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Budget outturns of Croatian municipalities, cities and counties for 2016¹

KATARINA OTT, MIHAELA BRONIĆ AND BRANKO STANIĆ

This article provides a simple and systematic presentation of basic data on the budget outturns of all local government units in Croatia², based on a Ministry of Finance's database. Presented are data on revenues and expenditures³, as well as surpluses or deficits (per capita and in total) for 2016. Also included are the latest available data on the local government units' populations and levels of budget transparency. This analysis and the tables additionally provided in the Excel format enable the interested public to get insights into the financial condition of all Croatian local government units in 2016, and to make relevant comparisons with the situation in previous years.⁴

The Ministry of Finance regularly publishes budget outturns for all local government units.⁵ They are presented in the form of huge Excel tables with cities and municipalities arranged by county. Given the large number of local government units with their complete budgets presented, it is far from easy to navigate through these tables and make comparisons across the local government units. Hence, the aim of this paper is to give the reader just a snapshot of the local government units' financial condition in 2016. Information that is more detailed can be found on the websites of the Ministry of Finance and the local government units (at least those publishing their respective budgets). Nevertheless, the following notes may be necessary for a proper understanding of presented data.

¹ This research was funded by Croatian Science Foundation under the project (IP-2014-09-3008).

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

³ 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 the receipts and outlays relate to financial assets, borrowing, lending and loan repayment. For more details, see Ott et al. (2009).

⁴ The tables provided in the text include data on the financial condition of local government units in 2016 and data on the units' budget transparency levels in 2017. However, the Excel table additionally contains the local government units' financial position data for 2014 and 2015, as well as the budget transparency levels for 2015 and 2016. For more information on the financial condition of local government units, see Ott and Bronić (2015) and Ott, Bronić and Stanić (2016), and for information on the local government units' budget transparency levels, visit the link. Population data according to CBS (2018).

⁵ Data for the period 1995-2016 are available on the Ministry of Finance's website and in the [archive of local government budgets](#).

DATA SHOULD BE TAKEN WITH CAUTION

First, comparison is only possible within the same type of local government units (municipalities, cities or counties) but not across different levels of local government. Specifically, counties, cities and municipalities have the authority to collect different types of revenues and provide different kinds of public goods and services. Consequently, differences in average per capita expenditures in counties (HRK 1,052), cities (HRK 5,141) and municipalities (HRK 2,979) reflect differences in authority among those local government units.⁶ Those who are interested can add up the per capita revenues or expenditures for their respective municipality (or city) and the relevant county to find out the total per capita amount collected or spent in the municipality or city concerned. 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, relatively high per capita revenues of a local government unit are not necessarily a sign of that local government unit's good performance. The municipality of Civljane, for example, is ranked among top 18 municipalities in terms of per capita budget revenues in 2016. However, almost 75% of its total revenues (HRK 1.9m out of HRK 2.5m) came from state grants.

Thirdly, a local government unit's budget does not always reflect that unit's actual financial condition, because it can also borrow money through legal persons in its ownership or co-ownership, or through institutions it has founded. Hence, to establish the actual financial condition of local government units, access should be gained not only to the local budget data but also data on the revenues and expenditures, assets and liabilities and capital of the legal persons owned or co-owned by such local government units (e.g. utility companies), as well as institutions founded by them (e.g. sports facility management institutions). However, consolidated data on such legal persons and institutions are not publicly available.

Fourthly, major differences between a local government unit's revenues and expenditures in a given year do not necessarily indicate a bad budget planning or poor budget outturns. Sometimes, they can be the result of large sales of capital assets (e.g. land or buildings), or of collection of big amounts of communal fees, or of large-scale capital investments (e.g. in local roads or sports facilities) funded from loans and/or EU grants. They may also be due to the transfers of revenue/receipt surpluses or deficits from previous years, etc. Part of the data necessary for a better understanding of the local government units' financial condition can be found on the Ministry of Finance's website. However, sometimes this also requires visiting the websites of the local government units and local media, or even contacting the local government units' executives or legislatures.

SOME INTERESTING FACTS

While the aim of this article is not to analyse the local government units' financial condition but rather to provide a synthesis of data from the Ministry of Finance's database, some interesting facts deserve to be highlighted:

- Sutivan⁷ is a leader among municipalities in per capita revenues (HRK 16,782), followed by Vir (HRK 16,142) and Baška (HRK 15,630); all three are coastal municipalities. Generally, of 18 municipalities with per capita revenues of over HRK 10,000, only Motovun, Lovinac and Civljane are not situated along the seacoast.

⁶ Given its double status as a city and a county performing the functions of both of these types of local government units, Zagreb is not included in either the county or city average.

⁷ One cannot avoid mentioning that, ever since the research on the local government budget transparency began, the municipality of Sutivan, this year's leader (and, for many years, among the leaders) in per capita revenues, has never published a single key local budget document on its website (see NL Nos. 97, 107 and 112)!

- The lowest per capita revenues are seen in the municipalities of Pojezerje (HRK 757), Sveti Petar Orehovec (HRK 872) and Maruševac (HRK 1,080). Only two out of 181 municipalities with per capita revenues below HRK 2,200 are situated along the seacoast (Vela Luka and Ražanac), and only 7% of them are in the Adriatic Croatia. Only two out of 51 municipalities with per capita revenues below HRK 1,600 are located in the Adriatic Croatia (the above-mentioned poorest Pojezerje and the municipality of Galovac).
- Three cities with the highest per capita revenues: Novalja (HRK 13,702), Novigrad (HRK 11,139) and Umag (HRK 11,116) are also situated along the seacoast, in contrast to three cities with the lowest per capita revenues, i.e. Novi Marof (HRK 1,423), Lepoglava (HRK 1,438) and Metković (HRK 1,572).
- Similarly, of 22 cities with per capita revenues over HRK 6,000, only Zagreb and Ludbreg are not coastal cities, while only two out of 63 cities with per capita revenues below HRK 3,500 (Kaštela and Ploče) are coastal cities.
- Eleven municipalities with the highest total revenues (over HRK 30m each) are located in the Adriatic Croatia. Leaders in total revenues are Medulin (HRK 67.6m) and Konavle (HRK 66.2m), whereas the worst performers are Pojezerje (HRK 0.7m) and Zažablje (HRK 1.2m).
- The total revenues of Medulin alone are equal to the sum of total revenues of 31 municipalities with the lowest total revenues. The same is true for the total revenues of Konavle.
- Excluding the City of Zagreb with its total revenues of HRK 6.4bn, or over 40% of the total revenues of all cities together, a leader among cities in total revenues is Split (HRK 743.7m), followed by Rijeka (HRK 679.7m). At the bottom of the list are Klanjec, Komiža and Opuzen, with total revenues of HRK 5.7m, HRK 6m and HRK 7.2m, respectively. Split, the second-best performer, raises a total amount of revenues approximately as high as that of all 44 poorest cities together.
- Therefore, on the one hand, there are cities with total revenues below HRK 10m (Klanjec, Komiža, Opuzen, Hrvatska Kostajnica and Vrljika), and on the other municipalities with total revenues over HRK 66m (Medulin and Konavle).
- Eleven cities and as many as thirty-four municipalities reported higher per capita revenues than the City of Zagreb (HRK 8,135).
- Some municipalities and cities stand out for having major shortfalls of revenues over expenditures. In the case of municipalities, these shortfalls stand at almost 150% for Pojezerje, over 80% for Gradina and Mošćenička Draga and over 55% for Pušća. As for cities, the deficits amount to over 50% for Orahovica, about 40% for Pag and about 30% for Opatija and Požega. The revenues and expenditures in counties are fairly balanced, with the exception of the Lika-Senj County, which reported 30% higher expenditures than revenues.
- Among municipalities, Bosiljevo recorded revenues three times as high as expenditures, and Dežanovac, Domašinec and Primorski Dolac twice as high. Among cities, Grubišno Polje, Ozalj and Kutjevo had 55% higher revenues than expenditures.
- Compared with the previous year, per capita revenues in counties decreased by 1%, but increased by 5% and 6% in cities and municipalities respectively. The sharpest increases were seen in the municipalities of Bosiljevo and Smokvica (almost quadrupled), and in the cities of Ludbreg and Ozalj (where these revenues more than doubled).
- Fifty-two municipalities have a population of over 5,000, six of them having more than 10,000 inhabitants (Viškovo, Nedelišće, Čepin, Matulji, Brdovec and Pitomača), while 60 cities have a population below 10,000, 18 of them having less than 5,000 inhabitants. The most sparsely populated cities are Komiža with about 1,500 and Vis with less than 2,000 inhabitants.
- As many as 37 municipalities have less than 1,000 inhabitants each, the smallest among them being Civiljane (239), Zadvarje (289) and Lanišće (329).

Year after year, the budget outturn data for Croatian local government units suggest the following:

- The coastal position of municipalities and cities strongly influences their financial condition.

- Local government units are often faced with serious intra-year imbalances between their revenues and expenditures.
- Sharp oscillations in the local government units' revenues and expenditures have been observed year after year.
- The status determination criteria for municipalities and cities are inadequate.

RECOMMENDATIONS

The Ministry of Finance has made available the budgets and balance sheets of all local government units. However, in order to get full information on the overall and actual financial condition of local government units, the following measures are called for:

- The Ministry of Finance should publish, along with the published budgets and balance sheets of all local government units, narrative explanations that will clarify the methodology, in particular data coverage and breaks in data series.
- The Government should designate competent ministries to publish uniform, up-to-date on-line databases in a machine-readable form (containing the lists, addresses and contact data) for all legal persons owned or co-owned by local government units (regardless of the co-ownership percentage), as well as for the institutions founded by those local government units, including their respective balance sheets and profit and loss accounts.
- All the databases should be permanently and regularly updated.
- Local government units and their budget and extra-budgetary users should comply with the Budget Act and publish on their respective websites (if possible, in an open, machine-readable format) annual financial statements, which they are normally required to prepare and submit to the Fina.
- In accordance with the Budget Act, local government units are additionally required to publish, on their respective websites, complete year-end and mid-year budget execution reports (including the explanation of outturns for revenues/receipts and expenditures/outlays). This would help citizens understand the budget, which is hardly possible if the budget documents only contain figures without any narrative explanations.

In the hope that the population of the local government units, including their executive and representative authorities and the local media, would be interested in the financial condition of their respective local government units, this article also provides tables in the **Excel format**. Those interested can download them to their own computers for further use or rearrangement.⁸ This will provide them with detailed information and enable them to participate in analysing and deciding on the collection and spending of local budget funds. It is also hoped that this information, as well as other data presented in the Institute of Public Finance's publications, would be of interest to the Government and relevant ministries, as well as Parliament and parliamentary committees which will all, sooner or later, have to face a reform of the country's territorial and fiscal organisation.

