

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Himamaylan City, Negros Occidental
General Fund

PARTICULAR	Account Code	Income Classification	Past Year Actual 2017	Current Year Appropriation			Budget Year (Proposed) 2019
				First Semester	Second Semester	Total	
				(Actual)	(Estimate)		
I. Beginning Cash Balance							
II. Receipts							
A. Local (Internal) Sources							
1. Tax Revenue							
a. Real Property Tax							
a.1 Real Property Tax - Basic	40102040	R	3,713,352.24	1,570,650.20	2,089,599.80	3,660,250.00	3,700,000.00
a.2 Tax Revenue - Fines & Penalties - Property Taxes	40105020	R	1,124,635.64	286,934.20	483,065.80	770,000.00	840,000.00
b. Tax on Business					-		
b.1 Amusement Tax	40103060	R	183,735.00	103,160.00	3,320.00	106,480.00	105,000.00
b.2 Bussiness Tax	40103030	R	5,113,830.95	4,707,325.50	-	4,707,325.50	3,535,000.00
b.3 Tax on Sand and Gravel & Other Quarry	40103040	R	28,485.00	64,800.00	-	64,800.00	5,000.00
c. Other Taxes					-		
c.1 Community Tax	40101050	R	750,059.99	657,364.00	-	657,364.00	570,000.00
c.2 Professional Tax	40101020	R	9,502.46	8,925.00	3,175.00	12,100.00	12,500.00
c.3 Real Property Transfer Tax	40102080	R	587,978.66	164,307.41	113,871.59	278,179.00	280,000.00
2. Non-Tax Revenue					-		
a. Regulatory Fees					-		
a.1 Fees for Sealing & Licensing of Weights & Measures	40201060	R	430.00	1,130.00	4,370.00	5,500.00	5,500.00
a.2 Permit Fees	40201010	R	1,643,137.85	1,559,099.91	-	1,559,099.91	1,210,000.00
a.3 Registration Fees	40201020	R	429,611.50	391,105.00	-	332,750.00	325,000.00
a.4 Other Service Income	40201990	R	50,545.00	6,800.00	-	6,800.00	15,000.00
a.6 Fines & Penalties - Service Income	40201980	R	172,390.17	118,855.60	-	118,855.60	150,000.00
a.7 Inspection Fees	40201100	R	22,417.22	15,465.20	-	11,000.00	11,000.00
b. Service/User Charges (Service Income)					-		
b.1 Clearance/ Certification Fees	40201040	R	524,073.43	338,159.70	-	338,159.70	206,400.00
b.2 Occupation Fees	40201140	R			-	-	-
b.2 Garbage Fees	40202190	R	170,035.00	198,995.00	-	198,995.00	50,000.00
b.3 Hospital Fees	40202200	R	262,486.00	212,420.00	-	212,420.00	55,000.00
b.4 Other Service Income	40201990	R	913,313.67	526,170.00	-	526,170.00	100,000.00
c. Other Income/Receipts					-		
c.1 Receipts from Cemetery Operations	40202160	R	418,530.00	287,250.00	5,570.00	292,820.00	295,000.00
c.2 Receipts from Market Operations	40202140	R	853,060.00	447,068.00	418,082.00	865,150.00	865,000.00
c.3 Receipts from Slaughter House Operations	40202150	R	63,719.00	34,959.00	25,541.00	60,500.00	60,500.00
c.4 Rent Income	40202050	R	1,310,952.20	989,781.25	-	989,781.25	910,000.00
c.5 Interest Income	40202220	R	140,002.57	-	200,000.00	200,000.00	200,000.00

