

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**Municipality of San Nicolas****General Fund**

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2016 Actual (4)	Current Year Appropriation (2017)			Budget Year Proposed 2018 (6)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
I. Beginning Cash Balance							
5% DRRMF (Reverted)			2,039,573.90	3,803,647.80	-	3,803,647.80	4,232,999.07
Retained Earnings			17,839,567.94	13,426,229.37		13,426,229.37	
Total			19,879,141.84	17,229,877.17	-	17,229,877.17	4,232,999.07
II. RECEIPTS							
A. Local Sources							
1. Tax Revenue							
a. Real Property Tax							
Basic RPT	4-01-02-040	R	4,589,890.19	4,024,055.34	1,275,944.66	5,300,000.00	6,000,000.00
b. Business Tax	4-01-03-030	R	30,130,852.97	22,582,615.82	7,917,384.18	30,500,000.00	34,000,000.00
c. Other Local Tax							
Community Tax	4-01-01-050	R	802,703.63	215,217.89	529,782.11	745,000.00	900,000.00
Tax on Gravel, Sand & Other Quarry	4-01-03-040	R	24,000.00	48,000.00	82,000.00	130,000.00	50,000.00
Amusement Tax	4-01-03-060	R	1,303,365.00	728,804.63	1,071,195.37	1,800,000.00	1,700,000.00
Franchise Tax	4-01-03-070	R	68,960.00	35,660.00	64,340.00	100,000.00	100,000.00
Fines & Penalties-Taxes on Indl & Corp.	4-01-05-010	R	9,205.35	1,859.46	3,140.54	5,000.00	10,000.00
Fines & Penalties-Property Taxes	4-01-05-020	R	339,765.68	181,262.51	218,737.49	400,000.00	450,000.00
Fines & Penalties-Taxes on Goods & Serv.	4-01-05-030	R	714,967.93	310,719.37	489,280.63	800,000.00	850,000.00
Total Tax Revenue			37,983,710.75	28,128,195.02	11,651,804.98	39,780,000.00	44,060,000.00
2. Non-Tax Revenue							
Permit Fees	4-02-01-010	R	5,973,585.34	6,309,757.04	(3,109,757.04)	3,200,000.00	8,400,000.00
Registration Fees	4-02-01-020	R	145,775.59	111,937.94	188,062.06	300,000.00	200,000.00
Clearance/Certification Fees	4-02-01-040	R	2,022,637.00	1,544,018.00	455,982.00	2,000,000.00	2,500,000.00
Inspection Fees	4-02-01-100	R	1,632,130.44	1,541,355.09	(241,355.09)	1,300,000.00	2,000,000.00
Occupation Fees	4-02-01-140	R	970,750.00	956,225.00	43,775.00	1,000,000.00	1,200,000.00
Fees for Sealing & Licensing of Weights & Measures	4-02-01-160	R	21,675.00	2,600.00	97,400.00	100,000.00	50,000.00
Fines & Penalties-Service Income	4-02-01-980	R	233,880.00	232,275.00	167,725.00	400,000.00	400,000.00
Other Service Income	4-02-01-990	R	2,700,603.65	92,900.00	2,907,100.00	3,000,000.00	200,000.00
Rent Income	4-02-02-050	R	134,259.00	56,880.00	93,120.00	150,000.00	200,000.00
Receipts from Market Operations	4-02-02-140	R	6,207,690.84	3,446,325.14	2,553,674.86	6,000,000.00	7,000,000.00
Receipts fr Slaughterhouse Operations	4-02-02-150	R	909,384.71	479,225.17	620,774.83	1,100,000.00	1,100,000.00
Receipts from Cemetery Operations	4-02-02-160	R	406,500.00	202,600.00	397,400.00	600,000.00	600,000.00
Garbage Fees	4-02-02-190	R	1,211,500.00	1,211,350.00	(11,350.00)	1,200,000.00	1,500,000.00

