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Panagiotis (Takis) Iliopoulos, Kristof De Witte

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**Panagiotis (Takis) Iliopoulos**

Faculty of Economics and Business, KU Leuven  
Naamsestraat 69, 3000, Leuven, Belgium  
[panagiotis.iliopoulos@kuleuven.be](mailto:panagiotis.iliopoulos@kuleuven.be)  
<https://orcid.org/0000-0003-3993-1307>

**Kristof De Witte**

Faculty of Economics and Business, KU Leuven  
Naamsestraat 69, 3000, Leuven, Belgium  
[kristof.dewitte@kuleuven.be](mailto:kristof.dewitte@kuleuven.be)  
<http://orcid.org/0000-0003-0505-8642>

## Abstract

The fiscal behavior of local governments has gained significant attention from academia and policymakers due to decentralization reforms transferring power from central to lower levels of government. As local governments assume more responsibilities for public goods and services, understanding their expenditure composition and trade-offs becomes crucial. While existing literature has examined the factors influencing the size of local government budgets, less attention has been given to the decision-making mechanisms and trade-offs within budget allocations. This study investigates the expenditure composition of 300 Flemish municipalities, using an unsupervised clustering algorithm and a binary logistic regression framework. Our results are indicative of how local governments tend to prioritize specific policy areas in the design of their budgets, when they operate under strict institutional and fiscal constraints such as a balanced budget rule. We observe that municipalities prioritizing social care for the elderly allocate fewer resources to education, mobility, and environmental initiatives. Municipalities emphasizing administration services, mobility, safety, and social services sacrifice both care services for the elderly and have reduced budgets for primary education. The budget composition patterns are influenced by the age structure and ethnic diversity of local communities and the politico-ideological position of electorates.

**JEL:** H3; H4; H7; J18

**Keywords:** Fiscal Policy; Budget Composition; Local Government; Public Choice; Cluster Analysis

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## 1. Introduction

The academic and policy-making interest for the fiscal behavior of local governments has grown dramatically over the last decades, in light of the proliferation of decentralization reforms that transfer political and fiscal power from central to lower levels of government (Kim & Warner, 2021). In many countries local governments increasingly assume more responsibilities with respect to the production and provision of public goods and services, and acquire fiscal and tax collection roles that previously lied upon the central government (Biase & Dougherty, 2022). The fundamental rationale behind this trend is Oates' (1999) thesis, which highlights the advantages of decentralizing public services to local governments. In the absence of externalities and scale economies, decentralization allows for a better alignment between local preferences and the provision of services. This alignment, in turn, fosters efficiency in resource allocation, accountability, and responsiveness.

Despite the fact that the relevant literature has emphasized the role of multiple factors on the expenditure size of local governments, both in total and per broad policy areas, there is a growing consensus in the literature that the complex nature of decision-making mechanisms and the within budget tradeoffs between policy areas and priorities have been relatively less studied (Adolph, Breunig, & Koski, 2020; Lipsmeyer, Philips, & Whitten, 2017). Indeed, whereas a strand in the literature of public finance recognizes various socio-economic, demographic, and political features as relevant for explaining changes in the – overall or per capita - size of local government budgets, it is not always clear which exact expenditure components are sacrificed or manipulated. Moreover, although existing evidence indicates that certain budgetary components undergo modifications in response to socio-economic, demographic, and political fluctuations, further research is needed to comprehensively examine the nature of these reallocations. Specifically, elucidating the policy priorities that are relinquished in favor of alternative priorities, either opportunistically or through strategic decision-making, has received little attention (Alegre, 2010; Sacchi & Salotti, 2016).

In this paper, we shed light on this issue by investigating the expenditure composition of local governments and the trade-offs between different expenditure categories. We focus on two central research questions. First, to what extent do municipalities demonstrate consistent patterns in allocating their budgetary resources to specific policy areas? Second, which demographic, social, economic, urban, and political factors are able to explain the observed budgetary tradeoffs between policy areas?

In order to answer these questions, we apply an unsupervised clustering algorithm to a unique dataset of highly disaggregated expenditure composition of local budgets for 300 Flemish municipalities. Flanders allows for an excellent testing ground for exploring fiscal behavior of local governments, as it is characterized by a high degree of fiscal autonomy, with tax collection power over income and property. Since 2014 a new fiscal framework has become operational, requiring all municipalities to effectively run a balanced budget. Thus, expenditure decision and tradeoffs between expenditure categories depend on political majorities at the level of local governments. Next, we employ a binary logistic regression analysis that allows us to identify those socio-economic and demographic variables that explain the observed patterns of cluster memberships.

We contribute to the existing literature in several directions. Although the respective literature offers valuable insights into the process of decision-making in local governments with respect to the expenditure composition of local budgets, the distributional conflicts that the within

budget tradeoffs imply are scarcely discussed. The impacts of political, as well as demographic and socio-economic factors on the composition of local budgets, is usually explored through the analysis of budget shares on either one or a small number of highly aggregated expenditure categories, losing in that way significant information about the distributional conflicts between different budgetary expenditures. This study leverages a unique dataset on the expenditure composition of local governments budgets at a very disaggregated level, with information about the allocation of fiscal resources for 149 expenditure categories. In that way, we are able to unveil the complexities of budgetary decision-making and highlight which expenditure categories are more likely to be sacrificed as the result of political manipulation of budgetary processes, reflecting either ideological-political priorities and biases or structural socio-economic characteristics.

Furthermore, existing literature underestimates the potential effects of the political and ideological biases of the electoral base, focusing exclusively on the political affiliations of elected officials in state and local governments. Following the approach of Hicks & Swank (1992) who tested for the ‘contagion-from-the-left’ hypothesis for social welfare expenses, we concentrate on the political leaning of local communities, taking into account their voting patterns for the Federal elections. Additionally, the findings of this paper also contribute to a wider debate on the merits and role of the decentralization of government, for which empirical results have been divergent and inconclusive (Hortas-Rico & Rios, 2020; Martinez-Vazquez, Lago-Peñas, & Sacchi, 2017).

Our results identify three distinct clusters of municipalities that favor certain expenditure categories while sacrificing others, suggesting that general tendencies in budgetary decision-making by local governments across municipalities, exist around three policy areas: a) social care for the elderly, b) education and c) general administration and urban planning<sup>1</sup>. The findings of our study reveal that municipalities prioritizing social care for the elderly tend to allocate fewer resources to education, mobility, and environmental initiatives. Conversely, municipalities focusing on primary education, mobility, environment, and social care for families allocate fewer resources to social care for the elderly. Lastly, municipalities emphasizing administration services, mobility, safety, social services (e.g., childcare), and urban planning sacrifice both care services for the elderly and primary education. The econometric analysis considers various factors that predict the budget composition patterns, underscoring the significant effects exerted by covariates such as, the age structure and ethnic diversity of local communities and the politico-ideological position of electorates.

The remainder of the paper is structured as follows. Section 2 examines the theoretical and empirical state of play of the literature with respect to the fiscal policy and composition of local government budgets. Section 3 presents background information on the institutional framework and the fiscal rules that apply in Flanders. Section 4 develops the methodological strategy and describes the data sources. Section 5 reports and discusses the empirical results of the papers. Lastly, Section 6 concludes.

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<sup>1</sup> Urban Planning includes expenditure categories related to Spatial Planning, Area Development, and the development of various utilities (e.g., water, gas, electricity). The Appendix offers full decomposition of expenditure categories, along with detailed description of each category.

## 2. Fiscal Policy of Local Governments: Theory and Evidence

Fiscal behavior of local governments emerged in the – predominantly American – literature in the late 1950s and early 1960s, with the proliferation of studies that incorporated ad-hoc models of expenditure determination (Fabricant, 1952; Kurnow, 1963). These were a-theoretical models exploring the determinants of local government expenditures, mainly using ordinary least squares regression models focusing on sub-national political units in the US and Canada. Their main empirical findings suggest that average income, urbanization, population density and federal grants increase per capita expenditures of sub-national governments, whereas population size produced mixed results which depend on the specific expenditure category (Bodkin & Conklin, 1971; Schmandt & Stephens, 1963).

Drawing on the Theory of Public Finance and Optimal Public Expenditure (Musgrave, 1939; Samuelson, 1954), a more theoretically robust approach emerged (Tiebout, 1956). This research considered voters as consumers who express their preferences through voting, leading to governments designing budgets that reflect those preferences. Tiebout's model, which proposed that individuals reveal their preferences by moving to communities that align with their desired public goods and services, became an influential reference framework. Inspired by the latter, subsequent scholarship focused on two empirical camps: the Median Voter Theorem (Bergstrom & Goodman, 1973; Borcherting & Deacon, 1972), where the quantity of publicly provided goods and services in a community reflect the demand (preferences) of the median (median income household) voter; and the Constrained Maximization Models, which assume that political actors and bureaucrats (employees and experts in public administration) are utility maximizers that tend to use spending as a tool to manipulate political support (Becker, 1983; Niskanen, 1975).

In the current form of the theoretical discussion, the issue of fiscal decentralization, defined as the transferring of fiscal power from the central to the sub-national levels of governments, has emerged with two theoretical generations identified (Martinez-Vazquez et al., 2017). The first generation (demand-side) emphasizes that decentralization leads to increased government spending as smaller jurisdictions better meet the needs and preferences of local communities. The more recent generation, known as the supply-side or *Leviathan hypothesis*, suggests that spending decreases due to competition (*race-to-the-bottom*) between municipalities, leading to lower taxes and expenditures (Roesel, 2017). Against the above theoretical background, an extant literature exploring the potential determinants of local governments fiscal policy has stressed the role of an array of economic, social, urban, institutional, demographic and political factors (Oates, 2005). These factors include average income, unemployment, poverty, tax base, fiscal transfers, regulations, and the political and ideological position of the electorate. Recent research has focused on the composition of public expenditures, revealing the trade-offs and priorities between expenditure categories (Adolph et al., 2020; Bremer, Di Carlo, & Wansleben, 2022). The remainder of this section reviews these channels that co-determine the composition of budgets.

### 2.1. Partisan Politics, Political Competition, and Ideological Position

The political and ideological position of governments has been identified as a key determinant of the budgetary composition by the partisan approach to fiscal policy, since the pioneering work of Hibbs (1977). The basic premise of this approach is that political parties compete for votes promising political measures and reforms that best serve the interests of the social groups

that they represent. So, lower income working-class groups are in general in favor of left-leaning parties that propose active market-regulating policies that lower unemployment, raise wages and social spending, and vice versa. Later contributions (Alberto Alesina & Perotti, 1995; Roubini & Sachs, 1989) explored whether left-wing governments are keener to increase debt-financed spending compared to more conservative ones, finding mixed results (Seitz, 2000). Bräuninger (2005), in explaining these mixed results, argues that international financial integration and globalization have reduced the partisan differences in designing and executing macroeconomic policies, shifting his focus from the politico-ideological position of ruling parties to the political sign of their programmatic preferences.

If Bräuninger's work shifted the focus of the partisan approach from the politico-ideological position of ruling parties to their programmatic preferences, the work by Hicks & Swank (1992) highlights the dynamic, strategic and sometimes contradictory nature of political decision-making processes. The rationale of their argument was that opposition political parties have the ability to influence the policy behavior of ruling parties (a phenomenon they describe as 'Contagion from the Left'), leading even conservative governments to expand social welfare expenditures and vice versa, that is left-wing governments to moderating their policy priorities due to a strong right-wing opposition. Their empirical analysis suggests that the electoral turnout and the politico-ideological position of governments and oppositional political parties play a significant role for welfare expenditures, whereas political competition does not. Similar results were found by Baraldi (2008) for Italian regions who tested whether political competition and fragmentation (measured with Herfindahl index) undermines political and governmental stability making more difficult for a political conjuncture to form a ruling majority.

Among the first who shifted their research attention towards the sub-national level was the study by Alt & Lowry (1994) exploring the partisan control hypothesis for US states and finding empirical evidence in favor of the partisan hypothesis for bicameral political and fiscal framework. More recently, though, Bremer et al. (2022) investigate the variation of local per capita public investment in Germany between 1995-2018 and find a negative partisanship effect, with left-wing mayors – on average – reducing public investment, especially when their local governments are under fiscal stress and need to prioritize other spending categories; whereas the size of tax revenues and administrative capacity (number of technical employees) exert a statistically significant positive effect.

## **2.2. Demographic Structure of Local Communities**

Beyond the political and ideological position of administration, the literature also emphasizes the role of the demographic structure of local communities for fiscal outcomes. Higher proportions of older population in a local community increase the number of citizens that demand specific categories of public goods and services that satisfy better their age-biased preferences, for instance care services for the elderly, pensions, health services, and so on (Herrero-Alcalde & Tránchez-Martín, 2017; Sacchi & Salotti, 2016). Similarly, the ethnic structure of a municipality might also affect the composition of local budgets that attempt to reduce the distance between locally provided public goods and citizens' preferences (Gerdes, 2011; Jofre-Monseny, Sorribas-Navarro, & Vázquez-Grenno, 2016).

However, the empirical literature provides mixed results as to the size and direction of the demographic structure of local communities on budget compositions. Sacchi & Salotti (2016) find support for the intergenerational competition hypothesis suggesting that the share of older

citizens in total population exerts a negative effect on the expenditure categories of education and housing, implying different preferences of this population group for local public goods. On the other hand, Herrero-Alcalde & Tránchez-Martín (2017) observe no evidence for the intergenerational competition hypothesis, with the coefficients of both older and younger population groups being negative and statistically significant for health, education and social services expenditure categories.

With respect to the ethnic heterogeneity, Gerdes (2011) suggests that immigration has no statistically significant impact on the value of a bundle of locally provided public goods and services that consists of daycare, schools, healthcare, and care for the elderly. Contrary, Jofre-Monseny et al. (2016) suggest a negative relationship between immigration density and local per capita social spending. These results are consistent with early work on the subject of ethnic fragmentation and fiscal behavior of local governments in the US, with Alesina et al. (1999) suggesting a negative relation between ethnic heterogeneity of US cities, metropolitan areas and urban countries, and spending shares on education, roads, and waste managements.

Furthermore, evidence shows that population density has a negative effect on infrastructure investments (transportation, waste management, utilities, etc.), with Mattson (2021) finding a negative relationship between population density and per capita expenditure for the budget categories of fire public safety (fire protection), environment (parks and recreations), waste management and water infrastructure. Sacchi & Salotti (2016) also find a negative effect of population density on transportation expenses, but also on social services; whereas they find that population density positively affects expenditure shares on education and to a lesser extent on health and housing.

### **2.3. Socio-Economic Factors and the Fiscal Framework of Local Governments**

Socioeconomic factors (e.g., income, unemployment) have also be considered by the literature as important covariates that influence the composition of budgets. Following a welfare state approach (Esping-Andersen, 1990; Korpi & Palme, 1998), we could argue that additionally to the central government, local governments share the same goal in taming the economic fluctuations during the business cycles, thus increasing expenditures in certain policy areas and – in the absence of fiscal capacity – reducing in others.

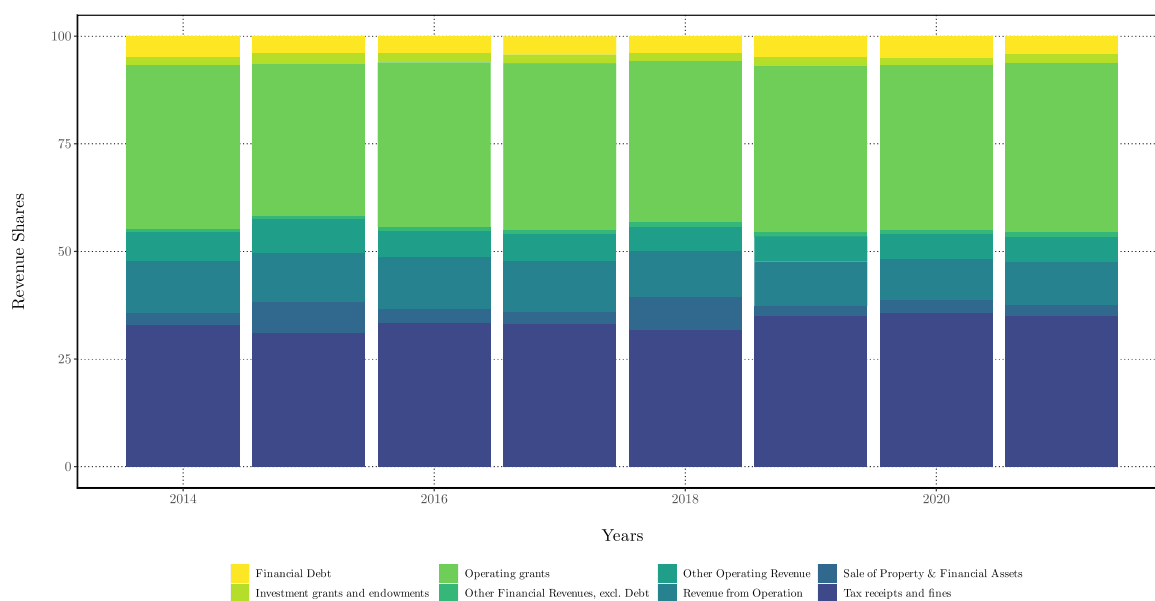
In early work by Potrafke (2011b) the growth in unemployment rate and the average income were utilized as proxies of the level of economic development and the position of the business cycle, finding a strong compensatory effect from local governments. This is consistent with the findings of Baraldi (2008). More recently, Adolph et al. (2020) pointed out that higher unemployment rates strongly increase the budgetary expenditures of US states for welfare, at the expense of reductions in education, public order and the environment. Similarly, per capita income makes US states to prioritize welfare expenditures over investments in highways.

Moving on, the literature suggests different channels through which the sub-national fiscal framework of a country affects the composition of budgetary expenses. The theoretical debate follows the argument made by Bradford & Oates (1971) regarding the crowding-out effect of inter-governmental transfers from federal and regional level to local governments. Their argument underlines that as high-level governmental units provide financial transfers to local governments for the production of public goods, the latter tend to favor their local electorate with lowering municipal taxes, undermining in that way local revenue generation and ultimately the fiscal autonomy itself. Others, like Hines & Thaler (1995), propose that the effect

of intergovernmental transfers, instead of influencing the local revenue efforts, tend to increase government spending (*flypaper effect*). The empirical literature, however, has not reached a consensus on that matter, with many studies supporting the flypaper effect (Goeminne, Smolders, & Vandorpe, 2017; Sacchi & Salotti, 2016) and others even suggesting the existence of a crowding-out effect for local revenues (Masaki, 2018).

### 3. The Flemish Fiscal Policy Institutional Framework

This section presents background information on the institutional framework and the fiscal rules that apply in Flanders, the Dutch-speaking region of the Federal State of Belgium. Flanders has its own regional parliament and government, with extensive political, administrative, and fiscal powers. Within Flanders, we find 300 municipalities that are characterized by a high degree of autonomy, with respect to tax collection and the production and provision of public goods and services. The political structure of Flemish municipalities consists of the Local Council, which is elected directly by the people of a municipal jurisdiction, and the College of Mayor and Alderman, which serves as the executive branch of the municipality (De Witte & Geys, 2011, 2013; D’Inverno, Moesen, & De Witte, 2022). Since political decisions are taken by the Local Council with majority voting, coalitions of political parties are formed in order to support a local government.



**Figure 1** – Revenue Sources of Flemish Municipalities

Source: Own Illustration. Data: BBC, 2023

Flemish municipalities are responsible for providing an array of services ranging from general administrative services to education, social care and welfare, infrastructure, and urban planning and housing (D’Inverno & De Witte, 2020). Their main revenue sources (see **Figure 1**) come from intergovernmental transfers from regional, provincial, and federal levels of government (on average 38% of revenues) and own-resources revenue stream based on local income, property, and other taxes, as well as operating revenues (on average 33.5% and 11%, respectively). Since 2014 a new budgetary fiscal framework was introduced, the Policy and Management Cycle (BBC: Beleids- en Beheerscyclus), requiring all municipal units to run a balanced budget both in annual and in long-run structural terms (D’Inverno, Vidoli, & De Witte, 2023).



This new framework has significantly restricted the fiscal space of local governments, shifting the terrain of political, ideological, and economic conflicts into the composition of local budgets. Given the new fiscal framework, local governments need to prioritize certain expenditures over others. This leads to changes in the budget compositions, with a greater emphasis on essential services and a reduction in discretionary spending. Furthermore, the restricted fiscal space could potentially intensify political and distributional conflicts with respect to budget priorities. Different stakeholders and social groups might have competing preferences regarding the allocation of resources. Consequently, an empirical analysis of the fiscal behavior of local governments would need to consider the reallocation of resources and its impact on different policy areas.

## 4. Data and Research Methodology

### 4.1. Data Sources and variable definition

The unit of analysis are the 300 municipalities of the Flemish region of Belgium. For the clustering analysis we relied on budget allocation of Flemish municipalities data, from the Policy and Management Cycle dataset provided by the Flemish regional government (BBC, 2023). The BBC dataset gives information about the accounting structure of Flemish municipalities with respect to the revenue and expenditure sides, for 2014-2023, in three configurations: the budget configuration (types of revenues/expenditures); the institutional configuration (institutional sources/targets); and the functional configuration (revenues/expenditures categories and policy areas). In the present study we rely on the functional configuration, concentrating on the expenditure-side.

Table A.2 in the Appendix shows the structure of the expenditure-side of the functional configuration in three dimensions. The first dimension consists of 10 aggregated groups of expenditure categories: General Financing; General Administration; Mobility; Environment; Public Safety; Business & Work; Housing & Urban Planning; Culture & Leisure; Education; Care Services. These 10 policy areas are further subdivided into 58 and in turn into 149 expenditure categories. Based on the most disaggregated dimension of the BBC dataset, we constructed a time-series of municipal *expenditure matrices*, consisting of 300 municipalities and 149 expenditure categories, which are used as an input for the clustering analysis described in the previous sub-section. In the Appendix, we provide a background discussion about our choice to analyze the high-dimensional configuration of the BBC dataset (300x149) and how we managed to overcome potential problems arising from the so-called *curse of dimensionality*.

For the rest of the (explanatory) variables used in the regression analysis, we rely on the Municipal City-Monitor database (ABB, 2022), the Belgian Statistical Office (StatBel, 2019) and the Comparative Manifestos Project (Lehmann et al., 2023). In particular, we denote with  $demo'_i$  the set of demographic indicators that reflect the population size, as well as the age and ethnographic structure of Flemish municipalities. In this study, the demographic group of indicators consists of variables that reflect the age and ethnographic structure of the Flemish municipalities, such as the share of *older (80+)* and *school-aged* population in total population, the share of *foreigner-origin* population, as well as the *population* size of each municipal unit.

The urban structure of municipalities is described by  $urban'_i$ , which includes the *house price-to-income ratio*, computed as the ratio of the median of house prices to per capita income (in gross value-added terms) and the *built-up area*, which measures the share of building area in

relation to the total area of the municipality.  $econ'_i$ , groups socio-economic variables such as the *net average income*, the share of *manufacturing sector firms* in the total number of firms in each municipality, the *unemployment rate*, and the share of people with annual *tax income below the critical limit*, set-up at 10,000 euros for an individual declaration and 20,000 euros for joint declarations.

The variables that belong to the fiscal group ( $fisc'_i$ ) are *municipal debt* (as a share of gross value added), the *income-tax* and *property-tax* shares in total revenues, as well as the total *operational subsidies* from higher levels of government (provincial, regional and federal) in total revenues and *fiscal effort*, which is defined as the ratio of own resources (total revenues minus total subsidies) divided by the total income of each locality (Hy, Boland, Hopper, & Sims, 1993; Warner & Pratt, 2005), as in :

$$fiscal\_effort_{it} = \frac{Revenues_{it} - Subsidies_{it}}{GVA_{it}} \quad (1)$$

In the group of political indicators ( $pol'_i$ ), we define two variables, the *political competition* of Flemish political parties and the *politico-ideological position* of the electorate. For the construction of both variables, we relied on the results of the 2014 and 2019 Belgian federal elections, per municipality (Catalano and De Witte, 2023). Contrary to most studies in the literature (Baraldi, 2008; Bremer et al., 2022) which measure the ideological-political position of local governments and administrators (municipal councils, mayors, etc.), we concentrate on the politico-ideological position of the electorate, measured by their voting patterns in Federal elections.

