

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

PARTICULAR	Account Code	Income Classification	Past Year Actual 2018	Current Year Appropriation			Budget Year (Proposed) 2020
				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	2,907,459.59	1,614,305.65	2,085,694.35	3,700,000.00	2,700,000.00
a.2 Tax Revenue - Fines & Penalties - Property Taxes	40105020	R	889,390.95	363,572.21	476,427.79	840,000.00	800,000.00
b. Tax on Business					-		
b.1 Amusement Tax	40103060	R	163,040.00	275,680.00	-	275,680.00	120,000.00
b.2 Bussiness Tax	40103030	R	6,192,194.95	6,399,941.82	-	6,399,941.82	5,000,000.00
b.3 Tax on Sand and Gravel & Other Quarry	40103040	R	135,900.00	84,000.00	-	84,000.00	50,000.00
c. Other Taxes					-	-	
c.1 Community Tax	40101050	R	850,138.90	740,503.18	-	740,503.18	600,000.00
c.2 Professional Tax	40101020	R	10,125.00	6,900.00	5,600.00	12,500.00	10,000.00
c.3 Real Property Transfer Tax	40102080	R	386,927.13	188,677.03	91,322.97	280,000.00	280,000.00
2. Non-Tax Revenue					-		
a. Regulatory Fees					-		
a.1 Fees for Sealing & Licensing of Weights & Measures	40201060	R	1,330.00	160.00	5,340.00	5,500.00	2,000.00
a.2 Permit Fees	40201010	R	1,961,715.84	1,517,848.55	-	1,210,000.00	1,300,000.00
a.3 Registration Fees	40201020	R	744,298.40	405,237.00	-	325,000.00	400,000.00
a.4 Other Service Income	40201990	R	34,531.79	152,881.50	-	15,000.00	20,000.00
a.6 Fines & Penalties - Service Income	40201980	R	166,605.57	258,555.07	-	150,000.00	140,000.00
a.7 Inspection Fees	40201100		19,928.20	1,190.00	9,810.00	11,000.00	11,000.00
b. Service/User Charges (Service Income)					-		
b.1 Clearance/ Certification Fees	40201040	R	601,247.01	560,252.50	-	206,400.00	350,000.00
b.2 Occupation Fees	40201140	R	10,775.00	-	-	-	-
b.2 Garbage Fees	40202190	R	214,945.00	228,095.00	-	50,000.00	100,000.00
b.3 Hospital Fees	40202200	R	280,275.00	58,070.00	-	55,000.00	40,000.00
b.4 Other Service Income	40201990	R	1,007,812.35	499,076.49	-	100,000.00	600,000.00

c. Other Income/Receipts					-		
c.1 Receipts from Cemetery Operations	40202160	R	588,790.00	269,450.00	25,550.00	295,000.00	320,000.00
c.2 Receipts from Market Operations	40202140	R	950,247.00	516,762.00	348,238.00	865,000.00	865,000.00
c.3 Receipts from Slaughter House Operations	40202150	R	72,678.00	38,470.00	22,030.00	60,500.00	60,500.00
c.4 Rent Income	40202050	R	1,731,352.50	1,182,685.00	-	910,000.00	1,100,000.00
c.5 Interest Income	40202220	R	334,294.25	-	200,000.00	200,000.00	200,000.00
B. External Sources					-		
1.Share from Internal Revenue Collections (IRA)	40106010	R	641,275,329.96	355,728,348.00	326,784,072.00	682,512,420.00	782,194,369.00
2.Other Share from National Tax Collection					-		
a. Share from PCSO	40401020	R	1,715,034.07	268,266.68	381,733.32	650,000.00	1,237,131.00
3.Extra Ordfrinary Receipts					-		
a. Grants & Donations				-			
C. Receipts from Loan Borrowings					-		
1. Loans - Domestic			13,047,348.80		-		
Total Receipts			676,293,715.26	371,358,927.68	328,594,517.32	699,953,445.00	798,500,000.00
III. Expenditures							
PERSONAL SERVICES							
Salaries & Wages- Regular	5 01 01 010		78,258,331.97	37,418,405.19	50,429,970.81	87,848,376.00	121,425,005.00
Personal Economic Relief Allowance (PERA)	5 01 02 010		7,818,000.00	4,326,000.00	4,140,000.00	8,466,000.00	8,778,000.00
Representation Allowance (RA)	5 01 02 020		2,371,950.00	1,304,100.00	1,168,900.00	2,473,000.00	2,445,000.00
Transportation Allowance (TA)	5 01 02 030		2,282,850.00	1,304,100.00	1,168,900.00	2,473,000.00	2,445,000.00
Clothing/Uniform Allowance	5 01 02 040		1,956,000.00	1,800,000.00	324,000.00	2,124,000.00	2,202,000.00
Honoraria	5 01 02 100		-		-	-	50,000.00
Overtime & Night Pay			3,866,626.10	1,792,719.87	2,127,280.13	3,920,000.00	4,270,000.00
Cash Gift	5 01 02 150		1,636,000.00	-	1,770,000.00	1,770,000.00	1,835,000.00
Year End Bonus	5 01 02 140		6,648,402.00	-	7,346,191.00	7,346,191.00	9,938,114.00
Other Bonuses and Allowances	5 01 02 990		6,441,234.00	5,397,512.00	1,948,679.00	7,346,191.00	9,938,114.00
Life & Retirement Insurance Contributions	5 01 03 010		8,870,088.98	4,026,061.00	6,546,077.00	10,572,138.00	14,565,094.00
PAG-IBIG Contributions	5 01 03 020		387,229.22	1,099,274.00	1,544,419.00	2,643,693.00	2,754,803.00
PHILHEALTH Contributions	5 01 03 030		901,794.25	899,501.39	1,649,098.61	2,548,600.00	2,642,400.00
Employee's Compensation Insurance Premium	5 01 03 040		383,965.32	440,372.61	529,735.39	970,108.00	1,208,277.00
Subsistence Allowance	5 01 02 050		1,029,600.00	707,187.06	872,218.94	1,579,406.00	2,191,800.00
Hazard Pay	5 01 02 110		3,350,855.25	1,776,562.36	2,642,638.64	4,419,201.00	10,520,000.00
Longevity Pay	5 01 02 120		542,866.95	-	1,000,000.00	1,000,000.00	2,100,000.00
Terminal Leave Benefits	5 01 04 030		-	-	2,800,000.00	2,800,000.00	2,000,000.00

