



EXCERPTS FROM THE MINUTES OF THE SECOND (2ND) SPECIAL SESSION OF THE 12TH SANGGUNIANG BAYAN HELD ON NOVEMBER 13, 2025 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.

PRESENT:

Hon. Marlo PJ A. Alipon	Municipal Vice Mayor/Presiding Officer
Hon. Miko C. Pelegrina	S.B. Member
Hon. Aldous Amiel B. Perez	S.B. Member
Hon. Muriel Laisa B. Dizon	S.B. Member
Hon. Leren Mae M. Bautista	S.B. Member
Hon. Benedicto S. Alborida	S.B. Member
Hon. Rand Edouard R. De Jesus	S.B. Member
Hon. Myla E. Alinsunurin	S.B. Member
Hon. Jay G. Rolusta	S.B. Member
Hon. Gaudencio P. Macatangay	Ex-Officio Member/Liga President- O.B.

ABSENT:

Hon. Samantha Nicole A. Banasihan-Ortega Ex-Officio Member/SK Federation President- O.B.

ORDINANCE NO. 2025-2450

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPAL GOVERNMENT OF LOS BAÑOS FOR FISCAL YEAR 2026 COMPOSED OF THE EXPENDITURE PROGRAM AND SOURCES OF FINANCING FOR GENERAL FUND PROPER AMOUNTING TO FIVE HUNDRED SEVENTY-ONE MILLION SIX HUNDRED NINETY-NINE THOUSAND EIGHT HUNDRED SEVENTY-SEVEN PESOS AND 00/100 (PHP 571,699,877.00) AND TWO (2) SPECIAL ACCOUNTS, SPECIFICALLY FOR MARKET OPERATION AMOUNTING TO NINE MILLION NINE HUNDRED TWENTY THOUSAND FIVE HUNDRED PESOS AND 00/100 (PHP 9,920,500.00) AND SLAUGHTERHOUSE OPERATION AMOUNTING TO FOUR MILLION THREE HUNDRED SEVENTY THOUSAND PESOS AND 00/100 (PHP 4,370,000.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

Author : Councilor Miko C. Pelegrina

WHEREAS, Section 318 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, mandates that local chief executives prepare and submit the executive budget for the next fiscal year to the Sangguniang Bayan for review and approval;

WHEREAS, the Municipal Government of Los Baños has prepared the Annual Budget for Fiscal Year 2026, which includes the Expenditure Program and Sources of Financing for the General Fund Proper amounting to Five Hundred Seventy-One Million Six Hundred Ninety-Nine Thousand Eight Hundred Seventy-Seven Pesos (Php 571,699,877.00);

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WHEREAS, in addition to the General Fund Proper, the Annual Budget for Fiscal Year 2026 likewise incorporates two (2) Special Accounts, specifically for Market Operation amounting to Nine Million Nine Hundred Twenty Thousand Five Hundred Pesos (Php 9,920,500.00) and Slaughterhouse Operation amounting to Four Million Three Hundred Seventy Thousand Pesos (Php 4,370,000.00);

WHEREAS, the proposed FY 2026 Annual Budget reflects the development priorities of the Municipal Government of Los Baños and ensures the continued delivery of basic services, effective local governance, and the implementation of programs, projects, and activities for the welfare of its constituents;

WHEREAS, it is necessary to authorize and appropriate the required funds to support the operations, programs, and services embodied in the FY 2026 Annual Budget;

NOW THEREFORE, on motion of Councilor Miko C. Pelegrina duly seconded by Councilors Leren Mae M. Bautista and Jay G. Rolusta and approved by the Councilors present;

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF LOS BAÑOS, LAGUNA, in session assembled, **THAT**:

SECTION 1. The Annual Budget for FY 2026 is composed of the Expenditure Program and Sources of Financing for the General Fund Proper amounting to Five Hundred Seventy-One Million Six Hundred Ninety-Nine Thousand Eight Hundred Seventy-Seven Pesos and 00/100 (Php 571,699,877.00) and two (2) Special Accounts, specifically, for Market Operation amounting to Nine Million Nine Hundred Twenty Thousand Five Hundred Pesos and 00/100 (Php 9,920,500.00) and Slaughterhouse Operation amounting to Four Million Three Hundred Seventy Thousand Pesos and 00/100 (Php 4,370,000.00) and appropriating the necessary funds for the purpose.

SECTION 2. LOCAL EXPENDITURE PROGRAM

PART 1. RECEIPTS PROGRAM

A. GENERAL FUND PROPER

Particulars 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year 2025 Appropriation			Budget Year 2026 (Proposed) 7
			1st Semester (Actual) 4	2nd Semester (Estimate) 5	Total 6	
I. Beginning Cash Balance		390,464,684.39	838,371,237.53		838,371,237.53	1,342,561,603.46
II. Receipts		447,906,553.14	254,454,992.03	249,735,373.90	504,190,365.93	571,699,877.00
Regular Income						
A. Local Sources						
1. Tax Revenue						
a. Individual & Corporations		2,745,590.53	2,558,206.39	341,793.61	2,900,000.00	3,050,000.00
Community Tax						
Corporation	4-01-01-050	585,168.73	541,725.23	158,274.77	700,000.00	750,000.00
Individual		2,160,421.80	2,016,481.16	183,518.84	2,200,000.00	2,300,000.00