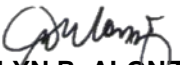
Hospital Fees	4-02-02-200	R	3,029,388.00	2,602,524.00	397,476.00	3,000,000.00	3,500,000.00
Interest Income	4-02-02-220	R	1,216,852.40	772,538.46	127,461.54	900,000.00	1,500,000.00
Fines & Penalties-Business Income	4-02-02-980	R	177,862.68	138,409.97	211,590.03	350,000.00	350,000.00
Other Business Income	4-02-02-990	R	49,265.00	29,755.00	70,245.00	100,000.00	100,000.00
Miscellaneous Income	4-06-01-010	R	849.56	2,895.48	2,104.52	5,000.00	5,000.00
Total Non-Tax Revenue			27,044,589.21	19,733,571.29	4,971,428.71	24,705,000.00	30,805,000.00
Total Local Sources							
B. External Sources							
Internal Revenue Allotment	4-01-06-010	R	75,684,623.00	42,601,050.00	42,601,051.00	85,202,101.00	91,384,284.00
Share from GOCCS (PCSO)	4-04-01-020	R	1,187,721.32	506,497.16	1,093,502.84	1,600,000.00	1,600,000.00
Share from Tobacco Excise Tax	4-01-06-040	R	14,180.00	-	-	-	-
Share from Economic Zones	4-01-06-050	R	2,305,001.00	1,046,581.00	2,453,419.00	3,500,000.00	2,500,000.00
Total External Sources			79,191,525.32	44,154,128.16	46,147,972.84	90,302,101.00	95,484,284.00
C. Non-Income Receipts			-			-	-
Total Receipts			144,219,825.28	92,015,894.47	62,771,206.53	154,787,101.00	170,349,284.00
Total Available Resources			164,098,967.12	109,245,771.64	62,771,206.53	172,016,978.17	174,582,283.07
III. Expenditures							
Personal Services							
Salaries & Wages - Regular	5-01-01-010		25,889,731.83	13,919,635.12	18,515,929.88	32,435,565.00	37,577,201.00
Salaries & Wages - Casual	5-01-01-020		1,963,538.91	842,024.66	1,671,075.34	2,513,100.00	2,680,200.00
PERA	5-01-02-010		2,767,711.30	1,362,866.67	1,973,133.33	3,336,000.00	3,456,000.00
Representation Allowance	5-01-02-020		1,781,812.50	906,843.75	1,082,156.25	1,989,000.00	1,989,000.00
Transportation Allowance	5-01-02-030		1,619,887.50	848,193.75	972,506.25	1,820,700.00	1,897,200.00
Clothing/Uniform Allowance	5-01-02-040		570,000.00	570,000.00	125,000.00	695,000.00	720,000.00
Subsistence Allowance	5-01-02-050		201,550.00	53,850.00	234,150.00	288,000.00	288,000.00
Laundry Allowance	5-01-02-060		17,390.00	4,375.00	19,025.00	23,400.00	23,400.00
Productivity Incentive Allowance	5-01-02-080		192,000.00	208,000.00	18,000.00	226,000.00	238,000.00
Honoraria	5-01-02-100		332,900.00	-	-	-	
Hazard Pay	5-01-02-110		686,076.85	365,333.15	509,882.35	875,215.50	891,430.60
Longevity Pay	5-01-02-120		99,883.80	75,000.00	-	75,000.00	
Year End Bonus	5-01-02-140		2,524,921.70		2,973,022.00	2,973,022.00	3,354,227.00
Cash Gift	5-01-02-150		596,500.00		695,000.00	695,000.00	720,000.00
Other Bonuses & Allowances	5-01-02-990		2,911,896.00	2,570,039.00	402,983.00	2,973,022.00	3,353,465.00
Retirement & Life Ins. Prem.	5-01-03-010		3,358,845.34	1,787,922.17	2,411,319.67	4,199,241.84	4,830,868.32
Pag-ibig Contributions	5-01-03-020		559,603.55	297,987.03	400,986.27	698,973.30	807,501.76
Philhealth Contributions	5-01-03-030		289,937.50	148,450.00	199,850.00	348,300.00	375,900.00
Employess Comp. Ins. Prem.	5-01-03-040		131,975.48	66,583.24	94,297.40	160,880.64	169,075.20
Terminal Leave Benefits	5-01-04-030		2,799,400.10	-	-	-	2,249,721.08
Other Personnel Benefits	5-01-04-990		105,000.00	-	50,000.00	50,000.00	50,000.00
Loyalty Pay	5-01-04-990			-	95,000.00	95,000.00	80,000.00
Productivity Enhancement Incentive	5-01-04-990			-	695,000.00	695,000.00	720,000.00
Total Personal Services			49,400,562.36	24,027,103.54	33,138,316.74	57,165,420.28	66,471,189.96

