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Budget outturns of Croatian municipalities, cities and counties for 2017¹

KATARINA OTT, MIHAELA BRONIĆ, BRANKO STANIĆ

This article aims to provide a simple and systematic presentation of basic data on the budget outturns of all local government units in Croatia² for 2017, using a Ministry of Finance database. Presented are data on revenues and expenditures³, as well as surpluses or deficits (per capita and in total). 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 municipalities, cities and counties in 2017, and to make comparisons among them and 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 a large number of oversized and extensive Excel tables, with cities and municipalities arranged by county. Given the large number of local government units and the complexity of their budgets, it is far from easy to navigate through these tables and make comparisons across the local government units. The aim of this article is therefore to give the reader a quick idea of the local government units' general financial condition in 2017, whereas more detailed information can be found on the websites of the Ministry of Finance, but also of local government units (at least those publishing their respective budget documents). However, for a correct understanding of the presented data, the following notes may be necessary.

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² Regardless of the formal differentiation among the units of local and regional self-government, for the purposes of this article, the term "local government units" covers all 20 counties, 128 cities and 428 municipalities.

³ This analysis only covers revenues and expenditures, without 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 Tables in the text include data on the local government units' financial condition in 2017 and on their respective budget transparency levels in 2018. However, the Excel table additionally contains the local government units' financial position data for 2014, 2015 and 2016, as well as data on the budget transparency levels for 2015, 2016 and 2017. For more information on the budget outturns of Croatian local government units for previous years, see Ott and Bronić (2015) and Ott, Bronić and Stanić (2016 and 2018), and for information on the local government units' budget transparency levels, visit the link. Population data are from CBS (2018).

⁵ The website of the Ministry of Finance/Local Self-government/Financijski izvještaji JLP(R)S offers statistical reports on budget outturns for the period 1995–2001, unconsolidated financial statements for the period 2002–2017, presented on the forms PR-RAS and RAS according to the functional classification, and balance sheets for the period 2002–2017.

DATA SHOULD BE TREATED 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. This is because counties, cities and municipalities have the authority to collect different types of revenues and provide different kinds of public goods and services. Hence, differences in revenues and expenditures, in both total and per capita terms, reflect differences in authority among those local government units (see graphs 1 and 2). Those interested can, for example, add up the per capita revenues or expenditures of their respective municipalities or cities and of the relevant county, in order 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 the City of Zagreb.

Secondly, the relatively high per capita revenues of some local government units are sometimes consequence of different types of grants. So, for example, the municipality of Civljane, raised the highest per capita revenues in 2017 (HRK 26,109). Among the leaders, with per capita revenues above HRK 10,000 were also the municipalities of Lokvičići, Lopar, Saborsko and Janjina. However, large portions of operating revenues of all these local government units came from various kinds of grants (ranging from 30% in Lopar to a high of 90% in Lokvičići). A similar situation occurred in some cities with per capita revenues above HRK 6,000, e.g. Vukovar (80%) and Nin, Vis and Pazin (about 35% each).

Thirdly, a local government unit's budget does not always reflect that unit's actual financial condition, because the unit 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 their respective 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. It is to be hoped that the adoption and implementation of the Action Plan for the implementation of the Open Government Partnership initiative in the period 2018-2020, envisaging the obligation to **improve the transparency and accountability of companies in the majority ownership of local government units**, will contribute to a better understanding of the actual financial condition of local government units.

Fourthly, major differences between a local government unit's revenues and expenditures in a given year or compared to previous years do not necessarily indicate bad budget planning or poor budget outturns. They may be the result of large sales of capital assets (e.g. land or buildings) made by that local government unit, of big amounts of communal fees collected, unusually high amounts of grants received from abroad or from the national budget, or of large-scale capital investments (e.g. in local roads or sports facilities) funded from loans and/or grants. They may also be due to the transfers of revenue/receipt surpluses or deficits from previous years, etc. In 2017, loans were taken out, for example, by the municipality of Goričan for the construction of the primary school sports hall, the municipality of Konjščina for the extension of a kindergarten, and by the municipality of Bosiljevo for the asphaltting of non-aligned roads. Such data, necessary for a better understanding of the local government units' financial condition, are not always available on the Ministry of Finance's website. It is often necessary to search the websites of the local government units and local media, or even contact the local government units' executives or legislatures.

DATA SYNTHESIS AND SOME INTERESTING FACTS

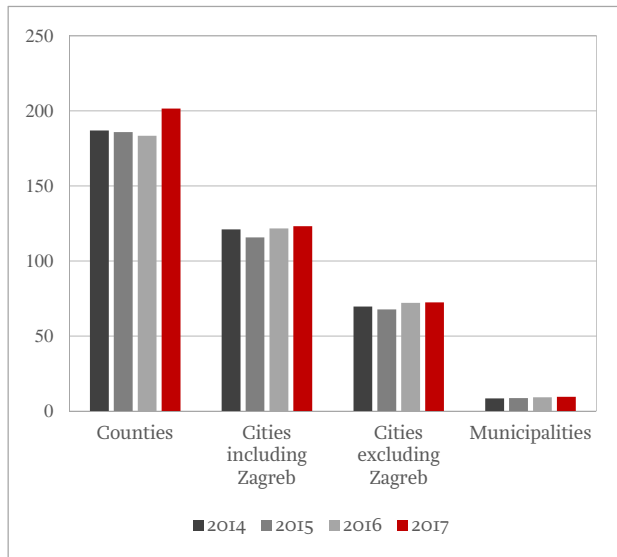
While this article does not aim to analyse the local government units' financial condition but rather to provide a synthesis of data from the Ministry of Finance's database for 2017, some interesting things observed can be singled out, while highlighting facts that recur year after year.

i) In the period 2014-2017, there were no major oscillations in average total revenues and average per capita revenues of local government units. Only counties reported growth in average total revenues, and municipalities in average per capita revenues.

- The largest average total revenues in 2017 were seen in counties (HRK 202m), followed by cities including Zagreb (HRK 123m) and cities excluding Zagreb (HRK 72m); the worst performers were municipalities with HRK 9m (graph 1). The situation is different when it comes to average per capita revenues: the best performers were cities (HRK 4,314 including Zagreb and, HRK 4,284 excluding Zagreb), followed by municipalities (HRK 3,863). Counties were at the bottom of the scale, with HRK 1,319 (graph 2).
- The per capita revenues of twelve cities and as many as 33 municipalities exceeded those of the City of Zagreb (HRK 8,177).
- No less than two thirds of municipalities and over 60% of cities reported per capita revenues below the averages for municipalities and cities respectively.
- In the period 2014–2017, no major oscillations were detected in average revenues of local government units, with the exception of counties which saw a substantial increase in average total revenues in 2017 relative to the previous years (by about 10%), and municipalities which reported a hike in average per capita revenues in 2017 relative to 2014 (of over 20%).
- In the same period, municipalities had very balanced budgets on average; cities excluding Zagreb mainly recorded slight budget surpluses, whereas cities including Zagreb and counties saw relatively strong oscillations (graph 3).

Graph 1

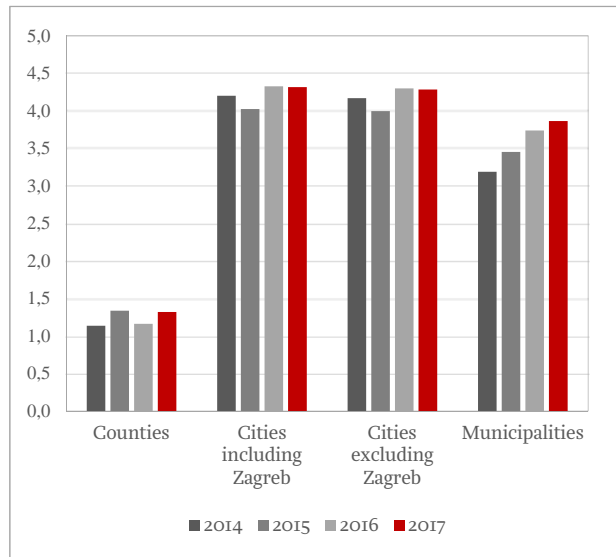
*Average total revenues, 2014–2017
(in million HRK)*



Source: *Ministry of Finance* (2018).

