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Source / Izvornik: **Newsletter : an occasional publication of the Institute of Public Finance, 2018, 20, 1 - 15**

Journal article, Published version

Rad u časopisu, Objavljena verzija rada (izdavačev PDF)

<https://doi.org/10.3326/nle.2018.113>

Permanent link / Trajna poveznica: <https://urn.nsk.hr/urn:nbn:hr:242:586994>

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Download date / Datum preuzimanja: **2024-11-16**



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Budget outturns of Croatian municipalities, cities and counties for 2016¹

KATARINA OTT, MIHAELA BRONIĆ AND BRANKO STANIĆ

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

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

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

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

³ This analysis only covers revenues and expenditures, excluding receipts and outlays. The revenues and expenditures relate to business operations and the sale and acquisition of non-financial assets (e.g. land, buildings, concessions, vehicles, etc.), whereas the receipts and outlays relate to financial assets, borrowing, lending and loan repayment. For more details, see Ott et al. (2009).

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

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

DATA SHOULD BE TAKEN WITH CAUTION

First, comparison is only possible within the same type of local government units (municipalities, cities or counties) but not across different levels of local government. Specifically, counties, cities and municipalities have the authority to collect different types of revenues and provide different kinds of public goods and services. Consequently, differences in average per capita expenditures in counties (HRK 1,052), cities (HRK 5,141) and municipalities (HRK 2,979) reflect differences in authority among those local government units.⁶ Those who are interested can add up the per capita revenues or expenditures for their respective municipality (or city) and the relevant county to find out the total per capita amount collected or spent in the municipality or city concerned. The City of Zagreb is an exception, as it is both a city and a county. Its citizens should therefore only consider the data for Zagreb.

Secondly, relatively high per capita revenues of a local government unit are not necessarily a sign of that local government unit's good performance. The municipality of Civljane, for example, is ranked among top 18 municipalities in terms of per capita budget revenues in 2016. However, almost 75% of its total revenues (HRK 1.9m out of HRK 2.5m) came from state grants.

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

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

SOME INTERESTING FACTS

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

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

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

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

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

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

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

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

RECOMMENDATIONS

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

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

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

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

Table 1
Budget outturns of municipalities, 2016

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

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

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

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

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

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

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

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

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

Table 2
Budget outturns of cities, 2016

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

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

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

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

Table 3
Budget outturns of counties, 2016

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

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