

Budget outturns of Croatian municipalities, cities and counties for 2014

Ott, Katarina; Bronić, Mihaela

Source / Izvornik: **Newsletter : an occasional publication of the Institute of Public Finance, 2015, 17, 1 - 14**

Journal article, Published version

Rad u časopisu, Objavljena verzija rada (izdavačev PDF)

<https://doi.org/10.3326/nle.2015.98>

Permanent link / Trajna poveznica: <https://urn.nsk.hr/urn:nbn:hr:242:213449>

Rights / Prava: [Attribution-NonCommercial-NoDerivatives 4.0 International](#)

Download date / Datum preuzimanja: **2021-12-05**



Repository / Repozitorij:

[Institute of Public Finance Repository](#)



Budget outturns of Croatian municipalities, cities and counties for 2014

KATARINA OTT, Institute of Public Finance

MIHAELA BRONIĆ, Institute of Public Finance

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

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

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

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

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

³ According to the CBS (2015).

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 1
Budget outturns of municipalities, 2014

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

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

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

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

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

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

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

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

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

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

Table 2
Budget outturns of cities, 2014

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

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

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

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

Table 3
Budget outturns of counties, 2014

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

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

LITERATURE

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

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

IPF, 2015. *Local Budget Transparency*. Zagreb: Institute of Public Finance.

Ministry of Finance, 2015. *Local government units' budgets – archive* (Croatian only). Zagreb: Ministry of Finance.

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

Zakon o proračunu (Budget Act), NN 87/08, 136/12 and 15/15. Zagreb: Narodne novine.