

平成28年度

決算参考資料
～普通会計財政統計～



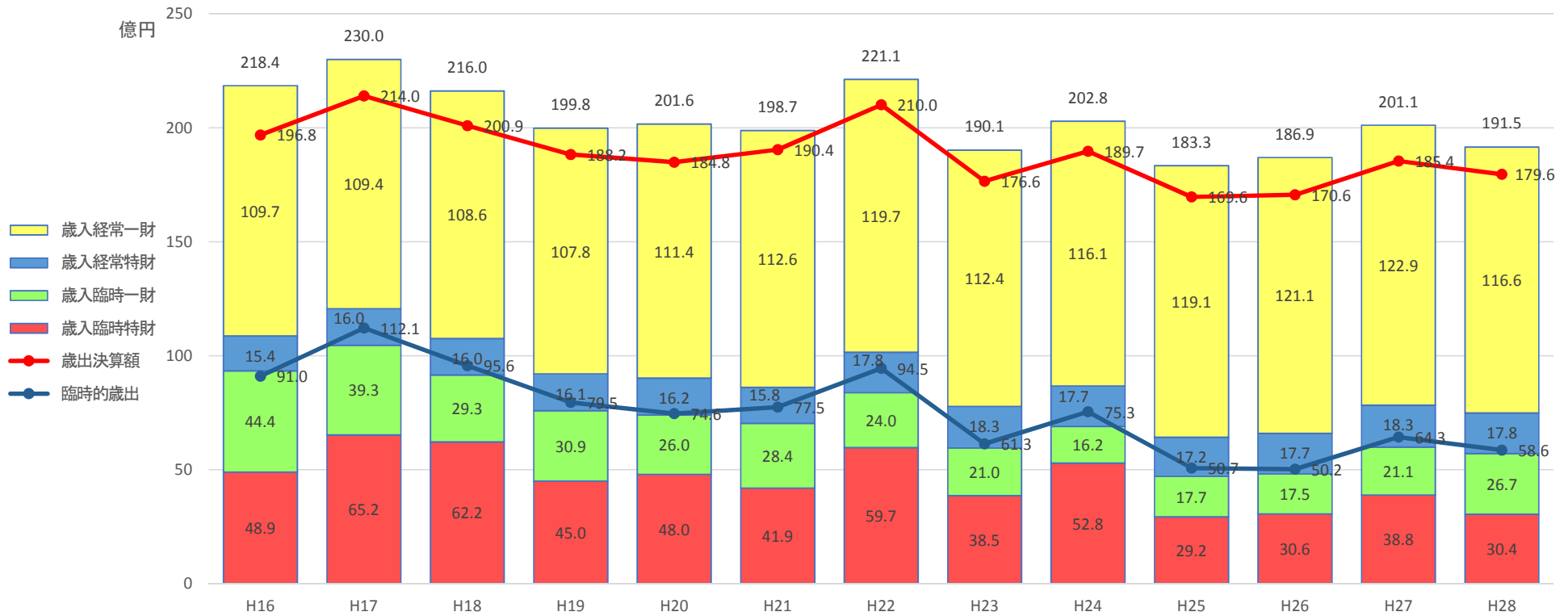
HIDA CITY
飛驒市

歳入歳出決算額の推移

(単位: 千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
歳入決算額	21,843,208	22,999,627	21,604,390	19,977,848	20,157,785	19,871,754	22,114,668	19,014,625	20,281,540	18,330,664	18,693,717	20,108,453	19,151,302
一般財源	15,411,840	14,871,714	13,788,869	13,869,278	13,742,191	14,102,744	14,370,052	13,334,826	13,225,913	13,686,012	13,858,308	14,398,791	14,327,232
経常的なもの	10,973,988	10,937,026	10,855,322	10,779,842	11,140,797	11,260,996	11,967,935	11,238,689	11,606,354	11,911,278	12,106,094	12,287,322	11,661,737
臨時的なもの	4,437,852	3,934,688	2,933,547	3,089,436	2,601,394	2,841,748	2,402,117	2,096,137	1,619,559	1,774,734	1,752,214	2,111,469	2,665,495
特定財源	6,431,368	8,127,913	7,815,521	6,108,570	6,415,594	5,769,010	7,744,616	5,679,799	7,055,627	4,644,652	4,835,409	5,709,662	4,824,070
経常的なもの	1,536,620	1,604,282	1,599,608	1,610,695	1,616,724	1,579,730	1,775,335	1,828,232	1,773,919	1,720,309	1,770,696	1,828,410	1,782,513
臨時的なもの	4,894,748	6,523,631	6,215,913	4,497,875	4,798,870	4,189,280	5,969,281	3,851,567	5,281,708	2,924,343	3,064,713	3,881,252	3,041,557
歳出決算額	19,680,126	21,396,647	20,087,364	18,820,871	18,483,374	19,037,530	21,002,889	17,655,457	18,968,799	16,962,875	17,060,179	18,542,099	17,961,080
経常的なもの	10,580,433	10,185,812	10,523,373	10,869,146	11,024,829	11,290,994	11,552,079	11,529,382	11,434,506	11,891,155	12,041,142	12,110,506	12,104,937
臨時的なもの	9,099,693	11,210,835	9,563,991	7,951,725	7,458,545	7,746,536	9,450,810	6,126,075	7,534,293	5,071,720	5,019,037	6,431,593	5,856,143
歳入歳出差引額	2,163,082	1,602,980	1,517,026	1,156,977	1,674,411	834,224	1,111,779	1,359,168	1,312,741	1,367,789	1,633,538	1,566,354	1,190,222

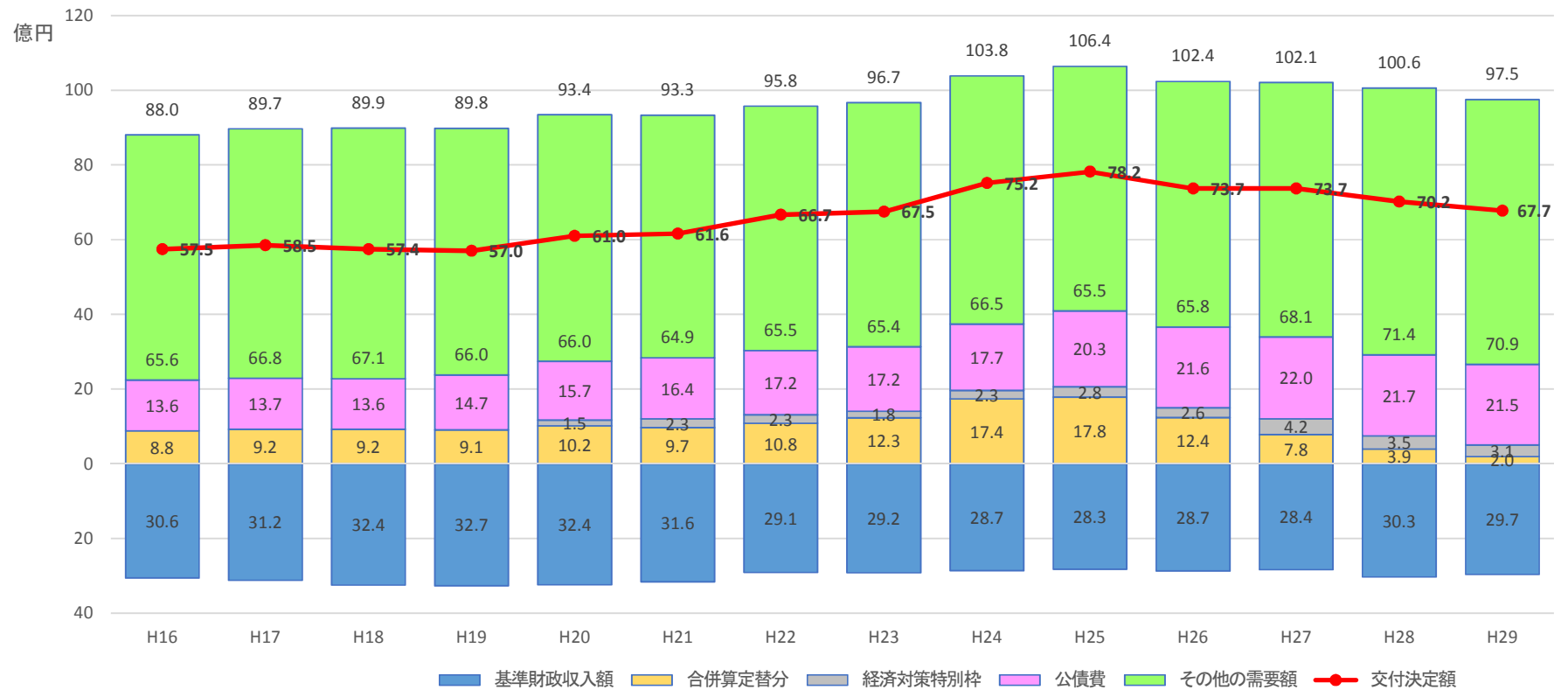
※経常一般財源には臨時財政対策債等を含む



普通交付税額の推移

(単位: 千円)