The rationale behind our choice, follows the logic of Hicks and Swank (1992) and their conceptualization of the ‘contagion-from-the-left/right’ effects. Specifically, municipal leaders and administrations do not need to solely follow the politico-ideological imperatives of their own political families, but they have to take into account and accommodate the political opinions and ideological positions of the average cis of budget composition. The political competition of the Flemish political parties is proxied by the *Herfindahl-Hirschman Index* of market concentration (Baraldi, 2008), calculated as the sum of squared vote shares of each political party ( $p$ ), in every municipality:

$$HHI\_political = \sum_{p=1}^P (percent.\ votes_p)^2 \quad (2)$$

Low scores of HHI imply higher competition between political parties, whereas higher scores reflect more concentrated political markets. For the politico-ideological position of the Flemish electorates, we modified the Ideological Complexion of the Local Government (ICG) index proposed by De Witte & Geys (2011, p. 324), defined as  $ICG = \sum_{i=1}^n p_i Complexion_i$ , with  $p_i$  measuring the number of seats earned by political party  $i$  in the municipal councils, and  $Complexion_i$ , being a Right-Left scale of ideological position<sup>2</sup> of each political party, from 0 (Left) to 10 (Right). Our modifications consist of substituting the number of seats in municipal councils with the votes shares of political party  $i$  in the two federal elections, and the right-left scale with the ideological scale of Comparative Manifestos Project (Lehmann et al., 2023),

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<sup>2</sup> The ideological scale was based on Buelens et al. (2008) study who conducted self-placement surveys of presidents and spokespersons of political parties in the Flemish municipalities for 2006.

which analyzes the electoral programs of national political parties in over 50 countries and thus provides a more objective categorization of political parties along the right-left scale:

$$political\_position = \sum_{p=1}^P vote\_shares_p \cdot ideological\_scale_p \quad (3)$$

Whereas the ICG ideological score of De Witte & Geys (2011) takes into account all the political parties that earned a seat in the local municipal council, the Comparative Manifestos Project’s right-left scale, considers only the most important nation-wide political parties, excluding marginal political initiatives that took place in the elections only in certain municipalities. Consequently, for the construction of our index of politico-ideological position of the electorate, we had to exclude those smaller political parties (the vote shares of the excluded parties are 0.13% for the 2014, and 0.20% for the 2019 federal elections). The descriptive statistics for all variables are reported in **Table 1**, along with the data sources.

## 4.2. Research Methodology

### 4.2.1. Clustering Analysis

In order to identify the municipalities that share similar patterns of budgetary expenditure compositions, we apply the clustering algorithm *k-means*. Given the nature of our highly disaggregated data on municipal budget accounts, clustering analysis is considered as the most appropriate methodological approach in identifying, on the one hand, dissimilarities between municipalities with respect to the resources they allocate on different expenditure categories; and, on the other hand, key expenditures made by local governments. Utilizing the budgetary data on the expenditures of Flemish municipalities, we aim to group municipalities based on the similarities in their budget allocation patterns through maximizing the within-group similarities and the between-group dissimilarities.

Among the many types of clustering algorithms that exist in the theoretical and empirical literature, the *k-means* algorithm (unsupervised learning approach) is one of the most widely used clustering algorithm in academic literature (MacQueen, 1967). The main advantages of the *k-means* algorithm are the following: a) it is computationally less intensive compared to other clustering algorithms and thus is more efficient; b) its clustering methodology is able to handle non-categorical data, prevalent in socio-economic datasets; c) is more robust to the presence of outliers; d) produces cluster outcomes whose data points are closer and tighter together; e) the algorithm has been designed to cluster entities – like in our case the Flemish municipalities – instead of variables, thus it fits better our present research context (Johnson & Wichern, 2007; Kovács, 1985).

The logic underlying the *k-means* algorithmic approach is to group data points into  $k$  number of clusters, by minimizing the distance of each data point within a prespecified cluster from the center (centroid) of the cluster, that is by minimizing the within-cluster variation. The total within-cluster variation (see Equation (4)) is approached as the sum of squared Euclidean distance between each data point and the centroid (mean value) of the cluster under investigation (Johnson & Wichern, 2007):

$$WCSS = \sum_{k=1}^k \sum_{x_i \in C_k} (x_i - \mu_k)^2 \quad (4)$$

In the Appendix, we describe in more detail the various steps followed in the application of the *k*-means algorithm, as well as the results of the various evaluation techniques employed.

#### 4.2.2. Econometric Approach

Given that the cluster memberships identified in the previous step are categorical variables we utilize a logistic regression framework (Train, 2001; Wooldrige, 2011), estimating separate logit models, each for every cluster membership. Consequently, the target variable of our logit models is binary and takes two values; 1 when the municipality into consideration belongs to the targeted cluster, and 0 otherwise. Estimating separate binary logit models has the advantage to produce results that are easier to interpret, compared to a multinomial logit model, which designates one category of the dependent variable as the ‘reference’ category and estimates the probabilities of the other categories *vis-à-vis* the reference category.

In order to further make sense of our results we calculated the Average Marginal Effects (AME) of each independent variable, which measures the average change in the probability of observing an event, precipitated by the average change in the values of the independent variable. Moreover, with the multiple binary logit regressions setup we do not need to rely on the restrictive assumption of the *Independence of Irrelevant Alternatives*, which in the context of our study seems to be unrealistic and unnecessary.

Logistic regression models are widely used in empirical studies of clustering behavior of spatial units, including central and local governments’ fiscal policies (Ketelhöhn, 2006; Perafita & Saez, 2022). In order to account for the unobserved heterogeneity of our sample and control for omitted variable bias, we implement a fixed effects specification of the binary logistic regression (Pffor, 2014). The formal logit model is presented in equation (5), which we ran separately three times with each cluster membership (A, B, and C) as the binary response dependent variable  $y_{it}$  of unit  $i = 1, \dots, N$  at time  $t = 1, \dots, T$ :

$$\text{logit } \Pr[y_{it} = 1 \mid x_{it-1}, \alpha, \gamma, \beta] = x'_{it-1} \cdot \beta + \alpha_i + \gamma_t + \varepsilon_{it} \quad (5)$$

The vector of covariates  $x_{it-1}$  includes our explanatory variables for individual municipality  $i$  at time  $t - 1$ ;  $\beta$  is the vector of parameters to be estimated, whereas the unobserved individual-specific effects are captured by vectors  $\alpha = (\alpha_1, \dots, \alpha_N)$  and  $\gamma_t$  are binary time dummies for local municipal elections. The model is estimated using the maximum likelihood method, while the time-varying regressors were lagged by one year in order to address issues of simultaneous endogeneity. The basic specification of the estimated equation has the following form:

$$\begin{aligned} \text{logit}_{P_{y_{it} \mid j=1}} = & \text{demo}'_{it-1} \cdot \beta_1 + \text{urban}'_{it-1} \cdot \beta_2 + \text{econ}'_{it-1} \cdot \beta_3 \\ & + \text{fisc}'_{it-1} \cdot \beta_4 + \text{pol}'_{it-1} \cdot \beta_5 + \alpha_i + \gamma_t + \varepsilon_{it} \end{aligned} \quad (6)$$

where  $\text{logit}_{P_{y_{it} \mid j=1}}$  is the probability of municipality  $i$  at time  $t$ , to be associated with the cluster memberships as identified by the *k*-means clustering algorithm taking into account the similarity of expenditure patterns, whereas the independent variables are the set of socio-economic, political and demographic covariates described in the previous subsection.

Building on the critical review of the theoretical and empirical literature on the determinants of local government fiscal policies (see Section 2), we expect that changes in the political and ideological position of the local population, as well as in the demographic, urban and socio-economic structure of each locality, to influence budgetary decision-makers and consequently the composition of municipal budgets and their cluster membership. Taking, for example, the age structure of a local community, the older the median voter in a local community, the higher the probability for the municipality to spend relatively more on social services for the elderly.

## 5. Empirical Results

The results of the *k-means* clustering algorithm applied on the 149 expenditure categories of municipal budgets show that three distinct clusters of municipalities are formed, with respect to the similarities and differences in the expenditure composition of their budgets. In **Figure 2** we map the clustering outcome, assigning each cluster to a specific color. **Table 2** describes the profiles of the three clusters, regarding the most important expenditure categories that contribute to the classification of each municipality into the clusters (Panel A), a set of socio-economic and fiscal variables (Panel B), as well as the population size of each municipality (Panel C). In Panel A of **Table 2**, we report the expenditure categories with within-cluster mean values that are statistically different between clusters and also represent more than 1% of the total budget (on average) of our sample. In Table 3, the average marginal effects that the demographic, political and socio-economic variables with the clusters are analysed.

Our results suggest that there is an important variation between municipalities regarding the political decisions of local governments to favor specific expenditure categories with more budgetary resources, sacrificing in the meantime other policy priorities. The policy priorities that show the highest variation in budgetary allocations are those of Residential and Care Centers for the Elderly, Primary Education, Care Services for Families, General Administration, Urban Planning and Mobility.<sup>3</sup> In particular, the municipalities that belong to ‘*Cluster A: Elderly-Centric Care*’ tend to prioritize social care services for the elderly, sacrificing resources that could have been spent upon education, mobility, environment, and other policy areas. On the contrary, in the second cluster (‘*Cluster B: Balanced Education and Social Care*’) we observe a tradeoff between high budget shares for primary education, mobility, environment, social care services for families and significantly lower budget shares for social care services for the elderly. Finally, in ‘*Cluster C: Administrative and Urban Development*’, municipalities sacrifice both policy areas of care services for elderly and primary education, in order to support administration services, mobility, safety, other social services (childcare), and urban planning.

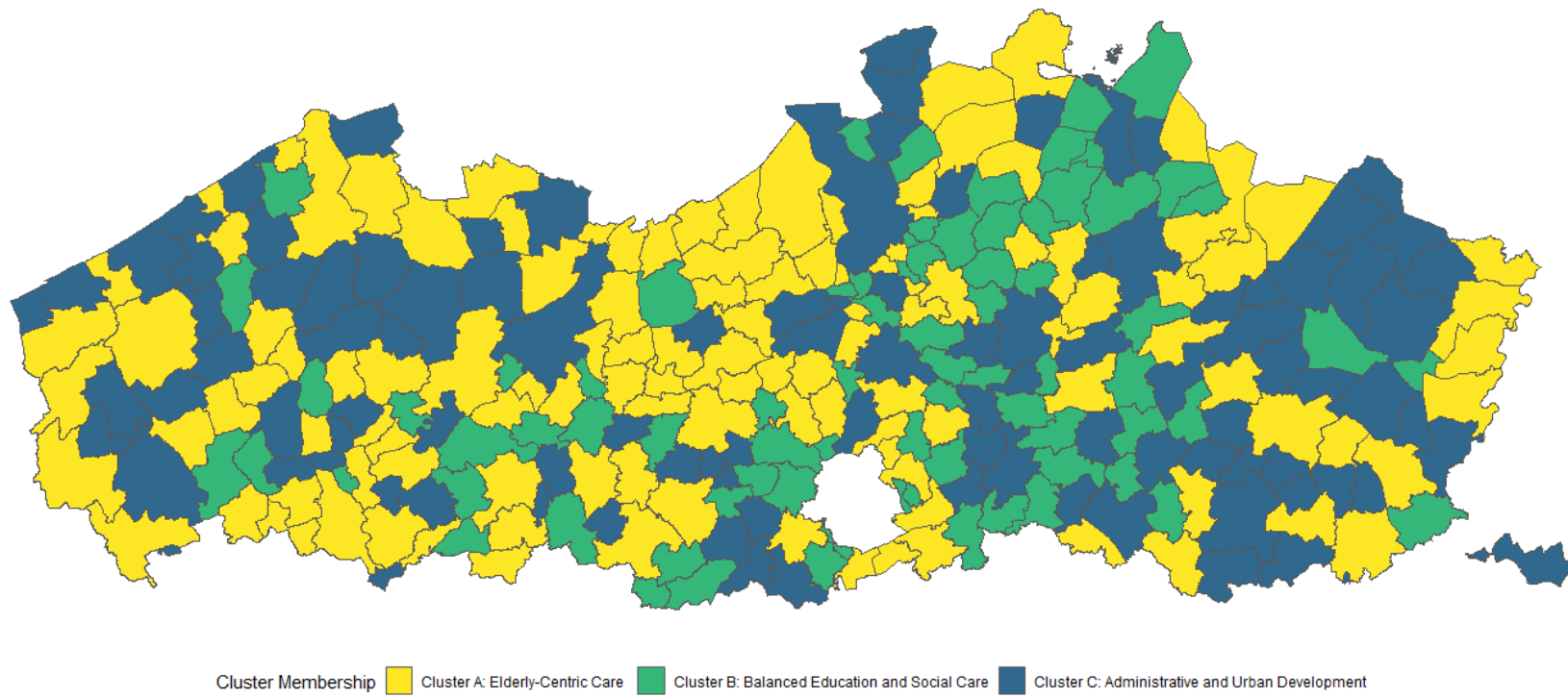
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<sup>3</sup> Mobility expenditures include expenses on Roads, Public Transport, Parking, and Other Mobility and Traffic Management initiatives. The Appendix offers full decomposition of expenditure categories, along with detailed description of each category.

**Table 1 - Descriptive Statistics**

Variable	Observations	Mean	Std. Dev.	Min	Max
Population	1,800	21,661	35,334	83	525,935
Older (80+) Population (% Total)	1,800	5.94	1.02	3.54	10.88
School-Age Population (% Total)	1,794	16.09	2.18	2.90	19.92
Foreign-Origin Population (% Total)	1,800	15.29	11.50	2.47	69.93
House Price-Income Ratio	1,764	10.36	4.51	1.18	32.65
Built-Up Area	1,800	29.95	14.98	6.10	85.97
Manufacturing Sector Firms (% Total)	1,800	21.10	6.87	0.00	39.86
Unemployment Rate	1,800	6.20	2.06	2.35	17.21
Fiscal Effort	1,800	6.61	3.21	1.01	26.93
Income Taxes (% Revenues)	1,800	16.91	5.82	0.00	34.42
Property Taxes (% Revenues)	1,800	5.62	3.43	0.69	30.11
Debt (% GVA)	1,800	5.04	3.42	0.00	23.84
Total Subsidies (% Revenues)	1,800	17.10	4.32	3.91	36.64
Tax Income Below Critical Limit (% Total)	1,788	1.58	0.62	0.48	4.85
Average Net Income	1,800	20,106.25	2,277.69	13,509.60	31,698.30
Politico-Ideological Position	1,800	5.32	0.16	3.67	5.56
Political Competition (HHI)	1,800	2,137.39	294.95	1,370.35	3,369.63

Source: Own Calculation.



**Figure 2 - Cluster Memberships of the Flemish Municipalities**

Source: Own Illustration. Data: BBC, 2023

**Table 2 – Cluster Profiles**

	Total Mean	Cluster A: Elderly-Centric Care		Cluster B: Balanced Education and Social Care		Cluster C: Administrative and Urban Development		F-Statistic (p-value)
		Cluster Average	Deviation %	Cluster Average	Deviation %	Cluster Average	Deviation %	
<u>Panel A (Budgetary Shares)</u>								
Care Services: Resid./Care Centers (Elderly)	6.43	14.60	127%	0.87	-86%	1.32	-79%	0.000
Education: Ordinary Primary Education	5.84	4.82	-17%	12.23	110%	2.19	-62%	0.001
Care Services: Cleaning Services (Families)	1.26	0.86	-32%	1.81	44%	1.31	4%	0.007
General Administration: Political Bodies	2.28	1.71	-25%	2.44	7%	2.81	23%	0.000
Housing and Urban Planning: Spatial Planning	1.15	0.88	-24%	1.34	16%	1.32	15%	0.000
General Administration: Secretariat	2.67	2.13	-20%	3.25	22%	2.84	7%	0.032
General Administration: Administrative Services	1.73	1.38	-20%	1.78	3%	2.08	21%	0.000
Mobility: Roads	7.02	5.59	-20%	8.21	17%	7.74	10%	0.000
Public Safety: Fire Brigade	2.43	2.07	-15%	2.58	6%	2.74	13%	0.000
Environment: Household Waste	3.09	2.67	-14%	3.65	18%	3.15	2%	0.006
Care Services: Childcare	1.92	1.67	-13%	1.76	-9%	2.33	21%	0.005
General Administration: Other General Services	8.77	8.10	-8%	8.24	-6%	9.92	13%	0.001
Culture and Leisure: Public Libraries	1.50	1.33	-11%	1.64	9%	1.59	6%	0.002
General Administration: Tax/Financial Services	1.70	1.52	-11%	1.80	6%	1.82	7%	0.001
Housing and Urban Planning: Streetlights	1.44	1.31	-9%	1.58	9%	1.50	4%	0.029
Public Safety: Police Services	5.56	5.13	-8%	5.90	6%	5.80	4%	0.001
<u>Panel B</u>								
Income Per Capita (GVA)	27909	30552	9%	26249	-6%	26156	-6%	0.081
Fiscal Capacity	6.61	7.41	12%	5.97	-10%	6.17	-7%	0.002
Income Taxes (% Revenues)	17.09	14.58	-15%	20.23	18%	17.58	3%	0.000
Property Taxes (% Revenues)	16.70	15.38	-8%	16.77	0%	18.15	9%	0.000
Other Taxes (% Revenues)	5.61	5.15	-8%	5.31	-5%	6.37	13%	0.008



Total Subsidies (% Revenues)	16.96	14.20	-16%	19.47	15%	18.22	7%	0.049
Municipal Debt (% GVA)	5.04	5.97	19%	3.88	-23%	4.85	-4%	0.007
Population	21669	22728	5%	13960	-36%	26248	21%	0.062
Kindergarten Population	827	853	3%	506	-39%	1040	26%	0.087
Primary School Population	1334	1381	4%	848	-36%	1648	24%	0.078
Secondary School Population	1353	1415	5%	876	-35%	1642	21%	0.059
Elderly 80+ (% Total)	5.90	5.90	0%	5.78	-2%	5.99	2%	0.349
<u>Panel C</u>								
Rural Communities (< 5k)		0		3		9		
Small Towns (5k - 10k)		19		23		28		
Large Towns (10k - 20k)		45		42		41		
Small Cities (20k - 50k)		49		10		19		
Medium Cities (50k - 100k)		4		0		5		
Large Cities (> 100,000)		1		0		2		
Municipalities per Cluster		118		78		104		

Source: Own Calculations. Data: (ABB, 2022; BBC, 2023). Notes: The typology of municipalities follows the classification of cities, towns and rural municipalities of the Federal Institute for Building, Urban and Spatial Research of Germany (BBSR, 2020). The F-statistic column shows the p-values of the ANOVA F-statistic comparing the means of all clusters. Panel C presents the number of Flemish municipalities that falls within each typology.

Next, we explore the average marginal effects that the demographic, political and socio-economic variables have on the probability of observing the expenditure composition patterns described by the three clusters. The results in **Table 3** suggests that population size and average net income have negligible effects on the likelihood to observe any of the budget composition patterns, whereas unemployment rate and the share of manufacturing firms are statistically insignificant and the proxy for poverty is statistically significant for the regressions of the ‘*Balanced Education and Social Care*’ and the ‘*Administrative and Urban Development*’ clusters. The latter raises the likelihood of observing a budget composition that prioritizes education over caregiving services for the elderly by 36.4% and lowers the probability of observing a budget that sacrifices both policy areas by 22.9%.

**Table 3** – Binary Logistic Regressions with Fixed Effects for Cluster Memberships

<i>Independent Variables (t-1)</i>	<i>Average Marginal Effects</i>		
	<i>Cluster A: Elderly- Centric Care</i>	<i>Cluster B: Balanced Education and Social Care</i>	<i>Cluster C: Administrative and Urban Development</i>
Population	-3e-04***	1e-04*	1e-04**
Older (80+) Population (% Total)	0.103	-0.259***	0.138***
School-Age Population (% Total)	-0.058	-0.034	0.082**
Foreign-Origin Population (% Total)	0.051**	-0.076***	0.001
House Price-Income Ratio	-0.015	0.012	0.020*
Built-Up Area	-0.015	0.017	-0.011
Average Net Income	1e-04*	-2e-04***	-1e-04**
Manufacturing Sector Firms (% Total)	0.008	-0.007	-0.007
Unemployment Rate	0.020	0.020	0.017
Fiscal Effort	0.003	-0.012	0.015**
Income Taxes (% Revenues)	0.001	-0.021***	0.038***
Property Taxes (% Revenues)	0.015	-0.005	-0.014**
Debt (% GVA)	0.011	0.008	-0.001
Operational Subsidies (% Revenues)	-0.010	0.009	-0.009**
Politico-Ideological Position	0.640***	-0.469***	-0.086
Political Competition	0.0001	0.0001	0.0001
Tax Income Below Critical Limit (% Total Declarations)	-0.043	0.364***	-0.229***
Observations	1,462	1,462	1,462
Fixed Effects	Yes	Yes	Yes
Time Dummies: Local Election Year	Yes	Yes	Yes
AIC	1941.5	1756.1	1008.2
Log Likelihood	-654.726	-562.050	-188.081
Nagelkerke R <sup>2</sup>	0.504	0.464	0.800
Cox-Snell R <sup>2</sup>	0.375	0.317	0.475
Likelihood Ratio $\chi^2$	687.7***	557.6***	942.4***

Source: Own Calculations. Notes: Binary Logistic Regression with unit and time fixed effects. The fixed effects are not reported. Statistical significance: \*p<0.1; \*\*p<0.5; \*\*\*p<0.01.

Interestingly, these results come into stark contradiction with the theoretical expectations of the welfare state approach which predicts that variables reflecting the economic development of an area and the business cycle, should influence the composition of budgetary expenditure patterns (Baraldi, 2008; Potrafke, 2011b). Likewise, according to one interpretation of Wagner's Law (Adolph et al., 2020), it is anticipated that as municipalities become wealthier, they allocate more funds towards welfare programs, whereas underdeveloped ones tend to focus on fostering economic growth through diverting more resources towards public investments and tax credits. Interpreting our results through these two dimensions, we can argue that Flemish municipalities assume a limited role with respect to the tasks of macroeconomic stabilization and countercyclical policies, focusing on social services and human capital.

As reported in **Table 3**, the political and ideological position of local communities matters considerably for the decisions of elected officials with respect to the budget priorities and the internal trade-offs between expenditure categories. Looking at the first regressions, we observe that a 1% increase in the voting shares of right-wing - that is a one-unit shift of the politico-ideological position of local electorates to the right - raises the probability to observe municipalities that prioritize caregiving services for the elderly by 64%. Similarly, it reduces by 46.9% the probability to observe municipalities that prioritize expenditures towards education, mobility, and the environment. These results give an alternative support to the partisan politics hypothesis, highlighting the effects of the politico-ideological position of the electorates à la Hicks & Swank (1992). A common concern in the empirical partisan approach is the issue of endogeneity and reverse causality between fiscal policy and ideology, which obliges us to interpret the above results with caution. However, we should underline that the presence of reverse causality is unlikely in the context of the present specification, since the time it takes for the political decisions of local politicians to influence the ideological and political stance of their electorates is far longer than a single year, and usually transcends multiple elections to become effective. Consequently, from a theoretical perspective, reverse causality is implausible to bias our results.

