

INCOME AND EXPENDITURES ESTIMATES FOR CY 2026
Lapu-Lapu City School Board

Estimated Income for Budget Year	
Additional One Percent (1%) Real Property Tax	P 300,000,000.00
TOTAL	P 300,000,000.00
Net Amount Available for Appropriation	P 300,000,000.00

Proposed Expenditures for Budget Year 2025

Rank	Program/Project/Activity	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
1	Pre-Elementary Education	P 5,500,000.00	P 13,445,000.00		P 18,945,000.00
2	Elementary Education		66,792,500.00	P 74,250,000.00	141,042,500.00
3	Secondary Education		45,214,000.00	45,850,000.00	91,064,000.00
4	Non-Formal Education	2,450,000.00	2,100,000.00	2,500,000.00	7,050,000.00
5	Physical Education		41,398,500.00	500,000.00	41,898,500.00
	Total Expenditures	P 7,950,000.00	P 168,950,000.00	P 123,100,000.00	P 300,000,000.00

Prepared by:


MARILYN S. ANDALES
Schools Division Superintendent
Co-Chairman, LSB


MA. CYNTHIA "CINDI" KING CHAN
City Mayor
Chairman, Local School Board

INCOME AND EXPENDITURES ESTIMATES FOR CY 2026

Lapu-Lapu City School Board

Estimated Income for Budget Year

Additional One Percent (1%) Real Property Tax

TOTAL

P 300,000,000.00

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Net Amount Available for Appropriation

P 300,000,000.00

Proposed Expenditures for Budget Year 2026

Program/Project/Activity	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
CURRENT OPERATING EXPENDITURES				
PRE-ELEMENTARY EDUCATION	P 5,500,000.00	P 13,445,000.00		P 18,945,000.00
Personal Services				
Honorarium of Day Care Workers and Teachers	3320-5-01-02-100 P 5,500,000.00			P 5,500,000.00
Maintenance and Other Operating Expenses				
Training Expenses - ECCD Day Care Workers and Teachers	3320-5-02-02-010	P 500,000.00		P 500,000.00
Office Supplies Expenses	-5-02-03-010	500,000.00		500,000.00
School Supplies Expenses for Kindergarten	-5-02-03-010 -1	2,750,000.00		2,750,000.00
School Supplies Expenses for Day Care Center	-5-02-03-010 -2	600,000.00		600,000.00
ECCD Materials for Day Care Center	-5-02-03-110 -1	500,000.00		500,000.00
Production of Activity Worksheets for Kindergarten	-5-02-03-110 -2	500,000.00		500,000.00
Production of Activity Worksheets for Day Care Centers	-5-02-03-110 -3	1,000,000.00		1,000,000.00
Kiddie Tables and Chairs for Kindergarten	-5-02-03-990 -1	2,661,000.00		2,661,000.00
Kiddie Tables and Chairs for Day Care Center	-5-02-03-990 -2	1,000,000.00		1,000,000.00
Hard Hat for Kindergarten Learners	-5-02-03-990 -3	2,484,000.00		2,484,000.00
Other MOE - Child Development Care/Teachers Celebration and Services	-5-02-99-990	450,000.00		450,000.00
Kindergarten Day	-5-02-99-990 -2	500,000.00		500,000.00
SUB-TOTAL	P 5,500,000.00	P 13,445,000.00		P 18,945,000.00