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Particulars 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year 2025 Appropriation			Budget Year 2026 (Proposed) 7
			1st Semester (Actual) 4	Budget Year (Estimate) 5	Total 6	
b. Property		14,218,088.53	14,977,004.54	2,022,995.46	17,000,000.00	18,000,000.00
Current Year		10,999,489.73	12,640,025.43	859,974.57	13,500,000.00	14,000,000.00
Previous Year		3,218,598.80	2,336,979.11	1,163,020.89	3,500,000.00	4,000,000.00
c. Good and Services		59,048,063.08	53,044,119.40	565,880.60	53,610,000.00	61,000,000.00
Amusement Tax	4-01-03-060	0.00	0.00	0.00	0.00	0.00
Business Tax	4-01-03-030	59,048,063.08	53,044,119.40	565,880.60	53,610,000.00	61,000,000.00
d. Other Taxes	4-01-04-990	9,819,943.06	5,353,361.32	2,146,638.68	7,500,000.00	9,500,000.00
Contractor's Tax		9,819,943.06	5,353,361.32	2,146,638.68	7,500,000.00	9,500,000.00
Other Taxes		0.00	0.00	0.00	0.00	0.00
e. Fines and Penalties		1,894,912.46	907,378.40	792,621.60	1,700,000.00	1,250,000.00
Property Taxes	4-01-05-020	1,100,280.89	226,312.22	773,687.78	1,000,000.00	500,000.00
Other Taxes	4-01-05-040	794,631.57	681,066.18	18,933.82	700,000.00	750,000.00
Total Tax Revenue		87,726,597.66	76,840,070.05	5,869,929.95	82,710,000.00	92,800,000.00
2. Non-Tax Revenue						
a. Business & Service Income						
01. Service Income		24,468,615.12	17,295,682.80	8,388,272.19	25,683,954.99	29,313,900.00
Permit Fees	4-02-01-010	14,282,494.00	11,466,551.11	2,722,518.88	14,189,069.99	15,953,700.00
Amusement Device Permit Fees		686.20	0.00	0.00	0.00	0.00
Building Permit Fees	4-02-01-010-001	5,942,410.26	5,563,066.22	436,933.78	6,000,000.00	6,600,000.00
Tricycle Operators Permit Fees	4-02-01-010-002A	325,650.00	183,050.00	216,950.00	400,000.00	315,000.00
Tricycle/Pedicab Operators ID	4-02-01-010-002B	106,950.00	0.00	0.00	0.00	0.00
Pedicab Operators Permit Fees	4-02-01-010-002C	31,950.00	5,500.00	19,500.00	25,000.00	20,000.00
Tricycle/Pedicab Special Permit Fees	4-02-01-010-002D	0.00	2,000.00	23,000.00	25,000.00	25,000.00
Other Permits and Licenses	4-02-01-010-909					
Ancillary Structure Permit Fees	4-02-01-010-011	0.00	0.00	0.00	0.00	0.00
Burial Permit Fees	4-02-01-010-021	108,980.00	22,500.00	27,500.00	50,000.00	52,500.00
Cremation Fees	4-02-01-010-021	0.00	50,000.00	25,000.00	75,000.00	40,000.00
Demolition Permit Fees	4-02-01-010-017	1,999.30	3,478.68	3,521.32	7,000.00	7,000.00
Development Permit Fees	4-02-01-010-018	0.00	0.00	10,000.00	10,000.00	10,000.00
Electrical Permit Fees	4-02-01-010-006	203,106.89	115,889.99	144,110.01	260,000.00	275,000.00
Electronic Permit Fees	4-02-01-010-003	164,881.90	101,527.68	78,472.32	180,000.00	190,000.00
Excavation Permit Fees	4-02-01-010-014	25,272.14	35,225.29	13,016.70	48,241.99	30,000.00
Exhumation Permit Fees	4-02-01-010-015	2,900.00	0.00	1,200.00	1,200.00	1,200.00
Fencing Permit Fees	4-02-01-010-009	61,494.71	38,703.62	26,296.38	65,000.00	70,000.00
Fire Permit Fees	4-02-01-010-013	115,108.24	103,200.00	1,975.00	105,175.00	120,000.00
Line and Grade	4-02-01-010-019	22,120.47	27,969.25	3,619.75	31,589.00	32,000.00
Mayor's Permit Fees	4-02-01-010-022	4,676,344.80	4,310,212.01	189,787.99	4,500,000.00	6,000,000.00
Mayor's Work Permit Fees	4-02-01-010-026	0.00	0.00	300,000.00	300,000.00	0.00
Mechanical Permit Fees	4-02-01-010-004	218,645.36	124,937.36	107,062.64	232,000.00	245,000.00
Occupancy Permit Fees	4-02-01-010-010	561,018.67	281,184.00	268,816.00	550,000.00	580,000.00
Plumbing Permit Fees	4-02-01-010-007	68,076.51	36,727.09	45,272.91	82,000.00	87,000.00
Renovation Permit Fees	4-02-01-010-020	0.00	0.00	0.00	0.00	15,000.00
Signage Permit Fees	4-02-01-010-005	1,461.52	32,064.00	4,800.00	36,864.00	30,000.00
Swimming Pool Fees	4-02-01-010-024	123,111.09	37,012.80	124,987.20	162,000.00	171,000.00
Transfer of Cadaver	4-02-01-010-016	19,450.00	9,400.00	28,600.00	38,000.00	38,000.00
Wiring Permit Fees	4-02-01-010-008	0.00	0.00	5,000.00	5,000.00	0.00
Other Permits and Licenses	4-02-01-010-909	1,500,875.94	382,903.12	617,096.88	1,000,000.00	1,000,000.00
Registration Fees	4-02-01-020	406,944.00	275,910.00	292,525.00	568,435.00	592,300.00
Civil Registration Fees	4-02-01-021	198,294.00	111,760.00	204,775.00	316,535.00	327,300.00
Annulment of Marriage	4-02-01-020-008	0.00	0.00	0.00	0.00	0.00
AUSF Registration	4-02-01-020-002	80,080.00	36,400.00	73,600.00	110,000.00	115,500.00
Early Endorsement	4-02-01-020-004	40,010.00	10,450.00	43,550.00	54,000.00	56,700.00
Late Registration of Birth	4-02-01-020-001	35,900.00	25,030.00	16,970.00	42,000.00	44,100.00
Marriage Registration	4-02-01-020-007	30,400.00	32,150.00	57,850.00	90,000.00	94,500.00
Registration of Legitimation	4-02-01-020-003	6,500.00	3,250.00	6,750.00	10,000.00	10,500.00
Other Registrations	4-02-01-020-909	5,404.00	4,480.00	6,055.00	10,535.00	6,000.00