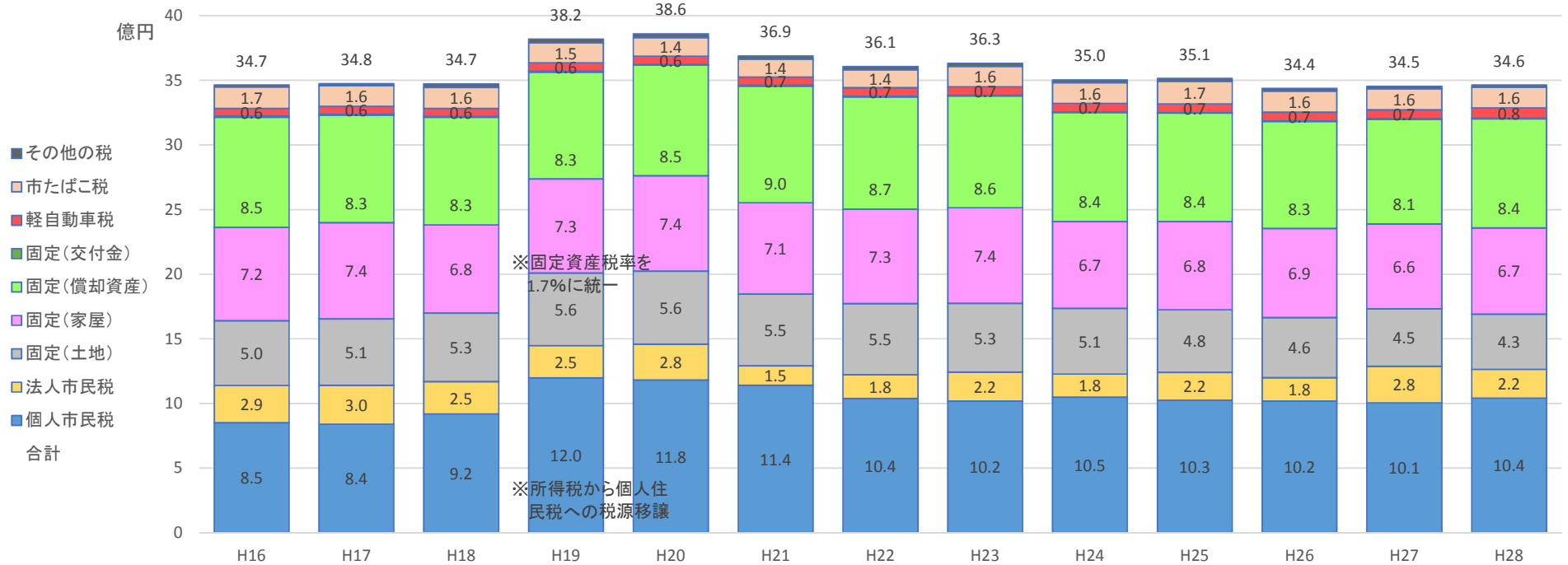
	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	H29
基準財政収入額	3,056,406	3,117,558	3,244,779	3,266,605	3,237,980	3,159,443	2,911,039	2,919,104	2,865,377	2,825,010	2,870,832	2,836,291	3,032,298	2,965,283
基準財政需要額	8,802,930	8,970,237	8,989,567	8,982,762	9,341,944	9,328,780	9,576,467	9,669,701	10,383,540	10,642,561	10,237,542	10,205,271	10,061,680	9,746,874
合併算定替分	881,980	923,168	920,249	908,953	1,016,497	966,613	1,081,621	1,227,985	1,739,839	1,782,919	1,238,852	780,128	394,722	195,125
経済対策特別枠					153,873	234,653	228,502	180,677	228,630	277,553	261,919	422,931	348,712	310,222
公債費	1,361,933	1,368,097	1,359,736	1,469,074	1,569,178	1,637,871	1,720,232	1,721,166	1,768,923	2,032,242	2,160,992	2,195,968	2,174,755	2,152,899
その他の需要額	6,559,017	6,678,972	6,709,582	6,604,735	6,602,396	6,489,643	6,546,112	6,539,873	6,646,148	6,549,847	6,575,779	6,806,244	7,143,491	7,088,628
交付基準額	5,746,524	5,852,679	5,744,788	5,716,157	6,103,964	6,169,337	6,665,428	6,750,597	7,518,163	7,817,551	7,366,710	7,368,980	7,029,382	6,781,591
交付決定額	5,746,524	5,852,679	5,744,788	5,701,375	6,099,868	6,160,948	6,665,428	6,750,597	7,518,163	7,817,551	7,366,710	7,368,980	7,021,105	6,773,902



市税の推移

(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
市民税	1,138,262	1,140,036	1,167,602	1,447,148	1,458,798	1,291,658	1,221,193	1,241,724	1,227,335	1,240,677	1,199,759	1,286,982	1,264,306
個人	851,559	840,053	918,303	1,197,030	1,180,786	1,140,690	1,037,671	1,017,336	1,048,776	1,025,058	1,017,741	1,005,750	1,040,994
法人	286,703	299,983	249,299	250,118	278,012	150,968	183,522	224,388	178,559	215,619	182,018	281,232	223,312
固定資産税	2,084,731	2,097,267	2,053,448	2,124,350	2,163,717	2,169,431	2,156,066	2,141,848	2,028,192	2,010,546	1,987,019	1,917,070	1,942,371
土地	501,632	514,715	530,600	562,612	564,491	553,387	550,299	532,299	507,512	484,340	464,168	445,251	427,584
家屋	722,406	743,758	684,111	728,960	739,433	708,232	730,949	739,974	673,358	682,672	689,945	657,057	666,163
償却資産	852,314	830,811	831,129	825,706	854,773	902,822	869,761	864,514	842,717	839,182	828,636	810,495	844,364
国有資産所在市町村交付金	8,379	7,983	7,608	7,072	5,020	4,990	5,057	5,061	4,605	4,352	4,270	4,267	4,260
軽自動車税	60,502	61,707	63,056	64,351	64,395	65,580	65,969	66,140	66,573	66,939	67,675	67,801	81,093
市たばこ税	165,766	160,191	160,080	154,899	144,502	136,791	138,487	159,587	159,362	174,802	163,900	162,986	158,319
その他の税	16,041	15,860	29,194	29,596	28,434	25,770	24,438	22,276	22,496	21,451	19,099	18,927	17,596
合計	3,465,302	3,475,061	3,473,380	3,820,344	3,859,846	3,689,230	3,606,153	3,631,575	3,503,958	3,514,415	3,437,452	3,453,766	3,463,685



性質別決算額の推移

【決算額】

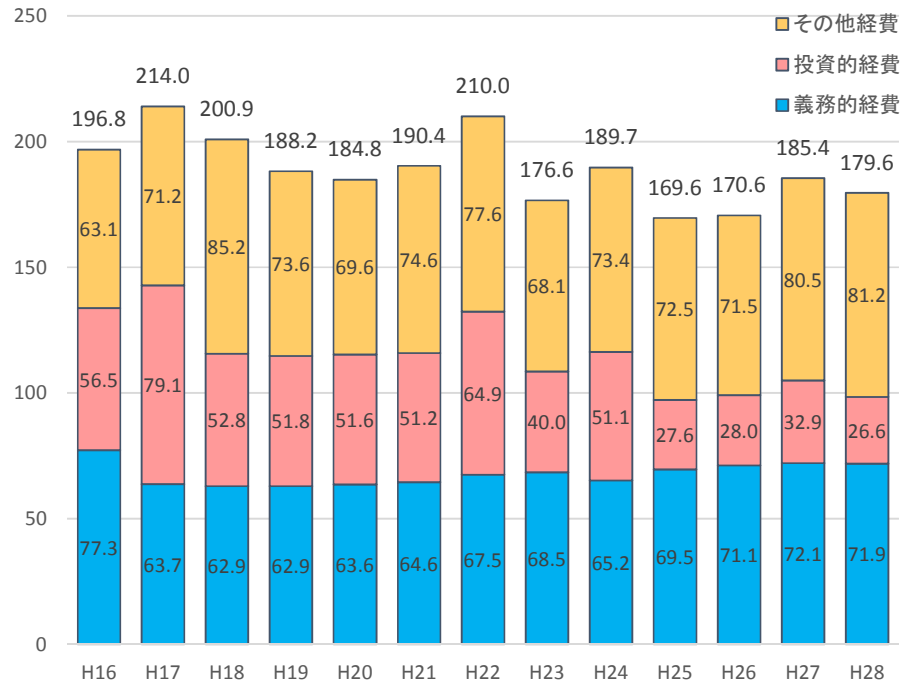
(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
義務的経費	7,725,359	6,369,841	6,289,258	6,286,874	6,364,825	6,457,055	6,746,769	6,845,771	6,520,482	6,951,138	7,113,498	7,209,174	7,185,625
投資的経費	5,645,276	7,905,925	5,278,545	5,178,564	5,162,165	5,122,887	6,491,631	4,002,327	5,111,641	2,762,030	2,795,721	3,285,895	2,657,313
その他経費	6,309,491	7,120,881	8,519,561	7,355,433	6,956,384	7,457,588	7,764,489	6,807,359	7,336,676	7,249,707	7,150,960	8,047,030	8,118,142
合計	19,680,126	21,396,647	20,087,364	18,820,871	18,483,374	19,037,530	21,002,889	17,655,457	18,968,799	16,962,875	17,060,179	18,542,099	17,961,080

【前年度比増減】

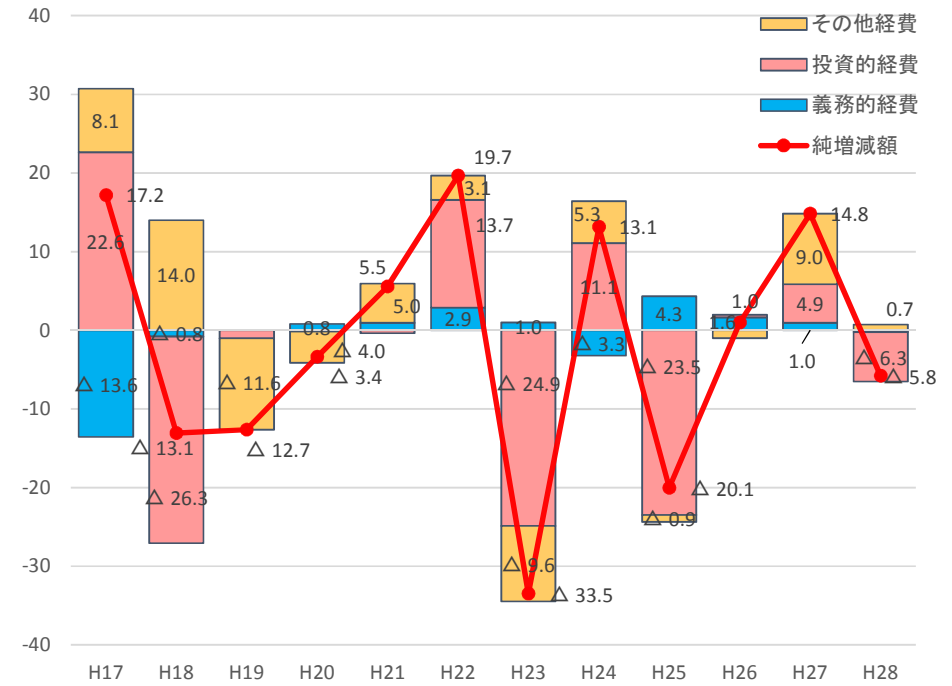
	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
義務的経費	-1,355,518	-80,583	-2,384	77,951	92,230	289,714	99,002	-325,289	430,656	162,360	95,676	-23,549
投資的経費	2,260,649	-2,627,380	-99,981	-16,399	-39,278	1,368,744	-2,489,304	1,109,314	-2,349,611	33,691	490,174	-628,582
その他経費	811,390	1,398,680	-1,164,128	-399,049	501,204	306,901	-957,130	529,317	-86,969	-98,747	896,070	71,112
純増減額	1,716,521	-1,309,283	-1,266,493	-337,497	554,156	1,965,359	-3,347,432	1,313,342	-2,005,924	97,304	1,481,920	-581,019