⁸ For Excel tables with the data on local government units, see also the NLs: [112](#), [108](#), [105](#), [103](#), and [98](#).

Table 1
Budget outturns of municipalities, 2016

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|---------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Sutivan | 16,782 | 17,321 | -539 | 822 | 13.8 | 14.2 | -0.4 | 0 |
| Vir | 16,142 | 15,224 | 918 | 3,000 | 48.4 | 45.7 | 2.8 | 3 |
| Baška | 15,630 | 16,134 | -504 | 1,674 | 26.2 | 27.0 | -0.8 | 5 |
| Motovun | 14,320 | 13,209 | 1,111 | 1,004 | 14.4 | 13.3 | 1.1 | 5 |
| Funtana | 12,846 | 10,721 | 2,125 | 907 | 11.7 | 9.7 | 1.9 | 3 |
| Lovinac | 12,594 | 7,918 | 4,676 | 1,007 | 12.7 | 8.0 | 4.7 | 0 |
| Kolan | 12,208 | 8,161 | 4,047 | 791 | 9.7 | 6.5 | 3.2 | 3 |
| Milna | 12,126 | 10,555 | 1,571 | 1,034 | 12.5 | 10.9 | 1.6 | 2 |
| Bol | 11,964 | 12,223 | -259 | 1,630 | 19.5 | 19.9 | -0.4 | 0 |
| Punat | 11,060 | 11,083 | -22 | 1,973 | 21.8 | 21.9 | 0.0 | 5 |
| Malinska-Dubašnica | 11,011 | 12,045 | -1,034 | 3,134 | 34.5 | 37.8 | -3.2 | 4 |
| Kostrena | 10,824 | 11,774 | -950 | 4,180 | 45.2 | 49.2 | -4.0 | 5 |
| Omišalj | 10,741 | 8,983 | 1,758 | 2,983 | 32.0 | 26.8 | 5.2 | 5 |
| Fažana | 10,608 | 9,881 | 727 | 3,635 | 38.6 | 35.9 | 2.6 | 3 |
| Smokvica | 10,472 | 6,509 | 3,963 | 916 | 9.6 | 6.0 | 3.6 | 2 |
| Medulin | 10,434 | 10,477 | -43 | 6,481 | 67.6 | 67.9 | -0.3 | 3 |
| Karlobag | 10,405 | 10,542 | -138 | 917 | 9.5 | 9.7 | -0.1 | 1 |
| Civljane | 10,311 | 9,538 | 773 | 239 | 2.5 | 2.3 | 0.2 | 3 |
| Lopar | 9,972 | 9,950 | 22 | 1,263 | 12.6 | 12.6 | 0.0 | 5 |
| Rogoznica | 9,972 | 12,348 | -2,376 | 2,345 | 23.4 | 29.0 | -5.6 | 3 |
| Dubrovačko Primorje | 9,766 | 5,425 | 4,341 | 2,170 | 21.2 | 11.8 | 9.4 | 4 |
| Tar-Vabriga | 9,764 | 10,096 | -332 | 1,990 | 19.4 | 20.1 | -0.7 | 4 |
| Vrsar | 9,754 | 9,623 | 131 | 2,162 | 21.1 | 20.8 | 0.3 | 2 |
| Kršan | 9,453 | 8,559 | 894 | 2,951 | 27.9 | 25.3 | 2.6 | 4 |
| Vrbnik | 9,205 | 7,580 | 1,625 | 1,260 | 11.6 | 9.6 | 2.0 | 4 |
| Kaštelir - Labinci | 8,984 | 5,138 | 3,845 | 1,463 | 13.1 | 7.5 | 5.6 | 1 |
| Vižinada | 8,917 | 7,266 | 1,652 | 1,158 | 10.3 | 8.4 | 1.9 | 3 |
| Šolta | 8,870 | 9,214 | -344 | 1,700 | 15.1 | 15.7 | -0.6 | 0 |
| Primorski Dolac | 8,802 | 4,539 | 4,263 | 770 | 6.8 | 3.5 | 3.3 | 3 |
| Janjina | 8,629 | 9,533 | -904 | 551 | 4.8 | 5.3 | -0.5 | 3 |
| Bale | 8,611 | 11,245 | -2,634 | 1,127 | 9.7 | 12.7 | -3.0 | 3 |
| Sveti Lovreč | 8,245 | 4,660 | 3,585 | 1,015 | 8.4 | 4.7 | 3.6 | 3 |
| Dugopolje | 8,164 | 6,370 | 1,794 | 3,469 | 28.3 | 22.1 | 6.2 | 0 |
| Baška Voda | 8,159 | 6,398 | 1,761 | 2,775 | 22.6 | 17.8 | 4.9 | 1 |
| Dobrinj | 8,000 | 6,734 | 1,266 | 2,078 | 16.6 | 14.0 | 2.6 | 5 |
| Grožnjan | 7,818 | 8,048 | -230 | 736 | 5.8 | 5.9 | -0.2 | 4 |
| Brtonigla | 7,783 | 6,901 | 882 | 1,626 | 12.7 | 11.2 | 1.4 | 5 |
| Konavle | 7,719 | 5,522 | 2,197 | 8,577 | 66.2 | 47.4 | 18.8 | 5 |
| Brela | 7,718 | 6,918 | 800 | 1,703 | 13.1 | 11.8 | 1.4 | 2 |
| Tisno | 7,668 | 9,576 | -1,908 | 3,094 | 23.7 | 29.6 | -5.9 | 4 |
| Lovas | 7,571 | 6,996 | 575 | 1,214 | 9.2 | 8.5 | 0.7 | 5 |
| Saborsko | 7,434 | 5,776 | 1,658 | 632 | 4.7 | 3.7 | 1.0 | 3 |
| Lokvičići | 7,425 | 6,791 | 634 | 807 | 6.0 | 5.5 | 0.5 | 0 |
| Fužine | 7,335 | 6,210 | 1,126 | 1,592 | 11.7 | 9.9 | 1.8 | 5 |
| Bosiljevo | 7,262 | 2,446 | 4,816 | 1,284 | 9.3 | 3.1 | 6.2 | 3 |
| Mljet | 7,240 | 6,667 | 573 | 1,088 | 7.9 | 7.3 | 0.6 | 2 |
| Veliki Grđevac | 7,186 | 7,056 | 130 | 2,849 | 20.5 | 20.1 | 0.4 | 4 |
| Zadvarje | 7,090 | 5,948 | 1,142 | 289 | 2.0 | 1.7 | 0.3 | 0 |
| Tučepi | 7,065 | 7,938 | -873 | 1,931 | 13.6 | 15.3 | -1.7 | 5 |
| Ston | 7,051 | 6,114 | 937 | 2,407 | 17.0 | 14.7 | 2.3 | 5 |
| Primošten | 6,940 | 10,047 | -3,107 | 2,828 | 19.6 | 28.4 | -8.8 | 4 |
| Jasenice | 6,906 | 6,406 | 501 | 1,398 | 9.7 | 9.0 | 0.7 | 3 |
| Tkon | 6,764 | 8,297 | -1,533 | 763 | 5.2 | 6.3 | -1.2 | 4 |
| Podgora | 6,736 | 7,378 | -642 | 2,518 | 17.0 | 18.6 | -1.6 | 2 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|-------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Kukljica | 6,667 | 6,419 | 248 | 714 | 4.8 | 4.6 | 0.2 | 2 |
| Lastovo | 6,665 | 7,126 | -461 | 792 | 5.3 | 5.6 | -0.4 | 1 |
| Lećevecica | 6,545 | 5,564 | 981 | 583 | 3.8 | 3.2 | 0.6 | 3 |
| Kalinovac | 6,074 | 4,456 | 1,618 | 1,597 | 9.7 | 7.1 | 2.6 | 3 |
| Lovran | 6,072 | 7,413 | -1,341 | 4,101 | 24.9 | 30.4 | -5.5 | 4 |
| Nerežišća | 6,067 | 5,437 | 631 | 862 | 5.2 | 4.7 | 0.5 | 2 |
| Mošćenička Draga | 5,774 | 10,479 | -4,705 | 1,535 | 8.9 | 16.1 | -7.2 | 4 |
| Preko | 5,684 | 4,306 | 1,378 | 3,805 | 21.6 | 16.4 | 5.2 | 2 |
| Piće | 5,638 | 4,653 | 985 | 1,827 | 10.3 | 8.5 | 1.8 | 4 |
| Stupnik | 5,621 | 4,271 | 1,350 | 3,735 | 21.0 | 16.0 | 5.0 | 4 |
| Kijevo | 5,616 | 5,097 | 519 | 417 | 2.3 | 2.1 | 0.2 | 1 |
| Postira | 5,609 | 4,991 | 618 | 1,559 | 8.7 | 7.8 | 1.0 | 2 |
| Orebić | 5,495 | 5,804 | -309 | 4,122 | 22.7 | 23.9 | -1.3 | 1 |
| Starigrad | 5,480 | 5,491 | -11 | 1,876 | 10.3 | 10.3 | 0.0 | 5 |
| Sučuraj | 5,440 | 5,282 | 159 | 463 | 2.5 | 2.4 | 0.1 | 0 |
| Povljana | 5,427 | 5,765 | -337 | 759 | 4.1 | 4.4 | -0.3 | 1 |
| Okrug | 5,376 | 4,792 | 584 | 3,349 | 18.0 | 16.0 | 2.0 | 4 |
| Marčana | 5,345 | 4,788 | 557 | 4,253 | 22.7 | 20.4 | 2.4 | 4 |
| Tribunj | 5,321 | 4,911 | 410 | 1,536 | 8.2 | 7.5 | 0.6 | 4 |
| Pokupsko | 5,254 | 3,110 | 2,145 | 2,224 | 11.7 | 6.9 | 4.8 | 1 |
| Pirovac | 5,245 | 5,580 | -334 | 1,930 | 10.1 | 10.8 | -0.6 | 4 |
| Poličnik | 5,211 | 5,067 | 143 | 4,469 | 23.3 | 22.6 | 0.6 | 0 |
| Murter | 5,198 | 5,123 | 74 | 2,044 | 10.6 | 10.5 | 0.2 | 1 |
| Vrsi | 5,187 | 5,294 | -108 | 2,053 | 10.6 | 10.9 | -0.2 | 1 |
| Sali | 5,140 | 3,842 | 1,298 | 1,698 | 8.7 | 6.5 | 2.2 | 0 |
| Kanfanar | 5,008 | 4,608 | 400 | 1,543 | 7.7 | 7.1 | 0.6 | 3 |
| Jelsa | 4,940 | 4,856 | 84 | 3,582 | 17.7 | 17.4 | 0.3 | 2 |
| Zagvozd | 4,931 | 5,418 | -487 | 1,188 | 5.9 | 6.4 | -0.6 | 1 |
| Vrhovine | 4,897 | 4,243 | 654 | 1,381 | 6.8 | 5.9 | 0.9 | 4 |
| Zemunik Donji | 4,846 | 2,990 | 1,856 | 2,060 | 10.0 | 6.2 | 3.8 | 1 |
| Ervenik | 4,842 | 4,551 | 291 | 1,105 | 5.4 | 5.0 | 0.3 | 1 |
| Promina | 4,816 | 4,375 | 441 | 1,136 | 5.5 | 5.0 | 0.5 | 3 |
| Unešić | 4,735 | 3,973 | 763 | 1,686 | 8.0 | 6.7 | 1.3 | 2 |
| Župa Dubrovačka | 4,725 | 5,612 | -887 | 8,331 | 39.4 | 46.8 | -7.4 | 3 |
| Rakovica | 4,709 | 3,397 | 1,312 | 2,387 | 11.2 | 8.1 | 3.1 | 4 |
| Svetvinčenat | 4,681 | 3,610 | 1,071 | 2,202 | 10.3 | 7.9 | 2.4 | 0 |
| Lanišće | 4,659 | 4,720 | -61 | 329 | 1.5 | 1.6 | 0.0 | 3 |
| Lekenik | 4,633 | 5,784 | -1,151 | 6,032 | 27.9 | 34.9 | -6.9 | 2 |
| Kali | 4,530 | 4,622 | -93 | 1,638 | 7.4 | 7.6 | -0.2 | 4 |
| Kamanje | 4,527 | 3,337 | 1,190 | 891 | 4.0 | 3.0 | 1.1 | 4 |
| Polača | 4,526 | 5,114 | -588 | 1,468 | 6.6 | 7.5 | -0.9 | 4 |