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Particulars 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year 2025 Appropriation			Budget Year 2026 (Proposed) 7
			1st Semester (Actual) 4	Budget Year (Estimate) 5	Total 6	
Cattle/Animal Registration Fees	4-02-01-022	208,650.00	164,150.00	37,750.00	201,900.00	215,000.00
Cattle Registration Fees	4-02-01-020-005	0.00	0.00	0.00	0.00	0.00
Dog Registration Fees	4-02-01-020-006	208,650.00	164,150.00	37,750.00	201,900.00	215,000.00
Agriculture and Fishery Machinery and Equipment Registration Fees	4-02-01-020-009	0.00	0.00	50,000.00	50,000.00	50,000.00
Clearance & Certification Fees	4-02-01-040	3,841,034.64	2,274,701.35	2,571,698.65	4,846,400.00	5,113,900.00
Police Clearance Fees	4-02-01-040-001	0.00	0.00	0.00	0.00	0.00
Secretary's Fees	4-02-01-040-002					
Animal Health Certification	4-02-01-040-010	0.00	0.00	5,400.00	5,400.00	5,400.00
Certified Civil Registry Documents	4-02-01-040-011	0.00	168,500.00	31,500.00	200,000.00	230,000.00
Health Card	4-02-01-040-004	0.00	350.00	299,650.00	300,000.00	300,000.00
Health Certificate	4-02-01-040-003	402,402.00	284,650.00	185,350.00	470,000.00	500,000.00
Locational/Zoning Clearance Fees	4-02-01-040-006	2,381,975.84	1,402,674.35	1,262,325.65	2,665,000.00	2,800,000.00
Mayor's Clearance	4-02-01-040-007	3,000.00	2,150.00	3,850.00	6,000.00	6,000.00
Real Property Tax Clearance	4-02-01-040-005	153,850.00	80,850.00	69,150.00	150,000.00	170,000.00
Water Potability Clearance	4-02-01-040-008	27,060.00	24,600.00	25,400.00	50,000.00	52,500.00
Other Clearance & Certification	4-02-01-040-909	872,746.80	310,927.00	689,073.00	1,000,000.00	1,050,000.00
Supervision & Regulatory Enforcement Fee	4-02-01-071	1,482,610.00	358,967.00	671,033.00	1,030,000.00	2,370,000.00
Environmental Violation	4-02-01-070-001	15,400.00	1,750.00	28,250.00	30,000.00	100,000.00
Health and Sanitation Violation (RHU)	4-02-01-070-004	0.00	0.00	20,000.00	20,000.00	20,000.00
IATF Violation	4-02-01-070-003	0.00	0.00	0.00	0.00	0.00
Traffic Violation -LBTMO	4-02-01-070-002A	1,158,830.00	313,187.00	486,813.00	800,000.00	1,500,000.00
-TRU	4-02-01-070-002A	308,380.00	44,030.00	135,970.00	180,000.00	750,000.00
Inspection Fees	4-02-01-100	623,077.20	499,859.20	136,140.80	636,000.00	700,000.00
Electrical Inspection Fees	4-02-01-100-003	192,387.20	96,722.40	107,277.60	204,000.00	215,000.00
Sanitary Inspection Fees	4-02-01-100-002	430,450.00	391,300.00	8,700.00	400,000.00	450,000.00
Zoning Inspection Fees	4-02-01-100-001	240.00	11,836.80	20,163.20	32,000.00	35,000.00
Processing Fee	4-02-01-130	472,655.00	280,020.00	354,630.00	634,650.00	673,800.00
Birth Certification Fees	4-02-01-130-004	14,300.00	13,450.00	18,550.00	32,000.00	34,000.00
BREQS Application (PSA)	4-02-01-130-003	185,640.00	125,320.00	174,680.00	300,000.00	300,000.00
Building Permit Application	4-02-01-130-007	21,850.00	11,650.00	13,350.00	25,000.00	25,000.00
Certificate of Finality	4-02-01-130-002	45,600.00	22,600.00	5,850.00	28,450.00	47,800.00
Correction of Entry of Civil Registration	4-02-01-130-001	138,250.00	83,850.00	66,150.00	150,000.00	160,000.00
Court Order Fees	4-02-01-130-009	1,000.00	400.00	1,600.00	2,000.00	2,000.00
Death Certification Fees	4-02-01-130-005	500.00	1,000.00	9,000.00	10,000.00	10,000.00
Family Planning Fees	4-02-01-130-008	26,350.00	12,550.00	20,450.00	33,000.00	33,000.00
LCR Supplemental Report Fees	4-02-01-130-010	6,500.00	2,500.00	1,700.00	4,200.00	7,000.00
Marriage Certification Fees	4-02-01-130-006	32,665.00	6,700.00	43,300.00	50,000.00	55,000.00
Other Processing Fees	4-02-01-130-909	0.00	0.00	0.00	0.00	0.00
Occupation Fees	4-02-01-140	1,263,387.43	1,176,127.43	4,872.57	1,181,000.00	1,350,000.00
Fishery Rental Fees and Charges	4-02-01-150	53,430.85	0.00	95,200.00	95,200.00	95,200.00
Fees for Sealing & Licensing of Weights and Measures	4-02-01-160	114,135.00	54,125.00	133,875.00	188,000.00	190,000.00
Fines & Penalties-Service Income	4-02-01-980	822,219.50	359,493.71	377,206.29	736,700.00	865,000.00
Building	4-02-01-980-001	773,020.25	346,306.21	359,693.79	706,000.00	815,000.00
Health Card	4-02-01-980-004	16,800.00	700.00	0.00	700.00	20,000.00
Tricycle/Pedicab Operator Permit Fees	4-02-01-980-003	32,399.25	12,487.50	17,512.50	30,000.00	30,000.00
Weights and Measures	4-02-01-980-002	0.00	0.00	0.00	0.00	0.00
Other Service Income	4-02-01-990	1,106,627.50	549,928.00	1,028,572.00	1,578,500.00	1,410,000.00
Admission Fees (BemonC)	4-02-01-990-008	445,270.00	143,850.00	606,150.00	750,000.00	500,000.00
Admission Fees (PESO)	4-02-01-990-007	0.00	0.00	0.00	0.00	0.00
Ambulance Fee	4-02-01-990-009	3,900.00	200.00	19,800.00	20,000.00	20,000.00

