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Budget outturns of Croatian municipalities, cities and counties for 2015¹

KATARINA OTT, MIHAELA BRONIĆ, BRANKO STANIĆ

This article aims to provide a simple presentation of basic data on the budget outturns of Croatian local government units in 2015.² It includes synthesized tables based on the Ministry of Finance's database, showing revenues and expenditures³, as well as surpluses or deficits (in per capita and total terms). Also presented are data on the populations⁴ and levels of budget transparency in all the local government units⁵. This analysis and the tables additionally provided in the Excel format, allow all interested parties to get acquainted with the financial condition of their respective local government units in 2015 and make relevant comparisons with the situation in 2014⁶.

While the Ministry of Finance does publish budget outturns for all local government units⁷, they are in the form of oversized Excel tables, with the cities and municipalities arranged by county. Given the large number of local government units (whose complete budgets are presented), the navigation through these tables and comparison across the local units is often difficult. This article gives the reader a snapshot of the basic financial condition of the local government units in 2015, while more detailed information can be found on the Ministry of Finance's and local government units' websites. Nevertheless, some notes may 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

¹ This article was produced within the project *Understanding, monitoring and analysing local government budget transparency: A case study of Croatia and Slovenia – Open local budget index (OLBI)*, IP-2014-09-3008, funded by the Croatian Science Foundation.

² For the purposes of this article, the term „local government units” refers to all counties, cities and municipalities, and the term „local budgets” includes the budgets of all the counties, cities and municipalities.

³ Receipts from financial assets and borrowing, and outlays on financial assets and loan repayment are not included. This analysis only covers revenues and expenditures, excluding receipts and outlays. The revenues and expenditures relate to business operations and the sale and acquisition of non-financial assets (e.g. land, buildings, concessions, vehicles, etc.), whereas receipts and outlays relate to financial assets, borrowing, lending and loan repayment. For more details, see [A Citizen's Guide to the Budget](#).

⁴ According to the [CBS](#) (2016).

⁵ The results of the analysis are available in [Ott et al. \(2016\)](#) and at: <http://www.ijf.hr/transparency>.

⁶ The results for 2014 are available in [Ott and Bronić \(2015\)](#).

⁷ The [Ministry of Finance's website](#) (2016) offers the data for 1998-2015.

kinds of public goods and services. Hence, different average per capita expenditures in counties (HRK 1,077), municipalities (HRK 3,296) and cities (HRK 3,876), indicate differences in authority across these local units⁸. Any person can add up the per capita revenues or expenditures in their respective municipality/ city and county, to establish the total per capita revenues or expenditures at the level of that municipality or city. The City of Zagreb is an exception, as it is both a city and a county. Its citizens should therefore only consider the data for Zagreb.

Secondly, it is noteworthy that the budget does not always reflect the actual financial condition of a local government unit, because local government units sometimes take out loans through legal persons in their majority or co-ownership, or institutions founded by them⁹, rather than through their own budgets. Consequently, to establish the actual financial condition of a local government unit, one should have access not only to the local budget data, but also data on the revenues/expenditures, assets, capital and liabilities of the legal persons in their majority or co-ownership (e.g. utility companies), as well as institutions founded by them (e.g. sports facility management institutions). Regrettably, the data on such companies and institutions are not publicly available in one place.

Thirdly, sharp differences between revenues and expenditures in a given year may not be an indicator of bad planning or poor local budget outturns, but rather the consequence of, e.g., large capital asset sales (e.g. the sales of land or buildings), large-scale capital investments (e.g. in local infrastructure), funded from loans or EU aid, or transfers of revenue/receipt surpluses/deficits from previous years¹⁰. Part of these data for each of the local government units can be found on the Ministry of Finance's website, i.e. in an archive of budget outturns for all local units. However, for a full picture of a local government unit's financial condition, the Ministry should, in addition to the revenue and expenditure outturns data, also publish figures from the balance sheets of all the local government units on an annual basis and in one place, i.e. the data on their assets, liabilities and capital.¹¹ This is because the real and accurate financial condition of a local unit can hardly be established only on the basis of budget data (i.e. revenues/receipts and expenditures/outlays) and without the data on assets, liabilities and capital.

While the aim of this article is not to analyse the financial condition of local government units in 2015, but rather to provide 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 fifty municipalities with the highest per capita revenues, ranging from HRK 21,756 (Janjina) to HRK 5,939 (Mljet) are located in the Adriatic Croatia, 41 of them along the seacoast.
- Only five out of a hundred municipalities with the lowest per capita revenues are in the Adriatic Croatia, yet none of them being situated along the seacoast; about 30% of them are in the Brod-Posavina and Vukovar-Srijem counties and none in the Istria, Lika-Senj, Primorje-Gorski Kotar and Šibenik-Knin counties.
- All twenty cities with the highest per capita revenues, ranging from HRK 11,211 (Mali Lošinj) to HRK 6,331 (Biograd na Moru), except two (Vrlika and Zagreb), are coastal cities; there are no cities along the seacoast with per capita revenues below HRK 2,000.
- There are huge differences among municipalities in terms of total revenues, so that the total revenues of 30 poorest municipalities together equal the revenue of only one of the three richest municipalities, i.e. Konavle, Vir and Medulin (about HRK 60m each).

⁸ Given its double status as a city and a county, performing the functions of both of these types of units, Zagreb is not included in either the county or city average. Its per capita expenditure (HRK 7,719) already deviates markedly from both the city and county averages.

⁹ For more information on the borrowing of companies (co-)owned by local government units, see [Bajo and Primorac \(2014\)](#).

¹⁰ For more information on the transfer of revenue and receipt surpluses/deficits from previous years see [link](#).

¹¹ Part of these data may already, or will soon be available on the local government units' websites, because, as of 2015, all local government units, as well as budget and extra-budgetary users are required, pursuant to Article 12 of the [Budget Act](#), to publish their annual financial statements on the official websites no later than eight days from their submission to the Financial Agency.

- Total revenues of the poorest municipalities are below HRK 1m, and per capita revenues below HRK 1,000 (as compared with the highest per capita revenue of HRK 21,756 reported by the municipality of Janjina, or with the per capita revenue average of HRK 3,328 for municipalities).
- Total revenues of about 30% of cities with the lowest total revenues (43 of them) together equal the total revenues of Rijeka or Split (about HRK 680m each).
- So, there are cities with total revenues lower than HRK 10m (Kutjevo, Opuzen and Klanjec), but also municipalities with total revenues as high as about HRK 60m.
- As many as 42 cities or municipalities have higher per capita revenues than the City of Zagreb (HRK 7,856), e.g. the municipalities of Janjina (HRK 21,756), Vir (HRK 19,987), Baška (HRK 16,938), Mošćenička Draga (HRK 16,696), Sutivan (HRK 16,493) and Grožnjan (HRK 15,949).
- Fifty-two 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.
- Some municipalities and cities stand out for a substantial excess of total expenditures over revenues, e.g. the municipalities of Smokvica (186%), Pokupsko (167%), Jalžabet (137%), Kaštelir-Labinci (117%) and Pojezerje (112%), and the cities of Supetar (37%) and Ozalj (33%).
- Standing out for major surpluses of total revenues over expenditures are the following municipalities: Sveti Petar u Šumi (100%), Breznica (83%), Gornji Kneginec (80%), Legrad (79%), Luka (70%), Vir (69%), Jakšić (67%) and Primošten (59%), and the city of Zlatar (57%).

In keeping with the motto „If you collect and process data, publish them; if the data are not published, demand them to be published and once they are published, use them! ”, tables are also provided in the **Excel format**. Those interested can download them to their own computers for further use and rearrangement.

It can be assumed that this synthesis (which is also an analysis in itself) of the extensive Ministry of Finance’s database will prompt readers to visit the database, in order to get detailed information on their local government units' budgets and to participate in analysing and deciding on the collection and spending of the local budget funds. It is also hoped that it will serve as a basis for an analysis that should precede decisions on a potential territorial and fiscal reorganisation of the country.

In order to provide a real insight into the financial condition of local government units, the Ministry of Finance should start publishing, (either individually or in collaboration with the Ministry of Administration), in one place and in a machine-readable format: 1) data on revenues and expenditures, as well as assets, liabilities and capital of legal persons in majority ownership/co-ownership of local units and institutions founded by them; and 2) balance sheets of all local government units, including data on their respective assets, liabilities and capital.