Even though empirical research provides mixed results about the link between ageing and voting patterns (Geys, Heggedal, & Sørensen, 2022; Peterson, Smith, & Hibbing, 2020), the above results indicate that more conservative and right-wing electoral base is correlated with the decision of local governments to support facilities and caregiving services for the elderly. Similarly, as the electorates become less conservative, the chances to observe municipal budgets that invest more on education and mobility rise. This result seems to be in line with those studies in the empirical literature that support the positive link between centre-left and left-wing decision-makers and higher expenditure in education (Busemeyer, 2009; Herrero-Alcalde & Tránchez-Martín, 2017; Potrafke, 2011a). On the other hand, the variable of political competition lacks statistical significance in line with findings from other studies in the empirical literature (Baraldi, 2008; Hicks & Swank, 1992).

With respect to the social and demographic factors, we observe in the regression equation of the *Balanced Education and Social Care* cluster that the Average Marginal Effect (AME) of the older population share is statistically significant and negative (-25.9%), providing a strong support for intergenerational competition hypothesis that suggests that older citizens exert a negative effect on the expenditure towards education (Potrafke, 2011a; Sacchi & Salotti, 2016). Inversely, the sign and size of the average marginal effect in the regression equation of the *Administrative and Urban Development* cluster, as well as the fact that the coefficients of the share of older and the share of the school-aged populations in the *Elderly-Centric Care* and *Balanced Education and Social Care* regression, are not statistically significant. This implies a

significant mismatch between the age structure of local populations and the policy priorities of their municipalities, with the share of older population over 80 years old and the share of student population increasing the likelihood of observing budgets that sacrifice caregiving services for elderly and education policies, by 13.8% and 8.2%, respectively. Finally, the effect of the poverty variable (tax income below critical limit) on *Balanced Education and Social Care* cluster which includes higher expenditure shares for social services as well as public safety (police force), is consistent with empirical studies examining the nexus between income inequality, crime and expenditures on police services (Bethencourt, 2022; Boustan, Ferreira, Winkler, & Zolt, 2013).

Given the fact that the municipalities that belong to the *Administrative and Urban Development* cluster have low fiscal capacity (own-resources revenues) and low per capita net incomes compared to the other two groups (see **Table 2**), the above results potentially reflect the outcomes of the trade-offs in the allocation of limited fiscal resources. Regarding the ethnic background of local population, we observe that the higher the share of foreign-origin population the higher is the probability to observe budgetary allocation that support proportionally higher expenses on caregiving services. This result is highly consistent with the well-documented observation in the literature that foreigners typically fill the caregiving workers deficit in many countries (Atanackovic & Bourgeault, 2013; Van Hooren, 2021).

## 6. Conclusions

In this paper we investigated the budgetary trade-offs between policy areas at the local level, identifying general patterns in the political decisions of local politicians to prioritize certain expenditures over others. We find rigorous empirical evidence that local governments decision-making bodies differentiate in their budgetary priorities with respect to the allocation of resources to social care for the elderly, education, and general administration/urban planning. To identify the budgetary priorities of local governments we applied an unsupervised k-means clustering algorithm to a unique and rich dataset of budgetary accounting data from 2014 to 2019, for 300 municipalities in Flanders, whereas we explored whether socio-economic, demographic, and political factors predict the cluster memberships, utilizing a binary logistic regressions framework.

Our econometric findings highlight specific elements of the socio-economic and political profile of local communities in predicting the budgetary policy priorities. In particular, poverty, measured by the number of declarations with tax income below a critical limit, increases the probability to observe budgets that prioritize education and social care services over caregiving services for the elderly by 36.4%, whereas the size of population, average income, unemployment, and the size of the manufacturing sector, have either negligible or statistically insignificant effects. Surprisingly, our results diverge from the theoretical expectations of the welfare state approach (Korpi & Palme, 1998) and the predictions of Wagner's Law (Adolph et al., 2020). Instead, the findings suggest that Flemish municipalities assume a limited role in macroeconomic stabilization and countercyclical policies, prioritizing social services and human capital.

Furthermore, our analysis reveals the considerable impact of the political and ideological position of local communities on budget priorities and internal trade-offs, in line with the theory of partisan politics (Baraldi, 2008; Bremer et al., 2022). A shift towards the right in the politico-ideological position of local electorates increases by 64% the likelihood of municipalities prioritizing caregiving services for the elderly while decreases by 49% the probability of

prioritizing education, mobility, and the environment. Moreover, we find support for the intergenerational competition hypothesis, with our models predicting a significant divergence and distributional conflicts between elderly and younger cohorts. For instance, a 1% rise in the share of older population (80+) reduces the likelihood of prioritizing municipal expenses on education by 25.9%. Likewise, the likelihood of observing budgets that sacrifice both caregiving services for elderly and education policies, rises by 8.2% with respect to the student population and 13.8% with respect to the older population.

Finally, as the percentage of foreign residents increases, the likelihood of funding allocations favoring greater spending on caregiving services increases by 5.1%, an observation that aligns with existing research showing that foreigners often help address caregiving workforce shortages. All in all, local government budgets that prioritize caregiving social services for the elderly are more likely to be found in communities with more conservative electoral bases and a larger ethnic diversity, whereas policymakers tend to favor expenditures on education, when the politico-ideological position of local communities is less conservative, the age structure is tilted towards younger generations and there are higher shares of poverty. Finally, expenditures that support general administration services and urban planning are prioritized by municipalities with higher fiscal self-reliance (fiscal effort) and more equal communities in terms of poverty rates.

Overall, our research sheds light on the complex dynamics of budgetary decision-making at the municipal level, emphasizing the role of political, demographic, and socio-economic factors. The findings contribute to the understanding of expenditure composition patterns, informing policymakers about the trade-offs involved and the implications for different policy areas. The implications of this study have noteworthy policy considerations. Local government expenditure decisions reflect policy priorities which in turn result from the complex interaction of factors (e.g., socio-demographic, economic, institutional, politico-ideological). Shifting budget resources involves a political trade-off, thus making the decision to allocate more or less in a policy a form of representation. Introducing new forms of democratic participation for under-represented social groups reduces the gap between citizens' needs and municipalities' provision of goods and services. It also empowers marginalized groups, contributing to their social and political advancement. Another recommendation is reevaluating the distribution of responsibilities for critical public goods, like education and social care, among local, regional, and central governments. This approach can address fiscal pressures and ideological biases at the local level.

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## Appendix

This is the Appendix to the manuscript “The Composition of Local Government Budgets: A Cluster Analysis”. Section A develops the background theoretical and empirical discussion regarding the Curse of Dimensionality and how we managed to overcome it. Section B discusses the methodology and the steps followed for the computation of the municipal clusters. Section C presents the Correlation Matrix for the independent variables of our regression models and information about the individual characteristics of each municipality.

### Section A: The Curse of Dimensionality

The structure of the BBC dataset comes in three different dimensions of disaggregated formats. the first divides the total expenditures into 10 general policy areas following OECD’s Classification of the Functions of Government (COFOG) for local governments (OECD, 2021); the second further subdivides some of the initial 10 policy areas into 56 expenditure categories; the third goes in even more detail and group expenditures into 149 categories. Our choice to construct our expenditure matrices (300 x 149) based on the highly disaggregated format of the BBC data (see Table A.2), comes with the limitation of having to address the problem of the Curse of Dimensionality (Bellman, 1961).

The curse of dimensionality emerges in the process of analyzing and organizing high-dimensional data. The problem has two equally important dimensions, namely a) the growth of the volume of data space as data dimensionality increases and b) the reduction in the reliability of results with more false positives and false negatives. Another problem that emerges from the curse of dimensionality is found in the computation of distance measures. It has been argued that as the number of dimensions rises, the observations of a data scientist appear to be far from one another and thus generate relatively small variation in the distance measurements, thus making the clustering outcome extremely weak. Others point out that the curse of dimensionality (Aggarwal, Hinneburg, & Keim, 2001) becomes problematic when Euclidean

distance measures are used in the analysis of high-dimensional data, and then used as an input in clustering applications which attempt to identify the nearest neighbor of a defined datapoint. The premise of such an exercise is that the nearest neighbor is that point that is closer to the more relevant ones and farther away to the most dissimilar ones. However, if the ratio between nearest and farthest points approaches one, that is all points are essentially uniformly distant from each other, the distinction between data points becomes meaningless and the job of the clustering algorithm in identifying meaningful patterns becomes challenging.

Table A.1. Summary Statistics of Euclidean Distances for the three levels of dimensionality

Dimensions of Dataset	Mean	Standard Deviation	Min	Max	(Max-Min)/Min
Level 1	4.25	1.4	0.5	13.1	25.2
Level 2	10.2	3.37	3.64	27.9	6.67
Level 3	16.6	4.64	5.92	43.3	6.31

Source: Own Calculations. Data: (BBC, 2023a)

Against this background we conducted a series of tests in order to identify whether the higher dimensions of the BBC dataset generate problems that reflect those of the curse of dimensionality. Statistically, we want to ensure that as we move from lower to higher dimensions of datasets, the Euclidean distances that measure the degree of (dis)similarity between our observations, do not follow a uniform distribution. In Table A.1, we observe that as we increase the size of the feature space from 10 to 56 to 149, we observe that average distance between the pairwise datapoints increases significantly, along with the standard deviation although. This is a sign that whereas the average distance between data points in the higher dimension of 300x149 feature space rises, so does the variation of distances.

Our point becomes clear when we plot the density functions of the Euclidean distances for the three dimensions of our dataset. The shape of the distribution is approximately the same for all dimensions, with a large number of small distances between datapoints, implying a cluster tendency, and a high number of large distances, implying a significant degree of separability. All in all, we can safely conclude that the curse of dimensionality is not applicable in our case.

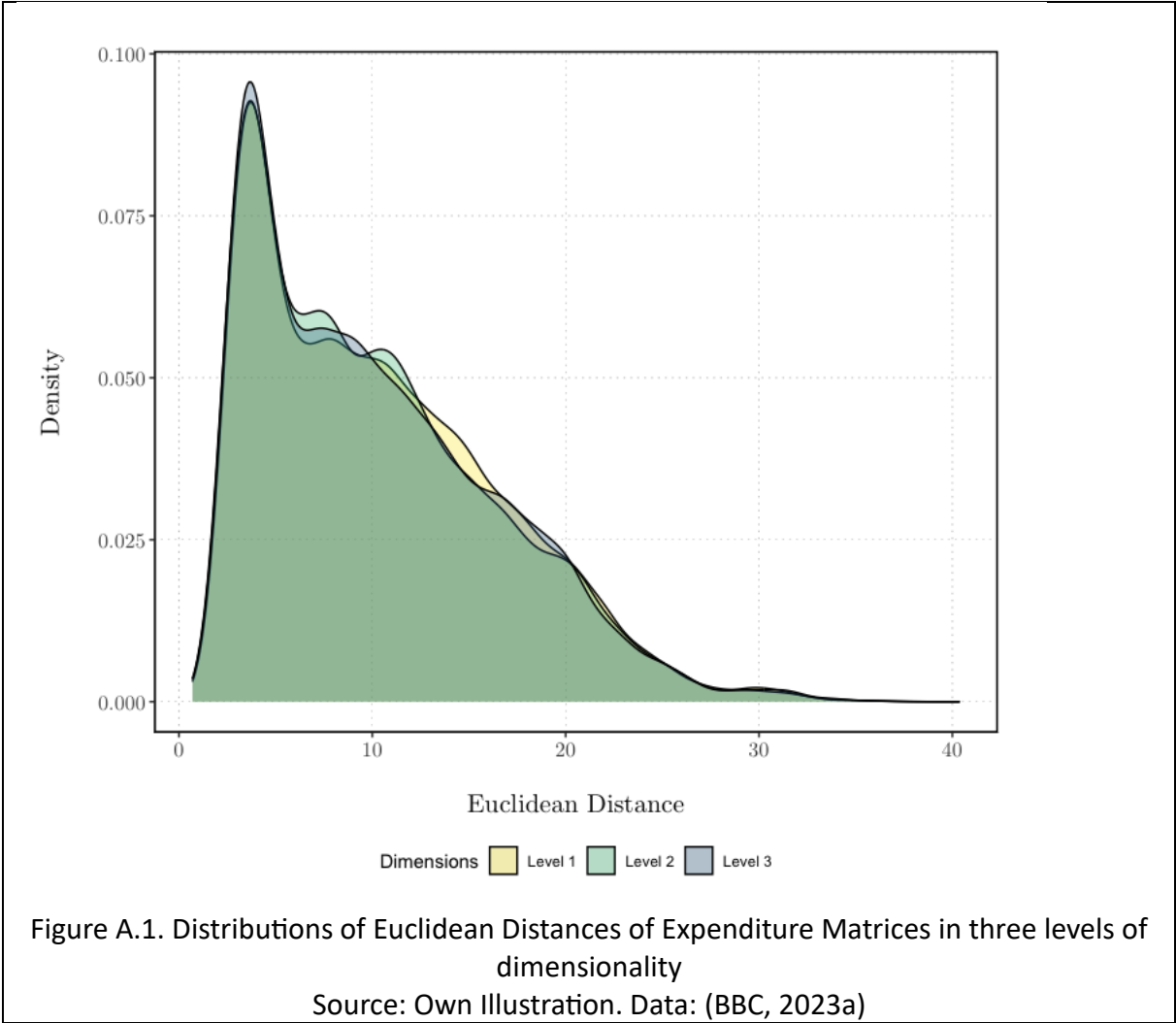


Table A.2 – BBC Dataset Expenditure Categories in Three Dimensions

Dimension 1	Dimension 2	Dimension 3	COCOG Code	Description
General Financing	General_Funding	General_transfers_between_the_different_levels_of_government	01.8	Transfers of a general nature between different levels of government, which cannot be linked to a specific policy field.
		Fiscal_matters	01.1	Fiscal cash flows
		Financial_matters	01.1	Investment and liquidity transactions in equities or securities, credit interest, default interest. Capital losses on the realization of receivables. Investment and liquidity transactions in stocks or securities, credit interest, default interest. Capital losses on the realization of receivables.
		Public_Debt_Transactions	01.7	Board loans and repayments. Interest paid in connection with the Board's debt management. (Restructuring or consolidation) loans, repayments, interest paid on loans, costs for guarantees or administrative management costs of the issue of loans, annuities and war damage.
		Heritage_without_a_social_purpose	01.1	Immovable property that the board does not use for its social objectives and that has no cultural or tourist destination. The preparation and dissemination of general information, technical documentation and statistics on these properties. Dwellings That Are Rented Under Tenancy Laws, leased agricultural lands leased forests etc.
		Other_general_financing	01.6	The receipts and expenditures related to general financing that cannot be classified under the other policy fields of the general financing policy area. Amounts, donations, legacies of current assets without specific purpose or destination.
General Administration	Political_Bodies	Political_Bodies	01.1	The administration, operation or support of the political bodies. Municipal council, district council, provincial council, council for social welfare, board of mayor and aldermen, district council, deputation, permanent office, special committee for social services, chairman of the municipal council and council for social welfare, chairman of the special committee for social services, political staff, permanent or ad hoc commissions and committees acting for or established by the political bodies of the Board, excluding those associated with a specific policy field.
		Official_Ceremonial	01.1	The official visits of delegations, official honors.
	General_services	Secretariat	01.3	The administration and operation of the services of the secretary/provincial clerk. General director, deputy general director, provincial clerk, general secretariat and research department, policy coordinator.
		Fiscal_and_financial_services	01.3	The administration and operation of the services responsible for fiscal and financial matters, the management of public funds and the operation of the treasury. The preparation and dissemination of general information, technical documentation and statistics on fiscal and financial matters. Financial service, tax service, accounting.
		Personnel_Service_and_Training	01.3	The governance and operation of general human resources services, including the development and application of general human resources policies and procedures. Personnel service, social service of the staff, occupational health service of the board, staff canteen, training service. The personnel expenditures and receipts of the employees belonging to these services.
		Archive	01.3	The administration and operation of the services responsible for the preservation and storage of archives and files of the administration.
		Organizational_Control	01.3	The management and operation of the services responsible for organizational management. Internal Audit Service, the system of internal control (ICS). Internal quality assurance (IKZ).
		Well-being_at_work	01.3	The management and operation of the services responsible for well-being at work. Safety at work, the protection of the health of employees, hygiene in the workplace, ergonomics and beautification of the workplace; Internal Service for Prevention and Protection at Work (IDPBW).

	Other_general_services	01.3	The management and operation of the general services of the Board that do not comply with policy fields 0100 to 0115 can be assigned. Includes, among other things, the management and operation of the central purchasing service, central printing office, central IT service, central communication service, vehicle fleet (only vehicles that can and may be used by all services and for the central garage), building service (including warehouse purchases and the personnel responsible for the technical maintenance of the buildings), technical services (central technical administration, etc.).	
	Administrative_Services	01.6	The management, operation and support of the services responsible for administrative services. Population Service, Civil Registry, Passport Services, Election Affairs, Aliens, Issuing of Driving Licenses, Pensions.	
	International_cooperation	01.1	The real contacts of the local and provincial authorities with foreign countries. Twinning, fairs and other exhibitions etc. which may require some form of representation.	
	Participation_in_international_organizations_and_conferences	01.1	The contributions to the operating costs of international organizations of a general nature (UN, OECD, EU and others). Costs related to the Presidency of the European Union.	
	Aid_abroad	01.2	The operation and support of technical assistance and training programs, grants or support for these programs. Aid in the form of gifts (in cash or in kind) and loans (regardless of interest). Humanitarian, social and technical aid. Direct aid to developing countries, contributions to private organisations, in particular to finance development projects, contributions in cash or in kind managed by international, regional or other multinational organisations.	
	Inner-municipal_decentralization	01.6	The administration and operation of the districts. The allocations to the districts.	
	Municipal/urban_neighborhood_consultation	01.6	Consultation of the municipal council with its partners: citizens, inhabitants, organisations, associations and others. Community guards, neighborhood managers and community centers as points of contact for the neighborhood residents, neighbor mediation, neighborhood meeting, resident groups and resident participation.	
	Other_general_management	01.6	Receipts and expenditures related to general administration that cannot be assigned to policy fields 0100 through 0171. plebiscites. General insurance premiums that cannot be assigned to a specific policy field.	
Mobility	Getting_around_and_mobility	Roads	04.5	The construction and operation of non-commercial road networks and related infrastructure. Subsidies and loans granted to promote the operation, construction, maintenance or modernization of road networks and infrastructure. The management and operation of the services responsible for the operation, use, construction, maintenance of road networks and related infrastructure (streets, cycle and pedestrian paths, bridges, tunnels...). The preparation and dissemination of general information, technical documentation and statistics on road transport and road construction. Expenses related to the roads (road works), including traffic signalling, painting of traffic tires and the like if these expenses form an integral part of the road works, various road equipment and cleaning of the roads. The encouragement of carpooling.
		Public_transport	04.5	The management and operation of the services responsible for the operation of public transport. Tram and bus services, bus stations, shelters and the like. Metro, urban rail eye-speed transport systems and urban rail networks. Grants and loans granted to support the operation, construction and maintenance of rail transport systems and facilities.
		Parking	04.5	All expenses related to works for parking facilities, insofar as they do not coincide with weigh the policy field. The administration and operation of the services responsible for the operation, use, construction and maintenance of parking facilities. Revenues from parking meters and garages.
		Other_mobility_and_traffic	04.5	Transport by navigable waterways or air, including: - the construction and operation of non-commercial networks of waterways and related ones infrastructure (e.g. ferry services); - the construction and operation of non-commercial air transport services and facilities;

Environment	Waste_and_Materials_Management	Collection_and_processing_of_household_waste	05.1	<ul style="list-style-type: none"> <li>- grants and loans granted for the promotion of waterway and related networks infrastructure;</li> <li>- grants and loans granted for the operation, construction, maintenance or modernization of aviation infrastructure and facilities;</li> <li>- the administration and operation of the services responsible for the operation, use, construction and maintenance of networks of waterways and related infrastructure inland and on the coast (harbours, docks, navigation aids and equipment, canals, bridges, tunnels, fairways, dikes, piers, shipyards, port terminals, breakwaters, etc.);</li> <li>- the administration and operation of the services responsible for the operation, use, construction and maintenance of aviation infrastructure and facilities (airports, hangars, navigation equipment and tools, etc.);</li> <li>- the preparation and dissemination of general information, technical documentation and statistics on operation of waterway networks and construction activities for water transport facilities;</li> <li>- the preparation and dissemination of general information, technical documentation and statistics on operating aviation infrastructure and facilities.</li> </ul> <p>Includes maritime shipping, inland shipping, waterway traffic regulations, airways, airports, aviation, airway traffic regulations, rescue services, radio and Satellite navigation.</p> <p>Waste collection and waste treatment. Waste collection is the collection of all types of waste regardless of the selectivity per type of product or waste in general and transport to the place of treatment or unloading. Waste treatment is any method or process aimed at changing the physical, chemical or biological nature or composition of the waste in order to neutralize it, make it non-hazardous, reduce the risk for transport or prepare it for recycling or storage. Collection of household waste and selective waste collection; The operation and support of waste collection; Incineration of household waste, composting; The operation and support of waste treatment; Grants and authorized loans for the operation, construction, maintenance or renewal of waste treatment systems.</p>
		Other_waste_and_materials_management	05.1	Means waste disposal, which is the final storage of waste for which no further use is foreseen. This storage can be done by dumping waste in designated areas, dumping at sea or any other relevant waste disposal method. container parks; industrial waste; The operation and support of waste disposal.
	Water_Management	Rainwater_and_wastewater_management	05.2	Income and expenditure from activities related to the collection, transport, collection and treatment of rainwater and waste water. Expenditure for the (re)construction and maintenance of the public sewer system, including the mixed, dry weather and rainwater drainage pipes (DWA and RWA ), pumping stations, overflows and inspection pits; Expenses for cleaning street gullies; Expenditure for the realization of IBAs and WWTPs; Expenditure for the (re)construction and maintenance of unnavigable watercourses and canals for the drainage of rainwater; Expenditure for the (re)construction and maintenance of buffer, retention and infiltration facilities for rainwater; Expenditure for the inventory and modeling of the sewage system; Awarded premiums for the disconnection of rainwater, for the installation of rainwater wells and infiltration facilities or for the construction of green roofs; Proceeds from dividends or interventions in the loss of intermunicipal sewerage operators; Subsidies and granted loans to polder authorities and water bodies in the context of the activities referred to here.
		Other_water_management	05.2	Income and expenditure from activities related to flood defense and control. Expenditure for the (re)construction, accumulation, reinforcement and maintenance of flood defenses including bank, inland and floodable dykes, flood defense walls, weirs, culverts, holding and flood basins; Subsidies and granted loans to polder authorities and water bodies in the context of the activities referred to here; Receipts and expenditure in the context of the supra-municipal remediation.
	Reducing_environmental_pollution	Soil_Contamination_Remediation	05.3	The activities related to the protection of the soil and groundwater. These activities include the operation and maintenance of installations for the cleaning of contaminated soil.