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Particulars 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year 2025 Appropriation			Budget Year 2026 (Proposed) 7
			1st Semester (Actual) 4	2nd Semester (Estimate) 5	Total 6	
Annotation Fees	4-02-01-990-006	134,750.00	56,700.00	98,300.00	155,000.00	155,000.00
Filing Fee-Building	4-02-01-990-001	200,099.50	96,300.00	109,700.00	206,000.00	210,000.00
Filing Fee-Correction of Entry of Civil Registration	4-02-01-990-002	204,000.00	136,000.00	29,000.00	165,000.00	230,000.00
Marriage Application Fees	4-02-01-990-004	65,800.00	31,000.00	64,000.00	95,000.00	100,000.00
Marriage License Fees	4-02-01-990-003	44,308.00	21,278.00	38,722.00	60,000.00	65,000.00
Marriage Solemnization Fees	4-02-01-990-005	8,500.00	4,100.00	10,900.00	15,000.00	15,000.00
TRU ID		0.00	60,500.00	52,000.00	112,500.00	115,000.00
02. Business Income		3,264,470.85	2,950,495.22	333,939.15	3,284,434.37	3,800,000.00
Dividend Income	4-02-02-210	0.00	0.00	0.00	0.00	0.00
Garbage Fees	4-02-02-190	2,946,755.00	2,797,298.00	202,702.00	3,000,000.00	3,500,000.00
Interest Income	4-02-02-220	317,715.85	153,197.22	131,237.15	284,434.37	300,000.00
Rent Income	4-02-02-050	0.00	0.00	0.00	0.00	0.00
Total Non-Tax Revenue		27,733,085.97	20,246,178.02	8,722,211.34	28,968,389.36	33,113,900.00
Total Local Sources		115,459,683.63	97,086,248.07	14,592,141.29	111,678,389.36	125,913,900.00
B. External Sources						
1. Share from National Tax Allotment (NTA) (formerly Internal Revenue Allotment)	4-01-06-010	328,821,815.00	156,162,931.20	234,481,964.80	390,644,896.00	444,485,977.00
2. Share from GOCCs (PCSO-Lotto & Small Town Lottery)	4-04-01-020	1,107,955.02	370,032.22	289,967.78	660,000.00	800,000.00
3. Other Shares from National Tax Collections						
a. Share from EVAT	4-01-06-020	0.00	0.00	0.00	0.00	0.00
b. Share from National Wealth	4-01-06-030	168,468.88	0.00	82,154.26	82,154.26	100,000.00
Total External Sources		330,098,238.90	156,532,963.42	234,854,086.84	391,387,050.26	445,385,977.00
Total Regular Income		445,557,922.53	253,619,211.49	249,446,228.13	503,065,439.62	571,299,877.00
Non-Regular Income						
C. External Sources						
1. Assistance and Subsidy		1,785,000.00	400,000.00	0.00	400,000.00	0.00
Subsidy from Local Government Units	4-03-01-020	1,785,000.00	400,000.00	0.00	400,000.00	0.00
Subsidy from Market Enterprise	4-03-01-060	0.00	0.00	0.00	0.00	0.00
Subsidy from Slaughterhouse	4-03-01-060	0.00	0.00	0.00	0.00	0.00
D. Non-Income Receipts						
2. Gains		460,835.17	63,019.00	236,981.00	300,000.00	300,000.00
Gains on Sales of Investment Properties	4-05-01-040	412,235.50	63,019.00	236,981.00	300,000.00	300,000.00
Gains on Sales of Property, Plant & Equipment	4-05-01-050	48,599.67	0.00	0.00	0.00	0.00
3. Miscellaneous Income	4-06-01-010	102,795.44	372,761.54	52,164.77	424,926.31	100,000.00
Total Non-Income Receipts		563,630.61	435,780.54	289,145.77	724,926.31	400,000.00
Total Non-Regular Income		2,348,630.61	835,780.54	289,145.77	1,124,926.31	400,000.00
Total Available Resources for Appropriation		838,371,237.53	1,092,826,229.56	249,735,373.90	1,342,561,603.46	1,914,261,480.46



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B. GENERAL FUND – MARKET OPERATION