Table 1.*Budget outturns of municipalities, 2015*

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|----|-------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 1 | Janjina | 21,756 | 22,372 | -616 | 551 | 12.0 | 12.3 | -0.3 | 1 |
| 2 | Vir | 19,987 | 11,815 | 8,172 | 3,000 | 60.0 | 35.4 | 24.5 | 3 |
| 3 | Baška | 16,938 | 15,044 | 1,894 | 1,674 | 28.4 | 25.2 | 3.2 | 4 |
| 4 | Mošćenička Draga | 16,696 | 10,643 | 6,052 | 1,535 | 25.6 | 16.3 | 9.3 | 4 |
| 5 | Sutivan | 16,493 | 13,548 | 2,945 | 822 | 13.6 | 11.1 | 2.4 | 0 |
| 6 | Grožnjan | 15,949 | 10,670 | 5,279 | 736 | 11.7 | 7.9 | 3.9 | 4 |
| 7 | Funtana | 12,987 | 12,643 | 344 | 907 | 11.8 | 11.5 | 0.3 | 3 |
| 8 | Kostrena | 11,508 | 11,469 | 39 | 4,180 | 48.1 | 47.9 | 0.2 | 5 |
| 9 | Kolan | 11,488 | 8,574 | 2,914 | 791 | 9.1 | 6.8 | 2.3 | 0 |
| 10 | Tisno | 11,406 | 10,658 | 748 | 3,094 | 35.3 | 33.0 | 2.3 | 2 |
| 11 | Bale | 11,327 | 10,462 | 865 | 1,127 | 12.8 | 11.8 | 1.0 | 2 |
| 12 | Malinska - Dubošnica | 10,726 | 10,080 | 645 | 3,134 | 33.6 | 31.6 | 2.0 | 0 |
| 13 | Vrsar | 10,598 | 8,681 | 1,917 | 2,162 | 22.9 | 18.8 | 4.1 | 1 |
| 14 | Omišalj | 10,189 | 10,371 | -182 | 2,983 | 30.4 | 30.9 | -0.5 | 3 |
| 15 | Lastovo | 9,671 | 10,491 | -820 | 792 | 7.7 | 8.3 | -0.6 | 1 |
| 16 | Lopar | 9,423 | 8,537 | 886 | 1,263 | 11.9 | 10.8 | 1.1 | 1 |
| 17 | Šolta | 9,250 | 7,713 | 1,537 | 1,700 | 15.7 | 13.1 | 2.6 | 1 |
| 18 | Medulin | 9,235 | 9,385 | -150 | 6,481 | 59.8 | 60.8 | -1.0 | 3 |
| 19 | Primošten | 9,197 | 5,766 | 3,431 | 2,828 | 26.0 | 16.3 | 9.7 | 2 |
| 20 | Dugopolje | 9,089 | 7,049 | 2,040 | 3,469 | 31.5 | 24.5 | 7.1 | 1 |
| 21 | Bol | 9,076 | 11,570 | -2,494 | 1,630 | 14.8 | 18.9 | -4.1 | 0 |
| 22 | Lupoglav | 8,969 | 7,062 | 1,907 | 924 | 8.3 | 6.5 | 1.8 | 3 |
| 23 | Tar-Vabriga | 8,803 | 9,634 | -832 | 1,990 | 17.5 | 19.2 | -1.7 | 4 |
| 24 | Brtonigla | 8,751 | 8,552 | 199 | 1,626 | 14.2 | 13.9 | 0.3 | 3 |
| 25 | Punat | 8,626 | 9,226 | -600 | 1,973 | 17.0 | 18.2 | -1.2 | 4 |
| 26 | Jasenice | 8,539 | 7,710 | 828 | 1,398 | 11.9 | 10.8 | 1.2 | 0 |
| 27 | Baška Voda | 8,435 | 6,021 | 2,414 | 2,775 | 23.4 | 16.7 | 6.7 | 1 |
| 28 | Pašman | 8,430 | 5,378 | 3,052 | 2,082 | 17.6 | 11.2 | 6.4 | 0 |
| 29 | Povljana | 8,208 | 8,716 | -508 | 759 | 6.2 | 6.6 | -0.4 | 0 |
| 30 | Lovinac | 8,120 | 10,211 | -2,091 | 1,007 | 8.2 | 10.3 | -2.1 | 3 |
| 31 | Civljane | 8,034 | 7,474 | 560 | 239 | 1.9 | 1.8 | 0.1 | 3 |
| 32 | Rogoznica | 7,901 | 6,594 | 1,308 | 2,345 | 18.5 | 15.5 | 3.1 | 2 |
| 33 | Fažana | 7,620 | 7,953 | -332 | 3,635 | 27.7 | 28.9 | -1.2 | 4 |
| 34 | Fužine | 7,602 | 7,671 | -69 | 1,592 | 12.1 | 12.2 | -0.1 | 0 |
| 35 | Lečevica | 7,381 | 6,308 | 1,073 | 583 | 4.3 | 3.7 | 0.6 | 2 |
| 36 | Kršan | 7,379 | 7,156 | 223 | 2,951 | 21.8 | 21.1 | 0.7 | 4 |
| 37 | Karlobag | 7,129 | 11,218 | -4,090 | 917 | 6.5 | 10.3 | -3.8 | 0 |
| 38 | Konavle | 7,065 | 5,102 | 1,963 | 8,577 | 60.6 | 43.8 | 16.8 | 5 |
| 39 | Nerežišća | 6,995 | 6,106 | 888 | 862 | 6.0 | 5.3 | 0.8 | 0 |
| 40 | Župa Dubrovačka | 6,994 | 7,065 | -71 | 8,331 | 58.3 | 58.9 | -0.6 | 1 |
| 41 | Oprtalj | 6,882 | 4,349 | 2,533 | 850 | 5.8 | 3.7 | 2.2 | 2 |
| 42 | Zadvarje | 6,862 | 8,048 | -1,185 | 289 | 2.0 | 2.3 | -0.3 | 1 |
| 43 | Dobrinj | 6,792 | 6,533 | 259 | 2,078 | 14.1 | 13.6 | 0.5 | 3 |
| 44 | Vrbnik | 6,785 | 8,205 | -1,419 | 1,260 | 8.5 | 10.3 | -1.8 | 4 |
| 45 | Tučepi | 6,702 | 5,846 | 856 | 1,931 | 12.9 | 11.3 | 1.7 | 0 |
| 46 | Lovran | 6,691 | 7,328 | -636 | 4,101 | 27.4 | 30.1 | -2.6 | 5 |
| 47 | Kijevo | 6,327 | 5,757 | 570 | 417 | 2.6 | 2.4 | 0.2 | 2 |
| 48 | Ston | 6,151 | 7,170 | -1,019 | 2,407 | 14.8 | 17.3 | -2.5 | 3 |
| 49 | Starigrad | 6,023 | 4,946 | 1,077 | 1,876 | 11.3 | 9.3 | 2.0 | 4 |
| 50 | Mljet | 5,939 | 5,926 | 13 | 1,088 | 6.5 | 6.4 | 0.0 | 2 |
| 51 | Milna | 5,923 | 4,491 | 1,433 | 1,034 | 6.1 | 4.6 | 1.5 | 1 |
| 52 | Podgora | 5,902 | 5,464 | 439 | 2,518 | 14.9 | 13.8 | 1.1 | 2 |
| 53 | Motovun | 5,838 | 9,507 | -3,669 | 1,004 | 5.9 | 9.5 | -3.7 | 3 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 54 | Lanišće | 5,833 | 5,913 | -80 | 329 | 1.9 | 1.9 | 0.0 | 2 |
| 55 | Tribunj | 5,648 | 5,608 | 40 | 1,536 | 8.7 | 8.6 | 0.1 | 3 |
| 56 | Murter | 5,599 | 4,685 | 913 | 2,044 | 11.4 | 9.6 | 1.9 | 1 |
| 57 | Brela | 5,581 | 6,354 | -773 | 1,703 | 9.5 | 10.8 | -1.3 | 2 |
| 58 | Luka | 5,512 | 3,235 | 2,277 | 1,351 | 7.4 | 4.4 | 3.1 | 3 |
| 59 | Okrug | 5,378 | 5,365 | 13 | 3,349 | 18.0 | 18.0 | 0.0 | 4 |
| 60 | Sučuraj | 5,347 | 6,795 | -1,448 | 463 | 2.5 | 3.1 | -0.7 | 0 |
| 61 | Kukljica | 5,257 | 4,998 | 259 | 714 | 3.8 | 3.6 | 0.2 | 1 |
| 62 | Pakoštane | 5,256 | 4,107 | 1,149 | 4,123 | 21.7 | 16.9 | 4.7 | 1 |
| 63 | Vrsi | 5,219 | 4,857 | 363 | 2,053 | 10.7 | 10.0 | 0.7 | 0 |
| 64 | Kalinovac | 5,219 | 6,160 | -941 | 1,597 | 8.3 | 9.8 | -1.5 | 4 |
| 65 | Tkon | 5,142 | 5,978 | -836 | 763 | 3.9 | 4.6 | -0.6 | 1 |
| 66 | Saborsko | 5,068 | 5,831 | -763 | 632 | 3.2 | 3.7 | -0.5 | 2 |
| 67 | Dubrovačko Primorje | 5,018 | 6,193 | -1,175 | 2,170 | 10.9 | 13.4 | -2.5 | 1 |
| 68 | Postira | 4,948 | 4,662 | 285 | 1,559 | 7.7 | 7.3 | 0.4 | 2 |
| 69 | Ribnik | 4,932 | 3,918 | 1,014 | 475 | 2.3 | 1.9 | 0.5 | 4 |
| 70 | Pirovac | 4,872 | 5,574 | -702 | 1,930 | 9.4 | 10.8 | -1.4 | 4 |
| 71 | Sveti Petar u Šumi | 4,865 | 2,429 | 2,437 | 1,065 | 5.2 | 2.6 | 2.6 | 1 |
| 72 | Sveti Lovreč | 4,816 | 4,992 | -176 | 1,015 | 4.9 | 5.1 | -0.2 | 3 |
| 73 | Primorski Dolac | 4,752 | 6,675 | -1,922 | 770 | 3.7 | 5.1 | -1.5 | 3 |
| 74 | Plitvička Jezera | 4,672 | 7,799 | -3,127 | 4,373 | 20.4 | 34.1 | -13.7 | 1 |
| 75 | Stupnik | 4,669 | 5,419 | -750 | 3,735 | 17.4 | 20.2 | -2.8 | 3 |
| 76 | Kanfanar | 4,610 | 4,516 | 94 | 1,543 | 7.1 | 7.0 | 0.1 | 2 |
| 77 | Promina | 4,579 | 4,890 | -311 | 1,136 | 5.2 | 5.6 | -0.4 | 3 |
| 78 | Pisarovina | 4,559 | 5,125 | -566 | 3,689 | 16.8 | 18.9 | -2.1 | 4 |
| 79 | Draž | 4,497 | 4,226 | 272 | 2,767 | 12.4 | 11.7 | 0.8 | 0 |
| 80 | Vižinada | 4,427 | 7,406 | -2,979 | 1,158 | 5.1 | 8.6 | -3.4 | 2 |
| 81 | Prgomet | 4,417 | 4,352 | 65 | 673 | 3.0 | 2.9 | 0.0 | 0 |
| 82 | Mrkopalj | 4,394 | 4,600 | -206 | 1,214 | 5.3 | 5.6 | -0.3 | 2 |
| 83 | Polača | 4,374 | 4,015 | 360 | 1,468 | 6.4 | 5.9 | 0.5 | 2 |
| 84 | Jagodnjak | 4,288 | 4,334 | -46 | 2,023 | 8.7 | 8.8 | -0.1 | 3 |
| 85 | Raša | 4,270 | 4,436 | -166 | 3,183 | 13.6 | 14.1 | -0.5 | 4 |
| 86 | Molve | 4,263 | 5,143 | -880 | 2,189 | 9.3 | 11.3 | -1.9 | 4 |
| 87 | Ervenik | 4,226 | 4,574 | -349 | 1,105 | 4.7 | 5.1 | -0.4 | 2 |
| 88 | Magadenovac | 4,217 | 4,656 | -439 | 1,936 | 8.2 | 9.0 | -0.8 | 2 |
| 89 | Matulji | 4,206 | 4,330 | -124 | 11,246 | 47.3 | 48.7 | -1.4 | 4 |
| 90 | Sveti Filip i Jakov | 4,198 | 4,308 | -111 | 4,606 | 19.3 | 19.8 | -0.5 | 3 |
| 91 | Kali | 4,174 | 4,235 | -61 | 1,638 | 6.8 | 6.9 | -0.1 | 4 |