【決算額の推移】



億円

【前年度比増減の推移】

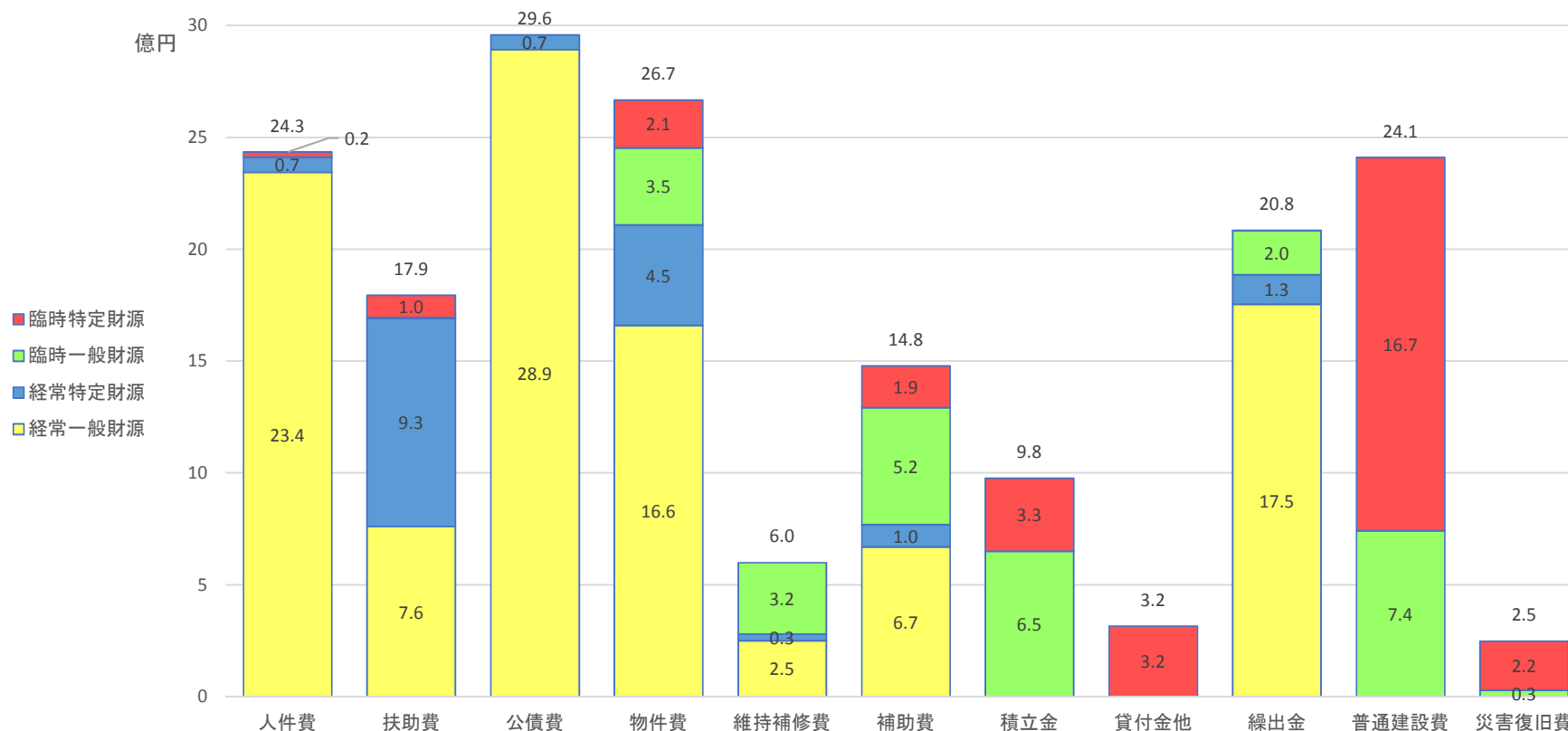


億円

性質別経費の財源構成（平成28年度決算額）

(単位:千円)

			義務的経費			一般行政経費					投資的経費		合計	
			人件費	扶助費	公債費	物件費	維持補修費	補助費	積立金	貸付金他	繰出金	普通建設費		災害復旧費
歳出決算額			2,434,625	1,793,292	2,957,708	2,666,529	599,139	1,478,494	975,454	315,827	2,082,699	2,409,459	247,854	17,961,080
財源内訳	経常的	一般財源	2,343,083	760,387	2,891,653	1,659,340	250,881	669,287			1,754,398			10,329,029
		特定財源	69,233	931,166	66,055	449,179	29,647	99,198			131,430			1,775,908
		小計	2,412,316	1,691,553	2,957,708	2,108,519	280,528	768,485			1,885,828			12,104,937
財源内訳	臨時的	一般財源	10	3,120		345,056	318,611	522,780	650,439	27	196,671	741,882	29,385	2,807,981
		特定財源	22,299	98,619		212,954		187,229	325,015	315,800	200	1,667,577	218,469	3,048,162
		小計	22,309	101,739		558,010	318,611	710,009	975,454	315,827	196,871	2,409,459	247,854	5,856,143



実質的な人件費の推移

(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
議員報酬手当	110,675	122,668	122,669	121,131	79,628	79,396	78,304	78,304	75,859	78,304	79,123	72,370	63,176
委員等報酬	57,927	61,346	48,282	51,019	50,284	52,388	56,756	48,698	46,167	46,653	49,269	56,105	51,281
特別職給	28,937	27,619	27,478	24,362	22,321	30,808	28,728	30,416	31,378	31,378	31,753	31,488	34,079
職員給	2,131,759	1,964,513	1,927,982	1,874,837	1,813,934	1,709,778	1,667,648	1,608,114	1,571,972	1,616,804	1,658,363	1,690,070	1,694,860
基本給(扶養手当含む)	1,414,473	1,262,008	1,263,282	1,192,359	1,166,643	1,131,892	1,142,773	1,086,509	1,056,855	1,098,199	1,114,010	1,107,232	1,104,869
その他の手当	717,286	702,505	664,700	682,478	647,291	577,886	524,875	521,605	515,117	518,605	544,353	582,838	589,991
共済負担金	363,581	345,747	330,142	333,059	333,233	358,860	370,878	423,480	399,476	385,669	403,376	402,521	371,400
退職金	336,742	311,195	298,947	275,011	267,784	269,862	307,525	240,548	233,751	215,452	196,875	194,127	197,562
災害補償費	6,866	6,767	7,108	7,416	6,310	6,535	4,554	25,309	2,877	2,132	2,397	2,394	2,532
その他(消防団退職金)	16,240	15,996	17,383	18,432	18,725	17,856	17,856	17,856	19,743	19,743	19,743	19,742	19,735
表面人件費	3,052,727	2,855,851	2,779,991	2,705,267	2,592,219	2,525,483	2,532,249	2,472,725	2,381,223	2,396,135	2,440,899	2,468,817	2,434,625
人件費以外に区分された経費	415,808	472,796	420,954	416,928	427,098	450,897	442,602	443,541	452,883	388,101	385,548	405,207	410,441
事業費支弁人件費(普建費)	152,397	201,935	139,665	107,772	93,022	118,859	87,945	92,710	126,155	63,812	69,113	72,717	56,632
職員児童手当(扶助費)							30,201	32,494	28,495	27,925	28,580	28,175	27,900
賃金(物件費)	263,411	270,861	281,289	309,156	334,076	332,038	324,456	318,337	298,233	296,364	287,855	304,315	325,909
実質人件費	3,468,535	3,328,647	3,200,945	3,122,195	3,019,317	2,976,380	2,974,851	2,916,266	2,834,106	2,784,236	2,826,447	2,874,024	2,845,066

※職員児童手当については、H21年度まで「職員給その他の手当」として整理している

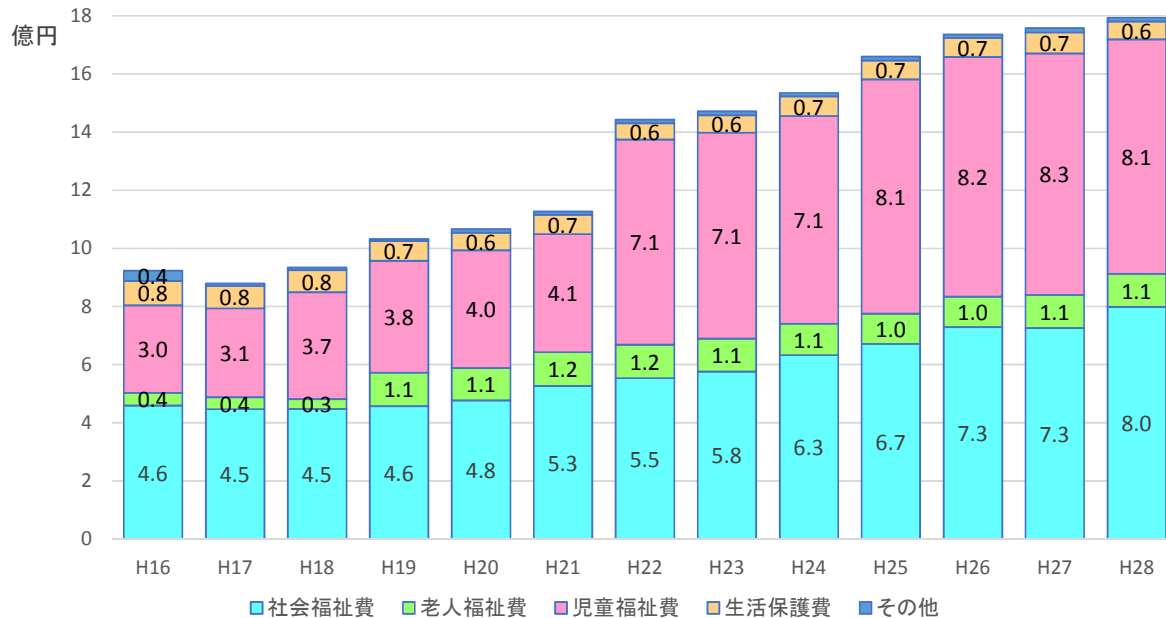
(参考)普通会計に属する職員数	411	395	383	364	356	353	345	334	329	321	322	318	323
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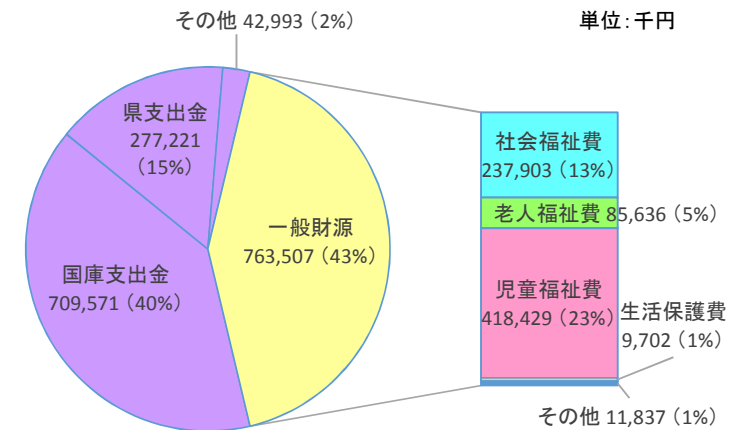
扶助費の推移