		Other_reduction_of_environmental_pollution	05.3	This includes activities related to the protection of the air, noise and vibration reduction and radiation protection. These activities include the construction, maintenance and operation of monitoring systems and stations (other than weather stations), the construction of noise barriers, hedges and other sound-absorbing installations, including the treatment of road surfaces of highways and railways with noise-reducing substances, measures to prevent pollution in the water, and the storage and transport of polluting products.
	Protecting_biodiversity_landscapes_and_soil	Purchase_organization_and_management_of_nature_greenery_and_forests	05.4	Activities related to the protection of fauna and flora (including the reintroduction of endangered species and the rescue of species in danger of extinction), the protection of the natural habitats (including the management of natural parks and nature reserves) and the protection of landscapes for their aesthetic value (including the restoration of damaged landscapes to enhance their aesthetic value and the renovation of abandoned mines and quarries).
		Erosion_Control	05.4	Operation and support of erosion control activities. Subsidies and loans granted to support erosion control.
		Other_protection_of_biodiversity_landscapes_and_soil	05.4	Receipts and expenditure related to the protection of biodiversity, landscapes and soil that cannot be allocated to policy fields 0340 or 0341.
	Climate_and_energy	Climate_and_energy	05.3	The activities related to the protection of the climate and the development of sustainable energy. These activities include measures to reduce greenhouse gas emissions that deteriorating air quality and promoting the development of renewable energy.
	Other_environmental_protection	Participation_and_awareness	05.6	Participation and awareness-raising actions that cannot be assigned to policy fields 0300 to 0350. Includes information evenings, among other things.
		Integrated_Environmental_Projects	05.6	Projects that relate to multiple themes and cannot be assigned to policy fields 0300 through 0380.
		Other_environmental_protection	05.6	Environmental protection matters and services that cannot be assigned to policy fields 0300 through 0381. Includes, among others, environmental studies that cannot be assigned to policy fields 0300 through 0381. The preparation and dissemination of general information, technical documentation and environmental protection statistics.
Public_Safety	Police_Services	Police_Services	03.1	Matters and services related to police services. Includes, among other things, Contribution to the police zone.
	Fire_Brigade	Fire_Brigade	03.2	Matters and services related to the fire service. Includes, among other things, Contribution to the emergency zone.
	Other_emergency_services	Service_100	03.2	Matters and services related to the service 100.
		Civil_Defense	03.2	The protection of the population in case of disaster.
		Other_emergency_services	03.2	Emergency services other than the police, fire brigade, 100 service and civil protection.
	Other_elements_of_public_order_and_security	Justice	03.3	The support of the courts and of the justice system.
		Child_Protection	03.6	The administration, operation and support of services responsible for child protection. The production and dissemination of general information, technical documentation and statistics related to child protection.
		Animal_Protection	03.6	The management, operation and support of services responsible for animal protection. The implementation of animal protection legislation. The production and dissemination of general information, technical documentation and statistics related to animal protection.
		Administrative_prevention_(incl._GAS)	03.6	The actions concerning social nuisance, socially vulnerable young people, crime prevention and the like from an administrative (not from a police) angle.
		Other_elements_of_public_order_and_security	03.6	Public order and safety matters and services that cannot be assigned to policy fields 0400 through 0480. Includes, among other things, contingency plans.
Business_Work	Trade_and_middle_class	Trade_and_middle_class	04.1	The relations between the administration and the (local) trade and middle class. The support for the promotion of trade and medium-sized activities. Subsidies and loans granted to promote trade and small business policies. Contains, among other things, trade fairs, halls, markets, fish market, fairs, trade exhibitions, trade register; Consumer protection and information.

	Industry	Industry	04.4	The development, expansion and improvement of industry. Relations with manufacturers' associations and other organizations interested in industrial affairs and services. Subsidies and granted loans for the promotion of industrial enterprises. The management and operation of the services responsible for (local) industry. The preparation and dissemination of general information, technical documentation and statistics related to industry. Includes, among other things, inspection of industrial buildings for compliance with safety regulations; The protection of the consumer against hazardous products.
	Tourism	Tourism_-_Welcome_and_promotion	04.7	The relationships with the transportation, hotel and restaurant industries and other industries that benefit from the presence of tourists. The production and dissemination of tourism statistics. The organization of publicity campaigns, including the preparation and dissemination of tourist information and the like. Includes, among other things, expenses and receipts that are not directly publicity. This includes, for example, the costs for administration and services to tourists on site (tourist information offices and the like). All operations related to publications, publicity, representation, events, etc. Attracting tourists must be central. The effect of the expenditure will therefore mainly be found outside the boundaries of the administration.
		Tourism_-_Sector_Support	04.7	The management, operation and support of the services responsible for tourism. Subsidies and loans granted to support the tourism sector.
		Tourism_-_Infrastructure	04.7	The operation or support of tourism infrastructure. Subsidies and authorized loans to support the tourism infrastructure. Includes, among other things, camping grounds operated on a commercial basis.
		Other_tourism_activities	04.7	Tourism matters that cannot be assigned to policy fields 0520 through 0522.
	Agriculture, horticulture and forestry	Agriculture, horticulture and forestry	04.2	The protection, restoration or expansion of fertile land, agrarian reform and land consolidation. The construction and operation of irrigation, drainage and drainage systems including grants and loans granted for such works. Compensations, indemnities, subsidies and granted loans to farmers and horticulturists related to agricultural and horticultural activities, including payments to limit or increase the production of a particular agricultural crop or to allow set-aside. The operation and support of reforestation, pest and disease control, forest fire fighting and forest fire prevention and support services to forest operators. Grants and authorized loans to support commercial horticultural and forestry activities. The management and operation of the services that make the agricultural and horticultural world accessible. The management and operation of the departments responsible for agriculture, horticulture and forestry, including the conservation, expansion and rational exploitation of forest reserves. The issuing of permits for felling trees. The preparation and dissemination of general information, technical documentation and statistics related to agriculture, horticulture and forestry. Includes, among other things, all types of forest exploitation (also other than wood).
	Fishing	Fishing	04.2	The operation and support of fish farms, support services, breed and selection activities. Grants and loans granted to support commercial fishing, including the construction and operation of fish farms.
	Employment	Employment	04.1	Employment programs with the aim of (re)integrating the unemployed into the labor market. The operation and support of employment programs to reduce any discrimination based on gender, race and age. The operation and support of programs to promote the employment of disadvantaged groups with a higher unemployment rate.
	Other economic matters	Other economic affairs	04.9	The governance, operation and support of activities related to the local economy that cannot be assigned to policy fields 0500 to 0550.
Housing_UrbanPlan	Spatial_Planning	Spatial_Planning	01.32	The administration and operation of the central service(s) of the administration responsible for the formulation, coordination and follow-up of spatial planning, programs and statistics. Includes, among other things, Urban Planning Service; General land policy.
	Area_Development	Area_development	06.2	The planned development of certain facilities such as housing, industry, public utilities, health, educational institutions, culture, recreation, etc. for residential areas. The preparation of the financing of the planned developments. The management and operation of the services responsible for area



				development. Urban and rural development activities. The preparation and dissemination of general information, technical documentation and statistics on area development. Includes Urban Renewal; Planning new or renovated residential areas; Costs for BPAs.
	Housing_Policy	Land_policy_for_housing	06.1	The purchase of land for the construction of houses. The construction or purchase and adaptation of housing units for the people in general. Subsidies and loans granted to support the expansion and maintenance of the housing stock.
		Fighting_slums	06.1	The demolition of slums, empty buildings and neglected houses for the construction of houses. Subsidies and loans granted to support the fight against slum housing.
		RV_Parks	06.1	Matters concerning the public caravan parks. Costs for management, construction, design and supervision of public caravan parks. Subsidies and granted loans to support the caravan parks. Contains, among other things, residential caravan sites, transit sites and stopping places for caravan residents.
		Other_housing_policy	06.1	Housing policy matters that cannot be assigned to policy fields 0620 through 0622. Includes, among other things, housing services; Vacancy register.
	Water_Supply	Water_Supply	06.3	The construction and operation of non-commercial water supply systems. Subsidies and granted loans for the operation, construction, maintenance and renewal of water supply systems. The management and operation of the services responsible for the water supply.
	Electricity_supply	Electricity_supply	04.3	The construction and operation of non-commercial power generation systems. Subsidies and loans granted to promote electricity production, including operations for works mainly intended for the supply of electricity.
	Gas_supply	Gas_Supply	04.3	The preservation, discovery, development and rational use of natural gas. Subsidies and granted loans to support the gas industry.
	Communication_facilities	Communication_Facilities	04.6	Subsidies and loans granted to promote the development, operation, maintenance and modernization of communication systems.
	Streetlights	Streetlights	06.4	The installation, operation, maintenance, renewal, etc. of street lighting. The management and operation of the services responsible for street lighting.
	Green_space	Green_space	08.1	The construction and maintenance of parks and gardens. The management and operation of the services responsible for the parks and public gardens.
	Other_utilities	Other_utilities	06.6	The governance, operation and support of utilities activities that cannot be assigned to policy fields 0630 through 0680.
Culture_Leisure	Cultural_Institutions	Museums	08.2	The operation or support of museums. Subsidies and granted loans to support museums.
		Cultural_Center	08.2	The operation or support of cultural centres. The production, organization and support of cultural events such as art performances and exhibitions. The difference with the museums lies in the temporary nature of the events. Subsidies and granted loans to support the cultural centres.
		Theatre,_concert_hall,_opera	08.2	The operation or support of theatres, concert halls and operas. All expenses and receipts for the buildings, the companies, the performances, the advertising and other printed matter. Even if a building has an art-historical value, but in is mainly used for performances, the costs are booked under this policy field.
		Public_Libraries	08.2	The operation or support of public libraries. Contains, among other things, expenses for the collections, subsidies.
		Literature,_Specialized_Libraries	08.2	The operation or support of specialized libraries. These libraries exist completely on their own and are not part of, for example, a school or a museum. Contains, among other things, expenses for the collections, subsidies.
		Community_Center	08.2	The operation or support of community centers.
		Other_cultural_institutions	08.2	The operation or support of cultural activities and the production, organization and support of cultural events that cannot be assigned to policy fields 0700 through 0705. Subsidies and authorized loans to support organizations involved in the promotion of cultural activities that cannot be allocated to policy fields 0700 to 0705.

	Events	Festivities_and_Ceremonies	08.2	The organization and support of parties and ceremonies. These are activities that combine culture and relaxation. Subsidies and loans granted to support parties and ceremonies. Includes classic festivities such as carnivals, fireworks and the like.
		Outdoor_Recreation	08.1	The administration or support of facilities for recreational activities (beaches and related places of residence operated on a non-commercial basis), recreational areas. The management and operation of the services responsible for recreation. Includes playgrounds and sports fields that are not part of the green space (BV 0680) or sports (BV 0740 to 749) policy fields, respectively.
		Festivals	08.2	The organization and support of festivals. Subsidies and granted loans to support festivals.
		Other_events	08.2	The organization and support of events other than parties and ceremonies (BV 0710), open-air recreation (BV 0711) or festivals (BV 0712). Grants and authorized loans to support other events da
	Heritage	Monument_Preservation	08.2	The operation or support of cultural activities related to monuments, historic buildings and places. Subsidies and granted loans for monument care. The management and operation of the services responsible for the preservation of monuments. Includes, among other things, expenditure on buildings with a cultural-historical value in which no management assignments are carried out.
		Archeology	08.2	The operation or support of archaeological activities. The management and operation of the services responsible for archaeology.
		Other_heritage_policies	08.2	Heritage matters that cannot be assigned to the policy fields of monument conservation (BV 0720) or archeology (BV 0721).
	Other_arts_and_culture_policy	Other_arts_and_culture_policy	08.2	Arts and culture policy matters that cannot be assigned to policy fields 0700 through 0729. Includes Botanical Gardens.
	Sports	Sports_sector_and_association_support	08.1	All forms of support, subsidies and cooperation with sports clubs and other sports organizations or organizations involved in sports.
	Youth	Youth_Sector_and_Association_Support	08.4	All forms of support, subsidies, cooperation with youth work associations and other youth organizations or organizations working in the leisure sector, with children and young people as a target group.
Places_of_worship_and_non-denominational_ideological_communities	Worship_Services	08.4	Concerns Defraying of operating costs. Payment of construction and maintenance costs of religious buildings insofar as it does not concern monument preservation. Includes, among other things, operating allowances to the boards of worship, housing allowance for the ministers of worship, any secretarial allowance to the boards of worship; The investment grants to the boards of worship, insofar as the investment does not relate to a building recognized as a monument.	
	Non-denominational_ideological_communities	08.4	Coverage of operating costs. Coverage of construction and maintenance costs of buildings of these public legal entities insofar as it does not concern monument preservation. Contains, among others, the contributions to the public legal entities of the federally recognized non-confessional philosophies of life (currently the provincial institutions for moral services of the central liberal council, after a possible federal recognition of another non-confessional worldview with the public legal entities of that other worldview).	
Education	Primary_Education	Ordinary_primary_education	09.1	The administration and operation of schools and other institutions providing mainstream pre-primary or primary education. Includes pre-school education
		Special_primary_education	09.1	The administration and operation of schools and other institutions providing special pre-primary or special primary education.
	Secondary_Education	Ordinary_secondary_education	09.2	The management and operation of schools and other institutions providing ordinary secondary education.
		Learning_and_working	09.2	The center for part-time vocational education (CDO).
		Special_secondary_education	09.2	The administration and operation of schools and other institutions providing special secondary education.

	Part-time_art_education	Part-time_Art_Education	09.5	The management and operation of institutions that provide part-time art education. Contains, among other things, Academies for Visual Art, academies for Music, Word, Dance, Art Academies and the locations (branches and district departments) of these academies.
	Higher_and_Adult_Education	Adult_Education_Centers	09.5	The administration and operation of adult education centres. Includes Secondary Adult Education; Vocational education for adults; Social development.
		Higher_Education	09.4	The administration and operation of schools and other institutions providing higher education. Includes short-type higher education (higher non-university studies) and long-type higher education (university studies).
	Support_services_for_education	Pupil_Guidance_Centers	09.6	Pupil guidance centers Concerns Guidance activities within the following domains: learning and studying, the educational career, preventive health care and the psychological and social functioning of pupils.
		School_Housing	09.6	The boarding schools for ordinary and special education; The homes for children of parents without permanent residence.
		Other_educational_support_services	09.6	Education support services that cannot be assigned to policy fields 0860 through 0862. Includes, among other things, the management and operation of the service within the administration specifically concerned with municipal education (personnel management, financial and material policy, school councils, negotiating committee, etc.).
	General_Education_Policy_A	Social_Benefits	09.6	Social benefits granted to all the schools of the municipality. Includes, among other things, morning and evening supervision, afternoon supervision, provision of municipal infrastructure, costs of admission to the swimming pool for primary school pupils, pupil transport.
		Other_benefits	09.6	All benefits other than the social benefits granted to the schools of the municipality.
		General_Education_Policy_Support_Services	09.6	The administration and the operation of the service are charged with all the actions of a local government, starting from the local situation and supplementing the Flemish education policy, to develop an education policy in collaboration with the local actors. Includes, among other things, subsidies for projects and support services in the context of the accompanying education policy at local level (e.g. actions to combat truancy, limit school drop-out, involve parents in the school, promote equal educational opportunities, tackle problem behavior at school, help with homework).
	General_Education_Policy_B	General_Education_Policy_Support_Services	09.6	The administration and the operation of the service are charged with all the actions of a local government, starting from the local situation and supplementing the Flemish education policy, to develop an education policy in collaboration with the local actors. Includes, among other things, subsidies for projects and support services in the context of the accompanying education policy at local level (e.g. actions to combat truancy, limit school drop-out, involve parents in the school, promote equal educational opportunities, tackle problem behavior at school, help with homework).
Care_Services	Social_Policy	Social_Assistance	10.7	Social assistance that is granted individually after a social examination. Includes, among other things, the (additional) living wage, financial and material support, heating allowance, urgent support, support in kind, installation premium, support and subsidy in the context of socio-cultural participation, debt mediation and budget management.
		Advances	10.7	Advances granted by the OCMW on remunerations and replacement incomes.
		Integration_of_persons_of_foreign_origin	10.7	Initiatives related to the integration of people of foreign origin. Includes, among other things, subsidies to support the local integration policy; Initiatives related to social cohesion, exclusion of discrimination and racism, language policy, accessibility, policy participation and the direction of local integration policy.
		Local_reception_initiatives_for_asylum_seekers	10.7	Initiatives related to the local reception of asylum seekers.

	Activation_of_Employment	10.7	The activation of the unemployed in the context of the right to social integration. Includes, among other things, subsidies in the context of the right to social integration (e.g. employment experience projects), expenditure for guidance in the context of employment projects.
	Legal_Information_and_Advice_Service	10.7	The operation of legal information and advice services in the context of social services.
	Other_social_policy_transactions	10.7	Social policy transactions that cannot be assigned to policy fields 0900 to 0905. Includes contributions to charities, community outreach, and the like.
Sickness_and_Disability	Homes_for_people_with_disabilities	06.1	Housing for people with disabilities
	Services_and_facilities_for_persons_with_disabilities	10.1	The governance, operation and support of facilities for persons with disabilities. Benefits in kind such as: - accommodation and possibly food for persons with disabilities in institutions equipped for this purpose; - assistance for persons with disabilities in performing daily activities (home help, transportation facilities, etc.); - allowances for persons caring for a person with a disability; - vocational or other training aimed at facilitating the integration of persons with a disability in professional and social life; - a variety of services and goods for persons with disabilities that enable them to participate in leisure and cultural activities, to travel or to participate in community life.
	Other_sickness_and_disability_activities	10.1	Activities related to illness and disability that cannot be assigned to any of the other illness and disability policies. Includes out-of-hospital palliative care.
Unemployment	Unemployment	10.5	Social protection in the form of money or benefits in kind to the unemployed. Includes benefits in kind such as: - training for people without work or retraining for people who are at risk of losing their job to lose; - accommodation, food and clothing for the unemployed and their families.
Social_housing	Social_Housing	10.6	The governance, operation and support of social protection services of benefits in kind to help families meet housing costs. Benefits in kind such as: - payments on a temporary or long-term basis to help tenants pay rental costs; - payments to contribute to the owner-occupier's current housing costs (assistance with the payment of interest and principal); - providing social or low-cost housing.
Family_and_children	Youth_Facilities	10.4	The management, operation and support of youth facilities.
	Family_Replacement_Homes	10.4	Accommodation and nutrition for children and families on a permanent basis. Includes shelters.
	Maintenance_Fees	10.4	Maintenance fees
	Home_Help	10.4	The management, operation and support of services that enable people to live at home longer because a family helper visits.
	Preventive_Family_Support	10.4	The administration, operation and support of services that provide educational support.
	Childcare	10.4	Daycare and feeding for children during the day or parts of the day. Financial assistance for paying a person to take care of the children during the day. Includes, among other things, childcare for babies and toddlers.
	Home_delivery_meals	10.4	The administration, operation and support of services that provide home-delivered meals.
	Handyman_Service	10.4	The management, operation and support of the handyman service.
	Cleaning_Service	10.4	The management, operation and support of the cleaning service.

	Other_home_help	10.4	Assistance provided in the form of cash or benefits in kind to families with dependent children that cannot be allocated to policy fields 0940 through 0948.
Elderly	Homes_for_the_elderly	06.1	The management, operation and support of elderly homes.
	Service_Centers	10.2	The administration, operation and support of service centers.
	assisted_living_apartments	10.2	The management, operation and support of assisted living homes.
	Residential_and_Care_Centers	07.3	The management and operation of residential and care centers. Contains, among other things, (Institutions with) services to elderly people in need of care in which medical follow-up is an essential part.
	Day_Care_Centers	07.3	The management and operation of day care centers. Day care centers provide shelter and care to the elderly during the day. Day care centers therefore temporarily take over the care and care of people who normally take care of the elderly at home (informal carers or home nurses).
	Other_transactions_concerning_the_elderly	10.2	Transactions concerning the elderly that cannot be assigned to policy fields 0950 to 0954. Includes cash benefits such as care allowances; Benefits in kind such as: - assistance to the elderly in performing daily activities (home help, transport facilities, etc); - allowances paid to persons caring for an elderly person; - a variety of services and goods that the elder must enable to participate in recreational and cultural activities, to travel or to participate in community life.
Public_health_services	Social_Medicine	07.4	The management and operation of services in the field of social medicine. The dissemination of information on social medicine. Including the health service of the board.
	Hospitals	07.3	The provision of hospital services. The services provided by medical centers and maternity hospitals. The administration and operation of hospitals, medical centers and maternity hospitals. Includes, among other things, the intervention in the loss of hospitals.
	Other_nursing_and_care_facilities	07.3	The provision of other nursing and care homes. The management and operation of the other nursing and care homes. Includes Rehabilitation Centers that provide inpatient health care for the patient, with the main objective of treating the patient rather than providing long-term care.
	Disinfection_and_Public_Cleaning	07.4	Disinfection and public cleaning
	Health_Promotion_and_Disease_Prevention	07.4	The management and operation of health promotion and disease prevention services.
	Primary_Health_Care	07.4	The organizational and user-related activities in the context of primary health care. Subsidies to support primary health care. Includes, among other things, the grants relating to the Collaborative Initiatives for Primary Health Care (SELs).
	Other_public_health_services	07.4	Public health services that cannot be assigned to policy fields 0980 through 0986. Includes Public Health Laboratories; Food hygiene (investigations of sold foodstuffs and the like), foodstuffs inspection; Medical school supervision
Cemeteries,_Crematoria_and_Funeral_Services	Cemeteries	01.6	The services and management of the cemeteries.
	Crematoriums	01.6	The services, management and support of crematoriums.
	Funeral_Home	01.6	The services, management and support of funeral services. Includes Mortuary.

Source: Own Illustration. Data: (BBC, 2023a). Notes: COFOG stands for the OECD Classification of the Functions of Government, based on the most recent publication (OECD, 2021). The descriptions of each policy expenditure was given by the Description of policy fields report (BBC, 2023b).

## Section B

A cluster describes the phenomenon of a set of units being densely linked with each other and at the same time sparsely connected with other units outside of that set (Li, Wang, Zhang, & Zhang, 2016). Cluster analysis refers to the multivariate process of grouping data points in order to find clusters of observations that are more similar with each other than with other observations that belong to different groups, based on a collection of features. Clustering and similarity analysis is an important task since entities that belong to the same group tend to share common behavioral patterns. Clustering can be also viewed as a special case of machine learning technique of the type of a classifier system, with feature values being the input to the system and the cluster memberships being the output (the class).

The application of clustering algorithm requires the execution of the following steps. the first step, the researchers are advised to assess the clustering tendency of their dataset, that is to check whether their data points have attributes that allow them to be clustered in the communities. In the second step, depending on the clustering approach that they follow, the researchers have to determine the number of clustered communities. This is a crucial step for those algorithms, like the k-means that require from the researcher to assign the number of clusters beforehand. In the third step, we run the clustering algorithm and extract the respective information, whereas in the fourth step we evaluate the output of clustering algorithm with several statistical indices. In the fifth step we attempt to extract important features that explain the observed behavior of clusters' units and characterize their profile.

### *Step 1: Test Clusterability Tendency with Hopkins Statistics*

There are two ways to perform an assessment for the clustering tendency of dataset. The first, is the visual inspection of the similarity (or dissimilarity) matrix of the data. Similarity is the numerical measure of the degree to which two pairwise objects of a dataset are alike. In mathematics, the notion of similarity is interlinked to the quantitative measurements of distance. Thus, we can compare two vectors in an objectively way, by measuring the distance between pairs of values (Costa, 2022). So, in our context, two municipalities will be characterized as similar if they exhibit the same pattern of budgetary behavior, i.e., they spend relatively the same shares of budgetary resources to the same policy areas. One of the most common distance measures is the Euclidean<sup>4</sup> distance, which measures the square root of the sum of squared differences between pairwise points:

$$d^{euc}(x, y) = \sqrt{\sum_{i=1}^n (x_i - y_i)^2} \quad (7)$$

Besides the proximity-based Euclidean measure that concentrates on the magnitude of the distance between two data points, there are also correlation-based measures that emphasize the shape and direction of the distance between observations, such as the Pearson distance, in

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<sup>4</sup> A variation of the Euclidean distance is the Manhattan measure, which computes the sum of the absolute pairwise difference:  $d^{man}(x, y) = \sum_{i=1}^n |x_i - y_i|$ . The Minkowski distance, on the other hand, is considered as a generalization of both Euclidean and Manhattan distances:  $d^{min} x, y = (\sum_{i=1}^n |x_i - y_i|^p)^{1/p}$ . The visual inspection of the ordered similarity matrices based on the three proximity-based distance measures showed minuscule differences. For that reason, this study will focus on the most commonly used distance measure, the Euclidean.