| 92 | Jelsa | 4,131 | 4,337 | -206 | 3,582 | 14.8 | 15.5 | -0.7 | 1 |
| 93 | Trpanj | 4,006 | 4,186 | -180 | 721 | 2.9 | 3.0 | -0.1 | 4 |
| 94 | Privlaka (Zadar) | 4,005 | 3,773 | 232 | 2,253 | 9.0 | 8.5 | 0.5 | 4 |
| 95 | Bistra | 4,001 | 3,911 | 90 | 6,632 | 26.5 | 25.9 | 0.6 | 3 |
| 96 | Pićan | 3,903 | 5,000 | -1,097 | 1,827 | 7.1 | 9.1 | -2.0 | 3 |
| 97 | Hrvace | 3,900 | 4,219 | -320 | 3,617 | 14.1 | 15.3 | -1.2 | 0 |
| 98 | Marčana | 3,895 | 4,313 | -418 | 4,253 | 16.6 | 18.3 | -1.8 | 2 |
| 99 | Preko | 3,818 | 5,881 | -2,063 | 3,805 | 14.5 | 22.4 | -7.8 | 2 |
| 100 | Kamanje | 3,802 | 3,353 | 449 | 891 | 3.4 | 3.0 | 0.4 | 4 |
| 101 | Veliki Grđevac | 3,798 | 3,978 | -181 | 2,849 | 10.8 | 11.3 | -0.5 | 2 |
| 102 | Sali | 3,783 | 4,038 | -255 | 1,698 | 6.4 | 6.9 | -0.4 | 2 |
| 103 | Vinodolska općina | 3,776 | 4,164 | -388 | 3,577 | 13.5 | 14.9 | -1.4 | 4 |
| 104 | Kalnik | 3,772 | 4,909 | -1,137 | 1,351 | 5.1 | 6.6 | -1.5 | 2 |
| 105 | Rakovica | 3,754 | 3,638 | 116 | 2,387 | 9.0 | 8.7 | 0.3 | 4 |
| 106 | Ljubešćica | 3,748 | 3,742 | 6 | 1,858 | 7.0 | 7.0 | 0.0 | 3 |
| 107 | Skrad | 3,736 | 3,772 | -35 | 1,062 | 4.0 | 4.0 | 0.0 | 2 |
| 108 | Podstrana | 3,733 | 3,850 | -117 | 9,129 | 34.1 | 35.1 | -1.1 | 1 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|---------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 109 | Orebić | 3,725 | 4,097 | -372 | 4,122 | 15.4 | 16.9 | -1.5 | 2 |
| 110 | Petlovac | 3,705 | 2,515 | 1,189 | 2,405 | 8.9 | 6.0 | 2.9 | 2 |
| 111 | Poličnik | 3,693 | 4,023 | -330 | 4,469 | 16.5 | 18.0 | -1.5 | 2 |
| 112 | Čavle | 3,693 | 3,407 | 286 | 7,220 | 26.7 | 24.6 | 2.1 | 3 |
| 113 | Gola | 3,682 | 3,414 | 268 | 2,431 | 9.0 | 8.3 | 0.7 | 3 |
| 114 | Gunja | 3,667 | 3,453 | 214 | 3,732 | 13.7 | 12.9 | 0.8 | 2 |
| 115 | Lokve | 3,664 | 4,048 | -384 | 1,049 | 3.8 | 4.2 | -0.4 | 0 |
| 116 | Klana | 3,640 | 3,094 | 546 | 1,975 | 7.2 | 6.1 | 1.1 | 3 |
| 117 | Zagvozd | 3,631 | 3,112 | 519 | 1,188 | 4.3 | 3.7 | 0.6 | 1 |
| 118 | Majur | 3,630 | 3,346 | 285 | 1,185 | 4.3 | 4.0 | 0.3 | 2 |
| 119 | Drenovci | 3,576 | 4,117 | -540 | 5,174 | 18.5 | 21.3 | -2.8 | 3 |
| 120 | Ližnjan | 3,566 | 4,731 | -1,165 | 3,965 | 14.1 | 18.8 | -4.6 | 3 |
| 121 | Gračšće | 3,544 | 2,655 | 889 | 1,419 | 5.0 | 3.8 | 1.3 | 4 |
| 122 | Tinjan | 3,542 | 3,444 | 98 | 1,684 | 6.0 | 5.8 | 0.2 | 0 |
| 123 | Zemunik Donji | 3,541 | 5,412 | -1,871 | 2,060 | 7.3 | 11.1 | -3.9 | 2 |
| 124 | Marina | 3,503 | 3,435 | 68 | 4,595 | 16.1 | 15.8 | 0.3 | 1 |
| 125 | Barban | 3,481 | 2,628 | 853 | 2,721 | 9.5 | 7.2 | 2.3 | 3 |
| 126 | Lišane Ostrovičke | 3,440 | 4,225 | -785 | 698 | 2.4 | 2.9 | -0.5 | 0 |
| 127 | Lumbarda | 3,421 | 3,955 | -534 | 1,213 | 4.1 | 4.8 | -0.6 | 3 |
| 128 | Marija Gorica | 3,408 | 4,057 | -649 | 2,233 | 7.6 | 9.1 | -1.4 | 1 |
| 129 | Sveta Nedelja (Istria) | 3,406 | 3,561 | -155 | 2,987 | 10.2 | 10.6 | -0.5 | 4 |
| 130 | Kaštelir – Labinci | 3,400 | 7,392 | -3,992 | 1,463 | 5.0 | 10.8 | -5.8 | 0 |
| 131 | Lovas | 3,394 | 3,275 | 119 | 1,214 | 4.1 | 4.0 | 0.1 | 2 |
| 132 | Udbina | 3,366 | 2,994 | 372 | 1,874 | 6.3 | 5.6 | 0.7 | 4 |
| 133 | Svetvinčenat | 3,365 | 3,091 | 274 | 2,202 | 7.4 | 6.8 | 0.6 | 1 |
| 134 | Ravna Gora | 3,340 | 3,167 | 173 | 2,430 | 8.1 | 7.7 | 0.4 | 3 |
| 135 | Nijemci | 3,298 | 3,571 | -273 | 4,705 | 15.5 | 16.8 | -1.3 | 3 |
| 136 | Selca | 3,297 | 3,647 | -351 | 1,804 | 5.9 | 6.6 | -0.6 | 4 |
| 137 | Gradac | 3,293 | 3,161 | 133 | 3,261 | 10.7 | 10.3 | 0.4 | 3 |
| 138 | Stubičke Toplice | 3,289 | 3,290 | -1 | 2,805 | 9.2 | 9.2 | 0.0 | 4 |
| 139 | Bibinje | 3,281 | 3,257 | 24 | 3,985 | 13.1 | 13.0 | 0.1 | 0 |
| 140 | Viškovo | 3,254 | 3,523 | -269 | 14,445 | 47.0 | 50.9 | -3.9 | 4 |
| 141 | Legrad | 3,254 | 1,817 | 1,437 | 2,241 | 7.3 | 4.1 | 3.2 | 4 |
| 142 | Sirač | 3,231 | 4,111 | -881 | 2,218 | 7.2 | 9.1 | -2.0 | 3 |
| 143 | Antunovac | 3,199 | 3,132 | 68 | 3,703 | 11.8 | 11.6 | 0.3 | 4 |
| 144 | Kneževi Vinogradi | 3,187 | 3,239 | -51 | 4,614 | 14.7 | 14.9 | -0.2 | 2 |
| 145 | Čeminac | 3,172 | 3,296 | -124 | 2,909 | 9.2 | 9.6 | -0.4 | 1 |
| 146 | Tovarnik | 3,160 | 2,821 | 339 | 2,775 | 8.8 | 7.8 | 0.9 | 2 |
| 147 | Popovac | 3,159 | 2,857 | 303 | 2,084 | 6.6 | 6.0 | 0.6 | 3 |
| 148 | Podravske Sesvete | 3,144 | 3,432 | -288 | 1,630 | 5.1 | 5.6 | -0.5 | 3 |
| 149 | Klinča Sela | 3,143 | 2,975 | 168 | 5,231 | 16.4 | 15.6 | 0.9 | 0 |
| 150 | Trnava | 3,142 | 2,313 | 829 | 1,600 | 5.0 | 3.7 | 1.3 | 0 |
| 151 | Jasenovac | 3,138 | 3,515 | -377 | 1,997 | 6.3 | 7.0 | -0.8 | 2 |
| 152 | Semeljci | 3,131 | 2,592 | 540 | 4,362 | 13.7 | 11.3 | 2.4 | 2 |
| 153 | Perušić | 3,118 | 3,521 | -403 | 2,638 | 8.2 | 9.3 | -1.1 | 3 |
| 154 | Pučišća | 3,118 | 3,281 | -163 | 2,171 | 6.8 | 7.1 | -0.4 | 1 |
| 155 | Posedarje | 3,112 | 3,298 | -187 | 3,607 | 11.2 | 11.9 | -0.7 | 1 |
| 156 | Barilović | 3,082 | 2,666 | 416 | 2,990 | 9.2 | 8.0 | 1.2 | 3 |
| 157 | Klis | 3,079 | 3,526 | -447 | 4,801 | 14.8 | 16.9 | -2.1 | 2 |
| 158 | Gornji Kneginec | 3,078 | 1,710 | 1,368 | 5,349 | 16.5 | 9.1 | 7.3 | 3 |
| 159 | Drnje | 3,067 | 2,728 | 338 | 1,863 | 5.7 | 5.1 | 0.6 | 4 |
| 160 | Sukošan | 3,033 | 2,854 | 179 | 4,583 | 13.9 | 13.1 | 0.8 | 4 |
| 161 | Lokvičići | 2,988 | 3,026 | -38 | 807 | 2.4 | 2.4 | 0.0 | 0 |
| 162 | Stara Gradiška | 2,968 | 2,941 | 27 | 1,363 | 4.0 | 4.0 | 0.0 | 4 |
| 163 | Novigrad | 2,952 | 4,530 | -1,578 | 2,375 | 7.0 | 10.8 | -3.7 | 2 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 164 | Višnjan | 2,947 | 2,923 | 23 | 2,274 | 6.7 | 6.6 | 0.1 | 1 |
| 165 | Brod Moravice | 2,936 | 2,841 | 95 | 866 | 2.5 | 2.5 | 0.1 | 2 |
| 166 | Novigrad Podravski | 2,913 | 2,269 | 644 | 2,872 | 8.4 | 6.5 | 1.8 | 2 |
| 167 | Vladislavci | 2,911 | 3,195 | -284 | 1,882 | 5.5 | 6.0 | -0.5 | 3 |
| 168 | Seget | 2,910 | 2,717 | 193 | 4,854 | 14.1 | 13.2 | 0.9 | 3 |
| 169 | Virje | 2,898 | 2,903 | -5 | 4,587 | 13.3 | 13.3 | 0.0 | 2 |
| 170 | Jelenje | 2,890 | 3,491 | -601 | 5,344 | 15.4 | 18.7 | -3.2 | 0 |
| 171 | Pušća | 2,883 | 3,385 | -502 | 2,700 | 7.8 | 9.1 | -1.4 | 2 |
| 172 | Blato | 2,866 | 2,889 | -23 | 3,593 | 10.3 | 10.4 | -0.1 | 3 |
| 173 | Darda | 2,854 | 2,287 | 567 | 6,908 | 19.7 | 15.8 | 3.9 | 0 |
| 174 | Smokvica | 2,853 | 8,174 | -5,321 | 916 | 2.6 | 7.5 | -4.9 | 2 |
| 175 | Bilje | 2,814 | 2,402 | 412 | 5,642 | 15.9 | 13.5 | 2.3 | 0 |
| 176 | Satnica Đakovačka | 2,805 | 2,926 | -121 | 2,123 | 6.0 | 6.2 | -0.3 | 3 |
| 177 | Ražanac | 2,800 | 2,650 | 150 | 2,940 | 8.2 | 7.8 | 0.4 | 1 |
| 178 | Vuka | 2,782 | 3,649 | -866 | 1,200 | 3.3 | 4.4 | -1.0 | 4 |
| 179 | Kapela | 2,758 | 2,235 | 523 | 2,984 | 8.2 | 6.7 | 1.6 | 2 |
| 180 | Križ | 2,740 | 1,989 | 751 | 6,963 | 19.1 | 13.9 | 5.2 | 4 |
| 181 | Lasinja | 2,731 | 2,730 | 0 | 1,624 | 4.4 | 4.4 | 0.0 | 3 |
| 182 | Ružić | 2,722 | 2,627 | 95 | 1,591 | 4.3 | 4.2 | 0.2 | 4 |