(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
民生費	919,494	871,409	928,736	1,025,373	1,055,426	1,116,667	1,430,543	1,459,075	1,523,185	1,647,091	1,724,606	1,742,671	1,780,512
社会福祉費	459,288	446,786	447,812	457,852	477,194	527,322	553,555	576,676	633,197	671,723	729,547	726,547	798,156
自立支援給付費	265,363	247,937	221,235	229,657	240,327	294,266	321,377	338,968	391,056	428,621	437,488	468,965	462,917
医療助成費	175,638	185,285	214,499	219,550	215,090	219,870	223,868	221,461	213,943	212,477	202,550	204,239	200,314
その他	18,287	13,564	12,078	8,645	21,777	13,186	8,310	16,247	28,198	30,625	89,509	53,343	134,925
老人福祉費	43,908	41,309	33,968	114,732	111,481	115,889	115,360	112,521	108,207	103,612	104,549	113,426	114,578
児童福祉費	300,897	305,668	366,834	384,091	404,741	406,191	705,541	708,819	713,646	806,078	823,979	830,475	806,315
児童手当、児童扶養手当	166,174	178,593	220,932	245,646	245,426	239,505	517,293	533,754	479,826	463,993	450,797	446,067	429,623
児童措置費(保育入所)	131,463	118,824	139,058	134,482	156,267	164,688	188,248	174,075	210,590	320,269	316,900	341,579	348,182
その他	3,260	8,251	6,844	3,963	3,048	1,998		990	23,230	21,816	56,282	42,829	28,510
生活保護費	83,073	76,856	76,522	68,428	60,690	66,555	55,947	60,819	67,785	65,578	66,101	72,023	61,463
災害救助費	32,328	790	3,600	270	1,320	710	140	240	350	100	430	200	
衛生費(養育医療費)		1,719								136			172
教育費(要保護、準要保護)	3,758	5,174	5,855	6,943	10,153	9,789	12,351	11,875	11,634	12,572	11,042	15,401	12,608
合計	923,252	878,302	934,591	1,032,316	1,065,579	1,126,456	1,442,894	1,470,950	1,534,819	1,659,799	1,735,648	1,758,072	1,793,292



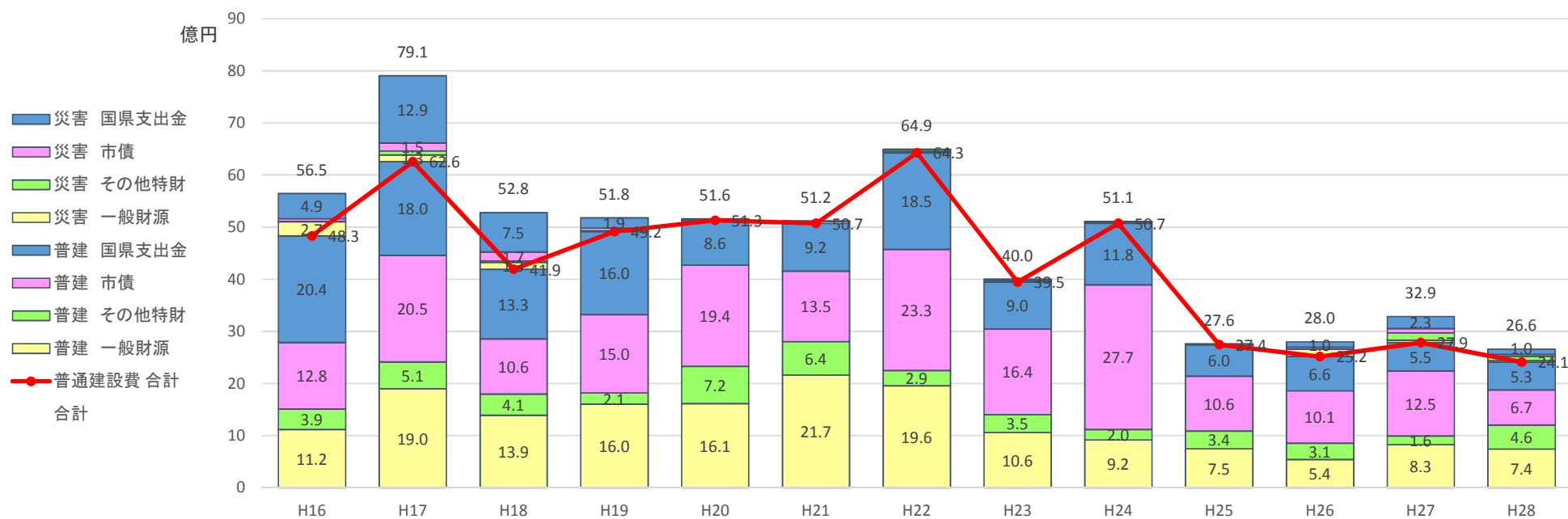
扶助費の財源構成(H28)



投資的経費の推移 (財源内訳別)

(単位:千円)

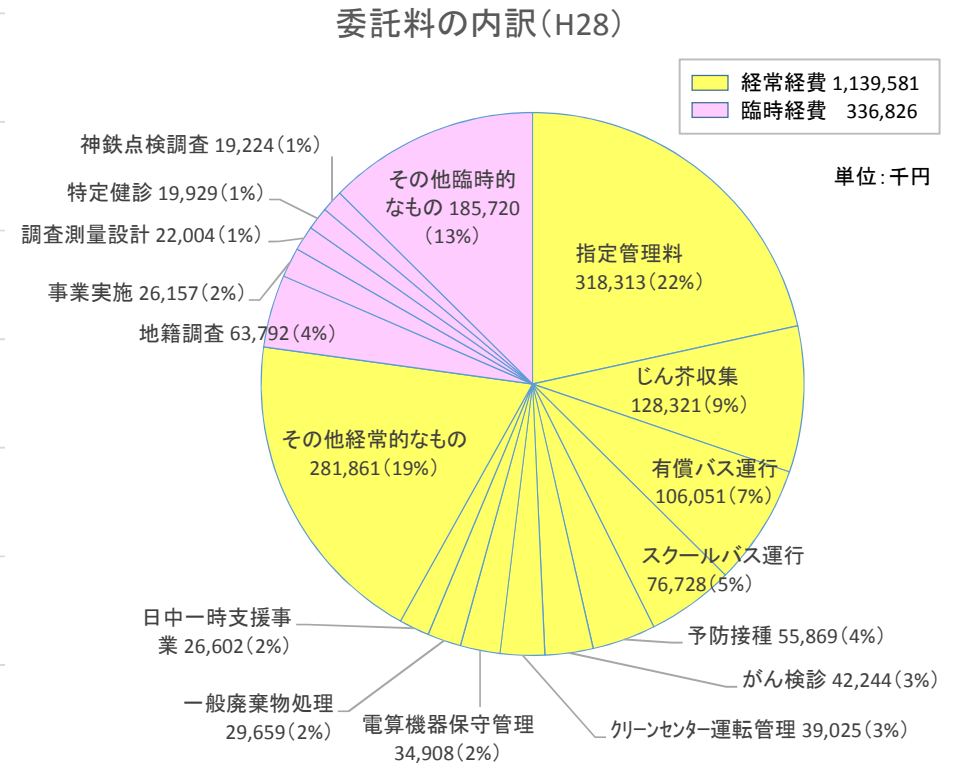
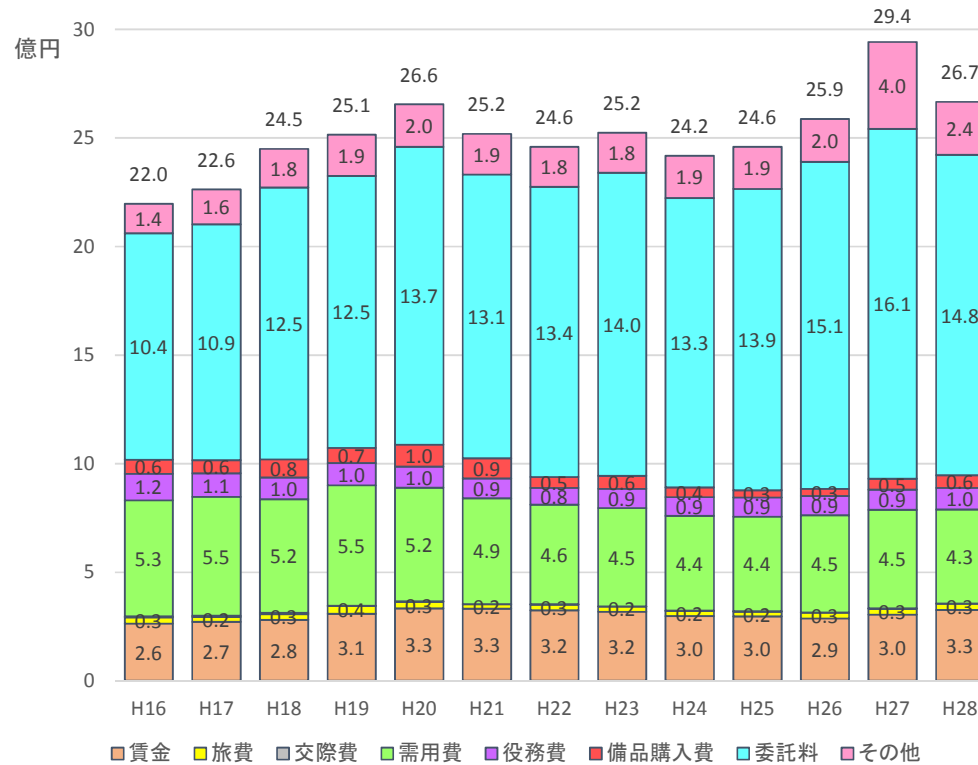
	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	
普通建設費	国県支出金	2,043,878	1,798,986	1,334,394	1,596,112	858,338	916,253	1,852,428	902,291	1,180,177	599,154	657,642	547,221	533,791
	市債	1,277,000	2,045,000	1,058,000	1,503,100	1,942,900	1,354,600	2,325,400	1,640,100	2,770,900	1,055,500	1,005,400	1,248,200	672,400
	その他特定財源	392,967	513,312	408,368	212,190	715,551	638,297	288,379	345,170	203,837	338,881	311,099	162,057	461,386
	一般財源	1,115,904	1,901,176	1,389,997	1,604,820	1,612,714	2,165,013	1,959,737	1,059,008	915,928	748,746	542,309	828,380	741,882
	合計	4,829,749	6,258,474	4,190,759	4,916,222	5,129,503	5,074,163	6,425,944	3,946,569	5,070,842	2,742,281	2,516,450	2,785,858	2,409,459
災害復旧費	国県支出金	485,240	1,293,171	754,547	194,710	19,213	10,101	4,330	20,998	10,099	11,064	98,848	232,104	102,420
	市債	53,200	149,500	171,700	50,500	5,100	3,600	1,700	9,300	4,700	5,300	35,900	81,500	34,900
	その他特定財源	5,180	77,910	29,640	13,669	429	2,154	32,241	192	204	173	337	145,081	81,149
	一般財源	271,907	126,870	131,899	3,463	7,920	32,869	27,416	25,268	25,796	3,212	144,186	41,352	29,385
	合計	815,527	1,647,451	1,087,786	262,342	32,662	48,724	65,687	55,758	40,799	19,749	279,271	500,037	247,854
投資的経費	国県支出金	2,529,118	3,092,157	2,088,941	1,790,822	877,551	926,354	1,856,758	923,289	1,190,276	610,218	756,490	779,325	636,211
	市債	1,330,200	2,194,500	1,229,700	1,553,600	1,948,000	1,358,200	2,327,100	1,649,400	2,775,600	1,060,800	1,041,300	1,329,700	707,300
	その他特定財源	398,147	591,222	438,008	225,859	715,980	640,451	320,620	345,362	204,041	339,054	311,436	307,138	542,535
	一般財源	1,387,811	2,028,046	1,521,896	1,608,283	1,620,634	2,197,882	1,987,153	1,084,276	941,724	751,958	686,495	869,732	771,267
	合計	5,645,276	7,905,925	5,278,545	5,178,564	5,162,165	5,122,887	6,491,631	4,002,327	5,111,641	2,762,030	2,795,721	3,285,895	2,657,313



