0.7	0.6	0.4
Kaštelir-Labinci	0.0	0.0	0.0	0.0	0.1	0.0	0.4
Nova Rača	0.4	0.4	0.0	0.0	0.0	0.0	0.4
Levanjska Varoš	0.1	0.0	0.0	0.0	0.0	0.0	0.4
Antunovac	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Rugvica	0.0	0.0	0.0	0.0	2.0	1.2	0.4
Erdut	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Sveta Marija	0.0	0.0	0.0	0.0	0.0	0.4	0.3
Orehovica	0.0	0.0	0.0	0.0	1.2	1.1	0.3
Tordinci	0.0	0.1	0.0	0.0	0.2	0.4	0.3
Desinić	0.2	2.0	0.7	0.7	0.7	0.0	0.3
Velika Kопanica	0.0	0.0	0.0	0.0	0.4	0.2	0.3
Donji Lapac	0.7	0.1	0.0	0.4	0.3	0.0	0.3
Donji Kraljevec	0.0	0.0	1.9	1.5	1.1	0.7	0.3
Končanica	0.4	0.0	0.0	0.0	0.1	1.1	0.3
Sali	0.0	0.0	0.0	0.0	0.0	0.6	0.3
Ferdinandovac	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Lovnac	0.0	0.0	0.0	0.0	0.0	0.2	0.3
Tučepi	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Stari Mikanovci	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Tuhelj	0.0	0.8	0.5	1.4	0.5	0.0	0.2
Babina Greda	0.0	2.1	1.8	1.7	1.1	0.2	0.2
Saborsko	0.0	0.0	0.4	0.2	0.2	0.0	0.2
Veliko Trgovišće	0.0	2.8	2.4	1.8	1.2	0.4	0.2
Dobrinj	0.0	2.0	1.1	0.2	0.0	0.0	0.2
Sutivan	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Goričan	0.0	0.1	0.0	0.0	0.0	0.6	0.2
Sučuraj	0.0	0.5	0.7	0.4	0.4	0.3	0.1
Mljet	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Kijevo	0.0	0.0	0.1	0.1	0.0	0.0	0.1
Oprtalj	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Klenovnik	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Brckovljani	1.7	1.4	0.4	0.3	0.2	0.2	0.1
Šenkovec	1.0	0.0	0.0	0.0	0.0	0.2	0.1
Škabrnja	0.4	0.0	0.0	0.0	0.0	0.1	0.1
Petrovsko	0.5	0.8	0.6	0.5	0.4	0.2	0.1
Piće	0.0	0.0	0.2	0.2	0.0	0.0	0.1

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Mihovljan	0.2	0.1	0.7	0.7	0.7	0.0	0.1
Veliki Bukovec	0.0	0.0	0.4	0.0	0.0	1.6	0.1
Kula Norinska	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Zažablje	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Gornji Mihaljevec	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Vrbje	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Andrijaševci	0.0	0.0	0.0	0.0	0.0	0.6	0.0
Baška Voda	0.0	3.0	2.0	0.8	0.0	0.0	0.0
Bebrina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bedenica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Berek	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Beretinec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bilice	0.0	0.0	0.0	0.0	0.8	0.0	0.0
Biskupija	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bizovac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bogdanovci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bol	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Borovo	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bosiljevo	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bošnjaci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brela	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brestovac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Breznica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Breznički Hum	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brod Moravice	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Budinščina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bukovlje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cernik	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cerovlje	0.0	0.0	0.0	0.0	0.0	0.6	0.0
Cetingrad	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Cista Provo	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Civljane	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Crnac	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Čačinci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Čadavica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Čaglin	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Domašinec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donja Dubrava	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Donja Motičina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donja Voća	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Donji Andrijevi	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donji Kukuruzari	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Donji Vidovec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dragalić	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Draganić	0.0	0.6	1.1	0.7	0.2	0.0	0.0
Draž	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drenovci	0.0	3.6	2.6	1.8	0.9	0.0	0.0
Drenje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drnje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dubrava	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Dubravica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dugi Rat	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dvor	0.0	0.0	0.4	0.1	0.0	0.0	0.0
Đelekovec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Đurmanec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ernestinovo	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ervenik	0.0	0.0	0.0	0.0	0.0	0.0	0.0