Particulars 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year 2025 Appropriation			Budget Year 2026 (Proposed) 7
			1st Semester (Actual) 4	2nd Semester (Estimate) 5	Total 6	
I. Beginning Cash Balance		14,676,807.94	22,661,979.00		22,661,979.00	34,454,451.51
II. Receipts		7,985,171.06	4,304,117.68	7,488,354.83	11,792,472.51	9,920,500.00
Regular Income						
A. Local Sources						
1. Tax Revenue						
01. Service Income		52,450.00	25,150.00	24,850.00	50,000.00	50,000.00
Clearance & Certification Fees	4-02-01-040	52,450.00	25,150.00	24,850.00	50,000.00	50,000.00
02. Business Income		7,858,196.76	4,219,597.98	7,448,717.87	11,668,315.85	9,527,000.00
Receipt from Market Operations						
- Current Year	4-02-02-140	7,019,905.66	3,254,197.68	6,102,802.32	9,357,000.00	9,357,000.00
Electric/Power Supply						
Batong Malake	4-02-02-140-001-001	888,496.80	485,963.22	434,036.78	920,000.00	920,000.00
Poblacion	4-02-02-140-002-001	381,438.05	235,343.57	184,656.43	420,000.00	420,000.00
Food Stalls - CPP Stadium/Evacuation Center	4-02-02-140-003-001	9,229.50	10,350.00	14,650.00	25,000.00	25,000.00
Water						
Batong Malake	4-02-02-140-001-002	69,885.26	32,171.21	57,828.79	90,000.00	90,000.00
Poblacion	4-02-02-140-002-002	82,192.10	44,537.13	45,462.87	90,000.00	90,000.00
Food Stalls - CPP Stadium/Evacuation Center	4-02-02-140-003-002	7,416.00	9,650.00	2,350.00	12,000.00	12,000.00
BM Public Market						
Entrance Fee	4-02-02-140-001-003	0.00	0.00	0.00	0.00	0.00
Fixed Stall	4-02-02-140-001-004	2,769,142.70	1,146,098.25	3,253,901.75	4,400,000.00	4,400,000.00
Cash Tickets/Ambulant	4-02-02-140-001-005	1,364,270.00	672,220.00	727,780.00	1,400,000.00	1,400,000.00
Poblacion Public Market						
Entrance Fee	4-02-02-140-002-003	0.00	0.00	0.00	0.00	0.00
Fixed Stall	4-02-02-140-002-004	1,300,339.05	584,312.10	1,165,687.90	1,750,000.00	1,750,000.00
Cash Tickets/Ambulant	4-02-02-140-002-005	2,850.00	0.00	0.00	0.00	0.00
Food Stalls - CPP Stadium/Evacuation Center	4-02-02-140-003-003	144,646.20	33,552.20	216,447.80	250,000.00	250,000.00
Receipt from Market Operations						
- Previous Year	4-02-02-140-002	838,291.10	965,400.30	1,345,915.55	2,311,315.85	170,000.00
Fixed Stall						
Batong Malake	4-02-02-140-002-001	644,966.10	736,933.50	960,562.78	1,697,496.28	100,000.00
Poblacion	4-02-02-140-002-002	193,325.00	206,893.80	379,622.44	586,516.24	70,000.00
Food Stalls - CPP Stadium/Evacuation Center		0.00	21,573.00	5,730.33	27,303.33	0.00
Total Tax Revenue		7,910,646.76	4,244,747.98	7,473,567.87	11,718,315.85	9,577,000.00
2. Non-Tax Revenue						
Interest Income	4-02-02-220	5,811.80	2,835.16	1,418.26	4,253.42	0.00
Fines and Penalties - Business Income	4-02-02-980	68,712.50	56,534.54	13,368.70	69,903.24	8,500.00
Batong Malake		55,202.05	46,085.70	11,767.31	57,853.01	5,000.00
Poblacion		11,308.78	8,291.54	1,385.66	9,677.20	3,500.00
Food Stalls - CPP Stadium/Evacuation Center		2,201.67	2,157.30	215.73	2,373.03	0.00
Total Non-Tax Revenue		74,524.30	59,369.70	14,786.96	74,156.66	8,500.00
Total Local Sources		7,985,171.06	4,304,117.68	7,488,354.83	11,792,472.51	9,585,500.00
Total Regular Income		7,985,171.06	4,304,117.68	7,488,354.83	11,792,472.51	9,585,500.00
Non-Regular Income						
B. External Sources						
a. Subsidy from General Fund Proper	4-03-01-050	0.00	0.00	0.00	0.00	335,000.00
Total External Sources		0.00	0.00	0.00	0.00	335,000.00
C. Non-Income Receipts						
b. Miscellaneous Income	4-06-01-010	0.00	0.00	0.00	0.00	0.00
Total Income Receipts		0.00	0.00	0.00	0.00	0.00
Total Non-Regular Income		0.00	0.00	0.00	0.00	335,000.00
Total Available Resources for Appropriation		22,661,979.00	26,966,096.68	7,488,354.83	34,454,451.51	44,374,951.51

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C. GENERAL FUND - SLAUGHTERHOUSE OPERATION