| Novigrad | 4,501 | 3,677 | 823 | 2,375 | 10.7 | 8.7 | 2.0 | 3 |
| Privlaka (Zadar county) | 4,481 | 3,749 | 732 | 2,253 | 10.1 | 8.4 | 1.6 | 4 |
| Prgomet | 4,418 | 4,712 | -294 | 673 | 3.0 | 3.2 | -0.2 | 0 |
| Plitvička Jezera | 4,405 | 4,788 | -383 | 4,373 | 19.3 | 20.9 | -1.7 | 2 |
| Mrkopalj | 4,385 | 4,111 | 274 | 1,214 | 5.3 | 5.0 | 0.3 | 3 |
| Raša | 4,346 | 4,055 | 292 | 3,183 | 13.8 | 12.9 | 0.9 | 4 |
| Sveta Nedelja | 4,346 | 3,606 | 740 | 2,987 | 13.0 | 10.8 | 2.2 | 4 |
| Vinodolska općina | 4,333 | 4,223 | 110 | 3,577 | 15.5 | 15.1 | 0.4 | 2 |
| Skrad | 4,328 | 4,299 | 29 | 1,062 | 4.6 | 4.6 | 0.0 | 3 |
| Pašman | 4,300 | 5,081 | -781 | 2,082 | 9.0 | 10.6 | -1.6 | 0 |
| Voćin | 4,130 | 2,409 | 1,721 | 2,382 | 9.8 | 5.7 | 4.1 | 2 |
| Čeminac | 4,111 | 4,055 | 55 | 2,909 | 12.0 | 11.8 | 0.2 | 0 |
| Pisarovina | 4,045 | 3,288 | 757 | 3,689 | 14.9 | 12.1 | 2.8 | 5 |
| Trpanj | 4,026 | 4,118 | -93 | 721 | 2.9 | 3.0 | -0.1 | 3 |
| Stankovci | 4,019 | 4,036 | -18 | 2,003 | 8.0 | 8.1 | 0.0 | 0 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|---------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Brod Moravice | 4,017 | 3,945 | 72 | 866 | 3.5 | 3.4 | 0.1 | 3 |
| Lokve | 4,011 | 4,200 | -188 | 1,049 | 4.2 | 4.4 | -0.2 | 4 |
| Gračišće | 3,981 | 3,522 | 458 | 1,419 | 5.6 | 5.0 | 0.7 | 5 |
| Matulji | 3,973 | 4,497 | -525 | 11,246 | 44.7 | 50.6 | -5.9 | 5 |
| Perušić | 3,972 | 3,927 | 45 | 2,638 | 10.5 | 10.4 | 0.1 | 5 |
| Oprtalj | 3,945 | 4,250 | -305 | 850 | 3.4 | 3.6 | -0.3 | 4 |
| Višnjan | 3,884 | 3,990 | -106 | 2,274 | 8.8 | 9.1 | -0.2 | 3 |
| Rešetari | 3,802 | 3,691 | 111 | 4,753 | 18.1 | 17.5 | 0.5 | 3 |
| Podstrana | 3,782 | 3,940 | -158 | 9,129 | 34.5 | 36.0 | -1.4 | 3 |
| Magadenovac | 3,743 | 4,536 | -793 | 1,936 | 7.2 | 8.8 | -1.5 | 3 |
| Pakoštane | 3,730 | 3,748 | -18 | 4,123 | 15.4 | 15.5 | -0.1 | 1 |
| Nijemci | 3,713 | 2,252 | 1,461 | 4,705 | 17.5 | 10.6 | 6.9 | 4 |
| Molve | 3,648 | 3,757 | -108 | 2,189 | 8.0 | 8.2 | -0.2 | 4 |
| Škabrnja | 3,639 | 2,399 | 1,241 | 1,776 | 6.5 | 4.3 | 2.2 | 3 |
| Klis | 3,626 | 4,114 | -488 | 4,801 | 17.4 | 19.8 | -2.3 | 1 |
| Marija Gorica | 3,622 | 3,001 | 621 | 2,233 | 8.1 | 6.7 | 1.4 | 3 |
| Lumbarda | 3,619 | 4,752 | -1,133 | 1,213 | 4.4 | 5.8 | -1.4 | 3 |
| Ribnik | 3,611 | 3,972 | -360 | 475 | 1.7 | 1.9 | -0.2 | 5 |
| Ližnjan | 3,592 | 3,511 | 81 | 3,965 | 14.2 | 13.9 | 0.3 | 4 |
| Feričanci | 3,590 | 3,645 | -55 | 2,134 | 7.7 | 7.8 | -0.1 | 1 |
| Lišane Ostrovičke | 3,583 | 3,276 | 307 | 698 | 2.5 | 2.3 | 0.2 | 2 |
| Bistra | 3,564 | 3,165 | 399 | 6,632 | 23.6 | 21.0 | 2.6 | 3 |
| Lupoglav | 3,544 | 4,224 | -680 | 924 | 3.3 | 3.9 | -0.6 | 2 |
| Majur | 3,523 | 4,189 | -666 | 1,185 | 4.2 | 5.0 | -0.8 | 1 |
| Bibinje | 3,515 | 3,132 | 383 | 3,985 | 14.0 | 12.5 | 1.5 | 2 |
| Tompojevci | 3,514 | 2,995 | 519 | 1,565 | 5.5 | 4.7 | 0.8 | 5 |
| Pučišća | 3,487 | 3,296 | 191 | 2,171 | 7.6 | 7.2 | 0.4 | 3 |
| Marina | 3,460 | 3,331 | 129 | 4,595 | 15.9 | 15.3 | 0.6 | 0 |
| Udbina | 3,460 | 3,146 | 314 | 1,874 | 6.5 | 5.9 | 0.6 | 5 |
| Gola | 3,453 | 3,461 | -8 | 2,431 | 8.4 | 8.4 | 0.0 | 5 |
| Tinjan | 3,445 | 2,804 | 641 | 1,684 | 5.8 | 4.7 | 1.1 | 1 |
| Klana | 3,443 | 3,216 | 227 | 1,975 | 6.8 | 6.4 | 0.4 | 1 |
| Sveti Filip i Jakov | 3,437 | 3,969 | -532 | 4,606 | 15.8 | 18.3 | -2.5 | 2 |
| Sirač | 3,411 | 2,815 | 595 | 2,218 | 7.6 | 6.2 | 1.3 | 3 |
| Drenovci | 3,389 | 3,604 | -215 | 5,174 | 17.5 | 18.6 | -1.1 | 4 |
| Sveti Petar u Šumi | 3,359 | 3,197 | 162 | 1,065 | 3.6 | 3.4 | 0.2 | 1 |
| Crnac | 3,356 | 2,774 | 582 | 1,456 | 4.9 | 4.0 | 0.8 | 3 |
| Seget | 3,349 | 3,327 | 22 | 4,854 | 16.3 | 16.2 | 0.1 | 2 |
| Gradac | 3,349 | 3,636 | -287 | 3,261 | 10.9 | 11.9 | -0.9 | 3 |
| Zmijavci | 3,339 | 2,978 | 361 | 2,048 | 6.8 | 6.1 | 0.7 | 0 |
| Ljubešćica | 3,331 | 3,187 | 144 | 1,858 | 6.2 | 5.9 | 0.3 | 2 |
| Tovarnik | 3,296 | 3,357 | -61 | 2,775 | 9.1 | 9.3 | -0.2 | 4 |
| Vrbanja | 3,265 | 3,281 | -16 | 3,940 | 12.9 | 12.9 | -0.1 | 4 |
| Luka | 3,258 | 2,448 | 810 | 1,351 | 4.4 | 3.3 | 1.1 | 5 |
| Jasenovac | 3,212 | 2,778 | 434 | 1,997 | 6.4 | 5.5 | 0.9 | 5 |
| Antunovac | 3,208 | 3,437 | -229 | 3,703 | 11.9 | 12.7 | -0.8 | 4 |
| Viškovo | 3,199 | 3,373 | -174 | 14,445 | 46.2 | 48.7 | -2.5 | 5 |
| Legrad | 3,189 | 2,189 | 1,000 | 2,241 | 7.1 | 4.9 | 2.2 | 5 |
| Drnje | 3,181 | 2,894 | 287 | 1,863 | 5.9 | 5.4 | 0.5 | 4 |
| Stubičke Toplice | 3,178 | 3,169 | 9 | 2,805 | 8.9 | 8.9 | 0.0 | 4 |
| Barilović | 3,152 | 2,687 | 465 | 2,990 | 9.4 | 8.0 | 1.4 | 5 |
| Tounj | 3,147 | 2,813 | 335 | 1,150 | 3.6 | 3.2 | 0.4 | 5 |
| Jalžabet | 3,146 | 2,181 | 965 | 3,615 | 11.4 | 7.9 | 3.5 | 3 |
| Ravna Gora | 3,145 | 3,180 | -34 | 2,430 | 7.6 | 7.7 | -0.1 | 3 |
| Šestanovac | 3,141 | 3,353 | -212 | 1,958 | 6.2 | 6.6 | -0.4 | 1 |
| Sukošan | 3,128 | 3,076 | 51 | 4,583 | 14.3 | 14.1 | 0.2 | 5 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|-------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Pušća | 3,092 | 4,852 | -1,760 | 2,700 | 8.3 | 13.1 | -4.8 | 5 |
| Hrvace | 3,090 | 3,070 | 20 | 3,617 | 11.2 | 11.1 | 0.1 | 1 |
| Barban | 3,071 | 2,993 | 77 | 2,721 | 8.4 | 8.1 | 0.2 | 3 |
| Gornji Knežinec | 3,061 | 2,852 | 209 | 5,349 | 16.4 | 15.3 | 1.1 | 2 |
| Posedarje | 3,034 | 2,725 | 309 | 3,607 | 10.9 | 9.8 | 1.1 | 0 |
| Čavle | 3,025 | 2,899 | 126 | 7,220 | 21.8 | 20.9 | 0.9 | 5 |
| Lasinja | 3,011 | 2,783 | 228 | 1,624 | 4.9 | 4.5 | 0.4 | 4 |
| Lipovljani | 3,003 | 2,841 | 162 | 3,455 | 10.4 | 9.8 | 0.6 | 4 |
| Selca | 2,989 | 3,494 | -505 | 1,804 | 5.4 | 6.3 | -0.9 | 5 |
| Kotoriba | 2,983 | 2,236 | 746 | 3,224 | 9.6 | 7.2 | 2.4 | 3 |
| Popovac | 2,965 | 3,051 | -86 | 2,084 | 6.2 | 6.4 | -0.2 | 4 |
| Petlovac | 2,963 | 2,982 | -19 | 2,405 | 7.1 | 7.2 | 0.0 | 3 |
| Blato | 2,922 | 2,839 | 83 | 3,593 | 10.5 | 10.2 | 0.3 | 3 |
| Draž | 2,922 | 2,917 | 5 | 2,767 | 8.1 | 8.1 | 0.0 | 4 |
| Topusko | 2,898 | 2,633 | 265 | 2,985 | 8.7 | 7.9 | 0.8 | 3 |
| Bilje | 2,888 | 2,326 | 562 | 5,642 | 16.3 | 13.1 | 3.2 | 4 |
| Kneževi Vinogradi | 2,861 | 2,474 | 387 | 4,614 | 13.2 | 11.4 | 1.8 | 5 |
| Cerovlje | 2,802 | 2,759 | 44 | 1,677 | 4.7 | 4.6 | 0.1 | 4 |
| Virje | 2,788 | 2,603 | 185 | 4,587 | 12.8 | 11.9 | 0.8 | 5 |
| Brinje | 2,784 | 2,744 | 40 | 3,256 | 9.1 | 8.9 | 0.1 | 3 |
| Dežanovac | 2,781 | 1,296 | 1,485 | 2,715 | 7.5 | 3.5 | 4.0 | 3 |
| Žminj | 2,777 | 2,483 | 294 | 3,483 | 9.7 | 8.6 | 1.0 | 1 |
| Velika Ludina | 2,758 | 2,413 | 345 | 2,625 | 7.2 | 6.3 | 0.9 | 1 |
| Cista Provo | 2,746 | 2,207 | 539 | 2,335 | 6.4 | 5.2 | 1.3 | 1 |
| Kaptol | 2,728 | 1,462 | 1,266 | 3,472 | 9.5 | 5.1 | 4.4 | 4 |
| Breznica | 2,719 | 1,791 | 928 | 2,200 | 6.0 | 3.9 | 2.0 | 2 |
| Gračac | 2,713 | 2,627 | 86 | 4,690 | 12.7 | 12.3 | 0.4 | 4 |
