*Estado Libre Asociado de Puerto Rico*
*Gobierno Municipal de Culebra*
*P.O. Box 189*
*Culebra, Puerto Rico 00775*
*Tel. (787) 742-3521 Ext. 437*
*Fax (787) 742-0616*
*Legislatura Municipal*

**RESOLUCIÓN NÚMERO 13** **SERIE 2023-2024**
**PROYECTO DE RESOLUCIÓN NÚMERO 5**

**PRESENTADO POR ADMINISTRACIÓN**

**RESOLUCIÓN DE LA HONORABLE LEGISLATURA DE CULEBRA, PUERTO RICO "PARA APROBAR EL PRESUPUESTO GENERAL DE INGRESOS Y GASTOS DEL MUNICIPIO DE CULEBRA, PUERTO RICO POR LA CANTIDAD DE TRES MILLONES OCHOCIENTOS CUARENTA Y UN MIL DOSCIENTOS SETENTA Y UNO DÓLARES CON SETENTA Y UN CENTAVOS ($3,841,271.71), QUE REGIRÁ EL AÑO FISCAL 2024-2025, DEL 1RO DE JULIO DE 2024 AL 30 DE JUNIO DE 2025" Y PARA OTROS FINES RELACIONADOS.**

**POR CUANTO:** La Ley 107-2020, según enmendada y conocida como Código Municipal de Puerto Rico, dispone, en su Artículo 1.018, sobre las facultades, deberes y funciones generales del alcalde. En particular, en su Sección (j) impone como obligación el presentar proyecto de resolución del presupuesto general de ingresos y gastos del municipio.

**POR CUANTO:** Por su parte, el Artículo 2.097 de la referida Ley 107, dispone sobre la presentación del Proyecto de Resolución y mensaje de presupuesto, lo siguiente: "El Alcalde preparará el proyecto de resolución del presupuesto general de ingresos y gastos del municipio balanceado para cada año fiscal, el cual deberá ser uno balanceado. El presupuesto será radicado ante la Legislatura Municipal, en documento físico o electrónico, no más tarde del **10 de junio de cada año.** En aquellos casos en que el Alcalde decida presentar ante la Legislatura Municipal el mensaje de presupuesto, lo hará en una Sesión Extraordinaria especialmente convocada para tal propósito. El proyecto de resolución del presupuesto general de ingresos y gastos del municipio se radicará en o ante la Legislatura Municipal, según sea el caso, en documento físico o electrónico, con copias suficientes para cada uno de los miembros del Cuerpo. Además, no más tarde del día de radicación en la Legislatura Municipal, enviará copia del mismo a la Oficina de Gerencia Municipal, adscrita a la Oficina de Gerencia y Presupuesto (OGP). Disponiéndose, que, a modo de excepción, en los casos en los cuales se decrete un estado de emergencia, según definido en este Código, el Proyecto de Resolución del Presupuesto será presentado ante o radicado electrónicamente en la Legislatura Municipal y la Oficina de Gerencia Municipal, junto a un mensaje escrito, no más tarde del 15 de junio de cada año. En cuanto al proceso de evaluación y consideración del presupuesto por parte de la Legislatura Municipal, en casos de emergencia, no será de aplicación el término que tiene esta para aprobar el Proyecto de Resolución de Presupuesto, dispuesto en este Capítulo. En su lugar, la Legislatura Municipal tendrá hasta un máximo de diez (10) días, contados a partir del próximo día en que se recibió el Proyecto de Resolución de Presupuesto presentado por el Alcalde, para evaluar y aprobar el mismo. Este periodo no podrá exceder del 25 de junio de cada año

**POR CUANTO:** En cumplimiento de las disposiciones de los Artículos 1,018(j) y 2,097 de la Ley 107-2020, *Supra,* el cinco (5) de junio de dos mil veintitrés (2023) se llevó a cabo Sesión Extraordinaria mediante la cual el Alcalde del Municipio de Culebra, Hon. Edilberto Romero Llovet, presentó y sometió para su aprobación el Presupuesto General del Municipio de Culebra, para el año fiscal 2024-2025.

**POR CUANTO:** El Honorable Edilberto Romero Llovet, Alcalde del Municipio de Culebra, sometió a la consideración de la Honorable Legislatura Municipal el proyecto de Resolución de Presupuesto por la cantidad de **$3,841,271.71,** para que rija durante el año fiscal 2024-2025, del 1ro de Julio de 2024 al 30 de junio de 2025.

**POR CUANTO:** En fecha 29 de enero de 2024, la Oficina de Gerencia y Presupuesto del Gobierno Central emitió la Carta Circular Núm. 001-2024 para establecer las directrices generales para la preparación y radicación del Proyecto de Resolución del Presupuesto General Municipal para el año fiscal 2024-2025.

**POR CUANTO:** Conforme a las directrices antes mencionadas, el Proyecto de Resolución de Presupuesto presenta a contiene una reseña de las normas financieras del presupuesto; un plan financiero; un presupuesto por Programas; y un Presupuesto General de Ingresos y Gastos Municipales;

**POR CUANTO:** Los estimados de ingresos para el próximo año fiscal 2024-2025, cumplen con los requisitos establecidos en el inciso (b)(5) del Artículo 2.099 del Código Municipal de Puerto Rico. El mismo dispone que el presupuesto operacional del Municipio no podrá exceder los ingresos certificados en los informes auditados o "*Single Audit*" hechos en cumplimiento con las disposiciones de los Artículos 2.107 (e) y 2.014 de esta Ley en las partidas provenientes de ingresos de patentes e impuesto sobre las ventas y uso y licencias y permisos misceláneos. En estas partidas, no se podrá utilizar el mecanismo de estimado de ingresos para fundamentar el presupuesto operacional del Municipio;

**POR CUANTO:** Los ingresos que se presentan nos permiten asignar recursos para el desarrollo de las actividades, programas, proyectos y obras municipales, además de cumplir con el ofrecimiento de servicios sociales, comunitarios, educativos, de salud, seguridad y recreativos, así como fomentar el desarrollo económico, renovar el entorno urbano en balance con nuestro ambiente y cubrir los demás gastos ordinarios de funcionamiento y otras responsabilidades inherentes de la Rama Ejecutiva y la Rama Legislativa del Municipio de Culebra;

**POR CUANTO:** Esta Honorable Legislatura Municipal, ha estudiado cuidadosamente y considerado el Proyecto Presupuesto General, presentado por la cantidad de **TRES MILLONES OCHOCIENTOS CUARENTA Y UN MIL DOSCIENTOS SETENTA Y UN DÓLARES CON SETENTA Y UN CENTAVOS ($3,841,271.7).**

**POR TANTO:** **RESUÉLVASE POR ESTA HONORABLE LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO LO SIGUIENTE:**

**SECCIÓN 1RA:** Se aprueba el **"Presupuesto General del Municipio de Culebra"** por la cantidad de **TRES MILLONES OCHOCIENTOS CUARENTA Y UN MIL DOSCIENTOS SETENTA Y UN DÓLARES CON SETENTA Y UN CENTAVOS ($3,841,271.7)** que regirá para el año fiscal 2024-2025, que terminará el 30 de junio de 2025; por lo que, forma parte de esta Resolución, el Presupuesto General de Ingresos y Gastos para el Año Fiscal 2024-2025, mismo que se hace formar parte de esta Resolución

**SECCIÓN 2DA:** Copia certificada de esta Resolución de Presupuesto General le será enviada a la División Gerencia Municipal de la Oficina de Gerencia y Presupuesto, con los documentos que forman parte de esta dentro de los diez (10) días siguientes a la fecha de su aprobación.

**SECCIÓN 3RA:** Si existiere alguna discrepancia entre el desglose de fondos dispuesto en esta Resolución y los documentos sometidos por el Ejecutivo, prevalecerán los últimos. Asimismo, si un Tribunal de Justicia declarara nula o inconstitucional cualquier sección, disposición, cláusula o parte de esta Resolución, tal decisión no afectará la validez de sus restantes disposiciones.

**SECCIÓN 4TA:** Toda Resolución o Acuerdo, que sea incompatible con esta Resolución, en todo o en parte, queda por ésta derogada hasta donde exista tal incompatibilidad.

**SECCIÓN 5TA:** Una vez esta Resolución esté debidamente aprobada, la misma comenzará a regir a partir del 1ro de julio de 2024.

**APROBADO POR LA HONORABLE LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO, HOY DÍA 18 DE JUNIO DE 2024.**

**HON. MISAEL FELICIANO MONELL**
PRESIDENTE
LEGISLATURA MUNICIPAL
MUNICIPIO DE CULEBRA

**SHARON MONELL RODRIGUEZ**
SECRETARIA
LEGISLATURA MUNICIPAL
MUNICIPIO DE CULEBRA

**FIRMADA POR EL ALCALDE DE CULEBRA, PUERTO RICO HOY 18 DE JUNIO DE 2024.**

**HON. EDILBERTO ROMERO LLOVET**
**ALCALDE**

*Estado Libre Asociado de Puerto Rico*
*Gobierno Municipal de Culebra*
*P.O. Box 189*
*Culebra, Puerto Rico 00775*
*Tel. (787) 742-3521 Ext. 437*
*Fax (787) 742-0616*
*Legislatura Municipal*

# CERTIFICACIÓN

**Yo,** Sharon R. Monell Rodríguez, secretaria de la Legislatura Municipal de Culebra, Puerto Rico por la presente **CERTIFICO:**

**Que:** La antecede es una copia fiel y exacta de Resolución Número 13 Serie 2023-2024, Aprobada en Sesión Ordinaria el día 18 de junio de 2024, por la Honorable Legislatura Municipal, con los siguientes Legisladores presentes en Sesión:

**HONORABLES**

Misael Feliciano Monell
Presidente

Sandra Rivera Bermúdez
Vicepresidenta

Alexander Hernández Ortiz
Legislador

Luis D. Rivera Soto
Legislador

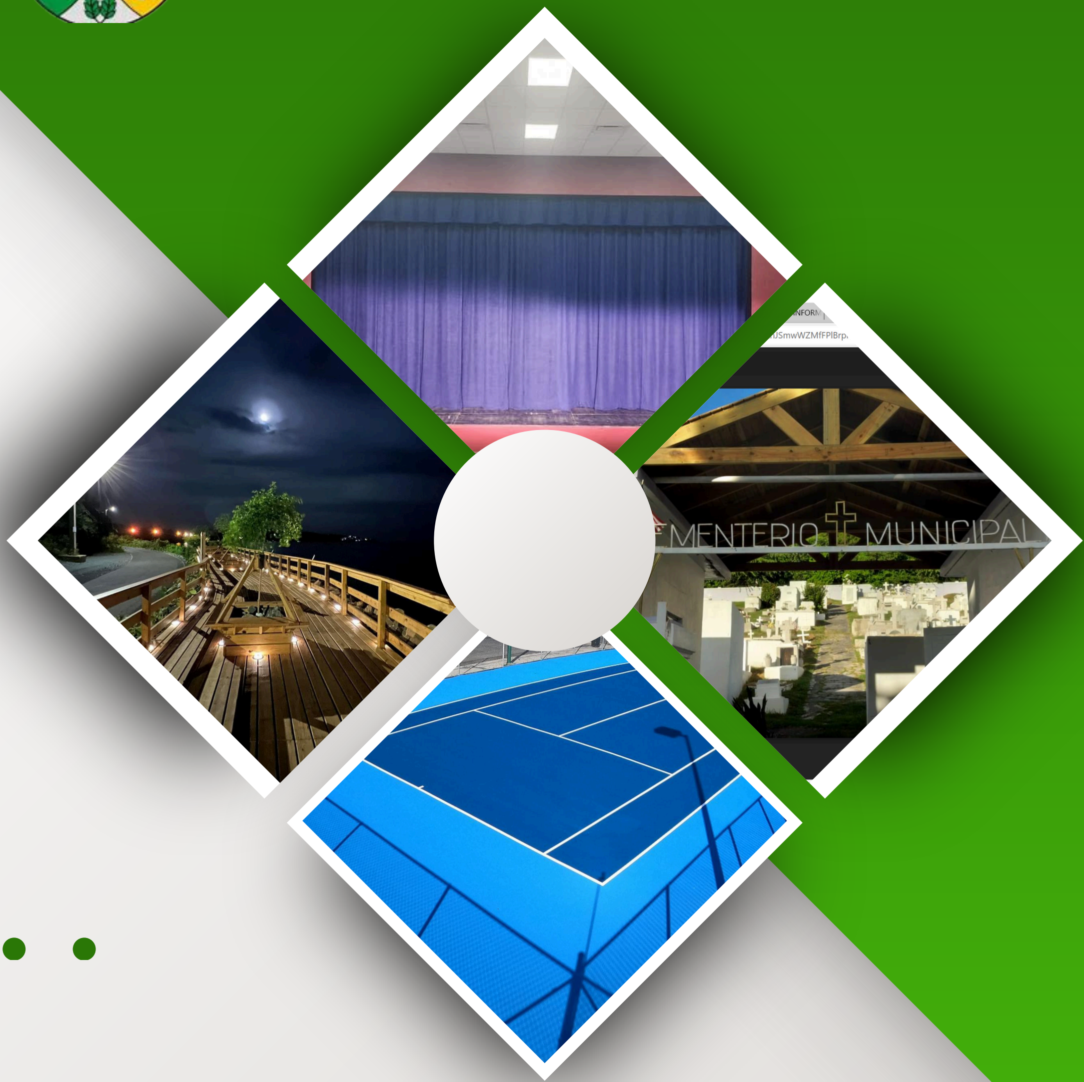
Néstor H. González Peña
Legislador

**Votación: A FAVOR:** 5 **EN CONTRA:** ____ **AUSENTE:** ____ **ABSTENIDO:** ___

**Y para que así conste:** expido la presente certificación bajo mi firma y Sello Oficial del Municipio de Culebra, Puerto Rico, hoy día 18 de junio de 2024.

**SHARON MONELL RODRÍGUEZ**
**SECRETARIA**
**LEGISLATURA MUNICIPAL**

2024-2025




# PRESUPUESTO
# MUNICIPIO DE CULEBRA

Proyecto de Resolución del Presupuesto General de Ingresos y Gastos del Municipio balanceado
**Año Fiscal 2024-2025**

Hon. Edilberto Romero Llovet

# CARTA DE TRÁMITE

10 de junio de 2024

Hon. Miembros de la Legislatura Municipal
y Ciudadanos
Municipio de Culebra

Conforme dispone el Artículo 2.097 de la Ley 107-2020, según enmendada y mejor conocida como Código Municipal de Puerto Rico, (21 L.P.R.A. § 7311), tengo a bien presentarles el proyecto de resolución del presupuesto general balanciado, de ingresos y gastos del municipio de Culebra, para el año fiscal 2024-2025.

Como es sabido, el contexto económico, tanto local como global, nos plantea retos significativos. Sin embargo, también nos brinda la oportunidad de ser innovadores y estratégicos en la asignación de nuestros recursos. Nuestro enfoque para el próximo año se centra en Infraestructura y Servicios Públicos; Continuaremos invirtiendo en la mejora y el mantenimiento de nuestra infraestructura, incluyendo calles, parques y edificios municipales. También destinaremos recursos para mejorar los servicios públicos esenciales como la recolección de basura, el mantenimiento de parques y la seguridad pública. Nuestra misión es clara: mejorar la salud, la seguridad y la calidad de vida de nuestra gente.

El presupuesto propuesto para el año fiscal 2024-2025, asciende a **$3,841,271.71**; lo que representa un **4% de incremento** en comparación con el presupuesto del año fiscal 2023-2024.

Los ingresos proyectados provendrán de diversas fuentes, incluyendo impuestos locales, subvenciones estatales y federales, y otras fuentes de ingresos municipales.

Estamos conscientes de la necesidad de mantener un equilibrio fiscal responsable. Por lo tanto, hemos implementado medidas de austeridad y optimización de recursos en todas las áreas operativas del municipio. Cada gasto ha sido cuidadosamente evaluado para garantizar su pertinencia y efectividad en el cumplimiento de nuestros objetivos estratégicos.

Tal como hemos reflejado a través de los años, la transparencia en la gestión de los recursos públicos es una prioridad para esta administración. Su participación es crucial para asegurar que el presupuesto refleje las necesidades y aspiraciones de nuestra comunidad.

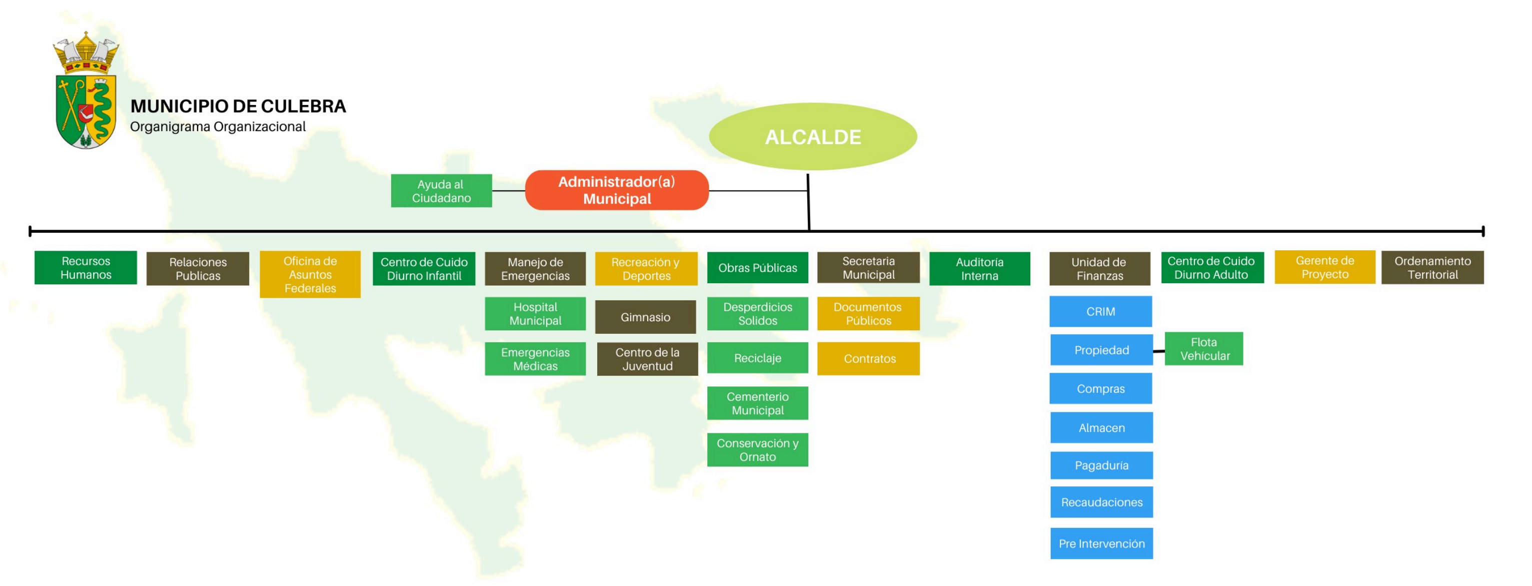
Confío en que, trabajando juntos, podemos superar los desafíos y aprovechar las oportunidades que se presenten. Este presupuesto es una herramienta fundamental para construir un futuro próspero y equitativo para todos los ciudadanos de nuestra querida municipalidad. Agradezco su atención y estoy a su disposición para cualquier pregunta o aclaración que puedan tener, como parte del proceso conducente a su aprobación.

En tal virtud, le invito a que estudien el documento y solicito la correspondiente aprobación.

Cordialmente,

Edilberto Romero Llovet
Alcalde

# ORGANIGRAMA MUNICIPAL



2024-2025

# PRESUPUESTO MUNICIPIO DE CULEBRA

**ESTADO LIBRE ASOCIADO DE PUERTO RICO**

**MUNICIPIO DE CULEBRA**

**PRESUPUESTO AÑO FISCAL 2024-2025**

# TABLA DE CONTENIDO


**PRESUPUESTO MUNICIPAL**

A. ESTIMADOS DE INGRESOS
   - SECCION DE INGRESOS FONDO GENERAL
   - FONDO 10 CONTRIBUCION ADICIONAL ESPECIAL (CAE)

B. ESTIMADOS DE EGRESOS FONDO GENERAL
   - SECCION DE EGRESOS POR DEPARTAMENTO

C. INFORMES DE ESTIMADOS DE INGRESOS Y EGRESOS FONDO GENERAL
   - INFORME RESUMIDO POR DEPARTAMENTO
   - INFORME POR CATEGORIA DE INGRESOS
   - INFORME POR CONCEPTOS DE GASTOS
   - INFORME DE INGRESO Y GASTO RESUMIDO

D. INFORME DISTRIBUTIVO DE SUELDO

**DOCUMENTOS SUPLEMENTARIOS**

A. NOTIFICACIONES ESTIMADOS DE LAS AGENCIAS Y CORPORACIONES PUBLICAS
   - ESTIMADOS DE INGRESOS CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES (CRIM)
   - LUMA – CONTRIBUCION EN LUGAR DE IMPUESTO (CELI)
   - ADMINISTRACION DE SEGURO DE SALUD (ASES)
   - SISTEMA DE RETIRO (PAY GO)
   - CORPORACION DEL FONDO DEL SEGURO DEL ESTADO (CFSE)
   - INFORME DEL VENCIMIENTO DE LA DEUDA MUNICIPAL

B. CERTIFICACIONES

**ANEJOS**

A. INFORME DE INGRESOS ESTIMADOS Y ACTUALES 2023-2024
B. INFORME DE PRESUPUESTO, GASTOS Y GRAVAMENES 2023-2024
C. PRESUPUESTO MUNICIPAL 2024-2025 OGP1M
D. INFORME DISTRIBUTIVO SUELDO 2024-2025 OGP2M
E. ESTADOS FINANCIEROS AUDITADOS (SINGLE AUDIT) 2022-2023

**MUNICIPIO DE CULEBRA**

# PRESUPUESTO MUNICIPAL

**PROYECTO DE PRESUPUESTO AÑO FISCAL 2024 - 2025**

**MUNICIPIO DE CULEBRA**

# ESTIMADOS DE INGRESOS

- SECCION DE INGRESOS FONDO GENERAL
- FONDO 10 CONTRIBUCION ADICIONAL ESPECIAL (CAE)

**PROYECTO DE PRESUPUESTO AÑO FISCAL 2024 - 2025**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE INGRESOS

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-03-04-81.01 | PATENTES | $ 270,135.00 | $ 179,528.00 | $ 90,607.00 | 241,733.33 |
| 01-03-04-81.02 | PATENTES AÑOS ANTERIORES | - | - | - | 1,000.25 |
| 01-03-04-81.03 | IMPUESTO SOBRE VENTA Y USO | 1,205,527.00 | 1,195,152.00 | 10,375.00 | 1,212,414.08 |
| 01-03-04-81.21 | INTERESES Y RECARGOS | 5,000.00 | 5,000.00 | - | 8,265.19 |
| 01-03-04-82.31 | CONT. SOBRE PROPIEDAD EXONERADA | - | - | - | - |
| 01-03-04-83.01 | ARBITRIOS DE CONSTRUCCION | 300,000.00 | 299,400.74 | 599.26 | 188,298.97 |
| 01-03-04-83.04 | LICENCIAS Y PERMISOS | 5,000.00 | 5,000.00 | - | 4,200.00 |
| 01-03-04-84.02 | COMPENSACION DE A.E.E | 123,836.00 | 128,943.00 | (5,107.00) | 75,216.75 |
| 01-03-04-84.04 | FONDO DE EQUPARACION | 426,606.62 | 680,377.28 | (253,770.66) | 566,981.16 |
| 01-03-04-84.10 | COMPENSACIONES ESTATALES | - | - | - | - |
| 01-03-04-85.15 | SERVICIOS DE TRANSPORTACION | - | - | - | - |
| 01-03-04-86.01 | MULTAS | 500.00 | 500.00 | - | - |
| 01-03-04-86.02 | CONFISCACIONES - DEPOSITO | 1,000.00 | 1,000.00 | - | - |
| 01-03-04-87.03 | INTERESES BANCARIOS | 400,000.00 | 100,000.00 | 300,000.00 | 405,031.95 |
| 01-03-04-87.05 | INGRESOS EVENTUALES | 400,000.00 | 350,000.00 | 50,000.00 | 499,128.06 |
| 01-03-04-87.06 | RENTA LOCAL Y PROPIEDAD MUNICIPAL | 62,061.84 | 62,061.84 | - | 50,542.56 |
| 01-03-04-87.09 | OTROS INGRESOS | 50,000.00 | 50,000.00 | - | 117,610.00 |
| 01-03-04-87.20 | OTROS RECURSOS FINANCIEROS | - | - | - | - |
| 01-03-04-87.22 | CONT. SOBRE PROPIEDAD NO EXONERADA | 591,605.25 | 635,490.27 | (43,885.02) | 529,575.20 |
| 01-03-04-89.01 | TRANSFERENCIAS QUE ENTRAN | - | - | - | - |
| ***TOTAL INGRESOS ESTIMADOS*** | | **$ 3,841,271.71** | **$ 3,692,453.13** | **$ 148,818.58** | **$ 3,899,997.50** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## CONTRIBUCION SOBRE LA PROPIEDAD (CAE) FONDO 10

| NUMERO DE PARTIDA | FONDO | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) |
|---|---|---|---|---|---|
| | | ***SECCION DE INGRESOS*** | | | |
| 10-03-04-82.31 | CAE | CONTRIBUCION SOBRE PROP. EXONERADA | $ - | $ - | $ - |
| 10-03-04-87.22 | CAE | CONTRIBUCION SOBRE PROP. NO EXONERADA | 219,229.16 | 224,444.07 | (5,214.91) |
| ***TOTAL DE INGRESOS*** | | | **$ 219,229.16** | **$ 224,444.07** | **$ (5,214.91)** |
| | | ***SECCION DE ENGRESOS*** | | | |
| 10-03-04-94.57 | CAE | AMORTIZACION DE PRINCIPAL | $ - | $ - | $ - |
| 10-03-04-94.54 | CAE | INTERESES DE PRESTAMO | - | - | - |
| 10-03-04-94.75 | CAE | RESERVA | 219,229.16 | 224,444.07 | (5,214.91) |
| ***TOTAL DE ENGRESOS*** | | | **$ 219,229.16** | **$ 224,444.07** | **$ (5,214.91)** |

**MUNICIPIO DE CULEBRA**

# ESTIMADOS DE ENGRESOS FONDO GNERAL

- SECCION DE EGRESOS POR DEPARTAMENTO

**PROYECTO DE PRESUPUESTO AÑO FISCAL 2024 - 2025**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 01 Legislatura Municipal***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-01-01-91.01 | EMPLEADOS REGULARES | $ 28,620.00 | $ 28,620.00 | $ - | $ 23,850.00 |
| 01-01-01-91.05 | EMPLEADOS TRANSITORIOS | - | - | - | |
| 01-01-01-91.07 | VACACIONES ACUMULADAS | - | - | - | |
| 01-01-01-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | |
| 01-01-01-91.11 | SISTEMA DE RETIRO | - | - | - | |
| 01-01-01-91.31 | SEGURO SOCIAL FEDERAL | 2,288.88 | 2,288.88 | - | 1,923.98 |
| 01-01-01-91.41 | PLAN MEDICO | 1,800.00 | 1,800.00 | - | 1,500.00 |
| 01-01-01-91.70 | BONO DE VERANO | 300.00 | 300.00 | - | 300.00 |
| 01-01-01-91.71 | BONO DE NAVIDAD | 1,000.00 | 1,000.00 | - | 1,000.00 |
| 01-01-01-94.25 | SERVICIOS LEGALES | 27,500.00 | 27,500.00 | - | 13,500.00 |
| 01-01-04-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-01-04-93.27 | COMPRA DE EQUIPO | - | 4,000.00 | - | - |
| 01-01-04-94.01 | DIETAS ASAMBLEISTAS | 7,000.00 | 7,000.00 | - | 1,905.00 |
| 01-01-04-94.06 | ADIESTRAMIENTOS | - | 200.00 | (200.00) | - |
| 01-01-04-94.11 | SERVICIOS PROFESIONALES | - | - | - | - |
| 01-01-04-94.21 | GASTOS DE VIAJES | - | 500.00 | (500.00) | - |
| 01-01-04-94.51 | RENTA DE EQUIPOS | 3,000.00 | 2,800.00 | 200.00 | 1,718.36 |
| 01-01-04-94.61 | MANTENIMIENTO DE EQUIPO | - | - | - | - |
| 01-01-04-94.65 | MISCELANEOS | 5,000.00 | 1,000.00 | 4,000.00 | - |
| ***TOTAL DEPARTAMENTO 01 LEGISLATURA MUNICIPAL*** | | **$ 76,508.88** | **$ 77,008.88** | **$ 3,500.00** | **$ 45,697.34** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 02 Oficina del Alcalde***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-02-01-91.01 | EMPLEADOS REGULARES | $ 250,392.00 | $ 262,348.00 | $ (11,956.00) | $ 195,882.48 |
| 01-02-01-91.04 | PROGRAMA PRE-RETIRO | 8,784.00 | 8,784.00 | - | 7,320.00 |
| 01-02-01-91.05 | EMPLEADOS TRANSITORIOS | 15,156.00 | 33,421.00 | (18,265.00) | 19,127.31 |
| 01-02-01-91.07 | VACACIONES ACUMULADAS | - | - | - | - |
| 01-02-01-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-02-01-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-02-01-91.31 | SEGURO SOCIAL FEDERAL | 21,782.00 | 24,187.27 | (2,405.27) | 18,153.47 |
| 01-02-01-91.41 | PLAN MEDICO | 14,400.00 | 18,000.00 | (3,600.00) | 8,329.08 |
| 01-02-01-91.70 | BONO DE VERANO | 2,400.00 | 3,600.00 | (1,200.00) | 2,400.00 |
| 01-02-01-91.71 | BONO DE NAVIDAD | 8,000.00 | 8,000.00 | - | 8,000.00 |
| 01-02-01-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-02-01-92.25 | COMBUSTIBLE Y LUBRICANTES | - | - | - | - |
| 01-02-01-93.27 | COMPRA DE EQUIPO | - | 1,000.00 | (1,000.00) | - |
| 01-02-01-94.06 | ADIESTRAMIENTOS | - | 1,000.00 | (1,000.00) | 900.00 |
| 01-02-01-94.11 | SERVICIOS PROFESIONALES | 40,000.00 | 40,000.00 | - | 32,062.50 |
| 01-02-01-94.25 | SERVICIOS LEGALES | 130,000.00 | 130,000.00 | - | 83,218.75 |
| 01-02-01-94.44 | CUOTAS | 3,000.00 | 3,000.00 | - | 3,000.00 |
| 01-02-04-94.21 | GASTOS DE VIAJES | 10,000.00 | 10,000.00 | - | 7,545.21 |
| 01-02-04-94.51 | RENTA DE EQUIPOS | 2,000.00 | 2,900.00 | (900.00) | 2,437.84 |
| 01-02-04-94.61 | MANTENIMIENTO DE EQUIPO | - | - | - | - |
| 01-02-04-94.65 | MISCELANEOS | 25,000.00 | 40,000.00 | (15,000.00) | 20,796.78 |
| 01-02-04-94.81 | FESTIVALES Y/O ACTIVIDADES | - | - | - | - |
| 01-02-05-94.15 | RELACIONES PUBLICAS | 3,000.00 | 3,000.00 | - | 840.00 |
| 01-02-07-94.49 | BECAS | 30,000.00 | 30,000.00 | - | 14,400.00 |
| 01-02-31-94.47 | DONACIONES | 30,000.00 | 30,000.00 | - | 2,000.00 |
| ***TOTAL DEPARTAMENTO 02 OFICINA DEL ALCALDE*** | | **$ 593,914.00** | **$ 649,240.27** | **$ (55,326.27)** | **$ 426,413.42** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 03 Finanzas***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-03-01-91.01 | EMPLEADOS REGULARES | $ 211,814.40 | $ 191,189.00 | $ 20,625.40 | $ 143,975.33 |
| 01-03-01-91.05 | EMPLEADOS TRANSITORIOS | $ 84,180.00 | 94,274.00 | (10,094.00) | 68,138.92 |
| 01-03-01-91.07 | VACACIONES ACUMULADAS | - | - | - | - |
| 01-03-01-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-03-01-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-03-01-91.13 | SISTEMA DE RETIRO DE PENSIONADO | - | - | - | - |
| 01-03-01-91.14 | CARGO DE PAYGO | 173,663.04 | 165,762.48 | 7,900.56 | 130,108.88 |
| 01-03-01-91.31 | SEGURO SOCIAL FEDERAL | 24,035.87 | 23,177.26 | 858.61 | 18,131.55 |
| 01-03-01-91.41 | PLAN MEDICO | 16,200.00 | 16,200.00 | - | 9,524.40 |
| 01-03-01-91.45 | SEGURO POR DESEMPLEO | 20,000.00 | 20,000.00 | - | 1,440.00 |
| 01-03-01-91.51 | FONDO SEGURO DEL ESTADO | 100,174.57 | 96,249.12 | 3,925.45 | 75,763.34 |
| 01-03-01-91.70 | BONO DE VERANO | 4,200.00 | 4,500.00 | (300.00) | 4,500.00 |
| 01-03-01-91.71 | BONO DE NAVIDAD | 14,000.00 | 13,000.00 | 1,000.00 | 13,000.00 |
| 01-03-04-92.01 | MATERIALES DE OFICINA | - | 11,000.00 | (11,000.00) | 6,950.65 |
| 01-03-04-92.15 | MATERIALES DE MANTENIMIENTO | - | 9,000.00 | (9,000.00) | 3,309.80 |
| 01-03-04-92.25 | COMBUSTIBLE Y LUBRICANTES | - | - | - | - |
| 01-03-04-92.28 | GASTO DE ENERGIA ELECTRICA | 128,943.00 | 128,943.00 | - | 75,216.75 |
| 01-03-04-92.32 | GASTO DE AGUA | 40,000.00 | 30,000.00 | 10,000.00 | 10,573.31 |
| 01-03-04-92.35 | GASTO TELEFONICOS Y COMUNICACIONES | 40,000.00 | 40,000.00 | - | 28,980.92 |
| 01-03-04-93.02 | PROGRAMAS DE COMPUTADORAS | 75,613.00 | 77,998.00 | (2,385.00) | 47,208.00 |
| 01-03-04-93.27 | COMPRA DE EQUIPO | - | 32,000.00 | (32,000.00) | 1,646.46 |
| 01-03-04-94.06 | ADIESTRAMIENTOS | - | 1,000.00 | (1,000.00) | 875.00 |
| 01-03-04-94.10 | AUDITORIA SENCILLA | 15,000.00 | 15,000.00 | - | - |
| 01-03-04-94.11 | SERVICIOS PROFESIONALES | 37,900.00 | 37,900.00 | - | 24,125.00 |
| 01-03-04-94.12 | SERVICIOS NO PROFESIONALES | - | - | - | - |
| 01-03-04-94.13 | PRUEBAS DE DOPAJE | - | - | - | - |
| 01-03-04-94.14 | MAPAS DE CATASTRO | - | - | - | - |
| 01-03-04-94.21 | GASTOS DE VIEJES | 20,000.00 | 5,000.00 | 15,000.00 | 2,278.80 |
| 01-03-04-94.36 | CANON EXCAVACIONES Y DEMOLICIONES | 5,000.00 | 5,000.00 | - | 5,000.00 |
| 01-03-04-94.39 | CARGOS SERVICIOS BANCARIOS | 500.00 | 1,000.00 | (500.00) | - |
| 01-03-04-94.42 | SEGUROS Y FIANZAS | 300,000.00 | 291,676.96 | 8,323.04 | 284,335.93 |
| 01-03-04-94.43 | GASTO DE SALUD | 58,248.64 | 55,801.67 | 2,446.97 | 46,501.40 |
| 01-03-04-94.47 | DONACIONES SERVICIO AEREO | - | - | - | - |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 03 Finanzas***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-03-04-94.51 | RENTA DE EQUIPOS | 15,000.00 | 15,000.00 | - | 8,283.25 |
| 01-03-04-94.58 | DEFICIT AÑO ANTERIOR | - | - | - | - |
| 01-03-04-94.60 | INTERESES CUENTAS VENCIDAS | - | - | - | - |
| 01-03-04-94.61 | MANTENIMIENTO DE EQUIPO | - | - | - | - |
| 01-03-04-94.65 | MISCELANEOS | 21,892.28 | 49,837.73 | (27,945.45) | 22,852.59 |
| 01-03-04-94.67 | PUBLICACIONES Y ANUNCIOS | - | - | - | |
| 01-03-04-94.69 | FRANQUEO | 5,000.00 | 5,000.00 | - | 3,510.00 |
| 01-03-04-94.70 | PAGOS DE SENTENCIAS | 5,000.00 | 5,000.00 | - | - |
| 01-03-04-94.71 | RECLAMACIONES AÑO ANTERIOR | 20,000.00 | 30,000.00 | (10,000.00) | 19,529.48 |
| 01-03-04-94.75 | RESERVA | - | - | - | - |
| 01-03-04-94.76 | APORTACION AL FONDO DE EQUIP. | - | - | - | - |
| 01-03-04-94.77 | APORTACION AL CRIM | 29,580.26 | 31,774.51 | (2,194.25) | 26,478.80 |
| 01-03-04-94.78 | LIQUIDACION DEUDA CON EL CRIM | 95,808.12 | 95,808.12 | - | 79,840.10 |
| ***TOTAL DEPARTAMENTO 03 FINANZAS*** | | **$ 1,561,753.18** | **$ 1,598,091.85** | **$ (36,338.67)** | **$ 1,162,078.66** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 04 Obras Publicas***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-04-01-91.01 | EMPLEADOS REGULARES | $ 76,188.00 | $ 99,713.00 | $ (23,525.00) | $ 66,777.08 |
| 01-04-01-91.05 | EMPLEADOS TRANSITORIOS | - | - | - | |
| 01-04-01-91.07 | VACASIONES ACUMULADAS | - | - | - | |
| 01-04-01-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | |
| 01-04-01-91.10 | SEGURO CHOFERIL | 702.00 | 702.00 | - | 579.00 |
| 01-04-01-91.11 | SISTEMA DE RETIRO | - | - | - | |
| 01-04-01-91.31 | SEGURO SOCIAL FEDERAL | 6,126.73 | 7,972.74 | (1,846.01) | 5,406.76 |
| 01-04-01-91.41 | PLAN MEDICO | 5,400.00 | 9,000.00 | (3,600.00) | 4,050.00 |
| 01-04-01-91.70 | BONO DE VERANO | 900.00 | 1,500.00 | (600.00) | 900.00 |
| 01-04-01-91.71 | BONO DE NAVIDAD | 3,000.00 | 3,000.00 | - | 3,000.00 |
| 01-04-01-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-04-04-92.05 | HERRAMIENTAS | - | - | - | - |
| 01-04-04-92.25 | COMBUSTIBLE Y LUBRICANTES | 20,000.00 | 40,000.00 | (20,000.00) | 10,000.00 |
| 01-04-04-92.38 | MATERIALES DE CONSTRUCCION | - | 1,500.00 | (1,500.00) | - |
| 01-04-04-92.42 | MATERIALES OPERACIONALES | - | 2,500.00 | (2,500.00) | 287.60 |
| 01-04-04-93.27 | COMPRA DE EQUIPO | - | - | - | - |
| 01-04-04-94.06 | ADIESTRAMIENTOS | - | 100.00 | (100.00) | - |
| 01-04-04-94.21 | GASTOS DE VIAJE | - | 5,000.00 | (5,000.00) | 3,765.40 |
| 01-04-04-94.31 | SERVICIOS INGENERIA & ARQUITECTURA | - | - | - | - |
| 01-04-04-94.51 | RENTA DE EQUIPOS | - | 1,500.00 | (1,500.00) | - |
| 01-04-04-94.61 | MANTENIMIENTO DE EQUIPO | - | - | - | - |
| 01-04-04-94.62 | OBRAS Y MEJORAS | - | - | - | - |
| 01-04-04-94.63 | MANTENIMIENTO DE VEHICULOS | - | 10,000.00 | (10,000.00) | 7,455.72 |
| 01-04-04-94.64 | MANTENIMIENTO DE EDIFICIOS | - | - | - | - |
| 01-04-04-94.65 | MISCELANEOS | 5,000.00 | 4,000.00 | 1,000.00 | 3,554.08 |
| ***TOTAL DEPARTAMENTO 04 OBRAS PUBLICAS*** | | **$ 117,316.73** | **$ 186,487.74** | **$ (69,171.01)** | **$ 105,775.64** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE EGRESOS