Maintenance & Other Oper. Exp.							
Travelling Expenses-Local	5-02-01-010		1,994,591.97	834,529.20	1,452,970.80	2,287,500.00	2,450,000.00
Training Expenses	5-02-02-010		1,814,982.50	770,600.00	819,400.00	1,590,000.00	1,910,000.00
Scholarship Grants/Expenses	5-02-02-020		-		-	-	
Office Supplies Expense	5-02-03-010		2,097,518.95	399,222.08	2,396,777.92	2,796,000.00	2,946,000.00
Accountable Forms Expenses	5-02-03-020		227,553.84	116,807.00	73,193.00	190,000.00	240,000.00
Welfare Goods Expenses	5-02-03-060		575,685.00	9,504.00	(9,504.00)	-	
Drugs & Medicines Expenses	5-02-03-070		884,282.00	221,694.56	178,305.44	400,000.00	700,000.00
Medical, Dental & Lab. Supplies Exp.	5-02-03-080		251,330.00	207,980.62	292,019.38	500,000.00	900,000.00
Fuel, Oil & Lubricants Exp.	5-02-03-090		2,562,187.97	1,067,454.90	4,576,545.10	5,644,000.00	4,435,000.00
Agricultural & Marine Supplies Exp.	5-02-03-100		913,605.00	95,300.00	74,700.00	170,000.00	200,000.00
Textbooks & Instructional Mat. Exp.	5-02-03-110		144,400.00	-	-	-	
Military, Police & Traffic Supp. Exp	5-02-03-120		46,270.00	830.00	49,170.00	50,000.00	
Other Supplies Expense	5-02-03-990		1,412,848.96	240,430.60	552,569.40	793,000.00	1,290,000.00
Water Expenses	5-02-04-010		48,153.62	18,676.62	177,923.38	196,600.00	166,600.00
Electricity Expenses	5-02-04-020		3,110,085.58	1,633,163.13	3,418,836.87	5,052,000.00	4,750,000.00
Postage & Courier Services	5-02-05-010		-	18,748.00	61,252.00	80,000.00	85,000.00
Telephone Expenses	5-02-05-020		1,131,601.25	545,101.98	817,398.02	1,362,500.00	1,368,900.00
Internet Expenses	5-02-05-030		158,653.50	67,972.06	242,027.94	310,000.00	483,000.00
Prizes	5-02-06-020		1,198,100.00	92,800.00	(92,800.00)		
Extraordinary & Misc. Expenses	5-02-10-030				103,449.00	103,449.00	91,797.80
Generation, Transmission & Dist. Exp.					150,000.00	150,000.00	150,000.00
Legal Services	5-02-11-010				50,000.00	50,000.00	50,000.00
Other Professional Services	5-02-11-990		53,315.00		60,000.00	60,000.00	
Environment/Sanitary Services	5-02-12-010		742,896.04	431,851.11	789,844.89	1,221,696.00	1,715,328.00
Security Services	5-02-12-030		249,830.63		264,000.00	264,000.00	264,000.00
Other General Services	5-02-12-990		3,808,398.79	1,759,613.86	1,485,586.14	3,245,200.00	3,380,200.00
							500,000.00
Rep. & Maint.-Bldgs. & Other Structures	5-02-13-040		821,220.00	41,880.00	533,120.00	575,000.00	1,360,000.00
Rep. & Maint.-Mach. & Equipt.	5-02-13-050		791,957.36	362,957.00	3,207,043.00	3,570,000.00	1,990,000.00
Rep. & Maint.-Transpo Equipt.	5-02-13-060		860,194.06	172,974.28	1,292,025.72	1,465,000.00	2,745,000.00
Rep. & Maint.-Furn & Fixtures	5-02-13-070		96,426.00	-	70,000.00	70,000.00	70,000.00
Subsidy to NGAs	5-02-14-020		72,000.00	36,000.00	90,000.00	126,000.00	
Susidy to LGUs	5-02-14-030		3,088,032.00	99,400.00	(99,400.00)	-	
Subsidies-Others	5-02-14-990		98,400.00	-	-	-	
Taxes, Duties and Licenses	5-02-16-010		27,614.98	37,670.51	362,329.49	400,000.00	220,000.00
Fidelity Bond Premiums	5-02-16-020		16,051.50	14,401.50	5,598.50	20,000.00	30,000.00
Insurance Expenses	5-02-16-030		498,007.09	303,094.68	701,905.32	1,005,000.00	1,090,000.00
Advertising Expenses	5-02-99-010		127,130.00	42,900.00	257,100.00	300,000.00	300,000.00
Representation Expenses	5-02-99-030		56,523.00	81,140.00	118,860.00	200,000.00	200,000.00
Membership Dues & Cont. to Organizations	5-02-99-060		182,100.00	4,400.00	272,600.00	277,000.00	150,000.00
Subscription Expenses	5-02-99-070				10,000.00	10,000.00	-
Donations	5-02-99-080		3,413,903.00	581,000.00	619,000.00	1,200,000.00	1,950,000.00
Other Maint. & Operating Expense	5-02-99-990		9,597,674.63	3,528,208.92	23,262,736.08	26,790,945.00	14,634,180.00
Total MOOE			43,173,524.22	13,838,306.61	48,686,583.39	62,524,890.00	52,815,005.80