Equation (8), and the non-parametric, rank-based Kendall, in Equation (9), and Spearman distances<sup>5</sup> in Equation (10):

$$d^{pearson} x, y = 1 - \frac{\sum_{i=1}^n (x_i - x)(y_i - y)}{\sqrt{\sum_{i=1}^n (x_i - x)^2 (y_i - y)^2}} \quad (8)$$

$$d^{spearman} x, y = 1 - \frac{\sum_{i=1}^n (x'_i - \bar{x}')(y'_i - \bar{y}')}{\sqrt{\sum_{i=1}^n (x'_i - \bar{x}')^2 (y'_i - \bar{y}')^2}} \quad (9)$$

$$d^{kendall} x, y = 1 - \frac{n_c + n_d}{\frac{1}{2}n(n-1)} \quad (10)$$

There is no universal agreement as to which distance measure is the most appropriate, at least for continuous variables. Johnson and Wichern (2007, pp. 671–703) note that it is advisable to utilize proximity-based distance measures when we are clustering units of observations and correlation-based distance measures when we cluster variables that describe attributes of units. Kassambara (2017) underlines that correlation-based distances are more appropriately utilized in gene expression and marketing clustering analysis.

After the construction of the similarity matrix based on a distance measure, we visually compare the unordered and ordered versions of the matrices, looking for common blocks formed around the main diagonal. If commonly colored blocks are spotted, then this is an indication that the dataset has a strong clustering tendency. In the following figure the unordered and ordered similarity matrices have been plotted. The first row of each plot shows the similarity matrices based on the Euclidean distance, the second row based on the Pearson distance and the third on Kendall.

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<sup>5</sup> With correlation-based distances we assume that two data points are similar if their attributes are highly correlated, even though their absolute values might be very far apart in terms of Euclidean distance. Pearson correlation tends to be extremely sensitive to outlier data points, although there might be research cases that this characteristic is actually desirable. On the other hand, Spearman and Kendall distances only account for the rank of data points, showing tendencies of observations to move towards the same (positive) or the opposite (negative) direction.

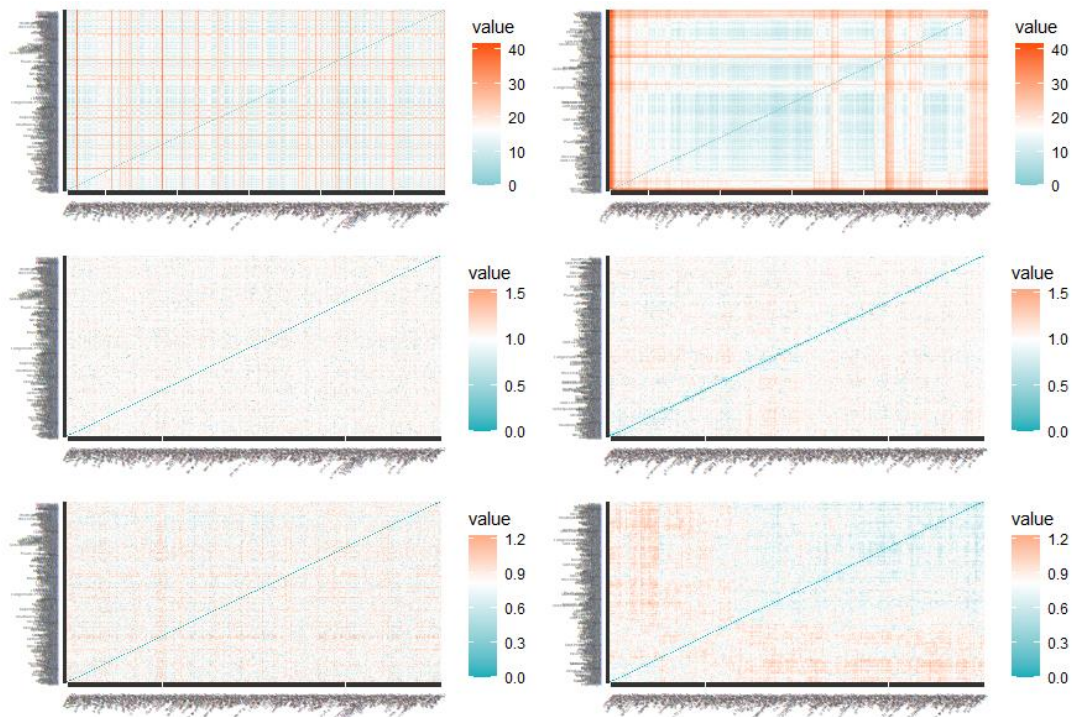


Figure B.1. Unordered and Ordered Dissimilarity Matrices for Functional Expenditure (per city budget shares)

Source: Own Illustration. Data: BBC Dataset

From the visual inspection of the similarity matrices, we can safely conclude that all configurations of our datasets exhibit a strong clustering tendency. Another way is statistically with the use of the Hopkins statistic. According to Kassambara (2017) “the Hopkins statistic is used to assess the clustering tendency of a data set by measuring the probability that a given data set is generated by a uniform data distribution. In other words, it tests the spatial randomness of the data” (2017, p. 123). For rejecting the Null hypothesis of the Hopkins statistic that assumes a uniform data distribution, we need a score that is greater than 0.5.

Table B.1. Results of Hopkins Statistic for Clustering Tendency

Dataset Configuration	<i>Hopkins Statistic</i>
	Clusters budget shares
Level 1	0.828
Level 2	0.841
Level 3	0.849

Source: Own Illustration. Data: BBC Dataset

### *Step 2: Determining Optimal Number of Clusters*

As we mentioned earlier, the k-means algorithm requires the ex-ante determination of the number of clusters. There is a large number of statistical tests and indices that the literature uses with the most popular being the Elbow, the Silhouette, and the Gap statistic (Johnson & Wichern, 2007; Kassambara, 2017). In order to provide additional robustness to the determination of the optimal number of clusters, we employed the *NbClust* package in R in order to determine the optimal number of clusters. *NbClust* package provides 30 indices for



determining the number of clusters, proposing the best clustering scheme from different results (Charrad et al., 2014). Therefore, all 30 methods were implemented. The results of the procedures showed that the optimal number of clusters, are between 2 and 3. We also used the *parameters* and *mclust* packages, which provide additional indices to the 30 of NbClust (Lüdecke et al., 2020; Scrucca et al., 2016), resulting in the same number of optimal clusters.

Table B.2. Results of NbClust package about the optimal number of clusters

Number of Clusters	Index
1	Gap Statistic (Maechler version)
	Gap Statistic (Dudoit version)
	Elbow Method
	Silhouette Method
	Cindex
	Davies and Bouldin (DB) Index
2	Duda Index
	Pseudo t2
	Beale Index
	Point-Biserial Correlation
	McClain and Rao Index
	Dunn Index
	Calinski and Harabasz (CH) Index
	Hartigan Index
	Pooled Covariance Matrix Trace
	Within-Cluster Sum-of-Squares & Crossproducts Trace
	Friedman Index
	Rubin Index
3	Ball Index
	Frey Index
	SD Validity Index
	SDbw Validity Index
	Ratkowsky
4	Krzanowski and Lai Index
6	Mixture (EEI)
8	Cubic Clustering Criterion (CCC)
10	

#### *Steps 3-4: Extract and Evaluate Clustering Algorithm's Outcome*

In order to evaluate the outcome of the clustering analysis we take note of the internal clustering validation measures. The aim is to validate that our clusters have observations that are similar as much as possible and at the same time observations located into different clusters are as distinct as possible. In other words, what we aim to optimize two values (ref.): minimize the average distance of objects within a cluster (compactness) and maximize the average distance between clusters (separation). A commonly used index for evaluating the clustering outcome is the Dunn Index, which in our case indicates that the optimal number of clusters is  $k = 3$  (Dunn Index $_{k=2} = 0.51$  and Dunn Index $_{k=3} = 0.58$ ).

#### *Step 5: Cluster Profiling*

In cluster profiling, especially in the literature of market segmentation (Dolnicar et al., 2018; Gibert et al., 2016; Sarstedt & Mooi, 2014), the analyst's main objective is to distinguish between clusters that exhibit significantly different behavior of average means of certain variables. The significance is usually assessed with parametric tests like independent t-test or ANOVA. We did so and we filtered the budget expenditures whose cluster-specific means were significantly different from each other (ANOVA p-value > 0.05). Furthermore, we highlighted from these budget expenditures, those that are significantly different from the total mean, measured as 20% deviation from the mean, following the respective literature on market segmentation (Dolnicar et al., 2018; Dolnicar & Grün, 2008). As every expenditure category represents a different share in the budget, we concentrate on these that are higher at least of the 1% threshold.

## Section C

In the following table we present the Correlation Matrix for the independent variables (pooled sample).

Table C.1. – Correlation Matrix for pooled sample

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Population	1.00	0.00	0.02	0.31	-0.25	0.35	-0.13	-0.25	0.49	-0.11	-0.26	-0.15	-0.07	0.32	-0.11	-0.16	0.06
2. Older (80+) Population (% Total)	0.00	1.00	-0.28	-0.28	-0.09	0.01	0.18	-0.20	-0.15	0.07	-0.14	0.24	0.01	0.00	-0.19	-0.05	0.09
3. School-Age Population (% Total)	0.02	-0.28	1.00	-0.31	-0.14	-0.24	-0.12	0.37	-0.22	-0.14	0.16	-0.33	-0.08	-0.14	0.31	0.12	0.03
4. Foreign-Origin Population (% Total)	0.31	-0.28	-0.31	1.00	-0.07	0.47	-0.19	-0.38	0.64	-0.07	-0.27	0.02	-0.12	0.26	-0.08	-0.07	-0.06
5. House Price-Income Ratio	-0.25	-0.09	-0.14	-0.07	1.00	-0.18	0.44	-0.06	-0.31	0.52	0.51	-0.03	0.38	-0.04	0.07	0.12	-0.19
6. Built-Up Area	0.35	0.01	-0.24	0.47	-0.18	1.00	0.16	-0.42	0.46	-0.20	-0.14	0.10	-0.25	0.23	-0.09	0.05	-0.32
7. Average Net Income	-0.13	0.18	-0.12	-0.19	0.44	0.16	1.00	-0.38	-0.39	0.05	0.51	0.18	0.01	0.04	0.25	0.32	-0.60
8. Manufacturing Sector Firms (% Total)	-0.25	-0.20	0.37	-0.38	-0.06	-0.42	-0.38	1.00	-0.40	-0.08	0.09	-0.05	-0.09	-0.19	0.15	0.09	0.26
9. Unemployment Rate	0.49	-0.15	-0.22	0.64	-0.31	0.46	-0.39	-0.40	1.00	-0.02	-0.47	-0.09	-0.01	0.29	-0.21	-0.23	0.14
10. Fiscal Effort	-0.11	0.07	-0.14	-0.07	0.52	-0.20	0.05	-0.08	-0.02	1.00	-0.16	-0.20	0.65	-0.26	-0.14	-0.11	0.07
11. Income Taxes (% Revenues)	-0.26	-0.14	0.16	-0.27	0.51	-0.14	0.51	0.09	-0.47	-0.16	1.00	0.03	-0.10	0.13	0.30	0.24	-0.40
12. Property Taxes (% Revenues)	-0.15	0.24	-0.33	0.02	-0.03	0.10	0.18	-0.05	-0.09	-0.20	0.03	1.00	-0.17	0.34	-0.15	0.07	0.07
13. Debt (% GVA)	-0.07	0.01	-0.08	-0.12	0.38	-0.25	0.01	-0.09	-0.01	0.65	-0.10	-0.17	1.00	-0.22	-0.15	-0.19	0.10
14. Operational Subsidies (% Revenues)	0.32	0.00	-0.14	0.26	-0.04	0.23	0.04	-0.19	0.29	-0.26	0.13	0.34	-0.22	1.00	-0.02	-0.03	-0.11
15. Politico-Ideological Position	-0.11	-0.19	0.31	-0.08	0.07	-0.09	0.25	0.15	-0.21	-0.14	0.30	-0.15	-0.15	-0.02	1.00	0.69	-0.29
16. Political Competition	-0.16	-0.05	0.12	-0.07	0.12	0.05	0.32	0.09	-0.23	-0.11	0.24	0.07	-0.19	-0.03	0.69	1.00	-0.26
17. Tax Income Below Critical Limit (% Total Declarations)	0.06	0.09	0.03	-0.06	-0.19	-0.32	-0.60	0.26	0.14	0.07	-0.40	0.07	0.10	-0.11	-0.29	-0.26	1.00

Source: Own Illustration. Data: (ABB, 2022)

The next table gathers information about every municipality with respect to selected variables.

Table C.2. – Individual Characteristics of Flemish Municipalities

City	Urban Typology	Population	Cluster Membership	Fiscal Effort	Income Taxes (% Revenues)	Property Taxes (% Revenues)	Debt (% GVA)	Operational Subsidies (% Revenues)	Politico-Ideological Position	Voting Turnover	Political Competition	20-39 yrs Population (% Total)	40-59 yrs Population (% Total)	60-79 yrs Population (% Total)	80+ yrs Population (% Total)	School-Age Population (% Total)	Kindergarten Population (% Total)	Primary School Population (% Total)	Secondary School Population (% Total)	University Population (% Total)	Foreign-Origin Population (% Total)	Average Net Income	Manufacturing Sector Firms (% Total)	Unemployment Rate	House Price-Income Ratio	Built-Up Area
Aalst	Medium_City	84815	1	5.24	11.44	12.24	4.02	15.75	5.28	90.27	2037.47	24.57	28.45	19.50	6.13	16.44	4.07	6.29	6.08	3.07	20.04	19419.00	15.73	8.68	6.21	39.83
Aalter	Small_City	28591	3	3.96	19.71	20.72	2.79	18.33	5.29	92.28	2084.88	23.50	28.73	20.21	6.24	16.77	3.63	6.34	6.80	3.69	5.99	20216.86	28.60	3.98	9.00	19.39
Aarschoot	Small_City	29581	1	2.87	14.38	12.65	4.28	12.35	5.32	91.86	1853.47	23.79	29.27	21.69	6.85	14.15	3.30	5.20	5.65	3.25	8.93	20416.39	17.61	6.13	7.18	30.99
Aartselaar	Large_Towns	14283	2	1.64	17.69	19.69	0.95	14.15	5.43	91.03	2725.16	20.49	28.84	24.76	6.25	15.56	3.31	5.83	6.42	3.99	14.62	23071.54	13.99	5.67	4.68	52.14
Affligem	Large_Towns	13085	3	6.55	28.47	18.85	4.43	18.32	5.41	90.96	2295.58	22.75	28.87	20.33	4.44	18.29	4.27	7.15	6.87	3.60	15.00	21143.94	21.09	4.96	16.88	34.53
Alken	Large_Towns	11480	3	2.73	19.87	21.30	4.56	18.94	5.34	94.05	2042.84	22.52	30.25	21.16	5.41	16.08	3.36	5.96	6.77	4.22	9.92	19614.71	25.76	5.58	8.36	26.08
Alveringem	Small_Towns	5018	1	6.80	8.22	13.82	7.55	7.81	5.14	89.27	1948.46	25.24	26.81	16.91	6.47	19.11	4.38	7.14	7.59	3.41	6.31	15767.58	24.49	4.23	8.35	6.55
Antwerpen	Large_City	518009	3	3.84	6.85	10.73	3.29	33.14	5.12	87.20	1835.13	29.32	24.61	16.26	5.50	18.08	4.82	7.00	6.26	2.78	48.56	15874.93	8.78	15.56	4.62	77.64
Anzegem	Large_Towns	14606	3	3.55	21.19	20.34	4.30	15.13	5.25	91.35	1919.20	23.78	28.16	19.76	5.91	17.30	3.80	6.69	6.81	3.57	4.71	19305.75	32.65	3.61	8.80	22.71
Ardoois	Small_Towns	9068	2	2.15	13.61	17.80	0.46	16.35	5.22	92.49	1889.00	23.49	27.89	21.09	7.18	15.53	3.67	6.02	5.84	3.07	5.90	18095.95	31.20	3.92	4.98	22.34
Arendonk	Large_Towns	13132	1	3.38	11.89	14.66	2.20	12.83	5.41	92.75	2415.29	23.78	29.30	19.41	4.78	18.34	4.19	6.84	7.32	3.14	24.04	17484.88	30.62	7.05	6.44	21.70
As	Small_Towns	8148	2	2.57	19.09	10.80	0.00	19.09	5.36	92.14	2093.02	24.64	29.47	19.35	4.62	17.02	3.92	6.45	6.64	3.30	25.86	18550.26	23.33	7.83	13.43	22.29
Asse	Small_City	32467	2	1.79	13.45	15.57	3.64	14.18	5.25	90.96	1973.34	24.22	27.59	18.36	5.50	16.19	4.12	6.35	5.71	3.08	33.07	19942.75	14.49	7.24	5.16	27.40
Assenede	Large_Towns	14119	3	5.48	20.02	14.26	6.97	17.81	5.27	92.23	1797.92	23.05	29.41	20.76	6.52	15.68	3.64	6.00	6.03	2.94	9.97	19452.59	23.64	5.56	11.74	11.67
Avelgem	Small_Towns	9950	1	3.82	13.23	19.03	2.72	14.59	5.15	92.76	1810.98	24.57	27.87	19.13	6.60	16.27	3.88	6.21	6.18	3.03	7.62	18077.91	20.38	5.24	6.02	28.89
Baarle-Hertog	Rural_Communities	2714	3	5.32	12.63	19.50	0.09	10.22	5.35	91.70	2287.83	23.36	28.24	20.97	4.12	15.51	3.76	6.61	5.14	2.55	68.64	15963.10	16.93	7.23	12.89	19.03
Balen	Small_City	22236	1	3.35	15.68	14.85	4.52	14.01	5.37	91.64	2303.87	24.31	29.60	19.77	5.08	16.40	4.03	6.32	6.05	2.55	11.35	18517.51	26.25	6.48	9.69	26.98
Beernem	Large_Towns	15587	3	4.05	18.45	16.69	2.83	19.51	5.20	89.29	1880.20	23.68	28.61	20.68	6.06	16.43	3.72	6.35	6.36	3.23	4.98	19181.21	27.64	4.14	10.57	18.04
Beerse	Large_Towns	17773	2	2.32	12.91	21.42	1.18	15.85	5.43	91.24	2535.84	24.30	29.46	19.17	4.41	17.46	3.86	6.47	7.13	3.33	12.64	19907.09	34.70	6.47	4.80	30.52
Beersel	Small_City	24881	2	3.32	20.15	19.94	1.66	15.09	5.09	89.15	1759.08	21.70	28.92	18.61	5.61	14.31	3.32	5.53	5.46	2.77	28.05	21358.74	17.57	5.69	8.94	45.60
Begijnendijk	Large_Towns	10072	2	6.15	24.38	12.57	5.49	13.97	5.36	91.86	2027.49	21.90	31.01	21.26	5.85	15.58	3.39	5.99	6.20	3.54	5.93	21013.58	22.30	5.08	18.03	34.93
Bekkevoort	Small_Towns	6185	2	3.99	20.30	16.72	8.30	15.21	5.35	91.86	2092.40	22.99	29.92	20.05	6.42	15.87	3.61	5.86	6.41	3.53	6.39	19793.24	24.14	5.19	11.09	14.35
Beringen	Small_City	45362	3	4.57	15.43	16.97	2.37	17.17	5.29	91.07	1959.98	25.81	27.94	18.62	4.60	17.56	4.29	6.62	6.64	2.88	32.75	17009.59	25.28	7.94	9.01	35.49
Berlaar	Large_Towns	11317	2	4.61	20.21	18.31	2.70	13.89	5.35	83.72	2209.84	22.35	30.23	20.54	6.19	16.34	3.58	6.19	6.58	3.35	8.78	19346.94	23.47	5.36	11.01	24.67
Berlare	Large_Towns	14875	1	10.19	16.26	11.82	12.64	14.86	5.35	91.15	2129.54	22.78	29.94	20.73	5.23	16.67	3.61	6.42	6.64	2.89	6.27	19525.93	28.52	5.47	16.51	21.27
Bertem	Small_Towns	9885	3	3.55	30.27	20.39	9.97	17.65	5.32	90.83	2011.25	23.25	28.06	18.60	5.90	17.87	3.93	6.85	7.09	4.21	15.87	22989.51	16.85	4.17	19.09	18.13
Bever	Rural_Communities	2175	2	7.96	17.66	13.39	10.13	13.50	5.20	92.54	1905.11	22.28	30.56	18.51	4.17	17.46	3.86	7.26	6.34	2.75	11.70	19921.44	19.22	5.56	15.27	10.46
Beveren	Small_City	47879	1	7.53	7.04	20.41	10.52	18.57	5.40	91.32	2227.35	23.34	28.39	21.12	5.68	16.72	3.79	6.32	6.61	3.22	12.16	20506.19	22.25	6.11	6.76	35.99
Bierbeek	Small_Towns	9942	2	4.47	25.68	15.78	4.77	13.44	5.30	90.83	1988.75	21.36	28.44	20.98	5.86	18.55	3.83	7.07	7.65	4.65	10.21	24479.96	14.96	4.66	12.47	19.69
Bilzen	Small_City	31960	1	6.33	15.67	12.22	11.96	15.74	5.37	93.82	2021.12	24.64	28.91	20.35	5.24	15.91	3.77	5.98	6.15	3.22	19.35	18160.59	20.88	7.91	11.01	24.47
Blankenberge	Small_City	20092	1	11.43	6.90	22.09	10.59	22.01	5.18	89.29	1922.53	19.11	27.27	30.60	7.92	11.35	2.68	4.26	4.40	1.99	12.40	18219.35	8.00	10.93	11.92	29.30