***Departamento 06 Manejo de Emergencias***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-06-01-91.01 | EMPLEADOS REGULARES | $ 82,068.00 | $ 74,994.00 | $ 7,074.00 | $ 59,719.00 |
| 01-06-01-91.05 | EMPLEADOS TRANSITORIOS | - | - | - | - |
| 01-06-01-91.07 | VACACIONES ACUMULADAS | - | - | - | |
| 01-06-01-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | |
| 01-06-01-91.11 | SISTEMA DE RETIRO | - | - | - | |
| 01-06-01-91.31 | SEGURO SOCIAL FEDERAL | 6,676.00 | 6,058.37 | 617.63 | 4,889.79 |
| 01-06-01-91.41 | PLAN MEDICO | 7,200.00 | 7,200.00 | - | 3,600.00 |
| 01-06-01-91.70 | BONO DE VERANO | 1,200.00 | 1,200.00 | - | 1,200.00 |
| 01-06-01-91.71 | BONO DE NAVIDAD | 4,000.00 | 3,000.00 | 1,000.00 | 3,000.00 |
| 01-06-01-92.01 | MATERIALES DE OFICINA | - | - | - | |
| 01-06-04-92.23 | COMPRA DE UNIFORMES | - | - | - | |
| 01-06-04-92.25 | COMBUSTIBLES Y LUBRICANTES | - | - | - | |
| 01-06-01-93.27 | COMPRA DE EQUIPO | - | - | - | |
| 01-06-04-92.42 | MATERIALES OPERACIONALES | - | - | - | |
| 01-06-04-94.06 | ADIESTRAMIENTOS | - | 800.00 | (800.00) | |
| 01-06-04-94.21 | GASTOS DE VIAJE | - | 4,000.00 | (4,000.00) | 2,733.92 |
| 01-06-04-94.51 | RENTA DE EQUIPOS | 1,500.00 | 1,500.00 | - | 1,155.91 |
| 01-06-04-94.63 | MANTENIMIENTO DE VEHICULOS | - | 5,000.00 | (5,000.00) | 52.50 |
| 01-06-04-94.65 | MISCELANEOS | 10,000.00 | 2,000.00 | - | 1,424.00 |
| ***TOTAL DEPARTAMENTO 06 MANEJO DE EMERGENCIAS*** | | **$ 112,644.00** | **$ 105,752.37** | **$ (1,108.37)** | **$ 77,775.12** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE EGRESOS

***Departamento 08 Recursos Humanos***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-08-32-91.01 | EMPLEADOS REGULARES | $ 173,055.60 | $ 137,136.00 | $ 35,919.60 | $ 118,038.22 |
| 01-08-32-91.05 | EMPLEADOS TRANSITORIOS | 75,780.00 | 94,115.00 | (18,335.00) | 65,495.48 |
| 01-08-32-91.07 | VACASIONES ACUMULADAS | 100,000.00 | 30,000.00 | 70,000.00 | 5,214.50 |
| 01-08-32-91.08 | LIC. VACACIONES ENFERMEDAD | 40,000.00 | 20,000.00 | 20,000.00 | 16,585.93 |
| 01-08-32-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-08-32-91.31 | SEGURO SOCIAL FEDERAL | 35,246.27 | 25,836.95 | 9,409.32 | 18,812.21 |
| 01-08-32-91.41 | PLAN MEDICO | 14,400.00 | 10,800.00 | 3,600.00 | 7,039.48 |
| 01-08-32-91.70 | BONO DE VERANO | 3,900.00 | 3,900.00 | - | 3,900.00 |
| 01-08-32-91.71 | BONO DE NAVIDAD | 13,000.00 | 12,583.73 | 416.27 | 12,583.73 |
| 01-08-32-91.75 | TIEMPO COMPENSATORIO ESTATAL | 40,000.00 | 30,000.00 | 10,000.00 | 18,074.05 |
| 01-08-32-91.76 | TIEMPO COMPENSATORIO FEDERAL | 15,000.00 | 15,000.00 | - | 10,591.24 |
| 01-08-32-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-08-32-93.27 | COMPRA DE EQUIPO | - | - | - | - |
| 01-08-32-94.06 | ADIESTRAMIENTOS | 10,000.00 | 3,000.00 | 7,000.00 | 390.00 |
| 01-08-32-94.13 | PRUEBAS DE DOPAJE | 24,000.00 | 24,000.00 | - | - |
| 01-08-32-94.21 | GASTOS DE VIAJES | - | 1,000.00 | (1,000.00) | 409.00 |
| 01-08-32-94.65 | MISCELANEOS | - | 1,000.00 | (1,000.00) | 963.65 |
| ***TOTAL DEPARTAMENTO 08 RECURSOS HUMANOS*** | | **$ 544,381.87** | **$ 408,371.68** | **$ 136,010.19** | **$ 278,097.49** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE EGRESOS

***Departamento 09 Recreación y Deportes***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-09-21-91.01 | EMPLEADOS REGULARES | $ 71,364.00 | $ 71,364.00 | $ - | $ 59,470.00 |
| 01-09-21-91.05 | EMPLEADOS TRANSITORIOS | 17,052.00 | 29,267.00 | (12,215.00) | 19,846.91 |
| 01-09-21-91.07 | VACACIONES ACUMULADAS | - | - | - | |
| 01-09-21-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | |
| 01-09-21-91.11 | SISTEMA DE RETIRO | - | - | - | |
| 01-09-21-91.31 | SEGURO SOCIAL FEDERAL | 7,261.07 | 8,295.96 | (1,034.89) | 6,641.51 |
| 01-09-21-91.41 | PLAN MEDICO | 7,200.00 | 7,200.00 | - | 4,500.00 |
| 01-09-21-91.70 | BONO DE VERANO | 1,500.00 | 1,800.00 | (300.00) | 1,500.00 |
| 01-09-21-91.71 | BONO DE NAVIDAD | 5,000.00 | 6,000.00 | (1,000.00) | 6,000.00 |
| 01-09-21-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-09-21-92.25 | COMBUSTIBLES Y LUBRICANTES | - | - | - | - |
| 01-09-21-93.27 | COMPRA DE EQUIPO | - | - | - | - |
| 01-09-21-94.06 | ADIESTRAMIENTOS | - | 1,000.00 | (1,000.00) | - |
| 01-09-21-94.12 | SERVICIOS NO PROFESIONALES | - | - | - | - |
| 01-09-21-94.21 | GASTOS DE VIAJES | - | 1,000.00 | (1,000.00) | 906.67 |
| 01-09-21-94.61 | MANTENIMIENTO DE EQUIPO | 5,000.00 | - | 5,000.00 | - |
| 01-09-21-94.65 | MISCELANEOS | 7,000.00 | 1,000.00 | 6,000.00 | 987.73 |
| 01-09-21-94.84 | FESTIVALES Y/O ACTIVIDADES | 15,000.00 | 15,000.00 | - | 9,412.58 |
| ***TOTAL DEPARTAMENTO 09 RECREACION Y DEPORTES*** | | **$ 136,377.07** | **$ 141,926.96** | **$ (5,549.89)** | **$ 109,265.40** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 11 Centro de Envejecientes***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-11-14-91.01 | EMPLEADOS REGULARES | $ 71,136.00 | $ 71,136.00 | $ - | $ 59,280.00 |
| 01-11-14-91.05 | EMPLEADOS TRANSITORIOS | 63,888.00 | 46,459.00 | 17,429.00 | 39,486.31 |
| 01-11-14-91.07 | VACACIONES ACUMULADAS | - | - | - | - |
| 01-11-14-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-11-14-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-11-14-91.31 | SEGURO SOCIAL FEDERAL | 11,124.94 | 9,685.73 | 1,439.21 | 8,244.50 |
| 01-11-14-91.41 | PLAN MEDICO | 7,200.00 | 7,200.00 | - | 6,000.00 |
| 01-11-14-91.70 | BONO DE VERANO | 2,400.00 | 2,100.00 | 300.00 | 2,100.00 |
| 01-11-14-91.71 | BONO DE NAVIDAD | 8,000.00 | 6,904.26 | 1,095.74 | 6,904.26 |
| 01-11-14-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-11-14-92.21 | ALIMENTOS | 10,000.00 | 5,000.00 | 5,000.00 | 533.07 |
| 01-11-14-92.25 | COMBUSTIBLES Y LUBRICANTES | - | 5,000.00 | (5,000.00) | 2,500.00 |
| 01-11-14-92.42 | MATERIALES OPERACIONALES | - | - | - | |
| 01-11-14-93.27 | COMPRA DE EQUIPO | - | 2,000.00 | (2,000.00) | 1,354.98 |
| 01-11-14-94.06 | ADISTRAMIENTOS | - | 1,000.00 | (1,000.00) | |
| 01-11-14-94.21 | GASTOS DE VIAJES | - | 1,000.00 | (1,000.00) | 977.25 |
| 01-11-14-94.51 | RENTA DE EQUIPOS | 2,500.00 | 3,400.00 | (900.00) | 1,706.49 |
| 01-11-14-94.61 | MANTENIMIENTO DE EQUIPO | - | - | - | - |
| 01-11-14-94.65 | MISCELANEOS | 5,000.00 | 3,000.00 | 2,000.00 | 2,516.95 |
| ***TOTAL DEPARTAMENTO 11 CENTRO DE ENVEJECIENTES*** | | **$ 181,248.94** | **$ 163,884.99** | **$ 17,363.95** | **$ 131,603.81** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE EGRESOS

***Departamento 14 Arte y Cultura***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-14-09-91.01 | EMPLEADOS REGULARES | $ 59,784.00 | $ 41,759.00 | $ 18,025.00 | $ 32,919.37 |
| 01-14-09-91.05 | EMPLEADOS TRANSITORIOS | - | - | - | - |
| 01-14-09-91.07 | VACASIONES ACUMULADAS | - | - | - | - |
| 01-14-09-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-14-09-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-14-09-91.31 | SEGURO SOCIAL FEDERAL | 4,871.83 | 3,416.56 | 1,455.27 | 2,671.33 |
| 01-14-09-91.41 | PLAN MEDICO | 5,400.00 | 5,400.00 | - | 3,158.96 |
| 01-14-09-91.70 | BONO DE VERANO | 900.00 | 900.00 | - | - |
| 01-14-09-91.71 | BONO DE NAVIDAD | 3,000.00 | 2,000.00 | 1,000.00 | 2,000.00 |
| 01-14-09-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-14-09-93.27 | COMPRA DE EQUIPO | - | 4,000.00 | (4,000.00) | 3,800.45 |
| 01-14-09-94.11 | SERVICIOS PROFECIONALES | - | - | - | - |
| 01-14-09-94.21 | GASTOS DE VIAJES | - | 500.00 | (500.00) | 225.00 |
| 01-14-09-94.65 | MISCELANEOS | - | 1,000.00 | (1,000.00) | 927.24 |
| 01-14-09-94.81 | FESTIVALES Y/O ACTIVIDADES | 80,000.00 | 80,713.00 | (713.00) | 74,159.50 |
| ***TOTAL DEPARTAMENTO 14 ARTE Y CULTURA*** | | **$ 153,955.83** | **$ 139,688.56** | **$ 14,267.27** | **$ 119,861.85** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 15 Centro de Cuidado Diurno***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-15-44-91.01 | EMPLEADOS REGULARES | $ 20,397.60 | $ - | $ 20,397.60 | $ - |
| 01-15-44-91.05 | EMPLEADOS TRANSITORIOS | 16,476.00 | - | 16,476.00 | - |
| 01-15-44-91.07 | VACASIONES ACUMULADAS | - | - | - | - |
| 01-15-44-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-15-44-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-15-44-91.31 | SEGURO SOCIAL FEDERAL | 3,019.73 | - | 3,019.73 | - |
| 01-15-44-91.41 | PLAN MEDICO | 1,800.00 | - | 1,800.00 | - |
| 01-15-44-91.70 | BONO DE VERANO | 600.00 | - | 600.00 | - |
| 01-15-44-91.71 | BONO DE NAVIDAD | 2,000.00 | - | 2,000.00 | - |
| 01-15-44-92.01 | MATERIALES DE OFICINA | - | 1,000.00 | - | - |
| 01-15-44-92.21 | ALIMENTOS | - | - | - | - |
| 01-15-44-92.25 | COMBUSTIBLES Y LUBRICANTES | - | - | - | - |
| 01-15-44-92.42 | MATERIALES OPERACIONALES | - | - | - | - |
| 01-15-44-93.27 | COMPRA DE EQUIPO | - | - | - | - |
| 01-15-44-94.06 | ADISTRAMIENTOS | - | 2,000.00 | (2,000.00) | 1,025.00 |
| 01-15-44-94.21 | GASTOS DE VIAJES | - | 4,000.00 | (4,000.00) | 3,981.55 |
| 01-15-44-94.51 | RENTA DE EQUIPOS | 2,000.00 | 2,000.00 | - | 1,195.28 |
| 01-15-44-94.61 | MATENIMIENTO DE EQUIPO | - | - | - | - |
| 01-15-44-94.65 | MISCELANEOS | 10,000.00 | 5,000.00 | 5,000.00 | 4,087.31 |
| ***TOTAL DEPARTAMENTO 15 CENTRO DE CUIDADO DIURNO*** | | **$ 56,293.33** | **$ 14,000.00** | **$ 43,293.33** | **$ 10,289.14** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**SECCION DE EGRESOS**

***Departamento 19 Secretaría Municipal***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-19-27-91.01 | EMPLEADOS REGULARES | $ 99,936.00 | $ 88,848.00 | $ 11,088.00 | $ 58,502.21 |
| 01-19-27-91.05 | EMPLEADOS TRANSITORIOS | - | - | - | - |
| 01-19-27-91.07 | VACASIONES ACUMULADAS | - | - | - | - |
| 01-19-27-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-19-27-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-19-27-91.31 | SEGURO SOCIAL FEDERAL | 8,142.35 | 7,198.43 | 943.92 | 4,876.02 |
| 01-19-27-91.41 | PLAN MEDICO | 9,000.00 | 9,000.00 | - | 3,300.00 |
| 01-19-27-91.70 | BONO DE VERANO | 1,500.00 | 1,500.00 | - | 1,500.00 |
| 01-19-27-91.71 | BONO DE NAVIDAD | 5,000.00 | 3,736.45 | 1,263.55 | 3,736.45 |
| 01-19-27-92.01 | MATERIALES DE OFICINA | 13,000.00 | 1,000.00 | 12,000.00 | - |
| 01-19-27-92.15 | MATERIALES DE MANTENIMIENTO | 15,000.00 | - | 15,000.00 | - |
| 01-19-27-93.27 | COMPRA DE EQUIPO | 30,000.00 | - | 30,000.00 | - |
| 01-19-27-94.01 | DIETA MIEMBRO SUBASTA | 1,000.00 | 1,500.00 | (500.00) | 150.00 |
| 01-19-27-94.06 | ADIESTRAMIENTO | - | 500.00 | (500.00) | - |
| 01-19-27-94.21 | GASTOS DE VIAJES | - | 200.00 | (200.00) | 160.00 |
| 01-19-27-94.51 | RENTA DE EQUIPOS | 1,500.00 | 1,500.00 | - | - |
| 01-19-27-94.65 | MESCELANEOS | 20,000.00 | 1,000.00 | 19,000.00 | - |
| 01-19-27-94.67 | PUBLICACIONES Y ANUNCIOS | 15,000.00 | 15,000.00 | - | 5,990.96 |
| ***TOTAL DEPARTAMENTO 19 SECRETARIA MUNICIPAL*** | | **$ 219,078.35** | **$ 130,982.88** | **$ 88,095.47** | **$ 78,215.64** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE EGRESOS

***Departamento 21 Auditoria Interina***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-21-10-91.01 | EMPLEADOS REGULARES | $ 29,652.00 | $ 26,317.00 | $ 3,335.00 | $ 21,003.50 |
| 01-21-10-91.05 | EMPLEADOS TRANSITORIOS | - | - | - | - |
| 01-21-10-91.07 | VACASIONES ACUMULADAS | - | - | - | - |
| 01-21-10-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-21-10-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-21-10-91.31 | SEGURO SOCIAL FEDERAL | 2,367.83 | 2,036.33 | 331.50 | 1,606.78 |
| 01-21-10-91.41 | PLAN MEDICO | 1,800.00 | 1,800.00 | - | 750.00 |
| 01-21-10-91.70 | BONO DE VERANO | 300.00 | 300.00 | - | - |
| 01-21-10-91.71 | BONO DE NAVIDAD | 1,000.00 | - | 1,000.00 | - |
| 01-21-10-92.01 | MATERIALES DE OFICINA | - | - | - | - |
| 01-21-10-93.27 | COMPRA DE EQUIPO | - | - | - | - |
| 01-21-10-94.06 | ADIESTRAMIENTO | - | 100.00 | (100.00) | - |
| 01-21-10-94.21 | GASTOS DE VIALE | - | 500.00 | (500.00) | - |
| 01-21-10-94.65 | MISCELANEOS | - | 1,000.00 | (1,000.00) | 889.97 |
| ***TOTAL DEPARTAMENTO 21 AUDITORIA INTERINA*** | | **$ 35,119.83** | **$ 32,053.33** | **$ 3,066.50** | **$ 24,250.25** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## SECCION DE EGRESOS

***Departamento 25 Planificación y Desarrollo***

| NUMERO DE PARTIDA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|---|
| 01-25-55-91.01 | EMPLEADOS REGULARES | $ 29,508.00 | $ 33,780.00 | $ (4,272.00) | $ 28,150.00 |
| 01-25-55-91.05 | EMPLEADOS TRANSITORIOS | 15,156.00 | - | 15,156.00 | - |
| 01-25-55-91.07 | VACASIONES ACUMULADAS | - | - | - | - |
| 01-25-55-91.08 | LIC. VACACIONES ENFERMEDAD | - | - | - | - |
| 01-25-55-91.11 | SISTEMA DE RETIRO | - | - | - | - |
| 01-25-55-91.31 | SEGURO SOCIAL FEDERAL | 3,615.70 | 2,683.62 | 932.08 | 2,252.92 |
| 01-25-55-91.41 | PLAN MEDICO | 1,800.00 | 1,800.00 | - | 1,500.00 |
| 01-25-55-91.70 | BONO DE VERANO | 600.00 | 300.00 | 300.00 | 300.00 |
| 01-25-55-91.71 | BONO DE NAVIDAD | 2,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 01-25-55-92.01 | MATERIALES DE OFICINA | - | - | - | |
| 01-25-55-92.25 | COMBUSTIBLE Y LUBRICANTES | - | - | - | |
| 01-25-55-93.27 | COMPRA DE EQUIPO | - | 4,000.00 | (4,000.00) | 1,198.95 |
| 01-25-55-94.06 | ADIESTRAMIENTO | - | 100.00 | (100.00) | - |
| 01-25-55-94.21 | GASTOS DE VIAJES | - | 300.00 | (300.00) | 271.35 |
| 01-25-55-94.65 | MISCELANEOS | - | 1,000.00 | (1,000.00) | 901.57 |
| ***TOTAL DEPARTAMENTO 25 PLANIFICACION Y DESARROLLO*** | | **$ 52,679.70** | **$ 44,963.62** | **$ 7,716.08** | **$ 35,574.79** |

**MUNICIPIO DE CULEBRA**

# INFORMES DE ESTIMADOS DE INGRESOS Y EGRESOS FONDO GENERAL

- INFORME RESUMIDO POR DEPARTAMENTO
- INFORME POR CATEGORIA DE INGRESOS
- INFORME POR CONCEPTOS DE GASTOS
- INFORME DE INGRESO Y GASTO RESUMIDO

**PROYECTO DE PRESUPUESTO AÑO FISCAL 2024 - 2025**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## INFORME RESUMIDO POR DEPARTAMENTO

| NUMERO | DESCRIPCION | PRESUPUESTO 2024 - 2025 | POR CIENTO | PRESUPUESTO 2023 - 2024 | POR CIENTO | ACTUAL 4/30/2024 | POR CIENTO |
|---|---|---|---|---|---|---|---|
| 01 | LEGISLATURA MUNICIPAL | $ 76,508.88 | 2% | $ 77,008.88 | 2% | $ 45,697.34 | 2% |
| 02 | OFICINA DEL ALCALDE | 593,914.00 | 15% | 649,240.27 | 18% | 426,413.42 | 16% |
| 03 | FINANZAS | 1,561,753.18 | 41% | 1,598,091.85 | 43% | 1,162,078.66 | 45% |
| 04 | OBRAS PUBLICAS | 117,316.73 | 3% | 186,487.74 | 5% | 105,775.64 | 4% |
| 06 | MANEJO DE EMERGENCIAS | 112,644.00 | 3% | 105,752.37 | 3% | 77,775.12 | 3% |
| 08 | RECURSOS HUMANOS | 544,381.87 | 14% | 408,371.68 | 11% | 278,097.49 | 11% |
| 09 | RECREACION Y DEPORTES | 136,377.07 | 4% | 141,926.96 | 4% | 109,265.40 | 4% |
| 11 | CENTRO DE ENVEJECIENTE | 181,248.94 | 5% | 163,884.99 | 4% | 131,603.81 | 5% |
| 13 | PROGRAMAS FEDERALES | - | 0% | - | 0% | - | 0% |
| 14 | ARTE Y CULTURA | 153,955.83 | 4% | 139,688.56 | 4% | 119,861.85 | 5% |
| 15 | CENTRO DE CUIDO DIURNO | 56,293.33 | 1% | 14,000.00 | 0% | 10,289.14 | 0% |
| 19 | SECRETARIA MUNICIPAL | 219,078.35 | 6% | 130,982.88 | 4% | 78,215.64 | 3% |
| 21 | AUDITORIA INTERINA | 35,119.83 | 1% | 32,053.33 | 1% | 24,250.25 | 1% |
| 25 | PLANIFICACION Y DESARROLLO | 52,679.70 | 1% | 44,963.62 | 1% | 35,574.79 | 1% |
| ***TOTAL POR DEPARTAMENTO*** | | **$ 3,841,271.71** | **100%** | **$ 3,692,453.13** | **100%** | **$ 2,604,898.55** | **100%** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## INFORME POR CATEGORIA DE INGRESOS

| NUMERO DE CUENTA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | POR CIENTO | PRESUPUESTO 2023 - 2024 | POR CIENTO | ACTUAL 4/30/2024 | POR CIENTO |
|---|---|---|---|---|---|---|---|
| ***IMPUESTOS LOCALES*** | | | | | | | |
| 81.01 | PATENTES | $ 270,135.00 | 7.03% | $ 179,528.00 | 4.86% | $ 241,733.33 | 6.20% |
| 81.02 | PATENTES AÑOS ANTERIORES | - | 0.00% | - | 0.00% | 1,000.25 | 0.03% |
| 81.03 | IMPUESTO SOBRE VENTA Y USO | 1,205,527.00 | 31.38% | 1,195,152.00 | 32.37% | 1,212,414.08 | 31.09% |
| 81.21 | INTERESES Y RECARGOS | 5,000.00 | 0.13% | 5,000.00 | 0.14% | 8,265.19 | 0.21% |
| ***CONTRIBUCION SOBRE LA PROPIEDAD*** | | | | | | | |
| 82.31 | CONT. SOBRE PROPIEDAD EXONERADA | - | 0.00% | - | 0.00% | - | 0.00% |
| ***LICENCIAS Y PERMISOS*** | | | | | | | |
| 83.01 | ARBITRIOS DE CONSTRUCCION | 300,000.00 | 7.81% | 299,400.74 | 8.11% | 188,298.97 | 4.83% |
| 83.04 | LICENCIAS Y PERMISOS | 5,000.00 | 0.13% | 5,000.00 | 0.14% | 4,200.00 | 0.11% |
| ***INGRESOS INTERGUBERNAMENTALES*** | | | | | | | |
| 84.02 | COMPENSACION DE A.E.E | 123,836.00 | 3.22% | 128,943.00 | 3.49% | 75,216.75 | 1.93% |
| 84.04 | FONDO DE EQUPARACION | 426,606.62 | 11.11% | 680,377.28 | 18.43% | 566,981.16 | 14.54% |
| 84.10 | COMPENSACIONES ESTATALES | - | 0.00% | - | 0.00% | - | 0.00% |
| ***INGRESOS POR SERVICIOS*** | | | | | | | |
| 85.07 | INGRESOS RECICLAJE | - | 0.00% | - | 0.00% | - | 0.00% |
| 85.15 | SERVICIOS DE TRANSPORTACION | - | 0.00% | - | 0.00% | - | 0.00% |
| ***MULTAS Y CONFISCACIONES*** | | | | | | | |
| 86.01 | MULTAS | 500.00 | 0.01% | 500.00 | 0.01% | - | 0.00% |
| 86.02 | CONFISCACIONES - DEPOSITO | 1,000.00 | 0.03% | 1,000.00 | 0.03% | - | 0.00% |
| ***OTROS INGRESOS*** | | | | | | | |
| 87.03 | INTERESES BANCARIOS | 400,000.00 | 10.41% | 100,000.00 | 2.71% | 405,031.95 | 10.39% |
| 87.05 | INGRESOS EVENTUALES | 400,000.00 | 10.41% | 350,000.00 | 9.48% | 499,128.06 | 12.80% |
| 87.06 | RENTA LOCAL Y PROPIEDAD MUNICIPAL | 62,061.84 | 1.62% | 62,061.84 | 1.68% | 50,542.56 | 1.30% |
| 87.09 | OTROS INGRESOS | 50,000.00 | 1.30% | 50,000.00 | 1.35% | 117,610.00 | 3.02% |
| 87.20 | OTROS RECURSOS FINANCIEROS | - | 0.00% | - | 0.00% | - | 0.00% |
| 87.22 | CONT. SOBRE PROPIEDAD NO EXONERADA | 591,605.25 | 15.40% | 635,490.27 | 17.21% | 529,575.20 | 13.58% |
| 89.01 | TRANSFERENCIA QUE ENTRAN | - | 0.00% | - | 0.00% | - | 0.00% |
| ***TOTAL DE INGRESOS*** | | **$ 3,841,271.71** | **100.00%** | **$ 3,692,453.13** | **100.00%** | **$ 3,899,997.50** | **100.00%** |

## INFORME RESUMIDO POR CATEGORIA DE INGRESOS

| DESCRIPCION | PRESUPUESTO 2024 - 2025 | POR CIENTO | PRESUPUESTO 2023 - 2024 | POR CIENTO | ACTUAL 4/30/2024 | POR CIENTO |
|---|---|---|---|---|---|---|
| IMPUESTOS LOCALES | $ 1,480,662.00 | 38.55% | $ 1,379,680.00 | 37.36% | $ 1,463,412.85 | 37.52% |
| CONTRIBUCION SOBRE LA PROPIEDAD | - | 0.00% | - | 0.00% | - | 0.00% |
| LICENCIAS Y PERMISOS | 305,000.00 | 7.94% | 304,400.74 | 8.24% | 192,498.97 | 4.94% |
| INGRESOS INTERGUBERNAMENTALES | 550,442.62 | 14.33% | 809,320.28 | 21.92% | 642,197.91 | 16.47% |
| INGRESOS POR SERVICIOS | - | 0.00% | - | 0.00% | - | 0.00% |
| MULTAS Y CONFISCACIONES | 1,500.00 | 0.04% | 1,500.00 | 0.04% | - | 0.00% |
| OTROS INGRESOS | 1,503,667.09 | 39.15% | 1,197,552.11 | 32.43% | 1,601,887.77 | 41.07% |
| ***TOTAL DE INGRESOS POR CATEGORIA*** | **$ 3,841,271.71** | **100.00%** | **$ 3,692,453.13** | **100.00%** | **$ 3,899,997.50** | **100.00%** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**INFORME POR CONCEPTOS DE GASTOS**

| NUMERO CUENTA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | POR CIENTO | PRESUPUESTO 2023 - 2024 | POR CIENTO | ACTUAL 4/30/2024 | POR CIENTO |
|---|---|---|---|---|---|---|---|
| ***SALARIOS Y COMPENSACIONES*** | | | | | | | |
| 91.01 | EMPLEADOS REGULARES | $ 1,203,915.60 | 31.34% | $ 1,127,204.00 | 30.53% | $ 867,567.19 | 33.31% |
| 91.04 | PROGRAMA PRE-RETIRO | 8,784.00 | 0.23% | 8,784.00 | 0.24% | 7,320.00 | 0.28% |
| 91.05 | EMPLEADOS TRANSITORIOS | 287,688.00 | 7.49% | 297,536.00 | 8.06% | 212,094.93 | 8.14% |
| 91.06 | EMPLEADOS IRREGULARES | - | 0.00% | - | 0.00% | - | 0.00% |
| 91.07 | VACACIONES ACUMULADAS | 100,000.00 | 2.60% | 30,000.00 | 0.81% | 5,214.50 | 0.20% |
| 91.08 | LIC. VACACIONES ENFERMEDAD | 40,000.00 | 1.04% | 20,000.00 | 0.54% | 16,585.93 | 0.64% |
| ***OTROS BENEFICIOS MARGINALES*** | | | | | | | |
| 91.10 | SEGURO CHOFERIL | 702.00 | 0.02% | 702.00 | 0.02% | 579.00 | 0.02% |
| 91.11 | SISTEMA DE RETIRO | - | 0.00% | - | 0.00% | - | 0.00% |
| 91.13 | SISTEMA DE RETIRO DE PENSIONADO | - | 0.00% | - | 0.00% | - | 0.00% |
| 91.14 | CARGO DE PAYGO | 173,663.04 | 4.52% | 165,762.48 | 4.49% | 130,108.88 | 4.99% |
| 91.31 | SEGURO SOCIAL FEDERAL | 136,559.20 | 3.56% | 122,838.10 | 3.33% | 93,610.82 | 3.59% |
| 91.41 | PLAN MEDICO | 93,600.00 | 2.44% | 95,400.00 | 2.58% | 53,251.92 | 2.04% |
| 91.45 | SEGURO POR DESEMPLEO | 20,000.00 | 0.52% | 20,000.00 | 0.54% | 1,440.00 | 0.06% |
| 91.51 | FONDO SEGURO DEL ESTADO | 100,174.57 | 2.61% | 96,249.12 | 2.61% | 75,763.34 | 2.91% |
| 91.70 | BONO DE VERANO | 20,700.00 | 0.54% | 21,900.00 | 0.59% | 18,600.00 | 0.71% |
| 91.71 | BONO DE NAVIDAD | 69,000.00 | 1.80% | 60,224.44 | 1.63% | 60,224.44 | 2.31% |
| 91.75 | TIEMPO COMPENSATORIO ESTATAL | 40,000.00 | 1.04% | 30,000.00 | 0.81% | 18,074.05 | 0.69% |
| 91.76 | TIEMPO COMPENSATORIO FEDERAL | 15,000.00 | 0.39% | 15,000.00 | 0.41% | 10,591.24 | 0.41% |
| ***GASTOS DE MATERIALES Y SUMINISTROS*** | | | | | | | |
| 92.01 | MATERIALES DE OFICINA | 13,000.00 | 0.34% | 13,000.00 | 0.35% | 6,950.65 | 0.27% |
| 92.05 | HERRAMIENTAS | - | 0.00% | - | 0.00% | - | 0.00% |
| 92.15 | MATERIALES DE MANTENIMIENTO | 15,000.00 | 0.39% | 9,000.00 | 0.24% | 3,309.80 | 0.13% |
| 92.21 | ALIMENTOS | 10,000.00 | 0.26% | 5,000.00 | 0.14% | 533.07 | 0.02% |
| 92.23 | COMPRA DE UNIFORMES | - | 0.00% | - | 0.00% | - | 0.00% |
| 92.25 | COMBUSTIBLE Y LUBRICANTES | 20,000.00 | 0.52% | 45,000.00 | 1.22% | 12,500.00 | 0.48% |
| 92.28 | GASTO DE ENERGIA ELECTRICA | 128,943.00 | 3.36% | 128,943.00 | 3.49% | 75,216.75 | 2.89% |
| 92.32 | GASTO DE AGUA | 40,000.00 | 1.04% | 30,000.00 | 0.81% | 10,573.31 | 0.41% |
| 92.35 | GASTO TELEFONICOS Y COMUNICACIONES | 40,000.00 | 1.04% | 40,000.00 | 1.08% | 28,980.92 | 1.11% |
| 92.38 | MATERIALES DE CONSTRUCCION | - | 0.00% | 1,500.00 | 0.04% | - | 0.00% |
| 92.42 | MATERIALES OPERACIONALES | - | 0.00% | 2,500.00 | 0.07% | 287.60 | 0.01% |
| ***GASTOS DE EQUIPO*** | | | | | | | |
| 93.01 | EQUIPO DE OFICINAS | - | 0.00% | - | 0.00% | - | 0.00% |
| 93.02 | PROGRAMAS DE COMPUTADORAS | 75,613.00 | 1.97% | 77,998.00 | 2.11% | 47,208.00 | 1.81% |
| 93.27 | COMPRA DE EQUIPO | 30,000.00 | 0.78% | 47,000.00 | 1.27% | 8,000.84 | 0.31% |
| ***OTROS DESEMBOLSOS*** | | | | | | | |
| 94.01 | DIETAS ASAMBLEISTAS/SUBASTA | 8,000.00 | 0.21% | 8,500.00 | 0.23% | 2,055.00 | 0.08% |
| 94.06 | ADISTRAMIENTOS | 10,000.00 | 0.26% | 10,800.00 | 0.29% | 3,190.00 | 0.12% |
| 94.10 | AUDITORIA SENCILLA (SINGLE AUDIT) | 15,000.00 | 0.39% | 15,000.00 | 0.41% | - | 0.00% |
| 94.11 | SERVICIOS PROFESIONALES | 77,900.00 | 2.03% | 77,900.00 | 2.11% | 56,187.50 | 2.16% |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## INFORME POR CONCEPTOS DE GASTOS