| 183 | Dekanovec | 2,717 | 2,875 | -158 | 774 | 2.1 | 2.2 | -0.1 | 4 |
| 184 | Šestanovac | 2,701 | 2,243 | 459 | 1,958 | 5.3 | 4.4 | 0.9 | 1 |
| 185 | Lekenik | 2,699 | 3,390 | -691 | 6,032 | 16.3 | 20.4 | -4.2 | 1 |
| 186 | Gorjani | 2,696 | 2,330 | 366 | 1,591 | 4.3 | 3.7 | 0.6 | 0 |
| 187 | Berek | 2,687 | 2,865 | -178 | 1,443 | 3.9 | 4.1 | -0.3 | 2 |
| 188 | Jesenje | 2,683 | 3,247 | -563 | 1,560 | 4.2 | 5.1 | -0.9 | 2 |
| 189 | Dicmo | 2,663 | 2,795 | -133 | 2,802 | 7.5 | 7.8 | -0.4 | 0 |
| 190 | Sopje | 2,643 | 2,496 | 147 | 2,320 | 6.1 | 5.8 | 0.3 | 1 |
| 191 | Dugi Rat | 2,633 | 2,366 | 267 | 7,092 | 18.7 | 16.8 | 1.9 | 0 |
| 192 | Muč | 2,627 | 2,154 | 473 | 3,882 | 10.2 | 8.4 | 1.8 | 3 |
| 193 | Gračac | 2,618 | 2,671 | -53 | 4,690 | 12.3 | 12.5 | -0.3 | 4 |
| 194 | Cerovlje | 2,611 | 3,150 | -540 | 1,677 | 4.4 | 5.3 | -0.9 | 1 |
| 195 | Tounj | 2,603 | 2,017 | 587 | 1,150 | 3.0 | 2.3 | 0.7 | 3 |
| 196 | Podravska Moslavina | 2,569 | 2,845 | -276 | 1,202 | 3.1 | 3.4 | -0.3 | 0 |
| 197 | Vrbanja | 2,542 | 2,541 | 1 | 3,940 | 10.0 | 10.0 | 0.0 | 2 |
| 198 | Šodolovci | 2,536 | 2,792 | -256 | 1,653 | 4.2 | 4.6 | -0.4 | 3 |
| 199 | Tompojevci | 2,526 | 2,569 | -43 | 1,565 | 4.0 | 4.0 | -0.1 | 3 |
| 200 | Punitovci | 2,499 | 2,160 | 338 | 1,803 | 4.5 | 3.9 | 0.6 | 0 |
| 201 | Hum na Sutli | 2,470 | 2,395 | 75 | 5,060 | 12.5 | 12.1 | 0.4 | 2 |
| 202 | Voćin | 2,443 | 3,907 | -1,465 | 2,382 | 5.8 | 9.3 | -3.5 | 2 |
| 203 | Šandrovac | 2,433 | 2,214 | 219 | 1,776 | 4.3 | 3.9 | 0.4 | 2 |
| 204 | Vela Luka | 2,407 | 2,256 | 151 | 4,137 | 10.0 | 9.3 | 0.6 | 0 |
| 205 | Radoboj | 2,406 | 2,733 | -328 | 3,387 | 8.1 | 9.3 | -1.1 | 5 |
| 206 | Zagorska Sela | 2,404 | 2,496 | -92 | 996 | 2.4 | 2.5 | -0.1 | 0 |
| 207 | Brdovec | 2,403 | 2,735 | -332 | 11,134 | 26.8 | 30.5 | -3.7 | 3 |
| 208 | Žminj | 2,387 | 2,221 | 166 | 3,483 | 8.3 | 7.7 | 0.6 | 3 |
| 209 | Škabrnja | 2,383 | 2,399 | -15 | 1,776 | 4.2 | 4.3 | 0.0 | 0 |
| 210 | Privlaka (Vinkovci) | 2,364 | 1,868 | 496 | 2,954 | 7.0 | 5.5 | 1.5 | 1 |
| 211 | Jakšić | 2,360 | 1,415 | 945 | 4,058 | 9.6 | 5.7 | 3.8 | 1 |
| 212 | Vojnić | 2,352 | 2,035 | 317 | 4,764 | 11.2 | 9.7 | 1.5 | 3 |
| 213 | Feričanci | 2,349 | 2,182 | 167 | 2,134 | 5.0 | 4.7 | 0.4 | 3 |
| 214 | Zmijavci | 2,345 | 1,878 | 467 | 2,048 | 4.8 | 3.8 | 1.0 | 0 |
| 215 | Topusko | 2,345 | 2,251 | 93 | 2,985 | 7.0 | 6.7 | 0.3 | 3 |
| 216 | Oriovac | 2,332 | 2,609 | -277 | 5,824 | 13.6 | 15.2 | -1.6 | 1 |
| 217 | Erdut | 2,331 | 2,462 | -131 | 7,308 | 17.0 | 18.0 | -1.0 | 3 |
| 218 | Klenovnik | 2,328 | 1,800 | 529 | 2,022 | 4.7 | 3.6 | 1.1 | 0 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|-------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 219 | Žumberak | 2,325 | 2,443 | -118 | 883 | 2.1 | 2.2 | -0.1 | 0 |
| 220 | Otok (Split) | 2,319 | 2,482 | -163 | 5,474 | 12.7 | 13.6 | -0.9 | 1 |
| 221 | Crnac | 2,303 | 2,974 | -672 | 1,456 | 3.4 | 4.3 | -1.0 | 3 |
| 222 | Hlebine | 2,303 | 2,492 | -189 | 1,304 | 3.0 | 3.2 | -0.2 | 4 |
| 223 | Bogdanovci | 2,302 | 2,369 | -67 | 1,960 | 4.5 | 4.6 | -0.1 | 1 |
| 224 | Ernestinovo | 2,290 | 2,138 | 152 | 2,189 | 5.0 | 4.7 | 0.3 | 3 |
| 225 | Stari Jankovci | 2,266 | 2,282 | -15 | 4,405 | 10.0 | 10.1 | -0.1 | 4 |
| 226 | Bilice | 2,264 | 2,950 | -685 | 2,307 | 5.2 | 6.8 | -1.6 | 1 |
| 227 | Koprivnički Ivanec | 2,258 | 2,915 | -657 | 2,121 | 4.8 | 6.2 | -1.4 | 2 |
| 228 | Biskupija | 2,247 | 2,429 | -182 | 1,699 | 3.8 | 4.1 | -0.3 | 2 |
| 229 | Velika Trnovitica | 2,241 | 2,121 | 120 | 1,370 | 3.1 | 2.9 | 0.2 | 1 |
| 230 | Vrhovine | 2,235 | 2,529 | -294 | 1,381 | 3.1 | 3.5 | -0.4 | 2 |
| 231 | Novo Virje | 2,215 | 1,975 | 240 | 1,216 | 2.7 | 2.4 | 0.3 | 3 |
| 232 | Lipovljani | 2,212 | 2,521 | -309 | 3,455 | 7.6 | 8.7 | -1.1 | 4 |
| 233 | Tordinci | 2,209 | 2,285 | -76 | 2,032 | 4.5 | 4.6 | -0.2 | 0 |
| 234 | Čađavica | 2,204 | 2,780 | -576 | 2,009 | 4.4 | 5.6 | -1.2 | 3 |
| 235 | Josipdol | 2,166 | 2,188 | -22 | 3,773 | 8.2 | 8.3 | -0.1 | 4 |
| 236 | Marija Bistrica | 2,157 | 2,147 | 11 | 5,976 | 12.9 | 12.8 | 0.1 | 0 |
| 237 | Veliko Trojstvo | 2,154 | 1,982 | 172 | 2,741 | 5.9 | 5.4 | 0.5 | 1 |
| 238 | Žakanje | 2,147 | 1,769 | 378 | 1,889 | 4.1 | 3.3 | 0.7 | 2 |
| 239 | Krvarsko | 2,119 | 2,405 | -286 | 1,987 | 4.2 | 4.8 | -0.6 | 2 |
| 240 | Hercegovac | 2,115 | 1,652 | 462 | 2,383 | 5.0 | 3.9 | 1.1 | 3 |
| 241 | Veliko Trgovišće | 2,114 | 2,163 | -49 | 4,945 | 10.5 | 10.7 | -0.2 | 2 |
| 242 | Pokupsko | 2,106 | 5,629 | -3,524 | 2,224 | 4.7 | 12.5 | -7.8 | 1 |
| 243 | Krnjak | 2,099 | 1,912 | 187 | 1,985 | 4.2 | 3.8 | 0.4 | 2 |
| 244 | Ivanska | 2,096 | 2,095 | 1 | 2,911 | 6.1 | 6.1 | 0.0 | 1 |
| 245 | Bizovac | 2,092 | 1,992 | 100 | 4,507 | 9.4 | 9.0 | 0.4 | 5 |
| 246 | Štefanje | 2,085 | 2,073 | 12 | 2,030 | 4.2 | 4.2 | 0.0 | 0 |
| 247 | Rugvica | 2,084 | 2,143 | -59 | 7,871 | 16.4 | 16.9 | -0.5 | 0 |
| 248 | Zlatar Bistrica | 2,081 | 2,140 | -59 | 2,600 | 5.4 | 5.6 | -0.2 | 1 |
| 249 | Cista Provo | 2,069 | 2,264 | -195 | 2,335 | 4.8 | 5.3 | -0.5 | 1 |
| 250 | Unešić | 2,056 | 2,827 | -770 | 1,686 | 3.5 | 4.8 | -1.3 | 3 |
| 251 | Slivno | 2,056 | 1,887 | 170 | 1,999 | 4.1 | 3.8 | 0.3 | 2 |
| 252 | Kotoriba | 2,039 | 2,074 | -35 | 3,224 | 6.6 | 6.7 | -0.1 | 3 |
| 253 | Petrijevci | 2,037 | 1,769 | 268 | 2,870 | 5.8 | 5.1 | 0.8 | 3 |
| 254 | Tuhelj | 2,027 | 2,460 | -433 | 2,104 | 4.3 | 5.2 | -0.9 | 2 |
| 255 | Brinje | 2,018 | 2,208 | -190 | 3,256 | 6.6 | 7.2 | -0.6 | 3 |
| 256 | Šenkovec | 2,016 | 1,839 | 177 | 2,879 | 5.8 | 5.3 | 0.5 | 2 |
| 257 | Pitomača | 2,014 | 1,831 | 183 | 10,059 | 20.3 | 18.4 | 1.8 | 4 |
| 258 | Viljevo | 2,011 | 2,011 | 1 | 2,065 | 4.2 | 4.2 | 0.0 | 2 |
| 259 | Sveti Ilija | 2,006 | 2,228 | -221 | 3,511 | 7.0 | 7.8 | -0.8 | 1 |
| 260 | Brestovac | 1,997 | 2,049 | -53 | 3,726 | 7.4 | 7.6 | -0.2 | 3 |
| 261 | Nova Kapela | 1,971 | 1,655 | 317 | 4,227 | 8.3 | 7.0 | 1.3 | 0 |
| 262 | Cestica | 1,957 | 2,248 | -291 | 5,806 | 11.4 | 13.1 | -1.7 | 3 |
| 263 | Kloštar Ivanić | 1,952 | 2,470 | -518 | 6,091 | 11.9 | 15.0 | -3.2 | 4 |
| 264 | Karolja | 1,949 | 2,022 | -73 | 1,438 | 2.8 | 2.9 | -0.1 | 2 |
| 265 | Kloštar Podravski | 1,940 | 1,834 | 106 | 3,306 | 6.4 | 6.1 | 0.3 | 0 |
| 266 | Babina Greda | 1,932 | 1,564 | 368 | 3,572 | 6.9 | 5.6 | 1.3 | 4 |
| 267 | Durmanec | 1,924 | 1,995 | -71 | 4,235 | 8.1 | 8.5 | -0.3 | 1 |
| 268 | Velika Ludina | 1,922 | 2,677 | -755 | 2,625 | 5.0 | 7.0 | -2.0 | 2 |
| 269 | Gradina | 1,921 | 2,129 | -208 | 3,850 | 7.4 | 8.2 | -0.8 | 3 |
| 270 | Lukač | 1,915 | 1,928 | -13 | 3,634 | 7.0 | 7.0 | 0.0 | 3 |
| 271 | Donji Kukuruzari | 1,912 | 1,891 | 21 | 1,634 | 3.1 | 3.1 | 0.0 | 2 |
| 272 | Podgorač | 1,912 | 1,493 | 419 | 2,877 | 5.5 | 4.3 | 1.2 | 3 |
| 273 | Trnovec Bartolovečki | 1,909 | 1,889 | 20 | 6,884 | 13.1 | 13.0 | 0.1 | 3 |