Bocholt	Large_Towns	12974	3	6.13	16.05	19.66	8.07	23.24	5.39	93.74	2235.63	24.49	29.13	20.66	5.16	15.62	3.60	5.81	6.20	3.35	21.08	16834.66	27.77	6.27	12.57	21.07
Boechout	Large_Towns	13013	2	4.75	23.87	15.09	4.17	19.87	5.34	91.03	2474.73	22.25	29.38	20.34	6.27	17.16	3.38	6.29	7.50	11.89	22027.40	12.35	6.04	12.73	26.53	
Bonheiden	Large_Towns	14884	2	3.82	29.95	17.11	0.96	22.64	5.35	91.19	2310.15	19.79	29.63	22.09	7.79	16.49	3.40	6.21	6.88	4.90	9.98	24232.94	20.70	4.86	10.93	31.93
Boom	Large_Towns	17828	1	4.95	11.74	11.33	8.43	13.28	5.26	90.23	2042.18	25.00	26.96	17.03	5.88	19.26	4.66	7.41	7.19	2.78	32.74	17155.64	14.62	10.42	5.70	66.91
Boortmeerbee k	Large_Towns	12245	2	3.28	21.50	19.87	2.28	22.25	5.36	91.07	2148.98	22.36	29.05	20.58	5.72	17.45	4.07	6.75	6.64	4.12	10.66	23332.26	18.44	4.40	12.95	38.57
Borgloon	Large_Towns	10719	1	5.80	16.26	15.39	8.40	12.22	5.27	94.05	1941.16	22.88	30.72	21.82	5.75	14.36	3.24	5.42	5.71	2.87	11.68	18500.90	14.27	6.40	9.32	14.02
Bornem	Small_City	21098	3	2.92	18.59	19.65	5.01	14.64	5.32	91.92	2111.15	22.25	29.87	21.73	5.91	15.99	3.34	6.02	6.63	3.79	9.52	21114.08	17.89	5.55	6.19	31.41
Borsbeek	Large_Towns	10611	2	5.90	17.12	16.52	2.11	16.20	5.35	91.03	2578.79	25.50	26.86	20.52	5.40	16.48	4.39	6.21	5.88	2.88	25.01	18850.30	17.30	9.47	15.50	60.99
Boutersem	Small_Towns	8099	3	6.33	26.12	16.33	6.79	15.97	5.25	85.09	1857.16	22.73	29.41	18.52	5.26	18.99	4.34	7.21	7.44	4.22	10.47	22415.44	10.30	4.01	17.39	17.96
Brakel	Large_Towns	14660	2	5.16	25.35	14.43	3.74	16.76	5.28	92.84	2058.27	22.29	29.10	20.76	7.24	16.12	3.58	6.16	6.38	3.20	6.02	19610.10	20.06	5.29	12.93	16.48
Brasschaat	Small_City	37726	2	4.65	14.66	13.28	2.00	16.35	5.40	90.09	2624.11	21.29	28.45	23.13	6.88	15.53	3.31	5.71	6.50	4.14	18.54	22223.50	11.06	6.59	9.96	59.01
Brecht	Small_City	28721	1	3.21	23.57	14.82	3.46	18.67	5.46	90.20	2749.74	23.07	31.00	20.09	4.51	16.44	3.60	5.96	6.88	3.59	13.05	20477.79	26.60	5.84	12.44	34.17
Bredene	Large_Towns	17461	1	12.01	11.30	16.36	9.83	15.09	5.01	87.92	2010.01	22.28	28.92	23.24	5.29	15.60	3.60	5.93	6.07	2.54	11.27	18986.08	16.30	7.73	14.01	47.90
Bree	Large_Towns	15807	3	2.10	15.14	21.41	7.46	16.52	5.40	93.74	2122.71	24.77	28.59	20.91	5.63	15.46	3.70	5.77	5.99	3.08	16.19	17695.74	23.23	6.65	6.66	18.67
Brugge	Large_City	117998	1	4.26	10.04	14.63	3.07	22.98	5.14	89.29	1746.83	23.66	27.70	22.30	7.38	14.58	3.24	5.37	5.97	3.53	12.70	19965.81	11.15	6.79	5.64	52.49
Buggenhout	Large_Towns	14480	1	6.90	19.38	16.27	8.67	12.41	5.40	90.83	2179.53	22.39	29.46	21.00	5.52	16.65	3.83	6.35	6.47	3.66	7.07	20731.96	22.75	4.49	10.76	28.77
Damme	Large_Towns	10927	1	5.97	17.43	16.77	5.12	15.90	5.21	89.29	1971.52	22.02	28.92	21.96	7.11	15.72	3.41	5.93	6.38	3.47	6.47	19847.98	25.07	3.79	13.74	13.17
De Haan	Large_Towns	12627	3	9.70	7.66	24.81	4.96	18.90	5.14	87.92	1914.89	16.69	28.00	32.14	8.33	11.48	2.28	4.16	5.03	2.95	9.80	20765.79	10.20	7.75	10.77	23.68
De Panne	Large_Towns	10960	3	13.22	-0.01	29.81	5.40	18.92	5.09	89.27	1896.55	18.30	26.63	30.60	7.98	12.15	2.77	4.43	4.95	1.99	20.84	18566.56	7.89	10.08	9.28	26.22
De Pinte	Large_Towns	10499	1	7.44	26.81	13.94	3.00	13.91	5.27	93.30	2034.73	20.76	28.86	22.73	6.01	17.16	3.78	6.51	6.87	5.46	7.83	25563.85	14.43	3.99	21.52	35.38
Deerlijk	Large_Towns	11765	3	3.10	15.48	20.53	2.27	13.38	5.23	93.57	1934.73	24.79	27.55	19.89	6.10	16.41	3.89	6.09	6.43	3.50	6.95	18954.10	30.93	4.31	6.18	42.84
Deinze	Small_City	42780	1	4.89	17.49	13.21	4.75	15.49	5.29	92.57	1909.90	24.09	28.54	19.78	6.10	16.88	3.94	6.45	6.48	3.82	8.49	20172.45	22.72	4.48	8.55	23.72
Denderleeuw	Large_Towns	19838	3	9.28	18.83	14.18	1.77	14.57	5.34	92.68	2052.38	24.03	29.32	17.82	5.14	18.19	4.32	7.18	6.70	3.04	21.97	19039.54	20.11	7.41	17.43	44.85
Dendermonde	Small_City	45296	1	6.05	14.30	12.46	1.94	19.50	5.33	90.83	1954.83	23.90	28.63	20.83	5.85	15.97	3.73	6.04	6.21	3.23	11.78	19442.99	18.98	6.80	6.78	38.99
Dentergem	Small_Towns	8443	2	4.65	18.56	15.02	0.26	12.02	5.38	93.94	2583.46	24.11	28.15	17.93	6.98	17.83	3.94	6.86	7.03	3.25	6.72	18214.38	36.96	3.78	10.92	22.35
Dessel	Small_Towns	9462	2	3.62	11.14	11.36	1.89	14.06	5.46	92.75	2791.34	23.98	28.98	20.00	5.35	16.81	3.91	6.44	6.47	2.66	12.47	18270.13	30.16	6.06	6.02	26.75
Destelbergen	Large_Towns	18045	1	7.49	20.25	15.52	3.96	17.36	5.28	92.98	1985.93	22.49	28.12	21.87	6.43	16.61	3.76	6.47	6.37	4.35	11.28	22730.81	19.55	5.14	12.12	42.98
Diepenbeek	Large_Towns	18875	1	4.90	16.94	14.62	4.96	16.40	5.35	91.11	2047.47	24.52	29.70	20.97	4.44	15.77	3.43	5.83	6.50	4.03	13.51	19268.80	19.61	6.81	8.17	31.47
Diest	Small_City	23675	3	3.65	15.58	16.52	2.95	18.72	5.30	91.86	1885.24	23.20	28.89	22.10	5.85	15.46	3.59	5.72	6.15	3.25	16.92	19931.65	14.93	7.46	5.59	26.01
Diksmuide	Large_Towns	16642	1	6.46	10.01	16.74	5.20	11.83	5.14	92.54	1885.23	24.06	27.65	20.27	6.67	16.41	3.78	6.04	6.59	3.10	6.65	17040.63	20.93	5.00	7.72	9.40
Dilbeek	Small_City	41931	2	3.65	19.83	20.49	2.66	19.84	5.16	90.96	1919.42	22.30	28.08	19.80	6.81	13.73	3.24	5.23	5.26	3.29	29.65	21677.23	13.32	6.57	9.19	42.61
Dilsen- Stokkem	Small_City	20326	1	6.53	8.70	8.90	4.70	12.43	5.32	93.20	1891.32	23.75	30.31	19.92	4.29	16.79	3.76	6.32	6.71	2.68	33.08	16736.65	30.68	9.03	10.07	27.24
Drogenbos	Small_Towns	5386	2	2.03	10.13	23.31	0.01	18.27	4.79	36.29	1759.34	25.04	27.68	15.91	6.02	4.56	1.20	1.84	1.52	0.60	50.67	16687.03	14.93	8.75	3.57	85.01
Duffel	Large_Towns	17308	1	4.76	12.91	14.08	6.30	12.81	5.34	91.19	2275.83	24.06	28.47	20.34	5.85	16.65	3.79	6.31	6.55	3.66	12.16	20451.49	18.65	6.01	7.17	38.63
Edegem	Small_City	21669	1	3.37	20.91	13.57	3.45	14.29	5.35	91.03	2546.39	22.92	25.94	22.69	7.92	15.67	3.86	5.79	6.01	4.31	19.46	22790.81	10.43	6.83	8.40	68.89
Eeklo	Small_City	20773	3	3.48	15.24	15.50	2.30	17.12	5.25	91.48	1745.01	23.33	27.86	21.51	6.98	15.51	3.62	5.77	6.11	2.59	13.22	18076.85	19.23	9.43	5.47	32.40
Erpe-Mere	Large_Towns	19783	2	3.27	26.64	18.38	1.40	17.92	5.37	90.27	2184.90	22.94	29.67	20.60	6.78	15.44	3.59	5.75	6.10	3.35	7.95	21157.34	26.70	5.58	10.46	29.56
Essen	Large_Towns	18671	3	4.81	18.67	18.63	2.91	21.83	5.35	90.20	2216.38	23.72	28.98	19.83	4.48	17.29	4.07	6.43	6.80	3.31	34.14	18098.96	27.67	6.46	11.45	24.38
Evergem	Small_City	34810	1	6.01	17.94	13.46	2.40	15.47	5.29	90.52	1879.02	23.23	29.21	19.86	6.19	16.79	3.84	6.43	6.52	3.15	9.53	20035.94	27.42	4.91	10.21	27.03
Galmaarden	Small_Towns	8681	2	8.27	17.38	12.81	8.49	11.47	5.39	92.54	2154.06	22.76	29.88	19.38	5.36	17.76	3.84	7.09	6.83	3.33	7.82	20981.73	24.27	3.78	16.21	15.74
Gavere	Large_Towns	12726	2	4.60	22.15	14.06	3.60	10.84	5.30	92.84	2017.73	22.83	30.45	20.45	5.56	16.24	3.62	6.17	6.45	3.91	5.65	21310.88	29.11	4.12	12.03	25.82
Geel	Small_City	39379	3	2.33	12.47	15.48	3.24	18.83	5.33	91.64	2167.78	24.69	29.39	20.03	5.31	15.69	3.74	5.95	5.99	3.23	13.24	19706.44	17.24	6.91	4.51	26.38
Geetbets	Small_Towns	6030	3	5.32	20.72	18.95	8.71	15.07	5.36	92.87	1998.98	22.88	30.41	20.49	5.95	15.94	3.81	6.23	5.91	2.88	8.01	18627.96	21.93	5.63	12.11	13.19
Genk	Medium_City	65848	3	3.55	8.45	17.17	4.74	22.81	5.20	92.14	1837.33	24.89	28.07	19.39	5.21	17.55	3.81	6.46	7.28	3.12	56.52	16245.91	17.90	12.35	4.80	54.64
Gent	Large_City	256776	3	4.95	6.29	9.17	3.95	23.60	5.06	89.37	1601.67	32.40	24.67	16.29	5.43	16.07	4.16	6.13	5.78	3.68	32.70	18471.91	10.91	12.29	4.37	65.14

Geraardsbergen	Small_City	33226	1	8.93	14.85	11.35	9.98	16.46	5.28	91.19	1912.33	22.81	29.35	20.51	6.00	16.49	3.69	6.18	6.62	3.08	12.32	18761.79	21.80	7.52	8.89	21.97
Gingelom	Small_Towns	8360	3	5.72	20.92	11.76	7.72	17.55	5.21	91.99	2013.94	23.46	29.51	19.70	5.43	16.32	3.79	6.33	6.21	2.57	10.82	19229.63	19.95	5.82	10.83	10.96
Gistel	Large_Towns	11963	3	4.72	18.39	15.33	3.00	22.12	5.11	93.12	1753.46	23.77	29.04	19.16	6.05	16.93	3.74	6.21	6.98	3.55	6.77	18393.10	21.32	5.93	10.76	17.65
Glabbeek	Small_Towns	5311	2	7.14	19.43	12.68	6.33	12.46	5.34	92.24	2085.75	21.12	30.58	20.34	6.32	17.48	3.46	6.73	7.29	4.03	5.63	20689.01	27.51	3.91	14.20	16.04
Gooik	Small_Towns	9203	3	5.82	22.66	16.31	4.84	16.62	5.42	92.54	2326.03	22.19	29.55	20.57	6.19	16.49	3.56	6.20	6.74	3.99	8.08	21585.64	16.11	3.70	15.41	14.10
Grimbergen	Small_City	37004	3	3.82	20.53	16.77	3.55	20.37	5.18	90.92	1755.81	23.42	27.83	19.06	6.33	14.20	3.55	5.49	5.16	2.88	33.07	21509.60	14.45	7.17	9.14	39.57
Grobbendonk	Large_Towns	11144	1	2.58	16.29	16.54	2.77	14.22	5.35	92.10	2179.64	22.20	31.21	22.16	4.86	15.26	3.10	5.45	6.71	3.78	9.14	20220.90	24.24	6.09	6.69	41.06
Haacht	Large_Towns	14465	3	3.61	22.65	16.23	4.80	25.18	5.30	91.07	1926.76	22.19	29.38	20.37	5.73	17.40	3.78	6.49	7.12	4.18	7.62	22058.09	18.39	4.59	11.76	26.27
Haaltert	Large_Towns	18230	3	6.28	28.27	17.62	6.89	18.43	5.41	92.26	2238.57	23.47	30.06	19.91	6.30	15.74	3.78	6.11	5.84	3.09	7.64	20712.89	25.15	5.14	16.68	26.16
Halen	Small_Towns	9461	2	1.88	21.84	21.18	6.37	20.30	5.32	92.24	2014.80	23.21	29.31	19.94	6.84	16.21	3.93	6.17	6.12	3.09	9.76	18895.10	26.44	6.10	7.55	18.25
Halle	Small_City	38588	3	3.45	16.00	18.90	2.48	16.20	5.24	89.15	1855.95	25.61	26.69	18.72	5.85	16.36	3.98	6.22	6.16	2.90	23.30	19354.15	12.88	6.64	5.12	32.22
Ham	Large_Towns	10714	3	5.20	17.26	18.92	7.37	17.04	5.36	91.07	2025.34	25.00	28.81	19.57	5.05	16.36	3.95	6.34	6.06	2.86	14.89	18431.11	27.24	6.12	9.59	31.12
Hamme	Small_City	24734	1	7.05	14.82	12.60	7.19	16.14	5.35	93.64	1985.71	24.90	27.40	19.61	5.48	17.75	4.07	6.88	6.80	2.82	12.87	18101.73	28.11	6.32	10.07	31.58
Hamont-Achel	Large_Towns	14335	3	2.20	14.04	17.88	0.10	23.00	5.37	92.47	2224.40	21.82	29.08	22.15	6.16	15.58	3.55	5.78	6.25	3.03	49.71	16396.61	26.15	6.90	11.07	23.48
Harelbeke	Small_City	27713	1	5.87	13.27	18.08	3.84	19.88	5.15	93.57	1837.35	24.98	27.87	20.65	5.65	15.79	3.96	5.94	5.89	3.06	12.11	18423.40	29.03	5.28	6.88	46.41
Hasselt	Medium_City	77005	1	3.54	11.94	16.96	3.97	18.57	5.25	91.11	1916.52	25.78	27.62	21.59	6.43	14.21	3.42	5.30	5.49	3.54	20.02	20297.73	10.91	8.95	4.30	39.19
Hechtel-Eksel	Large_Towns	12271	3	4.50	19.64	13.53	4.39	21.11	5.34	93.13	2048.89	25.17	29.21	19.71	4.58	16.22	3.96	6.13	6.13	3.46	19.78	17740.45	28.46	6.61	16.03	38.37
Heers	Small_Towns	7240	3	5.33	19.03	14.84	8.49	17.87	5.30	94.05	1937.38	22.99	30.44	20.92	5.53	15.12	3.55	5.87	5.70	2.41	11.80	17753.21	15.04	6.85	14.96	9.43
Heist-Op-Den-Berg	Small_City	42034	3	3.00	17.99	18.65	2.34	18.97	5.32	92.18	2092.60	23.05	29.96	21.19	5.87	15.28	3.50	5.73	6.05	3.20	7.25	19434.64	24.81	5.79	8.80	29.78
Hemiksem	Large_Towns	11194	1	7.27	15.58	13.30	0.85	9.57	5.29	90.23	2014.18	24.91	28.04	17.50	5.02	18.90	4.73	7.42	6.75	2.79	17.90	18799.59	20.73	7.50	12.45	74.39
Herent	Small_City	21324	3	6.81	28.90	20.74	7.69	16.78	5.27	90.83	1912.03	24.95	27.26	18.83	5.77	17.79	4.09	6.71	6.99	4.87	13.01	24211.64	13.91	4.69	16.10	31.17
Herentals	Small_City	27841	1	2.34	11.75	15.88	3.62	14.12	5.28	92.10	2047.57	24.65	29.73	20.66	6.11	14.60	3.43	5.41	5.76	3.07	12.78	19534.04	18.71	7.79	3.59	36.42
Herenthout	Small_Towns	8909	2	3.87	16.24	15.39	1.61	12.85	5.27	92.10	2135.87	23.08	30.03	21.59	5.84	15.30	3.51	5.83	5.95	2.97	8.44	18746.48	26.91	6.02	8.39	19.66
Herk-De-Stad	Large_Towns	12546	3	5.77	20.26	15.99	3.91	21.34	5.28	92.24	1976.62	23.55	29.78	20.54	5.32	16.36	3.78	6.19	6.38	3.58	9.22	19525.43	21.97	5.81	10.23	20.60
Herne	Small_Towns	6623	2	7.03	23.75	19.98	6.13	18.01	5.30	92.54	2243.35	21.62	29.47	20.88	6.14	14.85	3.15	5.70	5.99	3.24	9.46	21060.95	25.76	4.31	11.93	12.17
Herselt	Large_Towns	14488	3	5.55	22.01	17.91	3.94	20.84	5.38	91.47	2302.01	22.32	30.18	21.63	6.35	15.28	3.45	5.88	5.95	2.98	6.47	19055.00	28.67	6.56	10.69	22.91
Herstappe	Rural_Communities	85	3	6.44	14.35	18.30	0.00	11.08	5.02	89.30	2240.23	23.15	28.44	23.49	8.53	NA	6.82	NA	NA	1.86	8.71	19578.75	8.33	5.57	NA	8.07
Herzele	Large_Towns	17700	1	13.58	17.11	13.99	11.14	11.58	5.32	92.26	2079.28	23.82	30.18	19.28	5.70	16.69	3.78	6.42	6.49	3.31	6.22	20519.28	25.99	5.07	15.51	19.05
Heusden-Zolder	Small_City	33067	3	5.65	14.54	15.03	3.37	15.77	5.25	91.07	1993.03	25.56	28.25	19.07	4.83	17.68	3.99	6.75	6.94	3.14	37.38	17216.93	22.82	7.97	7.90	38.95
Heuvelland	Small_Towns	7878	1	8.50	11.27	14.81	6.80	13.21	5.15	94.35	1754.84	22.85	28.87	20.08	5.87	16.35	3.68	6.19	6.49	2.84	14.89	16069.96	18.07	4.88	7.35	7.77
Hoegaarden	Small_Towns	6834	1	10.04	18.65	11.29	9.90	12.18	5.23	85.09	1866.91	23.46	30.25	17.04	5.61	17.79	3.87	6.64	7.28	4.00	11.46	21834.35	22.40	5.56	11.88	15.24
Hoeilaart	Large_Towns	10994	1	9.67	16.72	17.49	11.61	17.71	5.16	88.59	2366.72	22.03	28.44	18.71	5.30	13.87	3.37	5.52	4.98	2.47	32.44	22204.43	13.10	5.51	17.27	28.32
Hoeselt	Small_Towns	9664	3	5.04	23.10	18.48	2.73	19.16	5.38	93.82	2108.99	23.42	29.89	20.90	5.10	16.21	3.70	6.28	6.23	3.42	11.29	18379.89	23.23	6.78	8.95	22.85
Holsbeek	Small_Towns	9937	2	10.87	22.57	15.49	8.52	15.32	5.30	91.07	1921.49	21.81	29.58	19.59	5.63	18.37	3.98	6.93	7.47	4.77	8.33	22621.55	18.52	4.01	18.88	19.48
Hooglede	Small_Towns	9998	1	6.17	11.77	15.27	4.52	11.37	5.25	92.28	1982.45	23.26	29.03	19.67	6.23	16.80	3.70	6.50	6.59	3.53	5.21	18391.24	26.46	3.69	6.18	20.06
Hoogstraten	Small_City	21103	1	5.12	9.51	19.28	3.27	14.37	5.39	91.70	2317.95	24.89	28.97	20.02	4.27	16.39	3.88	6.14	6.36	3.18	40.59	17998.90	21.23	7.07	7.25	16.78
Horebeke	Rural_Communities	2037	3	6.78	29.91	15.67	0.00	20.35	5.30	93.34	2268.24	18.38	28.31	22.21	10.31	16.75	3.26	6.33	7.16	4.22	2.88	20950.05	23.79	3.42	15.57	15.00
Houthalen-Helchteren	Small_City	30568	2	7.06	14.02	16.73	5.05	21.67	5.24	93.13	1872.95	25.88	28.68	19.18	4.25	17.38	4.02	6.58	6.78	3.04	44.44	16321.35	28.83	9.22	9.80	33.48
Houthulst	Large_Towns	10002	3	8.27	14.80	18.19	9.00	13.87	5.19	92.54	1974.67	25.96	27.19	17.26	6.56	17.54	4.47	6.52	6.56	2.39	5.74	16552.09	29.99	4.69	10.79	11.49
Hove	Small_Towns	8190	2	7.65	27.84	20.41	1.24	18.30	5.33	91.03	2523.40	19.98	27.70	22.80	7.26	17.73	3.55	6.53	7.65	6.08	10.09	25341.26	10.31	5.15	14.81	50.21
Huldenberg	Small_Towns	9773	2	7.65	26.74	15.11	7.48	16.04	5.28	90.83	2053.57	21.83	29.83	18.84	5.90	16.48	3.59	6.41	6.47	3.61	15.37	22498.65	23.83	4.48	19.43	19.79
Hulshout	Large_Towns	10317	1	6.29	16.99	16.27	1.97	11.93	5.35	91.47	2146.95	24.02	31.17	19.35	5.12	15.65	3.65	5.85	6.15	2.77	6.55	19326.54	29.34	6.54	10.32	37.54