| NUMERO CUENTA | DESCRIPCION | PRESUPUESTO 2024 - 2025 | POR CIENTO | PRESUPUESTO 2023 - 2024 | POR CIENTO | ACTUAL 4/30/2024 | POR CIENTO |
|---|---|---|---|---|---|---|---|
| 94.13 | PRUEBAS DE DOPAJE | 24,000.00 | 0.62% | 24,000.00 | 0.65% | - | 0.00% |
| 94.14 | MAPAS DE CATASTRO | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.15 | RELACIONES PUBLICAS | 3,000.00 | 0.08% | 3,000.00 | 0.08% | 840.00 | 0.03% |
| 94.21 | GASTOS DE VIAJES | 30,000.00 | 0.78% | 33,000.00 | 0.89% | 23,254.15 | 0.89% |
| 94.25 | SERVICIOS LEGALES | 157,500.00 | 4.10% | 157,500.00 | 4.27% | 96,718.75 | 3.71% |
| 94.36 | CANON EXCAVACIONES Y DEMOLICIONES | 5,000.00 | 0.13% | 5,000.00 | 0.14% | 5,000.00 | 0.19% |
| 94.39 | CARGOS SERVICIOS BANCARIOS | 500.00 | 0.01% | 1,000.00 | 0.03% | - | 0.00% |
| 94.42 | SEGUROS Y FIANZAS | 300,000.00 | 7.81% | 291,676.96 | 7.90% | 284,335.93 | 10.92% |
| 94.43 | GASTO DE SALUD (ASES) | 55,801.67 | 1.45% | 55,801.67 | 1.51% | 46,501.40 | 1.79% |
| 94.44 | CUOTAS | 3,000.00 | 0.08% | 3,000.00 | 0.08% | 3,000.00 | 0.12% |
| 94.47 | DONACIONES/SERVICIO AEREO | 30,000.00 | 0.78% | 30,000.00 | 0.81% | 2,000.00 | 0.08% |
| 94.49 | BECAS | 30,000.00 | 0.78% | 30,000.00 | 0.81% | 14,400.00 | 0.55% |
| 94.51 | RENTA DE EQUIPOS | 27,500.00 | 0.72% | 30,600.00 | 0.83% | 16,497.13 | 0.63% |
| 94.58 | DEFICIT AÑO ANTERIOR | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.60 | INTERESES CUENTAS VENCIDAS | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.61 | MANTENIMIENTO DE EQUIPO | 5,000.00 | 0.13% | - | 0.00% | - | 0.00% |
| 94.62 | OBRAS Y MEJORAS | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.63 | MANTENIMIENTO DE VEHICULO | - | 0.00% | 15,000.00 | 0.41% | 7,508.22 | 0.29% |
| 94.64 | MANTENIMIENTO DE EDIFICIOS | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.65 | MISCELANEOS | 111,339.25 | 2.90% | 110,837.73 | 3.00% | 59,901.87 | 2.30% |
| 94.67 | PUBLICACIONES Y ANUNCIOS | 15,000.00 | 0.39% | 15,000.00 | 0.41% | 5,990.96 | 0.23% |
| 94.69 | FRANQUEO | 5,000.00 | 0.13% | 5,000.00 | 0.14% | 3,510.00 | 0.13% |
| 94.70 | PAGOS DE SENTENCIAS | 5,000.00 | 0.13% | 5,000.00 | 0.14% | - | 0.00% |
| 94.71 | RECLAMACIONES AÑO ANTERIOR | 20,000.00 | 0.52% | 30,000.00 | 0.81% | 19,529.48 | 0.75% |
| 94.73 | DESPOSICION DE DESPERDICIOS | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.75 | RESERVA | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.76 | APORTACION AL FONDO DE EQUIPARACION | - | 0.00% | - | 0.00% | - | 0.00% |
| 94.77 | APORTACION AL CRIM | 29,580.26 | 0.77% | 31,774.51 | 0.86% | 26,478.80 | 1.02% |
| 94.78 | LIQUIDACION DEUDA CON EL CRIM | 95,808.12 | 2.49% | 95,808.12 | 2.59% | 79,840.10 | 3.06% |
| 94.81 | FESTIVALES Y/O ACTIVIDADES | 80,000.00 | 2.08% | 80,713.00 | 2.19% | 74,159.50 | 2.85% |
| 94.84 | FESTIVALES Y/O ACTIVIDADES | 15,000.00 | 0.39% | 15,000.00 | 0.41% | 9,412.58 | 0.36% |
| ***TOTAL POR CONCEPTO DE GASTO*** | | **$ 3,841,271.71** | **100.00%** | **$ 3,692,453.13** | **100.00%** | **$ 2,604,898.55** | **100.00%** |

## INFORME RESUMIDO POR CONCEPTOS DE GASTOS

| DESCRIPCION | PRESUPUESTO 2024 - 2025 | POR CIENTO | PRESUPUESTO 2023 - 2024 | POR CIENTO | ACTUAL 4/30/2024 | POR CIENTO |
|---|---|---|---|---|---|---|
| SALARIOS Y COMPENSACIONES (CUENTAS 91.01 - 91.08) | 1,640,387.60 | 42.70% | 1,483,524.00 | 40.18% | 1,108,782.55 | 42.57% |
| OTROS BENEFICIOS MARGINALES (CUENTAS 91.09 - 91.99) | 669,398.81 | 17.43% | 628,076.14 | 17.01% | 462,243.69 | 17.75% |
| GASTOS DE MATERIALES Y SUMINISTROS (CUENTAS 92.01 - 92.9 | 266,943.00 | 6.95% | 274,943.00 | 7.45% | 138,352.10 | 5.31% |
| GASTOS DE EQUIPO (93.01 - 93.99) | 105,613.00 | 2.75% | 124,998.00 | 3.39% | 55,208.84 | 2.12% |
| OTROS DESEMBOLSOS (94.01 - 99.99) | 1,158,929.30 | 30.17% | 1,180,911.99 | 31.98% | 840,311.37 | 32.26% |
| ***TOTAL POR CONCEPTO DE GASTO*** | **$ 3,841,271.71** | **100.00%** | **$ 3,692,453.13** | **100.00%** | **$ 2,604,898.55** | **100.00%** |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

## INFORME DE INGRESO Y GASTO RESUMIDO

| DESCRIPCION | PRESUPUESTO 2024 - 2025 | PRESUPUESTO 2023 - 2024 | AUMENTO (DISMINUCION) | ACTUAL 4/30/2024 |
|---|---|---|---|---|
| ***SECCION DE INGRESOS RESUMIDO POR CATEGORIAS*** | | | | |
| IMPUESTOS LOCALES | $ 1,480,662.00 | $ 1,379,680.00 | $ 100,982.00 | $ 1,463,412.85 |
| CONTRIBUCION SOBRE LA PROPIEDAD | - | - | - | - |
| LICENCIAS Y PERMISOS | 305,000.00 | 304,400.74 | 599.26 | 192,498.97 |
| INGRESOS INTERGUBERNAMENTALES | 550,442.62 | 809,320.28 | (258,877.66) | 642,197.91 |
| INGRESOS POR SERVICIOS | - | - | - | - |
| MULTA Y CONFISCACIONES | 1,500.00 | 1,500.00 | - | - |
| OTROS INGRESOS | 1,503,667.09 | 1,197,552.11 | 306,114.98 | 1,601,887.77 |
| ***TOTAL DE INGRESOS*** | **$ 3,841,271.71** | **$ 3,692,453.13** | **$ 148,818.58** | **$ 3,899,997.50** |
| ***SECCION DE GASTOS RESUMIDO POR CONCEOTOS*** | | | | |
| SALARIOS Y COMPENSACIONES (CUENTAS 91.01 - 91.08) | $ 1,640,387.60 | $ 1,483,524.00 | $ 156,863.60 | $ 1,108,782.55 |
| OTROS BENEFICIOS MARGINALES (CUENTAS 91.09 - 91.99) | 669,398.81 | 628,076.14 | 41,322.67 | 462,243.69 |
| GASTOS DE MATERIALES Y SUMINISTROS (CUENTAS 92.01 - 92.99) | 266,943.00 | 274,943.00 | (8,000.00) | 138,352.10 |
| GASTOS DE EQUIPO (93.01 - 93.99) | 105,613.00 | 124,998.00 | (19,385.00) | 55,208.84 |
| OTROS DESEMBOLSOS (94.01 - 99.99) | 1,158,929.30 | 1,180,911.99 | (21,982.69) | 840,311.37 |
| ***TOTAL DE GASTOS*** | **$ 3,841,271.71** | **$ 3,692,453.13** | **$ 148,818.58** | **$ 2,604,898.55** |
| | | | | |
| ***RESUMEN DE PRESUPUESTO BALANCEADO*** | **$ -** | **$ -** | **$ -** | **$ 1,295,098.95** |

**MUNICIPIO DE CULEBRA**

# INFORME DISTRIBUTIVO DE SUELDO

**PROYECTO DE PRESUPUESTO AÑO FISCAL 2024 - 2025**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**INFORME DISTRIBUTIVO DE SUELDO**

| | CAT | MESES | CLASIFICACION PUESTO | SUELDO MENSUAL | SUELDO ANUAL | SEGURO SOCIAL 7.65% | PLAN MEDIC $ 150.00 | BONO NAVIDAD $ 1,000.00 | BONO VERANO $ 300.00 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| ***DEPARTAMENTO 01 LEGISLATURA MUNICIPAL*** | | | | | | | | | | |
| 1 | C | 12 | Secretaría Legislatura | $ 2,385.00 | $ 28,620.00 | $ 2,288.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 34,008.88 |
| ***TOTAL DEP 01 / 01-01-01-91.01*** | | | | **$ 2,385.00** | **$ 28,620.00** | **$ 2,288.88** | **$ 1,800.00** | **$ 1,000.00** | **$ 300.00** | **$ 34,008.88** |
| ***DEPARTAMENTO 02 OFICINA DEL ALCALDE*** | | | | | | | | | | |
| 2 | A | 12 | Alcalde | $ 4,500.00 | $ 54,000.00 | $ 4,131.00 | $ 1,800.00 | $ - | $ - | $ 59,931.00 |
| 3 | C | 12 | Administrador Municipal | $ 2,956.00 | $ 35,472.00 | $ 2,813.06 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 41,385.06 |
| 4 | C | 12 | Ayudante Ejecutivo | $ 2,108.00 | $ 25,296.00 | $ 2,034.59 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 30,430.59 |
| 5 | C | 12 | Ayudante Especial del Alcalde | $ 3,012.00 | $ 36,144.00 | $ 2,864.47 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 42,108.47 |
| 6 | C | 12 | Chofer del Alcalde | $ 1,546.00 | $ 18,552.00 | $ 1,518.68 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 23,170.68 |
| 7 | C | 12 | Gerente de Proyectos | $ 2,298.00 | $ 27,576.00 | $ 2,209.01 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 32,885.01 |
| 8 | C | 12 | Oficial de Enlaces de la Comunidad | $ 2,148.00 | $ 25,776.00 | $ 2,071.31 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 30,947.31 |
| 9 | C | 12 | Secretaria del Alcalde | $ 2,298.00 | $ 27,576.00 | $ 2,209.01 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 32,885.01 |
| | | | ***SUB-TOTAL 01-02-01-91.01*** | **$ 20,866.00** | **$ 250,392.00** | **$ 19,851.14** | **$ 14,400.00** | **$ 7,000.00** | **$ 2,100.00** | **$ 293,743.14** |
| 10 | PR | 12 | Oficinista (Pre-Retiro) | $ 732.00 | $ 8,784.00 | $ 671.98 | $ - | $ - | $ - | $ 9,455.98 |
| | | | ***SUB-TOTAL 01-02-01-91.04*** | **$ 732.00** | **$ 8,784.00** | **$ 671.98** | **$ -** | **$ -** | **$ -** | **$ 9,455.98** |
| 11 | T | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| | | | ***SUB-TOTAL 01-02-01-91.05*** | **$ 1,263.00** | **$ 15,156.00** | **$ 1,258.88** | **$ -** | **$ 1,000.00** | **$ 300.00** | **$ 17,714.88** |
| ***TOTAL DEP 02*** | | | | **$ 22,861.00** | **$ 274,332.00** | **$ 21,782.00** | **$ 14,400.00** | **$ 8,000.00** | **$ 2,400.00** | **$ 320,914.00** |
| ***DEPARTAMENTO 03 FINANZAS*** | | | | | | | | | | |
| 12 | C | 12 | Director de Finanzas | $ 3,384.00 | $ 40,608.00 | $ 3,205.96 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 46,913.96 |
| 13 | R | 12 | Auxiliar de Contabilidad | $ 1,392.00 | $ 16,704.00 | $ 1,377.31 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 21,181.31 |
| 14 | R | 12 | Auxiliar de Contabilidad | $ 1,441.00 | $ 17,292.00 | $ 1,422.29 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 21,814.29 |
| 15 | R | 12 | Encargada de la Propiedad | $ 1,492.00 | $ 17,904.00 | $ 1,469.11 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 22,473.11 |
| 16 | R | 12 | Encargado de Sistemas de Inf. | $ 2,241.00 | $ 26,892.00 | $ 2,156.69 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 32,148.69 |
| 17 | R | 12 | Guardalmacén | $ 1,353.00 | $ 16,236.00 | $ 1,341.50 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,677.50 |
| 18 | R | 12 | Ofical de Presupuesto | $ 2,471.00 | $ 29,652.00 | $ 2,367.83 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 35,119.83 |
| 19 | R | 12 | Oficial de Preintervención | $ 2,199.20 | $ 26,390.40 | $ 2,118.32 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 31,608.72 |
| 20 | R | 12 | Pagadora Oficial | $ 1,678.00 | $ 20,136.00 | $ 1,639.85 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 24,875.85 |
| | | | ***SUB-TOTAL 01-03-01-91.01*** | **$ 17,651.20** | **$ 211,814.40** | **$ 17,098.85** | **$ 16,200.00** | **$ 9,000.00** | **$ 2,700.00** | **$ 256,813.25** |
| 21 | T | 12 | Auxiliar Administrativo | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 22 | T | 12 | Mensajera | $ 1,400.00 | $ 16,800.00 | $ 1,384.65 | $ - | $ 1,000.00 | $ 300.00 | $ 19,484.65 |
| 23 | T | 12 | Recaudador Auxiliar | $ 1,491.00 | $ 17,892.00 | $ 1,468.19 | $ - | $ 1,000.00 | $ 300.00 | $ 20,660.19 |
| 24 | T | 12 | Supervisor de Recaudaciones | $ 1,598.00 | $ 19,176.00 | $ 1,566.41 | $ - | $ 1,000.00 | $ 300.00 | $ 22,042.41 |
| 25 | T | 12 | Trabajador | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| | | | ***SUB-TOTAL 01-03-01-91.05*** | **$ 7,015.00** | **$ 84,180.00** | **$ 6,937.02** | **$ -** | **$ 5,000.00** | **$ 1,500.00** | **$ 97,617.02** |
| ***TOTAL DEP 03*** | | | | **$ 24,666.20** | **$ 295,994.40** | **$ 24,035.87** | **$ 16,200.00** | **$ 14,000.00** | **$ 4,200.00** | **$ 354,430.27** |
| ***DEPARTAMENTO 04 OBRAS PUBLICAS*** | | | | | | | | | | |
| 26 | C | 12 | Director de Obras Publicas | $ 2,606.00 | $ 31,272.00 | $ 2,491.76 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 36,863.76 |
| 27 | R | 12 | Sub-Director de Obras Publicas | $ 1,936.00 | $ 23,232.00 | $ 1,876.70 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 28,208.70 |
| 28 | R | 12 | Supervisor Flota Vehícular | $ 1,807.00 | $ 21,684.00 | $ 1,758.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 26,542.28 |
| ***TOTAL DEP 04 / 01-04-01-91.01*** | | | | **$ 6,349.00** | **$ 76,188.00** | **$ 6,126.73** | **$ 5,400.00** | **$ 3,000.00** | **$ 900.00** | **$ 91,614.73** |
| ***DEPARTAMENTO 06 MANEJO DE EMERGENCIAS*** | | | | | | | | | | |
| 29 | C | 12 | Director de Manejo de Emergencias | $ 2,007.00 | $ 24,084.00 | $ 1,941.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 29,125.88 |
| 30 | R | 12 | Sub-Director Manejo de Emergencia | $ 1,993.00 | $ 23,916.00 | $ 1,929.02 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 28,945.02 |
| 31 | R | 12 | Auxiliar Administrativo | $ 1,513.00 | $ 18,156.00 | $ 1,488.38 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 22,744.38 |
| 32 | R | 12 | Auxiliar Administrativo | $ 1,326.00 | $ 15,912.00 | $ 1,316.72 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,328.72 |
| ***TOTAL DEP 06 / 01-06-01-91.01*** | | | | **$ 6,839.00** | **$ 82,068.00** | **$ 6,676.00** | **$ 7,200.00** | **$ 4,000.00** | **$ 1,200.00** | **$ 101,144.00** |
| ***DEPARTAMENTO 08 RECURSOS HUMANOS*** | | | | | | | | | | |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**INFORME DISTRIBUTIVO DE SUELDO**

| CAT | | MESES | CLASIFICACION PUESTO | SUELDO MENSUAL | SUELDO ANUAL | SEGURO SOCIAL 7.65% | PLAN MEDIC $ 150.00 | BONO NAVIDAD $ 1,000.00 | BONO VERANO $ 300.00 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| 33 | C | 12 | Director de Recursos Humanos | $ 2,763.00 | $ 33,156.00 | $ 2,635.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 38,891.88 |
| 34 | R | 12 | Sub-Director Recursos Humanos | $ 2,307.00 | $ 27,684.00 | $ 2,217.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 33,001.28 |
| 35 | R | 12 | Conserje | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| 36 | R | 12 | Conserje | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| 37 | R | 12 | Especialista de Recursos Humanos | $ 1,823.00 | $ 21,876.00 | $ 1,772.96 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 26,748.96 |
| 38 | R | 12 | Oficial de Nóminas | $ 1,687.00 | $ 20,244.00 | $ 1,648.12 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 24,992.12 |
| 39 | R | 12 | Recepcionista | $ 1,353.00 | $ 16,236.00 | $ 1,341.50 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,677.50 |
| 40 | R | 12 | Supervisor de Nóminas | $ 1,874.30 | $ 22,491.60 | $ 1,820.06 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 27,411.66 |
| | | | ***SUB-TOTAL 01-08-32-91.01*** | **$ 14,421.30** | **$ 173,055.60** | **$ 14,034.35** | **$ 14,400.00** | **$ 8,000.00** | **$ 2,400.00** | **$ 211,889.95** |
| 41 | T | 12 | Conserje | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 42 | T | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 43 | T | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 44 | T | 12 | Recepcionista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 45 | T | 12 | Trabajador | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| | | | ***SUB-TOTAL 01-08-32-91.05*** | **$ 6,315.00** | **$ 75,780.00** | **$ 6,294.42** | **$ -** | **$ 5,000.00** | **$ 1,500.00** | **$ 88,574.42** |
| ***TOTAL DEP 08*** | | | | **$ 20,736.30** | **$ 248,835.60** | **$ 20,328.77** | **$ 14,400.00** | **$ 13,000.00** | **$ 3,900.00** | **$ 300,464.37** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 09 RECREACION Y DEPORTES*** | | | | | | | | | | |
| 46 | C | 12 | Director de Recreación y Deportes | $ 2,007.00 | $ 24,084.00 | $ 1,941.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 29,125.88 |
| 47 | R | 12 | Líder Recreativo | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| 48 | R | 12 | Líder Recreativo | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| 49 | R | 12 | Supervisor de Recreación y Deporte | $ 1,326.00 | $ 15,912.00 | $ 1,316.72 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,328.72 |
| | | | ***SUB-TOTAL 01-09-21-91.01*** | **$ 5,947.00** | **$ 71,364.00** | **$ 5,857.15** | **$ 7,200.00** | **$ 4,000.00** | **$ 1,200.00** | **$ 89,621.15** |
| 50 | T | 12 | Sub-Director Recreación y Deportes | $ 1,421.00 | $ 17,052.00 | $ 1,403.93 | $ - | $ 1,000.00 | $ 300.00 | $ 19,755.93 |
| | | | ***SUB-TOTAL 01-09-21-91.05*** | **$ 1,421.00** | **$ 17,052.00** | **$ 1,403.93** | **$ -** | **$ 1,000.00** | **$ 300.00** | **$ 19,755.93** |
| ***TOTAL DEP 09*** | | | | **$ 7,368.00** | **$ 88,416.00** | **$ 7,261.07** | **$ 7,200.00** | **$ 5,000.00** | **$ 1,500.00** | **$ 109,377.07** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 11 CENTRO DE ENVEJECIENTES*** | | | | | | | | | | |
| 51 | C | 12 | Director Centro de Envejecintes | $ 2,007.00 | $ 24,084.00 | $ 1,941.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 29,125.88 |
| 52 | R | 12 | Coordinadora de Actividades | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| 53 | R | 12 | Encargada de Alimentos | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| 54 | R | 12 | Mensajero Conductor | $ 1,307.00 | $ 15,684.00 | $ 1,299.28 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,083.28 |
| | | | ***SUB-TOTAL 01-11-14-91.01*** | **$ 5,928.00** | **$ 71,136.00** | **$ 5,839.70** | **$ 7,200.00** | **$ 4,000.00** | **$ 1,200.00** | **$ 89,375.70** |
| 55 | T | 12 | Auxiliar de Cocina | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 56 | T | 12 | Cocinera | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| 57 | T | 12 | Enfermera Generalista | $ 1,535.00 | $ 18,420.00 | $ 1,508.58 | $ - | $ 1,000.00 | $ 300.00 | $ 21,228.58 |
| 58 | T | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| | | | ***SUB-TOTAL 01-11-14-91.05*** | **$ 5,324.00** | **$ 63,888.00** | **$ 5,285.23** | **$ -** | **$ 4,000.00** | **$ 1,200.00** | **$ 74,373.23** |
| ***TOTAL DEP 11*** | | | | **$ 11,252.00** | **$ 135,024.00** | **$ 11,124.94** | **$ 7,200.00** | **$ 8,000.00** | **$ 2,400.00** | **$ 163,748.94** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 14 ARTE Y CULTURA*** | | | | | | | | | | |
| 59 | C | 12 | Director Arte y Cultura | $ 2,007.00 | $ 24,084.00 | $ 1,941.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 29,125.88 |
| 60 | R | 12 | Encargada del Centro de Bellas Artes | $ 1,575.00 | $ 18,900.00 | $ 1,545.30 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 23,545.30 |
| 61 | R | 12 | Oficinista | $ 1,400.00 | $ 16,800.00 | $ 1,384.65 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 21,284.65 |
| ***TOTAL DEP 14 / 01-14-09-91.01*** | | | | **$ 4,982.00** | **$ 59,784.00** | **$ 4,871.83** | **$ 5,400.00** | **$ 3,000.00** | **$ 900.00** | **$ 73,955.83** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 15 CENTRO DE CUIDO DIURNO*** | | | | | | | | | | |
| 62 | R | 12 | Auxiliar Administrativo | $ 1,699.80 | $ 20,397.60 | $ 1,659.87 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 25,157.47 |
| | | | ***SUB-TOTAL 01-15-44-91.01*** | **$ 1,699.80** | **$ 20,397.60** | **$ 1,659.87** | **$ 1,800.00** | **$ 1,000.00** | **$ 300.00** | **$ 25,157.47** |
| 63 | T | 12 | Auxiliar Administrativo | $ 1,373.00 | $ 16,476.00 | $ 1,359.86 | $ - | $ 1,000.00 | $ 300.00 | $ 19,135.86 |
| | | | ***SUB-TOTAL 01-15-44-91.05*** | **$ 1,373.00** | **$ 16,476.00** | **$ 1,359.86** | **$ -** | **$ 1,000.00** | **$ 300.00** | **$ 19,135.86** |
| ***TOTAL DEP 15*** | | | | **$ 3,072.80** | **$ 36,873.60** | **$ 3,019.73** | **$ 1,800.00** | **$ 2,000.00** | **$ 600.00** | **$ 44,293.33** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 19 SECRETARIA MUNICIPAL*** | | | | | | | | | | |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2024 - 2025

**INFORME DISTRIBUTIVO DE SUELDO**

| CAT | | MESES | CLASIFICACION PUESTO | SUELDO MENSUAL | SUELDO ANUAL | SEGURO SOCIAL 7.65% | PLAN MEDIC $ 150.00 | BONO NAVIDAD $ 1,000.00 | BONO VERANO $ 300.00 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| 64 | C | 12 | Secretaría Municipal | $ 2,789.00 | $ 33,468.00 | $ 2,659.75 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 39,227.75 |
| 65 | R | 12 | Administradora de Documentos | $ 1,326.00 | $ 15,912.00 | $ 1,316.72 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 20,328.72 |
| 66 | R | 12 | Encargado de Compra | $ 1,687.00 | $ 20,244.00 | $ 1,648.12 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 24,992.12 |
| 67 | R | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 19,514.88 |
| 68 | R | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 19,514.88 |
| ***TOTAL DEP 19 / 01-19-27-91.01*** | | | | **$ 8,328.00** | **$ 99,936.00** | **$ 8,142.35** | **$ 9,000.00** | **$ 5,000.00** | **$ 1,500.00** | **$ 123,578.35** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 21 AUDITORIA INTERNA*** | | | | | | | | | | |
| 69 | R | 12 | Auditor Interno | $ 2,471.00 | $ 29,652.00 | $ 2,367.83 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 35,119.83 |
| ***TOTAL DEP 21 / 01-21-10-91.01*** | | | | **$ 2,471.00** | **$ 29,652.00** | **$ 2,367.83** | **$ 1,800.00** | **$ 1,000.00** | **$ 300.00** | **$ 35,119.83** |
| | | | | | | | | | | |
| ***DEPARTAMENTO 25 PLANIFICACION Y DESARROLLO*** | | | | | | | | | | |
| 70 | C | 12 | Ordenamiento Territorial | $ 2,459.00 | $ 29,508.00 | $ 2,356.81 | $ 1,800.00 | $ 1,000.00 | $ 300.00 | $ 34,964.81 |
| | | | ***SUB-TOTAL 01-11-14-91.01*** | **$ 4,930.00** | **$ 59,160.00** | **$ 4,724.64** | **$ 3,600.00** | **$ 2,000.00** | **$ 600.00** | **$ 34,964.81** |
| 71 | T | 12 | Oficinista | $ 1,263.00 | $ 15,156.00 | $ 1,258.88 | $ - | $ 1,000.00 | $ 300.00 | $ 17,714.88 |
| | | | ***SUB-TOTAL 01-11-14-91.05*** | **$ 8,652.00** | **$ 103,824.00** | **$ 8,340.34** | **$ 5,400.00** | **$ 4,000.00** | **$ 1,200.00** | **$ 17,714.88** |
| ***TOTAL DEP 25 / 01-25-55-91.01*** | | | | **$ 13,582.00** | **$ 162,984.00** | **$ 13,064.98** | **$ 9,000.00** | **$ 6,000.00** | **$ 1,800.00** | **$ 52,679.70** |
| | | | | | | | | | | |
| ***GRAN TOTAL*** | | | | **$ 134,892.30** | **$ 1,618,707.60** | **$ 131,090.98** | **$ 100,800.00** | **$ 73,000.00** | **$ 21,900.00** | **$ 1,805,329.30** |

| STRICUION DE SUELDO RESUMIDO POR CATEGOR | | | SUELDO MENSUAL | SUELNO ANUAL | SEGURO SOCIAL 7.65% | PLAN MEDICO | BONO NAVIDAD | BONO VERANO | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| R | 52 | EMPLEADOS REGULARES | $ 111,449.30 | $ 1,337,391.60 | $ 107,879.66 | $ 100,800.00 | $ 56,000.00 | $ 16,800.00 | $ 1,478,701.98 |
| PR | 1 | EMPLEADOS PRE-RETIRO | $ 732.00 | $ 8,784.00 | $ 671.98 | $ - | $ - | $ - | $ 9,455.98 |
| T | 18 | EMPLEADOS TRANSITORIOS | $ 22,711.00 | $ 272,532.00 | $ 22,539.35 | $ - | $ 17,000.00 | $ 5,100.00 | $ 317,171.35 |
| ***GRAN TOTAL*** | | **71** | **$ 134,892.30** | **$ 1,618,707.60** | **$ 131,090.98** | **$ 100,800.00** | **$ 73,000.00** | **$ 21,900.00** | **$ 1,805,329.30** |

**MUNICIPIO DE CULEBRA**

# DOCUMENTOS SUPLEMENTARIOS

**PROYECTO DE PRESUPUESTO AÑO FISCAL 2024 - 2025**

MUNICIPIO DE CULEBRA

# NOTIFICACIONES ESTIMADOS DE LAS AGENCIAS Y CORPORACIONES PUBLICAS

- ESTIMADOS DE INGRESOS CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES (CRIM)
- LUMA – CONTRIBUCION EN LUGAR DE IMPUESTO (CELI)
- ADMINISTRACION DE SEGURO DE SALUD (ASES)
- SISTEMA DE RETIRO (PAY GO)
- CORPORACION DEL FONDO DEL SEGURO DEL ESTADO (CFSE)
- INFORME DEL VENCIMIENTO DE LA DEUDA MUNICIPAL

GOBIERNO DE PUERTO RICO

**Centro de Recaudación de Ingresos Municipales**

*Reinaldo J. Paniagua Látimer*
*Director Ejecutivo*

**POR PORTAL DE FINANZAS MUNICIPALES**

25 de marzo de 2024

Hon. Edilberto Romero Llovet
Alcalde
Municipio de Culebra
PO Box 189
Culebra, PR 00775

**RE: ESTIMADO DE INGRESOS DEL AÑO FISCAL 2024-2025**

Estimado Alcalde:

Reciba un cordial saludo de parte de la Administración del Centro de Recaudación de Ingresos Municipales (CRIM).

Estamos anejando el Estimado de Ingresos para el año fiscal 2024-2025, correspondiente a su municipio, según aprobado por la Junta de Gobierno del CRIM en su reunión ordinaria celebrada el jueves, 21 de marzo de 2024, certificado en la Resolución Núm. 2024-39. Este Estimado está en proceso de evaluación por la Junta de Supervisión y Administración Fiscal para la aprobación e inclusión en el Plan Fiscal del CRIM certificado.

En el Estimado de Ingresos aprobado se utiliza como referencia las disposiciones establecidas en la Ley Núm. 107-2020, conocida como Código Municipal de Puerto Rico, para la distribución y remisión de fondos. Según se dispone, el CRIM podrá establecer un proceso equitativo para la distribución de los fondos municipales provenientes del Fondo de Equiparación Municipal, y constituir como año base el año fiscal 2016-2017 para hacer el cómputo de equiparación relacionado a dicha distribución.

El estimado de cobros de la contribución sobre la propiedad asciende a $1,140 millones, según el resultado de la metodología del promedio de recaudos de tres (3) años, que se ha utilizado en el CRIM para emitir el Estimado de Ingresos anualmente, considerando las siguientes variaciones:

(a) Estimado de Cobro de Contribución Sobre Propiedad Inmueble

Facturación Corriente - Estimado a base del promedio de los recaudos de tres (3) años: dos (2) años fiscales auditados [FY2022 y FY2023], y los recaudos actuales del AF2024 (8 meses actuales / 4 meses estimados).

Deuda Vencida - Estimado a base del promedio de los recaudos en dos (2) años: AF2023 (primer año donde se refleja disminución en este concepto) y los recaudos actuales del AF2024 (8 meses actuales / 4 meses estimados).

(b) Estimado de Cobro de Contribución Sobre Propiedad Mueble

Se establece a base del promedio de recaudos actuales de los últimos tres (3) años fiscales auditados, del AF2021 al AF2023.

En la petición de presupuesto para el año fiscal 2024-2025 que someterá el Gobierno de Puerto Rico, no se identificó una asignación de fondos para el Fondo de Equiparación. La Junta de Supervisión Fiscal confirmo la culminación de dicha asignación para los municipios.

El Negociado de la Lotería de Puerto Rico emitió la certificación del estimado de ingresos correspondiente al 35% de Ingresos Netos de Lotería Electrónica para el año fiscal 2024-2025, por $59,730,000.

El Estimado de Ingresos incluye, además, una sección de retenciones estatutarias que afectan las remesas. Entre éstas cabe mencionar las siguientes:

- Cinco por ciento (5%) para los gastos operacionales del CRIM.
- Deuda por reestructuración del préstamo otorgado por Ley 42-2000 (si aplica).
- Deuda por exceso de remesa del año fiscal 2022-2023 (si aplica).

De requerir información adicional o aclarar dudas, puede comunicarse con la CPA Diana M. Claudio Sauri, Directora de Finanzas, a través del Portal de Finanzas Municipales, su correo electrónico dclaudio@crimpr.net o al (787) 625-2746, extensión 2160.

Cordialmente,

Reinaldo J. Paniagua Látimer
Director Ejecutivo

Anejo

CENTRO DE RECAUDACIÓN DE INGRESOS MUNICIPALES

## Centro de Recaudación de Ingresos Municipales

## ESTIMADO DE INGRESOS AÑO FISCAL 2024-2025

| MUNICIPIO DE : | CULEBRA | |
|---|---|---|
| **ESTIMADO DE COBROS** | | |
| Contribución Sobre Propiedad Inmueble | $ | 772,933.37 |
| Contribución Sobre Propiedad Mueble | | 150,804.06 |
| **TOTAL ESTIMADO DE COBROS** | **$** | **923,737.42** |

| DISTRIBUCIÓN DE COBROS POR CONCEPTO DE INGRESOS | | |
|---|---|---|
| CONTRIBUCIÓN BÁSICA MUNICIPAL | $ | 591,605.25 |
| FONDO DE REDENCIÓN DEUDA MUNICIPAL - CONTRIBUCIÓN ADICIONAL ESPECIAL | | 219,229.16 |
| FONDO DE REDENCIÓ ESTATAL (1.03) | | 112,903.02 |

| INGRESOS MUNICIPALES | | |
|---|---|---|
| *BÁSICA MUNICIPAL NO EXONERADA Y EQUIPARACIÓN 1% & 3% | | |
| *NO EXONERADA | $ | 306,920.82 |
| *1% & 3% (ANTES FONDO GENERAL) | | 284,684.43 |
| **TOTAL CONTRIBUCIÓN BÁSICA MUNICIPAL** | | **591,605.25** |
| **FONDO LOTERIA ELECTRÓNICA** | | **426,606.62** |
| **ESTIMADO DE INGRESOS BRUTO** | **$** | **1,018,211.87** |
| **RETENCIONES ESTATUTARIAS** | | |
| (-) GASTOS OPERACIONALES CRIM | $ | 29,580.26 |
| (-) REESTRUCTURACION PRÉSTAMO LEY NÚM. 42-2000 | | 95,808.12 |
| (-) DEUDA DE LIQUIDACIÓN 2022 - 2023 | | - |
| **TOTAL DE RETENCIONES** | **$** | **125,388.38** |
| **ESTIMADO DE INGRESOS NETO** | **$** | **892,823.48** |

19 de abril de 2024

**Hon. Edilberto Romero Lovet**
**Alcalde**
**Municipio de Culebra**
**PO Box 189**
**Culebra, PR 00775**

Estimado señor alcalde:

Como es de conocimiento público, el pasado 22 de junio de 2020, la Autoridad de Energía Eléctrica ("AEE"), la Autoridad de Alianzas Público-Privadas de Puerto Rico ("P3A") y LUMA Energy, LLC y LUMA Energy ServCo, LLC (colectivamente, "LUMA") firmaron el Contrato de Operación y Mantenimiento de Transmisión y Distribución ("T&D OMA") para administrar y operar los activos de transmisión y distribución del gobierno de Puerto Rico.