Program/Project/Activity	Maintenance and Other Operating Expenses			Total		
	Personal Services	Capital Outlays				
ELEMENTARY EDUCATION	P	66,792,500.00	P	74,250,000.00	P	141,042,500.00
Maintenance and Other Operating Expenses						
Training Expenses	3321-5-02-02-010	P	1,000,000.00		P	1,000,000.00
Office Supplies Expenses	-5-02-03-010		1,300,000.00			1,300,000.00
School Supplies Expenses	-5-02-03-010 -1		17,160,000.00			17,160,000.00
Textbooks and Instructional Materials	-5-02-03-110 -1		23,000,000.00			23,000,000.00
Production of Localized Story Book and Activity Sheets	-5-02-03-110 -2		4,500,000.00			4,500,000.00
High Quality Camera Lens (Kit)	-5-02-03-990		40,000.00			40,000.00
Twelve (12) Units Heavy Duty Stand Fan for Bankal Elementary School	-5-02-03-990 -1		60,000.00			60,000.00
Maintenance and Other Operating Expenses						
Six Hundred (600) pieces Branded Plastic Arm Chairs with tablet	3321-5-02-03-990 -2	P	1,000,000.00		P	1,000,000.00
Hard Hat for Grade 1 to Grade 3 Learners	-5-02-03-990 -3		7,432,500.00			7,432,500.00
	-5-02-03-990 -4		4,000,000.00			4,000,000.00
Water Expenses	-5-02-04-010		100,000.00			100,000.00
Electricity Expenses	-5-02-04-020		1,000,000.00			1,000,000.00
Telephone Expenses	-5-02-05-020		200,000.00			200,000.00
Internet Subscription Expenses	-5-02-05-030		300,000.00			300,000.00
Survey and Titrting Expenses	-5-02-07-010		1,000,000.00			1,000,000.00
Consultancy Services - Engineering Design Services and Preparation of Program of Works and Estimates (POWE)	-5-02-11-030		200,000.00			200,000.00
Demolition and Relocation Expenses	-5-02-08-010		100,000.00			100,000.00
Environment/Sanitary Services - Desludging	-5-02-12-010		800,000.00			800,000.00
Repair and Maintenance - Machinery Equipment	-5-02-13-050		100,000.00			100,000.00
Other MOE - Press Conference	-5-02-99-990 -1		400,000.00			400,000.00
Other MOE - Scouting Activities	-5-02-99-990 -2		800,000.00			800,000.00
Other MOE - Division Publication	-5-02-99-990 -3		400,000.00			400,000.00
Other MOE - Filling Materials/Counterpart for School Donated Projects	-5-02-99-990 -4		100,000.00			100,000.00
Other MOE - DFOT/RFOT/NFOT/Learner's Convergence						
Reading and Language Competition/SPEDlympics	-5-02-99-990 -5		1,600,000.00			1,600,000.00
Other MOE - Robotics, Science and Math Fair and Other Competition Expenses	-5-02-99-990 -6		200,000.00			200,000.00
Capital Outlay						
Construction of Activity Center for Sta. Rosa Elementary School	-1-07-04-020 -26s1			P	12,000,000.00	12,000,000.00
Construction of Activity Center for Poo Elementary School	-1-07-04-020 -26s2				12,000,000.00	12,000,000.00
Construction of 2 Storey, 12 Classroom Building for Mactan Air Base	-1-07-04-020 -26s3				32,000,000.00	32,000,000.00

Program/Project/Activity		Maintenance and Other Operating Expenses		Capital Outlays	Total
		Personal Services			
Completion of 4 Storey 12 classroom Building at Kalawisan Elementary School	-1-07-04-020 -26s4			12,000,000.00	12,000,000.00
Construction of Perimeter Fence at Mactan Air Base Elementary School	-1-07-04-990 -26s1			2,500,000.00	2,500,000.00
Construction of Perimeter Fence for Sta. Rosa Elementary School	-1-07-04-990 -26s2			3,000,000.00	3,000,000.00
Three (3) Units 65" TV for Bankal Elementary School	-1-07-05-020 -26s1			150,000.00	150,000.00
Four (4) Units Digital B&W Multi Function Printer	-1-07-05-030 -26s1			600,000.00	600,000.00
SUB-TOTAL		P 66,792,500.00	P 74,250,000.00	P 141,042,500.00	

SECONDARY EDUCATION

P 45,214,000.00 P 45,850,000.00 P 91,064,000.00


Maintenance and Other Operating Expenses

Training Expenses	3322-5-02-02-010	P 3,000,000.00		P 3,000,000.00
Office Supplies Expenses	-5-02-03-010	1,800,000.00		1,800,000.00
School Supplies Expenses	-5-02-03-010 -1	12,210,000.00		12,210,000.00
Textbooks and Instructional Materials	-5-02-03-110	10,000,000.00		10,000,000.00
Medals for Academic, Sports and other Competition	-5-02-03-990	4,000,000.00		4,000,000.00
Six Hundred (600) pieces Branded Plastic Arm Chairs with Tablet	-5-02-03-990 -1	1,500,000.00		1,500,000.00
Five Hundred (500) Pieces Monobloc Chairs Without Arm	-5-02-03-990 -2	660,000.00		660,000.00
Water Expenses	-5-02-04-010	200,000.00		200,000.00
Electricity Expenses	-5-02-04-020	1,500,000.00		1,500,000.00
Telephone Expenses	-5-02-05-020	500,000.00		500,000.00
Demolition and Relocation Expenses	-5-02-08-010	200,000.00		200,000.00
Consultancy Services - Engineering Design Services and Preparation of Program of Works and Estimates (POWE)	-5-02-11-030	200,000.00		200,000.00
Environment/Sanitary Services - Desludging	-5-02-12-010	800,000.00		800,000.00
Repair and Maintenance - Machinery Equipment	-5-02-13-050	200,000.00		200,000.00
Other MOE - Press Conference	-5-02-99-990 -1	1,200,000.00		1,200,000.00
Other MOE - Scouting Activities	-5-02-99-990 -2	1,200,000.00		1,200,000.00
Other MOE - Scouting Activities - Unpaid Registration of Encampment (Year 2024)	-5-02-99-990 -3	144,000.00		144,000.00
Other MOE - Division Publication	-5-02-99-990 -4	400,000.00		400,000.00
Other MOE - Survey & Titling Expenses	-5-02-99-990 -5	1,000,000.00		1,000,000.00
Other MOE - Filling Materials/Counterpart for School				
Donated Projects	-5-02-99-990 -6	100,000.00		100,000.00
Other MOE - DFOT/RFOT/NFOT/Learner's Convergence, Reading and Language Competition/Learner's and Educator's Coverage/SPEDlympics	-5-02-99-990 -7	2,000,000.00		2,000,000.00