Graph 2

Average per capita revenues, 2014–2017
(in thousand HRK)*

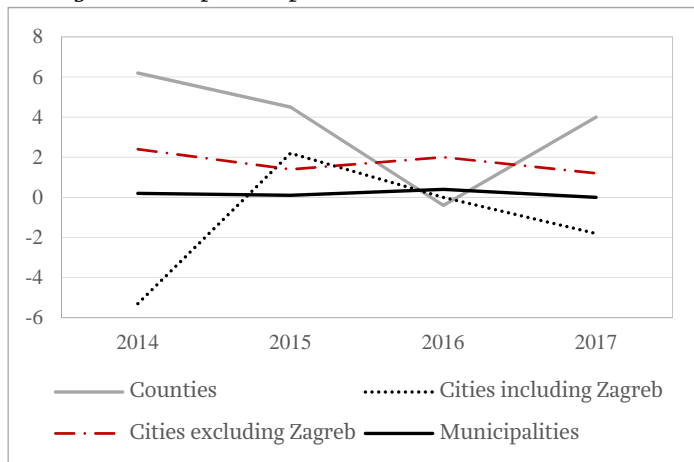


Source: *Ministry of Finance* (2018).

*Population data according to *CBS* (2018).

Graph 3

Average total surplus/deficit, 2014-2017 (in million HRK)



Source: Ministry of Finance (2018).

2) There are sharp differences between the richest and the poorest local government units.

- When it comes to per capita revenues, the municipality of Civljane was an absolute leader with HRK 26,109, followed by municipalities Baška (HRK 14,985) and Karlobag (HRK 14,785).
- The lowest per capita revenues were seen in the municipalities of Pojezerje (HRK 1,035), Maruševac (HRK 1,201) and Sveti Juraj na Bregu (HRK 1,303).
- As in the previous year, a leader in total revenues was the municipality of Medulin (HRK 80.3m); the worst performer was Pojezerje (HRK 0.9m).
- Total revenues of Medulin alone were equal to the sum of total revenues of thirty municipalities with the lowest total revenues.
- In terms of per capita revenues, a leader among cities was Nin (HRK 13,601), followed by Novalja (HRK 10,623). The worst performers were Lepoglava, Novi Marof and Donji Miholjac (HRK 1,548, HRK 1,647 and HRK 1,711 respectively).
- If we exclude the City of Zagreb, with the revenues of HRK 6,57bn, or almost 42% of total revenues of all cities, Split is a leader in total revenues (HRK 792m), followed by Rijeka (HRK 671m). Komiža and Klanjec (HRK 6.1m each) are at the bottom of the scale. Split alone derives total revenues about as high as the revenues of all 45 poorest cities together.

3) A coastal location has a decisive impact on the financial condition of cities and municipalities.

- Out of 19 municipalities with per capita revenues over HRK 10,000 only Civljane, Lokvičići, Dugopolje and Saborsko are not located on the coast.⁶
- Among over two hundred municipalities with per capita revenues below HRK 2,800, only two (Vela Luka and Sukošan) are along the coastline, and only 7% of them are in the Adriatic Croatia. None of seventy municipalities with per capita revenues below HRK 2,000 has a coastal location, and only one (Pojezerje) is located in the Adriatic Croatia.
- Also the cities with the highest per capita revenues (Nin and Novalja) are along the coastline, in contrast to those with the lowest per capita revenues (Lepoglava, Novi Marof and Donji Miholjac).

⁶ Apart from Sutivan, frequently mentioned for its high per capita revenues and low budget transparency, which finally started publishing at least some budget documents on its website, the list of municipalities with per capita revenues over HRK 10,000 in 2017 again contains municipalities with extremely low budget transparency levels. Among them are, for example, Lokvičići, with not a single budget document published, as well as Karlobag and Bol with only one out of five key budget documents published (see Ott, Bronić, Petrušić and Stanić, 2018).

- Moreover, of the top 25 cities with per capita revenues exceeding HRK 6,000, only Zagreb, Obrovac, Vukovar and Pazin are not coastal cities, whereas of 60 cities with per capita revenues below HRK 3,500, only two (Kaštela, with HRK 2,581 and Ploče with HRK 3,468) have a coastal location.
- Thirteen municipalities with the highest total revenues (above HRK 30m each) are all located in the Adriatic Croatia.

4) There are often serious intra-year imbalances between individual local government units' revenues and expenditures.

- In a large number of municipalities, total expenditures markedly exceed the revenues, e.g. Goričan (by 150%), Konjščina and Bosiljevo (by over 120%), Gornji Kneginec (by over 90%), Strahoninec and Pojezerje (by about 70%), Jalžabet (55%), Vir, Tkon and Sračinec (by about 50%), etc. The shortfalls are less pronounced in cities. Nevertheless, Orahovica, Labin and Trilj stand out for their high deficits of 70%, 35% and 30%, respectively.
- On the other hand, there are many municipalities with total revenues markedly exceeding expenditures, e.g. Lekenik (90%), Privlaka near Zadar (75%), Vižinada and Sikirevci (70% each), etc. As concerns cities, leaders are Opuzen (90%), Nin (76%), Slunj (44%), etc.
- All counties have well-balanced revenues and expenditures, and differences between them are almost negligible.

5) Sharp oscillations in the local government units' revenues and expenditures have been observed year after year.

- Despite the absence of any sharp differences in average per capita revenues of counties, cities and municipalities throughout the years, in 2017 some local government units managed to greatly increase them in comparison to previous year. A leader among municipalities in this respect was Biskupija, which more than tripled its per capita revenues, followed by Selca, which more than doubled them, as well as Polača and Slivno, which almost doubled them. The cities of Opuzen and Nin roughly doubled their per capita revenues. As concerns counties, the increases were less dramatic, yet the Lika-Senj and Požega-Slavonia counties raised their average per capita revenues by about 60% and 40%, respectively.

6) Due to inadequate status determination criteria for municipalities and cities, a large number of municipalities recorded considerably higher total revenues than many cities. For example, the total revenues of the richest municipality (Medulin) were thirteen times the revenues of the poorest city (Komiža).

- Consequently, there are cities with total revenues below HRK 10m (Komiža, Klanjec, Hrvatska Kostajnica and Vrlika), while there are municipalities, such as Medulin and Matulji, with total revenues exceeding HRK 80m and HRK 50m, respectively.

7) Similarly, a large number of municipalities have considerably larger populations than many cities, e.g. the largest municipality (Viškovo) has eleven times more inhabitants than the smallest city (Komiža).

- Among 42 municipalities with populations of over 5,000, six have more than 10,000 inhabitants (Viškovo, Nedelišće, Matulji, Brdovec, Podstrana and Čepin). On the other hand, as many as 64 cities have less than 10,000 inhabitants (22 of them have less than 5,000 inhabitants, and the smallest are Komiža, with 1,500 and Vrlika, with barely 1,900 inhabitants).
- However, as many as 43 municipalities have populations below 1,000. The smallest among them are Cijlpane (133), followed by Lanišće, Kijevo and Zadvarje, with less than 300 inhabitants. Also on this list are the municipalities of Ribnik, Lećevica, Saborsko and Sućuraj, with populations below 500.

RECOMMENDATIONS

Given roughly the same pattern of budget outturns for Croatian counties, cities and municipalities year after year, and more or less the same problems in monitoring those outturns, the same recommendations to the Government, Ministry of Finance, local government units and even citizens can be practically repeated each year.

The website of the Ministry of Finance offers data on 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 should be done;

- *The Government* should, regardless of the new Action Plan for the implementation of the Open Government Partnership initiative, especially bearing in mind inadequate implementation of the previous action plans, designate competent ministries to publish uniform and 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.
- *The Ministry of Finance* should start publishing, along with the published budgets and balance sheets of all local government units, narrative explanations of the methodology, data coverage and changes in data series.
- *Local government units and their budget and extra-budgetary users* should comply with the Budget Act and publish annually their financial statements, normally required to be submit to the Fina. It is also advisable that they follow the Ministry of Finance's budget preparation instructions⁷ requiring that all materials related to the budget and budget amendments be published in a format suitable for further processing.
- *Local government units* are also required to publish, on their respective websites and in a machine-readable format, 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 very difficult if budget documents only contain figures, without any narrative explanations.
- All databases should be permanently and regularly updated. Old databases should not be removed.

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, and for the purpose of comparison across other 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 the local budget funds. Despite numerous difficulties in data accessibility, there are already a fair number of local government units offering extensive information on their respective budgets, including budget guides, applications, visualizations and machine-readable data. The public should therefore show interest in budgets, educate themselves and use the already available data to participate in the budget processes.

It should also be hoped that these data, as well as lots of 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, as they will all, sooner or later and if not voluntarily then at the EU's request, have

⁷ Available at <http://www.mfin.hr/hr/upute-za-izradu-proracuna-jlprs-arhiva>

⁸ Excel tables with local government units' data are also available in previous articles on: budget outturns (Ott, Bronić and Stanić, 2018 and 2016; Ott and Bronić, 2015), budget transparency (Ott et al., 2018 and 2017), the use of EU funds (Ott, Bronić and Stanić 2018 and 2016), and indebtedness (Ott and Bronić, 2016).

to address the issue of „fragmentation and the functional allocation of authority of local government units”⁹ and finally embark on a reform of the country's territorial and fiscal organisation.