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Farkaševac	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Fažana	0.0	0.0	0.0	0.0	10.0	5.1	0.0
Feričanci	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Galovac	0.0	0.0	0.5	0.0	0.0	0.0	0.0
Garčin	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Generalski Stol	0.0	0.0	0.4	0.2	0.1	0.0	0.0
Gola	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gorjani	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gornja Rijeka	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gornja Stubica	0.0	0.0	0.2	0.1	0.1	0.0	0.0
Gornja Vrba	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gornji Bogičevci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gornji Kneginec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gračac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gradac	1.8	1.0	0.4	0.0	0.0	0.0	0.0
Gradec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gradište	0.0	9.9	0.1	0.1	0.0	0.0	0.0
Gundinci	0.0	0.0	0.2	0.9	0.5	0.2	0.0
Gvozd	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hercegovac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hlebine	0.0	0.3	0.0	0.0	0.0	0.0	0.0
Hrašćina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hrvace	0.0	13.4	13.4	13.4	13.4	0.0	0.0
Hrvatska Dubica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ivankovo	0.0	0.0	0.0	1.9	1.2	0.6	0.0
Jagodnjak	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jalžabet	0.0	0.0	0.0	0.0	0.7	0.0	0.0
Janjina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jarmina	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Jasenice	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jelenje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jelsa	0.1	0.0	0.0	0.0	0.0	0.3	0.0
Jesenje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Josipdol	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kalnik	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Kanfanar	0.0	1.4	0.7	0.0	0.0	0.0	0.0
Kaptol	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Karlobag	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kistanje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Klakar	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Klis	4.7	3.7	2.6	1.4	0.3	0.0	0.0
Kloštar Ivanić	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Koprivnički Bregi	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Koprivnički Ivanec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kostrena	6.3	17.1	10.1	4.9	0.0	0.0	0.0
Koška	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kraljevecna Sutli	0.4	1.0	0.6	0.4	0.2	0.0	0.0
Krašić	0.6	0.0	0.0	0.0	0.0	0.0	0.0
Kravarско	0.3	0.1	0.0	0.0	0.0	0.0	0.0
Krnjak	0.0	0.0	0.1	0.1	0.1	0.0	0.0
Kukljica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lanišće	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lastovo	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lekenik	0.0	0.1	0.0	0.0	0.3	0.0	0.0
Lipovljani	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LišaneOstrovičke	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ližnjan	0.0	0.0	0.0	0.0	0.0	0.0	0.0

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Lobor	0.0	0.0	0.0	0.0	0.0	0.2	0.0
Lokve	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lokvičići	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lovreć	5.2	5.1	4.6	4.6	0.0	0.0	0.0
Luka	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Lumbarda	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ljubešćica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mače	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Majur	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mala Subotica	0.0	0.0	1.8	1.4	1.2	0.5	0.0
Mali Bukovec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malinska-Dubašnica	0.0	0.5	0.0	0.0	0.0	0.0	0.0
Marčana	1.7	0.9	1.9	0.9	0.0	0.0	0.0
Marija Bistrica	1.2	0.7	0.1	0.0	0.0	0.0	0.0
Markušica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Martijanec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Martinska Ves	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mikleuš	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Milna	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Motovun	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mrkopalj	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Muč	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Negoslavci	0.0	0.0	0.0	0.0	0.0	0.2	0.0
Nerežišća	0.0	0.0	0.0	0.3	0.2	0.0	0.0
Netretić	1.2	0.7	0.4	0.2	0.0	0.0	0.0
Nijemci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nova Bukovica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Novi Golubovec	0.0	0.2	0.2	0.1	0.1	0.0	0.0
Nuštar	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Okrug	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Okučani	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Omišalj	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oprisavci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orebić	0.0	0.5	0.6	0.0	0.0	0.0	0.0
Oriovac	0.0	0.0	0.0	0.0	0.8	0.0	0.0
Orle	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Otok	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peteranec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Petrijanec	1.3	0.4	0.0	0.0	1.2	0.0	0.0
Petrijevci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pirovac	0.0	0.8	0.4	0.0	0.0	0.0	0.0
Plaški	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Plitvička Jezera	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Podcrkavlje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Podgorač	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Podstrana	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Podturen	0.9	0.4	0.6	0.0	0.0	0.0	0.0
Požezerje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pokupsko	0.3	0.1	0.1	0.0	0.0	0.0	0.0
Polača	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Poličnik	0.0	0.2	2.1	1.1	0.0	0.0	0.0
Popovac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Posedarje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Preko	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Preseka	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Prgomet	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pribislavec	0.0	0.0	0.0	0.0	0.0	0.0	0.0