Particulars 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year 2025 Appropriation			Budget Year 2026 (Proposed) 7
			1st Semester (Actual) 4	2nd Semester (Estimate) 5	Total 6	
I. Beginning Cash Balance		1,715,543.47	5,731,214.02		5,731,214.02	9,997,878.15
II. Receipts		4,015,670.55	1,465,354.25	2,801,309.88	4,266,664.13	4,370,000.00
Regular Income						
A. Local Sources						
1. Tax Revenue						
01. Service Income		0.00	0.00	0.00	0.00	20,000.00
Clearance & Certification Fees	4-02-01-040	0.00	0.00	0.00	0.00	20,000.00
02. Business Income		3,515,366.05	1,465,162.79	2,801,208.86	4,266,371.65	4,350,000.00
Receipt from Slaughterhouse Operations	4-02-02-150	3,368,481.75	1,393,184.25	2,673,187.40	4,066,371.65	4,100,000.00
Receipt from Carcass Fee	4-02-02-150-001	146,884.30	71,978.54	128,021.46	200,000.00	250,000.00
Other Business Income	4-02-02-150-990	0.00	0.00	0.00	0.00	0.00
Total Tax Revenue	-	3,515,366.05	1,465,162.79	2,801,208.86	4,266,371.65	4,370,000.00
2. Non-Tax Revenue						
a. Interest Income	4-02-02-220	304.50	191.46	101.02	292.48	0.00
Total Non-Tax Revenue	-	304.50	191.46	101.02	292.48	0.00
Total Local Sources	-	3,515,670.55	1,465,354.25	2,801,309.88	4,266,664.13	4,370,000.00
Total Regular Income	-	3,515,670.55	1,465,354.25	2,801,309.88	4,266,664.13	4,370,000.00
Non-Regular Income						
B. External Sources	-					
a. Subsidy from General Fund Proper	4-03-01-050	500,000.00	0.00	0.00	0.00	0.00
Total External Sources		500,000.00	0.00	0.00	0.00	0.00
C. Non-Income Receipts						
a. Miscellaneous Income	4-06-01-010	0.00	0.00	0.00	0.00	0.00
Total Non-Income Receipts		0.00	0.00	0.00	0.00	0.00
Total Non-Regular Income	-	500,000.00	0.00	0.00	0.00	0.00
Total Available Resources for Appropriation		5,731,214.02	7,196,568.27	2,801,309.88	9,997,878.15	14,367,878.15

PART 2. PROPOSED NEW APPROPRIATIONS, BY OFFICE

Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
A. GENERAL FUND PROPER					
Office of the Municipal Mayor	26,180,185.05	38,569,113.11	0.00	0.00	64,749,298.16
MO/Public Order and Safety Office	4,588,459.67	19,913,900.00	0.00	270,000.00	24,772,359.67
MO/Public Information Office	1,225,128.81	705,740.00	0.00	0.00	1,930,868.81
MO/Municipal Disaster Risk Reduction and Management Office	2,145,503.59	1,154,340.00	0.00	0.00	3,299,843.59
MO/Youth and Development Office	626,407.79	12,782,160.00	0.00	0.00	13,408,567.79
MO/Mun. Public Employment Services Office	1,529,210.96	1,850,670.00	0.00	0.00	3,379,880.96
MO/Mun. Urban Development & Housing Office	891,146.94	528,440.00	0.00	0.00	1,419,586.94
MO/Mun. Environment & Natural Resources Office	792,249.98	2,094,020.00	0.00	0.00	2,886,269.98
MO/Tourism Office	1,705,370.40	8,210,960.00	0.00	100,000.00	10,016,330.40
MO/Gender and Development Office	1,824,506.80	3,922,800.00	0.00	150,000.00	5,897,306.80
MO/Information & Communication System Office	4,385,473.47	574,440.00	0.00	0.00	4,959,913.47
MO/Internal Audit Unit	656,220.62	158,720.00	0.00	0.00	814,940.62
MO/Bids and Awards Committee Unit	731,430.72	838,440.00	0.00	0.00	1,569,870.72
Office of the Municipal Vice Mayor	3,676,562.38	5,124,360.00	0.00	145,000.00	8,945,922.38
Office of the Sangguniang Bayan	18,039,064.52	10,526,000.00	0.00	3,449,000.00	32,014,064.52
Office of the SB Secretary	6,782,938.23	794,200.00	0.00	120,000.00	7,697,138.23

Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
Office of the Municipal Administrator	2,082,859.39	109,000.00	0.00	0.00	2,191,859.39
Office of the Municipal Human Resource Management Officer	4,228,469.82	3,140,290.00	0.00	0.00	7,368,759.82
Office of the Municipal Planning & Development Coordinator	5,743,260.75	1,123,720.00	0.00	0.00	6,866,980.75
Office of the Municipal Civil Registrar	3,209,218.83	1,127,820.00	0.00	0.00	4,337,038.83
Office of the General Services Officer	11,636,441.35	72,138,220.00	0.00	1,200,000.00	84,974,661.35
Office of the Municipal Budget Officer	4,347,397.12	410,720.00	0.00	0.00	4,758,117.12
Office of the Municipal Accountant	7,066,184.07	978,360.00	0.00	0.00	8,044,544.07
Office of the Municipal Treasurer	9,552,407.60	2,473,200.00	100,000.00	50,000.00	12,175,607.60
Office of the Municipal Assessor	5,866,315.81	669,360.00	0.00	0.00	6,535,675.81
Office of the Records Officer	2,518,594.64	172,000.00	0.00	153,000.00	2,843,594.64
Office of the Municipal Health Officer	41,018,859.10	19,455,180.00	0.00	0.00	60,474,039.10
MHO/Nutrition Unit	825,130.23	5,463,920.00	0.00	0.00	6,289,050.23
Office of the Municipal Social Welfare and Development Officer	8,118,996.19	8,074,920.00	0.00	0.00	16,193,916.19
MSWDO/OSCA	0.00	12,336,104.00	0.00	0.00	12,336,104.00
MSWDO/PDAO	823,096.10	1,118,540.00	0.00	0.00	1,941,636.10
Office of the Municipal Agriculturist	6,276,628.95	3,449,776.00	0.00	0.00	9,726,404.95
Office of the Municipal Engineer	9,948,319.75	5,146,440.00	0.00	90,000.00	15,184,759.75
Other SPA					
Terminal Leave Pay	1,800,000.00	0.00	0.00	0.00	1,800,000.00
Election Reserve	0.00	0.00	0.00	0.00	0.00
Aid to Barangays	0.00	1,400,000.00	0.00	0.00	1,400,000.00
Subsidy to Local Economic Enterprises	0.00	335,000.00	0.00	0.00	335,000.00
Special Purpose Appropriation (Lump Sum)					
20% Municipal Development Fund					88,897,195.40
5% MDRRM Fund					20,483,938.20
-70% Disaster Preparedness, Prevention, Mitigation, Response & Rehab. Recovery					8,778,830.66
-30% Quick Response					
Total Appropriation	200,842,039.63	246,870,873.11	100,000.00	5,727,000.00	571,699,877.00
B. LOCAL ECONOMIC ENTERPRISES					
1. Market Operation					
Total Appropriation	3,835,754.58	5,343,664.42	741,081.00	0.00	9,920,500.00
Total - Market Operations	3,835,754.58	5,343,664.42	741,081.00	0.00	9,920,500.00
2. Slaughterhouse Operation					
Total Appropriation	2,448,366.11	1,821,633.89	0.00	100,000.00	4,370,000.00
Total - Slaughterhouse Operation	2,448,366.11	1,821,633.89	0.00	100,000.00	4,370,000.00
Total - Local Economic Enterprises	6,284,120.69	7,165,298.31	741,081.00	100,000.00	14,290,500.00
GRAND TOTAL	207,126,160.32	254,036,171.42	841,081.00	5,827,000.00	585,990,377.00