Table 1
Budget outturns of municipalities, 2017

Municipality	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Givljane	26,109	20,228	5,880	133	3.5	2.7	0.8	3
Baška	14,985	14,252	734	1,740	26.1	24.8	1.3	5
Karlobag	14,785	11,304	3,481	926	13.7	10.5	3.2	1
Funtana	14,217	18,086	-3,869	964	13.7	17.4	-3.7	4
Sutivan	13,795	12,769	1,026	914	12.6	11.7	0.9	2
Lokvičići	13,418	13,517	-100	619	8.3	8.4	-0.1	0
Tar-Vabriga	12,934	10,655	2,279	2,224	28.8	23.7	5.1	4
Dugopolje	12,691	8,099	4,592	3,765	47.8	30.5	17.3	5
Lopar	12,601	11,606	995	1,288	16.2	14.9	1.3	4
Vir	12,287	18,723	-6,436	3,749	46.1	70.2	-24.1	3
Malinska-Dubašnica	11,868	13,443	-1,575	3,471	41.2	46.7	-5.5	5
Medulin	11,702	11,030	672	6,866	80.3	75.7	4.6	3
Kolan	11,504	12,635	-1,131	855	9.8	10.8	-1.0	2
Punat	10,914	9,539	1,375	2,010	21.9	19.2	2.8	4
Saborsko	10,751	15,668	-4,917	456	4.9	7.1	-2.2	4
Bale	10,722	8,936	1,786	1,141	12.2	10.2	2.0	4
Bol	10,227	9,388	840	1,723	17.6	16.2	1.4	1
Kostrena	10,152	10,367	-215	4,421	44.9	45.8	-1.0	5
Janjina	10,006	9,806	200	551	5.5	5.4	0.1	3
Omišalj	9,994	11,020	-1,025	3,087	30.9	34.0	-3.2	5
Kijevo	9,841	9,043	798	291	2.9	2.6	0.2	2
Vrsar	9,801	10,159	-358	2,149	21.1	21.8	-0.8	3
Biskupija	9,711	6,626	3,084	1,172	11.4	7.8	3.6	3
Ervenik	9,683	9,406	277	674	6.5	6.3	0.2	0
Kršan	9,620	11,672	-2,052	2,864	27.6	33.4	-5.9	4
Polača	9,560	8,830	729	1,368	13.1	12.1	1.0	4
Vižinada	9,349	5,484	3,865	1,168	10.9	6.4	4.5	4
Piće	9,046	7,565	1,481	1,766	16.0	13.4	2.6	4
Tučepi	8,799	8,523	276	1,963	17.3	16.7	0.5	5
Zadvarje	8,670	8,261	409	293	2.5	2.4	0.1	0
Fažana	8,374	10,008	-1,634	3,736	31.3	37.4	-6.1	4
Šolta	8,282	8,996	-714	2,080	17.2	18.7	-1.5	4
Rogoznica	8,180	7,272	908	2,405	19.7	17.5	2.2	5
Baška Voda	7,802	6,144	1,658	2,886	22.5	17.7	4.8	1
Lovas	7,332	4,768	2,564	1,037	7.6	4.9	2.7	5
Mljet	7,289	9,469	-2,179	1,146	8.4	10.9	-2.5	2
Dubrovačko Primorje	7,269	8,590	-1,321	1,794	13.0	15.4	-2.4	3
Brela	7,226	7,383	-157	1,705	12.3	12.6	-0.3	3
Povljana	7,206	4,801	2,405	742	5.3	3.6	1.8	0
Grožnjan	7,076	8,436	-1,360	685	4.8	5.8	-0.9	5
Lečevica	7,034	9,098	-2,063	449	3.2	4.1	-0.9	4
Zagvozd	7,034	6,151	882	988	6.9	6.1	0.9	2
Dobrinj	6,984	6,526	458	2,301	16.1	15.0	1.1	4
Vrhovine	6,977	5,812	1,164	1,088	7.6	6.3	1.3	3
Lovinac	6,955	9,660	-2,706	868	6.0	8.4	-2.3	4
Privlaka (Zadar)	6,941	3,964	2,977	2,258	15.7	8.9	6.7	4
Murter	6,900	7,086	-186	2,142	14.8	15.2	-0.4	4
Ston	6,879	7,170	-291	2,290	15.8	16.4	-0.7	3

⁹ See Ott (2018).

Municipality	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Brtonigla	6,833	7,198	-366	1,615	11.0	11.6	-0.6	5
Primošten	6,755	7,156	-401	2,826	19.1	20.2	-1.1	5
Fužine	6,719	6,125	594	1,456	9.8	8.9	0.9	4
Vrbnik	6,698	7,605	-907	1,228	8.2	9.3	-1.1	4
Mošćenička Draga	6,601	7,466	-865	1,448	9.6	10.8	-1.3	4
Selca	6,492	6,348	143	1,780	11.6	11.3	0.3	5
Oprtalj	6,448	5,987	461	791	5.1	4.7	0.4	2
Nerežišća	6,360	5,545	815	887	5.6	4.9	0.7	1
Prgomet	6,323	5,123	1,201	572	3.6	2.9	0.7	0
Jelsa	6,245	6,092	153	3,697	23.1	22.5	0.6	3
Lovran	6,219	5,387	832	3,925	24.4	21.1	3.3	5
Tkon	6,105	9,166	-3,061	796	4.9	7.3	-2.4	5
Promina	6,010	6,276	-266	1,007	6.1	6.3	-0.3	5
Tribunj	6,004	4,861	1,143	1,621	9.7	7.9	1.9	5
Tisno	5,952	8,297	-2,345	3,144	18.7	26.1	-7.4	4
Plitvička Jezera	5,917	5,562	356	3,725	22.0	20.7	1.3	3
Trpanj	5,883	4,646	1,237	725	4.3	3.4	0.9	4
Sali	5,866	6,146	-280	1,879	11.0	11.5	-0.5	3
Okrug	5,853	5,352	501	3,557	20.8	19.0	1.8	4
Sučuraj	5,830	6,660	-830	490	2.9	3.3	-0.4	0
Podgora	5,824	5,614	210	2,492	14.5	14.0	0.5	5
Konavle	5,781	6,317	-536	8,386	48.5	53.0	-4.5	5
Milna	5,712	5,023	688	1,149	6.6	5.8	0.8	0
Postira	5,699	5,468	231	1,587	9.0	8.7	0.4	2
Starigrad	5,691	5,787	-97	1,915	10.9	11.1	-0.2	5
Slivno	5,365	3,722	1,643	1,860	10.0	6.9	3.1	1
Smokvica	5,354	3,858	1,496	887	4.7	3.4	1.3	2
Kalinovac	5,342	4,054	1,288	1,420	7.6	5.8	1.8	5
Vuka	5,299	4,811	488	1,058	5.6	5.1	0.5	5
Župa Dubrovačka	5,201	5,433	-232	8,855	46.1	48.1	-2.1	3
Jasenovac	5,198	4,178	1,020	1,754	9.1	7.3	1.8	4
Skrad	5,155	4,564	591	920	4.7	4.2	0.5	4
Kukljica	5,111	4,029	1,081	755	3.9	3.0	0.8	3
Orebić	5,106	4,956	150	4,200	21.4	20.8	0.6	4
Lišane Ostrovičke	5,100	5,394	-294	594	3.0	3.2	-0.2	4
Vrsi	5,046	4,367	679	2,074	10.5	9.1	1.4	2
Pirovac	5,041	5,191	-151	1,942	9.8	10.1	-0.3	4
Pašman	5,024	5,363	-340	2,258	11.3	12.1	-0.8	1
Marčana	5,010	5,052	-42	4,434	22.2	22.4	-0.2	4
Primorski Dolac	5,008	4,733	275	724	3.6	3.4	0.2	4
Jasenice	4,997	5,541	-544	1,391	7.0	7.7	-0.8	4
Čeminac	4,947	5,816	-870	2,704	13.4	15.7	-2.4	0
Mrkopalj	4,901	4,887	14	1,013	5.0	5.0	0.0	3
Kanfanar	4,876	5,363	-487	1,572	7.7	8.4	-0.8	4
Lastovo	4,873	5,109	-237	776	3.8	4.0	-0.2	3
Zemunik Donji	4,830	3,519	1,310	1,954	9.4	6.9	2.6	3
Rakovica	4,816	4,803	13	2,220	10.7	10.7	0.0	3
Vinodolska općina	4,807	4,438	368	3,400	16.3	15.1	1.3	2
Ribnik	4,794	5,553	-758	400	1.9	2.2	-0.3	5
Preko	4,792	4,760	32	4,047	19.4	19.3	0.1	0
Popovac	4,712	4,141	572	1,650	7.8	6.8	0.9	3
Višnjan	4,684	4,468	217	2,297	10.8	10.3	0.5	1
Udbina	4,662	5,186	-524	1,490	6.9	7.7	-0.8	5
Motovun	4,661	4,522	138	1,031	4.8	4.7	0.1	2
Stara Gradiška	4,650	3,905	745	1,015	4.7	4.0	0.8	5
Magadenovac	4,622	4,733	-111	1,813	8.4	8.6	-0.2	3