| Vuka | 2,710 | 2,273 | 437 | 1,200 | 3.3 | 2.7 | 0.5 | 5 |
| Rakovec | 2,685 | 2,417 | 268 | 1,252 | 3.4 | 3.0 | 0.3 | 2 |
| Brdovec | 2,673 | 2,576 | 97 | 11,134 | 29.8 | 28.7 | 1.1 | 3 |
| Berek | 2,671 | 2,469 | 202 | 1,443 | 3.9 | 3.6 | 0.3 | 2 |
| Josipdol | 2,662 | 2,403 | 259 | 3,773 | 10.0 | 9.1 | 1.0 | 4 |
| Slivno | 2,630 | 2,508 | 122 | 1,999 | 5.3 | 5.0 | 0.2 | 1 |
| Jagodnjak | 2,605 | 2,145 | 460 | 2,023 | 5.3 | 4.3 | 0.9 | 2 |
| Hum na Sutli | 2,591 | 2,469 | 122 | 5,060 | 13.1 | 12.5 | 0.6 | 2 |
| Podbablje | 2,578 | 2,416 | 162 | 4,680 | 12.1 | 11.3 | 0.8 | 1 |
| Cetingrad | 2,570 | 2,027 | 543 | 2,027 | 5.2 | 4.1 | 1.1 | 3 |
| Nova Bukovica | 2,552 | 1,912 | 640 | 1,771 | 4.5 | 3.4 | 1.1 | 4 |
| Križ | 2,550 | 2,405 | 144 | 6,963 | 17.8 | 16.7 | 1.0 | 5 |
| Viljevo | 2,549 | 2,023 | 526 | 2,065 | 5.3 | 4.2 | 1.1 | 3 |
| Sopje | 2,541 | 2,585 | -43 | 2,320 | 5.9 | 6.0 | -0.1 | 1 |
| Kloštar Ivanić | 2,529 | 2,110 | 420 | 6,091 | 15.4 | 12.9 | 2.6 | 5 |
| Šandrovac | 2,526 | 2,269 | 257 | 1,776 | 4.5 | 4.0 | 0.5 | 3 |
| Severin | 2,518 | 2,850 | -332 | 877 | 2.2 | 2.5 | -0.3 | 0 |
| Podravske Sesvete | 2,513 | 2,160 | 353 | 1,630 | 4.1 | 3.5 | 0.6 | 3 |
| Darda | 2,505 | 2,206 | 299 | 6,908 | 17.3 | 15.2 | 2.1 | 2 |
| Bilice | 2,499 | 3,116 | -616 | 2,307 | 5.8 | 7.2 | -1.4 | 1 |
| Gestica | 2,472 | 1,773 | 699 | 5,806 | 14.4 | 10.3 | 4.1 | 2 |
| Koška | 2,471 | 1,871 | 601 | 3,980 | 9.8 | 7.4 | 2.4 | 3 |
| Zdenci | 2,467 | 2,295 | 171 | 1,904 | 4.7 | 4.4 | 0.3 | 1 |
| Ernestinovo | 2,461 | 2,459 | 2 | 2,189 | 5.4 | 5.4 | 0.0 | 3 |
| Lovreć | 2,458 | 2,513 | -55 | 1,699 | 4.2 | 4.3 | -0.1 | 1 |
| Belica | 2,448 | 1,704 | 744 | 3,176 | 7.8 | 5.4 | 2.4 | 5 |
| Vladislavci | 2,435 | 2,364 | 71 | 1,882 | 4.6 | 4.4 | 0.1 | 5 |
| Jakovlje | 2,427 | 1,805 | 622 | 3,930 | 9.5 | 7.1 | 2.4 | 3 |
| Kravarско | 2,414 | 2,463 | -49 | 1,987 | 4.8 | 4.9 | -0.1 | 5 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|----------------------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Donji Kukuruzari | 2,404 | 2,193 | 211 | 1,634 | 3.9 | 3.6 | 0.3 | 3 |
| Hlebine | 2,402 | 2,358 | 44 | 1,304 | 3.1 | 3.1 | 0.1 | 5 |
| Šodolovci | 2,385 | 2,094 | 290 | 1,653 | 3.9 | 3.5 | 0.5 | 3 |
| Oprisavci | 2,364 | 2,161 | 203 | 2,508 | 5.9 | 5.4 | 0.5 | 4 |
| Žumberak | 2,361 | 2,361 | 0 | 883 | 2.1 | 2.1 | 0.0 | 2 |
| Petrijevci | 2,357 | 2,030 | 327 | 2,870 | 6.8 | 5.8 | 0.9 | 3 |
| Jelenje | 2,355 | 2,471 | -116 | 5,344 | 12.6 | 13.2 | -0.6 | 3 |
| Klinča Sela | 2,350 | 2,280 | 70 | 5,231 | 12.3 | 11.9 | 0.4 | 4 |
| Zagorska Sela | 2,348 | 1,884 | 464 | 996 | 2.3 | 1.9 | 0.5 | 0 |
| Kalnik | 2,347 | 2,044 | 303 | 1,351 | 3.2 | 2.8 | 0.4 | 3 |
| Muč | 2,344 | 1,986 | 358 | 3,882 | 9.1 | 7.7 | 1.4 | 4 |
| Gunja | 2,332 | 2,380 | -48 | 3,732 | 8.7 | 8.9 | -0.2 | 2 |
| Oriovac | 2,329 | 2,650 | -322 | 5,824 | 13.6 | 15.4 | -1.9 | 1 |
| Bizovac | 2,326 | 2,376 | -50 | 4,507 | 10.5 | 10.7 | -0.2 | 4 |
| Dicmo | 2,309 | 2,742 | -433 | 2,802 | 6.5 | 7.7 | -1.2 | 0 |
| Gorjani | 2,309 | 2,552 | -243 | 1,591 | 3.7 | 4.1 | -0.4 | 0 |
| Krnjak | 2,309 | 2,207 | 102 | 1,985 | 4.6 | 4.4 | 0.2 | 3 |
| Marija Bistrica | 2,304 | 2,189 | 115 | 5,976 | 13.8 | 13.1 | 0.7 | 5 |
| Štrigova | 2,303 | 2,049 | 254 | 2,766 | 6.4 | 5.7 | 0.7 | 2 |
| Ružić | 2,264 | 1,967 | 297 | 1,591 | 3.6 | 3.1 | 0.5 | 4 |
| Peteranec | 2,259 | 1,768 | 491 | 2,704 | 6.1 | 4.8 | 1.3 | 4 |
| Gornji Mihaljevec | 2,254 | 1,828 | 426 | 1,917 | 4.3 | 3.5 | 0.8 | 2 |
| Klakar | 2,236 | 2,144 | 93 | 2,319 | 5.2 | 5.0 | 0.2 | 3 |
| Đurđenovac | 2,235 | 2,180 | 55 | 6,750 | 15.1 | 14.7 | 0.4 | 1 |
| Dugi Rat | 2,217 | 2,696 | -479 | 7,092 | 15.7 | 19.1 | -3.4 | 0 |
| Velika Pisanica | 2,198 | 1,945 | 252 | 1,781 | 3.9 | 3.5 | 0.4 | 5 |
| Donji Andrijevci | 2,188 | 2,211 | -22 | 3,709 | 8.1 | 8.2 | -0.1 | 3 |
| Stara Gradiška | 2,184 | 1,778 | 406 | 1,363 | 3.0 | 2.4 | 0.6 | 5 |
| Vela Luka | 2,181 | 2,200 | -19 | 4,137 | 9.0 | 9.1 | -0.1 | 1 |
| Velika Trnovitica | 2,157 | 2,414 | -257 | 1,370 | 3.0 | 3.3 | -0.4 | 3 |
| Dragalić | 2,157 | 1,790 | 367 | 1,361 | 2.9 | 2.4 | 0.5 | 3 |
| Žakanje | 2,150 | 2,313 | -163 | 1,889 | 4.1 | 4.4 | -0.3 | 3 |
| Stari Jankovci | 2,150 | 2,227 | -77 | 4,405 | 9.5 | 9.8 | -0.3 | 3 |
| Erdut | 2,148 | 2,287 | -139 | 7,308 | 15.7 | 16.7 | -1.0 | 3 |
| Veliko Trojstvo | 2,138 | 1,995 | 144 | 2,741 | 5.9 | 5.5 | 0.4 | 5 |
| Koprivnički Ivanec | 2,129 | 2,952 | -823 | 2,121 | 4.5 | 6.3 | -1.7 | 1 |
| Kistanje | 2,129 | 1,919 | 209 | 3,481 | 7.4 | 6.7 | 0.7 | 5 |
| Hercegovac | 2,127 | 1,777 | 350 | 2,383 | 5.1 | 4.2 | 0.8 | 5 |
| Krapinske Toplice | 2,124 | 1,763 | 361 | 5,367 | 11.4 | 9.5 | 1.9 | 4 |
| Otok | 2,119 | 2,339 | -220 | 5,474 | 11.6 | 12.8 | -1.2 | 3 |
| Čadavica | 2,104 | 1,752 | 351 | 2,009 | 4.2 | 3.5 | 0.7 | 2 |
| Dubravica | 2,103 | 2,240 | -137 | 1,437 | 3.0 | 3.2 | -0.2 | 5 |
| Ražanac | 2,096 | 2,097 | -1 | 2,940 | 6.2 | 6.2 | 0.0 | 1 |
| Konjščina | 2,096 | 2,279 | -183 | 3,790 | 7.9 | 8.6 | -0.7 | 4 |
| Levanjska Varoš | 2,094 | 1,935 | 159 | 1,194 | 2.5 | 2.3 | 0.2 | 2 |
| Punitovci | 2,088 | 2,538 | -450 | 1,803 | 3.8 | 4.6 | -0.8 | 0 |
| Dekanovec | 2,084 | 1,987 | 97 | 774 | 1.6 | 1.5 | 0.1 | 5 |
| Plaški | 2,077 | 1,842 | 235 | 2,090 | 4.3 | 3.8 | 0.5 | 3 |
| Gerna | 2,058 | 2,017 | 41 | 4,595 | 9.5 | 9.3 | 0.2 | 5 |
| Petrovsko | 2,057 | 1,699 | 358 | 2,656 | 5.5 | 4.5 | 0.9 | 2 |
| Novo Virje | 2,055 | 1,854 | 201 | 1,216 | 2.5 | 2.3 | 0.2 | 3 |
| Novi Golubovec | 2,054 | 1,999 | 55 | 996 | 2.0 | 2.0 | 0.1 | 1 |
| Kapela | 2,050 | 1,864 | 186 | 2,984 | 6.1 | 5.6 | 0.6 | 3 |
| Privlaka (Vukovar-Srijem county) | 2,037 | 2,288 | -251 | 2,954 | 6.0 | 6.8 | -0.7 | 1 |
| Čačinci | 2,035 | 1,895 | 140 | 2,802 | 5.7 | 5.3 | 0.4 | 4 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|---------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Bogdanovci | 2,030 | 2,242 | -212 | 1,960 | 4.0 | 4.4 | -0.4 | 3 |
| Marijanci | 2,024 | 2,047 | -24 | 2,405 | 4.9 | 4.9 | -0.1 | 3 |
| Bedenica | 2,020 | 1,975 | 45 | 1,432 | 2.9 | 2.8 | 0.1 | 2 |
| Mihovljan | 2,017 | 2,161 | -143 | 1,938 | 3.9 | 4.2 | -0.3 | 3 |
| Vojnić | 2,016 | 1,698 | 318 | 4,764 | 9.6 | 8.1 | 1.5 | 4 |
| Donji Lapac | 2,014 | 1,929 | 85 | 2,113 | 4.3 | 4.1 | 0.2 | 0 |
| Biskupija | 2,011 | 2,268 | -257 | 1,699 | 3.4 | 3.9 | -0.4 | 3 |
| Satnica Đakovačka | 2,008 | 2,079 | -71 | 2,123 | 4.3 | 4.4 | -0.2 | 3 |
| Gornja Stubica | 2,007 | 1,994 | 14 | 5,284 | 10.6 | 10.5 | 0.1 | 5 |
| Martinska Ves | 2,005 | 2,182 | -177 | 3,488 | 7.0 | 7.6 | -0.6 | 3 |
| Tuhelj | 2,001 | 1,903 | 99 | 2,104 | 4.2 | 4.0 | 0.2 | 5 |
| Kloštar Podravski | 1,998 | 2,304 | -306 | 3,306 | 6.6 | 7.6 | -1.0 | 3 |
| Nova Kapela | 1,995 | 2,015 | -20 | 4,227 | 8.4 | 8.5 | -0.1 | 3 |