Program/Project/Activity		Personal Services	Maintenance and	Capital Outlays	Total
			Other Operating Expenses		
Other MOE - Robotics, Science and Math Fair and Other Competition Expenses	-5-02-99-990 -8		1,000,000.00		1,000,000.00
Other MOE - Educational Research	-5-02-99-990 -9		1,000,000.00		1,000,000.00
Other MOE - Career Guidance Activity	-5-02-99-990 -10		400,000.00		400,000.00
Capital Outlay					
Construction of Four (4) Storey 8 Classroom of Pangan-an High School (Phase 1)	3322-1-07-04-020 -26s1			14,000,000.00	14,000,000.00
Construction of Four (4) Storey 8 Classroom of Tungasan High School (Phase 1)	-1-07-04-020 -26s2			28,000,000.00	28,000,000.00
Construction of Perimeter Fence for Mactan Air Base High School	-1-07-04-990 -26s1			2,500,000.00	2,500,000.00
One (1) Units 65" TV for Sudtonggan National High School Grade 7 MIM	-1-07-05-020 -26s1			50,000.00	50,000.00
Purchase and Installation of CCTV Camera in the Arts and Design Building, Look National High School	-1-07-05-020 -26s2			500,000.00	500,000.00
Four (4) Units Digital B&W Multi-function Printer	-1-07-05-030 -26s1			600,000.00	600,000.00
Drone with own Cellphone controller	-1-07-05-030 -26s2			200,000.00	200,000.00
SUB-TOTAL			P 45,214,000.00	P 45,850,000.00	P 91,064,000.00
NON-FORMAL EDUCATION					
		P 2,450,000.00	P 2,100,000.00	P 2,500,000.00	P 7,050,000.00
Personal Services					
Honoraria of NFE/ALS Implementors, Evaluators and Monitoring	3323-5-01-02-100	P 2,450,000.00		P 2,450,000.00	
Maintenance and Other Operating Expenses					
Office Supplies Expenses	-5-02-03-010		P 1,300,000.00		1,300,000.00
Fuel, Oil and Lubricants Expenses - Fuel for Mobile Classroom	-5-02-03-090		300,000.00		300,000.00
ALS Supplies/Equipment	-5-02-03-990		500,000.00		500,000.00
Capital Outlay					
Customized Mobile Classroom (Knowledge Access Resources and Training for ALS) - Motorcycle Type	3323-1-07-06-010 -26s1			P 700,000.00	700,000.00
Customized Mobile Classroom (Knowledge Access Resources and Training for ALS - Wling Van Type	-1-07-06-010 -26s2			1,800,000.00	1,800,000.00
SUB-TOTAL		P 2,450,000.00	P 2,100,000.00	P 2,500,000.00	P 7,050,000.00

Program/Project/Activity		Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PHYSICAL EDUCATION			P 41,398,500.00		P 41,898,500.00
Maintenance and Other Operating Expenses					
CVRAA Training	7652-5-02-02-010		P 800,000.00		P 800,000.00
Training of Athletes and Coaches for Specialized Sports	-5-02-02-010 -1		1,600,000.00		1,600,000.00
Drugs and Medicines Expenses	-5-02-03-070		1,158,500.00		1,158,500.00
Other Supplies and Materials Expenses	-5-02-03-990		1,600,000.00		1,600,000.00
Sports Supplies and Equipment	-5-02-03-990 -1		10,850,000.00		10,850,000.00
CVRAA & Batang Pinoy Uniform for Athletes and Coaches	-5-02-03-990 -2		9,000,000.00		9,000,000.00
Other MOE - Batang Pinoy/Phil. National Games	-5-02-99-990 -1		5,800,000.00		5,800,000.00
Other MOE - CVRAA Activities	-5-02-99-990 -2		6,000,000.00		6,000,000.00
Other MOE - City Palaro/Division Athletic Meet	-5-02-99-990 -3		2,500,000.00		2,500,000.00
Other MOE - Palarong Pambansa Expenses	-5-02-99-990 -4		1,300,000.00		1,300,000.00
Other MOE - Sports Showdown	-5-02-99-990 -5		790,000.00		790,000.00
Capital Outlay					
Sports Equipment for Boxing and Archery	7652-1-07-05-130 -26s1			500,000.00	500,000.00
SUB-TOTAL			P 41,398,500.00	P 500,000.00	P 41,898,500.00
GRAND TOTAL		P 7,950,000.00	P 168,950,000.00	P 123,100,000.00	P 300,000,000.00

Prepared by:


MARILYN S. ANDALES
 Schools Division Superintendent
 Co-Chairman, LSB


MA. CYNTHIA "CINDI" KING CHAN
 City Mayor
 Chairman, Local School Board