Ichtegem	Large_Towns	13964	2	7.82	17.17	17.25	4.42	17.61	5.08	93.12	1773.75	24.15	28.53	20.00	5.58	16.96	4.13	6.57	6.26	2.61	4.89	17320.31	28.07	4.73	12.46	16.98
Ieper	Small_City	34970	3	4.17	13.61	15.51	1.80	17.38	5.18	90.91	1815.62	23.61	27.41	21.55	7.31	15.31	3.52	5.69	6.10	3.47	10.82	17936.18	19.31	6.60	4.37	19.08
Ingelmunster	Large_Towns	10885	3	7.15	14.45	18.80	3.34	16.88	5.23	92.21	1989.81	24.21	28.06	19.97	6.85	15.92	3.65	5.88	6.38	3.11	7.19	18008.03	38.52	4.46	7.72	38.11
Izegem	Small_City	27722	1	6.31	13.15	18.66	4.27	18.79	5.24	92.21	2003.60	24.29	27.25	20.89	6.69	15.91	3.76	5.91	6.24	2.92	7.68	18348.79	31.60	5.40	5.82	52.00
Jabbeke	Large_Towns	13887	3	6.93	21.20	18.78	7.10	15.67	5.17	89.29	1881.30	21.55	29.89	21.80	6.03	16.37	3.35	6.10	6.92	4.30	5.14	20996.83	23.82	3.86	12.51	22.22
Kalmthout	Large_Towns	18469	3	7.60	16.52	16.12	2.74	14.42	5.32	90.20	2269.39	22.48	28.03	21.36	5.84	17.32	3.81	6.43	7.08	4.20	20.69	20293.41	22.22	5.34	11.68	24.59
Kampenhout	Large_Towns	11764	1	7.18	19.80	18.23	6.07	18.21	5.36	89.83	2169.93	22.53	29.93	18.89	5.52	17.79	3.95	6.69	7.16	3.92	13.14	23112.50	16.83	4.64	11.36	23.20
Kapelle-Op-Den-Bos	Small_Towns	9351	2	6.84	22.51	16.02	4.62	16.80	5.38	90.92	2190.12	23.34	29.08	20.71	5.76	16.38	3.70	6.31	6.37	3.66	10.68	21626.48	19.65	4.80	10.37	30.28
Kapellen	Small_City	26755	3	3.75	21.12	21.44	4.18	17.75	5.36	90.09	2417.27	21.22	28.74	22.53	6.82	16.51	3.59	6.05	6.87	3.93	18.29	22567.05	18.15	6.24	10.36	56.41
Kaprijke	Small_Towns	6384	1	8.46	18.30	11.15	7.51	11.82	5.30	92.17	1962.60	22.43	28.76	21.34	6.44	16.50	3.55	6.19	6.76	3.47	6.24	19909.29	21.22	4.25	12.68	15.70
Kasterlee	Large_Towns	18414	2	4.26	21.62	14.23	0.11	14.25	5.39	92.10	2442.69	22.78	30.53	20.92	5.31	15.84	3.45	5.88	6.50	3.76	9.59	20226.95	23.08	5.62	10.34	20.76
Keerbergen	Large_Towns	12851	2	8.88	25.75	20.99	6.75	17.12	5.39	91.07	2338.55	19.22	30.41	23.84	5.78	16.49	3.07	6.01	7.41	5.07	12.84	26443.09	14.23	4.79	16.63	52.26
Kinrooi	Large_Towns	12273	1	13.62	8.97	10.66	9.61	14.07	5.41	93.20	2522.11	22.43	31.59	20.99	4.44	15.71	3.33	5.82	6.56	3.10	33.12	16570.50	27.28	6.56	14.47	22.34
Kluisbergen	Small_Towns	6484	2	7.06	17.44	14.39	2.38	10.23	5.28	89.79	1874.32	24.60	27.54	18.39	6.88	17.52	4.11	6.97	6.45	3.24	5.73	19263.50	26.98	4.69	7.35	20.06
Knokke-Heist	Small_City	33367	3	10.70	0.00	41.96	4.35	28.62	5.32	89.29	2389.29	16.35	27.59	32.75	9.90	10.03	1.96	3.51	4.56	2.83	14.12	24982.46	11.71	6.02	16.58	26.08
Koekelare	Small_Towns	8703	3	7.90	15.72	18.39	3.57	14.63	5.08	92.54	1914.67	24.60	27.51	20.17	6.67	16.32	4.19	6.16	5.97	2.30	4.24	17274.98	27.16	4.42	12.06	13.64
Koksijde	Small_City	22060	3	13.93	0.00	28.01	16.93	14.03	5.21	89.27	2217.09	14.60	25.65	38.32	8.93	9.07	1.83	3.34	3.90	2.72	9.95	24591.30	10.04	6.97	12.48	33.25
Kontich	Small_City	20990	3	2.45	18.85	20.07	0.92	20.04	5.36	91.03	2427.83	22.74	28.79	20.48	5.95	17.23	3.64	6.36	7.23	4.71	12.74	22390.15	13.82	5.59	4.59	43.58
Kortemark	Large_Towns	12468	3	7.33	15.58	18.96	7.79	12.49	5.17	92.54	1859.37	24.41	27.24	20.22	6.77	16.27	4.06	6.04	6.17	2.83	4.73	17140.58	30.83	4.13	9.03	16.56
Kortenaken	Small_Towns	7890	3	10.05	21.25	17.88	8.53	17.08	5.36	91.86	2121.34	22.01	29.58	21.65	6.69	15.80	3.64	6.09	6.07	3.09	5.81	19323.51	23.12	4.79	14.76	12.63
Kortenbergh	Large_Towns	19888	2	5.57	29.80	20.11	1.65	15.84	5.28	90.83	1964.15	22.85	29.23	18.56	5.76	16.78	3.73	6.47	6.58	3.55	22.48	22494.85	14.21	5.11	12.59	28.87
Kortesseme	Small_Towns	8405	3	10.29	22.14	15.41	12.60	15.08	5.32	94.05	1996.55	23.91	29.54	21.86	4.47	15.50	3.67	5.87	5.96	3.25	11.63	19312.58	22.24	6.08	14.13	15.80
Kortrijk	Medium_City	75925	1	5.59	10.55	14.51	4.87	18.35	5.21	91.35	1753.10	25.16	26.11	20.10	7.22	16.02	3.96	5.97	6.09	3.64	18.25	18862.55	15.09	7.91	3.80	44.25
Kraainem	Large_Towns	13690	2	10.56	26.04	25.22	4.95	21.97	4.84	36.29	1964.18	22.79	28.44	17.86	5.60	4.20	1.06	1.74	1.40	0.65	49.79	21597.01	8.38	7.22	26.03	72.50
Kruike	Large_Towns	16508	1	10.11	17.92	16.38	8.46	18.34	5.35	91.54	2120.20	23.32	28.22	19.95	5.48	18.19	4.20	7.10	6.89	3.23	11.83	19792.54	25.53	6.13	11.37	25.94
Kruisem	Large_Towns	15619	2	5.42	21.75	15.74	1.33	11.77	5.33	94.14	2092.25	24.02	29.13	18.59	5.99	17.52	4.01	6.80	6.70	3.91	4.94	20336.95	27.20	4.16	9.47	20.17
Kuurne	Large_Towns	13283	2	4.05	14.35	22.02	3.24	20.53	5.23	91.35	1849.89	23.21	27.50	21.18	6.44	16.55	3.95	6.17	6.43	3.16	12.06	18013.70	27.28	5.47	5.05	58.60
Laakdal	Large_Towns	15892	2	4.52	17.36	13.55	2.23	15.26	5.37	91.47	2260.36	23.72	29.78	21.24	5.26	15.31	3.76	5.84	5.71	2.60	8.25	18983.65	23.76	5.74	6.44	25.64
Laarne	Large_Towns	12398	1	12.08	19.62	12.44	6.18	16.42	5.34	93.11	2110.29	22.72	29.35	21.61	5.87	16.18	3.78	6.30	6.11	3.53	5.57	21283.01	24.85	4.39	15.96	23.83
Lanaken	Small_City	25785	3	8.77	14.01	19.12	5.32	20.73	5.37	93.63	1950.38	22.82	30.18	22.58	5.31	14.56	3.25	5.38	5.93	2.51	42.80	18409.44	18.98	9.08	11.15	32.32
Landen	Large_Towns	15881	1	11.42	16.18	12.53	13.50	14.99	5.25	92.15	1820.19	22.63	29.28	20.66	5.91	15.70	3.80	6.16	5.74	2.66	13.93	19832.89	12.10	6.77	11.76	17.49
Langemark-Poelkapelle	Small_Towns	7932	1	8.09	11.64	15.43	6.10	10.64	5.22	90.91	2001.38	24.49	27.86	17.97	6.38	18.41	4.30	6.81	7.31	3.23	6.69	16795.86	26.40	4.54	7.88	11.06
Lebbeke	Large_Towns	18974	1	8.91	18.30	15.49	6.58	21.02	5.35	90.83	2051.47	23.97	28.52	19.45	5.81	17.24	4.09	6.63	6.51	3.27	11.31	19502.93	22.63	5.32	10.54	27.98
Lede	Large_Towns	18446	1	11.47	21.82	15.37	5.54	14.49	5.33	90.27	2115.59	23.22	28.74	21.26	5.63	16.61	3.80	6.56	6.26	3.27	6.52	20326.18	19.31	5.75	14.46	27.94
Ledegeem	Small_Towns	9601	3	7.03	20.64	19.25	2.89	15.97	5.25	91.30	2089.96	24.10	26.91	20.15	6.61	17.09	3.99	6.51	6.58	3.04	5.61	17579.06	36.21	4.05	10.74	22.18
Lendelede	Small_Towns	5746	3	5.98	17.49	20.82	6.85	18.99	5.24	91.35	2102.87	23.87	26.65	21.54	7.03	16.23	3.81	6.23	6.19	3.05	5.13	18699.33	31.53	3.96	8.00	24.19
Lennik	Small_Towns	9013	3	5.76	25.34	13.60	3.87	16.21	5.40	92.54	2300.97	21.01	30.27	21.49	6.24	15.36	3.34	5.66	6.36	4.10	14.16	22786.68	15.51	4.31	10.38	20.12
Leopoldsburg	Large_Towns	15495	3	6.34	15.32	11.93	4.73	14.71	5.32	91.07	2044.78	25.78	28.03	19.36	5.66	16.29	4.01	6.22	6.06	2.46	26.11	17342.35	16.79	8.65	7.30	59.05
Leuven	Medium_City	99792	3	3.65	12.86	16.10	2.02	26.92	5.15	90.83	1735.51	36.08	23.48	15.58	5.70	14.38	3.70	5.40	5.27	5.58	31.00	20553.85	6.01	8.25	4.42	55.90
Lichterfelde	Small_Towns	8736	1	8.02	13.53	12.71	7.82	8.75	5.21	94.19	1909.28	24.35	28.43	19.49	5.89	16.77	3.92	5.99	6.86	3.58	4.51	18138.86	30.60	3.42	9.23	22.24
Liedekerke	Large_Towns	13039	3	7.49	20.33	18.28	8.09	14.88	5.36	90.96	2069.48	22.47	28.60	20.86	5.58	16.87	4.00	6.60	6.26	2.97	21.38	18989.09	22.23	6.43	11.71	39.55
Lier	Small_City	35347	1	4.58	13.39	13.29	5.52	17.12	5.24	83.72	1951.38	25.07	27.89	20.55	6.23	15.61	3.62	5.70	6.29	3.57	18.01	19738.45	14.64	8.11	4.93	32.19
Lierde	Small_Towns	6569	3	8.08	26.33	14.99	6.67	16.48	5.32	92.84	1982.56	22.75	29.43	20.33	6.06	17.13	3.86	6.73	6.54	3.61	4.65	19939.84	29.86	4.47	17.52	15.78
Lievegem	Small_City	25960	3	7.26	22.54	16.85	5.93	14.71	5.27	91.79	1848.54	22.00	28.35	22.50	6.84	15.92	3.67	5.98	6.26	3.47	7.16	20129.13	22.60	4.78	13.75	19.48
Lille	Large_Towns	16446	2	6.13	19.12	15.58	0.87	16.73	5.41	92.10	2381.07	23.49	30.77	19.92	4.62	16.43	3.66	6.18	6.60	3.46	7.95	19221.03	31.96	5.86	11.07	22.56

Linkebeek	Rural_Communities	4747	2	9.23	20.33	21.40	5.09	17.46	4.71	36.29	1825.77	21.82	29.15	19.59	5.64	3.20	0.91	1.26	1.03	0.72	33.37	21737.48	14.01	7.88	15.98	49.78
Lint	Small_Towns	8713	1	14.29	20.63	12.89	12.92	9.89	5.38	91.03	2534.78	23.36	30.19	19.10	4.60	18.26	3.83	6.80	7.63	5.03	10.76	22126.23	19.47	5.28	21.13	50.50
Linter	Small_Towns	7209	2	10.91	24.13	16.13	7.43	16.85	5.36	92.87	2060.13	21.97	30.44	20.67	6.27	15.67	3.50	5.79	6.39	3.14	7.00	19979.05	20.79	5.19	15.10	12.84
Lo-Reninge	Rural_Communities	3292	3	6.30	13.12	19.84	4.24	15.68	5.18	92.54	2029.32	22.87	27.95	17.74	7.60	18.40	4.10	6.79	7.51	4.03	4.50	16285.06	25.86	3.07	7.81	7.28
Lochristi	Small_City	22202	1	6.06	22.48	16.21	0.85	19.82	5.33	92.66	2108.65	22.21	30.20	19.48	5.51	17.98	3.68	6.79	7.51	4.02	7.77	21313.60	17.42	4.16	12.43	23.64
Lokeren	Small_City	40981	2	6.09	13.92	12.82	1.17	17.31	5.27	92.92	1797.20	25.21	27.66	18.62	4.64	18.63	4.42	7.22	7.00	3.14	22.42	18494.79	27.72	7.46	6.46	31.16
Lommel	Small_City	33922	1	8.13	10.37	16.63	6.41	20.49	5.24	92.47	2030.56	23.20	29.91	21.45	4.83	15.70	3.55	5.75	6.41	3.03	27.56	17731.00	18.91	6.98	9.01	31.72
Londerzeel	Large_Towns	18404	1	5.18	20.58	19.46	7.20	15.50	5.39	90.92	2202.21	23.57	28.84	20.28	5.62	16.55	3.78	6.29	6.49	3.89	11.44	21436.06	19.03	4.38	7.36	27.12
Lubbeek	Large_Towns	14305	2	7.02	24.49	13.18	5.84	15.13	5.36	92.24	2208.60	21.47	28.66	22.76	5.74	16.67	3.54	6.25	6.88	4.88	9.62	24199.00	17.29	4.18	14.39	23.58
Lummen	Large_Towns	14686	1	4.86	14.15	15.49	1.74	16.21	5.35	92.24	2061.23	24.05	29.41	20.74	5.84	15.48	3.79	5.87	5.82	3.15	10.94	19628.13	28.26	5.81	5.77	25.61
Maarkedal	Small_Towns	6347	1	10.69	18.18	12.35	3.88	11.72	5.30	93.05	1988.28	20.69	29.40	20.53	8.63	16.33	3.21	6.01	7.11	4.45	4.00	20556.46	25.69	4.02	15.07	12.64
Maaseik	Small_City	25139	1	9.83	12.75	14.15	11.95	16.14	5.39	93.20	2055.60	23.49	29.72	21.18	5.17	15.75	3.68	5.97	6.10	3.06	27.84	17577.93	20.04	7.86	11.50	22.89
Maasmechelen	Small_City	38014	1	9.26	11.51	15.74	6.92	21.78	5.23	93.63	1803.66	25.22	28.94	19.54	4.42	16.65	3.98	6.27	6.40	2.48	57.09	15493.31	18.38	12.34	9.42	34.16
Machelen	Large_Towns	14874	1	1.46	5.65	20.51	0.86	18.80	5.08	89.83	1658.17	25.61	26.77	14.84	4.96	15.91	4.08	6.33	5.50	2.09	52.19	16663.46	7.01	9.52	1.31	76.57
Maldegem	Small_City	23548	1	7.49	15.41	17.50	4.89	15.54	5.32	91.48	1990.87	23.54	28.78	20.80	6.35	16.03	3.66	6.07	6.30	3.03	9.16	18476.51	26.98	5.28	10.17	18.58
Malle	Large_Towns	15231	1	2.54	16.71	17.32	2.91	18.27	5.40	90.20	2591.07	23.12	29.22	20.07	5.80	16.89	3.57	6.36	6.96	3.96	11.71	19535.06	27.23	5.97	6.17	22.78
Mechelen	Medium_City	84904	3	5.25	10.36	12.62	5.96	20.66	5.18	91.23	1761.12	27.63	25.67	17.15	5.48	18.64	4.76	7.21	6.67	3.40	32.01	18927.33	10.65	9.43	4.32	44.80
Meerhout	Large_Towns	10186	1	9.89	12.37	18.46	5.80	14.77	5.36	91.64	2059.29	23.66	29.63	20.96	5.52	15.52	3.83	6.07	5.62	2.53	8.99	18758.25	25.21	6.45	9.51	24.64
Meise	Large_Towns	18968	1	7.33	25.21	16.78	7.05	15.03	5.26	90.92	2182.68	22.05	29.62	20.48	5.63	15.33	3.49	5.75	6.09	4.13	21.64	23508.28	14.16	5.45	14.11	27.98
Melle	Large_Towns	11373	2	3.97	23.90	19.43	1.28	18.15	5.23	92.84	1824.92	24.58	27.52	19.46	6.12	17.49	4.05	6.60	6.85	4.17	10.70	21570.08	19.00	5.35	7.01	49.39
Menen	Small_City	33107	1	8.51	10.07	12.57	6.74	18.31	5.12	91.95	1739.42	23.67	27.08	20.12	6.60	15.97	3.90	6.03	6.03	2.63	23.24	16622.18	22.52	8.56	5.10	44.68
Merchtem	Large_Towns	16236	1	10.65	15.34	12.97	9.60	12.27	5.23	90.96	2469.64	24.76	28.62	19.22	5.62	15.67	3.79	5.84	6.04	3.73	16.20	21723.01	17.77	5.09	13.69	22.71
Merelbeke	Small_City	24262	1	6.76	18.27	12.88	5.64	14.28	5.22	92.84	1837.01	23.91	29.04	19.79	5.66	17.00	3.85	6.41	6.74	4.51	9.68	22426.44	18.62	5.12	8.42	35.27
Merkspias	Small_Towns	8628	2	5.15	11.86	12.29	1.50	11.95	5.37	91.70	2181.53	24.63	30.18	19.38	3.86	17.24	3.71	6.41	7.12	3.56	15.94	18303.73	23.05	7.12	7.12	16.56
Mesen	Rural_Communities	1032	3	20.91	10.29	8.15	15.78	9.90	5.11	94.35	1896.97	26.81	24.17	18.97	4.67	15.05	4.06	6.13	4.85	1.00	28.28	13779.86	5.26	11.75	10.68	12.41
Meulebeke	Large_Towns	10981	3	6.56	12.72	17.15	7.09	14.65	5.25	93.94	2224.26	24.30	28.67	20.04	6.36	15.99	3.49	5.96	6.54	3.40	8.44	17506.96	29.76	4.38	6.81	22.83
Middelkerke	Large_Towns	19302	3	17.09	4.90	24.27	13.67	15.46	4.69	87.92	1819.62	17.22	27.22	32.22	8.44	11.31	2.37	4.15	4.80	2.24	7.99	18318.39	10.64	8.37	10.26	17.20
Moerbeke	Small_Towns	6375	1	14.34	16.13	15.15	12.99	17.76	5.27	92.66	2075.24	24.25	28.02	19.88	5.38	17.67	4.09	6.93	6.65	3.11	10.64	19944.15	17.65	4.91	17.29	14.16
Mol	Small_City	36058	1	5.42	15.18	14.57	3.74	17.71	5.33	91.64	2209.65	23.98	29.00	20.47	5.67	15.63	3.72	5.81	6.10	3.12	19.11	19072.08	15.42	7.62	6.21	27.56
Moorslede	Large_Towns	11100	2	7.45	16.94	16.66	5.32	17.08	5.23	91.30	1897.09	24.04	26.53	20.76	6.89	16.68	4.11	6.43	6.13	2.95	5.96	17519.60	26.83	4.41	9.65	18.97
Mortsel	Small_City	25633	1	7.14	13.70	13.82	4.70	14.34	5.22	91.03	2131.11	25.06	26.70	18.69	7.22	17.14	4.09	6.45	6.61	4.34	19.66	20690.38	9.53	8.73	8.24	80.44
Nazareth	Large_Towns	11552	1	3.81	16.73	18.81	1.60	15.94	5.29	93.30	1988.26	23.13	29.34	20.50	6.46	16.16	3.57	6.08	6.52	4.33	7.18	21209.06	24.65	4.44	5.75	27.90
Niel	Large_Towns	10117	3	7.87	15.47	11.45	7.55	12.98	5.30	90.23	2069.79	26.04	27.21	16.47	5.52	18.71	4.74	7.14	6.83	2.33	16.42	18136.08	21.77	7.42	10.35	58.80
Nieuwerkerken	Small_Towns	6878	3	6.67	23.16	20.21	5.46	19.46	5.30	91.99	2013.50	23.09	30.01	21.30	5.28	15.94	3.70	6.05	6.18	3.14	8.34	18637.88	22.12	5.36	13.46	19.34
Nieuwpoort	Large_Towns	11494	1	13.87	3.99	19.70	11.45	16.41	5.04	89.21	1951.70	17.72	26.62	33.10	8.46	10.61	2.33	3.99	4.29	1.94	9.56	19089.73	9.75	7.73	6.73	30.58
Nijlen	Small_City	22619	2	9.02	18.00	12.09	5.81	13.76	5.37	92.18	2403.93	22.87	29.52	21.11	5.35	16.56	3.77	6.22	6.57	3.40	6.92	19416.51	25.25	5.56	15.04	28.79
Ninove	Small_City	38308	1	8.01	16.17	14.76	2.44	17.13	5.40	92.68	1983.63	23.07	28.95	20.59	5.58	16.65	3.80	6.35	6.50	2.93	16.25	19040.55	22.31	6.69	9.19	23.57
Olen	Large_Towns	12303	3	2.79	13.54	20.40	0.72	16.81	5.33	92.10	2135.73	24.35	29.60	19.94	4.53	16.85	4.01	6.43	6.41	2.89	9.25	19337.50	30.21	6.14	4.58	44.92
Oostende	Medium_City	70881	3	8.69	6.65	18.83	5.61	22.04	5.02	87.92	1758.01	21.33	26.41	26.29	8.76	13.04	3.06	4.81	5.17	2.46	21.15	17987.01	10.15	12.76	5.79	68.47
Oosterzele	Large_Towns	13551	2	8.60	25.93	12.12	10.34	15.47	5.28	92.84	1904.33	23.01	29.96	18.95	5.73	17.61	3.96	6.81	6.84	4.40	4.71	21376.33	23.60	4.09	15.47	20.67
Oostkamp	Small_City	23320	3	5.51	19.42	17.01	6.07	15.86	5.17	89.29	1866.48	23.38	28.19	20.96	5.87	17.03	3.85	6.56	6.61	3.61	6.07	19891.09	27.10	3.92	10.37	22.39
Oostrozebeke	Small_Towns	7771	1	6.14	11.60	15.24	5.01	14.06	5.29	94.22	2175.78	24.47	28.61	19.17	5.58	17.16	3.91	6.56	6.69	3.19	7.16	17715.03	33.21	4.13	7.34	31.45
Opwijk	Large_Towns	14281	2	12.86	16.96	13.04	8.98	11.60	5.36	90.96	2352.00	23.89	28.36													