| Gornji Bogičevci | 1,983 | 1,801 | 182 | 1,975 | 3.9 | 3.6 | 0.4 | 3 |
| Staro Petrovo Selo | 1,972 | 1,339 | 633 | 5,186 | 10.2 | 6.9 | 3.3 | 4 |
| Gornja Vrba | 1,964 | 1,733 | 231 | 2,512 | 4.9 | 4.4 | 0.6 | 3 |
| Brestovac | 1,958 | 1,712 | 246 | 3,726 | 7.3 | 6.4 | 0.9 | 4 |
| Tordinci | 1,947 | 1,762 | 185 | 2,032 | 4.0 | 3.6 | 0.4 | 1 |
| Novigrad Podravski | 1,944 | 1,897 | 47 | 2,872 | 5.6 | 5.4 | 0.1 | 2 |
| Ivanska | 1,939 | 1,676 | 263 | 2,911 | 5.6 | 4.9 | 0.8 | 3 |
| Kula Norinska | 1,938 | 1,895 | 43 | 1,748 | 3.4 | 3.3 | 0.1 | 2 |
| Andrijaševci | 1,938 | 2,099 | -162 | 4,075 | 7.9 | 8.6 | -0.7 | 5 |
| Gornja Rijeka | 1,935 | 1,515 | 420 | 1,779 | 3.4 | 2.7 | 0.7 | 5 |
| Nuštar | 1,933 | 1,651 | 282 | 5,793 | 11.2 | 9.6 | 1.6 | 1 |
| Štefanje | 1,928 | 2,108 | -179 | 2,030 | 3.9 | 4.3 | -0.4 | 1 |
| Šenkovec | 1,927 | 2,872 | -944 | 2,879 | 5.5 | 8.3 | -2.7 | 4 |
| Lukač | 1,926 | 1,885 | 40 | 3,634 | 7.0 | 6.9 | 0.1 | 5 |
| Generalski Stol | 1,921 | 1,788 | 133 | 2,642 | 5.1 | 4.7 | 0.4 | 3 |
| Okučani | 1,916 | 1,835 | 81 | 3,447 | 6.6 | 6.3 | 0.3 | 2 |
| Vodinci | 1,915 | 1,429 | 486 | 1,966 | 3.8 | 2.8 | 1.0 | 3 |
| Veliko Trgovišće | 1,914 | 2,016 | -103 | 4,945 | 9.5 | 10.0 | -0.5 | 4 |
| Podravska Moslavina | 1,909 | 1,940 | -31 | 1,202 | 2.3 | 2.3 | 0.0 | 0 |
| Pribislavec | 1,897 | 1,777 | 120 | 3,136 | 5.9 | 5.6 | 0.4 | 1 |
| Đulovac | 1,887 | 1,657 | 231 | 3,245 | 6.1 | 5.4 | 0.7 | 5 |
| Brodski Stupnik | 1,885 | 1,624 | 261 | 3,036 | 5.7 | 4.9 | 0.8 | 5 |
| Proložac | 1,879 | 1,457 | 422 | 3,802 | 7.1 | 5.5 | 1.6 | 0 |
| Zlatar Bistrica | 1,868 | 2,060 | -193 | 2,600 | 4.9 | 5.4 | -0.5 | 3 |
| Mikleuš | 1,865 | 1,612 | 253 | 1,464 | 2.7 | 2.4 | 0.4 | 2 |
| Karojba | 1,863 | 1,655 | 209 | 1,438 | 2.7 | 2.4 | 0.3 | 3 |
| Ferdinandovac | 1,859 | 1,597 | 262 | 1,750 | 3.3 | 2.8 | 0.5 | 3 |
| Zrinski Topolovac | 1,857 | 1,350 | 508 | 890 | 1.7 | 1.2 | 0.5 | 0 |
| Jesenje | 1,857 | 1,784 | 73 | 1,560 | 2.9 | 2.8 | 0.1 | 3 |
| Orehovica | 1,847 | 1,529 | 318 | 2,685 | 5.0 | 4.1 | 0.9 | 4 |
| Brckovljani | 1,845 | 2,240 | -394 | 6,837 | 12.6 | 15.3 | -2.7 | 4 |
| Lobor | 1,842 | 1,689 | 153 | 3,188 | 5.9 | 5.4 | 0.5 | 4 |
| Stari Mikanovci | 1,841 | 1,617 | 224 | 2,956 | 5.4 | 4.8 | 0.7 | 3 |
| Runovići | 1,831 | 1,606 | 224 | 2,416 | 4.4 | 3.9 | 0.5 | 0 |
| Viškovci | 1,829 | 1,444 | 385 | 1,906 | 3.5 | 2.8 | 0.7 | 3 |
| Semeljci | 1,817 | 2,004 | -187 | 4,362 | 7.9 | 8.7 | -0.8 | 3 |
| Radoboj | 1,815 | 1,855 | -40 | 3,387 | 6.1 | 6.3 | -0.1 | 5 |
| Hrvatska Dubica | 1,813 | 1,725 | 88 | 2,089 | 3.8 | 3.6 | 0.2 | 3 |
| Donja Dubrava | 1,804 | 1,643 | 161 | 1,920 | 3.5 | 3.2 | 0.3 | 1 |
| Ivankovo | 1,787 | 1,528 | 259 | 8,006 | 14.3 | 12.2 | 2.1 | 2 |
| Donji Kraljevec | 1,785 | 1,744 | 41 | 4,659 | 8.3 | 8.1 | 0.2 | 3 |
| Selnica | 1,773 | 1,666 | 107 | 2,991 | 5.3 | 5.0 | 0.3 | 2 |
| Suhopolje | 1,770 | 1,552 | 217 | 6,683 | 11.8 | 10.4 | 1.5 | 3 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|----------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Trnava | 1,765 | 1,719 | 46 | 1,600 | 2.8 | 2.8 | 0.1 | 0 |
| Nedelišće | 1,760 | 2,547 | -788 | 11,975 | 21.1 | 30.5 | -9.4 | 3 |
| Desinić | 1,758 | 1,560 | 198 | 2,933 | 5.2 | 4.6 | 0.6 | 3 |
| Končanica | 1,754 | 1,599 | 155 | 2,360 | 4.1 | 3.8 | 0.4 | 3 |
| Domašinec | 1,753 | 881 | 872 | 2,251 | 3.9 | 2.0 | 2.0 | 2 |
| Podcrkavlje | 1,750 | 1,737 | 13 | 2,553 | 4.5 | 4.4 | 0.0 | 1 |
| Pitomača | 1,749 | 1,673 | 76 | 10,059 | 17.6 | 16.8 | 0.8 | 5 |
| Vrpolje | 1,745 | 1,690 | 55 | 3,521 | 6.1 | 5.9 | 0.2 | 4 |
| Velika | 1,739 | 1,610 | 128 | 5,607 | 9.7 | 9.0 | 0.7 | 5 |
| Podgorač | 1,736 | 1,588 | 147 | 2,877 | 5.0 | 4.6 | 0.4 | 3 |
| Orle | 1,736 | 1,646 | 90 | 1,975 | 3.4 | 3.3 | 0.2 | 1 |
| Donja Motičina | 1,731 | 1,888 | -157 | 1,652 | 2.9 | 3.1 | -0.3 | 2 |
| Beretinec | 1,730 | 1,800 | -70 | 2,176 | 3.8 | 3.9 | -0.2 | 4 |
| Sveti Ilija | 1,728 | 1,989 | -261 | 3,511 | 6.1 | 7.0 | -0.9 | 3 |
| Babina Greda | 1,728 | 1,688 | 40 | 3,572 | 6.2 | 6.0 | 0.1 | 2 |
| Vinica | 1,726 | 1,473 | 253 | 3,389 | 5.8 | 5.0 | 0.9 | 2 |
| Gundinci | 1,723 | 2,229 | -506 | 2,027 | 3.5 | 4.5 | -1.0 | 3 |
| Gradec | 1,718 | 1,545 | 173 | 3,681 | 6.3 | 5.7 | 0.6 | 2 |
| Netretić | 1,712 | 1,723 | -11 | 2,862 | 4.9 | 4.9 | 0.0 | 4 |
| Garčin | 1,707 | 1,867 | -161 | 4,806 | 8.2 | 9.0 | -0.8 | 3 |
| Sveti Martin na Muri | 1,706 | 1,895 | -189 | 2,605 | 4.4 | 4.9 | -0.5 | 3 |
| Davor | 1,706 | 1,460 | 246 | 3,015 | 5.1 | 4.4 | 0.7 | 1 |
| Cernik | 1,685 | 1,632 | 53 | 3,640 | 6.1 | 5.9 | 0.2 | 5 |
| Rugvica | 1,683 | 2,194 | -511 | 7,871 | 13.2 | 17.3 | -4.0 | 0 |
| Rovišće | 1,683 | 1,345 | 338 | 4,822 | 8.1 | 6.5 | 1.6 | 2 |
| Jarmina | 1,677 | 1,627 | 50 | 2,458 | 4.1 | 4.0 | 0.1 | 5 |
| Gvozd | 1,675 | 1,542 | 133 | 2,970 | 5.0 | 4.6 | 0.4 | 2 |
| Strahoninec | 1,668 | 1,909 | -241 | 2,682 | 4.5 | 5.1 | -0.6 | 4 |
| Donja Voća | 1,664 | 1,848 | -184 | 2,443 | 4.1 | 4.5 | -0.4 | 0 |
| Bošnjaci | 1,660 | 1,676 | -16 | 3,901 | 6.5 | 6.5 | -0.1 | 2 |
| Sunja | 1,659 | 1,707 | -47 | 5,748 | 9.5 | 9.8 | -0.3 | 4 |
| Budinščina | 1,648 | 1,974 | -326 | 2,503 | 4.1 | 4.9 | -0.8 | 2 |
| Draganić | 1,639 | 1,568 | 72 | 2,741 | 4.5 | 4.3 | 0.2 | 3 |
| Đelekovec | 1,633 | 1,606 | 27 | 1,533 | 2.5 | 2.5 | 0.0 | 5 |
| Nova Rača | 1,632 | 1,732 | -100 | 3,433 | 5.6 | 5.9 | -0.3 | 3 |
| Zažablje | 1,626 | 910 | 716 | 757 | 1.2 | 0.7 | 0.5 | 0 |
| Sibinj | 1,624 | 1,457 | 167 | 6,895 | 11.2 | 10.0 | 1.1 | 4 |
| Kumrovec | 1,623 | 1,205 | 419 | 1,588 | 2.6 | 1.9 | 0.7 | 2 |
| Bednja | 1,619 | 1,340 | 278 | 3,992 | 6.5 | 5.3 | 1.1 | 2 |
| Preseka | 1,616 | 1,289 | 327 | 1,448 | 2.3 | 1.9 | 0.5 | 2 |
| Bukovlje | 1,615 | 1,879 | -263 | 3,108 | 5.0 | 5.8 | -0.8 | 3 |
| Trnovec Bartolovečki | 1,605 | 1,634 | -29 | 6,884 | 11.1 | 11.3 | -0.2 | 4 |
| Sveta Marija | 1,605 | 1,637 | -32 | 2,317 | 3.7 | 3.8 | -0.1 | 3 |
| Podturen | 1,600 | 1,319 | 281 | 3,873 | 6.2 | 5.1 | 1.1 | 3 |
| Trpinja | 1,597 | 1,510 | 87 | 5,572 | 8.9 | 8.4 | 0.5 | 2 |
| Markušica | 1,596 | 1,396 | 200 | 2,555 | 4.1 | 3.6 | 0.5 | 2 |
| Đurmanec | 1,594 | 1,747 | -153 | 4,235 | 6.7 | 7.4 | -0.6 | 5 |
| Mali Bukovec | 1,591 | 1,720 | -129 | 2,212 | 3.5 | 3.8 | -0.3 | 1 |
| Sveti Križ Začretje | 1,589 | 1,443 | 145 | 6,165 | 9.8 | 8.9 | 0.9 | 5 |
| Dubrava | 1,583 | 1,307 | 277 | 5,245 | 8.3 | 6.9 | 1.5 | 4 |
| Jakšić | 1,580 | 1,838 | -258 | 4,058 | 6.4 | 7.5 | -1.0 | 2 |
| Vrbje | 1,579 | 1,908 | -330 | 2,215 | 3.5 | 4.2 | -0.7 | 2 |
| Rasinja | 1,577 | 1,532 | 45 | 3,267 | 5.2 | 5.0 | 0.1 | 3 |
| Kraljevec na Sutli | 1,570 | 1,484 | 86 | 1,727 | 2.7 | 2.6 | 0.1 | 0 |
| Mala Subotica | 1,566 | 1,155 | 411 | 5,452 | 8.5 | 6.3 | 2.2 | 5 |
| Čepin | 1,546 | 1,710 | -164 | 11,599 | 17.9 | 19.8 | -1.9 | 0 |