| Per capita (in HRK) | | | | | Total (in million HRK) | | | | |
|---------------------|----------------------|----------|--------------|------------------|------------------------|----------|--------------|------------------|--------------|
| | Municipality | Revenues | Expenditures | Surplus /deficit | Population | Revenues | Expenditures | Surplus /deficit | Transparency |
| 274 | Plaški | 1,903 | 1,700 | 203 | 2,090 | 4.0 | 3.6 | 0.4 | 0 |
| 275 | Bosiljevo | 1,897 | 2,145 | -248 | 1,284 | 2.4 | 2.8 | -0.3 | 2 |
| 276 | Sračinec | 1,897 | 1,853 | 44 | 4,842 | 9.2 | 9.0 | 0.2 | 2 |
| 277 | Bošnjaci | 1,893 | 1,933 | -40 | 3,901 | 7.4 | 7.5 | -0.2 | 1 |
| 278 | Sveti Martin na Muri | 1,887 | 1,565 | 322 | 2,605 | 4.9 | 4.1 | 0.8 | 3 |
| 279 | Peteranec | 1,877 | 1,470 | 407 | 2,704 | 5.1 | 4.0 | 1.1 | 2 |
| 280 | Breznica | 1,874 | 1,025 | 849 | 2,200 | 4.1 | 2.3 | 1.9 | 0 |
| 281 | Čačinci | 1,865 | 1,794 | 71 | 2,802 | 5.2 | 5.0 | 0.2 | 1 |
| 282 | Klakar | 1,858 | 1,920 | -62 | 2,319 | 4.3 | 4.5 | -0.1 | 3 |
| 283 | Runovići | 1,850 | 1,861 | -11 | 2,416 | 4.5 | 4.5 | 0.0 | 0 |
| 284 | Severin | 1,838 | 1,710 | 128 | 877 | 1.6 | 1.5 | 0.1 | 0 |
| 285 | Generalski Stol | 1,835 | 2,020 | -184 | 2,642 | 4.8 | 5.3 | -0.5 | 4 |
| 286 | Podbablje | 1,834 | 1,396 | 437 | 4,680 | 8.6 | 6.5 | 2.0 | 0 |
| 287 | Dubravica | 1,830 | 2,115 | -285 | 1,437 | 2.6 | 3.0 | -0.4 | 1 |
| 288 | Konjščina | 1,827 | 1,813 | 14 | 3,790 | 6.9 | 6.9 | 0.1 | 4 |
| 289 | Kraljevec na Sutli | 1,826 | 1,928 | -102 | 1,727 | 3.2 | 3.3 | -0.2 | 0 |
| 290 | Belica | 1,826 | 1,588 | 238 | 3,176 | 5.8 | 5.0 | 0.8 | 4 |
| 291 | Zdenci | 1,824 | 1,926 | -102 | 1,904 | 3.5 | 3.7 | -0.2 | 1 |
| 292 | Velika Pisanica | 1,821 | 1,618 | 204 | 1,781 | 3.2 | 2.9 | 0.4 | 1 |
| 293 | Brodski Stupnik | 1,821 | 1,262 | 559 | 3,036 | 5.5 | 3.8 | 1.7 | 4 |
| 294 | Marijanci | 1,820 | 1,165 | 655 | 2,405 | 4.4 | 2.8 | 1.6 | 1 |
| 295 | Koška | 1,816 | 1,390 | 426 | 3,980 | 7.2 | 5.5 | 1.7 | 3 |
| 296 | Kistanje | 1,807 | 1,688 | 119 | 3,481 | 6.3 | 5.9 | 0.4 | 5 |
| 297 | Nova Bukovica | 1,802 | 2,497 | -695 | 1,771 | 3.2 | 4.4 | -1.2 | 1 |
| 298 | Lovreć | 1,801 | 1,700 | 101 | 1,699 | 3.1 | 2.9 | 0.2 | 1 |
| 299 | Brckovljani | 1,800 | 1,572 | 228 | 6,837 | 12.3 | 10.7 | 1.6 | 0 |
| 300 | Domašinec | 1,795 | 1,436 | 359 | 2,251 | 4.0 | 3.2 | 0.8 | 2 |
| 301 | Bedenica | 1,790 | 2,205 | -416 | 1,432 | 2.6 | 3.2 | -0.6 | 0 |
| 302 | Rakovec | 1,788 | 1,759 | 29 | 1,252 | 2.2 | 2.2 | 0.0 | 3 |
| 303 | Stankovci | 1,787 | 2,822 | -1,035 | 2,003 | 3.6 | 5.7 | -2.1 | 0 |
| 304 | Orehovica | 1,780 | 1,646 | 134 | 2,685 | 4.8 | 4.4 | 0.4 | 5 |
| 305 | Gornji Bogičevci | 1,779 | 1,558 | 221 | 1,975 | 3.5 | 3.1 | 0.4 | 0 |
| 306 | Bednja | 1,763 | 1,650 | 113 | 3,992 | 7.0 | 6.6 | 0.5 | 2 |
| 307 | Donji Lapac | 1,728 | 1,945 | -217 | 2,113 | 3.7 | 4.1 | -0.5 | 1 |
| 308 | Gornji Mihaljevec | 1,725 | 1,468 | 258 | 1,917 | 3.3 | 2.8 | 0.5 | 3 |
| 309 | Martinska Ves | 1,725 | 1,248 | 477 | 3,488 | 6.0 | 4.4 | 1.7 | 3 |
| 310 | Jakovlje | 1,722 | 1,502 | 220 | 3,930 | 6.8 | 5.9 | 0.9 | 0 |
| 311 | Netretić | 1,720 | 1,848 | -128 | 2,862 | 4.9 | 5.3 | -0.4 | 4 |
| 312 | Vinica | 1,716 | 1,634 | 82 | 3,389 | 5.8 | 5.5 | 0.3 | 2 |
| 313 | Krapinske Toplice | 1,710 | 1,809 | -99 | 5,367 | 9.2 | 9.7 | -0.5 | 4 |
| 314 | Breznički Hum | 1,700 | 1,508 | 193 | 1,356 | 2.3 | 2.0 | 0.3 | 3 |
| 315 | Selnica | 1,699 | 1,698 | 1 | 2,991 | 5.1 | 5.1 | 0.0 | 2 |
| 316 | Novi Golubovec | 1,698 | 1,805 | -107 | 996 | 1.7 | 1.8 | -0.1 | 0 |
| 317 | Gornja Stubica | 1,690 | 1,733 | -43 | 5,284 | 8.9 | 9.2 | -0.2 | 0 |
| 318 | Staro Petrovo Selo | 1,679 | 1,347 | 333 | 5,186 | 8.7 | 7.0 | 1.7 | 3 |
| 319 | Nuštar | 1,677 | 1,743 | -66 | 5,793 | 9.7 | 10.1 | -0.4 | 3 |
| 320 | Ferdinandovac | 1,675 | 1,678 | -3 | 1,750 | 2.9 | 2.9 | 0.0 | 3 |
| 321 | Kumrovec | 1,662 | 1,871 | -210 | 1,588 | 2.6 | 3.0 | -0.3 | 1 |
| 322 | Pribislavec | 1,652 | 1,651 | 1 | 3,136 | 5.2 | 5.2 | 0.0 | 2 |
| 323 | Vrpolje | 1,646 | 1,203 | 443 | 3,521 | 5.8 | 4.2 | 1.6 | 3 |
| 324 | Orle | 1,646 | 1,653 | -7 | 1,975 | 3.3 | 3.3 | 0.0 | 0 |
| 325 | Gornja Vrba | 1,646 | 1,449 | 196 | 2,512 | 4.1 | 3.6 | 0.5 | 3 |
| 326 | Nedelišće | 1,642 | 1,591 | 51 | 11,975 | 19.7 | 19.1 | 0.6 | 1 |
| 327 | Mihovljan | 1,638 | 1,393 | 245 | 1,938 | 3.2 | 2.7 | 0.5 | 0 |
| 328 | Levanjska Varoš | 1,631 | 1,532 | 99 | 1,194 | 1.9 | 1.8 | 0.1 | 0 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|-------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 329 | Hrvatska Dubica | 1,615 | 1,721 | -105 | 2,089 | 3.4 | 3.6 | -0.2 | 3 |
| 330 | Gundinci | 1,609 | 1,097 | 512 | 2,027 | 3.3 | 2.2 | 1.0 | 2 |
| 331 | Čepin | 1,604 | 1,402 | 202 | 11,599 | 18.6 | 16.3 | 2.3 | 0 |
| 332 | Cerna | 1,603 | 1,362 | 242 | 4,595 | 7.4 | 6.3 | 1.1 | 1 |
| 333 | Galovac | 1,603 | 1,934 | -331 | 1,234 | 2.0 | 2.4 | -0.4 | 1 |
| 334 | Dragalić | 1,593 | 1,694 | -101 | 1,361 | 2.2 | 2.3 | -0.1 | 2 |
| 335 | Okučani | 1,587 | 1,564 | 23 | 3,447 | 5.5 | 5.4 | 0.1 | 1 |
| 336 | Bukovlje | 1,583 | 1,244 | 339 | 3,108 | 4.9 | 3.9 | 1.1 | 4 |
| 337 | Gradec | 1,576 | 1,553 | 22 | 3,681 | 5.8 | 5.7 | 0.1 | 2 |
| 338 | Donja Motičina | 1,574 | 1,072 | 503 | 1,652 | 2.6 | 1.8 | 0.8 | 2 |
| 339 | Štrigova | 1,574 | 1,620 | -46 | 2,766 | 4.4 | 4.5 | -0.1 | 2 |
| 340 | Kula Norinska | 1,565 | 1,571 | -6 | 1,748 | 2.7 | 2.7 | 0.0 | 2 |
| 341 | Negoslavci | 1,561 | 1,451 | 110 | 1,463 | 2.3 | 2.1 | 0.2 | 1 |
| 342 | Đulovac | 1,553 | 1,399 | 154 | 3,245 | 5.0 | 4.5 | 0.5 | 4 |
| 343 | Draganić | 1,552 | 1,605 | -52 | 2,741 | 4.3 | 4.4 | -0.1 | 3 |
| 344 | Andrijaševci | 1,548 | 1,686 | -138 | 4,075 | 6.3 | 6.9 | -0.6 | 2 |
| 345 | Donja Dubrava | 1,544 | 1,604 | -61 | 1,920 | 3.0 | 3.1 | -0.1 | 2 |
| 346 | Trpinja | 1,542 | 1,634 | -92 | 5,572 | 8.6 | 9.1 | -0.5 | 3 |
| 347 | Sveti Petar Orehovec | 1,540 | 983 | 557 | 4,583 | 7.1 | 4.5 | 2.6 | 2 |
| 348 | Hrašćina | 1,536 | 1,462 | 74 | 1,617 | 2.5 | 2.4 | 0.1 | 0 |
| 349 | Vođinci | 1,536 | 1,701 | -166 | 1,966 | 3.0 | 3.3 | -0.3 | 3 |
| 350 | Petrovsko | 1,535 | 1,260 | 276 | 2,656 | 4.1 | 3.3 | 0.7 | 1 |
| 351 | Cernik | 1,530 | 1,420 | 110 | 3,640 | 5.6 | 5.2 | 0.4 | 3 |
| 352 | Zrinski Topolovac | 1,525 | 1,735 | -210 | 890 | 1.4 | 1.5 | -0.2 | 0 |
| 353 | Velika | 1,524 | 1,333 | 192 | 5,607 | 8.5 | 7.5 | 1.1 | 3 |
| 354 | Viškovci | 1,522 | 1,639 | -118 | 1,906 | 2.9 | 3.1 | -0.2 | 0 |
| 355 | Velika Kapanica | 1,518 | 1,501 | 17 | 3,308 | 5.0 | 5.0 | 0.1 | 0 |
| 356 | Donji Andrijevi | 1,518 | 1,593 | -75 | 3,709 | 5.6 | 5.9 | -0.3 | 3 |
| 357 | Đurđenovac | 1,515 | 1,192 | 323 | 6,750 | 10.2 | 8.0 | 2.2 | 0 |
| 358 | Mala Subotica | 1,512 | 1,074 | 438 | 5,452 | 8.2 | 5.9 | 2.4 | 3 |
| 359 | Ivankovo | 1,505 | 1,246 | 259 | 8,006 | 12.1 | 10.0 | 2.1 | 1 |
| 360 | Sunja | 1,503 | 1,694 | -190 | 5,748 | 8.6 | 9.7 | -1.1 | 4 |
| 361 | Garčin | 1,503 | 1,557 | -54 | 4,806 | 7.2 | 7.5 | -0.3 | 3 |
| 362 | Rasinja | 1,497 | 1,461 | 36 | 3,267 | 4.9 | 4.8 | 0.1 | 0 |
| 363 | Cetingrad | 1,496 | 1,577 | -81 | 2,027 | 3.0 | 3.2 | -0.2 | 2 |
| 364 | Beretinec | 1,478 | 1,435 | 43 | 2,176 | 3.2 | 3.1 | 0.1 | 3 |
| 365 | Dubrava | 1,472 | 1,475 | -2 | 5,245 | 7.7 | 7.7 | 0.0 | 2 |
| 366 | Dežanovac | 1,471 | 2,238 | -767 | 2,715 | 4.0 | 6.1 | -2.1 | 2 |
| 367 | Markušica | 1,469 | 1,542 | -73 | 2,555 | 3.8 | 3.9 | -0.2 | 2 |
| 368 | Preseka | 1,465 | 1,237 | 227 | 1,448 | 2.1 | 1.8 | 0.3 | 1 |
| 369 | Oprisavci | 1,462 | 1,534 | -72 | 2,508 | 3.7 | 3.8 | -0.2 | 2 |
| 370 | Vratišinec | 1,458 | 1,399 | 60 | 1,984 | 2.9 | 2.8 | 0.1 | 2 |
| 371 | Sveti Križ Začretje | 1,457 | 1,356 | 101 | 6,165 | 9.0 | 8.4 | 0.6 | 5 |
| 372 | Mikleuš | 1,457 | 1,670 | -213 | 1,464 | 2.1 | 2.4 | -0.3 | 0 |
| 373 | Suhopolje | 1,456 | 1,710 | -255 | 6,683 | 9.7 | 11.4 | -1.7 | 3 |
| 374 | Stari Mikanovci | 1,452 | 1,416 | 35 | 2,956 | 4.3 | 4.2 | 0.1 | 2 |
| 375 | Strahoninec | 1,452 | 1,049 | 402 | 2,682 | 3.9 | 2.8 | 1.1 | 4 |
| 376 | Veliki Bukovec | 1,449 | 1,223 | 226 | 1,438 | 2.1 | 1.8 | 0.3 | 1 |
| 377 | Gradište | 1,448 | 1,464 | -16 | 2,773 | 4.0 | 4.1 | 0.0 | 1 |
| 378 | Gvozd | 1,437 | 1,328 | 109 | 2,970 | 4.3 | 3.9 | 0.3 | 1 |
| 379 | Sveti Đurđ | 1,430 | 1,401 | 29 | 3,804 | 5.4 | 5.3 | 0.1 | 1 |
| 380 | Mali Bukovec | 1,425 | 1,270 | 155 | 2,212 | 3.2 | 2.8 | 0.3 | 3 |
| 381 | Čaglin | 1,410 | 1,587 | -177 | 2,723 | 3.8 | 4.3 | -0.5 | 2 |
| 382 | Dvor | 1,408 | 1,395 | 12 | 5,570 | 7.8 | 7.8 | 0.1 | 1 |
| 383 | Rešetari | 1,401 | 1,344 | 57 | 4,753 | 6.7 | 6.4 | 0.3 | 1 |

| | Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|-------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 384 | Proložac | 1,398 | 1,678 | -281 | 3,802 | 5.3 | 6.4 | -1.1 | 0 |
| 385 | Vrbje | 1,391 | 1,252 | 140 | 2,215 | 3.1 | 2.8 | 0.3 | 1 |
| 386 | Sveta Marija | 1,370 | 1,603 | -232 | 2,317 | 3.2 | 3.7 | -0.5 | 3 |
| 387 | Budinščina | 1,361 | 1,265 | 96 | 2,503 | 3.4 | 3.2 | 0.2 | 2 |
| 388 | Nova Rača | 1,346 | 1,334 | 12 | 3,433 | 4.6 | 4.6 | 0.0 | 0 |
| 389 | Martijanec | 1,345 | 1,242 | 103 | 3,843 | 5.2 | 4.8 | 0.4 | 4 |
| 390 | Sveti Ivan Žabno | 1,340 | 1,048 | 291 | 5,222 | 7.0 | 5.5 | 1.5 | 2 |
| 391 | Rovišće | 1,333 | 1,139 | 194 | 4,822 | 6.4 | 5.5 | 0.9 | 0 |
| 392 | Maruševac | 1,323 | 1,013 | 310 | 6,381 | 8.4 | 6.5 | 2.0 | 3 |
| 393 | Končanica | 1,322 | 1,344 | -22 | 2,360 | 3.1 | 3.2 | -0.1 | 2 |
| 394 | Kaptol | 1,314 | 2,523 | -1,209 | 3,472 | 4.6 | 8.8 | -4.2 | 2 |
| 395 | Podturen | 1,310 | 1,193 | 117 | 3,873 | 5.1 | 4.6 | 0.5 | 3 |
| 396 | Gornja Rijeka | 1,309 | 1,772 | -463 | 1,779 | 2.3 | 3.2 | -0.8 | 1 |
| 397 | Petrijanec | 1,302 | 1,372 | -70 | 4,812 | 6.3 | 6.6 | -0.3 | 1 |
| 398 | Đelekovec | 1,296 | 1,294 | 2 | 1,533 | 2.0 | 2.0 | 0.0 | 3 |
| 399 | Koprivnički Bregi | 1,294 | 1,134 | 160 | 2,381 | 3.1 | 2.7 | 0.4 | 3 |
| 400 | Farkaševac | 1,292 | 1,379 | -87 | 1,937 | 2.5 | 2.7 | -0.2 | 1 |
| 401 | Jalžabet | 1,288 | 3,057 | -1,769 | 3,615 | 4.7 | 11.0 | -6.4 | 0 |
| 402 | Slavonski Šamac | 1,287 | 1,343 | -56 | 2,169 | 2.8 | 2.9 | -0.1 | 3 |
| 403 | Špišić Bukovica | 1,284 | 1,334 | -50 | 4,221 | 5.4 | 5.6 | -0.2 | 0 |
| 404 | Sibinj | 1,284 | 1,037 | 246 | 6,895 | 8.8 | 7.2 | 1.7 | 0 |
| 405 | Bedekovčina | 1,283 | 1,263 | 20 | 8,041 | 10.3 | 10.2 | 0.2 | 4 |
| 406 | Lobor | 1,282 | 1,301 | -19 | 3,188 | 4.1 | 4.1 | -0.1 | 3 |
| 407 | Davor | 1,281 | 1,382 | -101 | 3,015 | 3.9 | 4.2 | -0.3 | 1 |
| 408 | Desinić | 1,271 | 1,073 | 198 | 2,933 | 3.7 | 3.1 | 0.6 | 3 |
| 409 | Drenje | 1,249 | 974 | 274 | 2,700 | 3.4 | 2.6 | 0.7 | 2 |
| 410 | Donji Kraljevec | 1,248 | 1,154 | 94 | 4,659 | 5.8 | 5.4 | 0.4 | 3 |
| 411 | Donji Vidovec | 1,224 | 1,550 | -326 | 1,399 | 1.7 | 2.2 | -0.5 | 2 |
| 412 | Goričan | 1,213 | 1,211 | 2 | 2,823 | 3.4 | 3.4 | 0.0 | 3 |
| 413 | Vidovec | 1,209 | 1,254 | -44 | 5,425 | 6.6 | 6.8 | -0.2 | 2 |
| 414 | Jarmina | 1,180 | 1,328 | -148 | 2,458 | 2.9 | 3.3 | -0.4 | 3 |
| 415 | Podcrkavlje | 1,177 | 1,308 | -131 | 2,553 | 3.0 | 3.3 | -0.3 | 3 |
| 416 | Visoko | 1,167 | 869 | 299 | 1,518 | 1.8 | 1.3 | 0.5 | 0 |
| 417 | Krašić | 1,160 | 1,295 | -135 | 2,640 | 3.1 | 3.4 | -0.4 | 3 |
| 418 | Sveti Juraj na Bregu | 1,156 | 1,632 | -476 | 5,090 | 5.9 | 8.3 | -2.4 | 2 |
| 419 | Bebrina | 1,108 | 975 | 133 | 3,252 | 3.6 | 3.2 | 0.4 | 4 |
| 420 | Zažablje | 1,096 | 1,046 | 50 | 757 | 0.8 | 0.8 | 0.0 | 0 |
| 421 | Donja Voća | 1,088 | 877 | 211 | 2,443 | 2.7 | 2.1 | 0.5 | 1 |
| 422 | Sokolovac | 1,083 | 1,023 | 60 | 3,417 | 3.7 | 3.5 | 0.2 | 2 |
| 423 | Štitar | 1,030 | 894 | 136 | 2,129 | 2.2 | 1.9 | 0.3 | 3 |
| 424 | Borovo | 1,029 | 1,252 | -223 | 5,056 | 5.2 | 6.3 | -1.1 | 3 |
| 425 | Sikirevci | 994 | 1,120 | -126 | 2,476 | 2.5 | 2.8 | -0.3 | 1 |
| 426 | Strizivojna | 994 | 670 | 324 | 2,525 | 2.5 | 1.7 | 0.8 | 1 |
| 427 | Mače | 960 | 855 | 105 | 2,534 | 2.4 | 2.2 | 0.3 | 3 |
| 428 | Pojezerje | 954 | 2,020 | -1,066 | 991 | 0.9 | 2.0 | -1.1 | 0 |