Municipality	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Matulji	4,532	4,115	418	11,315	51.3	46.6	4.7	5
Kaštelir - Labinci	4,502	4,009	493	1,498	6.7	6.0	0.7	1
Gračac	4,497	4,171	326	3,486	15.7	14.5	1.1	5
Žumberak	4,485	3,961	524	690	3.1	2.7	0.4	2
Sveti Filip i Jakov	4,458	4,262	196	4,643	20.7	19.8	0.9	3
Stupnik	4,454	3,750	704	3,925	17.5	14.7	2.8	4
Perušić	4,451	4,889	-439	2,186	9.7	10.7	-1.0	5
Tovarnik	4,403	3,725	679	2,278	10.0	8.5	1.5	4
Lokve	4,378	4,483	-105	943	4.1	4.2	-0.1	3
Novigrad	4,375	3,897	478	2,191	9.6	8.5	1.0	3
Lanišće	4,366	5,070	-704	273	1.2	1.4	-0.2	4
Raša	4,360	4,896	-536	2,988	13.0	14.6	-1.6	4
Brod Moravice	4,346	3,862	484	773	3.4	3.0	0.4	4
Svetvinčenat	4,323	4,290	33	2,252	9.7	9.7	0.1	5
Kali	4,319	4,265	54	1,645	7.1	7.0	0.1	4
Kneževi Vinogradi	4,309	4,912	-603	4,033	17.4	19.8	-2.4	5
Čavle	4,269	3,618	651	7,368	31.5	26.7	4.8	5
Darda	4,245	3,404	841	6,383	27.1	21.7	5.4	1
Lovreč	4,238	3,325	913	1,429	6.1	4.8	1.3	0
Gola	4,216	3,899	318	2,224	9.4	8.7	0.7	5
Sirač	4,203	3,744	459	1,956	8.2	7.3	0.9	4
Drnje	4,148	3,858	290	1,751	7.3	6.8	0.5	5
Tompojevci	4,133	2,528	1,605	1,265	5.2	3.2	2.0	5
Gradac	4,126	3,935	192	3,034	12.5	11.9	0.6	2
Donji Lapac	4,086	3,284	802	1,625	6.6	5.3	1.3	1
Pakoštane	4,085	4,178	-93	4,186	17.1	17.5	-0.4	3
Klis	4,073	4,585	-512	5,067	20.6	23.2	-2.6	1
Lumbarda	4,071	4,349	-278	1,244	5.1	5.4	-0.3	3
Klana	4,049	3,537	512	1,887	7.6	6.7	1.0	4
Marina	4,045	4,112	-67	4,674	18.9	19.2	-0.3	1
Kamanje	4,032	4,274	-242	828	3.3	3.5	-0.2	5
Molve	4,018	3,859	160	1,988	8.0	7.7	0.3	4
Šestanovac	3,982	3,310	671	1,771	7.1	5.9	1.2	1
Blato	3,955	3,592	363	3,601	14.2	12.9	1.3	3
Sveti Lovreč	3,954	4,791	-838	1,053	4.2	5.0	-0.9	3
Seget	3,948	4,746	-798	4,735	18.7	22.5	-3.8	0
Pučišća	3,933	3,514	419	2,126	8.4	7.5	0.9	3
Koprivnički Ivanec	3,898	3,633	265	2,006	7.8	7.3	0.5	4
Crnac	3,876	3,489	387	1,212	4.7	4.2	0.5	5
Tinjan	3,871	4,344	-473	1,682	6.5	7.3	-0.8	1
Sopje	3,866	3,363	504	2,120	8.2	7.1	1.1	1
Virje	3,855	3,828	27	4,225	16.3	16.2	0.1	4
Pokupsko	3,851	3,708	143	2,095	8.1	7.8	0.3	4
Pisarovina	3,832	4,068	-235	3,589	13.8	14.6	-0.8	5
Gračišće	3,807	3,674	133	1,400	5.3	5.1	0.2	5
Draž	3,803	3,638	165	2,308	8.8	8.4	0.4	3
Zmijavci	3,790	3,541	250	1,878	7.1	6.6	0.5	0
Donji Kukuruzari	3,770	2,885	886	1,271	4.8	3.7	1.1	3
Rakovec	3,765	3,028	737	1,190	4.5	3.6	0.9	4
Bibinje	3,750	2,589	1,161	4,144	15.5	10.7	4.8	4
Nova Bukovica	3,739	3,216	523	1,504	5.6	4.8	0.8	3
Ližnjan	3,733	3,578	155	4,452	16.6	15.9	0.7	4
Sveta Nedelja	3,711	4,034	-323	2,964	11.0	12.0	-1.0	4
Vrbanja	3,699	3,210	489	3,476	12.9	11.2	1.7	3
Hrvace	3,696	3,465	231	3,077	11.4	10.7	0.7	1
Krnjak	3,662	3,130	532	1,558	5.7	4.9	0.8	3

Municipality	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Podstrana	3,636	4,047	-411	11,122	40.4	45.0	-4.6	2
Lekenik	3,604	1,891	1,713	5,842	21.1	11.0	10.0	2
Nijemci	3,594	3,775	-181	3,953	14.2	14.9	-0.7	5
Stari Jankovci	3,538	2,567	971	3,778	13.4	9.7	3.7	5
Lasinja	3,530	3,402	128	1,418	5.0	4.8	0.2	5
Lupoglav	3,504	4,162	-658	887	3.1	3.7	-0.6	3
Tounj	3,495	3,214	281	1,058	3.7	3.4	0.3	5
Gorjani	3,488	3,059	429	1,495	5.2	4.6	0.6	0
Severin	3,446	2,982	464	804	2.8	2.4	0.4	3
Ravna Gora	3,438	3,394	44	2,208	7.6	7.5	0.1	3
Voćin	3,437	3,762	-325	2,199	7.6	8.3	-0.7	3
Bosiljevo	3,436	7,594	-4,158	1,152	4.0	8.7	-4.8	3
Majur	3,433	3,835	-402	927	3.2	3.6	-0.4	1
Petlovac	3,398	3,316	82	2,123	7.2	7.0	0.2	4
Ljubešćica	3,390	3,807	-417	1,734	5.9	6.6	-0.7	3
Cista Provo	3,380	2,917	463	1,938	6.6	5.7	0.9	1
Vladislavci	3,376	3,125	251	1,692	5.7	5.3	0.4	5
Kula Norinska	3,300	2,176	1,124	1,620	5.3	3.5	1.8	3
Marija Gorica	3,295	2,917	379	2,203	7.3	6.4	0.8	5
Vinica	3,288	3,437	-149	3,201	10.5	11.0	-0.5	2
Cetingrad	3,286	3,578	-292	1,557	5.1	5.6	-0.5	2
Jagodnjak	3,271	3,564	-293	1,809	5.9	6.4	-0.5	3
Unešić	3,265	3,062	203	1,347	4.4	4.1	0.3	3
Štrigova	3,238	2,981	257	2,626	8.5	7.8	0.7	5
Poličnik	3,232	2,937	295	4,551	14.7	13.4	1.3	3
Barilović	3,232	3,263	-31	2,807	9.1	9.2	-0.1	5
Antunovac	3,232	3,272	-40	3,664	11.8	12.0	-0.1	4
Pušća	3,185	3,123	62	2,758	8.8	8.6	0.2	3
Podravska Moslavina	3,181	2,401	780	1,069	3.4	2.6	0.8	0
Satnica Đakovačka	3,176	2,593	582	2,012	6.4	5.2	1.2	3
Brinje	3,163	2,988	176	2,844	9.0	8.5	0.5	3
Barban	3,161	3,010	150	2,599	8.2	7.8	0.4	5
Šandrovac	3,154	3,165	-11	1,556	4.9	4.9	0.0	3
Semeljci	3,135	2,058	1,077	4,084	12.8	8.4	4.4	3
Kalnik	3,084	3,077	7	1,256	3.9	3.9	0.0	4
Zagorska Sela	3,068	2,755	313	905	2.8	2.5	0.3	1
Feričanci	3,052	3,227	-175	1,981	6.0	6.4	-0.3	3
Ružić	3,047	2,424	623	1,427	4.3	3.5	0.9	5
Josipdol	3,043	3,346	-302	3,568	10.9	11.9	-1.1	5
Šodolovci	3,031	2,985	46	1,398	4.2	4.2	0.1	5
Levanjska Varoš	3,030	3,336	-306	1,058	3.2	3.5	-0.3	2
Cerovlje	3,006	2,840	167	1,566	4.7	4.4	0.3	4
Stankovci	2,999	3,704	-704	1,911	5.7	7.1	-1.3	0
Bistra	2,990	3,137	-147	6,534	19.5	20.5	-1.0	5
Legrad	2,988	2,747	242	1,984	5.9	5.4	0.5	4
Stubičke Toplice	2,978	2,854	124	2,744	8.2	7.8	0.3	5
Lipovljani	2,965	2,572	393	3,245	9.6	8.3	1.3	4
Berek	2,955	3,357	-402	1,315	3.9	4.4	-0.5	4
Ražanac	2,946	3,332	-386	3,018	8.9	10.1	-1.2	3
Topusko	2,946	2,592	354	2,560	7.5	6.6	0.9	4
Kistanje	2,942	2,945	-3	2,760	8.1	8.1	0.0	5
Bilje	2,928	3,186	-258	5,239	15.3	16.7	-1.4	3
Žakanje	2,924	2,657	267	1,809	5.3	4.8	0.5	4
Punitovci	2,898	3,012	-114	1,699	4.9	5.1	-0.2	0
Zdenci	2,895	3,012	-117	1,677	4.9	5.1	-0.2	3
Posedarje	2,880	2,808	71	3,641	10.5	10.2	0.3	5