Other Personnel Benefits	5 01 04 030		25,200,287.65	12,569,927.71	8,392,796.29	20,962,724.00	14,225,000.00
TOTAL PERSONAL SERVICES			151,946,081.69	74,861,723.19	96,400,904.81	171,262,628.00	215,533,607.00
MAINT. & OTHER OPERATING EXPENSES					-		
Traveling Expenses-Local	5 02 01 010		6,615,056.44	3,537,300.37	3,964,299.63	7,501,600.00	10,390,000.00
Traveling Expenses-Foreign	5 02 01 020				-	-	320,000.00
Training Expenses	5 02 02 010		1,995,855.00	2,567,303.73	3,097,376.27	5,664,680.00	7,329,680.00
Scholarship Expenses	5 02 02 020				-		750,000.00
Office Supplies Expenses	5 02 03 010		2,204,509.65	1,561,153.98	2,648,846.02	4,210,000.00	4,925,000.00
Other Supplies & Materials Expenses	5 02 03 990		1,555,955.00	2,208,965.00	4,074,555.00	6,283,520.00	9,132,000.00
Agricultural and Marine Supplies Expenses	5 02 03 100			130,494.00	2,014,506.00	2,145,000.00	3,200,000.00
Animal and Zoological Expenses	5 02 03 040			236,340.00	643,660.00	880,000.00	850,000.00
Drugs & Medicines Expenses	5 02 03 070		789,604.97	2,173,206.40	1,376,793.60	3,550,000.00	3,450,000.00
Food Supplies Expenses	5 02 03 050		247,500.00	-	1,546,700.00	1,546,700.00	577,200.00
Medical, Dental & Laboratory Expenses	5 02 03 080		471,850.75	410,306.45	399,693.55	810,000.00	510,000.00
Accountable Forms Expenses	5 02 03 020			225,000.00	85,000.00	310,000.00	400,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090		22,461,382.84	10,134,159.19	16,765,840.81	26,900,000.00	21,800,000.00
Textbook & Instructional Materials Expenses	5 02 03 110			1,300,000.00	(300,000.00)	1,000,000.00	1,000,000.00
Postage & Courier Services	5 02 05 010		7,980.00	136,000.00	(6,200.00)	129,800.00	136,000.00
Telephone Expenses	5 02 05 020		1,353,103.13	700,881.38	1,094,118.62	1,795,000.00	1,600,000.00
Internet Subscription Expenses	5 02 05 030				-	-	250,000.00
Awards/Rewards Expenses	5 02 06 010				-	-	100,000.00
Membership Dues & Contributions to organizations	5 02 99 060		460,000.00	230,000.00	270,000.00	500,000.00	500,000.00
Water Expenses	5 02 04 010		2,943,039.84	1,859,327.00	2,140,673.00	4,000,000.00	4,000,000.00
Electricity Expenses	5 02 04 020		23,434,685.88	11,553,212.89	16,446,787.11	28,000,000.00	22,000,000.00
Repair & Maintenance					-		-
Repair & Maintenance- Transportation Equipment	5 02 13 060		6,657,998.46	1,967,370.44	5,482,629.56	7,450,000.00	7,750,000.00
Repair & Maintenance- Machinery & Equipment	5 02 13 050		2,152,140.00	1,946,067.00	2,103,933.00	4,050,000.00	2,550,000.00
Repair & Maintenance- Infrastructure Assets	5 02 13 030		-	7,157,403.79	5,842,596.21	13,000,000.00	9,000,000.00
Repair & Maintenance- Buildings & Other Structure	5 02 13 040		9,226,555.65	4,261,288.41	5,593,711.59	9,855,000.00	8,200,000.00
Repair & Maintenance- Furnitures & Fixtures	5 02 13 070		118,200.00	142,250.00	7,750.00	150,000.00	150,000.00
Repair & Maintenance- Other Property, Plant & Equipment	5 02 13 990		3,000.00	39,600.00	10,400.00	50,000.00	150,000.00
Advertising Expenses	5 02 99 010		17,568.00	102,432.00	107,568.00	210,000.00	350,000.00
Subscriptions Expenses	5 02 99 070		26,450.00	77,064.00	12,936.00	90,000.00	130,000.00
Consultancy Services	5 02 11 030		-		-	-	1,700,000.00