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PART 3. SPECIAL PROVISIONS

Use and Release of Fund. The amount herein appropriated shall be used in accordance with R.A. No. 10121, "The Philippine Disaster Risk Reduction and Management Act of 2010," which shall include relief, rehabilitation, reconstruction, and other works or services, including pre-disaster activities, in connection with the occurrence of natural calamities, epidemics as declared by Department of Health, and other catastrophes. *Provided*, that the projects and activities are incorporated in the Local Disaster Risk Reduction and Management (LDRRM) Plan, and integrated in the approved Annual Investment Program. *Provided further*, that the utilization of the fund shall be in accordance with the provisions of National Disaster Risk Reduction and Management Council (NDRRMC) - Department of Budget and Management (DBM) - Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 2013-1 dated March 25, 2013.

Quick Response Fund. Of the amount appropriated for LDRRM Fund, thirty-percent (30%) shall be allocated as Quick Response Fund (QRF) or stand-by fund for relief, and recovery programs in order that the situation and living conditions of people in the communities or areas stricken by disasters, calamities, epidemics or complex emergencies, may be normalized as quickly as possible.

The release and use of QRF shall be supported by a resolution of the Sanggunian declaring the local government unit (LGU) under state of calamity or a Presidential declaration of state of calamity.

In no case shall the QRF be used for pre-disaster, nor be re-aligned for any other purpose.

Use and Release of Fund. - The 20% Municipal Development Fund shall be strictly utilized in accordance with the general policies provided in DBM-Department of Finance (DOF)-DILG JMC No. 1 dated November 4, 2020, and for the projects included in the approved Annual Investment Program of the LGU for the Fiscal Year 2026. The development projects identified shall be consistent with the Local Development Plan duly approved by the Local Development Council and the local sanggunian. The disbursement of this fund shall be based on the approved Project Procurement Management Plan for the Fiscal Year 2026, and subject to all existing budgeting, accounting, and auditing laws, rules and regulations.

PART 4. GENERAL PROVISIONS

Section 1. Availability of Appropriations. Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for the expenditure except by subsequent enactment. However, appropriations for CO shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations therefor have been fully paid or otherwise settled.

Section 2. Limitation on Cash Advance. Notwithstanding any provision of law to the contrary, cash advances shall not be granted until such time that the earlier cash advances availed of by the officials or employees concerned shall have been liquidated pursuant to pertinent accounting.

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Section 3. Meaning of Savings. Savings refer to portions or balances as of any given point in the fiscal year or any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absences without pay.

Section 4. Use of Savings and Augmentation. The Mayor or the Presiding Officer of the Sanggunian is authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations in accordance with Section 336 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991.

PART 5. GOALS AND OBJECTIVES

The main goal of the Municipal Government of Los Baños is to effectively and efficiently provide the mandated basic services and facilities and other services as may be necessary, appropriate and incidental towards the promotion of the general welfare of its people.

The primary objective of the municipal government is to implement priority infrastructure and non-infrastructure development programs and projects during the plan period in pursuit of the new administration's 6K Serbisyo Diretso sa Tao Program Thrusts, as follows:

"Kaalaman, Kalikasan, Kalusugan, Kalinisan, Kabuhayan at Kaligtasan"

The 6K Serbisyo Diretso sa Tao Program Thrusts are broken down into sectoral development services, such as:

A. SOCIAL DEVELOPMENT

1. Education

- i. Establishment of Rizal Classrooms of the Future
- ii. Provision of eRizal Tablets
- iii. Distribution of Educational Flag Posters
- iv. Scholarship, Educational Assistance and Youth Development Program

2. Health and Nutrition

- i. Free Medical, Dental and Assistance Program
- ii. Continuous Fight against Malnutrition
- iii. Continuous Fight against Infectious Diseases
- v. Operation of Ambulatory/Urgent Care Clinic
- vi. Improvement of Municipal Public Cemetery (Paraiso ng Bayan)

3. Peace and Order and Public Safety

- i. Extensive Campaign against Illegal Drugs
- ii. Extensive Campaign on Public Information
- iii. Intensive Peace and Order and Public Safety Measures
 - Acquisition of Firetrucks
 - Construction of Fire Sub-Stations

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4. Social Welfare

- i. Provision of Sectoral Cash Subsidy
- ii. Construction/ Rehabilitation/ Improvement of Children's Care Centers/ Day Care Centers
- iv. Operation of Senior Care Center
- v. Mainstreaming programs, projects and activities under Gender and Development (GAD)
- vi. Mainstreaming programs, projects and activities under the Local Council for the Protection of Children (LCPC)

5. Housing

- i. Provision of Housing for the Informal Settler Families and Families in Declared Danger Areas