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	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Drenovci	2,879	2,938	-59	4,542	13.1	13.3	-0.3	3
Čadavica	2,873	2,964	-91	1,777	5.1	5.3	-0.2	3
Novi Golubovec	2,854	2,671	184	949	2.7	2.5	0.2	1
Žminj	2,840	2,984	-144	3,450	9.8	10.3	-0.5	4
Kotoriba	2,838	2,746	92	3,172	9.0	8.7	0.3	3
Muč	2,836	2,803	33	3,660	10.4	10.3	0.1	4
Velika Trnovitica	2,823	2,797	25	1,270	3.6	3.6	0.0	4
Podravske Sesvete	2,812	2,275	537	1,578	4.4	3.6	0.8	5
Dugi Rat	2,801	3,008	-207	7,055	19.8	21.2	-1.5	4
Sukošan	2,797	2,852	-55	4,860	13.6	13.9	-0.3	5
Plaški	2,790	2,987	-196	1,796	5.0	5.4	-0.4	3
Ernestinovo	2,790	2,589	201	2,035	5.7	5.3	0.4	3
Veliki Grđevac	2,789	2,307	482	2,551	7.1	5.9	1.2	3
Luka	2,781	3,428	-646	1,354	3.8	4.6	-0.9	4
Hum na Sutli	2,778	2,807	-29	4,675	13.0	13.1	-0.1	3
Križ	2,772	3,125	-354	6,531	18.1	20.4	-2.3	5
Podbablje	2,752	2,210	542	4,346	12.0	9.6	2.4	0
Viljevo	2,745	2,430	315	1,895	5.2	4.6	0.6	2
Gornji Kneginec	2,732	5,228	-2,496	5,190	14.2	27.1	-13.0	3
Mihovljan	2,727	2,763	-36	1,797	4.9	5.0	-0.1	2
Oriovac	2,724	3,074	-351	5,328	14.5	16.4	-1.9	4
Hercegovac	2,720	2,286	434	2,099	5.7	4.8	0.9	5
Petrijevci	2,715	2,376	339	2,759	7.5	6.6	0.9	4
Zrinski Topolovac	2,700	2,368	332	819	2.2	1.9	0.3	0
Gornji Mihaljevec	2,678	2,392	286	1,819	4.9	4.4	0.5	0
Petrovsko	2,671	3,079	-408	2,490	6.7	7.7	-1.0	3
Tordinci	2,670	2,607	63	1,759	4.7	4.6	0.1	1
Marija Bistrica	2,657	2,725	-68	5,710	15.2	15.6	-0.4	4
Lukač	2,646	2,272	374	3,198	8.5	7.3	1.2	5
Dragalić	2,642	2,087	554	1,163	3.1	2.4	0.6	3
Hlebine	2,639	2,575	63	1,262	3.3	3.3	0.1	5
Viškovo	2,618	2,887	-269	16,331	42.7	47.1	-4.4	5
Proložac	2,613	2,246	367	3,318	8.7	7.5	1.2	0
Bogdanovci	2,551	2,371	180	1,750	4.5	4.1	0.3	2
Runovići	2,546	2,049	497	2,192	5.6	4.5	1.1	1
Veliko Trojstvo	2,542	2,443	98	2,514	6.4	6.1	0.2	5
Novo Virje	2,541	2,099	442	1,122	2.9	2.4	0.5	3
Sveti Petar u Šumi	2,532	2,631	-99	1,038	2.6	2.7	-0.1	1
Dubravica	2,527	3,086	-559	1,350	3.4	4.2	-0.8	5
Čačinci	2,523	2,910	-388	2,447	6.2	7.1	-0.9	5
Velika Pisanica	2,514	2,468	46	1,539	3.9	3.8	0.1	5
Mikleuš	2,512	2,501	11	1,298	3.3	3.2	0.0	5
Breznica	2,501	3,148	-648	2,096	5.2	6.6	-1.4	1
Klakar	2,498	2,421	77	2,196	5.5	5.3	0.2	3
Brdovec	2,493	2,633	-139	11,280	28.1	29.7	-1.6	4
Marijanci	2,476	2,276	200	2,209	5.5	5.0	0.4	2
Đulovac	2,475	2,640	-165	2,942	7.3	7.8	-0.5	5
Oprisavci	2,470	2,139	330	2,282	5.6	4.9	0.8	4
Gvozd	2,467	2,253	214	2,173	5.4	4.9	0.5	3
Štefanje	2,466	2,353	113	1,812	4.5	4.3	0.2	3
Bilice	2,462	2,066	396	2,492	6.1	5.1	1.0	2
Otok	2,453	2,182	270	5,218	12.8	11.4	1.4	1
Vojnić	2,428	2,550	-122	4,065	9.9	10.4	-0.5	5
Sunja	2,425	2,625	-200	4,650	11.3	12.2	-0.9	4
Vela Luka	2,416	2,335	81	4,024	9.7	9.4	0.3	5
Bizovac	2,416	2,628	-211	4,221	10.2	11.1	-0.9	3