De conformidad con la Sección 5.3 y las Secciones (A)(4) y VI(B)(6) del Anejo I del T&D OMA, LUMA tiene la responsabilidad de realizar todos los servicios de facturación y cobro para el Sistema Transmisión y Distribución. Asimismo, como Operador, es responsable de la contabilidad y operaciones de información entre las que se encuentra el desempeño de impuestos federales y estatales y la Contribución en Lugar de Impuestos ("CELI"), subsidios y funciones de informes de alumbrado público, suministro de información al Propietario y al Administrador en relación con la impugnación del Propietario de las evaluaciones relacionadas con el CELI.

Por disposición de la Ley Núm. 83 de 2 de mayo de1941, según enmendada[1], mejor conocida como la "Ley de la Autoridad de Energía Eléctrica de Puerto Rico" se creó un mecanismo para que los municipios logren eficiencia en la utilización de energía eléctrica mediante el establecimiento del tope máximo de consumo anual durante el periodo de tres años.[2] Dicha ley dispone que los municipios estarán obligados a reducir este tope máximo de consumo en kWh por un cinco por ciento (5%) anual durante los tres años a partir del año fiscal 2016. En el cuarto año y los subsiguientes, el tope quedará inalterado al total de consumo del año fiscal 2018 hasta que el Programa de Política Pública Energética (PPPE) del Departamento de Desarrollo Económico y Comercio determine reducciones adicionales. Resulta importante señalar que, la facturación por consumo de energía de instalaciones públicas que albergan corporaciones o negocios con fines de lucro, no se consideró en el cálculo del tope de la aportación a los municipios por Contribución en Lugar de Impuesto (CELI), por lo cual estás estarán sujetas al

---

[1] De manera específica, de conformidad con las enmiendas a dicha ley producto de las disposiciones en la Ley 4 de 16 de febrero de 2016, conocida como la "Ley para la Revitalización de la Autoridad de Energía Eléctrica" (Ley 4-2016).

[2] "Tope Máximo" se refiere a la cantidad máxima de consumo de cada municipio según lo establece el Reglamento 8818 de 27 de septiembre de 2016, conocido como "Enmienda al Reglamento Núm. 8653, Reglamento Sobre La Contribución En Lugar De Impuestos (CELI)".

pago por el servicio energético. Asimismo, el estatuto dispone que, todo exceso de consumo sobre el monto máximo o tope establecido como aporte en virtud del CELI sería facturado al municipio.

Conforme a las disposiciones de ley antes mencionadas, se calcula que el valor monetario y en kWh de la aportación por concepto de CELI para su municipio para el año fiscal 2025, será de $123,836 y 473,521 kWh son estimadas por lo que están sujetas a cambios de acuerdo con el consumo real de energía, así como también a los cargos facturables aprobados por el Negociado de Energía de Puerto Rico durante los periodos aplicables.

De acuerdo con los Términos de Servicio, los clientes, incluidos los gobiernos municipales, están obligados a pagar a LUMA los montos facturados en las facturas por los servicios eléctricos provistos. Los gobiernos municipales son responsables del pago de las facturas de electricidad independientemente de la cantidad que hayan presupuestado para el pago de estas facturas.

En caso de necesitar información adicional, favor de contactar a su Representante de Cuentas Clave.

Cordialmente,

**LUMA Energy**

13 de marzo de 2024

Vía Correo Electrónico

Hon. Edilberto Romero Llovet
Alcalde
Municipio de Culebra
Apartado 189
Culebra, PR 00775-0189

**RESPONSABILIDAD FINANCIERA DEL MUNICIPIO DE CULEBRA CON EL SEGURO DE SALUD DEL GOBIERNO DE PUERTO RICO**

Estimado(a) Alcalde:

La Ley Núm. 27 de 23 de enero de 2006 enmendó la Ley Núm. 72 de 7 de septiembre de 1993, a fin de establecer un máximo de aportación municipal anual a la Administración de Seguros de Salud (ASES). Esta aportación ayuda a sufragar parte del costo de las primas del plan de salud que el gobierno de Puerto Rico le provee a la población médico-indigente de cada municipio.

Cumpliendo con las disposiciones establecidas por la Junta de Supervisión Fiscal y la Ley de ASES, el municipio de **Culebra** aportará para el Año Fiscal 2024-2025 la cantidad de **$58,248.64**. Esto equivale a una aportación mensual de **$4,854.05** comenzando el 1 de julio de 2024.

Cordialmente,

Lymari Colón Rodríguez
Directora
Finanzas y Presupuesto

c: Reinaldo Paniagua Látimer
Director Ejecutivo
Centro de Recaudación de Ingresos Municipales

Lcdo. Juan Carlos Blanco
Director Ejecutivo
Oficina de Gerencia y Presupuesto

Autorizado por la Oficina del Contralor Electoral OCE-SA-2024-00267

30 de abril de 2024

Sr. Pedro J. Padrón Vargas
Director de Finanzas
Municipio de Culebra
PO Box 189
Culebra, PR 00775

Estimado señor Padrón Vargas:

El costo estimado por concepto Pay Go de los pensionados y beneficiarios del Municipio de Culebra para el año fiscal 2024-2025 es de $173,663.04.

El detalle del costo estimado mencionado se desglosa a continuación:

| CONCEPTO | CANTIDAD ESTIMADA | |
|---|---|---|
| Pensiones | $ | 159,563.04 |
| Aportación Patronal Plan Médico | | 9,600.00 |
| Bono de Medicamentos | | 1,500.00 |
| Bono de Navidad | | 3,000.00 |
| **COSTO ESTIMADO** | **$** | **173,663.04** |

Enfatizamos que este costo representa un estimado, por lo que pudiera estar sujeto a ajustes.

Cualquier duda al respecto, puede comunicarse con la División de Recaudaciones a contadoresrecaudaciones@retiro.pr.gov o al 787.777.1500, extensiones 1020 o 1167.

Cordialmente,

Alberto Sohun García
Contralor Auxiliar
Área de Finanzas y Presupuesto

1 de marzo de 2024

Hon. Edilberto Romero Llovet
Alcalde, Municipio de Culebra
PO Box 189
Culebra, PR 00775-0189

**ESTIMADO DE PRIMA PARA EL AÑO FISCAL 2024-2025**
**MUNICIPIO DE CULEBRA, PÓLIZA 37320-70124**

Honorable Alcalde:

De acuerdo con las disposiciones de la Ley Núm. 45, del 18 de abril de 1935, Ley del Sistema de Compensaciones por Accidentes del Trabajo, según enmendada y en cumplimiento con la Orden Administrativa 18-01 TASACIÓN E IMPOSICIÓN DE PRIMAS A LOS MUNICIPIOS, le informamos el Estimado de Prima para el Año Fiscal 2024-2025 y la forma en que ha sido computado.

Utilizando como base la prima preliminar del año fiscal 2023-2024, la cual fue por $91,067.79, se le aumentó un 10% ($9,106.78), por lo cual, el estimado de prima para el año **2024-2025** asciende a **$100,174.57.** Luego de recibida la Declaración de Nóminas del año fiscal 2023-2024, dicho estimado de prima será ajustado.

Le notificamos, le fue solicitado al Centro de Recaudación de Ingresos Municipales (CRIM), que a partir del mes de julio de 2024, esta cantidad deberá ser retenida de la siguiente manera: (11) plazos de **$8,347.88** y (1) último plazo de **$8,347.89.**

De requerir información adicional, se puede comunicar a nuestras oficinas al número telefónico (787) 793-5959 ext. 7230, 852-1400 ext. 6692.

Atentamente,

Glenda L. Ortiz Marte
Jefa Administrativa
División de Seguros e Intervenciones
Región de Fajardo
gortiz@fondopr.com

GOBIERNO DE PUERTO RICO
OFICINA DE GERENCIA Y PRESUPUESTO

8 de marzo de 2024

Sr. Pedro Padrón Vargas
Director de Finanzas
Municipio de Culebra
PO Box 189
Culebra, Puerto Rico 00775

Estimado señor Padrón:

En virtud de las facultades conferidas por el Artículo 3 de la Ley Núm. 147-1980, según enmendada, conocida como "Ley Orgánica de la Oficina de Gerencia y Presupuesto" y el Artículo 2.100 de la Ley 107-2020, según enmendada, conocida como "Código Municipal de Puerto Rico", hemos verificado información necesaria para la preparación del Proyecto de Resolución de su Presupuesto General Año Fiscal 2024-2025. La información suministrada por la Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (AAFAF) sobre el estimado de pago del servicio de la deuda pagaderos de las fuentes de repago del Fondo CAE y Fondo Operacional, indica que al presente no existen pagos del servicio de la deuda de parte de su municipio pagaderos de estos fondos. A estos efectos, este año fiscal no se emitirá el **Informe del Vencimiento de la Deuda Municipal**.

Para más información, comunicarse a Directoria de Gerencia Municipal por medio del correo electrónico presupuestomunicipal@ogp.pr.gov.

Cordialmente,

Lcdo. Pedro C. De Jesús Román
Director Asociado

c: Director de Presupuesto

# CERTIFICACIONES

- CERTIFICACION DE PATENTE Y IVU MUNICIPAL
- RELACION DE OBRAS Y MEJORAS CAPITALIZABLE
- RELACION ARBITRIOS DE CONSTRUCCION A COBRAR
- RELACION DE SEGURO Y FIANZA
- INGRESOS EVENTUALES Y OTROS INGRESOS
- LISTADO DE RENTAS LOCALES Y MUNICIPAL
- LISTADO A LOS CONTRATOS A OTORGAR
- LISTADOS RELACIONADO A LOS DERECHOS, ARBITRIOS, IMPUESTOS, CARGOS Y TARIFAS POR ORDENANZAS
- LISTADOS DE LAS ACTIVIDADES Y FESTIVALES
- LISTADO DE LOS DONATIVOS
- CERTIFICACION DE SENTENCIAS
- CERTIFICACION DESPERDICIOS SOLIDOS
- CERTIFICACION FONDOS OPERACIONAL DISPONIBLE

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*Las partidas de ingresos por concepto de Patentes Municipales e Impuesto Sobre las Ventas y Uso Municipal presentados en el Presupuesto Fondo General Año Fiscal 2024-2025 para el Municipio de Culebra, se determinaron de acuerdo con las cantidades de ingresos certificados en el informe más reciente de auditoría sencilla "Single Audit 2022-2023", según establecido en el Articulo 2.099, inciso (b), sub inciso (5) del Código Municipal Ley 107-2020.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN NEGATIVA

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*El Municipio de Culebra, NO realizarán Obras y Mejoras Capitales Pagaderas con el Fondo General para el Presupuesto del Año Fiscal 2024-2025.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*La lista de los Proyectos de Cobro de Arbitrios de Construcción para el Presupuesto Fondo General Año Fiscal 2023-2024 es la siguiente:*

| **Proyectos de Construcción** | **Costo Estimado** |
|---|---|
| Reconstrucción y Mejoras Vista al Mar | 24,706.50 |
| Reconstrucción y Mejoras Muelle Coral | 17,834.61 |
| Reconstrucción y Mejoras de la Asociación Educativa | 66,672.60 |
| Reconstrucción y Mejoras del Parque de Niños | 39,458.61 |
| Reconstrucción y Mejoras Facilidades de ASSMCA | 25,406.76 |
| Repavimentación de Calles Municipales (FEMA) | 1,957,109.74 |
| Construcción Varadero Food Court Fase 2 al 5 | 3,000,000.00 |
| **Total de Proyectos** | **$5,131,188.82** |
| **Porciento de Arbitrios de Construcción** | **X 6%** |
| **Total de Arbitrios a Cobrar** | **$307,871.33** |

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*El Municipio de Culebra, no ha recibido la notificación por parte de la agencia aseguradora a contratar por concepto de Seguros y Fianzas para el Año Fiscal 2024-2025. Por lo tanto, la cantidad de $300,000.00 presupuestada en la partida de Seguros 01-03-04-94.42 es un estimado de costo razonable y suficiente para cubrir los riesgos de la propiedad y responsabilidad pública.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*En la partida Ingresos Eventuales 01-03-04-87.05 se presupuestó para el Fondo General Año Fiscal 2024-2025 por la cantidad de $400,000.00 por concepto de Liquidación CRIM, Exceso CAE, Exceso Fondo de Rendición IVU, Cargos Administrativos, Copias, Participación Subasta entre otros ingresos misceláneos.*

*En la partida de Otros Ingresos 01-03-04-87.09, se presupuestó la cantidad estimada $50,000.00, por conceto de ingreso de venta de propiedad y tarifas de membrecía del Gimnasio Municipal, entre otros ingreso establecidos por ordenanzas.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*La lista de ingresos por concepto de contratos de arrendamiento de locales para el Presupuesto Fondo General Año Fiscal 2024-2025 es la siguiente:*

| LOCAL | IMPORTE |
|---|---|
| Autoridad de Transportación Maritima | $ 9,500.04 |
| Local Dakity Gas Station | 6,553.80 |
| Local Departamento de la Familia | 5,976.00 |
| Local Puerto Rico Telephone, Inc | 8,020.08 |
| Local Plaza Artesanal (4 de 5 Locales) | 10,800.00 |
| Solar – Culebra Ice Planet | 7,771.92 |
| Solar – DS Garden | 4,200.00 |
| Fundación de Culebra Inc. | 240.00 |
| Renta de Equipo (Servicio Pozo Séptico) | 9,000.00 |
| **TOTAL DE INGRESOS** | **$ 62,061.84** |

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*El listado Relacionado a los Contratos para el Presupuesto Fondo General Año Fiscal 2023-2024 son los siguientes:*

| DESCRIPCION | CUENTA | IMPORTE |
|---|---|---|
| Servicio Legales | 01-01-01-94.25<br>01-02-01-94.25 | 27,500.00<br>130,000.00 |
| Servicios Profesionales<br>• *Asesor Administrativo y Asuntos Federales* | 01-02-01-94.11 | 40,000.00 |
| Programa de Computadoras<br>• *Sistema de Contabilidad*<br>• *Sistema Ponchador Digital* | 01-03-04-93.02 | 75,613.00 |
| Auditoria Sencilla | 01-03-04-94.10 | 15,000.00 |
| Servicios Profesionales<br>• *Liquidación Presupuestaria y Estados Financieros*<br>• *Servicio de Exterminación*<br>• *Mantenimiento Elevadores* | 01-03-04-94.11 | 37,900.00 |
| Pruebas de Dopajes y PAE | 01-08-32-94.13 | 24,000.00 |
| Servicio Renta de Equipos<br>• *Servicio Fotocopiadora* | 01-XX-XX-94.51<br>(*varias dependencias*) | 27,500.00 |
| **TOTAL** | | **$ 377,513.00** |

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
**GOBIERNO MUNICIPAL DE CULEBRA**
DEPARTAMENTO DE FINANZAS

## LISTADO RELACIONADO A LOS DE DERECHOS, ARBITRIOS, IMPUESTOS CARGOS Y TARIFAS QUE IMPONGAN POR ORDENANZA PARA EL AÑO FISCAL 2024-2025

| NÚMERO | SERIE | DESCRIPCIÓN |
|---|---|---|
| ORDENANZA 6 | 1991-1992 | REGLAMENTAR LA SOLICITUD DE COPIAS DE DOCUMENTOS PUBLICOS POR LOS CIUDADANOS. |
| ORDENANZA 10 | 1991-1992 | AUTORIZAR Al HONORABLE ALCALDE A ARRENDAR DOS SOLARES DEL MUNICIPIO DE CULEBRA, FIJAR CANON MINIMO DE MENSUALIDAD OE ARRENDAMIENTO Y PARA OTROS FINES. |
| ORDENANZA 4 | 1992-1993 | AUTORIZAR EL ARRENDAMIENTO DE LA CAFETERIA DE LA CANCHA BAJO TECHOMUNICIPAL, ESTABLECER CANON DE ARRENDAMIENTO Y PARA OTROS FINES. |
| ORDENANZA 1 | 1994-1995 | REGLAMENTAR Y AUTORIZAR EL USO Y ARRENDAMIENTO DE LA CANCHA MUNICIPAL Y SUS FACILIDADES Y PARA OTROS FINES |
| ORDENANZA 15 | 2003-2004 | DEROGAR LA OROENANZA NUMERO 12 SERIE 2003-2004, PARA AUTORIZAR AL ALCALDE DE CULEBRA, A QUE COMPAREZCA EN REPRESENTACION DEL MUNICIPIO DE CULEBRA EN EL PROCESO DE VENTA DE SOLARES MUNICIPALES EN USUFRUCTO Y RATIFICAR LAS NORMAS Y REGLAMENTOS ESTABLECIDOS POR El SECRETARIO DE HACIENDA Y EL REGLAMENTO DE VENTAS DE SOLARES DE PARCELAS Y PARA OTROS FINES |
| ORDENANZA 2 | 2004-2005 | ESTABLECER EL CANON A COBRAR POR EL USO DE ESPACIOS EN EL PRIMER (1) PISO DEL EDIFICIO DEL PARQUE ANATOLIO ROMERO Y PARA OTROS FINES. |
| ORDENANZA 17 | 2004-2005 | FIJAR O ESTABLECER LA TASA CONTRIBUTIVA SOBRE PROPIEDAD MUEBLE E 1NMUEBLE NO EXENTA O EXONERADA QUE RADICA DENTRO DE LOS LIMITES TERRITORIALES Y PARA OTROS FINES. |

| | | |
|---|---|---|
| ORDENANZA 19 | 2004-2005 | ESTABLECER LEGISLACION PENAL EN EL MUNICIPIO DE CULEBRA SOBRE VEHICULOS DE MOTOR Y CHATARRAS ABANDONADOS EN LAS VIAS PUBLICAS O SOLARES MUNICIPALES O PRIVADOS ATENTAN CONTRA LA SEGURIDAD Y SALUD DE LOS CIUDADANOS Y DE LA ESTETICA DEL PUEBLO DE CULEBRA Y PARA OTROS FINES. |
| ORDENANZA 6 | 2010-2011 | DEROGAR LA ORDENANZA NUMERO 9 SERIE 2009-2010, QUE AUTORIZA LA VENTA DE UN SOLAR MUNICIPAL. |
| ORDENANZA 2 | 2011-2012 | ENMENDAR LA SECCION 3RA DE LA ORDENANZA NUMERO 19 SERIE 2004-2005 Y PARA OTROS FINES. |
| ORDENANZA 3 | 2011-2012 | DEROGAR LA ORDENANZA NUMERO 31 SERIE 2002-2003 Y PARA REGLAMENTAR FUNCIONAMIENTO, USO Y ADMINISTRACION DEL GIMNASIO MUNICIPAL Y LAS FACILIDADES DEPORTIVAS. |
| ORDENANZA 31 | 2011-2012 | AUTORIZAR AL HONORABLE ALCALDE A FIRMAR CONTRATO DE ARRENDAMIENTO CON LA FUNDACION DE CULEBRA, INC., CON LA FINALIDAD DE ESTABLECER UN CENTRO DE ACTIVIDADES PARA EL DESARROLLO CULTURAL Y TURISTICO Y PARA OTROS FINES. |
| ORDENANZA 9 | 2012-2013 | AUTORIZAR AL ALCALDE A LOS FINES DE CONCEDER MEDIANTE ARRENDAMIENTO TERRENO QUE ACTUALMENTE OCUPA LA IGLESIA MONTE DE RESTAURACION II Y PARA OTROS FINES. |
| ORDENANZA 15 | 2014-2015 | ENMENDAR LA ORDENANZA NUMERO 4 SERIE 1988-1989 QUE AUTORIZA El ARRENDAMIENTO DEL CAMION SEPTICO MUNICIPAL E IMPONE LA TARIFA A TALES FINES Y PARA TODOS LOS FINES LEGALES PERTINENTES A DICHO ASUNTO. |
| ORDENANZA 7 | 2014-2015 | DEROGAR LA ORDENANZAS NUMERO 20 SERIE 2004-2005 Y LAS ORDENANZAS 6 Y 10 SERIE 2012-2013, QUE ACTUALIZAN EL CANON DE ARRENDAMIENTO DE TERRENOS Y ESTRUCTURAS MUNICIPALES Y PARA OTROS FINES. |
| ORDENANZA 3 | 2014-2015 | REGLAMENTAR EL ARRENDAMIENTO DE LA PROPIEDAD MUEBLE E INMUEBLE MUNICIPAL A BASE DE CANON RAZONABLE Y SU SUJECION DE SUBASTA PÚBLICA. |

| | | |
|---|---|---|
| ORDENANZA 28 | 2015-2016 | AUTORIZAR AL HONORABLE ALCALDE Y AL DIRECTOR DE FINANZAS A CREAR UN FONDO ESPECIAL POR CONCEPTO DE LOS INGRESOS GENERADOS POR EL PROGRAMA DE RECICLAJE EN EL MUNICIPIO DE CULEBRA Y PARA OTROS FINES. |
| ORDENANZA 17 | 2016-2017 | ENMENDAR LA ORDENANZA NUMERO 1 SERIE 2013-2014 QUE AUTORIZA EL ARRENDAMIENTO DEL CAMION SEPTICO MUNICIPAL E IMPONER LA TARIFA A TALES FINES Y PARA TODOS LOS FINES LEGALES PERTINENTES A DICHO ASUNTO. |
| ORDENANZA 20 | 2016-2017 | ADOPTAR UN REGLAMENTO PARA REGIR LA CONCESION DE PERMISOS O LICENCIAS Y LOCALIZACION DE VENDEDORES Y NEGOCIOS AMBULANTES EN LA JURIDICCION DEL MUNICIPIO OE CULEBRA, ESTABLECER LOS DERECHOS A COBRARSE PORTALES PERMISOS Y PARA OTROS FINES. |
| ORDENANZA 21 | 2016-2017 | AUTORIZAR A LA ADMINISTRACION MUNICIPAL DE CULEBRA A FIJAR Y COBRAR TASAS Y TARIFAS DENTRO DE LOS LIMITES TERRITORIALES DE CULEBRA POR EL RECOGIDO Y DISPOSICION DE DESPERDICIOS SOLIDOS EN LOS NEGOCIOS Y COMERCIOS. |
| ORDENANZA 22 | 2016-2017 | DEROGAR LA ORDENANZA NUMERO 10 SERIE 2013-2014 Y ORDENANZA NUMERO 18 SERIE 2002-2003 Y ESTABLECER UN NUEVO PROCEDIMIENTO PARA LA ADMINISTRACION, IMPOSICION, COBRO DE ARBITRIOS DE CONSTRUCCION, ASI COMO DE OTROS DERECHOS, CARGOS Y FIANZA RELACIONADOS A TODA ACTIVIDAD DE CONSTRUCCION DENTRO DE LOS LIMITES TERRITORIALES DEL MUNICIPIO DE CULEBRA Y PARA OTROS FINES. |
| ORDENANZA 25 | 2016-2017 | DEROGAR LA ORDENANZA NUMERO 13, SERIE 1992-1993 SOBRE CONTRIBUCION DE PATENTES MUNICIPALES, PARA ESTABLECER LOS NUEVOS TIPOS CONTRIBUTIVOS DE PATENTES Y PARA OTROS FINES. |
| ORDENANZA 77 | 2020-2021 | ORDENANZA PARA ESTABLECER REGLAMENTACIÓN PARA LA EXPEDICIÓN DE COPIAS Y CERTIFICACIONES DE DOCUMENTOS PÚBLICOS MUNICIPALES DE TODAS LAS DEPENDENCIAS DEL MUNICIPIO DE CULEBRA EXCEPTUANDO A LA LEGISLATURA |

| | | |
|---|---|---|
| | | MUNICIPAL; FIJANDO LOS DERECHOS PARA LA EXPEDICIÓN DE COPIAS Y CERTIFICACIONES Y PARA OTROS FINES: |
| ORDENANZA 37 | 2021-2022 | ENMENDAR LA SECCION 4TA DE LA ORDENANZA NUMERO 7 SERIE 2014-2015 QUE ACTUALIZA EL CANON DE ARRENDAMIENTO DE TERRENOS Y ESTRUCTURAS MUNICIPALES Y PARA OTROS FINES. |
| ORDENANZA 40 | 2021-2022 | PARA DISPONER COMO REQUISITO A TODA PERSONA O ENTIDAD QUE PRETENDA CONTRATAR CON EL MUNICIPIO DE CULEBRA, EL ACOMPAÑAR CERTIFICACION DE NO DEUDA O DE CUMPLIMIENTO, COMO PARTE DE LA DOCUMENTACION NECESARIA PARA CONTRATAR CON ESTE, Y PARA OTROS FINES RELACIONADOS. |
| ORDENANZA 50 | 2021-2022 | ORDENANZA DE LA HONORABLE LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO PARA DEROGAR Y DEJAR SIN EFECTO LA ORDENANZA NÚMERO 3 SERIE 1992-1993 Y FIJAR LAS TARIFAS DEL CENTRO DE CUIDADO DIURNO DE NIÑOS, CONOCIDO COMO LA CASA DE LA ALEGRÍA Y CUALQUIER OTRO FIN RELACIONADO. |
| ORDENANZA 26 | 2022-2023 | A LOS FINES DE APROBAR EL NUEVO "REGLAMENTO PARA LA IMPLANTACIÓN DE LA LEY DEL FONDO PERMANENTE PARA LA PRESERVACIÓN AMBIENTAL DE CULEBRA", Y PARA OTROS FINES RELACIONADOS. |
| ORDENANZA 35 | 2022-2023 | ORDENANZA DE LA HONORABLE LEGISLATURA MUNICIPAL DEL MUNICIPIO DE CULEBRA PARA IMPLANTAR UN CÓDIGO DE ORDEN PÚBLICO EN LA JURISDICCION TERRITORIAL DEL MUNICIPIO DE CULEBRA |
| ORDENANZA 1 | 2023-2024 | ORDENANZA DE LA LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO, PARA APROBAR Y ADOPTAR EL REGLAMENTO QUE REGIRÁ LA OTORGACIÓN DE DONATIVOS EN EL MUNICIPIO DE CULEBRA, PUERTO RICO A TENOR CON LAS DISPOSICIONES DEL NUEVO CODIGO MUNICIPAL DE PUERTO RICO |
| ORDENANZA 15 | 2023-2024 | PARA AUTORIZAR AL HON. EDILBERTO ROMERO LLOVET, ALCALDE DEL MUNICIPIO DE CULEBRA A RENOVAR CONTRATO DE ARRENDAMIENTO CON EL DEPARTAMENTO DE LA FAMILIA PARA EL USO DE LOCAL QUE UBICA EN EL PRIMER PISO DEL CENTRO DE GOBIERNO |
| ORDENANZA 16 | 2023-2024 | PARA IMPLEMENTAR UN PROGRAMA DE REGULARIZACIÓN DE PARCELAS Y PROPIEDADES MUNICIPALES QUE SE |

| | | |
|---|---|---|
| | | ENCUENTRAN EDIFICADAS Y/O OCUPADAS POR TERCEROS O QUE HAYAN OBTENIDOS TÍTULOS SIN CUMPLIR CON LAS DISPOSICIONES REGLAMENTARIAS APLICABLES EN EL MUNICIPIO DE CULEBRA. |
| ORDENANZA 25 | 2023-2024 | ORDENANZA MUNICIPAL PARA PROMULGAR EL REGLAMENTO PARA LA ADMINISTRACIÓN Y USO DE LAS FACILIDADES DEPORTIVAS DEL MUNICIPIO DE CULEBRA Y EL GIMNASIO MUNICIPAL, Y PARA OTROS FINES RELACIONADOS. |
| ORDENANZA 28 | 2023-2024 | PARA IMPLEMENTAR UN PROGRAMA DE REGULARIZACIÓN DE PARCELAS Y PROPIEDADES MUNICIPALES QUE SE ENCUENTRAN EDIFICADAS Y/O OCUPADAS POR TERCEROS O QUE HAYAN OBTENIDOS TÍTULOS SIN CUMPLIR CON LAS DISPOSICIONES REGLAMENTARIAS APLICABLES EN EL MUNICIPIO DE CULEBRA. |

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*El listado de Festivales y/o Actividades para el Presupuesto Fondo General Año Fiscal 2024-2025 son los siguientes:*

| FASTIVALES Y/O ACTIVIDADES | CUANTIA |
|---|---|
| RECREACION Y DEPORTES (01-09-21-94.84)<br>• *Día de la Chiringa*<br>• *Día de Acción de Gracias*<br>• *Torneos Deportivos*<br>• *Actividades de Verano*<br>• *Actividades Deportivas y Educativas* | **$ 15,000.00** |
| ARTE Y CULTURA (01-14-09-94.81)<br>• *Día de los Reyes*<br>• *Día de Pascua*<br>• *Día de las Madres*<br>• *Día de los Padres*<br>• *Día del Niño*<br>• *Día del Servidor Publico*<br>• *Día del Veterano*<br>• *Día de las Secretarias*<br>• *Cierre de Verano*<br>• *Encendido de Navidad*<br>• *Despedida de Año* | **$ 80,000.00** |
| **TOTAL** | **$ 95,000.00** |

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*El listado de Donativos para el Presupuesto Fondo General Año Fiscal 2024-2025 son los siguientes:*

| DESCRIPCION | CUENTA | IMPORTE |
|---|---|---|
| DONATIVO ENTIDADES SIN FINES LUCROS<br>• *Asociación Educativa Pro-Desarrollo Humanos de Culebra, Inc.*<br>• *Fundación de Culebra, Inc.*<br>• *Mujeres de Isla, Inc.* | 01-02-31-9447 | 20,000.00 |
| DONATIVO INDIGENTES Y EMERGENCIA | 01-02-31-9447 | 10,000.00 |
| **TOTAL DE DONATIVOS** | | **$ 30,000.00** |

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN NEGATIVA

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*El Municipio de Culebra, NO tiene Sentencias del Tribunal pendientes de pago, pagaderas para el Presupuesto Fondo General Año Fiscal 2024-2025.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*En la partida de gastos de Disposición de Desperdicios Sólidos NO se presupuesto para el Fondo General Año Fiscal 2024-2025, debido que los empleados del Municipio de Culebra, realizan estos trabajos diariamente y no se contratan servicios externos bajo el fondo general.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*Para este Presupuesto Fondo General Año Fiscal 2024-2025, el Municipio de Culebra, mantiene aproximadamente un total de 150 plazas de empleo que de distribuyen en el fondo general entre otros fondos especiales y federales disponibles entre los siguientes programas: CDBG, CDBG-DR, Acuden, Ley 52, Fondos Propios entre otros*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

# CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

*Para este Presupuesto Fondo General Año Fiscal 2024-2025, el Municipio de Culebra, tiene fondos disponibles por Ley 53-2021 por la cantidad aprobada de $280,403.00 y se estima recibir fondos por la cantidad de $400,000.00 por la Ordenanza Municipal 26 2022-2023 Fondo Permanente para la Preservación Ambiental de Culebra. Con estos fondos se estarán cargados todos los gastos relacionados a Obras Publica, que trabajan directamente en Mantenimiento de Áreas Verde, Reciclaje y/o Desperdicios Sólidos, algunos de los gasto son: Salarios, Mantenimiento de Vehículo, Combustible para los Vehículos, Mantenimiento del Vertedero entre otros gastos que sean elegibles bajo la ley y ordenanzas municipal.*

Y para que así conste, firmo la presente certificación, hoy 29 de mayo de 2024.

PEDRO J, PADRON VARGAS
DIRECTOR DE FINANZAS

CENTRO DE RECAUDACIÓN DE INGRESOS MUNICIPALES

# GOBIERNO DE PUERTO RICO

**Centro de Recaudación de Ingresos Municipales**

*Sr. Reinaldo J. Paniagua Látimer*
*Director Ejecutivo*

4 de abril de 2024

Hon. Edilberto Romero Llovet
Alcalde
Municipio de Culebra
PO Box 189
Culebra, PR 00775

**RE: FONDO EXTRAORDINARIO PARA ATENDER RECOGIDO Y DISPOSICIÓN DE RESIDUOS, DESPERDICIOS E IMPLEMENTAR PROGRAMA DE RECICLAJE EN MUNICIPIOS [LEY NÚM. 53-2021]**

Estimado Alcalde:

Reciba un cordial saludo. La Ley Núm. 53 del 26 de octubre de 2021 establece, en el Capítulo 4, un Fondo Extraordinario para atender el recogido y disposición de residuos, desperdicios y para implementar programas de reciclaje en los municipios. Asimismo, establece que estará dentro del "Fondo de Equiparación de los Municipios" dispuesto en el Artículo 7.015 de la Ley 107-2020, según enmendada, **pero en una cuenta separada de otros ingresos de dicho fondo**.

La Ley Núm. 53-2021 dispone que dichos fondos serán exclusiva y específicamente para los siguientes propósitos:

(a) recogido y disposición de basura;
(b) recogido y disposición desperdicios sólidos;
(c) recogido y disposición de escombros;
(d) implementación, recogido y disposición de reciclaje.

En reunión ordinaria de la Junta de Gobierno celebrada el 21 de marzo de 2024, presentamos la distribución de dichos fondos, a base de la fórmula establecida en la Ley Núm. 53-2021, conocida como la fórmula de los cuatro (4) criterios:

(a) Personas beneficiarias del Programa de Asistencia Nutricional, per cápita
(b) Presupuesto funcional per cápita de cada municipio
(c) Valor tasado de la propiedad tributable per cápita
(d) Población del municipio por milla cuadrada

Los datos de los criterios utilizado fueron: (1) informe enviado por la Administración de Desarrollo Socioeconómico de la Familia a febrero de 2023; (2) Presupuestos del año fiscal 2023-2024 obtenido a través del portal de la Oficina de Gerencia y Presupuesto; (3) valor tributable de la propiedad registrado en el CRIM al 30 de septiembre de 2023; y (4) censo del año 2020.

El análisis para la distribución se hizo a base del importe incluido en la petición de presupuesto del Gobierno de Puerto Rico, por $61,536,00, para el año fiscal 2024-2025. De dicha asignación, a través de la fórmula establecida, a su Municipio le corresponde $280,403 para los fines dispuesto en la Ley Núm. 53-2021.

El CRIM distribuirá los fondos mensualmente, de acuerdo como el Departamento de Hacienda deposite en la cuenta del CRIM dichos fondos.

De requerir información adicional o aclarar dudas, puede comunicarse con la CPA Diana M. Claudio Sauri, Directora de Finanzas, a través del Portal de Finanzas Municipales, su correo electrónico dclaudio@crimpr.net o al (787) 625-2746, extensión 2160.