| Municipality | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|----------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Sikirevci | 1,541 | 1,279 | 263 | 2,476 | 3.8 | 3.2 | 0.7 | 4 |
| Koprivnički Bregi | 1,541 | 1,405 | 136 | 2,381 | 3.7 | 3.3 | 0.3 | 4 |
| Hrašćina | 1,534 | 1,419 | 115 | 1,617 | 2.5 | 2.3 | 0.2 | 2 |
| Donji Vidovec | 1,533 | 1,631 | -98 | 1,399 | 2.1 | 2.3 | -0.1 | 3 |
| Špišić Bukovica | 1,522 | 1,420 | 102 | 4,221 | 6.4 | 6.0 | 0.4 | 2 |
| Velika Kopanica | 1,513 | 1,509 | 3 | 3,308 | 5.0 | 5.0 | 0.0 | 1 |
| Sveti Đurđ | 1,512 | 1,415 | 97 | 3,804 | 5.8 | 5.4 | 0.4 | 3 |
| Gradište | 1,498 | 1,399 | 100 | 2,773 | 4.2 | 3.9 | 0.3 | 2 |
| Krašić | 1,483 | 1,344 | 139 | 2,640 | 3.9 | 3.5 | 0.4 | 4 |
| Bedekovčina | 1,475 | 1,379 | 96 | 8,041 | 11.9 | 11.1 | 0.8 | 4 |
| Drenje | 1,462 | 1,259 | 203 | 2,700 | 3.9 | 3.4 | 0.5 | 1 |
| Brezniki Hum | 1,452 | 1,833 | -382 | 1,356 | 2.0 | 2.5 | -0.5 | 4 |
| Martijanec | 1,449 | 1,195 | 254 | 3,843 | 5.6 | 4.6 | 1.0 | 5 |
| Goričan | 1,436 | 1,669 | -233 | 2,823 | 4.1 | 4.7 | -0.7 | 3 |
| Galovac | 1,431 | 1,340 | 91 | 1,234 | 1.8 | 1.7 | 0.1 | 2 |
| Sračinec | 1,416 | 1,273 | 143 | 4,842 | 6.9 | 6.2 | 0.7 | 2 |
| Štitar | 1,402 | 956 | 446 | 2,129 | 3.0 | 2.0 | 1.0 | 3 |
| Sveti Ivan Žabno | 1,393 | 1,474 | -81 | 5,222 | 7.3 | 7.7 | -0.4 | 4 |
| Vratišinec | 1,392 | 1,164 | 228 | 1,984 | 2.8 | 2.3 | 0.5 | 5 |
| Sokolovac | 1,392 | 1,230 | 161 | 3,417 | 4.8 | 4.2 | 0.6 | 4 |
| Farkaševac | 1,387 | 1,271 | 116 | 1,937 | 2.7 | 2.5 | 0.2 | 3 |
| Petrijanec | 1,387 | 1,470 | -84 | 4,812 | 6.7 | 7.1 | -0.4 | 2 |
| Sveti Juraj na Bregu | 1,376 | 1,270 | 106 | 5,090 | 7.0 | 6.5 | 0.5 | 2 |
| Gradina | 1,374 | 2,497 | -1,123 | 3,850 | 5.3 | 9.6 | -4.3 | 2 |
| Strizivojna | 1,367 | 1,347 | 20 | 2,525 | 3.5 | 3.4 | 0.1 | 1 |
| Negoslavci | 1,359 | 1,298 | 61 | 1,463 | 2.0 | 1.9 | 0.1 | 2 |
| Vidovec | 1,352 | 1,349 | 3 | 5,425 | 7.3 | 7.3 | 0.0 | 4 |
| Klenovnik | 1,351 | 1,563 | -213 | 2,022 | 2.7 | 3.2 | -0.4 | 0 |
| Visoko | 1,343 | 1,048 | 295 | 1,518 | 2.0 | 1.6 | 0.4 | 0 |
| Slavonski Šamac | 1,317 | 1,219 | 98 | 2,169 | 2.9 | 2.6 | 0.2 | 3 |
| Dvor | 1,315 | 1,318 | -3 | 5,570 | 7.3 | 7.3 | 0.0 | 0 |
| Čaglin | 1,308 | 1,121 | 188 | 2,723 | 3.6 | 3.1 | 0.5 | 2 |
| Mače | 1,263 | 1,185 | 78 | 2,534 | 3.2 | 3.0 | 0.2 | 4 |
| Bebrina | 1,261 | 1,275 | -14 | 3,252 | 4.1 | 4.1 | 0.0 | 4 |
| Borovo | 1,241 | 1,061 | 180 | 5,056 | 6.3 | 5.4 | 0.9 | 3 |
| Veliki Bukovec | 1,221 | 1,539 | -318 | 1,438 | 1.8 | 2.2 | -0.5 | 2 |
| Maruševac | 1,080 | 1,116 | -36 | 6,381 | 6.9 | 7.1 | -0.2 | 4 |
| Sveti Petar Orehovec | 872 | 894 | -22 | 4,583 | 4.0 | 4.1 | -0.1 | 2 |
| Pojezerje | 757 | 1,872 | -1,115 | 991 | 0.7 | 1.9 | -1.1 | 0 |