B. ECONOMIC DEVELOPMENT**1. Tourism**

- i. Lakbay Los Banos Program
 - 1. Heritage Walk
 - Improvement of Roads and Sidewalks
 - Rehabilitation of Old Pantalan
 - Construction of Boardwalk
 - Restoration of Old Municipal Hall
 - 2. Nature Walk
 - Development of Rest Area
- ii. Tour Guiding Trainings
- iii. Continuous Improvement of the General Paciano Rizal Park
- iv. Establishment/Improvement of Barangay Plazas

2. Employment

- i. Strengthening of Job Fairs
- ii. Enhancement of Skills Training Programs

3. Public Markets

- i. Opening of Night Market
- ii. Construction/Rehabilitation/Improvement of Poblacion Public Market
- iii. Construction/Rehabilitation/Improvement of Batong Malake Public Market

4. Agriculture

- i. Community-based Livelihood Program
- ii. Intensification of Food Security Program

5. Livelihood

- i. Provision of Comprehensive Sustainable Livelihood for Marginalized Sector
- ii. Construction/Rehabilitation/Improvement of Manpower Training Center
- iii. Operation of Los Banos Therapeutic Massage Center and Health Spa

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6. Roads, Bridges and Pathways

- i. Construction/Rehabilitation/Improvement of Roads
- ii. Construction/Rehabilitation/Improvement of Pathways

C. ENVIRONMENTAL MANAGEMENT

- 1. Extensive Clean-Up Drives
- 2. Improvement of Waste Management Collection
- 3. Construction/Rehabilitation/Improvement of Drainage System
- 4. Construction/Rehabilitation/Improvement of Soil Protection
- 5. Disaster Risk Reduction Management and Climate Change Adaption
 - i. Construction/Enhancement of Operation Center
 - ii. Strengthening of MDRRM Volunteer Organization
- 6. Renewable Energy Program
 - i. Acquisition of Additional Solar Panels for various municipal facilities

D. ORGANIZATIONAL MANAGEMENT AND DEVELOPMENT

- 1. Strengthening of LGU collaboration with the academe, other international organizations and national government agencies
- 2. Automation of Municipal Services
- 3. Streamlining and enhancement of the Public Order and Service Office

PART 6. FISCAL POLICIES

Revenue-generating measures include enhanced tax collection via a vigorous tax information campaign and intensified tax collection efforts. Moreover, to support the budget for FY 2026, the following are the other LGU's fiscal policies and measures:

- 1. Enhancement of revenue generation through the following strategies:
 - a. Establishment the Business Permit and Licensing Office
 - b. Revision/Updating of Local Revenue Code;
 - c. Intensification of Tax Campaign, Information, Education and Communication Program;
 - d. Computerization of Real Property Taxes, Business Taxes and other taxes;
 - e. Conduct Tax Caravan;
 - f. Strengthening of coordination with the barangays regarding the delivery of notices of delinquencies; and
- 2. Grant awards and incentives to outstanding taxpayers;
- 3. Enforcement of austerity measures; and
- 4. Advocate transparency in all transaction



PART 7. ABOLITION, CREATION AND CHANGE IN NOMENCLATURE OF PLANTILLA POSITIONS

For FY 2026, the following seven (7) permanent and two (2) casual positions will be created and for inclusion in this Annual Executive Budget:

Department/Office	Positions	Salary Grade
Mayor's Office	Administrative Aide I (Casual)	1
	Administrative Aide I (Casual)	1
MO - Public Employment Service Office	Administrative Aide III (Bookbinder I)	3
Sangguniang Bayan Secretariat	Local Legislative Staff Officer III	16
	Administrative Assistant I (Bookbinder III)	7
Municipal Social Welfare and Development Office	Social Welfare Officer II	15
	Social Welfare Officer I	11
Municipal Health Office	Health Education and Promotion Officer I	10
Municipal Agriculture Office	Aquaculturist II	15

Likewise, to enable the LGU to create more vital and appropriate position and to ensure that it is within the PS limitation, the following fifteen (15) permanent and one (1) coterminous positions will be abolished and for inclusion in this Annual Executive Budget:

Department/Office	Positions	Item No.	Salary Grade
Mayor's Office	Security Guard I	CoT8	3
MO - Public Employment Services Office	Administrative Assistant V (Data Controller III)	7	11
MO - Tourism Office	Administrative Aide IV (Clerk II)	23	4
MO – POSO / Transportation and Regulation Unit	Administrative Aide IV (Clerk II)	248	4
Municipal Civil Registry	Registration Officer II	179	14
General Services Office	Administrative Aide IV (Clerk II)	137	4
	Metro Aide I	262	2
	Metro Aide I	268	2
	Metro Aide I	269	2
Municipal Health Office	Supervising Administrative Officer (Administrative Officer IV)	297	22
	Dentist I	209	14
Municipal Social Welfare and Development Office	Social Welfare Officer III	160	18
	Administrative Aide VI (Clerk III)	165	6
Municipal Agriculture Office	Agricultural Technologist	221	10
Slaughterhouse Operation	Administrative Aide III (Utility Worker II)	241	3
	Revenue Collection Clerk I	240	5



Lastly, one (1) coterminous position is for change in nomenclature and also for inclusion in this Annual Executive Budget:

Department/Office	Positions	Item No.	Salary Grade
Mayor's Office	Change in nomenclature to Administrative Aide III (Driver I) from Security Guard I	CoT9	3

SECTION 3. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

SECTION 4. EFFECTIVITY. This Ordinance shall take effect immediately upon approval.

ENACTED : November 13, 2025.

I HEREBY CERTIFY to the correctness of the above-quoted Ordinance.


DONA T. ALBORIDA - DIZON
Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:


HON. MARLO PJ A. ALIPON, MPA, REE, RMP
Municipal Vice Mayor/Presiding Officer

APPROVED:


HON. NEIL ANDREW N. NOCON
Municipal Mayor