Cordialmente,

Reinaldo J. Paniagua Látimer
Director Ejecutivo

**MUNICIPIO DE CULEBRA**

# ANEJOS

- INFORME DE INGRESOS ESTIMADOS Y ACTUALES 2023-2024
- INFORME DE PRESUPUESTO, GASTOS Y GRAVAMENES 2023-2024
- PRESUPUESTO MUNICIPAL 2024-2025 OGP1M
- INFORME DISTRIBUTIVO SUELDO 2024-2025 OGP2M
- ESTADOS FINANCIEROS AUDITADOS (SINGLE AUDIT) 2022-2023

# Municipio de Culebra
## Informe de ingresos estimados y actuales
## Para periodo terminado en: 04/30/2024

| | |
|---|---|
| Fecha: 4/30/2024 | Código de transacción: FY2024 |
| Cuenta: Todas | Ordenado por: Account Number |
| Id segmento: Ninguno | Incluir: AA Details, Unposted Trx |

| Cuenta | Descripción | Código de transacción | Ingreso estimado | Ingreso de años anteriores | Ingreso del año fiscal | Ingreso total | Ingreso del mes | Ingreso no realizado | % Ingreso estimado |
|---|---|---|---|---|---|---|---|---|---|
| 01-03-04-8101 | PATENTES | FY2024 | $179,528.00 | - | $241,733.33 | $241,733.33 | $79.32 | ($62,205.33) | 134.64% |
| 01-03-04-8102 | PATENTES AÑOS ANTERIORES | FY2024 | - | - | 1,000.25 | 1,000.25 | - | (1,000.25) | 0.00% |
| 01-03-04-8103 | IMPUESTO SOBRE VENTA-USOS | FY2024 | 1,195,152.00 | - | 1,212,414.08 | 1,212,414.08 | - | (17,262.08) | 101.44% |
| 01-03-04-8121 | INTERESES Y RECARGO DEMOR | FY2024 | 5,000.00 | - | 8,265.19 | 8,265.19 | 100.28 | (3,265.19) | 165.30% |
| 01-03-04-8301 | ARBITRIOS CONSTRUCCION | FY2024 | 299,400.74 | - | 188,298.97 | 188,298.97 | - | 111,101.77 | 62.89% |
| 01-03-04-8304 | LICENCIAS Y PERMISOS | FY2024 | 5,000.00 | - | 4,200.00 | 4,200.00 | 700.00 | 800.00 | 84.00% |
| 01-03-04-8402 | COMPENSACION AEE | FY2024 | 128,943.00 | - | 53,726.25 | 53,726.25 | (10,745.25) | 75,216.75 | 41.66% |
| 01-03-04-8404 | FONDO EQUP. GARANTIA ING. | FY2024 | 680,377.28 | - | 566,981.16 | 566,981.16 | 56,698.12 | 113,396.12 | 83.33% |
| 01-03-04-8601 | MULTAS | FY2024 | 500.00 | - | - | - | - | 500.00 | 0.00% |
| 01-03-04-8602 | CONFISCACIONES | FY2024 | 1,000.00 | - | - | - | - | 1,000.00 | 0.00% |
| 01-03-04-8703 | INTERESES BANCARIOS | FY2024 | 100,000.00 | - | 405,031.95 | 405,031.95 | 38,884.50 | (305,031.95) | 405.03% |
| 01-03-04-8705 | INGRESOS ENVENTUALES | FY2024 | 350,000.00 | - | 499,128.06 | 499,128.06 | 415.00 | (149,128.06) | 142.60% |
| 01-03-04-8706 | RENTA LOCAL Y PROP MCPAL | FY2024 | 62,061.84 | - | 50,542.56 | 50,542.56 | 2,205.01 | 11,519.28 | 81.43% |
| 01-03-04-8709 | OTROS INGRESOS | FY2024 | 50,000.00 | - | 117,610.00 | 117,610.00 | 3,055.00 | (67,610.00) | 235.22% |
| 01-03-04-8722 | C/S PROP. NO EXONERADA | FY2024 | 635,490.27 | - | 529,575.20 | 529,575.20 | 52,957.52 | 105,915.07 | 83.33% |
| | | **Gran Total:** | **$3,692,453.13** | **$0.00** | **$3,878,507.00** | **$3,878,507.00** | **$144,349.50** | **($186,053.87)** | |

# Municipio de Culebra

## Informe de presupuesto, gastos y gravámenes

## Al: 04/30/2024

| | |
|---|---|
| Fecha: 4/30/2024 | Código de transacción: FY2024 |
| Cuenta: Todas | Ordenado por: Account Number |
| Id segmento: Ninguno | Incluir: AA Details, Unposted Trx, Pre-Encumbrance |

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-01-01-9101 | EMPLEADOS REGULARES | FY2024 | $28,620.00 | - | $23,850.00 | $23,850.00 | $2,385.00 | - | $4,770.00 | 83.33% |
| 01-01-01-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 2,288.88 | - | 1,923.98 | 1,923.98 | 182.45 | - | 364.90 | 84.05% |
| 01-01-01-9141 | PLAN MEDICO | FY2024 | 1,800.00 | - | 1,500.00 | 1,500.00 | 150.00 | - | 300.00 | 83.33% |
| 01-01-01-9170 | BONO DE VERANO | FY2024 | 300.00 | - | 300.00 | 300.00 | - | - | - | 100.00% |
| 01-01-01-9171 | BONO NAVIDENO | FY2024 | 1,000.00 | - | 1,000.00 | 1,000.00 | - | - | - | 100.00% |
| 01-01-01-9327 | COMPRA DE EQUIPOS | FY2024 | 4,000.00 | - | - | - | - | - | 4,000.00 | 0.00% |
| 01-01-01-9425 | SERVICIOS LEGALES | FY2024 | 27,500.00 | - | 13,500.00 | 13,500.00 | - | 14,000.00 | - | 100.00% |
| 01-01-04-9401 | DIETAS ASAMBLEISTAS | FY2024 | 7,000.00 | - | 1,905.00 | 1,905.00 | 150.00 | 180.00 | 4,915.00 | 29.78% |
| 01-01-04-9406 | ADIESTRAMIENTO | FY2024 | 200.00 | - | - | - | - | - | 200.00 | 0.00% |
| 01-01-04-9421 | GASTOS DE VIAJE | FY2024 | 500.00 | - | - | - | - | - | 500.00 | 0.00% |
| 01-01-04-9451 | RENTA DE EQUIPOS | FY2024 | 2,800.00 | - | 1,718.36 | 1,718.36 | - | - | 1,081.64 | 61.37% |
| 01-01-04-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | - | - | - | 1,000.00 | - | 100.00% |
| 01-02-01-9101 | EMPLEADOS REGULARES | FY2024 | 262,348.00 | - | 195,882.48 | 195,882.48 | 18,486.50 | - | 66,465.52 | 74.66% |
| 01-02-01-9104 | PROGRAMA PRE-RETIRO VOLU | FY2024 | 8,784.00 | - | 7,320.00 | 7,320.00 | 732.00 | - | 1,464.00 | 83.33% |
| 01-02-01-9105 | EMPLEADOS TRANSITORIOS | FY2024 | 33,421.00 | - | 19,127.31 | 19,127.31 | 3,581.11 | - | 14,293.69 | 57.23% |
| 01-02-01-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 24,187.27 | - | 18,153.47 | 18,153.47 | 1,744.15 | - | 6,033.80 | 75.05% |
| 01-02-01-9141 | PLAN MEDICO | FY2024 | 18,000.00 | - | 8,329.08 | 8,329.08 | 728.96 | - | 9,670.92 | 46.27% |
| 01-02-01-9170 | BONO DE VERANO | FY2024 | 3,600.00 | - | 2,400.00 | 2,400.00 | - | - | 1,200.00 | 66.66% |
| 01-02-01-9171 | BONO NAVIDENO | FY2024 | 8,000.00 | - | 8,000.00 | 8,000.00 | - | - | - | 100.00% |
| 01-02-01-9327 | COMPRA DE EQUIPOS | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-02-01-9406 | ADIESTRAMIENTO | FY2024 | 1,000.00 | - | 900.00 | 900.00 | - | - | 100.00 | 90.00% |

# Municipio de Culebra

## Informe de presupuesto, gastos y gravámenes

## Al: 04/30/2024

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-02-01-9411 | SERVICIOS PROFESIONALES | FY2024 | 40,000.00 | - | 32,062.50 | 32,062.50 | 12,225.00 | 7,937.50 | - | 100.00% |
| 01-02-01-9425 | SERVICIOS LEGALES | FY2024 | 130,000.00 | - | 83,218.75 | 83,218.75 | 21,500.00 | 43,781.25 | 3,000.00 | 97.69% |
| 01-02-01-9444 | CUOTAS | FY2024 | 3,000.00 | - | 3,000.00 | 3,000.00 | - | - | - | 100.00% |
| 01-02-04-9421 | GASTOS DE VIAJE | FY2024 | 10,000.00 | - | 7,545.21 | 7,545.21 | 2,317.28 | - | 2,454.79 | 75.45% |
| 01-02-04-9451 | RENTA DE EQUIPOS | FY2024 | 2,900.00 | - | 2,437.84 | 2,437.84 | 670.47 | 462.16 | - | 100.00% |
| 01-02-04-9465 | MISCELANEOS | FY2024 | 40,000.00 | - | 20,796.78 | 20,796.78 | 5,485.78 | 18,807.50 | 395.72 | 99.01% |
| 01-02-05-9415 | RELACIONES PUBLICAS | FY2024 | 3,000.00 | - | 840.00 | 840.00 | - | - | 2,160.00 | 28.00% |
| 01-02-07-9449 | BECAS | FY2024 | 30,000.00 | - | 14,400.00 | 14,400.00 | 1,320.00 | 360.00 | 15,240.00 | 49.20% |
| 01-02-31-9447 | DONACIONES | FY2024 | 30,000.00 | - | 2,000.00 | 2,000.00 | 500.00 | 2,500.00 | 25,500.00 | 15.00% |
| 01-03-01-9101 | EMPLEADOS REGULARES | FY2024 | 191,189.00 | - | 143,975.33 | 143,975.33 | 14,271.67 | - | 47,213.67 | 75.30% |
| 01-03-01-9105 | EMPLEADOS TRANSITORIOS | FY2024 | 94,274.00 | - | 68,138.92 | 68,138.92 | 5,752.00 | - | 26,135.08 | 72.27% |
| 01-03-01-9114 | CARGO DE PAYGO | FY2024 | 165,762.48 | - | 130,108.88 | 130,108.88 | 28,471.44 | - | 35,653.60 | 78.49% |
| 01-03-01-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 23,177.26 | - | 18,131.55 | 18,131.55 | 1,592.98 | - | 5,045.71 | 78.22% |
| 01-03-01-9141 | PLAN MEDICO | FY2024 | 16,200.00 | - | 9,524.40 | 9,524.40 | 862.44 | - | 6,675.60 | 58.79% |
| 01-03-01-9145 | SEGURO POR DESEMPLEO | FY2024 | 20,000.00 | - | 1,440.00 | 1,440.00 | - | - | 18,560.00 | 7.20% |
| 01-03-01-9151 | FONDO SEGURO ESTADO | FY2024 | 96,249.12 | - | 75,763.34 | 75,763.34 | 7,280.05 | - | 20,485.78 | 78.71% |
| 01-03-01-9170 | BONO DE VERANO | FY2024 | 4,500.00 | - | 4,500.00 | 4,500.00 | - | - | - | 100.00% |
| 01-03-01-9171 | BONO NAVIDENO | FY2024 | 13,000.00 | - | 13,000.00 | 13,000.00 | - | - | - | 100.00% |
| 01-03-04-9201 | MATERIALES OFICINA | FY2024 | 11,000.00 | - | 6,950.65 | 6,950.65 | 3,799.57 | - | 4,049.35 | 63.18% |
| 01-03-04-9215 | MATERIALES DE MANTENIMIEN | FY2024 | 9,000.00 | - | 3,309.80 | 3,309.80 | - | - | 5,690.20 | 36.77% |
| 01-03-04-9228 | GASTOS ENERGIA ELECTRICA | FY2024 | 128,943.00 | - | 75,216.75 | 75,216.75 | 10,745.25 | - | 53,726.25 | 58.33% |
| 01-03-04-9232 | GASTOS AGUA ALCANTARRILL | FY2024 | 30,000.00 | - | 10,573.31 | 10,573.31 | 24.82 | - | 19,426.69 | 35.24% |
| 01-03-04-9235 | GASTOS TELEFONOS Y COMUI | FY2024 | 40,000.00 | - | 28,980.92 | 28,980.92 | 3,220.52 | - | 11,019.08 | 72.45% |

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2024

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-03-04-9302 | PROGRAMAS DE COMPUTADO | FY2024 | 77,998.00 | - | 47,208.00 | 47,208.00 | 9,024.00 | 17,943.00 | 12,847.00 | 83.52% |
| 01-03-04-9327 | COMPRA DE EQUIPOS | FY2024 | 32,000.00 | - | 1,646.46 | 1,646.46 | - | 12,198.50 | 18,155.04 | 43.26% |
| 01-03-04-9406 | ADIESTRAMIENTO | FY2024 | 1,000.00 | - | 875.00 | 875.00 | - | - | 125.00 | 87.50% |
| 01-03-04-9410 | GASTOS AUDITORIA SENCILLA | FY2024 | 15,000.00 | - | - | - | - | 14,775.00 | 225.00 | 98.50% |
| 01-03-04-9411 | SERVICIOS PROFESIONALES | FY2024 | 37,900.00 | - | 24,125.00 | 24,125.00 | 1,950.00 | 13,675.00 | 100.00 | 99.73% |
| 01-03-04-9421 | GASTOS DE VIAJE | FY2024 | 5,000.00 | - | 2,278.80 | 2,278.80 | 1,578.90 | - | 2,721.20 | 45.57% |
| 01-03-04-9436 | EXCAVACION Y DEMOLICION | FY2024 | 5,000.00 | - | 5,000.00 | 5,000.00 | - | - | - | 100.00% |
| 01-03-04-9439 | CARGOS SERVICIOS BANCARI( | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-03-04-9442 | SEGUROS | FY2024 | 291,676.96 | - | 284,335.93 | 284,335.93 | 21,676.37 | 500.00 | 6,841.03 | 97.65% |
| 01-03-04-9443 | GASTOS DE SALUD | FY2024 | 55,801.67 | - | 46,501.40 | 46,501.40 | 4,650.14 | - | 9,300.27 | 83.33% |
| 01-03-04-9451 | RENTA DE EQUIPOS | FY2024 | 15,000.00 | - | 8,283.25 | 8,283.25 | 1,800.66 | 5,018.38 | 1,698.37 | 88.67% |
| 01-03-04-9465 | MISCELANEOS | FY2024 | 49,837.73 | - | 22,852.59 | 22,852.59 | 308.95 | 5,376.59 | 21,608.55 | 56.64% |
| 01-03-04-9469 | FRANQUEO | FY2024 | 5,000.00 | - | 3,510.00 | 3,510.00 | - | - | 1,490.00 | 70.20% |
| 01-03-04-9470 | PAGO DE SENTENCIAS | FY2024 | 5,000.00 | - | - | - | - | - | 5,000.00 | 0.00% |
| 01-03-04-9471 | RECLAMACION ANOS ANTERIC | FY2024 | 30,000.00 | - | 19,529.48 | 19,529.48 | - | - | 10,470.52 | 65.09% |
| 01-03-04-9477 | APORT AL CRIM | FY2024 | 31,774.51 | - | 26,478.80 | 26,478.80 | 2,647.88 | - | 5,295.71 | 83.33% |
| 01-03-04-9478 | LIQ. DEUDA CON CRIM | FY2024 | 95,808.12 | - | 79,840.10 | 79,840.10 | 7,984.01 | - | 15,968.02 | 83.33% |
| 01-04-01-9101 | EMPLEADOS REGULARES | FY2024 | 99,713.00 | - | 66,777.08 | 66,777.08 | 6,349.00 | - | 32,935.92 | 66.96% |
| 01-04-01-9110 | SEGURO CHOFERIL | FY2024 | 702.00 | - | 579.00 | 579.00 | 52.20 | - | 123.00 | 82.47% |
| 01-04-01-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 7,972.74 | - | 5,406.76 | 5,406.76 | 485.70 | - | 2,565.98 | 67.81% |
| 01-04-01-9141 | PLAN MEDICO | FY2024 | 9,000.00 | - | 4,050.00 | 4,050.00 | 300.00 | - | 4,950.00 | 45.00% |
| 01-04-01-9170 | BONO DE VERANO | FY2024 | 1,500.00 | - | 900.00 | 900.00 | - | - | 600.00 | 60.00% |
| 01-04-01-9171 | BONO NAVIDENO | FY2024 | 3,000.00 | - | 3,000.00 | 3,000.00 | - | - | - | 100.00% |

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-04-04-9225 | COMBUSTIBLE Y LUBRICANTES | FY2024 | 40,000.00 | - | 10,000.00 | 10,000.00 | - | 10,000.00 | 20,000.00 | 50.00% |
| 01-04-04-9238 | MAT. DE CONSTRUCCION | FY2024 | 1,500.00 | - | - | - | - | - | 1,500.00 | 0.00% |
| 01-04-04-9242 | MATERIALES OPERACION | FY2024 | 2,500.00 | - | 287.60 | 287.60 | - | - | 2,212.40 | 11.50% |
| 01-04-04-9406 | ADIESTRAMIENTO | FY2024 | 100.00 | - | - | - | - | - | 100.00 | 0.00% |
| 01-04-04-9421 | GASTOS DE VIAJE | FY2024 | 5,000.00 | - | 3,765.40 | 3,765.40 | - | 1,125.00 | 109.60 | 97.80% |
| 01-04-04-9451 | RENTA DE EQUIPOS | FY2024 | 1,500.00 | - | - | - | - | - | 1,500.00 | 0.00% |
| 01-04-04-9463 | MANT. EQUIPO Y VEHICULOS | FY2024 | 10,000.00 | - | 7,455.72 | 7,455.72 | 338.23 | 186.00 | 2,358.28 | 76.41% |
| 01-04-04-9465 | MISCELANEOS | FY2024 | 4,000.00 | - | 3,554.08 | 3,554.08 | 100.00 | 367.18 | 78.74 | 98.03% |
| 01-06-01-9101 | EMPLEADOS REGULARES | FY2024 | 74,994.00 | - | 59,719.00 | 59,719.00 | 6,796.00 | - | 15,275.00 | 79.63% |
| 01-06-01-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 6,058.37 | - | 4,889.79 | 4,889.79 | 519.91 | - | 1,168.58 | 80.71% |
| 01-06-01-9141 | PLAN MEDICO | FY2024 | 7,200.00 | - | 3,600.00 | 3,600.00 | 450.00 | - | 3,600.00 | 50.00% |
| 01-06-01-9170 | BONO DE VERANO | FY2024 | 1,200.00 | - | 1,200.00 | 1,200.00 | - | - | - | 100.00% |
| 01-06-01-9171 | BONO NAVIDENO | FY2024 | 3,000.00 | - | 3,000.00 | 3,000.00 | - | - | - | 100.00% |
| 01-06-04-9406 | ADIESTRAMIENTO | FY2024 | 800.00 | - | - | - | - | - | 800.00 | 0.00% |
| 01-06-04-9421 | GASTOS DE VIAJE | FY2024 | 4,000.00 | - | 2,733.92 | 2,733.92 | 274.50 | 75.00 | 1,191.08 | 70.22% |
| 01-06-04-9451 | RENTA DE EQUIPOS | FY2024 | 1,500.00 | - | 1,155.91 | 1,155.91 | 127.81 | 344.09 | - | 100.00% |
| 01-06-04-9463 | MANTENIMIENTO EQUIPO | FY2024 | 5,000.00 | - | 52.50 | 52.50 | - | - | 4,947.50 | 1.05% |
| 01-06-04-9465 | MISCELANEOS | FY2024 | 2,000.00 | - | 1,424.00 | 1,424.00 | 60.00 | - | 576.00 | 71.20% |
| 01-08-32-9101 | EMPLEADOS REGULARES | FY2024 | 137,136.00 | - | 118,038.22 | 118,038.22 | 10,799.22 | - | 19,097.78 | 86.07% |
| 01-08-32-9105 | EMPLEADOS TRANSITORIOS | FY2024 | 94,115.00 | - | 65,495.48 | 65,495.48 | 6,351.96 | - | 28,619.52 | 69.59% |
| 01-08-32-9107 | VAC. ACUMULADAS REGULARE | FY2024 | 30,000.00 | - | 5,214.50 | 5,214.50 | - | - | 24,785.50 | 17.38% |
| 01-08-32-9108 | LIC. VACACIONES ENFERMEDA | FY2024 | 20,000.00 | - | 16,585.93 | 16,585.93 | - | - | 3,414.07 | 82.92% |
| 01-08-32-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 25,836.95 | - | 18,812.21 | 18,812.21 | 1,312.05 | - | 7,024.74 | 72.81% |

# Municipio de Culebra

## Informe de presupuesto, gastos y gravámenes

## Al: 04/30/2024

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-08-32-9141 | PLAN MEDICO | FY2024 | 10,800.00 | - | 7,039.48 | 7,039.48 | 600.00 | - | 3,760.52 | 65.18% |
| 01-08-32-9170 | BONO DE VERANO | FY2024 | 3,900.00 | - | 3,900.00 | 3,900.00 | - | - | - | 100.00% |
| 01-08-32-9171 | BONO NAVIDENO | FY2024 | 12,583.73 | - | 12,583.73 | 12,583.73 | - | - | - | 100.00% |
| 01-08-32-9175 | TIEMPO COMPEN ESTATAL | FY2024 | 30,000.00 | - | 18,074.05 | 18,074.05 | - | - | 11,925.95 | 60.24% |
| 01-08-32-9176 | TIEMPO COMPEN FEDERAL | FY2024 | 15,000.00 | - | 10,591.24 | 10,591.24 | - | - | 4,408.76 | 70.60% |
| 01-08-32-9406 | ADIESTRAMIENTO | FY2024 | 3,000.00 | - | 390.00 | 390.00 | - | - | 2,610.00 | 13.00% |
| 01-08-32-9413 | PRUEBAS DE DOPAJE | FY2024 | 24,000.00 | - | - | - | - | 24,000.00 | - | 100.00% |
| 01-08-32-9421 | GASTOS DE VIAJE | FY2024 | 1,000.00 | - | 409.00 | 409.00 | - | - | 591.00 | 40.90% |
| 01-08-32-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | 963.65 | 963.65 | 532.36 | - | 36.35 | 96.36% |
| 01-09-21-9101 | EMPLEADOS REGULARES | FY2024 | 71,364.00 | - | 59,470.00 | 59,470.00 | 5,947.00 | - | 11,894.00 | 83.33% |
| 01-09-21-9105 | EMPLEADOS TRANSITORIOS | FY2024 | 29,267.00 | - | 19,846.91 | 19,846.91 | 1,421.00 | - | 9,420.09 | 67.81% |
| 01-09-21-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 8,295.96 | - | 6,641.51 | 6,641.51 | 563.65 | - | 1,654.45 | 80.05% |
| 01-09-21-9141 | PLAN MEDICO | FY2024 | 7,200.00 | - | 4,500.00 | 4,500.00 | 450.00 | - | 2,700.00 | 62.50% |
| 01-09-21-9170 | BONO DE VERANO | FY2024 | 1,800.00 | - | 1,500.00 | 1,500.00 | - | - | 300.00 | 83.33% |
| 01-09-21-9171 | BONO NAVIDENO | FY2024 | 6,000.00 | - | 6,000.00 | 6,000.00 | - | - | - | 100.00% |
| 01-09-21-9406 | ADIESTRAMIENTO | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-09-21-9421 | GASTOS DE VIAJE | FY2024 | 1,000.00 | - | 906.67 | 906.67 | - | - | 93.33 | 90.66% |
| 01-09-21-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | 987.73 | 987.73 | - | - | 12.27 | 98.77% |
| 01-09-21-9484 | OTROS FESTIVALES O ACT. | FY2024 | 15,000.00 | - | 9,412.58 | 9,412.58 | - | 359.00 | 5,228.42 | 65.14% |
| 01-11-14-9101 | EMPLEADOS REGULARES | FY2024 | 71,136.00 | - | 59,280.00 | 59,280.00 | 5,928.00 | - | 11,856.00 | 83.33% |
| 01-11-14-9105 | EMPLEADOS TRANSITORIOS | FY2024 | 46,459.00 | - | 39,486.31 | 39,486.31 | 4,815.58 | - | 6,972.69 | 84.99% |
| 01-11-14-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 9,685.73 | - | 8,244.50 | 8,244.50 | 821.94 | - | 1,441.23 | 85.12% |
| 01-11-14-9141 | PLAN MEDICO | FY2024 | 7,200.00 | - | 6,000.00 | 6,000.00 | 600.00 | - | 1,200.00 | 83.33% |

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2024

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-11-14-9170 | BONO DE VERANO | FY2024 | 2,100.00 | - | 2,100.00 | 2,100.00 | - | - | - | 100.00% |
| 01-11-14-9171 | BONO NAVIDENO | FY2024 | 6,904.26 | - | 6,904.26 | 6,904.26 | - | - | - | 100.00% |
| 01-11-14-9221 | ALIMENTOS | FY2024 | 5,000.00 | - | 533.07 | 533.07 | - | - | 4,466.93 | 10.66% |
| 01-11-14-9225 | COMBUSTIBLE Y LUBRICANTES | FY2024 | 5,000.00 | - | 2,500.00 | 2,500.00 | - | 2,500.00 | - | 100.00% |
| 01-11-14-9327 | COMPRA EQUIPOS | FY2024 | 2,000.00 | - | 1,354.98 | 1,354.98 | 1,029.98 | 299.00 | 346.02 | 82.69% |
| 01-11-14-9406 | ADIESTRAMIENTO | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-11-14-9421 | GASTOS DE VIAJE | FY2024 | 1,000.00 | - | 977.25 | 977.25 | - | - | 22.75 | 97.72% |
| 01-11-14-9451 | RENTA DE EQUIPOS | FY2024 | 3,400.00 | - | 1,706.49 | 1,706.49 | 356.18 | 182.79 | 1,510.72 | 55.56% |
| 01-11-14-9465 | MISCELANEOS | FY2024 | 3,000.00 | - | 2,516.95 | 2,516.95 | 892.06 | 459.25 | 23.80 | 99.20% |
| 01-14-09-9101 | EMPLEADOS REGULARES | FY2024 | 41,759.00 | - | 32,919.37 | 32,919.37 | 4,982.00 | - | 8,839.63 | 78.83% |
| 01-14-09-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 3,416.56 | - | 2,671.33 | 2,671.33 | 381.12 | - | 745.23 | 78.18% |
| 01-14-09-9141 | PLAN MEDICO | FY2024 | 5,400.00 | - | 3,158.96 | 3,158.96 | 450.00 | - | 2,241.04 | 58.49% |
| 01-14-09-9170 | BONO DE VERANO | FY2024 | 900.00 | - | - | - | - | - | 900.00 | 0.00% |
| 01-14-09-9171 | BONO NAVIDENO | FY2024 | 2,000.00 | - | 2,000.00 | 2,000.00 | - | - | - | 100.00% |
| 01-14-09-9327 | COMPRA DE EQUIPOS | FY2024 | 4,000.00 | - | 3,800.45 | 3,800.45 | - | - | 199.55 | 95.01% |
| 01-14-09-9421 | GASTOS DE VIAJE | FY2024 | 500.00 | - | 225.00 | 225.00 | - | - | 275.00 | 45.00% |
| 01-14-09-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | 927.24 | 927.24 | - | - | 72.76 | 92.72% |
| 01-14-09-9481 | FESTIVALES Y/O ACTIVIDADE | FY2024 | 80,713.00 | - | 74,159.50 | 74,159.50 | - | 1,400.00 | 5,153.50 | 93.61% |
| 01-15-44-9201 | MATERIALES DE OFICINA | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-15-44-9406 | ADIESTRAMIENTO | FY2024 | 2,000.00 | - | 1,025.00 | 1,025.00 | - | - | 975.00 | 51.25% |
| 01-15-44-9421 | GASTOS DE VIAJE | FY2024 | 4,000.00 | - | 3,981.55 | 3,981.55 | - | - | 18.45 | 99.53% |
| 01-15-44-9451 | RENTA DE EQUIPOS | FY2024 | 2,000.00 | - | 1,195.28 | 1,195.28 | 149.41 | 804.72 | - | 100.00% |
| 01-15-44-9465 | MISCELANEOS | FY2024 | 5,000.00 | - | 4,087.31 | 4,087.31 | 75.00 | 875.00 | 37.69 | 99.24% |

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2024

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-19-27-9101 | EMPLEADOS REGULARES | FY2024 | 88,848.00 | - | 58,502.21 | 58,502.21 | 4,985.49 | - | 30,345.79 | 65.84% |
| 01-19-27-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 7,198.43 | - | 4,876.02 | 4,876.02 | 381.39 | - | 2,322.41 | 67.73% |
| 01-19-27-9141 | PLAN MEDICO | FY2024 | 9,000.00 | - | 3,300.00 | 3,300.00 | 300.00 | - | 5,700.00 | 36.66% |
| 01-19-27-9170 | BONO DE VERANO | FY2024 | 1,500.00 | - | 1,500.00 | 1,500.00 | - | - | - | 100.00% |
| 01-19-27-9171 | BONO NAVIDENO | FY2024 | 3,736.45 | - | 3,736.45 | 3,736.45 | - | - | - | 100.00% |
| 01-19-27-9201 | MATERIAL OFICINA | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-19-27-9401 | DIETAS MIEMBRO SUBASTA | FY2024 | 1,500.00 | - | 150.00 | 150.00 | - | - | 1,350.00 | 10.00% |
| 01-19-27-9406 | ADIESTRAMIENTO | FY2024 | 500.00 | - | - | - | - | - | 500.00 | 0.00% |
| 01-19-27-9421 | GASTOS DE VIAJE | FY2024 | 200.00 | - | 160.00 | 160.00 | - | - | 40.00 | 80.00% |
| 01-19-27-9451 | RENTA DE EQUIPOS | FY2024 | 1,500.00 | - | - | - | - | - | 1,500.00 | 0.00% |
| 01-19-27-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | - | - | - | - | 1,000.00 | 0.00% |
| 01-19-27-9467 | PUBLICACIONES Y ANUNCIOS | FY2024 | 15,000.00 | - | 5,990.96 | 5,990.96 | 2,059.39 | - | 9,009.04 | 39.93% |
| 01-21-10-9101 | EMPLEADOS REGULARES | FY2024 | 26,317.00 | - | 21,003.50 | 21,003.50 | 2,471.00 | - | 5,313.50 | 79.80% |
| 01-21-10-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 2,036.33 | - | 1,606.78 | 1,606.78 | 189.03 | - | 429.55 | 78.90% |
| 01-21-10-9141 | PLAN MEDICO | FY2024 | 1,800.00 | - | 750.00 | 750.00 | 600.00 | - | 1,050.00 | 41.66% |
| 01-21-10-9170 | BONO DE VERANO | FY2024 | 300.00 | - | - | - | - | - | 300.00 | 0.00% |
| 01-21-10-9406 | ADIESTRAMIENTO | FY2024 | 100.00 | - | - | - | - | - | 100.00 | 0.00% |
| 01-21-10-9421 | GASTOS DE VIAJE | FY2024 | 500.00 | - | - | - | - | - | 500.00 | 0.00% |
| 01-21-10-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | 889.97 | 889.97 | - | - | 110.03 | 88.99% |
| 01-25-55-9101 | EMPLEADOS REGULARES | FY2024 | 33,780.00 | - | 28,150.00 | 28,150.00 | 2,815.00 | - | 5,630.00 | 83.33% |
| 01-25-55-9131 | SEGURO SOCIAL FEDERAL | FY2024 | 2,683.62 | - | 2,252.92 | 2,252.92 | 215.35 | - | 430.70 | 83.95% |
| 01-25-55-9141 | PLAN MEDICO | FY2024 | 1,800.00 | - | 1,500.00 | 1,500.00 | 150.00 | - | 300.00 | 83.33% |
| 01-25-55-9170 | BONO DE VERANO | FY2024 | 300.00 | - | 300.00 | 300.00 | - | - | - | 100.00% |

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2024

| Cuenta | Descripción | Código de transacción | Presupuesto | Gastos de años anteriores | Gastos del año fiscal | Total de gastos | Gastos del mes | Gravámenes pendientes | Balance del presupuesto | % Ppto. utilizado |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-25-55-9171 | BONO NAVIDENO | FY2024 | 1,000.00 | - | 1,000.00 | 1,000.00 | - | - | - | 100.00% |
| 01-25-55-9327 | COMPRA DE EQUIPOS | FY2024 | 4,000.00 | - | 1,198.95 | 1,198.95 | - | - | 2,801.05 | 29.97% |
| 01-25-55-9406 | ADIESTRAMIENTO | FY2024 | 100.00 | - | - | - | - | - | 100.00 | 0.00% |
| 01-25-55-9421 | GASTOS DE VIAJE | FY2024 | 300.00 | - | 271.35 | 271.35 | - | - | 28.65 | 90.45% |
| 01-25-55-9465 | MISCELANEOS | FY2024 | 1,000.00 | - | 901.57 | 901.57 | - | - | 98.43 | 90.15% |
| | | Gran Total: | $3,692,453.13 | $0.00 | $2,604,898.55 | $2,604,898.55 | $278,278.86 | $201,491.91 | $886,062.67 | |

**MUNICIPIO DE: CULEBRA** **OGP-1M**

Rev. 08/enero/2024

**PRESUPUESTO AÑO FISCAL 2024-2025**

**INGRESOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | INGRESO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.01 | Patentes | 03 - Finanzas | $ 270,135.00 | $ 179,528.00 | $ 241,733.33 | $ (28,401.67) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.02 | Patentes Años Anteriores | 03 - Finanzas | $ - | $ - | $ 1,000.25 | $ 1,000.25 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.03 | Impuesto Municipal sobre las Ventas | 03 - Finanzas | $ 1,205,527.00 | $ 1,195,152.00 | $ 1,212,414.08 | $ 6,887.08 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.21 | Intereses y Recargos por Demoras en Patentes | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 8,265.19 | $ 3,265.19 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 82.31 | Contribución sobre Propiedad Exonerada | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 83.01 | Arbitrios de Construcción | 03 - Finanzas | $ 300,000.00 | $ 299,400.74 | $ 188,298.97 | $ (111,701.03) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 83.04 | Licencias y Permisos | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 4,200.00 | $ (800.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 84.02 | Compensación AEE | 03 - Finanzas | $ 123,836.00 | $ 128,943.00 | $ 75,216.75 | $ (48,619.25) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 84.04 | Otros Ingresos Intergubernamentales | 03 - Finanzas | $ 426,606.62 | $ 680,377.28 | $ 566,981.16 | $ 140,374.54 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 84.10 | Compensaciones Estatales | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 85.15 | Ingresos por Servicios Transportación | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 86.01 | Multas | 03 - Finanzas | $ 500.00 | $ 500.00 | $ - | $ (500.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 86.02 | Confiscaciones | 03 - Finanzas | $ 1,000.00 | $ 1,000.00 | $ - | $ (1,000.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.03 | Intereses Bancarios | 03 - Finanzas | $ 400,000.00 | $ 100,000.00 | $ 405,031.95 | $ 5,031.95 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.05 | Ingresos Eventuales | 03 - Finanzas | $ 400,000.00 | $ 350,000.00 | $ 499,128.06 | $ 99,128.06 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.06 | Renta Locales y Propiedad Municipal | 03 - Finanzas | $ 62,061.84 | $ 62,061.84 | $ 50,542.56 | $ (11,519.28) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.09 | Otros Ingresos | 03 - Finanzas | $ 50,000.00 | $ 50,000.00 | $ 117,610.00 | $ 67,610.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.20 | Otros Recursos Financieros | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas | $ 591,605.25 | $ 635,490.27 | $ 529,575.20 | $ (62,030.05) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 89.01 | Transferencias que Entran | 03 - Finanzas | $ - | $ - | $ - | $ - |
| | | | | | | | | TOTAL | $ 3,841,271.71 | $ 3,692,453.13 | $ 3,899,997.50 | $58,725.79 |

GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**PRESUPUESTO AÑO FISCAL 2024-2025**

**CAE**

**OGP-1M**

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA | DESCRIPCIÓN DEL | AÑO FISCAL 2024-2025 |
|---|---|---|---|---|---|---|---|---|---|
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 82.31 | Contribución sobre Propiedad Exonerada | 03 - Finanzas | [redacted] |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas | $ 219,229.16 |
| | | | | | | | | **TOTAL** | **$ 219,229.16** |
| | | | | | | | | | |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 94.57 | Amortización de Principal de Préstamos | 03 - Finanzas | - |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 94.55 | Intereses | 03 - Finanzas | - |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 94.75 | Reserva | 03 - Finanzas | $ 219,229.16 |
| | | | | | | | | **TOTAL** | **$ 219,229.16** |

GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**PRESUPUESTO AÑO FISCAL 2024-2025**