Source: Authors' data based on: *Ministry of Finance* (2016), *CBS* (2016) and *Ott et al.* (2016).

Table 2.
Budget outturns of cities, 2015.

| | City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|----|------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 1 | Mali Lošinj | 11,211 | 8,951 | 2,260 | 8,116 | 91 | 73 | 18 | 5 |
| 2 | Novalja | 11,041 | 11,493 | -452 | 3,663 | 40 | 42 | -2 | 2 |
| 3 | Rovinj | 9,734 | 8,972 | 761 | 14,294 | 139 | 128 | 11 | 2 |
| 4 | Opatija | 9,204 | 9,062 | 142 | 11,659 | 107 | 106 | 2 | 5 |
| 5 | Krk | 9,085 | 9,624 | -539 | 6,281 | 57 | 60 | -3 | 4 |
| 6 | Novigrad (Istra) | 8,976 | 9,171 | -194 | 4,345 | 39 | 40 | -1 | 4 |
| 7 | Dubrovnik | 8,794 | 8,597 | 197 | 42,615 | 375 | 366 | 8 | 4 |
| 8 | Poreč | 8,779 | 7,868 | 911 | 16,696 | 147 | 131 | 15 | 5 |
| 9 | Cres | 8,129 | 9,530 | -1,401 | 2,879 | 23 | 27 | -4 | 5 |
| 10 | Umag | 8,108 | 8,049 | 59 | 13,467 | 109 | 108 | 1 | 3 |
| 11 | Zagreb | 7,856 | 7,719 | 137 | 790,017 | 6,206 | 6,098 | 108 | 5 |
| 12 | Hvar | 7,823 | 8,555 | -732 | 4,251 | 33 | 36 | -3 | 4 |
| 13 | Vis | 6,865 | 7,256 | -391 | 1,934 | 13 | 14 | -1 | 1 |
| 14 | Crikvenica | 6,737 | 5,374 | 1,364 | 11,122 | 75 | 60 | 15 | 5 |
| 15 | Bakar | 6,629 | 5,568 | 1,061 | 8,279 | 55 | 46 | 9 | 4 |
| 16 | Vrlika | 6,627 | 6,324 | 304 | 2,177 | 14 | 14 | 1 | 1 |
| 17 | Komiža | 6,604 | 6,550 | 55 | 1,526 | 10 | 10 | 0 | 3 |
| 18 | Nin | 6,586 | 6,267 | 320 | 2,744 | 18 | 17 | 1 | 0 |
| 19 | Vodnjan | 6,559 | 6,465 | 94 | 6,119 | 40 | 40 | 1 | 1 |
| 20 | Biograd na Moru | 6,331 | 6,132 | 198 | 5,569 | 35 | 34 | 1 | 2 |
| 21 | Pag | 6,045 | 6,279 | -234 | 3,846 | 23 | 24 | -1 | 1 |
| 22 | Buzet | 5,880 | 6,686 | -805 | 6,133 | 36 | 41 | -5 | 5 |
| 23 | Vodice | 5,850 | 5,414 | 436 | 8,875 | 52 | 48 | 4 | 5 |
| 24 | Pazin | 5,701 | 5,443 | 257 | 8,638 | 49 | 47 | 2 | 5 |
| 25 | Samobor | 5,597 | 5,487 | 110 | 37,633 | 211 | 207 | 4 | 3 |
| 26 | Novi Vinodolski | 5,510 | 5,326 | 184 | 5,113 | 28 | 27 | 1 | 3 |
| 27 | Supetar | 5,412 | 7,408 | -1,996 | 4,074 | 22 | 30 | -8 | 3 |
| 28 | Labin | 5,363 | 5,236 | 127 | 11,642 | 62 | 61 | 1 | 5 |
| 29 | Rijeka | 5,287 | 4,992 | 296 | 128,624 | 680 | 642 | 38 | 5 |
| 30 | Stari Grad | 5,228 | 4,579 | 649 | 2,781 | 15 | 13 | 2 | 2 |
| 31 | Obrovac | 5,062 | 4,957 | 105 | 4,323 | 22 | 21 | 0 | 1 |
| 32 | Makarska | 4,865 | 4,251 | 615 | 13,834 | 67 | 59 | 9 | 4 |
| 33 | Zaprešić | 4,819 | 4,538 | 281 | 25,223 | 122 | 114 | 7 | 4 |
| 34 | Pula | 4,722 | 4,601 | 121 | 57,460 | 271 | 264 | 7 | 5 |
| 35 | Zadar | 4,593 | 4,311 | 282 | 75,062 | 345 | 324 | 21 | 5 |
| 36 | Buje | 4,579 | 4,932 | -353 | 5,182 | 24 | 26 | -2 | 4 |
| 37 | Varaždin | 4,526 | 4,373 | 154 | 46,946 | 212 | 205 | 7 | 4 |
| 38 | Gospić | 4,514 | 4,659 | -145 | 12,745 | 58 | 59 | -2 | 1 |
| 39 | Senj | 4,461 | 4,073 | 388 | 7,182 | 32 | 29 | 3 | 3 |
| 40 | Sveta Nedelja | 4,337 | 4,165 | 171 | 18,059 | 78 | 75 | 3 | 4 |
| 41 | Koprivnica | 4,303 | 3,824 | 479 | 30,854 | 133 | 118 | 15 | 5 |
| 42 | Rab | 4,303 | 3,615 | 688 | 8,065 | 35 | 29 | 6 | 4 |
| 43 | Delnice | 4,207 | 5,028 | -821 | 5,952 | 25 | 30 | -5 | 4 |
| 44 | Velika Gorica | 4,174 | 4,687 | -513 | 63,517 | 265 | 298 | -33 | 4 |
| 45 | Vukovar | 4,006 | 4,493 | -487 | 27,683 | 111 | 124 | -13 | 4 |
| 46 | Solin | 3,977 | 3,687 | 290 | 23,926 | 95 | 88 | 7 | 3 |
| 47 | Virovitica | 3,895 | 4,147 | -252 | 21,291 | 83 | 88 | -5 | 4 |
| 48 | Trogir | 3,882 | 3,392 | 490 | 13,192 | 51 | 45 | 6 | 4 |
| 49 | Zabok | 3,801 | 4,024 | -223 | 8,994 | 34 | 36 | -2 | 3 |
| 50 | Split | 3,799 | 3,759 | 39 | 178,102 | 677 | 670 | 7 | 5 |
| 51 | Durđevac | 3,797 | 3,758 | 39 | 8,264 | 31 | 31 | 0 | 3 |
| 52 | Beli Manastir | 3,763 | 2,975 | 788 | 10,068 | 38 | 30 | 8 | 0 |
| 53 | Čabar | 3,734 | 4,344 | -610 | 3,770 | 14 | 16 | -2 | 1 |
| 54 | Čakovec | 3,651 | 3,777 | -126 | 27,104 | 99 | 102 | -3 | 4 |