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	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Hrvatska Dubica	2,412	2,119	293	1,693	4.1	3.6	0.5	3
Zažablje	2,410	2,202	207	628	1.5	1.4	0.1	3
Gradina	2,409	1,563	846	3,273	7.9	5.1	2.8	3
Erdut	2,404	2,998	-594	6,329	15.2	19.0	-3.8	3
Velika Ludina	2,372	3,271	-899	5,220	6.0	8.2	-2.3	4
Visoko	2,368	2,431	-63	1,438	3.4	3.5	-0.1	2
Bošnjaci	2,356	2,138	219	3,447	8.1	7.4	0.8	1
Zlatar Bistrica	2,347	2,022	325	2,441	5.7	4.9	0.8	4
Peteranec	2,344	1,975	369	2,605	6.1	5.1	1.0	5
Jelenje	2,339	2,037	302	5,433	12.7	11.1	1.6	5
Martijanec	2,329	1,937	392	2,872	6.7	5.6	1.1	3
Klinča Sela	2,322	2,370	-48	5,217	12.1	12.4	-0.2	4
Belica	2,311	2,111	200	3,024	7.0	6.4	0.6	5
Cestica	2,311	2,443	-132	5,709	13.2	13.9	-0.8	3
Generalski Stol	2,304	2,272	32	2,342	5.4	5.3	0.1	4
Dicmo	2,304	2,082	222	2,889	6.7	6.0	0.6	0
Brodski Stupnik	2,304	2,536	-232	2,698	6.2	6.8	-0.6	4
Nova Kapela	2,284	2,085	199	3,775	8.6	7.9	0.8	3
Špišić Bukovica	2,280	1,990	290	3,849	8.8	7.7	1.1	4
Gornji Bogičevci	2,277	2,074	203	1,736	4.0	3.6	0.4	3
Bedenica	2,275	2,385	-110	1,335	3.0	3.2	-0.1	0
Radoboj	2,265	2,239	26	3,148	7.1	7.0	0.1	4
Kapela	2,259	1,996	263	2,741	6.2	5.5	0.7	3
Rugvica	2,250	2,477	-227	7,817	17.6	19.4	-1.8	5
Podgorač	2,239	2,578	-338	2,669	6.0	6.9	-0.9	3
Viškovci	2,239	2,330	-90	1,729	3.9	4.0	-0.2	1
Krapinske Toplice	2,238	2,301	-64	5,122	11.5	11.8	-0.3	4
Jesenje	2,235	2,306	-72	1,458	3.3	3.4	-0.1	3
Desinić	2,231	2,349	-118	2,629	5.9	6.2	-0.3	4
Nova Rača	2,224	1,986	238	3,072	6.8	6.1	0.7	2
Trnava	2,215	2,394	-179	1,450	3.2	3.5	-0.3	1
Gunja	2,207	1,986	222	3,285	7.3	6.5	0.7	1
Končanica	2,205	2,402	-196	2,110	4.7	5.1	-0.4	3
Dekanovec	2,204	2,431	-227	741	1.6	1.8	-0.2	5
Privlaka (Vinkovci)	2,198	2,276	-79	2,620	5.8	6.0	-0.2	1
Preseka	2,191	2,109	82	1,307	2.9	2.8	0.1	4
Škabrnja	2,183	2,537	-353	1,718	3.8	4.4	-0.6	2
Okučani	2,182	1,999	183	2,784	6.1	5.6	0.5	1
Gundinci	2,180	2,902	-722	1,886	4.1	5.5	-1.4	3
Domašinec	2,167	1,579	588	2,132	4.6	3.4	1.3	2
Koška	2,163	2,042	122	3,671	7.9	7.5	0.4	5
Pitomača	2,157	1,908	249	9,598	20.7	18.3	2.4	5
Karojba	2,157	2,429	-272	1,401	3.0	3.4	-0.4	3
Cerna	2,154	2,132	22	4,282	9.2	9.1	0.1	5
Markušica	2,150	1,710	440	2,232	4.8	3.8	1.0	2
Selnica	2,145	2,186	-41	2,915	6.3	6.4	-0.1	5
Veliko Trgovišće	2,142	2,184	-42	4,813	10.3	10.5	-0.2	4
Veliki Bukovec	2,141	1,816	325	1,354	2.9	2.5	0.4	3
Budinščina	2,136	2,242	-106	2,326	5.0	5.2	-0.2	3
Andrijaševci	2,136	1,933	203	3,984	8.5	7.7	0.8	5
Jakšić	2,129	1,606	524	3,749	8.0	6.0	2.0	4
Ferdinandovac	2,120	1,716	404	1,569	3.3	2.7	0.6	5
Vodinci	2,116	2,284	-168	1,873	4.0	4.3	-0.3	3
Dvor	2,114	2,059	54	4,019	8.5	8.3	0.2	4
Kloštar Ivanić	2,111	2,996	-885	5,917	12.5	17.7	-5.2	5
Staro Petrovo Selo	2,107	1,705	402	4,625	9.7	7.9	1.9	3

Municipality	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Novigrad Podravski	2,103	1,850	253	2,642	5.6	4.9	0.7	4
Mala Subotica	2,102	2,787	-685	4,606	9.7	12.8	-3.2	5
Vrpolje	2,099	2,249	-150	3,188	6.7	7.2	-0.5	5
Tuhelj	2,091	1,876	215	2,042	4.3	3.8	0.4	3
Donja Motičina	2,085	2,371	-286	1,510	3.1	3.6	-0.4	1
Suhopolje	2,084	2,172	-88	5,990	12.5	13.0	-0.5	4
Podcrkavlje	2,073	2,431	-359	2,439	5.1	5.9	-0.9	2
Farkaševac	2,065	1,987	77	1,774	3.7	3.5	0.1	4
Podturen	2,063	1,716	348	3,652	7.5	6.3	1.3	4
Pribislavec	2,062	1,958	103	3,174	6.5	6.2	0.3	4
Hrašćina	2,057	2,124	-66	1,463	3.0	3.1	-0.1	3
Orle	2,056	1,788	268	1,919	3.9	3.4	0.5	3
Drenje	2,056	2,290	-233	2,414	5.0	5.5	-0.6	0
Brestovac	2,050	2,259	-210	3,286	6.7	7.4	-0.7	4
Delekovec	2,049	2,615	-566	1,413	2.9	3.7	-0.8	5
Orehovica	2,049	1,678	370	2,833	5.8	4.8	1.0	4
Gornja Stubica	2,045	2,167	-121	4,954	10.1	10.7	-0.6	4
Donja Voća	2,043	2,301	-258	2,174	4.4	5.0	-0.6	1
Netretić	2,041	1,720	321	2,627	5.4	4.5	0.8	5
Martinska Ves	2,041	2,072	-31	3,206	6.5	6.6	-0.1	2
Ivankovo	2,040	2,518	-478	7,425	15.1	18.7	-3.6	3
Galovac	2,038	1,660	378	1,244	2.5	2.1	0.5	3
Gradište	2,027	1,853	174	2,477	5.0	4.6	0.4	1
Đurđenovac	2,021	2,594	-573	6,075	12.3	15.8	-3.5	2
Davor	2,011	2,003	7	2,835	5.7	5.7	0.0	1
Donji Kraljevec	2,002	1,792	210	4,372	8.8	7.8	0.9	3
Cernik	2,002	2,039	-38	3,222	6.4	6.6	-0.1	5
Jalžabet	1,999	3,106	-1,106	3,728	7.5	11.6	-4.1	2
Garčin	1,996	1,914	82	4,419	8.8	8.5	0.4	3
Brckovljani	1,991	2,221	-230	6,576	13.1	14.6	-1.5	3
Mali Bukovec	1,985	1,936	49	2,052	4.1	4.0	0.1	4
Bednja	1,984	1,705	280	3,606	7.2	6.1	1.0	4
Đurmanec	1,976	2,144	-167	3,978	7.9	8.5	-0.7	4
Konjščina	1,974	4,396	-2,422	3,548	7.0	15.6	-8.6	4
Kloštar Podravski	1,969	2,023	-54	3,152	6.2	6.4	-0.2	3
Strahoninec	1,968	3,337	-1,369	2,631	5.2	8.8	-3.6	5
Dežanovac	1,965	1,926	38	2,296	4.5	4.4	0.1	3
Kravarско	1,964	2,147	-182	1,941	3.8	4.2	-0.4	5
Donji Andrijevc	1,960	2,035	-74	3,406	6.7	6.9	-0.3	3
Čaglin	1,960	1,775	185	2,603	5.1	4.6	0.5	5
Gornja Vrba	1,950	1,682	268	2,396	4.7	4.0	0.6	5
Gornja Rijeka	1,945	2,076	-130	1,659	3.2	3.4	-0.2	5
Donja Dubrava	1,945	2,098	-153	1,771	3.4	3.7	-0.3	3
Jakovlje	1,941	1,828	112	3,801	7.4	6.9	0.4	4
Nuštar	1,936	1,967	-31	5,432	10.5	10.7	-0.2	2
Velika Kopanica	1,936	1,636	299	2,952	5.7	4.8	0.9	3
Strizivojna	1,934	1,803	131	2,363	4.6	4.3	0.3	2
Jarmina	1,929	2,057	-127	2,323	4.5	4.8	-0.3	5
Gradec	1,899	2,063	-164	3,480	6.6	7.2	-0.6	3
Sveti Ilija	1,897	1,962	-65	3,468	6.6	6.8	-0.2	5
Stari Mikanovci	1,895	1,973	-78	2,699	5.1	5.3	-0.2	3
Šenkovec	1,889	2,680	-790	2,904	5.5	7.8	-2.3	4
Negoslavci	1,882	1,659	224	1,286	2.4	2.1	0.3	1
Lobor	1,855	1,961	-105	3,105	5.8	6.1	-0.3	4
Kaptol	1,852	1,869	-18	3,022	5.6	5.6	-0.1	4
Vrbje	1,844	1,732	112	1,933	3.6	3.3	0.2	1