**GASTOS**

**OGP-1M**

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 01 - Legislatura Municipal | $ 28,620.00 | $ 28,620.00 | $ 23,850.00 | $ 4,770.00 |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 01 - Legislatura Municipal | $ 2,288.88 | $ 2,288.88 | $ 1,923.98 | $ 364.90 |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.41 | Plan Médico | 01 - Legislatura Municipal | $ 1,800.00 | $ 1,800.00 | $ 1,500.00 | $ 300.00 |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.70 | Bono de Verano | 01 - Legislatura Municipal | $ 300.00 | $ 300.00 | $ 300.00 | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.71 | Bono Navideño | 01 - Legislatura Municipal | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.25 | Servicios Legales | 01 - Legislatura Municipal | $ 27,500.00 | $ 27,500.00 | $ 13,500.00 | $ 14,000.00 |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 01 - Legislatura Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 01 - Legislatura Municipal | $ - | $ 4,000.00 | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.01 | Dietas | 01 - Legislatura Municipal | $ 7,000.00 | $ 7,000.00 | $ 1,905.00 | $ 5,095.00 |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.06 | Adiestramientos | 01 - Legislatura Municipal | $ - | $ 200.00 | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 01 - Legislatura Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 01 - Legislatura Municipal | $ - | $ 500.00 | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 01 - Legislatura Municipal | $ 3,000.00 | $ 2,800.00 | $ 1,718.36 | $ 1,281.64 |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 01 - Legislatura Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.65 | Misceláneos | 01 - Legislatura Municipal | $ 5,000.00 | $ 1,000.00 | $ - | $ 5,000.00 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 02 - Oficina del Alcalde(sa) | $ 250,392.00 | $ 262,348.00 | $ 195,882.48 | $ 54,509.52 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.04 | Pre-Retiro Voluntario | 02 - Oficina del Alcalde(sa) | $ 8,784.00 | $ 8,784.00 | $ 7,320.00 | $ 1,464.00 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 02 - Oficina del Alcalde(sa) | $ 15,156.00 | $ 33,421.00 | $ 19,127.31 | $ (3,971.31) |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 02 - Oficina del Alcalde(sa) | $ 21,782.00 | $ 24,187.27 | $ 18,153.47 | $ 3,628.53 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.41 | Plan Médico | 02 - Oficina del Alcalde(sa) | $ 14,400.00 | $ 18,000.00 | $ 8,329.08 | $ 6,070.92 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.70 | Bono de Verano | 02 - Oficina del Alcalde(sa) | $ 2,400.00 | $ 3,600.00 | $ 2,400.00 | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.71 | Bono Navideño | 02 - Oficina del Alcalde(sa) | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 92.01 | Materiales de Oficina | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 92.25 | Combustible y Lubricantes | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 93.27 | Compra de Equipos | 02 - Oficina del Alcalde(sa) | $ - | $ 1,000.00 | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.06 | Adiestramientos | 02 - Oficina del Alcalde(sa) | $ - | $ 1,000.00 | $ 900.00 | $ (900.00) |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 02 - Oficina del Alcalde(sa) | $ 40,000.00 | $ 40,000.00 | $ 32,062.50 | $ 7,937.50 |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.25 | Servicios Legales | 02 - Oficina del Alcalde(sa) | $ 130,000.00 | $ 130,000.00 | $ 83,218.75 | $ 46,781.25 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.44 | Cuotas y Suscripciones | 02 - Oficina del Alcalde(sa) | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ - |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 02 - Oficina del Alcalde(sa) | $ 10,000.00 | $ 10,000.00 | $ 7,545.21 | $ 2,454.79 |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 02 - Oficina del Alcalde(sa) | $ 2,000.00 | $ 2,900.00 | $ 2,437.84 | $ (437.84) |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.65 | Misceláneos | 02 - Oficina del Alcalde(sa) | $ 25,000.00 | $ 40,000.00 | $ 20,796.78 | $ 4,203.22 |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.81 | Festival o Actividad I | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 05 | 00 | 00 | 94.15 | Relaciones Públicas | 02 - Oficina del Alcalde(sa) | $ 3,000.00 | $ 3,000.00 | $ 840.00 | $ 2,160.00 |
| Fondo General | 01 | 02 | 07 | 00 | 00 | 94.49 | Becas | 02 - Oficina del Alcalde(sa) | $ 30,000.00 | $ 30,000.00 | $ 14,400.00 | $ 15,600.00 |
| Fondo General | 01 | 02 | 31 | 00 | 00 | 94.47 | Donaciones | 02 - Oficina del Alcalde(sa) | $ 30,000.00 | $ 30,000.00 | $ 2,000.00 | $ 28,000.00 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 03 - Finanzas | $ 211,814.40 | $ 191,189.00 | $ 143,975.33 | $ 67,839.07 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 03 - Finanzas | $ 84,180.00 | $ 94,274.00 | $ 68,138.92 | $ 16,041.08 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.13 | Aportación Sistema de Retiro - Pensionados | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.14 | Cargo de "PayGo" | 03 - Finanzas | $ 173,663.04 | $ 165,762.48 | $ 130,108.88 | $ 43,554.16 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 03 - Finanzas | $ 24,035.87 | $ 23,177.26 | $ 18,131.55 | $ 5,904.32 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.41 | Plan Médico | 03 - Finanzas | $ 16,200.00 | $ 16,200.00 | $ 9,524.40 | $ 6,675.60 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.45 | Seguro por Desempleo | 03 - Finanzas | $ 20,000.00 | $ 20,000.00 | $ 1,440.00 | $ 18,560.00 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.51 | Beneficio por Fondo del Seguro del Estado | 03 - Finanzas | $ 100,174.57 | $ 96,249.12 | $ 75,763.34 | $ 24,411.23 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.70 | Bono de Verano | 03 - Finanzas | $ 4,200.00 | $ 4,500.00 | $ 4,500.00 | $ (300.00) |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.71 | Bono Navideño | 03 - Finanzas | $ 14,000.00 | $ 13,000.00 | $ 13,000.00 | $ 1,000.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 03 - Finanzas | $ - | $ 11,000.00 | $ 6,950.65 | $ (6,950.65) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.15 | Materiales de Mantenimiento | 03 - Finanzas | $ - | $ 9,000.00 | $ 3,309.80 | $ (3,309.80) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.25 | Combustible y Lubricantes | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.28 | Energía Eléctrica | 03 - Finanzas | $ 128,943.00 | $ 128,943.00 | $ 75,216.75 | $ 53,726.25 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.32 | Acueducto y Alcantarillados | 03 - Finanzas | $ 40,000.00 | $ 30,000.00 | $ 10,573.31 | $ 29,426.69 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.35 | Teléfono y Comunicaciones | 03 - Finanzas | $ 40,000.00 | $ 40,000.00 | $ 28,980.92 | $ 11,019.08 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 93.02 | Programas de Computadoras | 03 - Finanzas | $ 75,613.00 | $ 77,998.00 | $ 47,208.00 | $ 28,405.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 03 - Finanzas | $ - | $ 32,000.00 | $ 1,646.46 | $ (1,646.46) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.06 | Adiestramientos | 03 - Finanzas | $ - | $ 1,000.00 | $ 875.00 | $ (875.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.10 | Gastos de Auditoría Sencilla (Single Audit) | 03 - Finanzas | $ 15,000.00 | $ 15,000.00 | $ - | $ 15,000.00 |

GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**OGP-1M**

**PRESUPUESTO AÑO FISCAL 2024-2025**

Rev. 08/enero/2024

**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 03 - Finanzas | $ 37,900.00 | $ 37,900.00 | $ 24,125.00 | $ 13,775.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.12 | Servicios No Profesionales | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.13 | Pruebas de Dopaje | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.14 | CRIM Servicios Mapas de Catastro (LIMS) | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 03 - Finanzas | $ 20,000.00 | $ 5,000.00 | $ 2,278.80 | $ 17,721.20 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.36 | Cánon Excavaciones y Demoliciones | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.39 | Cargos por Servicios Bancarios | 03 - Finanzas | $ 500.00 | $ 1,000.00 | $ - | $ 500.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.42 | Seguros | 03 - Finanzas | $ 300,000.00 | $ 291,676.96 | $ 284,335.93 | $ 15,664.07 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.43 | Gastos de Salud | 03 - Finanzas | $ 58,248.64 | $ 55,801.67 | $ 46,501.40 | $ 11,747.24 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.47 | Donaciones | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 03 - Finanzas | $ 15,000.00 | $ 15,000.00 | $ 8,283.25 | $ 6,716.75 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.58 | Déficit | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.60 | Intereses Cuentas Vendidas | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.65 | Misceláneos | 03 - Finanzas | $ 21,892.28 | $ 49,837.73 | $ 22,852.59 | $ (960.31) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.67 | Publicaciones y Anuncios | 03 - Finanzas | $ - | $ - | | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.69 | Franqueo | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 3,510.00 | $ 1,490.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.70 | Pago de Sentencias y Reclamaciones | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ - | $ 5,000.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.71 | Reclamaciones Años Anteriores | 03 - Finanzas | $ 20,000.00 | $ 30,000.00 | $ 19,529.48 | $ 470.52 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.75 | Reserva | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.76 | Aportación al Fondo de Equiparación | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.77 | Aportación al CRIM | 03 - Finanzas | $ 29,580.26 | $ 31,774.51 | $ 26,478.80 | $ 3,101.46 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.78 | Liquidación Deuda del CRIM | 03 - Finanzas | $ 95,808.12 | $ 95,808.12 | $ 79,840.10 | $ 15,968.02 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 04 - Obras Públicas | $ 76,188.00 | $ 99,713.00 | $ 66,777.08 | $ 9,410.92 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.10 | Seguro Choferil | 04 - Obras Públicas | $ 702.00 | $ 702.00 | $ 579.00 | $ 123.00 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 04 - Obras Públicas | $ 6,126.73 | $ 7,972.74 | $ 5,406.76 | $ 719.97 |

GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**OGP-1M**

**PRESUPUESTO AÑO FISCAL 2024-2025**

Rev. 08/enero/2024

**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.41 | Plan Médico | 04 - Obras Públicas | $ 5,400.00 | $ 9,000.00 | $ 4,050.00 | $ 1,350.00 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.70 | Bono de Verano | 04 - Obras Públicas | $ 900.00 | $ 1,500.00 | $ 900.00 | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.71 | Bono Navideño | 04 - Obras Públicas | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.05 | Herramientas | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.25 | Combustible y Lubricantes | 04 - Obras Públicas | $ 20,000.00 | $ 40,000.00 | $ 10,000.00 | $ 10,000.00 |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.38 | Materiales de Construcción | 04 - Obras Públicas | $ - | $ 1,500.00 | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 04 - Obras Públicas | $ - | $ 2,500.00 | $ 287.60 | $ (287.60) |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.06 | Adiestramientos | 04 - Obras Públicas | $ - | $ 100.00 | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 04 - Obras Públicas | $ - | $ 5,000.00 | $ 3,765.40 | $ (3,765.40) |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.31 | Servicios de Ingeniería y Arquitectura | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 04 - Obras Públicas | $ - | $ 1,500.00 | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.62 | Reparación y Mantenimiento de Estructuras | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.63 | Mantenimiento de Vehículos | 04 - Obras Públicas | $ - | $ 10,000.00 | $ 7,455.72 | $ (7,455.72) |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.64 | Mantenimiento de Edificios | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.65 | Misceláneos | 04 - Obras Públicas | $ 5,000.00 | $ 4,000.00 | $ 3,554.08 | $ 1,445.92 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 06 - Oficina Municipal Manejo de Emergencias | $ 82,068.00 | $ 74,994.00 | $ 59,719.00 | $ 22,349.00 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 06 - Oficina Municipal Manejo de Emergencias | $ 6,676.00 | $ 6,058.37 | $ 4,889.79 | $ 1,786.21 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.41 | Plan Médico | 06 - Oficina Municipal Manejo de Emergencias | $ 7,200.00 | $ 7,200.00 | $ 3,600.00 | $ 3,600.00 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.70 | Bono de Verano | 06 - Oficina Municipal Manejo de Emergencias | $ 1,200.00 | $ 1,200.00 | $ 1,200.00 | $ - |

MUNICIPIO DE: CULEBRA

PRESUPUESTO AÑO FISCAL 2024-2025

GASTOS

OGP-1M

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.71 | Bono Navideño | 06 - Oficina Municipal Manejo de Emergencias | $ 4,000.00 | $ 3,000.00 | $ 3,000.00 | $ 1,000.00 |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.23 | Compra de Uniformes | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.25 | Combustible y Lubricantes | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.06 | Adiestramientos | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ 800.00 | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ 4,000.00 | $ 2,733.92 | $ (2,733.92) |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 06 - Oficina Municipal Manejo de Emergencias | $ 1,500.00 | $ 1,500.00 | $ 1,155.91 | $ 344.09 |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.63 | Mantenimiento de Vehículos | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ 5,000.00 | $ 52.50 | $ (52.50) |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.65 | Misceláneos | 06 - Oficina Municipal Manejo de Emergencias | $ 10,000.00 | $ 2,000.00 | $ 1,424.00 | $ 8,576.00 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.01 | Empleados Regulares | 08 - Recursos Humanos | $ 173,055.60 | $ 137,136.00 | $ 118,038.22 | $ 55,017.38 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.05 | Empleados Transitorios | 08 - Recursos Humanos | $ 75,780.00 | $ 94,115.00 | $ 65,495.48 | $ 10,284.52 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 08 - Recursos Humanos | $ 100,000.00 | $ 30,000.00 | $ 5,214.50 | $ 94,785.50 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 08 - Recursos Humanos | $ 40,000.00 | $ 20,000.00 | $ 16,585.93 | $ 23,414.07 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.11 | Sistema de Retiro | 08 - Recursos Humanos | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.31 | Seguro Social Federal | 08 - Recursos Humanos | $ 35,246.27 | $ 25,836.95 | $ 18,812.21 | $ 16,434.06 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.41 | Plan Médico | 08 - Recursos Humanos | $ 14,400.00 | $ 10,800.00 | $ 7,039.48 | $ 7,360.52 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.70 | Bono de Verano | 08 - Recursos Humanos | $ 3,900.00 | $ 3,900.00 | $ 3,900.00 | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.71 | Bono Navideño | 08 - Recursos Humanos | $ 13,000.00 | $ 12,583.73 | $ 12,583.73 | $ 416.27 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.75 | Tiempo Compensatorio Estatal | 08 - Recursos Humanos | $ 40,000.00 | $ 30,000.00 | $ 18,074.05 | $ 21,925.95 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.76 | Tiempo Compensatorio Federal | 08 - Recursos Humanos | $ 15,000.00 | $ 15,000.00 | $ 10,591.24 | $ 4,408.76 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 92.01 | Materiales de Oficina | 08 - Recursos Humanos | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 93.27 | Compra de Equipos | 08 - Recursos Humanos | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.06 | Adiestramientos | 08 - Recursos Humanos | $ 10,000.00 | $ 3,000.00 | $ 390.00 | $ 9,610.00 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.13 | Pruebas de Dopaje | 08 - Recursos Humanos | $ 24,000.00 | $ 24,000.00 | $ - | $ 24,000.00 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.21 | Gastos de Viaje | 08 - Recursos Humanos | $ - | $ 1,000.00 | $ 409.00 | $ (409.00) |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.65 | Misceláneos | 08 - Recursos Humanos | $ - | $ 1,000.00 | $ 963.65 | $ (963.65) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.01 | Empleados Regulares | 09 - Recreación y Deportes | $ 71,364.00 | $ 71,364.00 | $ 59,470.00 | $ 11,894.00 |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.05 | Empleados Transitorios | 09 - Recreación y Deportes | $ 17,052.00 | $ 29,267.00 | $ 19,846.91 | $ (2,794.91) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 09 - Recreación y Deportes | $ - | $ - | | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 09 - Recreación y Deportes | $ - | $ - | | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.11 | Sistema de Retiro | 09 - Recreación y Deportes | $ - | $ - | | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.31 | Seguro Social Federal | 09 - Recreación y Deportes | $ 7,261.07 | $ 8,295.96 | $ 6,641.51 | $ 619.56 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.41 | Plan Médico | 09 - Recreación y Deportes | $ 7,200.00 | $ 7,200.00 | $ 4,500.00 | $ 2,700.00 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.70 | Bono de Verano | 09 - Recreación y Deportes | $ 1,500.00 | $ 1,800.00 | $ 1,500.00 | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.71 | Bono Navideño | 09 - Recreación y Deportes | $ 5,000.00 | $ 6,000.00 | $ 6,000.00 | $ (1,000.00) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 92.01 | Materiales de Oficina | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 92.25 | Combustible y Lubricantes | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 93.27 | Compra de Equipos | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.06 | Adiestramientos | 09 - Recreación y Deportes | $ - | $ 1,000.00 | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.12 | Servicios No Profesionales | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.21 | Gastos de Viaje | 09 - Recreación y Deportes | $ - | $ 1,000.00 | $ 906.67 | $ (906.67) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 09 - Recreación y Deportes | $ 5,000.00 | $ - | $ - | $ 5,000.00 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.65 | Misceláneos | 09 - Recreación y Deportes | $ 7,000.00 | $ 1,000.00 | $ 987.73 | $ 6,012.27 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.84 | Otros Festivales o Actividades | 09 - Recreación y Deportes | $ 15,000.00 | $ 15,000.00 | $ 9,412.58 | $ 5,587.42 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.01 | Empleados Regulares | 11 - Centro de Envejecientes | $ 71,136.00 | $ 71,136.00 | $ 59,280.00 | $ 11,856.00 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.05 | Empleados Transitorios | 11 - Centro de Envejecientes | $ 63,888.00 | $ 46,459.00 | $ 39,486.31 | $ 24,401.69 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.11 | Sistema de Retiro | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.31 | Seguro Social Federal | 11 - Centro de Envejecientes | $ 11,124.94 | $ 9,685.73 | $ 8,244.50 | $ 2,880.44 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.41 | Plan Médico | 11 - Centro de Envejecientes | $ 7,200.00 | $ 7,200.00 | $ 6,000.00 | $ 1,200.00 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.70 | Bono de Verano | 11 - Centro de Envejecientes | $ 2,400.00 | $ 2,100.00 | $ 2,100.00 | $ 300.00 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.71 | Bono Navideño | 11 - Centro de Envejecientes | $ 8,000.00 | $ 6,904.26 | $ 6,904.26 | $ 1,095.74 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.01 | Materiales de Oficina | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.21 | Alimentos | 11 - Centro de Envejecientes | $ 10,000.00 | $ 5,000.00 | $ 533.07 | $ 9,466.93 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.25 | Combustible y Lubricantes | 11 - Centro de Envejecientes | $ - | $ 5,000.00 | $ 2,500.00 | $ (2,500.00) |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 11 - Centro de Envejecientes | $ - | $ - | | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 93.27 | Compra de Equipos | 11 - Centro de Envejecientes | $ - | $ 2,000.00 | $ 1,354.98 | $ (1,354.98) |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.06 | Adiestramientos | 11 - Centro de Envejecientes | $ - | $ 1,000.00 | | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.21 | Gastos de Viaje | 11 - Centro de Envejecientes | $ - | $ 1,000.00 | $ 977.25 | $ (977.25) |

MUNICIPIO DE: CULEBRA

PRESUPUESTO AÑO FISCAL 2024-2025

GASTOS

OGP-1M

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 11 - Centro de Envejecientes | $ 2,500.00 | $ 3,400.00 | $ 1,706.49 | $ 793.51 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.65 | Misceláneos | 11 - Centro de Envejecientes | $ 5,000.00 | $ 3,000.00 | $ 2,516.95 | $ 2,483.05 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.01 | Empleados Regulares | 14 - Cultura y Turismo | $ 59,784.00 | $ 41,759.00 | $ 32,919.37 | $ 26,864.63 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.05 | Empleados Transitorios | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.11 | Sistema de Retiro | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.31 | Seguro Social Federal | 14 - Cultura y Turismo | $ 4,871.83 | $ 3,416.56 | $ 2,671.33 | $ 2,200.50 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.41 | Plan Médico | 14 - Cultura y Turismo | $ 5,400.00 | $ 5,400.00 | $ 3,158.96 | $ 2,241.04 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.70 | Bono de Verano | 14 - Cultura y Turismo | $ 900.00 | $ 900.00 | $ - | $ 900.00 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.71 | Bono Navideño | 14 - Cultura y Turismo | $ 3,000.00 | $ 2,000.00 | $ 2,000.00 | $ 1,000.00 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 92.01 | Materiales de Oficina | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 93.27 | Compra de Equipos | 14 - Cultura y Turismo | $ - | $ 4,000.00 | $ 3,800.45 | $ (3,800.45) |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.21 | Gastos de Viaje | 14 - Cultura y Turismo | $ - | $ 500.00 | $ 225.00 | $ (225.00) |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.65 | Misceláneos | 14 - Cultura y Turismo | $ - | $ 1,000.00 | $ 927.24 | $ (927.24) |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.81 | Festival o Actividad I | 14 - Cultura y Turismo | $ 80,000.00 | $ 80,713.00 | $ 74,159.50 | $ 5,840.50 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.01 | Empleados Regulares | 15 - Centro de Cuidado Diurno | $ 20,397.60 | $ - | $ - | $ 20,397.60 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.05 | Empleados Transitorios | 15 - Centro de Cuidado Diurno | $ 16,476.00 | $ - | $ - | $ 16,476.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.11 | Sistema de Retiro | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.31 | Seguro Social Federal | 15 - Centro de Cuidado Diurno | $ 3,019.73 | $ - | $ - | $ 3,019.73 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.41 | Plan Médico | 15 - Centro de Cuidado Diurno | $ 1,800.00 | $ - | $ - | $ 1,800.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.70 | Bono de Verano | 15 - Centro de Cuidado Diurno | $ 600.00 | $ - | $ - | $ 600.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.71 | Bono Navideño | 15 - Centro de Cuidado Diurno | $ 2,000.00 | $ - | $ - | $ 2,000.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.01 | Materiales de Oficina | 15 - Centro de Cuidado Diurno | $ - | $ 1,000.00 | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.21 | Alimentos | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.25 | Combustible y Lubricantes | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 93.27 | Compra de Equipos | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.06 | Adiestramientos | 15 - Centro de Cuidado Diurno | $ - | $ 2,000.00 | $ 1,025.00 | $ (1,025.00) |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.21 | Gastos de Viaje | 15 - Centro de Cuidado Diurno | $ - | $ 4,000.00 | $ 3,981.55 | $ (3,981.55) |

MUNICIPIO DE: CULEBRA

PRESUPUESTO AÑO FISCAL 2024-2025

GASTOS

OGP-1M

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 15 - Centro de Cuidado Diurno | $ 2,000.00 | $ 2,000.00 | $ 1,195.28 | $ 804.72 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.65 | Misceláneos | 15 - Centro de Cuidado Diurno | $ 10,000.00 | $ 5,000.00 | $ 4,087.31 | $ 5,912.69 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.01 | Empleados Regulares | 19 - Secretaría Municipal | $ 99,936.00 | $ 88,848.00 | $ 58,502.21 | $ 41,433.79 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.05 | Empleados Transitorios | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.11 | Sistema de Retiro | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.31 | Seguro Social Federal | 19 - Secretaría Municipal | $ 8,142.35 | $ 7,198.43 | $ 4,876.02 | $ 3,266.33 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.41 | Plan Médico | 19 - Secretaría Municipal | $ 9,000.00 | $ 9,000.00 | $ 3,300.00 | $ 5,700.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.70 | Bono de Verano | 19 - Secretaría Municipal | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.71 | Bono Navideño | 19 - Secretaría Municipal | $ 5,000.00 | $ 3,736.45 | $ 3,736.45 | $ 1,263.55 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 92.01 | Materiales de Oficina | 19 - Secretaría Municipal | $ 13,000.00 | $ 1,000.00 | $ - | $ 13,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 92.15 | Materiales de Mantenimiento | 19 - Secretaría Municipal | $ 15,000.00 | $ - | $ - | $ 15,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 93.27 | Compra de Equipos | 19 - Secretaría Municipal | $ 30,000.00 | $ - | $ - | $ 30,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.01 | Dietas | 19 - Secretaría Municipal | $ 1,000.00 | $ 1,500.00 | $ 150.00 | $ 850.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.06 | Adiestramientos | 19 - Secretaría Municipal | $ - | $ 500.00 | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.21 | Gastos de Viaje | 19 - Secretaría Municipal | $ - | $ 200.00 | $ 160.00 | $ (160.00) |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 19 - Secretaría Municipal | $ 1,500.00 | $ 1,500.00 | $ - | $ 1,500.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.65 | Misceláneos | 19 - Secretaría Municipal | $ 20,000.00 | $ 1,000.00 | $ - | $ 20,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.67 | Publicaciones y Anuncios | 19 - Secretaría Municipal | $ 15,000.00 | $ 15,000.00 | $ 5,990.96 | $ 9,009.04 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.01 | Empleados Regulares | 21 - Auditoría Interna | $ 29,652.00 | $ 26,317.00 | $ 21,003.50 | $ 8,648.50 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.05 | Empleados Transitorios | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.11 | Sistema de Retiro | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.31 | Seguro Social Federal | 21 - Auditoría Interna | $ 2,367.83 | $ 2,036.33 | $ 1,606.78 | $ 761.05 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.41 | Plan Médico | 21 - Auditoría Interna | $ 1,800.00 | $ 1,800.00 | $ 750.00 | $ 1,050.00 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.70 | Bono de Verano | 21 - Auditoría Interna | $ 300.00 | $ 300.00 | $ - | $ 300.00 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.71 | Bono Navideño | 21 - Auditoría Interna | $ 1,000.00 | $ - | $ - | $ 1,000.00 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 92.01 | Materiales de Oficina | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 93.27 | Compra de Equipos | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 94.06 | Adiestramientos | 21 - Auditoría Interna | $ - | $ 100.00 | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 94.21 | Gastos de Viaje | 21 - Auditoría Interna | $ - | $ 500.00 | $ - | $ - |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 21 | 10 | 00 | 00 | 94.65 | Misceláneos | 21 - Auditoría Interna | $ - | $ 1,000.00 | $ 889.97 | $ (889.97) |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.01 | Empleados Regulares | 25 - Planificación y Desarrollo | $ 29,508.00 | $ 33,780.00 | $ 28,150.00 | $ 1,358.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.05 | Empleados Transitorios | 25 - Planificación y Desarrollo | $ 15,156.00 | $ - | $ - | $ 15,156.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 25 - Planificación y Desarrollo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 25 - Planificación y Desarrollo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.11 | Sistema de Retiro | 25 - Planificación y Desarrollo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.31 | Seguro Social Federal | 25 - Planificación y Desarrollo | $ 3,615.70 | $ 2,683.62 | $ 2,252.92 | $ 1,362.78 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.41 | Plan Médico | 25 - Planificación y Desarrollo | $ 1,800.00 | $ 1,800.00 | $ 1,500.00 | $ 300.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.70 | Bono de Verano | 25 - Planificación y Desarrollo | $ 600.00 | $ 300.00 | $ 300.00 | $ 300.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.71 | Bono Navideño | 25 - Planificación y Desarrollo | $ 2,000.00 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 92.01 | Materiales de Oficina | 25 - Planificación y Desarrollo | $ - | $ - | | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 92.25 | Combustible y Lubricantes | 25 - Planificación y Desarrollo | $ - | $ - | | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 93.27 | Compra de Equipos | 25 - Planificación y Desarrollo | $ - | $ 4,000.00 | $ 1,198.95 | $ (1,198.95) |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 94.06 | Adiestramientos | 25 - Planificación y Desarrollo | $ - | $ 100.00 | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 94.21 | Gastos de Viaje | 25 - Planificación y Desarrollo | $ - | $ 300.00 | $ 271.35 | $ (271.35) |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 94.65 | Misceláneos | 25 - Planificación y Desarrollo | $ - | $ 1,000.00 | $ 901.57 | $ (901.57) |
| | | | | | | | | | $ 3,841,271.71 | $ 3,692,453.13 | $ 2,604,898.55 | $ 1,236,373.16 |

**INFORME DISTRIBUTIVO DE SUELDOS**
**MUNICIPIO DE: CULEBRA**
**AÑO FISCAL: 2024-2025**
**CONFIANZA, REGULAR Y TRANSITORIO**

**OGP-2M**
Rev. 08/enero/2024

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto | Cant. Empl. | Meses | Sueldo Mensual | Sueldo Anual | 0.000% | 7.65% | $150.00 | Plan Médico | $ 1,000.00 | Bono de Navidad | $300.00 | Bono de Verano | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | Sistema de Retiro | Seguro Social | Aport. Plan | | Bono de Navidad a | | Bono de Verano a | | |
| C | Confianza | 91.01 | 01 - Legislatura Municipal | 01 | 01 | 00 | 00 | Secretaría Legislatura | 1 | 12 | $ 2,385.00 | $ 28,620.00 | $ - | $ 2,288.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 34,008.88 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Administrador Municipal | 1 | 12 | $ 2,956.00 | $ 35,472.00 | $ - | $ 2,813.06 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 41,385.06 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Alcalde | 1 | 12 | $ 4,500.00 | $ 54,000.00 | $ - | $ 4,131.00 | SI | $ 1,800.00 | NO | $ - | NO | $ - | $ 59,931.00 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Ayudante Ejecutivo | 1 | 12 | $ 2,108.00 | $ 25,296.00 | $ - | $ 2,034.59 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 30,430.59 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Ayudante Especial del Alcalde | 1 | 12 | $ 3,012.00 | $ 36,144.00 | $ - | $ 2,864.47 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 42,108.47 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Chofer del Alcalde | 1 | 12 | $ 1,546.00 | $ 18,552.00 | $ - | $ 1,518.68 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 23,170.68 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Gerente de Proyectos | 1 | 12 | $ 2,298.00 | $ 27,576.00 | $ - | $ 2,209.01 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 32,885.01 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Oficial de Enlaces de la Comunidad | 1 | 12 | $ 2,148.00 | $ 25,776.00 | $ - | $ 2,071.31 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 30,947.31 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Secretaria del Alcalde | 1 | 12 | $ 2,298.00 | $ 27,576.00 | $ - | $ 2,209.01 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 32,885.01 |
| T | Transitorio | 91.05 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Auxiliar de Contabilidad | 1 | 12 | $ 1,392.00 | $ 16,704.00 | $ - | $ 1,377.31 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,181.31 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Auxiliar de Contabilidad | 1 | 12 | $ 1,441.00 | $ 17,292.00 | $ - | $ 1,422.29 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,814.29 |
| C | Confianza | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Director de Finanzas | 1 | 12 | $ 3,384.00 | $ 40,608.00 | $ - | $ 3,205.96 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 46,913.96 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Encargada de la Propiedad | 1 | 12 | $ 1,492.00 | $ 17,904.00 | $ - | $ 1,469.11 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 22,473.11 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Encargado de Sistemas de Inf. | 1 | 12 | $ 2,241.00 | $ 26,892.00 | $ - | $ 2,156.69 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 32,148.69 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Guardalmacén | 1 | 12 | $ 1,353.00 | $ 16,236.00 | $ - | $ 1,341.50 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,677.50 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Ofical de Presupuesto | 1 | 12 | $ 2,471.00 | $ 29,652.00 | $ - | $ 2,367.83 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 35,119.83 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Oficial de Preintervención | 1 | 12 | $ 2,199.20 | $ 26,390.40 | $ - | $ 2,118.32 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 31,608.72 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Pagadora Oficial | 1 | 12 | $ 1,678.00 | $ 20,136.00 | $ - | $ 1,639.85 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 24,875.85 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Mensajera | 1 | 12 | $ 1,400.00 | $ 16,800.00 | $ - | $ 1,384.65 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,484.65 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Recaudador Auxiliar | 1 | 12 | $ 1,491.00 | $ 17,892.00 | $ - | $ 1,468.19 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,660.19 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Supervisor de Recaudaciones | 1 | 12 | $ 1,598.00 | $ 19,176.00 | $ - | $ 1,566.41 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 22,042.41 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Trabajador | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| C | Confianza | 91.01 | 04 - Obras Públicas | 04 | 01 | 00 | 00 | Director de Obras Publicas | 1 | 12 | $ 2,606.00 | $ 31,272.00 | $ - | $ 2,491.76 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 36,863.76 |
| R | Regular | 91.01 | 04 - Obras Públicas | 04 | 01 | 00 | 00 | Sub-Director de Obras Publicas | 1 | 12 | $ 1,936.00 | $ 23,232.00 | $ - | $ 1,876.70 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 28,208.70 |
| R | Regular | 91.01 | 04 - Obras Públicas | 04 | 01 | 00 | 00 | Supervisor Flota Vehícular | 1 | 12 | $ 1,807.00 | $ 21,684.00 | $ - | $ 1,758.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 26,542.28 |
| R | Regular | 91.01 | 06 - Oficina Municipal Manejo de | 06 | 01 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,513.00 | $ 18,156.00 | $ - | $ 1,488.38 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 22,744.38 |
| R | Regular | 91.01 | 06 - Oficina Municipal Manejo de | 06 | 01 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,326.00 | $ 15,912.00 | $ - | $ 1,316.72 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,328.72 |
| C | Confianza | 91.01 | 06 - Oficina Municipal Manejo de | 06 | 01 | 00 | 00 | Director de Manejo de Emergencias | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 06 - Oficina Municipal Manejo de | 06 | 01 | 00 | 00 | Sub-Director Manejo de Emergencia | 1 | 12 | $ 1,993.00 | $ 23,916.00 | $ - | $ 1,929.02 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 28,945.02 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Conserje | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Conserje | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| C | Confianza | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Director de Recursos Humanos | 1 | 12 | $ 2,763.00 | $ 33,156.00 | $ - | $ 2,635.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 38,891.88 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Especialista de Recursos Humanos | 1 | 12 | $ 1,823.00 | $ 21,876.00 | $ - | $ 1,772.96 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 26,748.96 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Oficial de Nóminas | 1 | 12 | $ 1,687.00 | $ 20,244.00 | $ - | $ 1,648.12 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 24,992.12 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Recepcionista | 1 | 12 | $ 1,353.00 | $ 16,236.00 | $ - | $ 1,341.50 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,677.50 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Sub-Director Recursos Humanos | 1 | 12 | $ 2,307.00 | $ 27,684.00 | $ - | $ 2,217.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 33,001.28 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Supervisor de Nóminas | 1 | 12 | $ 1,874.30 | $ 22,491.60 | $ - | $ 1,820.06 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 27,411.66 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Conserje | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Recepcionista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Trabajador | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| C | Confianza | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Director de Recreación y Deportes | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Líder Recreativo | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Líder Recreativo | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Supervisor de Recreación y Deporte | 1 | 12 | $ 1,326.00 | $ 15,912.00 | $ - | $ 1,316.72 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,328.72 |
| T | Transitorio | 91.05 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Sub-Director Recreación y Deportes | 1 | 12 | $ 1,421.00 | $ 17,052.00 | $ - | $ 1,403.93 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,755.93 |
| R | Regular | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Coordinadora de Actividades | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| C | Confianza | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Director Centro de Envejecintes | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Encargada de Alimentos | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Mensajero Conductor | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Auxiliar de Cocina | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Cocinera | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Enfermera Generalista | 1 | 12 | $ 1,535.00 | $ 18,420.00 | $ - | $ 1,508.58 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,228.58 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| C | Confianza | 91.01 | 14 - Cultura y Turismo | 14 | 09 | 00 | 00 | Director Arte y Cultura | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 14 - Cultura y Turismo | 14 | 09 | 00 | 00 | Encargada del Centro de Bellas | 1 | 12 | $ 1,575.00 | $ 18,900.00 | $ - | $ 1,545.30 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 23,545.30 |
| R | Regular | 91.01 | 14 - Cultura y Turismo | 14 | 09 | 00 | 00 | Oficinista | 1 | 12 | $ 1,400.00 | $ 16,800.00 | $ - | $ 1,384.65 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,284.65 |
| R | Regular | 91.01 | 15 - Centro de Cuidado Diurno | 15 | 44 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,699.80 | $ 20,397.60 | $ - | $ 1,659.87 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 25,157.47 |
| T | Transitorio | 91.05 | 15 - Centro de Cuidado Diurno | 15 | 44 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,373.00 | $ 16,476.00 | $ - | $ 1,359.86 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,135.86 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Administradora de Documentos | 1 | 12 | $ 1,326.00 | $ 15,912.00 | $ - | $ 1,316.72 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,328.72 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Encargado de Compra | 1 | 12 | $ 1,687.00 | $ 20,244.00 | $ - | $ 1,648.12 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 24,992.12 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,514.88 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,514.88 |
| C | Confianza | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Secretaria Municipal | 1 | 12 | $ 2,789.00 | $ 33,468.00 | $ - | $ 2,659.75 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 39,227.75 |
| R | Regular | 91.01 | 21 - Auditoría Interna | 21 | 10 | 00 | 00 | Auditor Interno | 1 | 12 | $ 2,471.00 | $ 29,652.00 | $ - | $ 2,367.83 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 35,119.83 |
| C | Confianza | 91.01 | 25 - Planificación y Desarrollo | 25 | 55 | 00 | 00 | Ordenamiento Territorial | 1 | 12 | $ 2,459.00 | $ 29,508.00 | $ - | $ 2,356.81 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 34,964.81 |
| T | Transitorio | 91.05 | 25 - Planificación y Desarrollo | 25 | 55 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| | | | | | | | | | **70** | | **$ 124,300.30** | **$ 1,491,603.60** | **$ -** | **$ 120,969.73** | | **$ 93,600.00** | | **$ 69,000.00** | | **$ 20,700.00** | **$ 1,795,873.33** |

GERENCIA Y PRESUPUESTO

**INFORME DISTRIBUTIVO DE SUELDOS**
**MUNICIPIO DE: CULEBRA**
**AÑO FISCAL: 2024-2025**
**PRE-RETIRO VOLUNTARIO**

**OGP-2M**
Rev. 08/enero/2024

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto | Cant. Empl. | Meses | Sueldo Mensual Sujeto a Retiro | Sueldo Anual Sujeto a Retiro | % de Retiro 0.000% | Sistema de Retiro | Sueldo Mensual Sujeto a Seguro Social | Sueldo Anual Sujeto a Seguro Social | 7.65% Seguro Social | $150.00 Aport. Plan | Plan Médico |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PR | Pre-Retiro | 91.04 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Oficinista (Pre-Retiro) | 1 | 12 | $ 732.00 | $ 8,784.00 | | $ - | $ 732.00 | $ 8,784.00 | $ 671.98 | NO | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |
| | | | | | | | | | | | $ - | $ - | | $ - | $ - | $ - | $ - | | $ - |

# COMMONWEALTH OF PUERTO RICO
# MUNICIPALITY OF CULEBRA

# BASIC FINANCIAL STATEMENTS ACCOMPANIED BY REQUIRED SUPPLEMENTARY INFORMATION AND INDEPENDENT AUDITORS'S REPORT
## (With the Additional Reports required by the Governmental Auditing Standards and the Uniform Guidance)

***FOR THE FISCAL YEAR ENDED JUNE 30, 2023***

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

# BASIC FINANCIAL STATEMENTS ACCOMPANIED BY REQUIRED SUPPLEMENTARY INFORMATION

**FISCAL YEAR ENDED JUNE 30, 2023**

---

## TABLE OF CONTENTS


| | Pages |
|---|---|
| **PART I – FINANCIAL:** | |
| Independent Auditors' Report | 1-4 |
| Required Supplementary Information (Part I): Management's Discussion and Analysis | 5-14 |
| **BASIC FINANCIAL STATEMENTS:** | |
| **Governmental Wide Financial Statements:** | |
| Statement of Net Position | 15 |
| Statement of Activities | 16 |
| **Governmental Funds Financial Statements:** | |
| Balance Sheet | 17 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 18 |
| Reconciliation of the Balance Sheet- Governmental Funds to Statement of Net Position | 19 |
| Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities | 20 |
| Notes to the Basic Financial Statements | 21-59 |
| Required Supplementary Information: | |
| Required Supplementary Information (Part II): Budgetary Comparison Schedule – General Fund | 60 |
| Notes to Budgetary Comparison Schedule – General Fund | 61 |

---

## TABLE OF CONTENTS (CONTINUED)

| | Pages |
|---|---|
| **INTERNAL CONTROL AND COMPLIANCE WITH LAWS AND REGULATIONS** | |
| Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* | 62-63 |
| Report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with Uniform Guidance | 64-66 |
| **PART II – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARS AND UNIFORM GUIDANCE:** | |
| Schedule of expenditures of federal awards | 67 |
| Notes to the schedule of expenditures of federal awards | 68-69 |
| **FINDINGS AND QUESTIONED COSTS** | |
| Schedule of findings and questioned cost | 70-77 |
| Corrective Action Plan | 78-80 |
| Summary schedule of prior year audit findings | 81 |

**TORRES-FRED & CO., P.S.C.**
Contadores Públicos Autorizados
P.O Box 1531
Villalba, PR, 00766
939-731-7001

## INDEPENDENT AUDITOR'S REPORT

**To the Honorable Mayor**
**And Municipal Council**
**Municipality of Culebra**
**Culebra, Puerto Rico**

### Disclaimer of Opinion and Unmodified Opinions

We have audited the accompanying financial statements of each major fund, and the aggregate remaining fund information of the Municipality of Culebra, Puerto Rico, as of and for the year ended June 30, 2023, and the related notes to the financial statements. We were engaged to audit the financial statements of the governmental activities. These financial statements collectively comprise the Municipality's basic financial statements as listed in the table of contents.

