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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

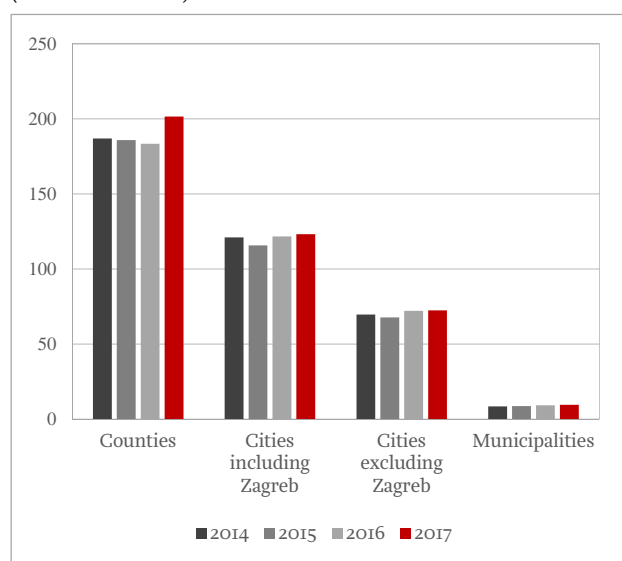
While this article does not aim to analyse the local government units' financial condition but rather to provide a synthesis of data from the Ministry of Finance's database for 2017, some interesting things observed can be singled out, while highlighting facts that recur year after year.

1) 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

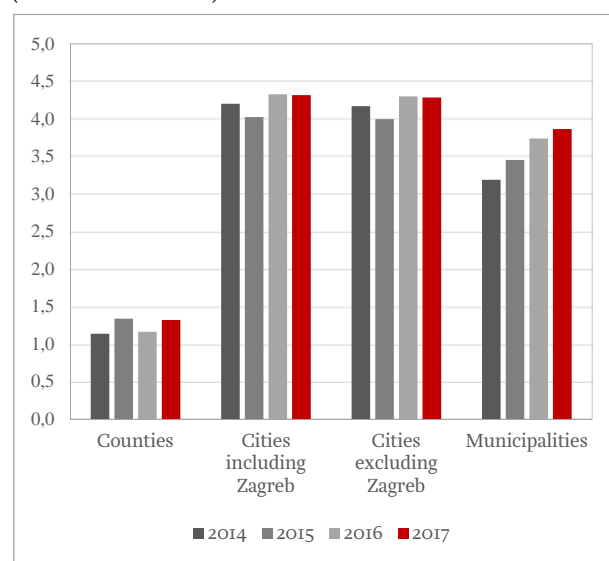
*Average total revenues, 2014–2017
(in million HRK)*



Source: *Ministry of Finance* (2018).

Graph 2

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

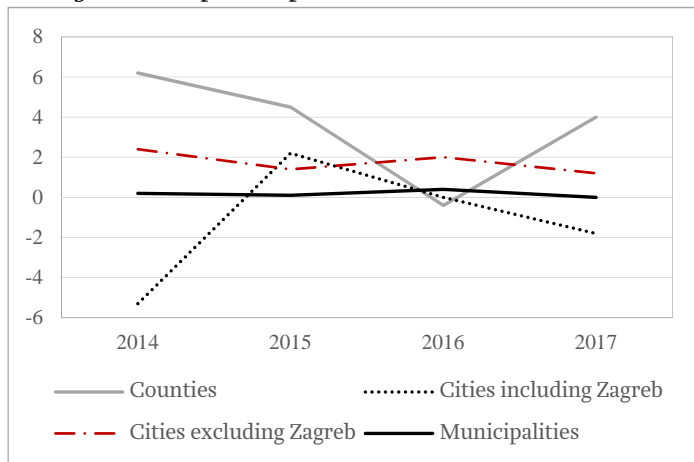


Source: *Ministry of Finance* (2018).

*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 |

| 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 | |
| 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 |

| 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 | |
| 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).