B. External Sources					-		
1.Share from Internal Revenue Collections (IRA)	40106010	R	532,670,694.00	320,637,664.98	-	566,941,406.00	682,512,420.00
2.Other Share from National Tax Collection					-		
a. Share from PCSO	40401020	R	1,833,529.97	1,011,678.28	-	1,011,678.28	650,000.00
3.Extra Ordinary Receipts					-		
a. Grants & Donations			400,000.00	-			
C. Receipts from Loan Borrowings					-		
1. Loans - Domestic			14,234,395.99		-		
Total Receipts			567,624,903.51	334,340,068.23	249,587,516.01	583,927,584.24	696,668,320.00
III. Expenditures					-		
Personal Services							
Salaries & Wages- Regular	5 01 01 010		69,657,006.77	38,389,323.64	38,590,732.36	76,980,056.00	87,848,376.00
Personal Economic Relief Allowance (PERA)	5 01 02 010		7,748,000.00	3,892,000.00	4,484,000.00	8,376,000.00	8,466,000.00
Representation Allowance (RA)	5 01 02 020		2,410,950.00	1,155,600.00	1,432,600.00	2,588,200.00	2,473,000.00
Transportation Allowance (TA)	5 01 02 030		2,290,950.00	1,115,100.00	1,473,100.00	2,588,200.00	2,473,000.00
Clothing/Uniform Allowance	5 01 02 040		1,515,000.00	1,920,000.00	(290,000.00)	1,630,000.00	2,124,000.00
Subsistence Allowance	5 01 02 050		1,311,490.00	424,800.00	630,230.00	1,055,030.00	1,579,406.00
Hazard Pay	5 01 02 110		2,893,506.79	1,395,048.33	1,954,276.67	3,349,325.00	4,419,201.00
Longevity							1,000,000.00
Overtime & Night Pay	5 01 02 130		2,758,191.73	1,911,594.15	938,405.85	2,850,000.00	3,920,000.00
Cash Gift	5 01 02 150		1,604,750.00		1,630,000.00	1,630,000.00	1,770,000.00
Year End Bonus	5 01 02 140		5,791,888.55		6,415,005.00	6,415,005.00	7,346,191.00
Other Bonuses and Allowances	5 01 02 990		5,650,461.00	6,431,602.00	(16,597.00)	6,415,005.00	7,346,191.00
Life & Retirement Insurance Contributions	5 01 03 010		7,868,207.76	4,319,204.18	4,918,413.82	9,237,618.00	10,572,138.00
PAG-IBIG Contributions	5 01 03 020		383,513.57	192,500.00	2,116,911.00	2,309,411.00	2,643,693.00
PHILHEALTH Contributions	5 01 03 030		715,195.04	446,744.59	1,641,255.41	2,088,000.00	2,548,600.00
Employee's Compensation Insurance Premium	5 01 03 040		374,317.68	189,581.76	580,303.24	769,885.00	970,108.00
Terminal Leave Benefits	5 01 04 030		466,515.37	15,498.31	2,984,501.69	3,000,000.00	2,800,000.00
Other Personnel Benefits	5 01 04 990		9,138,799.25	4,575,826.68	11,352,457.32	15,928,284.00	20,962,724.00
MAINT. & OTHER OPERATING EXPENSES					-		
Traveling Expenses-Local	5 02 01 010		6,557,874.89	3,710,359.92	3,461,240.08	7,171,600.00	7,501,600.00
Training Expenses	5 02 02 010		3,732,438.00	1,499,845.00	4,986,835.00	6,486,680.00	5,664,680.00
Scholarship Grants Expenses	5 02 02 020		-	-	-	-	
Office Supplies Expenses	5 02 03 010		3,399,153.09	1,763,388.23	2,075,011.77	3,838,400.00	4,210,000.00
Other Supplies & Materials Expenses	5 02 03 990		4,313,959.00	2,492,164.00	2,958,313.00	5,450,477.00	6,283,520.00
Agricultural and Marine Supplies Expenses	5 02 03 100		1,454,831.00	1,228,950.00	446,050.00	1,675,000.00	2,145,000.00
Animal and Zoological Expenses	5 02 03 040		199,372.75	186,750.00	213,250.00	400,000.00	880,000.00
Drugs & Medicines Expenses	5 02 03 070		2,795,486.35	98,982.00	3,051,018.00	3,150,000.00	3,550,000.00
Food Supplies Expenses	5 02 03 050		553,000.00	423,600.00	963,100.00	1,386,700.00	1,546,700.00
Medical, Dental & Laboratory Expenses	5 02 03 080		599,997.90	21,858.00	788,142.00	810,000.00	810,000.00
Accountable Forms Expenses	5 02 03 020		65,805.00	264,300.00	10,700.00	275,000.00	310,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090		19,466,359.49	16,983,084.19	3,616,915.81	20,600,000.00	26,900,000.00
Textbook & Instructional Materials	5 02 03 110		1,299,514.00		1,000,000.00	1,000,000.00	1,000,000.00