Municipality	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Rovišće	1,842	2,284	-442	4,494	8.3	10.3	-2.0	5
Sibinj	1,828	2,038	-210	6,433	11.8	13.1	-1.4	5
Koprivnički Bregi	1,819	1,709	110	2,220	4.0	3.8	0.2	4
Rešetari	1,807	1,837	-30	4,352	7.9	8.0	-0.1	1
Sveti Martin na Muri	1,794	1,770	24	2,541	4.6	4.5	0.1	3
Ivanska	1,792	1,707	85	2,590	4.6	4.4	0.2	3
Draganić	1,792	2,035	-243	2,680	4.8	5.5	-0.7	4
Sveta Marija	1,781	1,581	200	2,178	3.9	3.4	0.4	5
Sveti Đurd	1,770	1,721	48	3,551	6.3	6.1	0.2	3
Bukovlje	1,765	2,417	-652	3,109	5.5	7.5	-2.0	5
Kumrovec	1,758	1,579	179	1,474	2.6	2.3	0.3	1
Babina Greda	1,755	1,922	-166	3,234	5.7	6.2	-0.5	5
Velika	1,743	1,991	-248	5,146	9.0	10.2	-1.3	5
Sveti Križ Začretje	1,709	1,744	-35	6,008	10.3	10.5	-0.2	4
Klenovnik	1,692	1,732	-40	1,919	3.2	3.3	-0.1	0
Nedelišće	1,688	1,954	-266	11,981	20.2	23.4	-3.2	5
Donji Vidovec	1,682	1,406	276	1,324	2.2	1.9	0.4	1
Goričan	1,679	4,252	-2,574	2,636	4.4	11.2	-6.8	4
Breznički Hum	1,678	1,577	102	1,281	2.2	2.0	0.1	2
Rasinja	1,673	1,839	-166	2,996	5.0	5.5	-0.5	4
Sikirevci	1,670	984	686	2,226	3.7	2.2	1.5	3
Čepin	1,666	1,909	-242	10,687	17.8	20.4	-2.6	3
Dubrava	1,657	1,845	-189	4,827	8.0	8.9	-0.9	4
Borovo	1,650	1,459	191	4,559	7.5	6.7	0.9	3
Beretinec	1,635	1,811	-176	2,143	3.5	3.9	-0.4	4
Slavonski Šamac	1,631	1,548	83	1,891	3.1	2.9	0.2	2
Sokolovac	1,630	1,643	-13	3,168	5.2	5.2	0.0	5
Sveti Ivan Žabno	1,618	1,427	190	4,900	7.9	7.0	0.9	5
Trpinja	1,613	1,708	-95	4,946	8.0	8.4	-0.5	2
Trnovec Bartolovečki	1,571	1,600	-29	6,576	10.3	10.5	-0.2	5
Bebrina	1,551	1,802	-251	3,041	4.7	5.5	-0.8	4
Vidovec	1,529	1,586	-56	5,278	8.1	8.4	-0.3	5
Kraljevec na Sutli	1,527	1,598	-71	1,590	2.4	2.5	-0.1	4
Sveti Petar Orehovec	1,525	1,381	144	4,317	6.6	6.0	0.6	4
Sračinec	1,518	2,242	-723	4,793	7.3	10.7	-3.5	3
Mače	1,518	1,559	-41	2,393	3.6	3.7	-0.1	5
Vratišinec	1,483	1,357	126	1,876	2.8	2.5	0.2	5
Krašić	1,460	1,780	-320	2,437	3.6	4.3	-0.8	3
Štitar	1,455	1,100	356	1,870	2.7	2.1	0.7	4
Bedekovčina	1,426	1,603	-177	7,741	11.0	12.4	-1.4	5
Petrijanec	1,398	1,476	-78	4,770	6.7	7.0	-0.4	1
Sveti Juraj na Bregu	1,303	1,302	1	5,096	6.6	6.6	0.0	3
Maruševac	1,201	1,186	15	6,028	7.2	7.1	0.1	5
Pojezerje	1,035	1,739	-705	908	0.9	1.6	-0.6	0

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

Table 2
Budget outturns of cities, 2017

City	Per capita, in HRK				Total, in million HRK			Budget transparency (0-5)
	Revenues	Expenditures	Surplus /deficit	Population in 2016	Revenues	Expenditures	Surplus /deficit	
Nin	13,601	7,743	5,858	2,908	39.6	22.5	17.0	3
Novalja	10,623	11,115	-493	3,961	42.1	44.0	-2.0	5
Novigrad	9,824	9,200	625	4,481	44.0	41.2	2.8	5
Rovinj	9,823	8,262	1,561	14,451	142.0	119.4	22.6	5
Umag	9,277	9,337	-59	13,828	128.3	129.1	-0.8	5
Opatija	9,168	11,666	-2,498	11,145	102.2	130.0	-27.8	5
Dubrovnik	9,139	8,375	764	43,950	401.7	368.1	33.6	5
Hvar	9,041	9,365	-324	4,468	40.4	41.8	-1.4	4
Poreč	8,824	10,585	-1,760	17,127	151.1	181.3	-30.2	4
Cres	8,359	9,565	-1,205	2,903	24.3	27.8	-3.5	5
Mali Lošinj	8,295	7,808	487	8,115	67.3	63.4	4.0	4
Krk	8,292	7,895	397	6,748	56.0	53.3	2.7	5
Zagreb	8,177	8,647	-470	803,647	6,571.6	6,949.5	-377.9	5
Vis	7,737	8,224	-487	2,028	15.7	16.7	-1.0	4
Crikvenica	7,410	9,459	-2,048	10,905	80.8	103.1	-22.3	4
Novi Vinodolski	7,271	6,954	317	4,925	35.8	34.2	1.6	4
Vodnjan	7,045	7,334	-289	6,353	44.8	46.6	-1.8	5
Biograd na Moru	6,755	7,725	-970	5,731	38.7	44.3	-5.6	3
Obrovac	6,656	6,261	395	3,778	25.1	23.7	1.5	2
Vukovar	6,354	5,380	974	24,219	153.9	130.3	23.6	4
Supetar	6,273	5,608	665	4,382	27.5	24.6	2.9	4
Pula	6,174	5,881	293	56,527	349.0	332.5	16.6	5
Pag	6,167	6,359	-192	3,700	22.8	23.5	-0.7	4
Bakar	6,167	6,586	-419	8,173	50.4	53.8	-3.4	5
Pazin	6,029	6,062	-33	8,383	50.5	50.8	-0.3	5
Labin	5,955	8,059	-2,104	11,057	65.8	89.1	-23.3	5
Senj	5,673	5,854	-181	6,561	37.2	38.4	-1.2	2
Makarska	5,602	5,555	47	14,317	80.2	79.5	0.7	5
Vodice	5,572	6,313	-741	9,289	51.8	58.6	-6.9	5
Rijeka	5,553	5,418	134	120,855	671.1	654.8	16.2	5
Omiš	5,373	5,056	317	14,815	79.6	74.9	4.7	3
Buzet	5,319	5,093	226	6,057	32.2	30.8	1.4	5
Vrlika	5,228	5,173	55	1,879	9.8	9.7	0.1	5
Zaprešić	5,207	6,036	-829	25,181	131.1	152.0	-20.9	4
Velika Gorica	5,147	5,491	-344	63,323	325.9	347.7	-21.8	4
Korčula	4,900	4,174	726	5,550	27.2	23.2	4.0	4
Zadar	4,804	4,033	771	75,437	362.4	304.2	58.2	5
Varaždin	4,780	4,252	529	46,294	221.3	196.8	24.5	4
Rab	4,778	4,543	235	8,027	38.4	36.5	1.9	5
Slunj	4,709	3,260	1,449	4,361	20.5	14.2	6.3	4
Samobor	4,705	4,719	-14	37,598	176.9	177.4	-0.5	4
Opuzen	4,658	2,457	2,201	3,164	14.7	7.8	7.0	4
Buje	4,654	4,798	-144	5,039	23.5	24.2	-0.7	5
Split	4,594	3,846	748	172,362	791.8	662.9	128.9	5
Sveta Nedelja	4,590	4,022	569	18,298	84.0	73.6	10.4	4
Kastav	4,588	4,043	545	10,666	48.9	43.1	5.8	5
Gospić	4,568	4,592	-24	12,067	55.1	55.4	-0.3	3
Trogir	4,499	4,480	20	13,142	59.1	58.9	0.3	4
Stari Grad	4,309	4,922	-613	2,866	12.3	14.1	-1.8	4
Delnice	4,251	4,027	224	5,586	23.7	22.5	1.3	5
Čakovec	4,098	3,771	327	27,801	113.9	104.8	9.1	5
Komiža	4,038	4,203	-166	1,500	6.1	6.3	-0.2	3
Sisak	3,985	4,692	-707	44,411	177.0	208.4	-31.4	5