<b>Municipality</b>	<b>2002</b>	<b>2004</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>	<b>2012</b>	<b>2014</b>
Privlaka	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Promina	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pučišća	0.0	0.0	0.3	0.0	1.3	0.0	0.0
Punat	0.9	0.7	0.6	0.4	0.3	0.1	0.0
Punitovci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pušća	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Radoboj	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rakovec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rakovica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rasinja	0.0	0.0	0.5	0.0	0.0	0.0	0.0
Raša	1.3	0.9	0.5	0.1	0.3	0.0	0.0
Ravna Gora	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ražanac	1.3	0.0	1.3	0.0	1.3	1.3	0.0
Ribnik	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rogoznica	0.6	0.0	0.0	0.0	0.0	0.0	0.0
Rovišće	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Runovići	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ružić	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Satnica Đakovačka	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Selca	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Selnica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Semeljci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Severin	0.0	0.0	0.0	0.0	1.1	0.0	0.0
Sibinj	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sikirevci	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Sirač	0.8	1.3	1.0	0.8	0.2	0.0	0.0
Slavonski Šamac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slivno	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Smokvica	0.0	0.0	0.0	0.0	0.2	0.0	0.0
Sokolovac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sopje	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Sračinec	1.1	0.0	0.0	0.0	0.0	0.0	0.0
Stankovci	0.0	0.1	0.1	0.1	0.0	0.0	0.0
Stara Gradiška	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stari Jankovci	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Ston	0.0	0.0	0.0	0.8	0.5	0.1	0.0
Strizivojna	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stubičke Toplice	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stupnik	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Suhopolje	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Sveti Đurđ	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Sveti Ivan Žabno	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Sveti Lovreč	0.0	0.8	0.5	0.2	0.2	0.4	0.0
Sveti Martin na Muri	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sveti Petar Orehovec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Šodolovci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Šolta	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Špišić Bukovica	0.0	0.0	0.0	0.0	1.0	0.6	0.0
Štefanje	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Štitar	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Štrigova	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tar-Vabriga	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tisno	1.5	1.0	0.3	0.0	0.0	0.0	0.0
Tkon	0.0	1.0	0.8	0.6	0.4	0.1	0.0
Tompojevci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tovarnik	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Municipality	2002	2004	2006	2008	2010	2012	2014
TrnovecBartolovečki	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Trpanj	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Trpinja	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unešić	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Velika Ludina	0.0	4.4	3.8	2.8	1.7	0.6	0.0
Velika Trnovitica	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Veliki Grđevac	0.4	0.2	0.1	0.0	0.1	0.0	0.0
Vir	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Visoko	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Viškovci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vižinada	0.8	0.4	0.0	0.0	0.0	0.3	0.0
Vladislavci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Voćin	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vođinci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vojnić	0.0	0.5	0.3	0.1	0.0	0.0	0.0
Vratišinec	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vrbnik	0.0	0.0	0.0	1.1	0.0	0.0	0.0
Vrhovine	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Vrpolje	0.9	1.8	0.9	0.9	0.8	0.8	0.0
Vrsar	3.8	3.0	2.3	1.4	0.6	0.0	0.0
Vrsi	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vuka	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Zagorska Sela	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Zagvozd	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Zdenci	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Zlatar Bistrica	2.1	1.7	0.4	2.8	1.7	0.5	0.0
Zmijavci	0.0	0.0	0.0	0.2	0.0	0.0	0.0
Zrinski Topolovac	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Žakanje	0.0	0.0	0.0	0.0	0.0	0.3	0.0
Žumberak	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Župa Dubrovačka	1.1	0.0	1.0	0.3	0.0	0.0	0.0
Total municipalities	110.9	211.4	239.9	259.6	280.4	296.5	410.2

\* Direct debt (short-term and long-term liabilities related to securities, credit and loans), as at the last day of the year. Also included are data on the debts of the local government units' budget users.

Source: Ministry of Finance, 2015

## REFERENCES:

Act on the Execution of the 2015 Budget of the Republic of Croatia (in Croatian – Zakon o izvršavanju državnog proračuna RH za 2015), NN 148/14.

Bajo, A. and Primorac, M., 2014. The debt and fiscal risks of local and regional self-government units in Croatia. *Newsletter*, No. 93.

Budget Act (in Croatian – Zakon o proračunu), NN 87/08, 136/12, 15/15.

CBS, 2015. Census of Population, Households and Dwellings 2011. Zagreb: Croatian Bureau of Statistics.

FINA, 2016. *Izveštaji proračuna, proračunskih i izvanproračunskih korisnika*. Zagreb: FINA.

Information Commissioner, 2016. *About the right of access to information*.

Ministry of Finance, 2015. Local budgets (in Croatian *Lokalni proračuni – arhiva*). Zagreb: Ministry of Finance.

Ministry of Finance, 2016. *Public relations*. Zagreb: Ministry of Finance.

Obligatory Relations Act (in Croatian – Zakon o obveznim odnosima), NN 35/05, 41/08, 125/11 and 78/15.

Ott, K., Bronić, M. and Petrušić, M., 2015. Budget transparency in Croatian counties, cities and municipalities (November 2014 – March 2015). *Newsletter*, No.97.



Rules on financial reporting in budget accounting (in Croatian – Pravilnik o financijskom izvještavanju u proračunskom računovodstvu), NN 3/15, 93/15 i 135/15.

Rules on the procedure for borrowing, and issuing guarantees and granting consents by units of local and regional self-government (in Croatian – Pravilnik o postupku zaduživanja te davanja jamstava i suglasnosti jedinica lokalne i područne (regionalne) samouprave), NN 55/09 i 139/10.