Source: Authors' data based on *Ministry of Finance* (2018), *CBS* (2018) and *Ott et al.* (2017).

Table 2
Budget outturns of cities, 2016

| City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|-----------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Novalja | 13,702 | 12,752 | 950 | 3,663 | 50.2 | 46.7 | 3.5 | 3 |
| Novigrad | 11,139 | 9,855 | 1,285 | 4,345 | 48.4 | 42.8 | 5.6 | 4 |
| Umag | 11,116 | 9,993 | 1,123 | 13,467 | 149.7 | 134.6 | 15.1 | 4 |
| Opatija | 9,680 | 12,612 | -2,933 | 11,659 | 112.9 | 147.0 | -34.2 | 5 |
| Rovinj | 9,337 | 7,988 | 1,349 | 14,294 | 133.5 | 114.2 | 19.3 | 5 |
| Hvar | 9,150 | 9,404 | -254 | 4,251 | 38.9 | 40.0 | -1.1 | 4 |
| Dubrovnik | 9,090 | 9,392 | -302 | 42,615 | 387.4 | 400.3 | -12.9 | 5 |
| Cres | 8,590 | 9,498 | -909 | 2,879 | 24.7 | 27.3 | -2.6 | 5 |
| Poreč | 8,583 | 8,295 | 288 | 16,696 | 143.3 | 138.5 | 4.8 | 5 |
| Krk | 8,522 | 7,332 | 1,190 | 6,281 | 53.5 | 46.0 | 7.5 | 4 |
| Mali Lošinj | 8,494 | 9,121 | -627 | 8,116 | 68.9 | 74.0 | -5.1 | 4 |
| Zagreb | 8,135 | 8,456 | -321 | 790,017 | 6,427.0 | 6,680.2 | -253.2 | 5 |
| Vis | 8,132 | 8,209 | -77 | 1,934 | 15.7 | 15.9 | -0.1 | 3 |
| Pag | 7,728 | 10,740 | -3,011 | 3,846 | 29.7 | 41.3 | -11.6 | 3 |
| Biograd na Moru | 7,684 | 7,065 | 619 | 5,569 | 42.8 | 39.3 | 3.4 | 2 |
| Crikvenica | 7,416 | 6,966 | 450 | 11,122 | 82.5 | 77.5 | 5.0 | 5 |
| Nin | 7,352 | 7,294 | 57 | 2,744 | 20.2 | 20.0 | 0.2 | 3 |
| Vodnjan | 6,917 | 6,518 | 399 | 6,119 | 42.3 | 39.9 | 2.4 | 1 |
| Ludbreg | 6,667 | 6,402 | 265 | 8,478 | 56.5 | 54.3 | 2.3 | 5 |
| Supetar | 6,134 | 6,611 | -477 | 4,074 | 25.0 | 26.9 | -1.9 | 3 |
| Novi Vinodolski | 6,081 | 6,051 | 30 | 5,113 | 31.1 | 30.9 | 0.2 | 2 |
| Omiš | 6,067 | 5,009 | 1,058 | 14,936 | 90.6 | 74.8 | 15.8 | 3 |
| Stari Grad | 5,946 | 5,789 | 157 | 2,781 | 16.5 | 16.1 | 0.4 | 3 |
| Vodice | 5,924 | 5,194 | 730 | 8,875 | 52.6 | 46.1 | 6.5 | 5 |
| Pazin | 5,828 | 5,678 | 150 | 8,638 | 50.3 | 49.0 | 1.3 | 5 |
| Vukovar | 5,547 | 5,299 | 249 | 27,683 | 153.6 | 146.7 | 6.9 | 4 |
| Labin | 5,446 | 5,625 | -179 | 11,642 | 63.4 | 65.5 | -2.1 | 4 |
| Samobor | 5,435 | 5,982 | -547 | 37,633 | 204.5 | 225.1 | -20.6 | 5 |
| Bakar | 5,399 | 5,581 | -182 | 8,279 | 44.7 | 46.2 | -1.5 | 5 |
| Makarska | 5,398 | 4,734 | 664 | 13,834 | 74.7 | 65.5 | 9.2 | 4 |
| Pula | 5,345 | 4,965 | 380 | 57,460 | 307.1 | 285.3 | 21.8 | 5 |
| Buje | 5,331 | 4,558 | 772 | 5,182 | 27.6 | 23.6 | 4.0 | 5 |
| Rijeka | 5,285 | 4,959 | 325 | 128,624 | 679.7 | 637.9 | 41.9 | 5 |
| Zadar | 4,977 | 4,829 | 147 | 75,062 | 373.6 | 362.5 | 11.1 | 5 |
| Zaprešić | 4,969 | 5,319 | -350 | 25,223 | 125.3 | 134.2 | -8.8 | 4 |
| Varaždin | 4,874 | 4,393 | 481 | 46,946 | 228.8 | 206.2 | 22.6 | 3 |
| Kastav | 4,862 | 5,177 | -315 | 10,440 | 50.8 | 54.0 | -3.3 | 5 |
| Buzet | 4,692 | 5,617 | -925 | 6,133 | 28.8 | 34.5 | -5.7 | 5 |
| Trogir | 4,626 | 4,281 | 346 | 13,192 | 61.0 | 56.5 | 4.6 | 4 |
| Vrlika | 4,496 | 4,451 | 45 | 2,177 | 9.8 | 9.7 | 0.1 | 3 |
| Obrovac | 4,467 | 4,270 | 198 | 4,323 | 19.3 | 18.5 | 0.9 | 4 |
| Sveta Nedelja | 4,436 | 4,011 | 425 | 18,059 | 80.1 | 72.4 | 7.7 | 4 |
| Đurđevac | 4,377 | 4,593 | -216 | 8,264 | 36.2 | 38.0 | -1.8 | 3 |
| Gospić | 4,269 | 4,668 | -399 | 12,745 | 54.4 | 59.5 | -5.1 | 0 |
| Karlovac | 4,249 | 4,076 | 172 | 55,705 | 236.7 | 227.1 | 9.6 | 4 |
| Rab | 4,237 | 4,120 | 117 | 8,065 | 34.2 | 33.2 | 0.9 | 5 |
| Korčula | 4,194 | 3,900 | 293 | 5,663 | 23.7 | 22.1 | 1.7 | 4 |
| Split | 4,176 | 3,945 | 230 | 178,102 | 743.7 | 702.7 | 41.0 | 4 |
| Senj | 4,131 | 4,433 | -302 | 7,182 | 29.7 | 31.8 | -2.2 | 1 |
| Ozalj | 4,029 | 2,606 | 1,423 | 6,817 | 27.5 | 17.8 | 9.7 | 5 |
| Delnice | 3,993 | 3,969 | 24 | 5,952 | 23.8 | 23.6 | 0.1 | 5 |
| Beli Manastir | 3,987 | 3,606 | 381 | 10,068 | 40.1 | 36.3 | 3.8 | 1 |