City	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Karlovac	3,980	4,043	-62	52,488	208.9	212.2	-3.3	5
Pakrac	3,948	3,906	43	7,263	28.7	28.4	0.3	3
Ozalj	3,944	3,867	77	6,316	24.9	24.4	0.5	5
Šibenik	3,877	3,881	-4	45,008	174.5	174.7	-0.2	4
Đurđevac	3,840	4,780	-940	7,903	30.3	37.8	-7.4	2
Zabok	3,836	3,933	-96	8,840	33.9	34.8	-0.9	5
Koprivnica	3,835	4,117	-283	30,466	116.8	125.4	-8.6	5
Skradin	3,800	2,821	979	3,348	12.7	9.4	3.3	3
Ivanić-Grad	3,760	4,152	-391	13,858	52.1	57.5	-5.4	4
Osijek	3,708	3,512	196	104,638	387.9	367.5	20.5	5
Kraljevica	3,666	3,683	-17	4,485	16.4	16.5	-0.1	4
Novska	3,641	3,578	63	12,453	45.3	44.6	0.8	5
Nova Gradiška	3,598	3,503	95	13,133	47.3	46.0	1.2	4
Prelog	3,580	3,631	-51	7,671	27.5	27.9	-0.4	5
Solin	3,570	3,560	11	25,892	92.4	92.2	0.3	3
Drniš	3,540	3,398	142	6,616	23.4	22.5	0.9	4
Ploče	3,468	3,185	283	9,141	31.7	29.1	2.6	4
Kutina	3,450	3,441	10	21,427	73.9	73.7	0.2	4
Vrbovsko	3,417	3,498	-82	4,441	15.2	15.5	-0.4	5
Glina	3,392	3,684	-293	7,408	25.1	27.3	-2.2	4
Beli Manastir	3,371	3,967	-595	8,970	30.2	35.6	-5.3	2
Lipik	3,313	3,670	-356	5,496	18.2	20.2	-2.0	3
Čabar	3,269	3,338	-69	3,388	11.1	11.3	-0.2	2
Čazma	3,261	3,098	163	7,545	24.6	23.4	1.2	3
Grubišno Polje	3,198	3,473	-275	5,745	18.4	20.0	-1.6	5
Hrvatska Kostajnica	3,188	2,943	245	2,197	7.0	6.5	0.5	4
Otočac	3,169	3,004	165	9,144	29.0	27.5	1.5	3
Mursko Središće	3,124	3,093	31	6,193	19.3	19.2	0.2	3
Knin	3,108	2,570	538	12,594	39.1	32.4	6.8	4
Virovitica	3,100	3,388	-289	20,556	63.7	69.7	-5.9	4
Petrinja	3,052	3,227	-176	22,128	67.5	71.4	-3.9	2
Belišće	2,999	3,670	-671	10,150	30.4	37.3	-6.8	3
Vrgorac	2,936	2,909	28	5,754	16.9	16.7	0.2	1
Jastrebarsko	2,924	3,198	-273	15,293	44.7	48.9	-4.2	5
Bjelovar	2,920	2,910	10	38,783	113.2	112.9	0.4	4
Županja	2,854	2,728	126	10,644	30.4	29.0	1.3	3
Ludbreg	2,843	2,903	-61	8,801	25.0	25.6	-0.5	5
Imotski	2,834	2,467	367	10,298	29.2	25.4	3.8	2
Otok (Vinkovci)	2,813	3,212	-399	5,633	15.8	18.1	-2.2	2
Popovača	2,808	2,907	-99	11,367	31.9	33.0	-1.1	4
Ogulin	2,782	2,582	200	13,182	36.7	34.0	2.6	5
Krapina	2,768	3,014	-247	12,132	33.6	36.6	-3.0	5
Orahovica	2,733	4,647	-1,914	4,844	13.2	22.5	-9.3	5
Požega	2,725	3,301	-577	24,522	66.8	81.0	-14.1	5
Slavonski Brod	2,708	2,689	19	55,825	151.2	150.1	1.1	5
Benkovac	2,647	2,853	-206	9,879	26.1	28.2	-2.0	5
Kaštel	2,581	2,777	-195	40,658	105.0	112.9	-7.9	5
Garešnica	2,575	2,647	-72	9,449	24.3	25.0	-0.7	4
Slatina	2,564	2,464	101	12,697	32.6	31.3	1.3	3
Vinkovci	2,509	2,462	48	34,986	87.8	86.1	1.7	2
Daruvar	2,403	2,243	160	10,839	26.0	24.3	1.7	4
Križevci	2,400	2,189	212	20,303	48.7	44.4	4.3	4
Dugo Selo	2,390	2,471	-81	18,143	43.4	44.8	-1.5	4
Ilok	2,384	2,724	-339	6,030	14.4	16.4	-2.0	3
Đakovo	2,355	2,164	191	26,433	62.2	57.2	5.0	4

City	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Trilj	2,319	3,026	-707	8,540	19.8	25.8	-6.0	1
Pleternica	2,312	2,205	107	10,284	23.8	22.7	1.1	5
Klanjec	2,246	2,219	27	2,738	6.1	6.1	0.1	5
Zlatar	2,239	2,491	-252	5,738	12.8	14.3	-1.4	5
Valpovo	2,234	2,560	-326	10,937	24.4	28.0	-3.6	2
Donja Stubica	2,222	2,411	-189	5,809	12.9	14.0	-1.1	5
Našice	2,201	2,237	-36	15,798	34.8	35.3	-0.6	4
Vrbovec	2,164	2,179	-15	14,341	31.0	31.2	-0.2	4
Oroslavje	2,137	2,254	-116	6,074	13.0	13.7	-0.7	5
Duga Resa	2,117	2,054	64	10,776	22.8	22.1	0.7	5
Sveti Ivan Zelina	1,949	2,018	-69	15,190	29.6	30.7	-1.1	4
Varaždinske Toplice	1,894	1,484	410	6,020	11.4	8.9	2.5	5
Pregrada	1,887	1,799	88	6,226	11.7	11.2	0.5	5
Kutjevo	1,849	1,855	-6	5,566	10.3	10.3	0.0	2
Ivanec	1,848	1,905	-57	13,326	24.6	25.4	-0.8	5
Sinj	1,829	1,962	-133	24,476	44.8	48.0	-3.3	2
Metković	1,821	1,526	295	16,371	29.8	25.0	4.8	3
Donji Miholjac	1,711	1,561	150	8,910	15.2	13.9	1.3	3
Novi Marof	1,647	1,599	48	12,618	20.8	20.2	0.6	3
Lepoglava	1,548	1,787	-239	7,785	12.1	13.9	-1.9	4

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

Table 3
Budget outturns of counties, 2017

County	Per capita, in HRK			Popula- tion in 2016	Total, in million HRK			Budget transpa- rency (0-5)
	Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
Lika-Senj	2,750	2,747	3	46,485	127.8	127.7	0.1	5
Požega-Slavonia	1,609	1,532	77	70,937	114.1	108.7	5.5	5
Dubrovnik-Neretva	1,484	1,437	47	121,671	180.6	174.9	5.7	5
Sisak-Moslavina	1,446	1,386	60	155,251	224.5	215.2	9.3	5
Virovitica-Podravina	1,437	1,415	22	78,239	112.4	110.7	1.7	4
Zadar	1,332	1,217	115	169,306	225.5	206.1	19.4	5
Istria	1,307	1,220	86	208,109	271.9	254.0	18.0	5
Vukovar-Srijem	1,290	1,280	9	163,324	210.6	209.1	1.5	4
Koprivnica-Križevci	1,283	1,274	9	110,129	141.3	140.3	1.0	4
Međimurje	1,282	1,219	63	111,669	143.2	136.2	7.0	5
Šibenik-Knin	1,274	1,359	-85	102,238	130.3	139.0	-8.7	5
Varaždin	1,243	1,254	-11	169,805	211.1	213.0	-1.9	5
Krapina-Zagorje	1,229	1,183	46	127,060	156.2	150.3	5.9	5
Karlovac	1,201	1,133	68	119,464	143.5	135.4	8.1	5
Primorje-Gorski Kotar	1,109	1,091	18	288,328	319.7	314.4	5.2	5
Brod-Posavina	1,100	1,163	-63	146,288	160.9	170.1	-9.1	5
Bjelovar-Bilogora	1,035	969	67	110,841	114.7	107.4	7.4	5
Split-Dalmatia	1,017	983	33	451,226	458.7	443.7	15.0	5
Osijek-Baranja	986	1,045	-60	287,124	283.0	300.1	-17.1	5
Zagreb	960	938	22	313,072	300.5	293.6	6.9	5

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