### Summary of Opinions

| Opinion Unit | Type of Opinion |
|---|---|
| Governmental Activities | Disclaimer |
| General Fund | Unmodified |
| Debt Service Fund | Unmodified |
| State Assignments Fund | Unmodified |
| ARPA Fund | Unmodified |
| CDBG Fund | Unmodified |
| FEMA Fund | Unmodified |
| Aggregate Remaining Fund Information | Unmodified |

### Disclaimer of Opinion on Governmental Activities

Because of the significance of the matter described in the Basis for Disclaimer of Opinion and Unmodified Opinions section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the governmental activities. Accordingly, we do not express an opinion on the financial position of the governmental activities of the Municipality of Culebra at June 30, 2023, or the changes in financial position, thereof for the year then ended.

### Unmodified Opinions on Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the Municipality of Culebra, Puerto Rico, as of June 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Disclaimer and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Municipality of Culebra, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinions.

*Matters Giving Rise to the Disclaimer of Opinion on the Governmental Activities*

The Municipality did not maintain complete, updated and accurate accounting records that support the amounts presented as capital assets and its related accumulated depreciation, in the governmental activities. We were unable to satisfy ourselves about such balances through alternate procedures. Therefore, we were unable to obtain sufficient and competent evidential matter related to the capital assets reported in the accompanying statement of Net Position for $12,639,012 net of accumulated depreciation of $3,893,267 and the amount of depreciation expense stated at $185,329 reported in the accompanying Statement of Activities for the year then ended. In addition, the expenses and the net result of operations reported in the accompanying Statement of Activities could also be misstated for amounts that could not be determined for the fiscal year ended June 30, 2023.

We were unable to obtain sufficient appropriate audit evidence about the deferred outflows/ inflows of resources and the liability related to pension reported on the governmental activities and the related disclosures in the accompanying notes to the financial statements. The Municipality partially implemented the requirements of GASB Statement No. 73 and GASB Statement No. 75, but the Employees Retirement System (ERS) and the Commonwealth has not provided the necessary audited financial information related to the fiscal year ended June 30, 2023. Since the ERS has not issued audited financial statements for the fiscal year ended June 30, 2023, amounts related to pensions reported in the government-wide financial statements were recorded according to unaudited financial information issued for the fiscal year ended on June 30, 2023. The amount by which this departure would affect the deferred outflow of resources, deferred inflow of resources, liabilities and net position of the Municipality's governmental activities has not been determined.

As discussed in Note 8 of the financial statements, management did not comply with the requirements established by Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Cost, issued by the Governmental Accounting Standards Boards and the regulation set forth by the U.S. Environmental Protection Agency. At June 30, 2023, the Municipality has not establish the necessary provision in its budget nor has include in the accompanying Statement of Net Position a liability for closure and post-closure care costs of the Municipality solid waste landfill. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

## INDEPENDENT AUDITOR'S REPORT
## (continued)

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information Omitted**

Management did not have available from ERS the historical pension information and the applicable disclosures and required supplementary information, as stated in GASB Statement No. 73 and the GASB Statement No. 75, the accounting principle generally accepted in the United State of America require to be presented to supplement the basic financial statement. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Schedule of the General Fund on pages 5 through 14 and 60 through 61, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## INDEPENDENT AUDITOR'S REPORT
## (continued)

**Supplementary Information**

We were engaged for the purpose of forming opinions on the basic financial statements as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and is also not a required part of the basic financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion and Unmodified Opinions section of my report, it is inappropriate to, and we do not express an opinion on the supplementary information referred to above.

**Other Reporting Required by Governmental Auditing Standards**

In accordance with *Governmental Auditing Standards,* we have also issued our report dated March 26, 2024 on our consideration of the Municipality's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Municipality of Culebra internal control over financial reporting and compliance.

Torres-Fred & Co. P.S.C

**TORRES-FRED & CO, PSC**
**CERTIFIED PUBLIC ACCOUNTANT**
**VILLALBA, PUERTO RICO**
MARCH 26, 2024
License No. PSC-280
Expire December 1, 2025

**The stamp number E500118**
**was affixed to the original of this report**

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

The management of Municipality of **Culebra**, Puerto Rico (Municipality) offers this narrative overview and analysis of the financial activities of the Municipality for the fiscal year ended June 30, 2023. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, and much of the information is comparable to prior year. This MD&A should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

This MD&A is prepared to comply with the dispositions established in the Governmental Accounting Standards Board Statement No. 34 and, among other purposes, to provide the financial statements users with the following major information:

- a broader basis in focusing important issues;
- acknowledgement of an overview of the Municipality's financial activities;
- provide for an evaluation of its financial condition as of the end of the indicated fiscal year, compared with prior year results;
- identification of uses of funds in the financing of the Municipality's variety of activities and;
- assess management's ability to handle budgetary functions.

## FINANCIAL HIGHLIGHTS

The following are key financial highlights for the fiscal year:

- ❖ The assets and deferred outflows of resources of the Municipality exceeded its liabilities and deferred inflows of resources at June 30, 2023, by $16,329,752 and at June 30, 2022, by $15,439,482, as restated;
- ❖ The Municipality's total net position increased by $890,270 during fiscal year 2022-2023;
- ❖ As of June 30, 2023, the Municipality's governmental funds reported combined ending fund balances of $7,681,271 a decrease of $753,784 from the prior year;
- ❖ At June 30, 2023, the fund balance of the General Fund was $1,592,126;
- ❖ The Municipality's capital assets inventory decreases during the fiscal year;
- ❖ The investment in capital assets, net of related debt for this year was $12,609,649 as of June 30, 2023;
- ❖ Loans principal payments during the fiscal year 2022-2023 were $85,000.

## OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Municipality's financial statements. The Municipality's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Municipality's finances, in a manner similar to a private-sector business.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

The Statement of Net Position presents information on all the Municipality's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Municipality is improving or deteriorating.

The Statement of Activities presents information showing how the Municipality's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements of the Municipality are principally supported by taxes and intergovernmental revenues. The governmental activities of the Municipality include general government, public safety, public works, culture and recreation, health and sanitation, solid waste disposal, human services and welfare, urban development, and education. Property taxes, municipal license tax, state, and federal grants finance most of these activities.

## FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Municipality, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## GOVERNMENTAL FUNDS

The Municipality's basic services are reported in the government fund financial statements. The government funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The Municipality adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

## NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information containing budget to actual comparisons for the general and major funds.

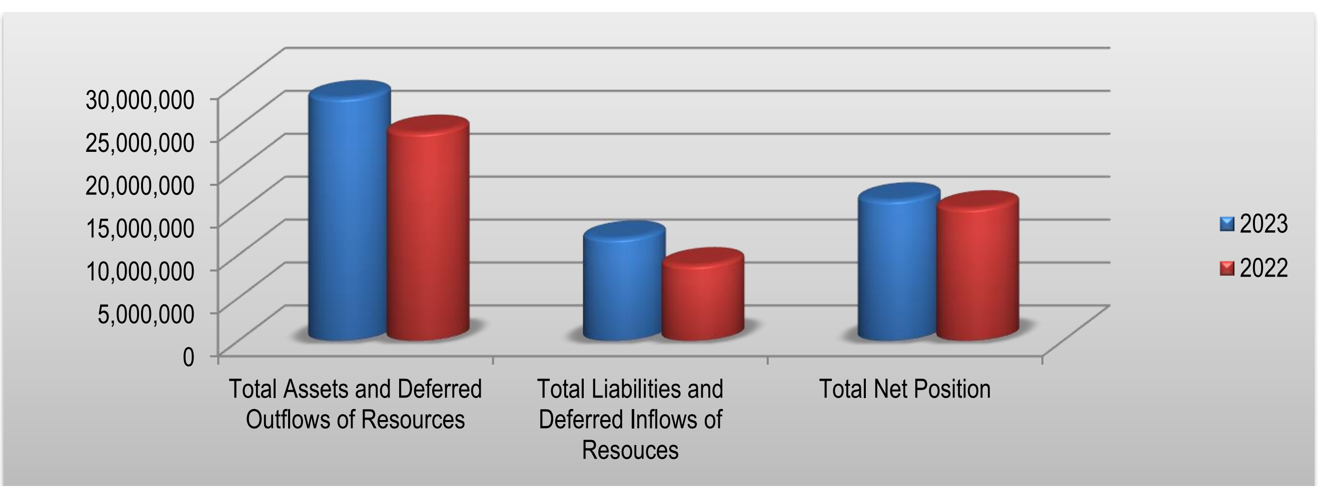
## GOVERNMENT-WIDE FINANCIAL ANALYSIS

## GOVERNMENTAL NET POSITION

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Municipality, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $16,329,752 as of June 30, 2023, versus $15,439,482, as restated, as of June 30, 2022. Our analysis below focuses on the net position (**Table 1**) and changes in net position of the Municipality's governmental activities.

**Table 1**

| | Governmental Activities | |
|---|---|---|
| **Statement of Net Position** | **2023** | **2022, as restated** |
| Current assets | $ 15,130,867 | $ 10,855,584 |
| Capital assets | 12,639,012 | 12,765,321 |
| Total Assets | 27,769,879 | 23,620,905 |
| Deferred outflows of resources | 524,843 | 628,949 |
| **Total Assets and Deferred Outflows of Resouces** | **28,294,722** | **24,249,854** |
| Current liabilities | 7,335,416 | 2,144,052 |
| Long-term liabilities | 4,176,370 | 6,411,014 |
| Total Liabilities | 11,511,786 | 8,555,066 |
| Deferred Inflows of resources | 453,184 | 255,306 |
| **Total Liabilities and Deferred Inflows of Resources** | **11,964,970** | **8,810,372** |
| Net position: | | |
| Investment in capital assets, net of related debt | 12,609,649 | 12,535,987 |
| Restricted | 4,412,860 | 5,994,312 |
| Unrestricted (Deficit) | (692,757) | (3,090,817) |
| **Total Net Position** | **$ 16,329,752** | **$ 15,439,482** |



## GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The largest portion of the Municipality's net position reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt used to acquire those assets still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. It should also be noted that the resources required to repay the related debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Municipality's net position represents resources that are subject to external restrictions on how they may be used.

## GOVERNMENTAL ACTIVITIES

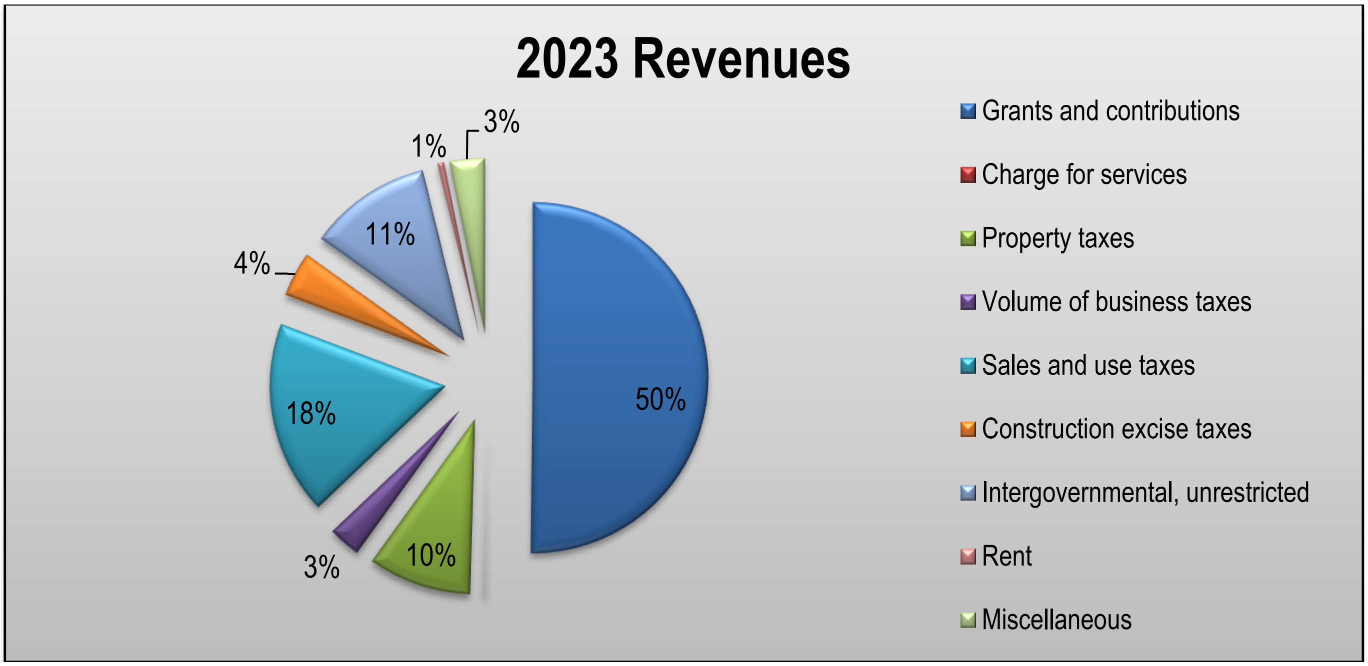
Governmental activities increased the Municipality's net position. Key elements of this increase are as follows: the Municipality's governmental activities had net expenses of $4,507,950. However, these services are intended to be primarily funded by taxes, as opposed to charges for services and grants, and those taxes, other general revenues and extraordinary items exceeded net expenses by $890,270.

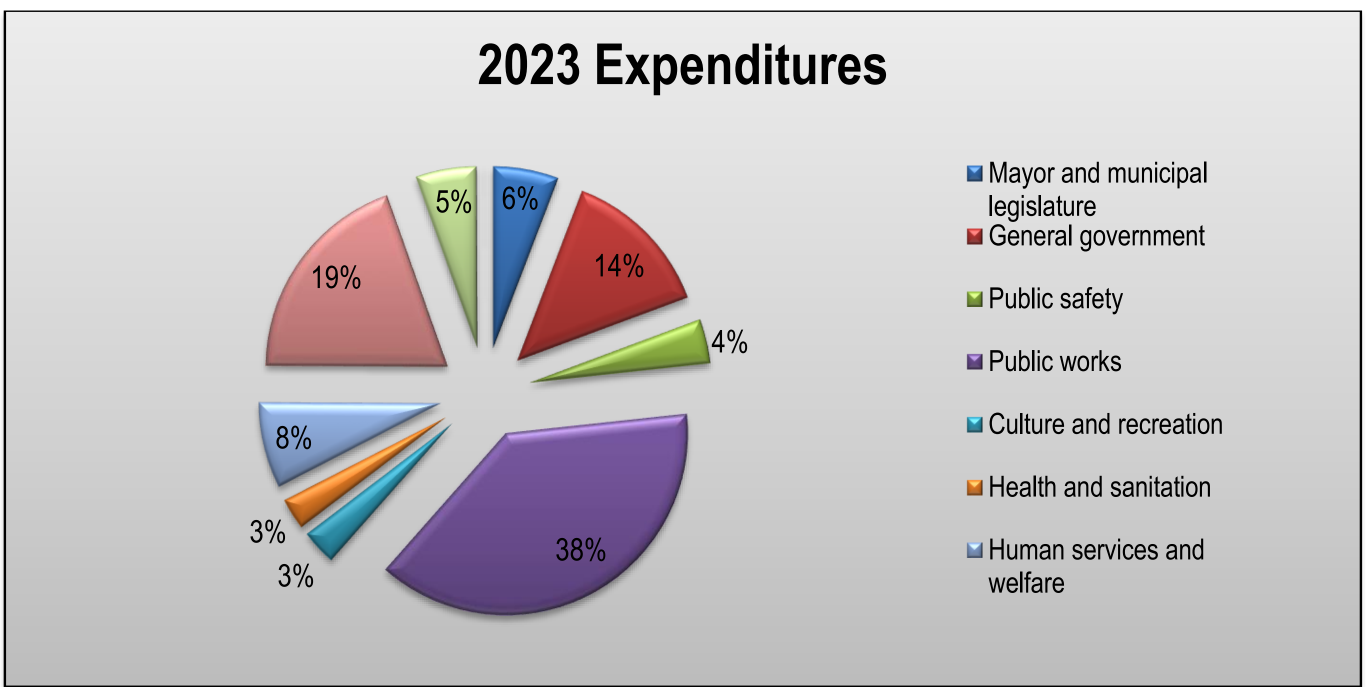
The cost of all governmental activities this year was $9,094,876. **Table 2** presents the cost of each of the Municipality's largest programs.

**Table 2**

| Statement of Activities | Governmental Activities 2023 | Governmental Activities 2022, as restated |
|---|---|---|
| Revenues | | |
| Grants and contributions | $ 4,563,276 | $ 3,660,694 |
| Charge for services | 23,650 | 15,573 |
| Property taxes | 864,945 | 1,355,070 |
| Volume of business taxes | 270,135 | 179,528 |
| Sales and use taxes | 1,619,605 | 1,499,789 |
| Construction excise taxes | 377,138 | 159,162 |
| Intergovernmental, unrestricted | 1,029,934 | 1,005,379 |
| Rent | 55,704 | 60,890 |
| Miscellaneous | 289,930 | 973,953 |
| Total revenues | 9,094,317 | 8,910,038 |
| Expenses | | |
| Mayor and municipal legislature | 525,177 | 580,745 |
| General government | 1,269,301 | 1,499,761 |
| Public safety | 357,412 | 188,347 |
| Public works | 3,459,878 | 2,766,857 |
| Culture and recreation | 283,250 | 179,207 |
| Health and sanitation | 253,756 | 371,848 |
| Human services and welfare | 691,595 | 2,303,564 |
| Urban development | 1,762,424 | 1,014,279 |
| Education | 485,351 | 231,095 |
| Interest on long-term debts | 6,732 | 3,137 |
| Total expenses | 9,094,876 | 9,138,840 |
| Extraordinary items: | | |
| Community Disaster Loans cancellation | - | 674,873 |
| Law 42 debt cancellation | 890,829 | - |
| Total extraordinary items | 890,829 | 674,873 |
| Change in net position | 890,270 | 446,071 |
| Net position – beginning, as restated | 15,439,482 | 14,993,411 |
| **Net position – ending** | **$ 16,329,752** | **$ 15,439,482** |

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)



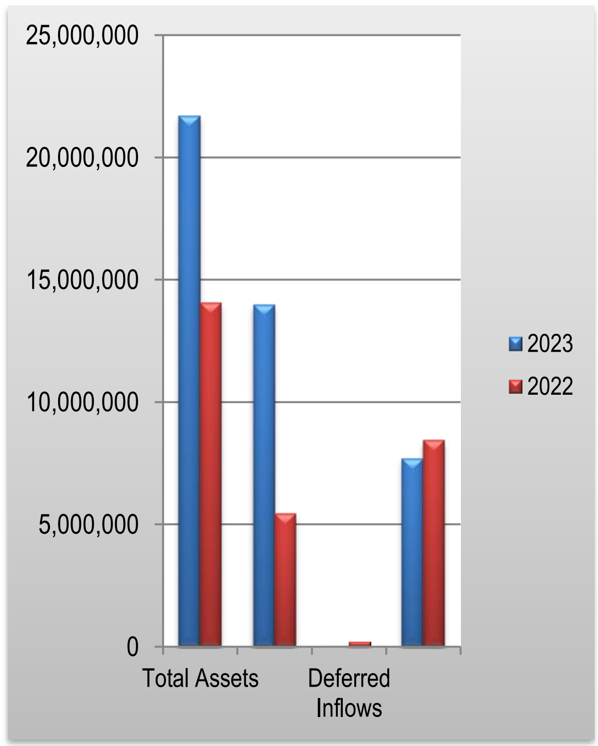



## GOVERNMENT FUND FINANCIAL ANALYSIS

As noted earlier, the Municipality uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements,

**Table 3**

| **Balance Sheet** | **2023** | **2022** |
|---|---|---|
| Assets: | | |
| Total Major Funds | $ 16,842,780 | $ 9,977,275 |
| Total Other Funds | 4,842,422 | 4,082,348 |
| **Total assets** | **21,685,202** | **14,059,623** |
| Liabilities: | | |
| Total Major Funds | 11,249,621 | 3,464,099 |
| Total Other Funds | 2,725,130 | 1,963,992 |
| Total Liabilities | 13,974,751 | 5,428,091 |
| Deferred Inflows Resources: | | |
| Total Major Funds | 29,180 | 196,477 |
| Total Other Funds | - | - |
| Total Deferred Inflows Resources | 29,180 | 196,477 |
| Fund Balances: | | |
| Restricted | 4,412,860 | 5,955,729 |
| Committed | 1,579,311 | 315,000 |
| Assigned | 513,578 | 1,014,595 |
| Unassigned | 1,175,522 | 1,149,731 |
| Combined total fund balances | 7,681,271 | 8,435,055 |
| **Total liabilities, deferred inflows and fund balances** | **$ 21,685,202** | **$ 14,059,623** |

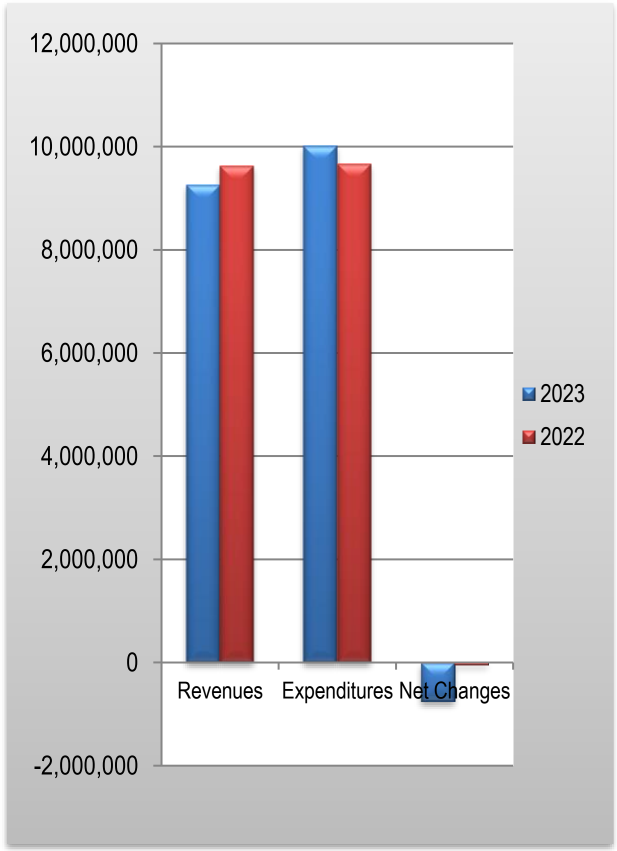



The focus of the Municipality's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Municipality's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of its fiscal year. At June 30, 2023, the Municipality's governmental funds reported combined ending fund balance of $7,681,271, a decrease of $753,784 from the prior year.

## GOVERNMENT FUND FINANCIAL ANALYSIS (CONTINUED)

**Table 4**
**Changes in Fund Balances**

| | 2023 | 2022 |
|---|---|---|
| Revenues: | | |
| Total revenues – Major Funds | $ 7,493,587 | $ 6,414,666 |
| Total revenues – Other Funds | 1,768,027 | 2,539,271 |
| Combined total revenues | 9,261,614 | 8,953,937 |
| Expenditures: | | |
| Total expenditures – Major Funds | 6,825,127 | 6,398,337 |
| Total expenditures – Other Funds | 3,190,271 | 3,266,616 |
| Combined total expenditures | 10,015,398 | 9,664,953 |
| Other financing sources (uses): | | |
| Proceed from Community Disaster Loans | - | 674,873 |
| Other financing sources | 2,019,069 | 558,168 |
| Other financing uses | (2,019,069) | (558,168) |
| Combined other financing sources (uses), net | - | 674,873 |
| Net changes in fund balance | (753,784) | (36,143) |
| Fund Balance – beginning | 8,435,055 | 8,471,198 |
| **Fund Balance – ending** | **$ 7,681,271** | **$ 8,435,055** |




## GOVERNMENTAL FUNDS

The Municipality has an unassigned fund balance of $1,175,522, assigned fund balance of $513,578 and committed fund balance of $1,579,311 which are reserved for future expenditures and encumbrances. The remainder balance of $4,412,860 is restricted for specified purposes.

## BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund. The Budgetary Comparison Schedule of the General Fund shows the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds.

## BUDGETARY HIGHLIGHTS (CONTINUED)

| Table 5 | Final Budget | Actual Amounts | Variance |
|---|---|---|---|
| Total revenues | $ 4,961,724 | $ 3,870,258 | $ (1,091,466) |
| Total expenditures, encumbrances and other financing uses | 4,961,724 | 4,450,074 | 511,650 |
| **Excess or deficiency** | **$ -** | **$ (579,816)** | **$ (579,816)** |

After the original budget is approved, it may be revised for a variety of reasons such as unforeseen circumstances and other unanticipated revenues. Differences between the original 2023 budget and the final amended budget for the General Fund were relatively minor and can be summarized as follows:

- The original budget was amended to increase or decrease the budget between expenditures accounts.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

The Municipality's investment in capital assets for its governmental type activities as of June 30, 2023, amounted to $12,639,012 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, parks, roads, and bridges. **Table 6** presents the major classes of capital assets.

| Table 6 Capital Assets | Amount |
|---|---|
| Land | $ 3,366,886 |
| Buildings and building improvements | 8,766,452 |
| Subscription asset | 71,857 |
| Machinery and equipment | 71,063 |
| Motor vehicles | 362,754 |
| **Total Assets** | **$ 12,639,012** |

## LONG-TERM DEBT

At June 30, 2023, the Municipality had a total of $4,176,370 in general obligations and other outstanding debts, as shown in **Table 7**. Of this amount, $114,363 comprises debt backed by the full faith and credit of the government and dx$4,062,007 is other obligations.

| Table 7 Long Term Debts | Amount Due | Amount Due in One Year |
|---|---|---|
| Bonds and notes payable | $ 114,363 | $ 85,000 |
| Notes payable to CRIM - Law 42 | 218,606 | 83,429 |
| Compensated absences | 422,925 | 105,000 |
| Health Insurance Administration | 273,875 | - |
| Community Disaster Loans | 674,873 | - |
| Subscription liability | 76,689 | 45,399 |
| OPEB liability | 101,516 | - |
| Pension liability | 2,293,523 | - |
| **Total Long Term Debts** | **$ 4,176,370** | **$ 318,828** |

The Municipality is required to limit the amount of general obligation debt to 10% of the total assessment of property located within the Municipality for the bonds to be repaid with the proceeds of property taxes restricted for debt services. Other obligations include accrued vacation, notes payable with the CRIM, compensated absences, Community Disaster Loans, pension liability, subscription liability among others. More detailed information about the Municipality's long-term liabilities is presented in the notes to the financial statements. The Municipality continues to meet its financial needs through prudent use of its revenues and creative debt financing programs.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

### a) Fiscal Conditions for Municipalities in Puerto Rico

The Commonwealth of Puerto Rico has faced an increasing deterioration in its economy during the last decade. As a result, all governmental entities economies and fiscal operations have been affected, including the Municipalities.

The Commonwealth's Fiscal Plan, implemented in accordance with requirements of PROMESA, provides for the reduction and eventual elimination of a substantial portion of the Commonwealth's subsidy transfer to the municipalities, which may adversely affect the ability of municipal governments to continue providing essential services and servicing their debt obligations. The reduction will be gradually implemented by 20% on each successive year starting at $44M in fiscal year 2018-2019, ultimately phasing-out in fiscal year 2024-2025.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Municipality's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information, contact the Municipality's Finance Department at (787) 742-3510.