物件費の推移

(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
賃金	263,411	270,861	281,289	309,156	334,076	332,038	324,456	318,337	298,233	296,364	287,855	304,315	325,909
旅費	28,537	23,455	26,007	35,599	29,505	20,881	25,908	23,734	23,580	23,065	25,912	28,016	28,506
交際費	5,231	4,957	5,575	1,443	1,718	1,070	1,415	1,333	1,414	1,482	1,299	1,354	1,440
需用費	533,460	548,154	524,205	554,548	524,804	486,279	460,142	452,615	436,707	435,244	446,848	453,968	432,731
役務費	122,811	108,838	99,263	101,362	95,748	92,394	76,001	88,679	86,506	88,438	89,425	92,711	99,498
備品購入費	64,513	59,334	83,575	70,450	101,873	91,969	50,255	58,740	44,567	32,781	33,336	50,365	57,949
委託料	1,042,741	1,086,635	1,252,280	1,253,190	1,371,448	1,306,843	1,336,651	1,396,858	1,331,811	1,387,758	1,505,507	1,610,075	1,476,407
その他	136,079	160,762	177,260	188,850	196,025	187,954	184,297	183,309	194,934	193,984	198,296	401,202	244,089
合計	2,196,783	2,262,996	2,449,454	2,514,598	2,655,197	2,519,428	2,459,125	2,523,605	2,417,752	2,459,116	2,588,478	2,942,006	2,666,529



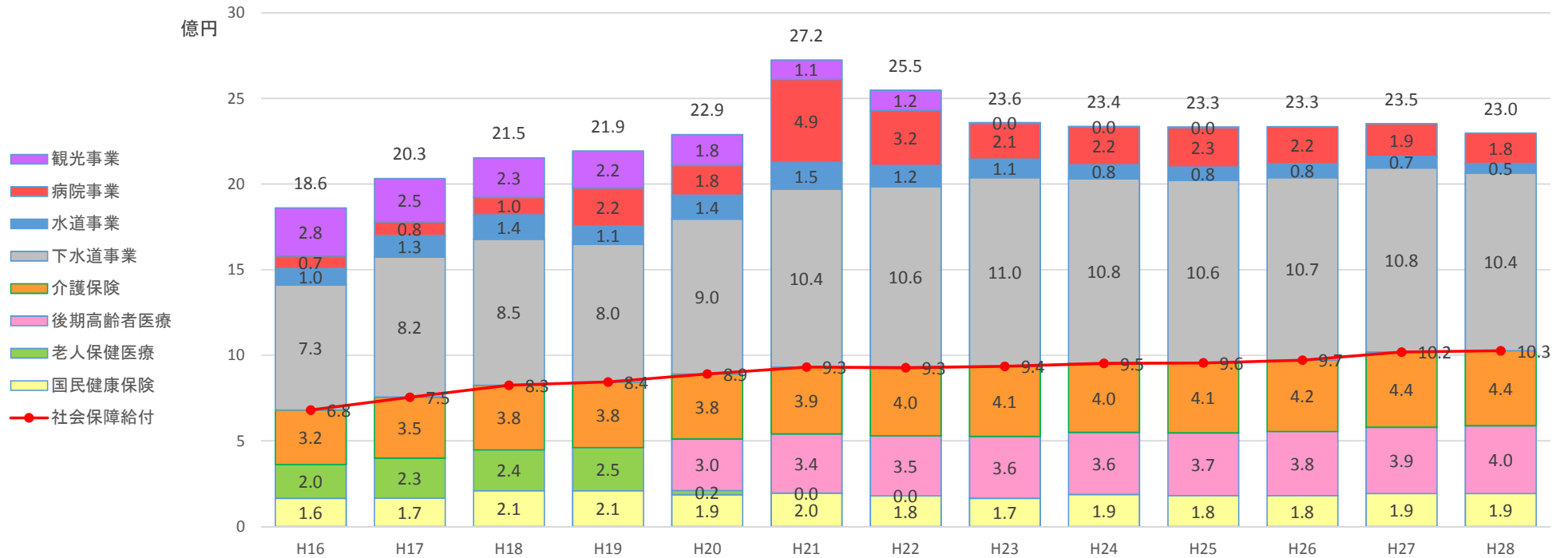
※保育園に係る指定管理料の一部を他の性質(扶助費等)に振替えているため、実際の決算額とは一致しない

他会計繰出金（負担金）の推移

(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	
繰出金総額	1,861,288	2,032,489	2,152,829	2,192,747	2,289,735	2,724,600	2,548,582	2,358,303	2,336,120	2,333,319	2,334,918	2,352,407	2,297,023	
社会 保障	国民健康保険	164,074	166,174	208,362	209,260	185,852	195,532	178,945	165,108	186,918	181,077	180,418	192,982	192,749
	老人保健医療	197,447	233,858	239,508	252,213	24,438	53	1						
	後期高齢者医療					301,188	344,329	351,020	360,214	362,680	366,449	375,267	387,042	396,677
	介護保険	318,515	354,860	377,964	382,758	378,988	390,805	397,412	410,369	402,897	408,444	415,742	438,628	437,033
	小計	680,036	754,892	825,834	844,231	890,466	930,719	927,378	935,691	952,495	955,970	971,427	1,018,652	1,026,459
公 営 企 業	下水道事業(5会計)	730,259	818,998	852,700	804,100	904,200	1,039,000	1,058,300	1,102,490	1,078,400	1,064,560	1,065,360	1,075,510	1,038,640
	水道事業(簡易水道含む)	95,566	125,290	142,167	106,016	139,267	154,973	122,002	107,112	82,531	77,550	81,092	68,008	54,720
	病院事業	74,148	78,996	101,974	222,714	175,436	486,590	324,401	209,037	218,721	231,266	217,039	190,237	177,204
	観光事業	281,279	254,313	230,154	215,686	180,366	113,318	116,501	3,973	3,973	3,973			
	小計	1,181,252	1,277,597	1,326,995	1,348,516	1,399,269	1,793,881	1,621,204	1,422,612	1,383,625	1,377,349	1,363,491	1,333,755	1,270,564