| City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|---------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Komiža | 3,953 | 3,464 | 489 | 1,526 | 6.0 | 5.3 | 0.7 | 3 |
| Čakovec | 3,920 | 4,469 | -549 | 27,104 | 106.3 | 121.1 | -14.9 | 4 |
| Zabok | 3,903 | 4,513 | -610 | 8,994 | 35.1 | 40.6 | -5.5 | 5 |
| Velika Gorica | 3,867 | 3,634 | 234 | 63,517 | 245.6 | 230.8 | 14.8 | 4 |
| Koprivnica | 3,834 | 3,754 | 80 | 30,854 | 118.3 | 115.8 | 2.5 | 5 |
| Grubišno Polje | 3,830 | 2,469 | 1,361 | 6,478 | 24.8 | 16.0 | 8.8 | 4 |
| Križevci | 3,749 | 3,612 | 137 | 21,122 | 79.2 | 76.3 | 2.9 | 2 |
| Solin | 3,742 | 3,828 | -86 | 23,926 | 89.5 | 91.6 | -2.1 | 4 |
| Kraljevica | 3,733 | 4,160 | -428 | 4,618 | 17.2 | 19.2 | -2.0 | 4 |
| Sisak | 3,596 | 4,030 | -434 | 47,768 | 171.8 | 192.5 | -20.7 | 3 |
| Glina | 3,565 | 3,220 | 345 | 9,283 | 33.1 | 29.9 | 3.2 | 4 |
| Šibenik | 3,529 | 3,541 | -12 | 46,332 | 163.5 | 164.1 | -0.5 | 5 |
| Drniš | 3,507 | 3,437 | 70 | 7,498 | 26.3 | 25.8 | 0.5 | 4 |
| Mursko Središće | 3,500 | 3,659 | -159 | 6,307 | 22.1 | 23.1 | -1.0 | 2 |
| Ivanić-Grad | 3,464 | 3,857 | -393 | 14,548 | 50.4 | 56.1 | -5.7 | 4 |
| Nova Gradiška | 3,428 | 3,143 | 286 | 14,229 | 48.8 | 44.7 | 4.1 | 4 |
| Skradin | 3,364 | 2,598 | 766 | 3,825 | 12.9 | 9.9 | 2.9 | 3 |
| Vinkovci | 3,305 | 3,195 | 110 | 35,312 | 116.7 | 112.8 | 3.9 | 4 |
| Virovitica | 3,302 | 3,121 | 180 | 21,291 | 70.3 | 66.5 | 3.8 | 4 |
| Osijek | 3,287 | 3,001 | 286 | 108,048 | 355.2 | 324.3 | 30.9 | 5 |
| Hrvatska Kostajnica | 3,252 | 3,333 | -81 | 2,756 | 9.0 | 9.2 | -0.2 | 4 |
| Otočac | 3,138 | 2,688 | 449 | 9,778 | 30.7 | 26.3 | 4.4 | 3 |
| Kaštela | 3,126 | 2,648 | 479 | 38,667 | 120.9 | 102.4 | 18.5 | 4 |
| Novska | 3,109 | 2,582 | 528 | 13,518 | 42.0 | 34.9 | 7.1 | 5 |
| Lipik | 3,054 | 3,346 | -291 | 6,170 | 18.8 | 20.6 | -1.8 | 4 |
| Slunj | 3,050 | 3,196 | -146 | 5,076 | 15.5 | 16.2 | -0.7 | 4 |
| Kutina | 3,050 | 2,996 | 54 | 22,760 | 69.4 | 68.2 | 1.2 | 4 |
| Jastrebarsko | 3,034 | 3,064 | -30 | 15,866 | 48.1 | 48.6 | -0.5 | 4 |
| Čabar | 3,031 | 2,628 | 403 | 3,770 | 11.4 | 9.9 | 1.5 | 3 |
| Vrbovsko | 2,959 | 3,136 | -177 | 5,076 | 15.0 | 15.9 | -0.9 | 5 |
| Petrinja | 2,911 | 3,013 | -102 | 24,671 | 71.8 | 74.3 | -2.5 | 1 |
| Belišće | 2,910 | 3,490 | -579 | 10,825 | 31.5 | 37.8 | -6.3 | 3 |
| Krapina | 2,885 | 2,677 | 208 | 12,480 | 36.0 | 33.4 | 2.6 | 5 |
| Čazma | 2,862 | 3,347 | -485 | 8,077 | 23.1 | 27.0 | -3.9 | 2 |
| Bjelovar | 2,842 | 2,754 | 88 | 40,276 | 114.5 | 110.9 | 3.6 | 5 |
| Knin | 2,698 | 2,277 | 421 | 15,407 | 41.6 | 35.1 | 6.5 | 4 |
| Našice | 2,696 | 1,968 | 728 | 16,224 | 43.7 | 31.9 | 11.8 | 3 |
| Prelog | 2,676 | 2,398 | 278 | 7,815 | 20.9 | 18.7 | 2.2 | 5 |
| Dugo Selo | 2,608 | 2,271 | 336 | 17,466 | 45.5 | 39.7 | 5.9 | 2 |
| Pakrac | 2,604 | 2,246 | 358 | 8,460 | 22.0 | 19.0 | 3.0 | 3 |
| Kutjevo | 2,564 | 1,666 | 898 | 6,247 | 16.0 | 10.4 | 5.6 | 1 |
| Donja Stubica | 2,562 | 2,372 | 190 | 5,680 | 14.5 | 13.5 | 1.1 | 3 |
| Imotski | 2,551 | 2,555 | -4 | 10,764 | 27.5 | 27.5 | 0.0 | 0 |
| Trilj | 2,546 | 2,419 | 127 | 9,109 | 23.2 | 22.0 | 1.2 | 2 |
| Orahovica | 2,518 | 3,849 | -1,331 | 5,304 | 13.4 | 20.4 | -7.1 | 3 |
| Požega | 2,490 | 3,196 | -706 | 26,248 | 65.4 | 83.9 | -18.5 | 2 |
| Popovača | 2,473 | 2,497 | -24 | 11,905 | 29.4 | 29.7 | -0.3 | 2 |
| Ogulin | 2,459 | 2,534 | -75 | 13,915 | 34.2 | 35.3 | -1.0 | 4 |
| Slavonski Brod | 2,433 | 2,439 | -6 | 59,141 | 143.9 | 144.2 | -0.4 | 5 |
| Slatina | 2,429 | 2,009 | 419 | 13,686 | 33.2 | 27.5 | 5.7 | 4 |
| Benkovac | 2,403 | 2,118 | 286 | 11,026 | 26.5 | 23.3 | 3.1 | 4 |
| Otok (Vinkovci) | 2,395 | 2,201 | 194 | 6,343 | 15.2 | 14.0 | 1.2 | 1 |
| Ploče | 2,344 | 2,381 | -37 | 10,135 | 23.8 | 24.1 | -0.4 | 3 |
| Ilok | 2,342 | 2,517 | -175 | 6,767 | 15.8 | 17.0 | -1.2 | 4 |
| Vrgorac | 2,304 | 2,313 | -9 | 6,572 | 15.1 | 15.2 | -0.1 | 0 |
| Vrbovec | 2,280 | 2,096 | 184 | 14,797 | 33.7 | 31.0 | 2.7 | 4 |

| City | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|---------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Županja | 2,269 | 2,243 | 26 | 12,090 | 27.4 | 27.1 | 0.3 | 5 |
| Garešnica | 2,215 | 2,335 | -120 | 10,472 | 23.2 | 24.5 | -1.3 | 4 |
| Opuzen | 2,214 | 2,183 | 31 | 3,254 | 7.2 | 7.1 | 0.1 | 3 |
| Oroslavje | 2,188 | 2,124 | 64 | 6,138 | 13.4 | 13.0 | 0.4 | 5 |
| Daruvar | 2,177 | 2,040 | 136 | 11,633 | 25.3 | 23.7 | 1.6 | 4 |
| Đakovo | 2,143 | 1,847 | 296 | 27,745 | 59.5 | 51.3 | 8.2 | 4 |
| Sveti Ivan Zelina | 2,122 | 2,088 | 35 | 15,959 | 33.9 | 33.3 | 0.6 | 4 |
| Zlatar | 2,088 | 1,804 | 283 | 6,096 | 12.7 | 11.0 | 1.7 | 4 |
| Varaždinske Toplice | 2,045 | 1,782 | 263 | 6,364 | 13.0 | 11.3 | 1.7 | 4 |
| Klanjec | 1,970 | 1,897 | 73 | 2,915 | 5.7 | 5.5 | 0.2 | 5 |
| Duga Resa | 1,946 | 1,805 | 142 | 11,180 | 21.8 | 20.2 | 1.6 | 5 |
| Ivanec | 1,898 | 1,854 | 44 | 13,758 | 26.1 | 25.5 | 0.6 | 5 |
| Sinj | 1,839 | 1,890 | -50 | 24,826 | 45.7 | 46.9 | -1.3 | 4 |
| Pleternica | 1,837 | 1,551 | 286 | 11,323 | 20.8 | 17.6 | 3.2 | 1 |
| Valpovo | 1,756 | 1,929 | -173 | 11,563 | 20.3 | 22.3 | -2.0 | 0 |
| Pregrada | 1,729 | 1,933 | -204 | 6,594 | 11.4 | 12.7 | -1.3 | 5 |
| Donji Miholjac | 1,597 | 1,525 | 72 | 9,491 | 15.2 | 14.5 | 0.7 | 2 |
| Metković | 1,572 | 1,518 | 54 | 16,788 | 26.4 | 25.5 | 0.9 | 3 |
| Lepoglava | 1,438 | 1,431 | 8 | 8,283 | 11.9 | 11.9 | 0.1 | 5 |
| Novi Marof | 1,423 | 1,196 | 227 | 13,246 | 18.9 | 15.8 | 3.0 | 3 |

Source: Authors' data based on *Ministry of Finance* (2018), *CBS* (2018) and *Ott et al.* (2017).

Table 3
Budget outturns of counties, 2016

| County | Per capita (in HRK) | | | Popula- tion | Total (in million HRK) | | | Trans- parency |
|-----------------------|---------------------|-------------------|---------------------|-----------------|------------------------|-------------------|---------------------|-------------------|
| | Reve- nues | Expen- ditures | Surplus/ deficit | | Reve- nues | Expen- ditures | Surplus/ deficit | |
| Virovitica- | 1,579 | 1,657 | -77 | 84,836 | 134.0 | 140.5 | -6.5 | 4 |
| Lika-Senj | 1,557 | 2,019 | -462 | 50,927 | 79.3 | 102.8 | -23.5 | 5 |
| Sisak-Moslavina | 1,341 | 1,402 | -60 | 172,439 | 231.3 | 241.7 | -10.4 | 5 |
| Istria | 1,211 | 1,153 | 58 | 208,055 | 252.1 | 239.9 | 12.1 | 5 |
| Karlovac | 1,194 | 1,154 | 40 | 128,899 | 153.9 | 148.7 | 5.2 | 5 |
| Dubrovnik-Neretva | 1,176 | 1,201 | -24 | 122,568 | 144.2 | 147.2 | -3.0 | 5 |
| Krapina-Zagorje | 1,155 | 1,194 | -39 | 132,892 | 153.5 | 158.6 | -5.2 | 5 |
| Zadar | 1,067 | 1,097 | -29 | 170,017 | 181.5 | 186.5 | -5.0 | 5 |
| Požega-Slavonia | 1,060 | 981 | 79 | 78,034 | 82.7 | 76.5 | 6.2 | 2 |
| Međimurje | 1,058 | 1,051 | 7 | 113,804 | 120.4 | 119.6 | 0.8 | 5 |
| Varaždin | 1,054 | 1,073 | -19 | 175,951 | 185.4 | 188.7 | -3.4 | 5 |
| Primorje-Gorski Kotar | 1,042 | 1,080 | -38 | 296,195 | 308.7 | 320.0 | -11.3 | 5 |
| Koprivnica-Križevci | 993 | 1,087 | -93 | 115,584 | 114.8 | 125.6 | -10.8 | 4 |
| Šibenik-Knin | 993 | 929 | 64 | 109,375 | 108.6 | 101.6 | 7.0 | 5 |
| Vukovar-Srijem | 949 | 908 | 40 | 179,521 | 170.3 | 163.0 | 7.3 | 4 |
| Split-Dalmatia | 948 | 923 | 25 | 454,798 | 431.0 | 419.8 | 11.2 | 4 |
| Bjelovar-Bilogora | 943 | 913 | 30 | 119,764 | 113.0 | 109.4 | 3.6 | 5 |
| Osijek-Baranja | 936 | 901 | 35 | 305,032 | 285.6 | 274.9 | 10.7 | 5 |
| Zagreb | 890 | 879 | 11 | 317,606 | 282.6 | 279.1 | 3.5 | 5 |
| Brod-Posavina | 851 | 832 | 19 | 158,575 | 135.0 | 132.0 | 3.0 | 4 |

Source: Authors' data based on *Ministry of Finance* (2018), *CBS* (2018) and *Ott et al.* (2017).