Financial Expenses			232,313.70	148,674.80			
Capital Outlays							
Land	1-07-01-010		500,000.00	7,197,575.00	100,000.00	7,297,575.00	-
Buildings	1-07-04-010		1,884,146.49	-	1,300,000.00	1,300,000.00	1,500,000.00
Other Structures	1-07-04-990			-	2,450,000.00	2,450,000.00	110,000.00
Office Equipment	1-07-05-020		318,225.00	53,250.00	509,250.00	562,500.00	716,500.00
ICT Equipment	1-07-05-030		573,641.00	440,092.00	1,484,908.00	1,925,000.00	1,297,000.00
Motor Vehicle	1-07-06-010		143,800.00	-	550,000.00	550,000.00	475,000.00
Other Machinery & Equipment	1-07-05-990			246,732.50	2,853,267.50	3,100,000.00	2,480,000.00
Furniture & Fixtures	1-07-07-010		36,675.00	41,400.00	803,600.00	845,000.00	1,145,500.00
Books Outlay	1-07-07-020				80,000.00	80,000.00	80,000.00
Other Property, Plant & Equipment	1-07-99-990		7,220.00	7,945.00	998,055.00	1,006,000.00	544,000.00
Total Capital Outlay			3,463,707.49	7,986,994.50	11,129,080.50	19,116,075.00	8,348,000.00
Special Purpose Appropriations (SPAs)							
20% Development Fund			2,098,281.69	-	17,040,420.20	17,040,420.20	18,276,856.80
5% DRRM Fund			6,061,250.09	14,300.00	7,725,055.05	7,739,355.05	8,517,464.20
Aid to Brgys/SK			288,000.00	-	288,000.00	288,000.00	288,000.00
Support to SC & PWD			1,482,465.21	523,084.30	328,936.71	852,021.01	913,842.84
Support to LCPC			597,625.16	59,505.62	2,154,854.38	2,214,360.00	2,417,700.00
Support to BUB			1,413,275.44		-	-	-
Non-Office							16,526,320.00
Total SPAs			11,940,897.59	596,889.92	27,537,266.34	28,134,156.26	46,940,183.84
Total Expenditures			108,211,005.36	46,597,969.37	120,491,246.97	166,940,541.54	174,574,379.60
IV. Ending Balance			55,887,961.76	62,647,802.27	(57,720,040.44)	5,076,436.63	7,903.47

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.


HENRY U. ULEP
Municipal Treasurer


EVELYN R. ALONZO
Municipal Budget Officer


EDNA U. TOLENTINO
Mun. Planning & Dev't. Coordinator


GERALDINE H. MATA
Municipal Accountant

Approved by:


ALFREDO P. VALDEZ, JR., M.D.
Municipal Mayor