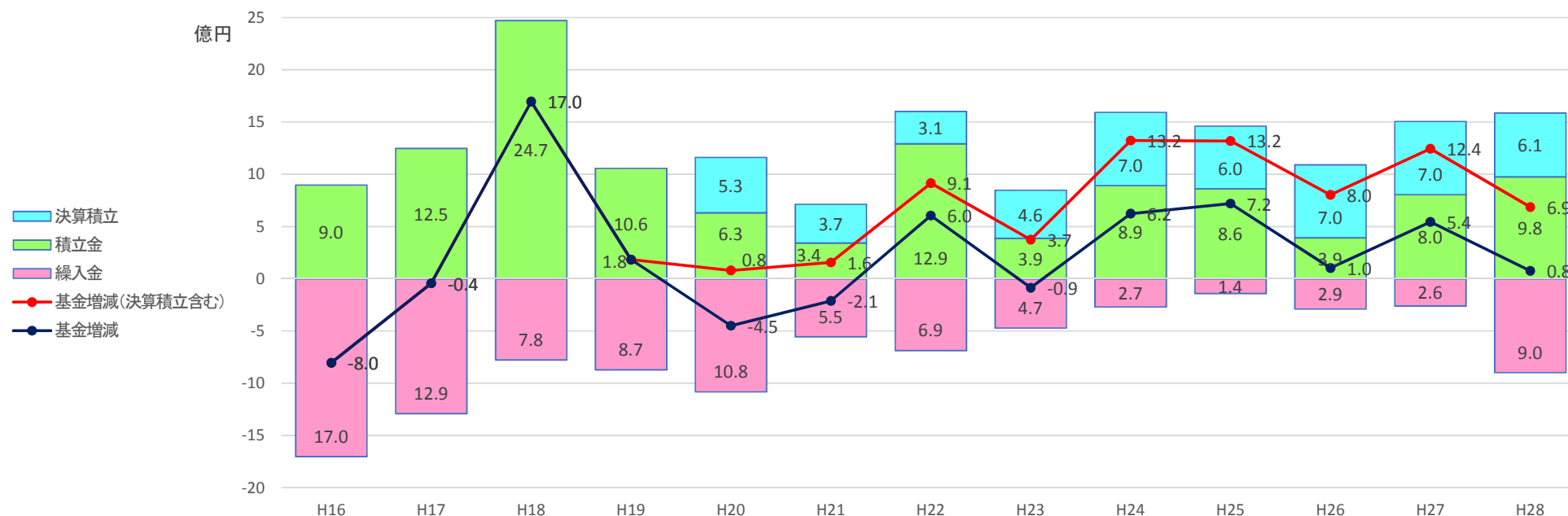
※公営企業法適用企業(下水道・病事業)に対する一般会計からの支出は負担金として経理されるが、ここでは便宜的にまとめて整理している



積立基金の推移

(単位:千円)

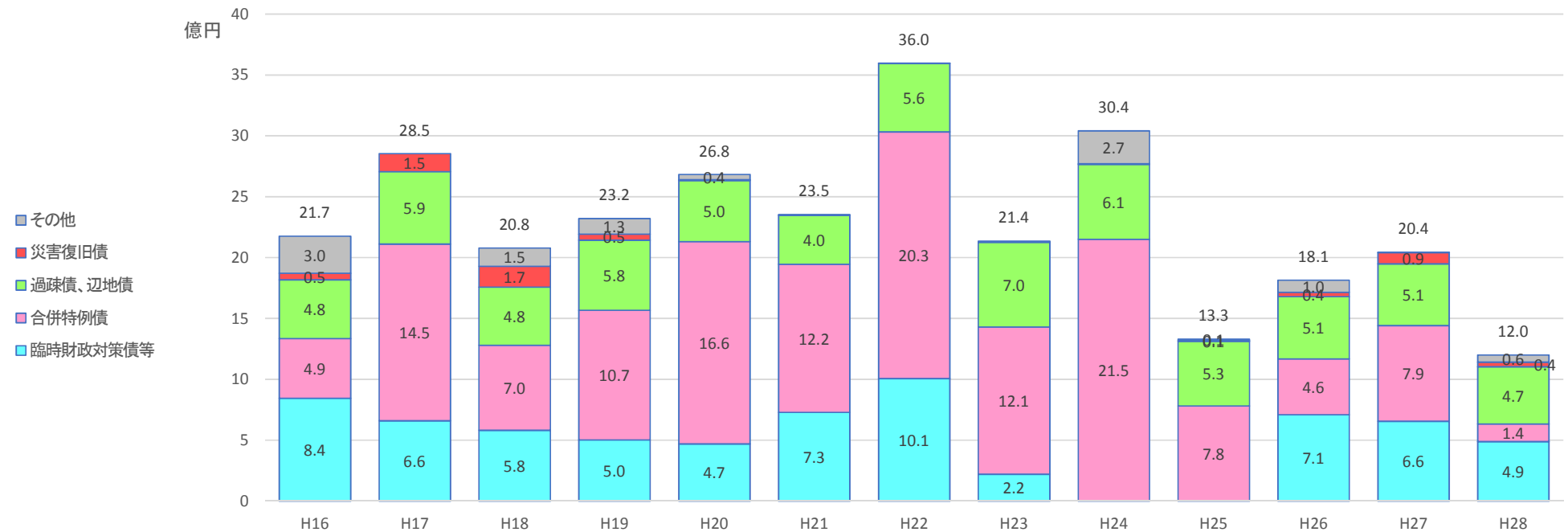
	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	
財調	繰入金	1,168,035	874,500	250,000	530,000	600,000	330,000						600,000	
	積立金	804,412	909,829	610,417	716,030	3,900	6,556	210,302	38,703	414,178	411,356	319,818	624,263	19,494
	決算積立					530,000	370,000	310,000	460,000	700,000	600,000	700,000	700,000	610,000
	年度末残高	2,100,639	2,135,968	2,496,385	2,682,415	2,616,315	2,662,871	3,183,173	3,681,876	4,796,054	5,807,410	6,827,228	8,151,491	8,180,985
減債	繰入金	400,000		110,791		42,000	23,600		272,000					
	積立金	8,762	881	35,724	1,466	2,504	1,858	1,179	1,028	405	357	541	370	252
	年度末残高	563,035	563,916	488,849	490,315	450,819	429,077	430,256	159,284	159,689	160,046	160,587	160,957	161,209
その他	繰入金	133,198	415,999	415,854	342,295	440,785	200,851	686,769	200,324	270,223	141,221	289,351	260,441	299,420
	積立金	84,478	335,953	1,825,726	338,025	625,799	333,362	1,079,969	346,884	478,304	448,649	70,467	180,203	955,707
	年度末残高	2,238,987	2,158,941	3,568,813	3,564,543	3,749,557	3,882,068	4,275,268	4,421,828	4,629,909	4,937,337	4,718,453	4,638,215	5,294,502
合計	繰入金	1,701,233	1,290,499	776,645	872,295	1,082,785	554,451	686,769	472,324	270,223	141,221	289,351	260,441	899,420
	積立金	897,652	1,246,663	2,471,867	1,055,521	632,203	341,776	1,291,450	386,615	892,887	860,362	390,826	804,836	975,453
	決算積立					530,000	370,000	310,000	460,000	700,000	600,000	700,000	700,000	610,000
	年度末残高	4,902,661	4,858,825	6,554,047	6,737,273	6,816,691	6,974,016	7,888,697	8,262,988	9,585,652	10,904,793	11,706,268	12,950,663	13,636,696
基金増減	-803,581	-43,836	1,695,222	183,226	-450,582	-212,675	604,681	-85,709	622,664	719,141	101,475	544,395	76,033	
基金増減(決算積立含む)	-803,581	-43,836	1,695,222	183,226	79,418	157,325	914,681	374,291	1,322,664	1,319,141	801,475	1,244,395	686,033	



市債の推移

(単位:千円)

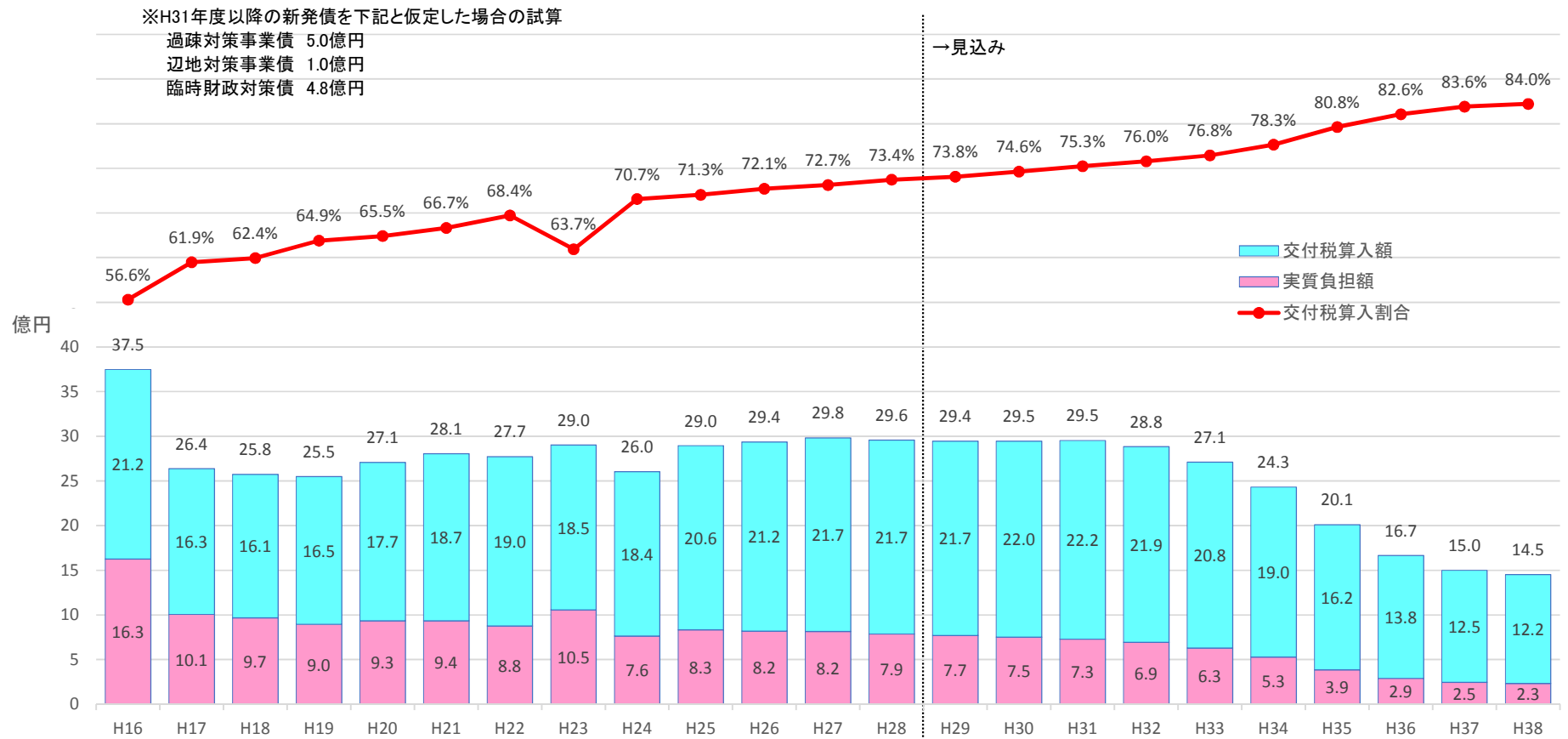
	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28
公共事業債等	158,000										10,000	3,900	12,700
公営住宅建設事業債			51,200	127,500	44,100								
災害復旧事業債	53,200	149,500	171,700	50,500	5,100	3,600	1,700	9,300	4,700	5,300	35,900	91,200	38,000
緊急防災・減債事業債									271,200	12,100	89,500		39,700
教育・福祉施設等整備事業債			78,200										7,000
合併特例事業債	490,900	1,450,900	697,300	1,066,300	1,661,400	1,216,900	2,028,100	1,208,800	2,150,900	781,200	457,800	785,000	144,100
うちハード整備分	490,900	1,450,900	431,300	800,300	1,395,400	950,900	1,762,100	942,800	1,884,900	515,200	457,800	785,000	144,100
うち基金造成分			266,000	266,000	266,000	266,000	266,000	266,000	266,000	266,000			
辺地対策事業債				42,600						21,100	6,300		18,300
過疎対策事業債	481,800	594,100	477,000	532,700	503,400	403,700	563,300	697,300	614,800	510,100	504,400	508,000	450,600
減税補てん債	45,500	41,000	29,600										
臨時財政対策債	798,900	619,100	552,200	501,008	469,265	728,324	1,005,248	220,000			709,676	655,915	488,858
その他	146,300		20,300										
合 計	2,174,600	2,854,600	2,077,500	2,320,608	2,683,265	2,352,524	3,598,348	2,135,400	3,041,600	1,329,800	1,813,576	2,044,015	1,199,258