| | City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 55 | Kastav | 3,605 | 3,031 | 574 | 10,440 | 38 | 32 | 6 | 5 |
| 56 | Hrvatska Kostajnica | 3,590 | 3,712 | -122 | 2,756 | 10 | 10 | 0 | 4 |
| 57 | Šibenik | 3,527 | 3,814 | -287 | 46,332 | 163 | 177 | -13 | 5 |
| 58 | Kraljevica | 3,526 | 3,324 | 203 | 4,618 | 16 | 15 | 1 | 2 |
| 59 | Karlovac | 3,516 | 3,626 | -110 | 55,705 | 196 | 202 | -6 | 5 |
| 60 | Lipik | 3,498 | 3,521 | -24 | 6,170 | 22 | 22 | 0 | 4 |
| 61 | Sisak | 3,492 | 3,435 | 57 | 47,768 | 167 | 164 | 3 | 4 |
| 62 | Korčula | 3,443 | 3,516 | -73 | 5,663 | 19 | 20 | 0 | 4 |
| 63 | Drniš | 3,439 | 3,551 | -112 | 7,498 | 26 | 27 | -1 | 4 |
| 64 | Ivanić-Grad | 3,431 | 3,006 | 424 | 14,548 | 50 | 44 | 6 | 4 |
| 65 | Nova Gradiška | 3,223 | 3,119 | 104 | 14,229 | 46 | 44 | 1 | 2 |
| 66 | Osijek | 3,200 | 3,172 | 28 | 108,048 | 346 | 343 | 3 | 5 |
| 67 | Omiš | 3,187 | 3,063 | 124 | 14,936 | 48 | 46 | 2 | 3 |
| 68 | Kutina | 3,180 | 2,975 | 205 | 22,760 | 72 | 68 | 5 | 3 |
| 69 | Belišće | 3,084 | 3,474 | -390 | 10,825 | 33 | 38 | -4 | 1 |
| 70 | Novska | 3,072 | 3,102 | -30 | 13,518 | 42 | 42 | 0 | 3 |
| 71 | Skradin | 3,018 | 3,002 | 16 | 3,825 | 12 | 11 | 0 | 1 |
| 72 | Vrbovsko | 3,009 | 3,053 | -44 | 5,076 | 15 | 15 | 0 | 3 |
| 73 | Jastrebarsko | 2,994 | 3,006 | -12 | 15,866 | 48 | 48 | 0 | 4 |
| 74 | Petrinja | 2,795 | 3,057 | -262 | 24,671 | 69 | 75 | -6 | 3 |
| 75 | Orahovica | 2,793 | 2,863 | -70 | 5,304 | 15 | 15 | 0 | 4 |
| 76 | Prelog | 2,765 | 2,992 | -228 | 7,815 | 22 | 23 | -2 | 3 |
| 77 | Trilj | 2,753 | 2,770 | -16 | 9,109 | 25 | 25 | 0 | 1 |
| 78 | Slunj | 2,749 | 2,730 | 20 | 5,076 | 14 | 14 | 0 | 4 |
| 79 | Kaštela | 2,724 | 2,716 | 8 | 38,667 | 105 | 105 | 0 | 4 |
| 80 | Opuzen | 2,714 | 2,454 | 260 | 3,254 | 9 | 8 | 1 | 3 |
| 81 | Grubišno Polje | 2,710 | 3,175 | -465 | 6,478 | 18 | 21 | -3 | 2 |
| 82 | Ludbreg | 2,678 | 3,069 | -391 | 8,478 | 23 | 26 | -3 | 2 |
| 83 | Ogulin | 2,674 | 2,786 | -112 | 13,915 | 37 | 39 | -2 | 4 |
| 84 | Bjelovar | 2,659 | 2,719 | -60 | 40,276 | 107 | 110 | -2 | 5 |
| 85 | Ploče | 2,659 | 2,201 | 458 | 10,135 | 27 | 22 | 5 | 2 |
| 86 | Otočac | 2,650 | 2,303 | 347 | 9,778 | 26 | 23 | 3 | 2 |
| 87 | Križevci | 2,632 | 2,501 | 132 | 21,122 | 56 | 53 | 3 | 4 |
| 88 | Popovača | 2,626 | 2,707 | -81 | 11,905 | 31 | 32 | -1 | 1 |
| 89 | Krapina | 2,582 | 2,412 | 170 | 12,480 | 32 | 30 | 2 | 3 |
| 90 | Našice | 2,512 | 2,894 | -382 | 16,224 | 41 | 47 | -6 | 1 |
| 91 | Čazma | 2,493 | 2,070 | 422 | 8,077 | 20 | 17 | 3 | 1 |
| 92 | Požega | 2,472 | 2,320 | 152 | 26,248 | 65 | 61 | 4 | 3 |
| 93 | Imotski | 2,429 | 2,459 | -29 | 10,764 | 26 | 26 | 0 | 0 |
| 94 | Vinkovci | 2,428 | 2,284 | 144 | 35,312 | 86 | 81 | 5 | 0 |
| 95 | Glina | 2,424 | 2,633 | -209 | 9,283 | 23 | 24 | -2 | 4 |
| 96 | Županja | 2,392 | 2,399 | -7 | 12,090 | 29 | 29 | 0 | 5 |
| 97 | Slatina | 2,384 | 2,136 | 247 | 13,686 | 33 | 29 | 3 | 3 |
| 98 | Pakrac | 2,343 | 2,199 | 144 | 8,460 | 20 | 19 | 1 | 3 |
| 99 | Slavonski Brod | 2,314 | 2,055 | 259 | 59,141 | 137 | 122 | 15 | 5 |
| 100 | Knin | 2,292 | 2,550 | -258 | 15,407 | 35 | 39 | -4 | 1 |
| 101 | Vrbovec | 2,287 | 2,087 | 201 | 14,797 | 34 | 31 | 3 | 3 |
| 102 | Otok (Vinkovci) | 2,228 | 2,408 | -180 | 6,343 | 14 | 15 | -1 | 1 |
| 103 | Benkovac | 2,222 | 2,154 | 69 | 11,026 | 25 | 24 | 1 | 2 |
| 104 | Dugo Selo | 2,213 | 2,225 | -11 | 17,466 | 39 | 39 | 0 | 3 |
| 105 | Daruvar | 2,208 | 2,133 | 75 | 11,633 | 26 | 25 | 1 | 3 |
| 106 | Garešnica | 2,208 | 2,093 | 115 | 10,472 | 23 | 22 | 1 | 4 |
| 107 | Mursko Središće | 2,185 | 1,916 | 269 | 6,307 | 14 | 12 | 2 | 2 |
| 108 | Ilok | 2,146 | 2,050 | 96 | 6,767 | 15 | 14 | 1 | 0 |
| 109 | Oroslavje | 2,111 | 2,064 | 47 | 6,138 | 13 | 13 | 0 | 1 |
| 110 | Klanjec | 2,052 | 2,463 | -412 | 2,915 | 6 | 7 | -1 | 4 |

| | City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|-----|------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 111 | Vrgorac | 1,986 | 2,193 | -207 | 6,572 | 13 | 14 | -1 | 0 |
| 112 | Svetilvan Zelina | 1,964 | 1,761 | 203 | 15,959 | 31 | 28 | 3 | 0 |
| 113 | Sinj | 1,945 | 1,984 | -39 | 24,826 | 48 | 49 | -1 | 1 |
| 114 | Lepoglava | 1,915 | 2,385 | -470 | 8,283 | 16 | 20 | -4 | 4 |
| 115 | Zlatar | 1,899 | 1,213 | 686 | 6,096 | 12 | 7 | 4 | 4 |
| 116 | Đakovo | 1,889 | 1,459 | 429 | 27,745 | 52 | 40 | 12 | 1 |
| 117 | Ozalj | 1,879 | 2,500 | -622 | 6,817 | 13 | 17 | -4 | 5 |
| 118 | Donja Stubica | 1,848 | 1,642 | 205 | 5,680 | 10 | 9 | 1 | 3 |
| 119 | Duga Resa | 1,809 | 1,822 | -13 | 11,180 | 20 | 20 | 0 | 5 |
| 120 | Pleternica | 1,759 | 1,805 | -45 | 11,323 | 20 | 20 | -1 | 0 |
| 121 | Ivanec | 1,745 | 1,856 | -111 | 13,758 | 24 | 26 | -2 | 5 |
| 122 | Metković | 1,729 | 1,634 | 95 | 16,788 | 29 | 27 | 2 | 3 |
| 123 | Pregrada | 1,680 | 1,535 | 145 | 6,594 | 11 | 10 | 1 | 4 |
| 124 | Valpovo | 1,671 | 1,650 | 22 | 11,563 | 19 | 19 | 0 | 1 |
| 125 | Varaždinske Toplice | 1,669 | 1,831 | -162 | 6,364 | 11 | 12 | -1 | 3 |
| 126 | Donji Miholjac | 1,484 | 1,504 | -19 | 9,491 | 14 | 14 | 0 | 3 |
| 127 | Kutjevo | 1,415 | 1,667 | -251 | 6,247 | 9 | 10 | -2 | 0 |
| 128 | Novi Marof | 1,292 | 1,173 | 120 | 13,246 | 17 | 16 | 2 | 2 |

Source: Authors' data based on: *Ministry of Finance* (2016), *CBS* (2016) and *Ott et al.* (2016).

Table 3.
Budget outturns of counties, 2015.

| | County | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- paren- cy |
|----|--------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|------------------------|
| | | Reve- nues | Expen- ditures | Surplus /deficit | | Reve- nues | Expen- ditures | Surplus /deficit | |
| 1 | Lika-Senj | 1,613 | 1,172 | 441 | 50,927 | 82 | 60 | 22 | 5 |
| 2 | Virovitica- Podravina | 1,446 | 1,468 | -22 | 84,836 | 123 | 125 | -2 | 4 |
| 3 | Dubrovnik- Neretva | 1,256 | 1,265 | -8 | 122,568 | 154 | 155 | -1 | 5 |
| 4 | Istria | 1,242 | 1,238 | 4 | 208,055 | 258 | 258 | 1 | 5 |
| 5 | Osijek-Baranja | 1,222 | 971 | 251 | 305,032 | 373 | 296 | 77 | 4 |
| 6 | Sisak-Moslavina | 1,175 | 1,255 | -80 | 172,439 | 203 | 216 | -14 | 2 |
| 7 | Varaždin | 1,150 | 1,135 | 16 | 175,951 | 202 | 200 | 3 | 5 |
| 8 | Koprivnica- Križevci | 1,108 | 1,160 | -53 | 115,584 | 128 | 134 | -6 | 4 |
| 9 | Karlovac | 1,102 | 1,098 | 4 | 128,899 | 142 | 142 | 1 | 5 |
| 10 | Međimurje | 1,101 | 1,105 | -3 | 113,804 | 125 | 126 | 0 | 3 |
| 11 | Krapina-Zagorje | 1,093 | 1,099 | -6 | 132,892 | 145 | 146 | -1 | 5 |
| 12 | Požega-Slavonia | 1,090 | 1,005 | 85 | 78,034 | 85 | 78 | 7 | 2 |
| 13 | Primorje-Gorski Kotar | 1,077 | 1,107 | -31 | 296,195 | 319 | 328 | -9 | 4 |
| 14 | Zadar | 1,016 | 1,089 | -73 | 170,017 | 173 | 185 | -12 | 5 |
| 15 | Šibenik-Knin | 1,006 | 1,011 | -5 | 109,375 | 110 | 111 | -1 | 5 |
| 16 | Bjelovar-Bilogora | 940 | 920 | 20 | 119,764 | 113 | 110 | 2 | 5 |
| 17 | Vukovar-Srijem | 923 | 896 | 27 | 179,521 | 166 | 161 | 5 | 4 |
| 18 | Split-Dalmatia | 887 | 873 | 15 | 454,798 | 404 | 397 | 7 | 4 |
| 19 | Zagreb | 868 | 838 | 30 | 317,606 | 276 | 266 | 10 | 5 |
| 20 | Brod-Posavina | 859 | 845 | 14 | 158,575 | 136 | 134 | 2 | 5 |

Source: Authors' data based on: *Ministry of Finance* (2016), *CBS* (2016) and *Ott et al.* (2016).