Postage & Courier Services	5 02 05 010		16,788.04	13,005.12	106,794.88	119,800.00	129,800.00
Telephone Expenses	5 02 05 020		1,031,695.69	699,562.74	1,113,437.26	1,813,000.00	1,795,000.00
Membership Dues & Contributions to organizations	5 02 99 060		340,000.00	320,000.00	180,000.00	500,000.00	500,000.00
Water Expenses	5 02 04 010		2,813,580.48	1,966,442.24	1,533,557.76	3,500,000.00	4,000,000.00
Electricity Expenses	5 02 04 020		22,665,596.12	13,687,783.53	11,052,216.47	24,740,000.00	28,000,000.00
Repair & Maintenance- Transportation Equipment	5 02 13 060		6,737,399.70	5,471,746.59	1,478,253.41	6,950,000.00	7,450,000.00
Repair & Maintenance- Machinery & Equipment	5 02 13 050		3,884,058.50	1,089,710.00	2,960,290.00	4,050,000.00	4,050,000.00
Repair & Maintenance- Infrastructure Assets	5 02 12 030		9,484,544.00	7,552,123.00	5,247,877.00	12,800,000.00	13,000,000.00
Repair & Maintenance- Buildings & Other Structure	5 02 13 040		8,954,527.32	5,016,094.05	4,318,905.95	9,335,000.00	9,855,000.00
Repair & Maintenance- Furnitures & Fixtures	5 02 13 070		197,920.00	102,800.00	97,200.00	200,000.00	150,000.00
Repair & Maintenance- Other Property, Plant & Equipment	5 02 13 990		32,040.00	3,000.00	47,000.00	50,000.00	50,000.00
Advertising Expenses	5 02 99 010		107,904.00	31,000.00	179,000.00	210,000.00	210,000.00
Subscriptions Expenses	5 02 99 070		28,819.00	10,500.00	79,500.00	90,000.00	90,000.00
Confidential Expenses	5 02 10 010		600,000.00	350,000.00	350,000.00	700,000.00	700,000.00
Intelligence Expenses	5 02 10 020		-	-	-	-	-
Security Services	5 02 12 030		613,400.00	1,800,000.00	-	1,800,000.00	1,800,000.00
Subsidy to NGA's	5 02 14 020		20,083,360.00	19,975,000.00	1,755,000.00	21,730,000.00	20,266,000.00
Subsidy to Other Funds	5 02 14 060		170,000.00	-	170,000.00	170,000.00	170,000.00
Insurance Expenses	5 02 16 030		498,056.11	292,384.98	212,615.02	505,000.00	655,000.00
Taxes, Duties & Licenses Expenses	5 02 16 010		202,397.99	94,231.30	205,768.70	300,000.00	200,000.00
Fidelity Bond Premiums	5 02 16 020		196,862.75	142,875.00	7,125.00	150,000.00	200,000.00
Donations	5 02 99 080		9,286,423.40	993,000.00	9,007,000.00	10,000,000.00	10,600,000.00
Other Maintenance and Operating Expenses	5 02 99 990		42,477,838.64	28,486,323.00	20,639,344.00	49,125,667.00	69,394,200.00
Financial Expenses					-		
CAPITAL OUTLAY					-		
Office Equipment	1 07 05 020		74,000.00	237,000.00	313,000.00	550,000.00	450,000.00
Furniture & Fixtures	1 07 07 010		544,020.00	226,500.00	973,500.00	1,200,000.00	450,000.00
IT Equipment & Software	1 07 05 030		1,120,000.00	1,221,300.00	1,556,700.00	2,778,000.00	1,490,000.00
Construction & Heavy Equipment	1 07 05 080		3,000,000.00	3,960,000.00	-	3,960,000.00	
Motor Vehicles	1 07 06 010		1,170,837.00	1,160,800.00	1,839,200.00	3,000,000.00	6,400,000.00
Other Structures	1 07 04 990		4,500,000.00		11,500,000.00	11,500,000.00	2,800,000.00
Military Police & Security Equipment	1 07 05 100				300,000.00	300,000.00	450,000.00
Watercrafts	1 07 06 040		-	-	-	-	
Work / Zoo Animals	1 07 99 010		-	-	-	-	
School Buildings	1 07 04 020		-	-	-	-	
Markets	1 07 04 040		-	-	-	-	
Road Networks	1 07 03 010		-	-	-	-	
Power Supply System			-	-	-	-	
Water Supply	1 07 03 040		-	-	-	-	
Flood Control System			-	-	-	-	
Other Infrastructure Assets	1 07 03 990		-	-	-	-	
Other Property, Plant & Equipment	1 07 99 990		710,740.00	262,000.00	1,083,000.00	1,345,000.00	840,000.00
Special Purpose Appropriations					-		

5% LDRRMF			29,343,879.00	782,651.97	31,988,216.03	32,770,868.00	36,033,416.00
20% Development Fund			105,493,225.24	73,843,895.78	54,411,170.22	128,255,066.00	141,302,484.00
Aid to Barangay			2,940,000.00	3,168,000.00	32,000.00	3,200,000.00	3,400,000.00
Various Programs & Projects in Support to GAD			30,654,667.03	22,279,127.19	9,941,872.81	32,221,000.00	34,840,600.00
Lumpsum Appropriation for Salary Adjustments			-	-	-		
Support to Sports & Cultural Program			6,957,129.00	6,619,236.00	3,380,764.00	10,000,000.00	11,000,000.00
Local & National Election			-		-		3,000,000.00
Support to Senior High School Program			-		-		
Support to Interim Division of Himamaylan			23,800.00	-	4,000,000.00	4,000,000.00	3,000,000.00
Support to Anti Smoking Ordinance							200,000.00
Support to Barangay Election			-	-			
Support to PLEB			-	-	32,000.00	32,000.00	32,000.00
Debt Service - Loan Amortization			38,184,115.36	20,619,781.02	21,393,291.98	42,013,073.00	45,650,692.00
Total Expenditures			522,156,159.35	317,525,578.49	307,891,771.51	625,417,350.00	696,668,320.00

We hereby certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year



CAROLINE T. CASTRO
City Treasurer



EMMANUEL J. VILLAFUERTE
City Planning & Dev't. Coordinator



ROLLICILE JULIUS VILLARUZ
City Budget Officer



NOLAN T. FORTUNADO
City Accountant

Approved:



AGUSTIN ERNESTO BASCON
City Mayor