公債費の推移と今後の見込み

(単位:百万円)

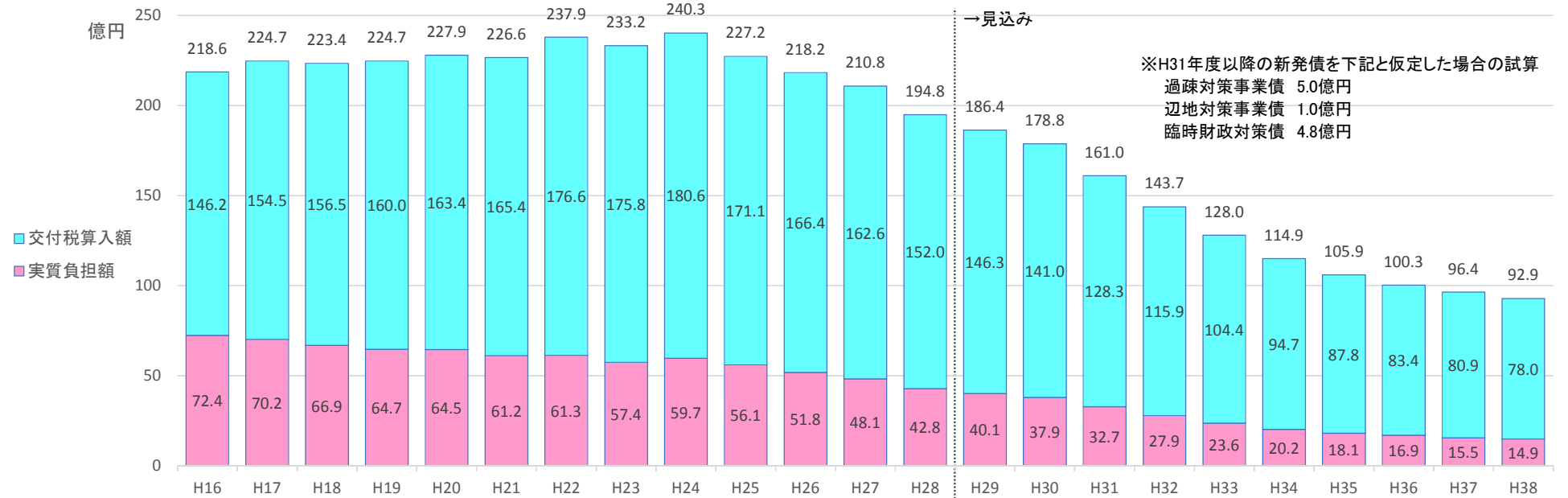
	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	H29	H30	H31	H32	H33	H34	H35	H36	H37	H38
元利償還金	3,749	2,636	2,575	2,549	2,707	2,805	2,772	2,902	2,604	2,895	2,937	2,982	2,958	2,944	2,945	2,953	2,883	2,712	2,430	2,010	1,665	1,498	1,452
うち交付税算入額	2,123	1,631	1,608	1,654	1,774	1,870	1,896	1,848	1,841	2,064	2,119	2,167	2,172	2,174	2,196	2,224	2,191	2,083	1,903	1,624	1,375	1,253	1,220
うち実質負担額	1,626	1,005	967	895	933	935	876	1,054	763	831	818	815	786	770	749	729	692	629	527	386	290	245	232
交付税算入割合	56.6%	61.9%	62.4%	64.9%	65.5%	66.7%	68.4%	63.7%	70.7%	71.3%	72.1%	72.7%	73.4%	73.8%	74.6%	75.3%	76.0%	76.8%	78.3%	80.8%	82.6%	83.6%	84.0%
プライマリーバランス	1,116	-607	125	-127	-316	129	-1,131	467	-710	1,310	899	744	1,595	847	753	1,781	1,729	1,575	1,307	897	559	396	352



市債残高の推移と今後の見込み

(単位:百万円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	H29	H30	H31	H32	H33	H34	H35	H36	H37	H38
年度末残高	21,860	22,468	22,342	22,470	22,785	22,656	23,787	23,320	24,030	22,720	21,820	21,077	19,482	18,635	17,882	16,101	14,372	12,797	11,490	10,593	10,034	9,638	9,286
過疎対策事業債	5,974	5,785	5,542	5,311	5,046	4,686	4,534	4,613	4,633	4,518	4,362	4,135	3,904	3,782	3,615	3,455	3,293	3,165	3,123	3,151	3,248	3,303	3,316
合併特例事業債	572	2,023	2,710	3,767	5,346	6,286	7,889	8,540	10,010	9,788	9,183	8,862	7,839	7,455	7,221	5,929	4,700	3,620	2,688	2,014	1,538	1,053	835
臨時財政対策債	2,979	3,575	4,074	4,458	4,768	5,303	6,083	6,049	5,747	5,403	5,708	5,906	5,888	5,842	5,740	5,602	5,430	5,222	4,999	4,784	4,628	4,682	4,545
その他	12,335	11,085	10,016	8,934	7,625	6,381	5,281	4,118	3,640	3,011	2,567	2,174	1,851	1,556	1,306	1,115	949	790	680	644	620	600	590
うち交付税算入額	14,621	15,453	15,653	16,001	16,339	16,537	17,659	17,576	18,062	17,113	16,642	16,264	15,199	14,626	14,095	12,829	11,585	10,437	9,468	8,779	8,344	8,085	7,799
過疎対策事業債	4,182	4,050	3,879	3,718	3,532	3,280	3,174	3,229	3,243	3,163	3,053	2,894	2,733	2,647	2,530	2,418	2,305	2,216	2,186	2,206	2,273	2,312	2,321
合併特例事業債	400	1,416	1,897	2,637	3,742	4,400	5,522	5,978	7,007	6,852	6,428	6,204	5,488	5,218	5,055	4,150	3,290	2,534	1,881	1,410	1,076	737	584
臨時財政対策債	2,979	3,575	4,074	4,458	4,768	5,303	6,083	6,049	5,747	5,403	5,708	5,906	5,888	5,842	5,740	5,602	5,430	5,222	4,999	4,784	4,628	4,682	4,545
その他	7,060	6,412	5,803	5,188	4,297	3,554	2,880	2,320	2,065	1,695	1,453	1,260	1,090	919	770	659	560	465	402	379	367	354	349
うち実質負担額	7,239	7,015	6,689	6,469	6,446	6,119	6,128	5,744	5,968	5,607	5,178	4,813	4,283	4,009	3,787	3,272	2,787	2,360	2,022	1,814	1,690	1,553	1,487
過疎対策事業債	1,792	1,735	1,663	1,593	1,514	1,406	1,360	1,384	1,390	1,355	1,309	1,241	1,171	1,135	1,085	1,037	988	949	937	945	975	991	995
合併特例事業債	172	607	813	1,130	1,604	1,886	2,367	2,562	3,003	2,936	2,755	2,658	2,351	2,237	2,166	1,779	1,410	1,086	807	604	462	316	251
臨時財政対策債	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
その他	5,275	4,673	4,213	3,746	3,328	2,827	2,401	1,798	1,575	1,316	1,114	914	761	637	536	456	389	325	278	265	253	246	241