Other Professional Services	5 02 11 990		-		-	-	1,500,000.00
Confidential Expenses	5 02 10 010		700,000.00	300,000.00	400,000.00	700,000.00	12,000,000.00
Security Services	5 02 12 030		1,800,000.00	24.00	1,799,976.00	1,800,000.00	2,000,000.00
Subsidy to NGA's	5 02 14 020		22,386,500.00	20,020,000.00	246,000.00	20,266,000.00	18,578,000.00
Subsidy to Other Funds	5 02 14 060		-	10,000.00	160,000.00	170,000.00	200,000.00
Insurance Expenses	5 02 16 030		346,311.61	351,153.65	303,846.35	655,000.00	605,000.00
Taxes, Duties & Licenses Expenses	5 02 16 010		233,095.01	205,477.81	(5,477.81)	200,000.00	200,000.00
Fidelity Bond Premiums	5 02 16 020		-	-	200,000.00	200,000.00	250,000.00
Donations	5 02 99 080		9,784,090.00	2,712,198.30	7,887,801.70	10,600,000.00	13,600,000.00
Other General Services	5 02 12 990		-	-	-	-	500,000.00
Other Maintenance and Operating Expenses	5 02 99 990		1,642,095.00	31,198,492.50	38,195,707.50	69,394,200.00	79,525,639.00
TOTAL MOOE			119,634,527.23	109,454,472.29	124,612,027.71	234,066,500.00	252,158,519.00
CAPITAL OUTLAY					-		
Office Equipment	1 07 05 020		237,000.00	-	450,000.00	450,000.00	300,000.00
Furniture & Fixtures	1 07 07 010		250,000.00	-	450,000.00	450,000.00	525,000.00
Books	1 07 07 020				-	-	50,000.00
Information & Communication Technology Equipment	1 07 05 030		2,148,800.00	70,990.00	1,419,010.00	1,490,000.00	1,510,000.00
Construction & Heavy Equipment	1 07 05 080		3,960,000.00		-	-	-
Motor Vehicles	1 07 06 010		4,060,800.00	155,700.00	6,244,300.00	6,400,000.00	8,000,000.00
Slaughterhouses	1 07 04 050				-		-
Other Structures	1 07 04 990		9,355,636.11	-	2,800,000.00	2,800,000.00	-
Medical Equipment	1 07 05 110				-		580,000.00
Military Police & Security Equipment	1 07 05 110			-	450,000.00	450,000.00	2,000,000.00
Other Property, Plant & Equipment	1 07 99 990		452,000.00	342,500.00	497,500.00	840,000.00	522,000.00
TOTAL CAPITAL OUTLAY			20,464,236.11	569,190.00	12,310,810.00	12,880,000.00	13,487,000.00
SPA					-		
Aid to Barangay			2,940,000.00	3,400,000.00	-	3,400,000.00	9,500,000.00
5%LDRRMF			29,343,879.00	3,257,999.06	32,775,416.94	36,033,416.00	40,925,000.00
Support to Sports Program			6,957,129.00	8,329,629.00	2,670,371.00	11,000,000.00	3,500,000.00
Support to Tourism, Culture & Arts					-		10,938,874.00
Local & National Election				2,125,089.71	874,910.29	3,000,000.00	-
Support to Anti Smoking Ordinance				152,200.00	47,800.00	200,000.00	-
Support to PLEB				-	32,000.00	32,000.00	32,000.00
Support to Interim Division			23,800.00	1,302,717.38	1,697,282.62	3,000,000.00	2,500,000.00

20% DF			105,493,225.24	64,818,756.11	76,483,727.89	141,302,484.00	160,500,000.00
Various Projects & Programs in Support to GAD			30,654,667.03	26,667,932.26	8,172,667.74	34,840,600.00	40,925,000.00
Financial Expenses			38,184,115.36	21,200,946.19	24,449,745.81	45,650,692.00	48,500,000.00
TOTAL SPA			213,596,815.63	131,255,269.71	147,203,922.29	278,459,192.00	317,320,874.00
TOTAL EXPENDITURES			505,641,660.66	316,140,655.19	380,527,664.81	696,668,320.00	798,500,000.00

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

SGD
CAROLINE T. CASTRO
City Treasurer

SGD
EMMANUEL J. VILLAFUERTE
City Planning & Dev't. Officer

SDG
ROLLICILE JULIUS VILLARUZ
City Budget Officer

SGD
NOLAN T. FORTUNADO
City Accountant

Approved:

SGD
ROGELIO RAYMUND I. TONGSON, JR.
City Mayor