Oud-Heverlee	Large_Towns	11058	2	10.34	22.66	13.90	10.83	11.53	5.30	90.83	2026.02	22.10	28.41	21.59	4.91	17.85	3.69	6.77	7.39	5.46	11.57	25637.56	11.12	4.07	22.76	25.93
Oud-Turnhout	Large_Towns	13418	3	5.73	18.17	20.57	4.34	16.73	5.40	91.24	2278.91	21.56	28.73	23.23	5.34	16.50	3.82	6.22	6.46	3.29	21.00	20547.16	21.70	6.56	11.99	25.10
Oudenaarde	Small_City	30984	1	4.70	14.68	13.50	4.05	16.14	5.30	93.05	1960.61	24.27	28.85	19.68	6.49	16.14	3.73	6.09	6.32	3.63	9.66	19934.60	19.70	6.55	5.12	29.16
Oudenburg	Small_Towns	9311	1	10.63	14.27	13.33	12.56	13.65	5.11	93.12	1774.17	23.58	28.07	21.79	6.25	15.57	3.61	5.87	6.08	2.98	6.46	18527.54	26.79	5.16	12.33	18.21
Oudsbergen	Small_City	23361	3	5.09	19.47	20.78	1.88	21.74	5.39	93.02	2392.62	24.59	29.62	19.89	4.32	16.98	3.82	6.51	6.65	3.44	16.97	17789.10	32.41	6.14	9.31	18.12
Overijse	Small_City	25054	1	6.62	21.17	19.57	6.64	16.08	5.15	88.59	2036.29	20.74	29.05	20.01	5.85	12.97	3.07	5.02	4.88	2.69	32.61	23088.78	12.22	5.35	15.98	39.25
Peer	Large_Towns	16311	3	4.13	17.62	17.75	3.71	17.06	5.37	93.13	2260.69	24.56	30.27	19.31	4.78	16.22	3.76	6.03	6.43	3.50	13.38	17651.14	21.34	5.35	6.79	15.03
Pelt	Small_City	32190	3	4.91	15.75	21.32	1.79	24.51	5.34	92.47	2115.85	24.13	28.90	20.73	5.40	15.74	3.79	5.71	6.24	3.31	26.81	17872.66	24.65	6.30	8.26	29.77
Pepingen	Rural_Communities	4435	3	6.11	24.98	17.58	3.88	15.98	5.37	89.15	2271.59	21.61	30.14	18.74	6.50	17.42	3.51	6.54	7.37	4.39	6.87	22081.89	26.23	3.75	12.48	11.27
Pittem	Small_Towns	6751	1	5.43	12.55	17.38	4.29	11.61	5.26	92.49	2089.99	24.46	27.82	19.53	6.51	16.63	3.67	6.30	6.65	3.24	5.71	17517.13	29.04	3.57	6.85	16.14
Poperinge	Large_Towns	19806	1	7.20	10.65	15.83	4.91	14.58	5.20	91.89	1840.85	22.74	26.97	21.18	7.02	16.99	3.76	6.42	6.81	3.19	8.66	16598.20	21.26	4.96	6.44	11.29
Putte	Large_Towns	17398	3	6.69	22.51	18.52	8.95	18.13	5.38	92.18	2177.96	22.85	29.44	21.51	6.01	15.82	3.64	6.25	5.93	3.15	7.87	19997.50	25.85	5.12	13.71	27.08
Puurs-Sint-Amands	Small_City	25550	3	4.71	17.51	16.26	3.80	15.28	5.35	91.92	2206.30	23.39	28.77	19.82	6.01	17.21	3.84	6.56	6.81	3.52	10.19	20942.68	24.56	5.20	5.83	33.51
Ranst	Large_Towns	18861	2	4.55	24.39	17.53	2.04	18.41	5.41	90.20	2636.74	22.58	29.49	21.85	5.29	16.69	3.66	6.19	6.84	4.21	7.87	21323.83	25.01	5.12	10.80	35.27
Ravels	Large_Towns	14800	2	6.15	11.68	17.00	0.38	12.11	5.44	92.75	2527.13	22.18	30.75	20.68	4.55	15.95	3.75	6.05	6.15	2.56	43.49	17405.45	30.54	6.73	11.12	14.23
Retie	Large_Towns	11150	2	8.70	17.37	15.72	4.96	13.02	5.41	92.75	2445.38	23.18	29.76	20.49	4.88	16.93	3.85	6.36	6.72	3.48	14.96	18604.50	21.37	5.75	14.88	18.07
Riemst	Large_Towns	16578	2	8.15	22.10	16.05	6.98	19.02	5.38	93.30	2297.74	23.32	29.18	21.46	5.64	14.72	3.56	5.48	5.67	2.58	29.19	17694.71	31.47	6.73	14.37	16.85
Rijkevorsel	Large_Towns	11831	3	5.50	16.38	18.98	3.02	10.98	5.44	91.70	2536.03	25.33	27.83	19.07	4.60	17.69	4.37	6.65	6.67	3.02	13.99	17808.30	31.39	5.60	9.08	16.60
Roeselare	Medium_City	61342	3	5.79	12.05	17.04	4.43	22.90	5.26	91.30	1947.84	25.54	27.36	19.42	6.19	16.52	3.98	6.20	6.34	3.29	13.74	18462.79	17.77	7.26	4.38	48.72
Ronse	Small_City	26010	1	7.86	9.89	14.35	4.73	22.30	5.17	89.79	1746.39	23.96	25.93	18.35	5.84	17.40	4.44	6.73	6.23	2.43	30.95	15281.98	20.36	11.92	5.08	31.62
Roosdaal	Large_Towns	11490	2	5.57	25.23	12.64	3.43	17.66	5.44	92.54	2282.74	22.50	29.92	19.57	5.25	17.20	3.77	6.50	6.93	3.76	11.42	21242.51	25.17	4.41	13.55	28.06
Rotselaar	Large_Towns	16519	2	7.97	21.26	17.75	9.66	18.68	5.29	91.07	1920.26	23.17	29.58	19.07	5.68	17.49	4.13	6.68	6.67	4.41	8.47	22714.58	23.44	4.83	12.65	30.28
Ruislede	Small_Towns	5318	3	4.48	18.43	20.75	1.29	18.66	5.25	92.91	1996.44	24.28	28.71	18.65	7.34	16.37	3.88	6.40	6.09	3.36	6.30	18341.38	32.14	4.23	10.01	14.43
Rumst	Large_Towns	15056	2	4.01	21.86	14.15	3.64	18.66	5.33	90.23	2182.87	22.95	28.76	20.07	6.19	17.20	3.90	6.47	6.83	3.71	12.53	21085.53	17.76	5.16	8.15	38.79
Schelle	Small_Towns	8334	2	5.18	14.29	17.20	2.84	23.53	5.36	90.23	2259.96	22.35	29.30	20.57	5.29	17.79	3.86	6.65	7.29	3.87	11.69	20536.34	16.85	5.39	6.80	43.02
Scherpenheuvel-Zichem	Small_City	22872	2	10.03	20.47	15.01	13.08	14.43	5.37	91.86	1971.49	22.04	29.46	23.06	6.72	14.70	3.38	5.60	5.71	3.02	8.06	19634.14	20.34	6.12	12.97	24.92
Schilde	Large_Towns	19554	3	5.27	21.58	27.66	2.13	21.12	5.49	90.20	3240.62	19.27	29.27	24.29	7.04	15.82	3.05	5.82	6.94	5.07	17.08	25012.51	12.14	5.47	15.04	50.48
Schoten	Small_City	34135	1	4.76	17.99	19.11	3.22	16.91	5.39	90.09	2637.14	22.83	28.24	21.19	6.64	16.27	3.61	5.96	6.69	4.07	17.61	21036.79	17.40	7.26	8.84	58.78
Sint-Genesius-Rode	Large_Towns	18205	1	10.54	16.58	21.53	4.02	18.52	5.13	36.29	1958.07	20.59	29.07	19.59	5.31	6.62	1.71	2.62	2.30	1.15	37.88	24093.64	10.89	6.13	19.37	44.15
Sint-Gillis-Waas	Large_Towns	19234	1	11.02	16.80	13.49	8.58	15.06	5.39	92.74	2186.42	23.46	28.93	19.53	5.39	17.73	3.80	6.79	7.13	3.64	14.85	19730.73	26.83	5.29	13.41	19.67
Sint-Katelijne-Waver	Small_City	20676	2	5.17	18.63	17.17	2.09	18.87	5.38	91.19	2287.29	22.83	28.67	19.86	6.67	17.20	3.75	6.55	6.90	4.10	12.34	20801.26	17.85	5.10	8.46	32.07
Sint-Laureins-Houtem	Small_Towns	6710	1	13.45	12.19	10.44	7.66	11.06	5.29	91.48	1950.54	22.40	29.21	21.04	7.43	15.54	3.52	5.96	6.06	2.89	9.35	18708.68	26.49	4.78	14.15	9.02
Sint-Lievens-Houtem	Large_Towns	10210	3	8.41	26.97	19.35	0.95	14.90	5.35	92.26	2112.33	23.58	29.87	18.63	6.33	17.35	3.96	6.87	6.53	3.36	5.67	20344.90	29.71	4.57	13.55	23.14
Sint-Martens-Latem	Small_Towns	8426	2	4.21	26.50	20.68	1.24	14.35	5.38	93.30	2678.70	19.07	28.47	24.88	7.36	15.80	3.18	6.06	6.55	5.44	9.81	28441.10	9.89	3.99	13.56	51.98
Sint-Niklaas	Medium_City	75773	1	7.14	11.23	11.16	5.85	21.32	5.29	90.02	1912.58	24.85	26.18	19.61	6.02	18.07	4.49	6.93	6.65	3.21	25.25	17952.44	17.22	9.54	6.01	36.29
Sint-Pieters-Leeuw	Small_City	33634	1	6.36	17.32	15.59	4.86	14.89	5.11	89.15	1686.64	23.43	27.85	18.73	5.46	13.31	3.35	5.21	4.75	2.24	41.10	18312.49	20.24	7.38	10.57	30.73
Sint-Truiden	Small_City	40193	3	6.15	13.00	15.02	6.37	17.01	5.30	91.99	1956.71	23.21	29.71	22.58	5.84	14.50	3.29	5.40	5.80	2.85	15.24	18651.78	13.20	7.89	5.12	23.05
Spiere-Helkijn	Rural_Communities	2107	3	7.14	13.63	26.56	4.33	15.15	5.00	92.76	1702.08	24.54	29.44	16.08	4.51	14.00	3.16	5.25	5.59	2.70	19.85	17108.71	34.06	7.90	7.46	17.95

Stabroek	Large_Towns	18460	2	7.35	21.32	16.96	4.35	16.15	5.39	90.09	2453.81	24.30	29.07	20.75	3.95	17.18	3.90	6.56	6.72	2.80	14.08	20833.75	19.65	6.23	14.51	27.51
Staden	Large_Towns	11249	1	6.19	11.98	16.77	3.96	11.25	5.24	92.28	1972.51	24.49	27.38	18.99	7.09	16.71	3.90	6.26	6.55	3.30	6.03	17034.45	28.58	3.68	6.28	17.33
Steenokkerzee	Large_Towns	11960	2	3.01	21.96	23.72	2.38	21.31	5.37	88.59	2267.64	22.38	28.92	19.84	5.31	17.38	3.98	6.79	6.61	3.37	19.96	22051.09	11.51	4.99	6.58	47.96
Stekene	Large_Towns	18082	1	12.28	17.04	12.58	10.69	19.20	5.38	92.74	2194.87	23.10	28.96	21.05	5.18	16.92	3.79	6.62	6.51	3.01	13.62	19277.30	26.44	5.70	14.16	25.99
Temse	Small_City	29480	1	6.68	16.40	15.26	5.17	18.32	5.34	91.54	2003.09	24.30	28.21	19.48	4.83	17.94	4.32	6.80	6.82	3.32	21.21	19033.15	25.90	7.60	7.20	38.25
Ternat	Large_Towns	15521	2	4.00	21.54	19.18	2.79	21.56	5.36	90.96	2142.55	22.74	29.29	19.95	5.83	16.82	3.75	6.50	6.57	3.94	14.03	21762.63	17.35	4.63	6.93	35.05
Tervuren	Small_City	21900	1	18.63	15.76	15.09	19.25	15.27	5.14	90.83	1894.80	20.51	29.80	18.20	5.72	13.35	3.19	5.15	5.01	2.63	38.50	22552.96	11.76	5.29	27.72	31.17
Tessenderlo	Large_Towns	18454	1	5.06	13.89	22.26	1.23	19.16	5.34	91.07	2032.61	23.25	29.98	20.91	4.93	16.14	3.65	6.10	6.39	3.09	12.80	19463.24	21.85	5.95	5.63	29.23
Tielt	Small_City	20231	1	4.58	13.29	17.60	3.63	16.14	5.21	92.49	1919.39	24.31	27.35	20.92	6.81	15.97	3.76	5.96	6.25	3.44	10.71	18446.09	23.54	5.10	4.82	17.64
Tielt-Winge	Large_Towns	10689	3	9.57	23.33	13.43	8.86	13.85	5.35	91.86	2021.48	22.70	29.96	20.39	5.56	16.78	3.87	6.46	6.46	3.65	7.01	20877.65	12.58	4.86	13.49	18.61
Tienen	Small_City	34272	3	5.79	15.71	17.46	3.66	19.82	5.25	85.09	1813.29	23.23	27.92	21.40	6.55	15.70	3.88	5.94	5.89	2.66	17.56	19438.65	12.66	8.58	5.10	24.69
Tongeren	Small_City	30850	1	6.64	14.28	12.70	7.41	14.95	5.26	89.30	1796.52	22.60	29.19	22.60	6.23	14.43	3.35	5.31	5.78	2.66	16.32	18363.98	15.84	8.90	5.99	19.60
Torhout	Small_City	20411	1	6.04	16.64	16.40	4.81	12.30	5.15	92.25	1907.98	23.99	27.97	21.01	6.58	15.60	3.88	5.83	5.88	3.09	6.61	18547.29	21.89	5.37	8.45	24.87
Tremelo	Large_Towns	14815	3	8.32	24.10	16.22	6.38	17.23	5.38	91.07	2056.98	20.87	31.26	21.95	5.80	15.97	3.39	6.02	6.56	3.72	8.40	21338.11	23.63	5.01	16.21	38.99
Turnhout	Small_City	43488	3	4.96	8.61	13.51	1.21	19.53	5.25	91.24	1887.34	25.77	27.52	19.90	5.55	16.13	4.04	5.98	6.11	2.85	29.66	17638.30	13.05	12.71	3.43	31.51
Veurne	Large_Towns	11713	1	6.78	6.44	14.42	4.20	8.32	5.14	89.27	1992.68	22.58	27.40	22.39	7.94	15.32	3.20	5.39	6.73	3.37	7.05	17917.45	20.46	5.23	3.85	11.32
Vilvoorde	Small_City	43332	1	3.46	12.09	18.60	1.44	16.58	5.03	89.83	1613.86	25.78	27.04	14.70	4.75	17.63	4.45	6.94	6.25	2.39	50.94	17484.89	11.39	9.93	3.98	62.14
Vleteren	Rural_Communities	3666	3	8.87	12.58	19.77	8.50	11.78	5.25	92.76	1971.02	23.66	26.90	19.15	6.36	18.52	4.55	7.15	6.82	2.86	5.68	15675.10	23.23	3.57	12.96	9.41
Voeren	Rural_Communities	4138	3	9.10	17.00	18.96	6.09	16.71	5.45	57.36	2565.50	22.38	29.76	21.94	5.67	9.03	2.19	3.64	3.20	1.68	44.46	17344.10	15.72	6.95	11.89	8.38
Vorselaar	Small_Towns	7800	2	7.04	21.04	13.05	0.13	14.52	5.32	92.10	2098.61	24.16	29.68	20.53	5.18	15.90	3.74	5.96	6.20	3.25	6.28	19373.68	29.46	6.44	14.37	17.71
Vosselaar	Large_Towns	11018	2	11.18	24.16	15.66	4.73	14.66	5.38	91.24	2331.06	24.12	29.17	20.33	4.51	16.98	4.04	6.36	6.58	3.82	12.82	21603.39	21.92	6.21	20.61	45.17
Waasmunster	Large_Towns	10736	1	11.73	18.24	14.99	8.66	13.34	5.40	93.64	2279.26	22.61	29.22	21.58	5.12	16.71	3.81	6.35	6.54	4.21	11.43	21875.76	24.07	5.41	14.40	29.63
Wachtebeke	Small_Towns	7558	1	14.16	17.30	10.54	5.46	19.54	5.22	92.66	1743.48	22.40	27.84	21.83	5.99	17.34	3.72	6.65	6.98	2.82	11.89	19453.06	10.35	5.98	16.50	18.95
Waregem	Small_City	37696	1	4.91	11.39	17.33	2.28	15.85	5.26	93.57	2057.62	24.36	28.26	20.79	5.85	15.84	3.65	5.89	6.30	3.74	11.80	19186.25	24.76	5.02	4.91	49.99
Wellen	Small_Towns	7394	3	7.12	22.27	17.30	5.62	16.92	5.29	94.05	1970.61	22.65	31.13	21.35	5.09	15.41	3.68	5.90	5.83	2.78	7.62	18841.50	26.04	6.02	11.17	17.56
Wemmel	Large_Towns	16101	2	6.26	16.33	19.62	4.64	12.13	5.17	36.29	2264.39	23.63	27.08	18.61	6.57	7.80	2.03	2.94	2.83	1.76	42.46	21294.45	11.13	8.09	12.84	55.84
Wervik	Large_Towns	18603	1	10.69	13.21	14.24	7.43	14.03	5.14	92.43	1837.56	24.08	25.99	20.47	6.46	16.43	3.94	6.33	6.16	2.58	17.83	16688.88	25.16	6.60	9.43	20.99
Westerlo	Small_City	24770	1	4.01	14.65	14.41	2.40	11.68	5.36	91.47	2302.82	23.13	29.60	21.57	4.99	16.13	3.60	6.23	6.29	3.07	8.33	19584.66	24.19	6.35	5.28	32.14
Wetteren	Small_City	25123	1	6.63	13.58	16.54	3.22	18.78	5.32	93.11	1933.49	24.79	28.62	19.92	5.94	16.16	3.92	6.14	6.10	3.07	14.93	19433.16	18.80	7.12	5.98	35.71
Wevelgem	Small_City	31319	1	6.20	13.07	19.47	5.96	14.91	5.20	91.95	1856.67	24.30	27.50	20.46	5.94	16.56	3.95	6.19	6.42	3.38	8.32	18397.46	27.70	4.86	6.34	43.12
Wezembeek- Oppem	Large_Towns	14062	2	9.33	26.74	20.36	4.66	24.41	4.90	36.29	1780.51	21.93	27.89	18.86	6.00	5.17	1.45	2.05	1.67	0.77	41.95	22361.08	9.90	7.48	31.47	68.96
Wichelen	Large_Towns	11542	1	10.99	16.37	12.48	9.37	14.14	5.36	93.11	2109.26	24.19	29.66	20.02	5.57	16.06	3.50	6.18	6.39	3.25	6.51	20181.31	29.50	5.26	13.06	28.36
Wielsbeke	Small_Towns	9520	1	4.00	11.10	26.39	6.06	11.42	5.31	94.22	2197.57	25.53	27.78	17.68	5.10	18.55	4.31	7.12	7.12	3.17	9.40	17852.16	38.66	4.52	3.84	40.59
Wijnegem	Small_Towns	9524	1	4.03	10.49	21.62	2.53	13.03	5.36	90.20	2517.08	22.20	29.18	20.68	7.65	15.77	3.44	6.00	6.33	3.79	16.66	20710.05	13.03	6.56	4.04	57.43
Willebroek	Small_City	25908	1	7.03	13.50	14.47	6.36	15.39	5.25	91.23	2031.95	24.49	27.19	17.86	5.73	19.22	4.77	7.61	6.84	2.78	28.14	18330.78	19.05	9.30	6.78	45.13
Wingene	Large_Towns	14230	3	5.44	18.40	22.37	3.26	17.68	5.25	92.91	2076.87	24.18	28.23	18.29	6.63	17.90	4.13	6.83	6.94	3.28	4.70	17902.71	34.64	3.51	10.27	15.64
Wommelgem	Large_Towns	12687	2	2.50	15.07	21.47	0.05	15.19	5.42	90.20	2772.18	22.91	29.03	20.52	6.47	16.53	3.64	6.07	6.82	3.61	16.26	20178.36	22.63	6.32	4.77	49.44
Wortegem- Petegem	Small_Towns	6364	2	6.08	22.71	17.00	4.76	12.16	5.33	93.05	2090.83	23.09	29.48	19.80	5.42	17.46	4.01	6.53	6.92	4.29	4.85	21102.78	28.15	3.67	9.74	18.06
Wuustwezel	Small_City	20416	1	5.48	16.51	14.87	2.48	20.11	5.41	90.20	2425.60	24.61	29.79	18.85	4.21	17.34	3.96	6.42	6.96	3.59	17.91	18794.91	28.43	5.67	13.06	18.55
Zandhoven	Large_Towns	12857	2	4.35	23.08	16.60	3.00	20.87	5.42	90.20	2640.54	22.62	29.39	22.47	5.91	15.21	3.48	5.72	6.00	3.88	8.52	20651.90	22.88	5.30	10.41	29.68
Zaventem	Small_City	33330	1	1.77	9.33	18.19	1.17	20.59	4.98	88.59	1632.33	25.26	28.09	16.38	5.14	11.98	3.15	4.63	4.20	2.00	47.83	18841.54	8.23	8.05	2.35	60.30
Zedelgem	Small_City	22562	3	4.87	22.18	20.48	1.65	20.38	5.16	89.29	1852.50	23.26	29.05	20.82	5.25	16.81	3.81	6.41	6.58	3.70	4.91	19352.84	28.64	3.92	8.60	23.88
Zele	Small_City	20954	3	7.16	12.84	13.52	5.94	16.86	5.34	91.15	1969.40	25.03	27.61	19.14	5.13	17.88	4.09	6.77	7.02	3.17	21.40	17492.76	33.95	6.89	6.95	28.28

Zelzate	Large_Towns	12676	1	8.98	13.12	10.91	4.75	24.36	5.04	92.23	1735.13	23.85	27.99	20.98	6.09	16.36	3.93	6.15	6.27	2.12	26.26	17782.24	15.35	9.34	8.35	44.15
Zemst	Small_City	22962	1	10.99	22.30	11.64	5.70	13.75	5.36	89.83	2084.40	22.22	30.21	19.24	5.44	17.87	4.02	6.83	7.01	4.19	12.37	23584.74	17.55	4.53	16.88	32.92
Zoersel	Small_City	21795	2	4.89	21.23	15.86	4.17	11.18	5.43	90.20	2831.18	20.83	29.45	23.96	5.39	16.21	3.35	6.18	6.69	4.32	9.82	21690.70	20.99	5.30	13.43	38.38
Zonhoven	Small_City	21191	3	4.52	23.08	21.06	1.22	22.00	5.35	91.11	2059.52	24.19	29.56	20.19	4.84	16.35	3.78	6.20	6.38	3.46	17.21	18962.09	27.07	6.77	9.85	33.79
Zonnebeke	Large_Towns	12423	2	6.41	15.58	16.73	1.98	11.39	5.20	92.95	1916.86	24.33	27.98	18.11	6.26	17.91	4.19	6.82	6.89	3.34	5.60	17365.96	30.57	3.69	9.63	14.74
Zottegem	Small_City	26107	1	11.04	14.33	13.50	9.88	13.00	5.28	92.12	1929.63	23.05	29.29	21.18	6.74	15.60	3.53	5.99	6.08	3.52	7.68	21210.13	20.14	5.36	8.50	25.34
Zoutleeuw	Small_Towns	8404	1	10.27	16.91	14.49	10.01	12.50	5.36	92.87	2017.18	22.01	30.49	21.58	6.09	15.44	3.57	5.76	6.11	2.86	8.72	19433.60	19.48	5.78	9.83	13.19
Zuienkerke	Rural_Communities	2737	2	9.96	15.30	21.97	2.79	14.22	5.16	89.29	1893.73	20.57	31.73	23.24	4.77	15.43	2.82	5.60	7.01	3.77	5.44	20180.79	22.42	3.91	15.52	6.77
Zulte	Large_Towns	15609	3	5.08	22.35	14.65	3.34	16.43	5.35	92.69	2069.22	25.13	29.39	18.25	5.16	17.09	4.13	6.43	6.52	3.58	6.86	19131.83	31.38	4.12	9.95	32.16
Zutendaal	Small_Towns	7197	3	5.85	20.49	18.42	4.72	22.06	5.39	92.14	2184.47	23.21	30.07	22.89	4.33	15.01	3.24	5.37	6.40	3.23	25.37	19278.08	20.20	7.48	11.00	24.83
Zwalm	Small_Towns	8104	3	6.72	28.82	15.03	1.63	15.07	5.27	93.34	2054.91	21.47	30.81	19.83	5.80	17.76	3.76	6.88	7.12	3.82	3.98	20974.24	18.61	4.14	14.49	19.22
Zwevegem	Small_City	24476	1	9.66	13.32	16.68	7.05	14.44	5.21	91.35	1861.05	23.83	28.48	19.83	6.05	16.92	3.81	6.46	6.64	3.46	6.72	19210.41	29.27	4.23	8.33	23.00
Zwijndrecht	Large_Towns	18974	1	3.27	4.88	25.38	1.24	21.80	5.28	87.20	2149.46	23.47	28.49	20.92	5.98	16.42	3.98	6.40	6.04	2.84	19.73	20060.18	19.38	7.93	3.28	60.23

Source: Own Illustration. Data: (ABB, 2022)

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