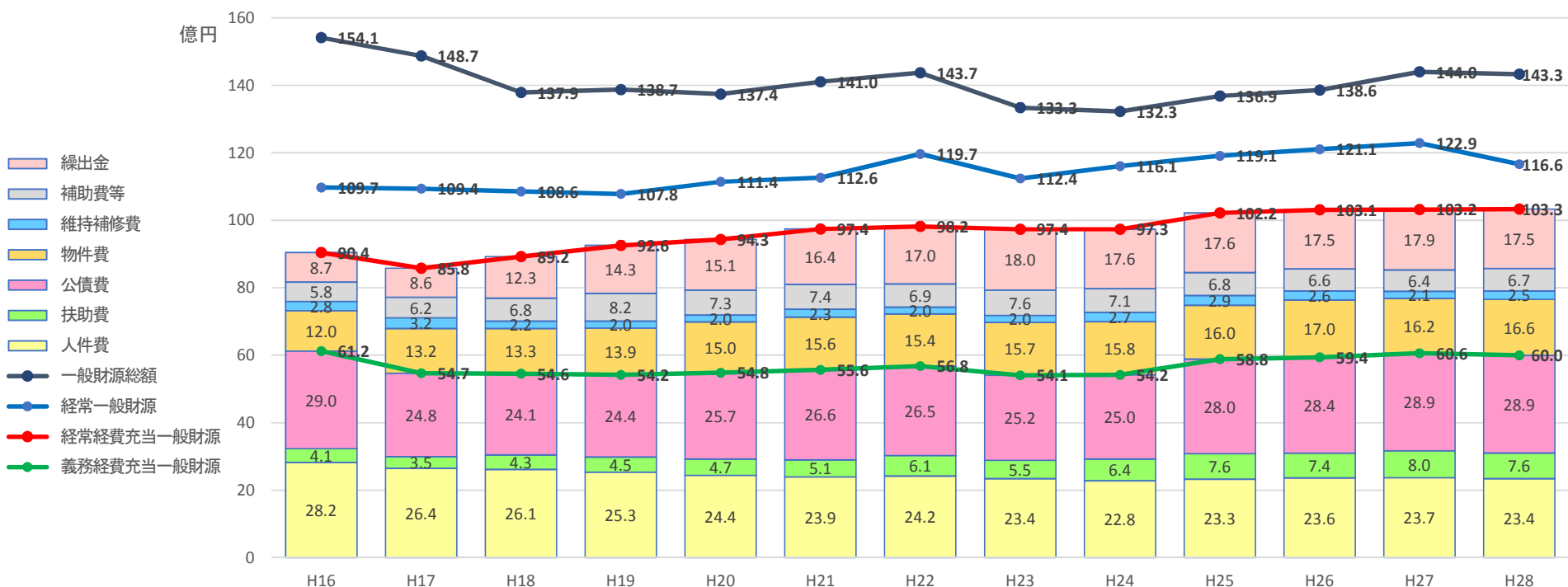


経常一般財源と経常経費充当一般財源の推移（経常収支比率の推移）

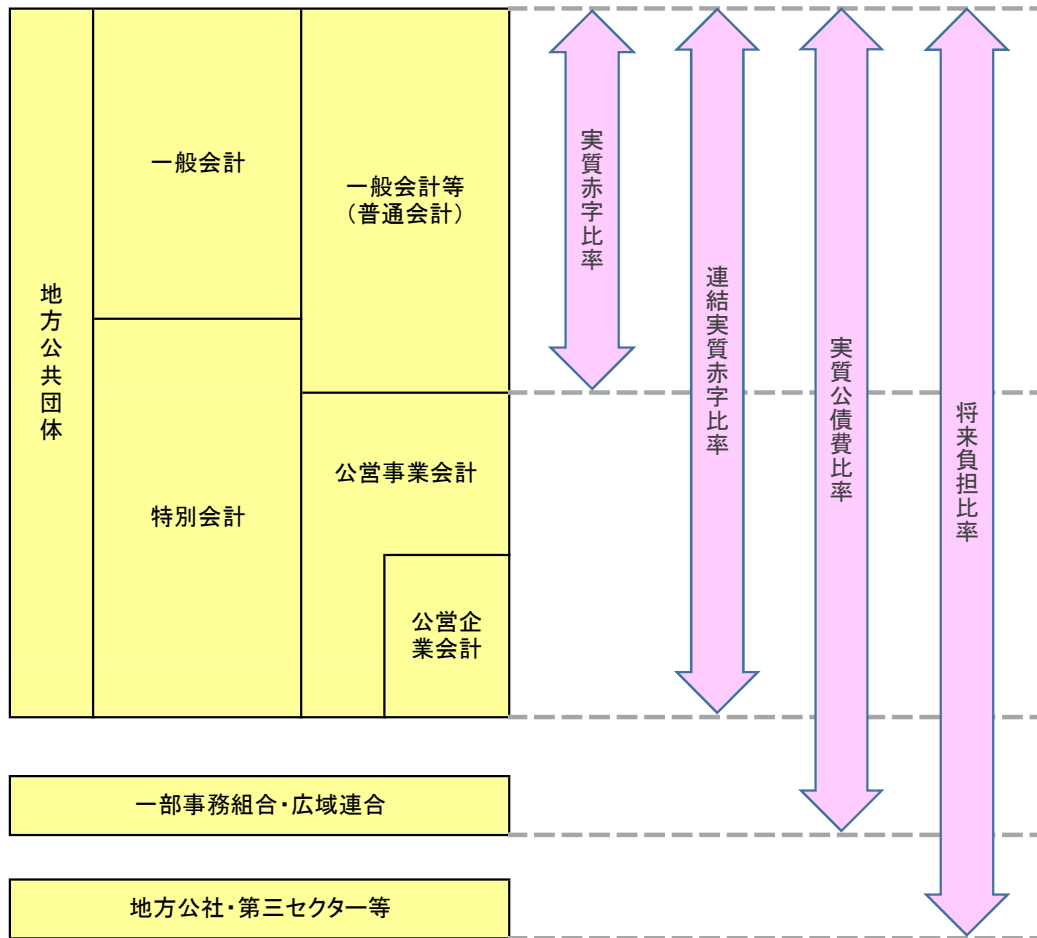
(単位:千円)

	H16	H17	H18	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	
一般財源総額	15,411,840	14,871,714	13,788,869	13,869,278	13,742,191	14,102,744	14,370,052	13,334,826	13,225,913	13,686,012	13,858,308	14,398,791	14,327,232	
経常一般財源	10,973,988	10,937,026	10,855,322	10,779,842	11,140,797	11,260,996	11,967,935	11,238,689	11,606,354	11,911,278	12,106,094	12,287,322	11,661,737	
経常経費充当一般財源	9,043,813	8,581,530	8,923,765	9,258,451	9,432,132	9,742,408	9,815,944	9,735,130	9,732,487	10,215,903	10,313,221	10,317,382	10,329,029	
義務費	人件費	2,819,326	2,642,935	2,614,837	2,530,745	2,443,961	2,389,743	2,420,287	2,339,899	2,278,346	2,325,247	2,362,812	2,369,826	2,343,083
	扶助費	406,824	350,081	431,536	450,459	473,991	511,527	606,241	546,833	638,506	759,007	736,448	797,478	760,387
	公債費	2,897,814	2,478,055	2,409,925	2,435,664	2,566,411	2,663,684	2,654,577	2,520,626	2,504,934	2,795,698	2,838,249	2,891,625	2,891,653
	小計	6,123,964	5,471,071	5,456,298	5,416,868	5,484,363	5,564,954	5,681,105	5,407,358	5,421,786	5,879,952	5,937,509	6,058,929	5,995,123
その他	物件費	1,195,996	1,318,445	1,333,971	1,390,314	1,501,980	1,561,554	1,538,792	1,568,594	1,575,529	1,598,624	1,701,249	1,624,087	1,659,340
	維持補修費	276,234	317,611	221,004	201,879	202,939	232,625	202,097	199,232	270,828	290,658	264,475	211,659	250,881
	補助費等	578,099	615,113	680,884	823,522	733,415	739,677	694,148	755,163	708,652	683,878	656,515	635,355	669,287
	繰出金	869,520	859,290	1,231,608	1,425,868	1,509,435	1,643,598	1,699,802	1,804,783	1,755,692	1,762,791	1,753,473	1,787,352	1,754,398
小計	2,919,849	3,110,459	3,467,467	3,841,583	3,947,769	4,177,454	4,134,839	4,327,772	4,310,701	4,335,951	4,375,712	4,258,453	4,333,906	
経常収支比率	82.4%	78.5%	82.2%	85.9%	84.7%	86.5%	82.0%	86.6%	83.9%	85.8%	85.2%	84.0%	88.6%	
義務的収支比率	55.8%	50.0%	50.3%	50.2%	49.2%	49.4%	47.5%	48.1%	46.7%	49.4%	49.0%	49.3%	51.4%	

※経常一般財源には臨時財政対策債等を含む



健全化判断比率について



■ **実質赤字比率** 自治体の普通会計の赤字の程度を示す指標で、財政運営の悪化の度合いを示す。

$$\frac{\text{普通会計実質赤字額}}{\text{標準財政規模}} = \frac{0}{11,344,098} = 0$$

普通会計において実質赤字は生じていない。

■ **連結実質赤字比率** 公営企業会計を含む全会計を合算した赤字の程度を示す指標で、自治体の財政運営の悪化の度合いを示す。

$$\frac{\text{連結実質赤字額}}{\text{標準財政規模}} = \frac{0}{11,344,098} = 0$$

飛騨市の全会計において実質赤字は生じていない。

■ **実質公債費比率** 借入金(地方債)の返済額及びこれに準じる額の大きさを表す指標で、資金繰りの程度を示す。(前3か年平均値)

$$\frac{\text{元利償還金等-特定財源-元利償還等に係る基準財政需要額算入額}}{\text{標準財政規模-元利償還等に係る基準財政需要額算入額}} = \frac{1,145,261}{8,780,942} = 13.0\%$$

標準財政規模の縮小から前年比0.3ポイント悪化。地方債許可移行基準は下回っているものの、今後、普通交付税が合併算定替加算の廃止等により減少することが確実であることから、更なる適正な公債管理に努める必要がある。

■ **将来負担比率** 地方債等の負債の現時点での残高を示す指標で、将来財政を圧迫する可能性の度合いを示す。

$$\frac{\text{将来負担額-充当可能基金額-特定財源見込額}}{\text{標準財政規模-元利償還等に係る基準財政需要額算入見込額}} = \frac{-3,035,214}{8,583,122} = -35.4\%$$

将来負担額を基金等の充当可能財源が上回っていることから、現時点での負債が将来の財政を圧迫する可能性は低い。

種別	H19	H20	H21	H22	H23	H24	H25	H26	H27	H28	地方債協議・許可移行基準	早期健全化基準	財政再生基準
実質赤字比率	-	-	-	-	-	-	-	-	-	-	2.5%~10%	13.1%	20.0%
連結実質赤字比率	-	-	-	-	-	-	-	-	-	-	-	18.1%	30.0%
実質公債費比率	13.8	14.8	15.3	15.1	14.9	13.9	13.4	12.7	12.7	13.0	18%	25.0%	35.0%
将来負担比率	111.3	107.5	106.2	92.2	78.0	49.6	20.9	2.1	-	-	-	350.0%	-