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**STATEMENT OF NET POSITION**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

| | Governmental Activities |
|---|---|
| **ASSETS:** | |
| Cash | $ 14,102,598 |
| Cash with Fiscal Agent | 851,070 |
| Receivables (net): | |
| Property Tax | 29,180 |
| Intergovernmental | 148,019 |
| | 15,130,867 |
| Capital Assets: | |
| Property, Plant and Equipment | 16,532,279 |
| Accumulated Depreciation | (3,893,267) |
| Total Capital Assets | 12,639,012 |
| **TOTAL ASSETS** | **27,769,879** |
| **DEFERRED OUTFLOWS OF RESOURCES- PENSION RELATED** | **524,843** |
| **LIABILITIES:** | |
| Accounts Payable and Accrued Expense | 1,446,674 |
| Accrued Interest | 4,289 |
| Due to Governmental Units | 66,927 |
| Unearned Revenue: | |
| Volume of Business Taxes | 205,272 |
| Federal Grants | 5,612,254 |
| Long-Term Liabilities: | |
| Due within One Year | 318,828 |
| Due in More than One Year | 3,857,542 |
| **TOTAL LIABILITIES** | **11,511,786** |
| **DEFERRED INFLOWS OF RESOURCES- PENSION RELATED** | **453,184** |
| **NET POSITION** | |
| Invested in Capital Assets, Net of Related Debt | 12,609,649 |
| Restricted for: | |
| Debt Service | 756,416 |
| Other Purposes | 3,656,444 |
| Unrestricted (Deficit) | (692,757) |
| **TOTAL NET POSITION** | **$ 16,329,752** |

The notes to the financial statements are an integral part of this statement

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**STATEMENT OF ACTIVITIES**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

| | | Program Revenues | | | |
|---|---|---|---|---|---|
| **Functions/Programs** | **Expenses** | **Charges for Services** | **Operating Grants and Contributions** | **Capital Grants and Contributions** | **Net (Expense) Revenue** |
| **Govenmental Activities:** | | | | | |
| Mayor and Municipal Legislature | $ 525,177 | $ - | $ - | $ - | $ (525,177) |
| General Government | 1,269,301 | 8,200 | 78,208 | - | (1,182,893) |
| Public Safety | 357,412 | - | 153,986 | - | (203,426) |
| Public Works | 3,459,878 | 9,521 | 2,831,690 | - | (618,667) |
| Culture and Recreation | 283,250 | - | 45,594 | - | (237,656) |
| Health and Sanitation | 253,756 | - | - | - | (253,756) |
| Human Services and Welfare | 691,595 | - | 228,520 | - | (463,075) |
| Urban Development | 1,762,424 | - | - | 814,747 | (947,677) |
| Education | 485,351 | 5,929 | 410,531 | - | (68,891) |
| Interest on Long-Term Debt | 6,732 | - | - | - | (6,732) |
| **Total Governmental Activities** | **$ 9,094,876** | **$ 23,650** | **$ 3,748,529** | **$ 814,747** | **(4,507,950)** |

| | |
|---|---|
| **General Revenues:** | |
| Taxes: | |
| Property Taxes | 864,945 |
| Volume of Business Taxes | 270,135 |
| Sales Taxes | 1,619,605 |
| Construction Excise Taxes | 377,138 |
| Intergovernmental | 1,029,934 |
| Rent | 55,704 |
| Miscellaneous | 289,930 |
| Total General Revenues | **4,507,391** |
| **Extraordinary Items:** | |
| Law 42 debt cancellation | 890,829 |
| Total Extraordinary Items | **890,829** |
| **CHANGE IN NET POSITION** | **890,270** |
| Net Position - Beginning of Year, as restated | 15,439,482 |
| **NET POSITION - END OF YEAR** | **$ 16,329,752** |

The notes to the financial statements are an integral part of this statement

## COMMONWEALTH OF PUERTO RICO
## MUNICIPALITY OF CULEBRA

## BALANCE SHEET - GOVERNMENTAL FUNDS

## FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| | General Fund | Debt Service Fund | State Assignments Fund | ARPA Fund | FEMA Fund | CDBG Fund | Other Governmental Funds | Total Funds |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Cash | $ 2,318,699 | $ - | $ 1,987,141 | $ 2,172,234 | $ 1,740,190 | $ 2,695,296 | $ 3,189,038 | $ 14,102,598 |
| Cash with Fiscal Agent | - | 845,705 | - | - | - | - | 5,365 | 851,070 |
| Receivables: | | | | | | | | |
| Property Taxes | 29,180 | - | - | - | - | - | - | 29,180 |
| Intergovernmental | - | - | - | - | - | - | 148,019 | 148,019 |
| Due from Other Funds | 3,043,802 | - | 1,779,361 | - | - | 231,172 | 1,500,000 | 6,554,335 |
| **TOTAL ASSETS** | **$ 5,391,681** | **$ 845,705** | **$ 3,766,502** | **$ 2,172,234** | **$ 1,740,190** | **$ 2,926,468** | **$ 4,842,422** | **$ 21,685,202** |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | | | |
| **Liabilities** | | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 218,816 | $ - | $ 241,391 | $ 56,978 | $ 278,803 | $ 189,329 | $ 461,357 | $ 1,446,674 |
| Bonds and Notes Payable | - | 85,000 | - | - | - | - | - | 85,000 |
| Accrued Interest | - | 4,289 | - | - | - | - | - | 4,289 |
| Due to Governmental Units | 66,927 | - | - | - | - | - | - | 66,927 |
| Due to Other Funds | 3,279,360 | - | 391,138 | 31,758 | 884,252 | 400,068 | 1,567,759 | 6,554,335 |
| Unearned Revenues: | | | | | | | | |
| Volume of Business Tax | 205,272 | - | - | - | - | - | - | 205,272 |
| Federal Grants | - | - | - | 2,083,498 | 495,671 | 2,337,071 | 696,014 | 5,612,254 |
| **Total Liabilities** | 3,770,375 | 89,289 | 632,529 | 2,172,234 | 1,658,726 | 2,926,468 | 2,725,130 | 13,974,751 |
| **Deferred Inflows of Resources** | | | | | | | | |
| Unavailable Revenues: | | | | | | | | |
| Property Taxes | 29,180 | - | - | - | - | - | - | 29,180 |
| **Total Deferred Inflows of Resources** | 29,180 | - | - | - | - | - | - | 29,180 |
| **Fund Balances** | | | | | | | | |
| Restricted | - | 756,416 | 3,133,973 | - | 81,464 | - | 441,007 | 4,412,860 |
| Committed | - | - | - | - | - | - | 1,579,311 | 1,579,311 |
| Assigned | 58,301 | - | - | - | - | - | 455,277 | 513,578 |
| Unassigned | 1,533,825 | - | - | - | - | - | (358,303) | 1,175,522 |
| **Total Fund Balances** | 1,592,126 | 756,416 | 3,133,973 | - | 81,464 | - | 2,117,292 | 7,681,271 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | **$ 5,391,681** | **$ 845,705** | **$ 3,766,502** | **$ 2,172,234** | **$ 1,740,190** | **$ 2,926,468** | **$ 4,842,422** | **$ 21,685,202** |

The notes to the financial statements are an integral part of this statement

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

### FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| | General Fund | Debt Service Fund | State Assignments Fund | ARPA Fund | FEMA Fund | CDBG Fund | Other Governmental Funds | Total Funds |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Property Taxes | $ 801,778 | $ 230,272 | $ - | $ - | $ - | $ - | $ - | $ 1,032,050 |
| Volume of Business Taxes | 270,135 | - | - | - | - | - | - | 270,135 |
| Sales Taxes | 1,205,527 | 294,290 | - | - | - | - | 119,980 | 1,619,797 |
| Federal Grants | - | - | - | 353,103 | 1,518,134 | 814,747 | 441,458 | 3,127,442 |
| Intergovernmental | 1,029,934 | - | 243,374 | - | - | - | 1,192,460 | 2,465,768 |
| Construction Excise Taxes | 377,138 | - | - | - | - | - | - | 377,138 |
| Rent | 55,704 | - | - | - | - | - | - | 55,704 |
| Charges for Services | - | - | 9,521 | - | - | - | 14,129 | 23,650 |
| Miscellaneous | 289,124 | - | 806 | - | - | - | - | 289,930 |
| Total Revenues | 4,029,340 | 524,562 | 253,701 | 353,103 | 1,518,134 | 814,747 | 1,768,027 | 9,261,614 |
| **EXPENDITURES** | | | | | | | | |
| Current: | | | | | | | | |
| Mayor and Municipal Legislature | 525,177 | - | - | - | - | - | - | 525,177 |
| General Government | 1,880,464 | - | 42,843 | 47,270 | - | - | 217,441 | 2,188,018 |
| Public Safety | 88,222 | - | - | 153,986 | - | - | 115,204 | 357,412 |
| Public Works | 126,933 | - | 21,724 | 53,550 | 1,518,134 | - | 1,656,342 | 3,376,683 |
| Culture and Recreation | 148,368 | - | - | 45,594 | - | - | 89,288 | 283,250 |
| Health and Sanitation | - | - | - | - | - | - | 253,756 | 253,756 |
| Human Services and Welfare | 122,720 | - | 183,708 | 21,765 | - | - | 363,402 | 691,595 |
| Urban Development | 28,962 | - | 895,192 | - | - | 814,747 | 23,523 | 1,762,424 |
| Education | 14,036 | - | - | - | - | - | 471,315 | 485,351 |
| Debt Service: | | | | | | | | |
| Pincipal | - | 85,000 | - | - | - | - | - | 85,000 |
| Interest and Other Charges | - | 6,732 | - | - | - | - | - | 6,732 |
| Total Expenditures | 2,934,882 | 91,732 | 1,143,467 | 322,165 | 1,518,134 | 814,747 | 3,190,271 | 10,015,398 |
| Excess (deficiency) of revenues over (under) expenditures | 1,094,458 | 432,830 | (889,766) | 30,938 | - | - | (1,422,244) | (753,784) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfer- In | 516,425 | - | - | - | - | - | 1,502,644 | 2,019,069 |
| Transfer- Out | (1,502,644) | (485,487) | - | (30,938) | - | - | - | (2,019,069) |
| Total Other Financing Sources and Uses | (986,219) | (485,487) | - | (30,938) | - | - | 1,502,644 | - |
| Net Change in Fund Balances | 108,239 | (52,657) | (889,766) | - | - | - | 80,400 | (753,784) |
| Fund Balance - Beginning | 1,483,887 | 809,073 | 4,023,739 | - | 81,464 | - | 2,036,892 | 8,435,055 |
| **FUND BALANCES - ENDING** | **$ 1,592,126** | **$ 756,416** | **$ 3,133,973** | **$ -** | **$ 81,464** | **$ -** | **$ 2,117,292** | **$ 7,681,271** |

The notes to the financial statements are an integral part of this statements

## COMMONWEALTH OF PUERTO RICO
## MUNICIPALITY OF CULEBRA

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

## FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| | | |
|---|---|---|
| **Total Funds Balances-Governmental Funds** | | **$ 7,681,271** |
| Amounts reported for Governmental Activities in the Statement of Net Position are different because: | | |
| Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds. In the current period, these amounts are: | | |
| Capital Assets | 16,532,279 | |
| Accumulated Depreciation | (3,893,267) | |
| Total Capital Assets | | 12,639,012 |
| Some of the Municipality's receivables will be collected after year end, but are not available soon enough to pay for the current period's expenditures and therefore, are deferred in the funds: | | |
| Property taxes | | 29,180 |
| Amounts presented in the Statement of Net Position, but not in Fund Balances due to different basis of accounting: | | |
| Deferred outflows of resources related to pension | | 524,843 |
| Deferred inflows of resources related to pension | | (453,184) |
| Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of: | | |
| Bonds and Notes Payable | (29,363) | |
| MRCC Law 42 | (218,606) | |
| Compensated Absences | (422,925) | |
| Health Insurance Administration | (273,875) | |
| Community Disaster Loans | (674,873) | |
| Subscription Liability | (76,689) | |
| OPEB Liability | (101,516) | |
| Net Pension Liability | (2,293,523) | |
| Total Long-Term Liabilities | | (4,091,370) |
| **Total Net Position of Governmental Activities** | | **$ 16,329,752** |

See accompanying Notes to Basic Financial Statements.

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

### FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| | | |
|---|---|---|
| **Net Change in Fund Balances - Total Governmental Funds** | | **$ (753,784)** |
| Governmental Funds report capital outlays as expenditures . However, in the Statement of Activities the cost of those assets is allocated over their estimate useful lives and reported as depreciation expenses. In the current period, these amounts are: | | |
| Urban Development and Capital outlays | 59,020 | |
| Depreciation expenses | (185,329) | |
| Total | | (126,309) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds: | | |
| Property Taxes | | 29,180 |
| Revenues in the Statement of Revenues, Expenditures, and Changes in Fund Balance that corresponds to prior year resources recorded as revenue in the Statement of Activities: | | |
| Property Taxes | (196,285) | |
| Sales Taxes | (192) | |
| Total | | (196,477) |
| Net Change in Deferred Outflows and Deferred Inflows related to pension | | (301,984) |
| Cancellation of Community Disaster Loans do not provide current financial resources and are not reported as revenues in the funds | | 890,829 |
| Repayment of debt proceeds principal is expenditure in the governmental funds, but the repayment reduces Long-Term Liabilities in the Statement of Net Position. In the current year the repayments were | | 85,000 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of: | | |
| Decrease in Law 42 | 39,828 | |
| Increase in Health Insurance Administration | (43,145) | |
| Decrease in Compensated Absences | 11,474 | |
| Decrease in OPEB Liability | 31,526 | |
| Decrease in Pension Liability | 1,180,510 | |
| Decrease in Subscription Liability | 43,622 | |
| Net Change in Expenditures | | 1,263,815 |
| **Change in Net Position of Governmental Activities** | | **$ 890,270** |

See accompanying Notes to Basic Financial Statements.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Municipality of **Culebra**, Puerto Rico (Municipality) was founded in the year 1880 and operates as a governmental unit of the Commonwealth of Puerto Rico, under the Puerto Rico Municipal Code.

The Municipality's governmental system consists of executive and legislative branches. The Constitution of the Commonwealth of Puerto Rico (the "Commonwealth") provides for the separation of powers of the executive, legislative and judicial branches. A Mayor, elected every four years by the citizens, exercises the executive power of the Municipality. The legislative power is exercised by the Municipal Legislature, which consists of five Legislators also elected every four years. The General Justice Court System of the Commonwealth, which has jurisdiction over the Municipality, exercises judiciary power.

The Municipality assumes responsibility for providing services to its citizens related to public housing, welfare, public safety, health, sanitation, education, culture, recreation, urban and economic development, and many other general and administrative Services.

The accounting policies of the Municipality conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

The accompanying basic financial statements present the financial position of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Municipality at June 30, 2023, in conformity with *Accounting Principles Generally Accepted in the United States of America* (GAAP), as prescribed by the *Governmental Accounting Standards Board* (GASB). In addition, the accompanying basic financial statements present the changes in the financial position (results of operations) of the governmental activities, each major governmental fund, and the aggregate remaining fund information for the fiscal year ended June 30, 2023, in conformity with GAAP.

According to the financial reporting model established by GASB No. 34, the minimum required financial statement presentation applicable to the Municipality is composed of the following elements: (1) government-wide financial statements (GWFS), (2) governmental fund financial statements (GFFS), (3) notes to basic financial statements, and (4) required supplementary information (RSI).

RSI consists of a (1) Management Discussion and Analysis (MD&A) and a Budgetary Comparison Schedule – General Fund, this is unaudited supplementary information required by GAAP presented along with, but separate from, the Municipality's basic financial statements.

The MD&A is a narrative report that introduces the accompanying basic financial statements and provides an analytical overview of the Municipality's financial activities for the year ended June 30, 2023, based on the Municipality's knowledge of the transactions, events and conditions reflected in the basic financial statements. The MD&A also highlights certain key fiscal policies that control the Municipality's operations.

The Budgetary Comparison Schedule - General Fund is a comparison of the actual results (using the budgetary basis of accounting, which differs from GAAP) with the original budget and the final amended budget for the General Fund. A budget to GAAP reconciliation is presented providing information of differences between the budgetary basis of accounting and GAAP.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### A. Financial Reporting Entity

A financial reporting entity consists of a primary government and its component units. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of a primary government. If an organization is part of a primary government, its financial data should be included with the financial data of the primary government. Component units are legally separate organizations for which the primary government is financially accountable or organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Accordingly, for financial reporting purposes, the primary government is the Municipality.

GASB Accounting Standards Codification Section 2600, *Reporting Entity and Component Unit Presentation and Disclosure*, require the inclusion of organizations that raise and hold funds for the direct benefit of the primary government.

GASB Accounting Standards Codification Section 2100, *Defining the Financial Reporting Entity*, describes the criteria for determining which organizations, functions, and activities should be considered part of the Municipality for financial reporting purposes. The primary criteria include appointing a voting majority of an organization's governing body, and the Municipality's ability to impose its will on that organization or the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Municipality. Second criteria used in evaluating potential component units is if the nature and significance of the relationship between the organization and a primary government are such that to exclude the organization from the financial reporting entity would render the financial statements misleading or incomplete.

A legally separate, tax-exempt organization should be discretely presented as a component unit if all of the following criteria are met: (a) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (b) the primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization, and; (c) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

GASB Statement 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, provides additional criteria for classifying entities as component units to better assess the accountability of elected officials by ensuring that the financial reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude.

There are two methods of presentation of the component unit in the financial statements: blending – the financial data of the component unit's balances and transactions in a manner similar to the presentation of the Municipality's balances and transactions; and discrete – presentation of the component unit's financial data in column separate from the Municipality's balances and transactions. The relative importance of each criterion must be evaluated in light of specific circumstances in order to determine which components units are to be included as part of the reporting entity.

Based on the application of the criteria outlined above, the Municipality's management has concluded that there are no additional legally separate entities or organizations that should be reported as component units of the Municipality as of and for the fiscal year ended June 30, 2023.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### B. Measurement Focus and Basis of Accounting

**Government-Wide Financial Statements**

The government-wide financial statements (the Statement of Net Positions and the Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grant and similar items are recognized as revenue as soon as all eligibility requirements have been met.

**Governmental Fund Financial Statements**

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when susceptible to accrual as soon as it is both measurable and available. "Available" means collectible within the current period or soon enough thereafter, normally within sixty (60) days, to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred.

The exception to this general rule is the principal and interest on general obligation long-term debt and compensated absences, if any, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues (federal grants) pursuant to GASBS No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* (the Municipality may act as either provider or recipient), the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenue when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should, under most circumstances, be reported as assets by the provider and a liability by the recipient.

There are essentially two types of revenue. For some grants, funds must be expended by the Municipality for the specific purpose or project before any amounts will be reimbursed. Revenue is, therefore, recognized as expenditures are incurred to the extent available. For the other revenue, money is virtually unrestricted and is generally revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenue at the time of receipt or earlier if the susceptible to accrual criteria is met.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. Modifications to the accrual basis of accounting include the following:

- Employee's vested annual vacation and sick leave is recorded as expenditure when utilized. The amount of accumulated annual vacation and sick leave unpaid at June 30, 2023, has been reported only in the government-wide financial statements.

### C. Financial Statement Presentation

The basic financial statements include both government-wide (based on the Municipality as a whole) and fund financial statements. While the previous financial reporting model emphasized fund types (the total of all funds of a particular type), in the new financial model the focus is on either the Municipality as a whole, or major individual funds (within the basic financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Financial Statement Presentation (Continued)

**Government-Wide Financial Statements**

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all the activities of the Municipality. For the most part, the effect of interfund activity has been removed from these government-wide financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The focus of the Statement of Net Position is designed to be like bottom line results for the Municipality and its governmental activities. This statement, for the first time, combines and consolidates governmental fund's current financial resources (short-term expendable resources) with capital assets and long-term obligations.

The Statement of Net Position presents the reporting entities' assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

- **Invested in Capital Assets, Net of Related Debt** – These consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

- **Restricted Net Position** – These results when constraints are placed on net position use, which can be either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

- **Unrestricted Net Position** – These consists of net position which do not meet the definition of the two preceding categories. An unrestricted net position is often designated, to indicate that management does not consider them to be available for general operations. An unrestricted net position often has constraints on resources that are imposed by management but can be removed or modified.

When both restricted and unrestricted resources are available for use, generally it is the Municipality's policy to use restricted resources first, then the unrestricted resources as they are needed.

The accompanying statement of activities presents the Municipality's results of operations by showing how the Municipality's net position or liabilities changed during the fiscal year ended June 30, 2023, using a net (expense) revenue format. This statement presents the cost of each function/program as well as the extent to which each of the Municipality's functions, programs or other services either contributes to or draws from the Municipality's general revenues (such as property taxes, volume of business taxes, sales taxes, construction excise taxes, etc.).

A function/program describes a group of activities that are aimed at accomplishing a major service or regulatory responsibility. The functions/programs reported in the accompanying basic financial statements are: (1) mayor and municipal legislature, (2) general government, (3) public safety, (4) public works, (5) culture and recreation, (6) health and sanitation, (7) human services and welfare and, (8) urban development. The governmental operations of the Municipality's departments and operational units are classified within the following functions/programs in the accompanying basic financial statements:

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Financial Statement Presentation (Continued)

**Mayor and municipal legislature:**
Municipal legislature
Mayor's office

**General government:**
Department of finance
Department of human resources
Department of municipal secretary
Department of internal audit

**Public safety:**
Department of emergency management – civil defense
Department of municipal police

**Public works:**
Department of public works

**Culture and recreation:**
Department of sports and recreation
Department of art, culture, and tourism

**Health and Sanitation:**
Department of recycling services

**Human service and welfare:**
Department of health
Department of citizen affairs

**Urban development:**
Department of planning and development
Federal programs office

The statement of activities demonstrates the degree to which program revenues offset direct expenses of a given function/program or segments. Direct expenses are those that are clearly identifiable with a specific function, segment, or operational unit. This statement reports revenues in three broad categories: (1) program revenues, (2) general revenues and, (3) special items.

**Program revenues** – These revenues are generated directly from a program itself or may come from parties outside the Municipality's taxpayers or citizens. In the statement of activities, program revenues reduce the costs (expenses) of the function/program to arrive at: (1) the net cost of the function/program that must be financed from the Municipality's general revenues or (2) the net program revenue that contributes to the Municipality's general revenues. The accompanying statement of activities separately reports the following categories of program revenues:

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Financial Statement Presentation (Continued)

- **Charges for services** – These revenues generally consist of exchange or exchange-like transactions involving charges to customers or applicants who purchase, use, or directly benefit from the goods, services or privileges provided, or are otherwise directly affected by the services. These revenues include fees charged for specific services, rent, charges for licenses and permits, and fines and forfeitures, among others.

- **Program-specific operating and capital grants and contributions** – These revenues consist of transactions that are either mandatory or voluntary non-exchange transactions with other governments, organizations, or individuals that restrict the resources for use in a particular program. Operating grants and contributions consist of resources that are required to be used to finance the costs of operating a specific program or can be used either for operating or capital purposes of a specific program. Capital grants and contributions consist of revenues or resources that are restricted for capital purposes – to purchase, construct or renovate capital assets associated with a specific program. Restricted operating and capital grants and contributions are program revenues because they are specifically attributable to a program and reduce the net expense of that program to the Municipality. They are reported net of estimated uncollectible amounts.

**General revenues** – These revenues are the default category for revenues. It includes all revenues and gains that do not meet the definition of program revenues. Property taxes, municipal license taxes, construction excise taxes and sales and use taxes are reported as general revenues. All other nontax revenues (including unrestricted interest on deposits, grants and contributions not restricted for specific programs and miscellaneous revenues) that do not meet the definition of program revenues are classified as general revenues. Resources that are dedicated internally by the Municipality are reported as general revenues rather than as program revenues. All general revenues are reported net of estimated uncollectible amounts, which are recorded as a reduction of revenues rather than as expenses.

**Special items** – These items consist of revenues arising from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

Extraordinary items consist of revenues arising from significant transactions or other events that are both unusual in nature and infrequent in occurrence.

The general government function/program reported in the accompanying statement of activities includes expenses that are, in essence, indirect or costs of other functions/programs of the Municipality. Even though some of these costs have been charged to certain funds in the FFS as indirect cost allocations permitted under some federal programs, the Municipality has reported these indirect costs as direct expenses of the general government function. Accordingly, the Municipality generally does not allocate general government (indirect) costs to other functions.

The effects of all inter-fund governmental activities (revenues, expenditures and other financing sources/uses among governmental funds) have been removed from the accompanying statements of net position and activities.

The Municipality classifies the most significant portion of its activities as governmental activities in the accompanying GWFS. These are activities generally financed through taxes, intergovernmental revenues and other non-exchange revenues that can be used to support the Municipality's programs or services. These governmental activities are also generally reported in the FFS.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Financial Statement Presentation (Continued)

The Municipality has no fiduciary activities, which are those in which the Municipality would be holding or managing net positions for specific individuals or other external parties in accordance with trust agreements or other custodial arrangements. The Municipality has operations and activities that are financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services to the general public (expenses, including depreciation) is financed primarily through user charges; and where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

### Governmental Fund Financial Statements

The fund financial statements (the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances) are, in substance, very similar to the financial statements presented in the previous financial reporting model. Emphasis here is on the major funds in the governmental category. Non-major funds are summarized into a single column.

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than the previous financial model's fund types. The Governmental Major Fund Statements are presented on current financial resources and modified accrual basis of accounting.

This is the way these funds are normally budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the Municipality's actual experience conforms to the budgeted fiscal plan.

Since the governmental fund statements are presented in a different measurement focus and basis of accounting than the government-wide statements, reconciliation is presented and a separate explanation for each difference.

The Municipality reports its financial position (Balance Sheet) and results of operations (Statement of Revenues, Expenditures and Changes in Fund Balance) in funds, which are considered separate accounting entities. The operations of each fund are accounted for within a set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal, financial, and contractual provisions.

The model as defined in GASBS No. 34 established criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category in the governmental fund) for the determination of major funds. The non-major funds are combined in a single column in the fund financial statements. The Municipality reports the following major funds:

**General Fund** – This is the general operating fund of the Municipality. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Debt Service Fund** – This is the fund used to account for the accumulation of resources for and the payment of, general long-term debt principal, interest, and related costs.

**State Assignment Fund** – This is the fund used to account for all the transactions of the State Assignment by Legislature Resolutions. The primary objectives of these assignments are the development of projects on communities, not-for-profit organizations, and indirect assignment to persons of low and moderate income.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Financial Statement Presentation (Continued)

**ARPA Fund** – This is the fund used to account for all the transactions of the American Rescue Plan Act. The primary objective of this assignment is to combat the continued impact of the COVID-19 pandemic.

**FEMA Fund** – This is the fund used to account for all the transactions of the federal grants received from the Federal Emergency Management Agency (FEMA), for assistance in debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed by hurricanes Maria and Fiona. Funds are received through the Central Office for Recovery, Reconstruction and Resiliency of P.R., the grantee for FEMA State Agreement DR-4339 (Hurricane Maria) and DR-4671 (Hurricane Fiona).

**CDBG Fund** – This is the fund used to account for all the transactions of the Community Development Block Grant (CDBG) granted by the Federal Government to cover the costs of develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

### D. Financial Reporting Presentation

The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

The Municipality adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB No. 54), which modified the interpretations of certain terms within the definition of the special revenue funds and the types of activities the Municipality may choose to report in those funds. GASB No. 54 also clarified the capital projects fund type definition for better alignment with the needs of preparers and users. Fund types are as follows:

**General Fund** – is the Municipality main operating fund used to account for and report all financial and reported resources and governmental activities, except for those required to be accounted for in another fund. It is presumed that the Municipality's governmental activities have been reported in the general fund except for transactions for which one of the following compelling reasons has required the use of another fund: (1) legal requirements, (2) USGAAP requirements or (3) the demands of sound financial administration requiring the use of a governmental fund other than the general fund. Its revenues consist mainly of taxes, licenses, and permits, intergovernmental, charges for services and other.

**Special Revenue Fund** – is a governmental fund used to account for and report the proceeds of specific revenue sources that are legally restricted, committed or assigned to expenditure for specified purposes other than debt service or capital projects. Resources restricted or committed to expenditure for purposes normally financed from the general fund are generally accounted for in the general fund provided that all applicable legal requirements can be appropriately satisfied, and the use of special revenue funds is not required unless they are legally mandated.

**Debt Service Fund** – is a governmental fund used to account for and report for the accumulation of financial resources that are restricted for, and the payment of, principal and interest for: (1) bonds payable for which debt service payments are legally mandated to be accounted for in a debt service fund and (2) certain special long-term obligations for which the Municipality is being accumulating financial resources in advance to pay principal and interest payments maturing in future years.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### D. Financial Reporting Presentation (Continued)

**Capital Projects Fund** – is a governmental fund used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of major capital facilities, including those outlays financed by the general obligation bond proceeds (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). The use of the capital projects funds has been limited to only for major capital acquisitions, construction or improvement activities that would distort financial resources trend data if not reported separately from the other Municipality's operating activities. The routine purchases of minor capitalizable assets (such as furniture, office equipment, vehicles and other minor capital assets or improvements) have been reported in the governmental fund from which financial resources were used for the payment.

### E. Fund Balances

According to the provisions of GASB Statement No. 54, the fund balances are reported in five categories:

- **Nonspendable** – Amounts that cannot be spent because they are: a) not in spendable form or b) legally or contractually required to be maintained intact. Due to the nature or form of the resources, they generally cannot be expected to be converted into cash or a spendable form.

- **Restricted** – Amounts are restricted by external parties (creditors, grantors, contributors, or law/ regulations) of other governments or restricted by law through constitutional provisions or enabling legislation.

- **Committed** – Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action (ordinances or resolutions) of the Municipality's highest level of decision-making authority (Municipal Legislature). The formal action must occur prior to the end of the reporting period; however, the amount may be determined in the subsequent period. These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same level of action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Municipal Legislature.

- **Assigned** – Amounts that are constrained by the Municipality's intent to be used for specific purposes that are neither restricted nor committed. The intent will be expressed by the Municipal Legislature, the Mayor or by an official to which the Municipal Legislature delegates authority in conformity with the Autonomous Municipalities Law of Puerto Rico.

- **Unassigned** – Represent the residual classification for the Municipality's General Fund. Therefore, to calculate unassigned fund balance, total fund balance less non-spendable, restricted, committed and assigned equals unassigned fund balance. The resulting amount will be available for any purpose.

Negative fund balance amounts are assigned amounts reduced to the amount that will raise the fund balance to zero. Consequently, negative residual amounts are restricted, committed and assigned fund balance classifications have been reclassified to unassigned fund balances. The Municipality reports resources constrained to stabilization as a specified purpose (restricted or committed fund balance in the general fund) only if: (1) such resources meet the other criteria for those classifications, as described above and (2) the circumstances or conditions that signal the need for stabilization are identified in sufficient detail and are not expected to occur routinely.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Fund Balances (Continued)

However, the Municipality has not entered into any stabilization-like arrangements, nor has set aside material financial resources for emergencies and has not established formal minimum fund balance amounts as of and for the fiscal year ended June 30, 2023.

When an expenditure is incurred for purposes for which amounts are available in multiple fund balance classifications, the Municipality uses restricted resources first, and then unrestricted resources. Within unrestricted resources, the Municipality generally spends committed resources first, followed by assigned resources, and then unassigned resources. At June 30, 2023, the accompanying fund financial statements reported fund balances as restricted, committed, assigned and unassigned.

### F. Budgetary Data

The Municipality annually adopts the Budget Resolution for all operating funds (General Fund) of the Municipality except for certain restricted Special Revenue Funds. Budgetary control is legally maintained at the fund level. The budget is prepared using the modified accrual basis of accounting with encumbrance included as budgetary basis expenditures. The Municipality's Budget Resolution provides transfer authority (1) to the Mayor and the Management and Budget Director, within and between departments and funds, as long as the total budget of the Municipality (net of interfund transfers) is not increased; (2) to the Management and Budget Director to implement grant budgets as the grant applications are accepted by the Municipality; and (3) to the Management and Budget Director to amend (re-appropriate) each new year's budget, to the extent of outstanding encumbrances, and/or unexpended project/grant appropriations at year end. Municipality's Legislature action is required for (1) use of the budgeted Legislature contingency, and (2) the approval of supplemental appropriations. During the year, several supplemental appropriations were necessary.

The budget columns (original and final budgets) of the Budgetary Comparison – General Fund reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions of the annual budgets during the year). Appropriations, except remaining project appropriations, encumbrances, and unexpended grant appropriations, lapse at the end of each fiscal year.

Amendments to the budget, including transfers, require the approval of the Municipal Legislature. Unencumbered appropriations lapse at the end of the next fiscal year. The Municipality follows these procedures, in accordance with law, to establish the budgetary data reflected in the basic financial statements:

1. Prior of May 31 of each fiscal year, the Mayor submits to the Municipal Legislature a proposed budget for the fiscal year commencing the following July 1 in addition of a budget message;

2. The budget document is available for public inspection prior to its approval by the Municipal Legislature;

3. The State Office of Management and Budget examines the budget to verify if it complied with the law's standards and sends it to the Mayor for any comments or recommendation before the limited date establishes by the Law;

4. Prior to June 13, the annual budget is legally enacted through passage of the annual appropriation ordinance;

5. If a budget is not adopted prior to the end of the end of the fiscal year, the annual budget for the preceding fiscal year, as approved by the Municipal Legislature and the Mayor, is automatically renewed for the ensuing fiscal year until a new budget is approved. This permits the Municipality to continue making payments for its operating and other expenses until the new budget is approved;

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### F. Budgetary Data (Continued)

6. Subsequent to the enactment of the annual appropriation ordinance, the Municipal Legislature has the authority to make necessary amendments made during the fiscal year and are reflected in the budget information included in the Budgetary Comparison Schedule – General Fund;

7. Budgetary data for the Special Revenue Fund has not been presented in the accompanying basic financial statements as such funds are budgeted over the life of the respective grant or project and not on an annual basis.

Since the budgetary basis differs from accounting principles generally accepted in the United States of America (GAAP), actual amounts for the General Fund in the accompanying Budgetary Comparison Schedule, is presented on the budgetary basis to enhance comparability. The principal differences between the budgetary and GAAP bases are the following:

1. Encumbrances are recorded as expenditures under the budgetary basis and as a reserve of fund balances under GAAP.

2. The non-exonerated portion of the property tax advances are presented as revenue on a budgetary basis and as other financing sources under GAAP.

3. Interfund transactions of the General and Special Revenue Funds are not included on the budgetary basis.

4. Certain accrued liabilities and other debts are not included in the budgetary basis.

5. Certain revenues susceptible to accrual, i.e., both measurable and available, are not included in the budgetary data.

All encumbrance appropriations in the operating budget lapse at the end of the fiscal year. Property taxes collected during the current year by the Municipal Revenue Collection Center (Fiscal Agent) are presented as revenues on the accounting basis but are not considered in the budgetary schedule.

The special funds of the Special Revenue Fund have not been included in the budgetary comparison because balances are not budgeted. Also, the budget prepared for the Federal Finance Awards Programs included in the Major and Non-Major Funds is based on a program period which is not necessarily a year. Accordingly, it’s not practical to present an annual comparison of budget for such programs.

### G. Cash, Cash Equivalent, and Investment

The Municipality’s cash is composed of demand deposits in a commercial bank. Also, cash with fiscal agent are demand deposits in commercial banks, under the custody of the Fiscal Agency and Financial Advisory Authority (AAFAF). The Municipality has adopted the Statement of Investment Guidelines for the Commonwealth of Puerto Rico. The Finance Director of the Municipality follows this guideline and is responsible for investing the available resources in certificates of deposit and other short-term investments.

The Municipality follows the practice of pooling cash. The balance in the pooled cash account is available to meet current operating requirements. Under the laws and regulations of the Commonwealth, public funds deposited by the Municipality in commercial banks must be fully collateralized for the amounts deposited in excess of the federal depository insurance generally provided by the Federal Deposits Insurance Corporation (FDIC). All securities pledged as collateral are held by agents designated by the Secretary of the Treasury of the Commonwealth, but not in the Municipality’s name.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### G. Cash, Cash Equivalent, and Investment (Continued)

Cash with fiscal agent in the Debt Service Fund, represents property and sales taxes collections retained for the payment of principal and interests of the Municipal debt, which are maintained in cash custodian accounts in a commercial bank in Puerto Rico. The sinking fund is maintained by the AAFAF, agency which acts as the insurer and payer of the Municipality's bonds and notes issued in accordance with law.

In addition, cash with fiscal agents in the Other Governmental Funds represents undisbursed proceeds of certain loans, which are maintained in a cash custodian account in the AAFAF.

### H. Receivables

Receivable are stated net of estimated allowances for uncollectible accounts, which are determined upon past collection experience and current economic conditions. Receivable from the Federal Government represents amounts owed to the Municipality for reimbursement of expenditures incurred pursuant to federally funded programs.

### I. Inventories

The General, Special Revenue and Capital Project Funds, purchases office and printing supplies, gasoline, oil, and other expendable supplies held for consumption. The cost of purchases is recorded as expenditure in the appropriate fund and the inventory is not recorded in the basic financial statements.

### J. Capital Assets

Property, plant, and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. The Municipality 's capitalization levels are $500 on personal property. For improvements other than buildings, the capital outlay must be greater than $10,000, extend the estimated useful life for ten years, and be greater than 10% of the original cost of the asset. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| Capital Assets | Years |
|---|---|
| Buildings and site improvements | 20-50 |
| Infrastructure | 20-50 |
| Vehicles | 5-10 |
| Machinery and equipment | 5-20 |

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### K. Long-Term Obligations

The liabilities reported in the government-wide financial statements included general and special obligation bonds and notes, and other long-term liabilities, such as vacation, sick leave, litigation, long-term liabilities to other governmental entities.

In the fund financial statements, governmental fund types recognize bond issuances cost, during the current period. The face amount of debt issued is reported as other financing sources, while bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

### L. Compensated Absences

The Municipality accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The Municipality's employees are granted 30 days of vacations and 18 days of sick leave annually. Vacations may be accumulated up to a maximum of sixty (60) days and sick leave up to a maximum of ninety (90) days. In the event of employee resignation, the employee is paid for accumulated vacation days up to the maximum allowed. Separation from employment prior to use of all or part of the sick leave terminates all rights for compensation, except for employees with ten years of service who are entitled to sick leave pay up to the maximum allowed. The Municipality accrued a liability for compensated absences, which meet the following criteria:

1. The Municipality's obligation relating to employees' rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria and requirements as established by GASBS No. 16; the Municipality has accrued a liability for compensated absences, which have been earned but not taken by Municipality's employees. For the government-wide statements, the current portion is the amount estimated to be used in the following year. For the governmental funds' statements, all the compensated absences are considered long-term and therefore, are not a fund liability and represent a reconciling item between the fund level and government-wide presentations.

### M. Subscription-Based Information Technology Arrangements (SBITA)

Effective July 1, 2022, the Municipality implemented GASB Statement No. 96, "Subscription-Based Technology Arrangements", which provides guidance on the accounting and financial reporting of contractual arrangements. It required the recognition of certain right-to-use subscription assets and corresponding liabilities.

The Municipality has contracts with SBITA vendors for the right-to-use information technology software, alone or in combination with tangible capital assets. The Municipality recognizes subscription liabilities, reported with long-term debt, and right-to-use subscription assets, reported with the other capital assets, in the government-wide financial statement.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### N. Insurance

The Municipality has insurance coverage for its public facilities, primarily to provide protection from catastrophic losses. Also, principal officials of the Municipality are covered under various surety bonds. The Secretary of the Treasury Department of the Commonwealth of Puerto Rico is the agent commissioned to place all the Municipality's insurance coverage. Corresponding premiums payable are withheld by the Municipal Revenue Collection Center from quarterly advances of annual property tax and subsidy sent to the Municipality.

### O. Interfund Transactions

Interfund transactions are reflected as loans, reimbursements, or transfers. Loans are reported as receivable and payable as appropriate and are subject to elimination upon consolidation. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation. The Municipality has the following types of reciprocal and nonreciprocal interfund activities:

- **Interfund loans** – Represent amounts provided with a requirement for repayment, which are recorded as "due from" in the lender governmental fund and "due to" in the borrower governmental fund. Interfund receivables, which are not considered currently available financial resources, are reported as advances. For amounts not expected to be collected within a reasonable period, interfund receivables/payables are reduced to the estimated realizable value and the amount that is not expected to be repaid is reported as a transfer from the governmental fund that made the loan.

- **Interfund transfers** – Represent flows of assets (permanent reallocation of financial resources among governmental funds) without equivalent flows of assets in return and without a requirement for repayment. Transfers are reported as other financing uses in the governmental fund making transfers and as other financing sources in the governmental fund receiving transfers.

- **Interfund reimbursements** – Represent repayments from the governmental fund responsible for particular expenditures or expenses to the governmental fund that initially paid for them.

### O. Claims and Judgments

The estimated amount of the liability for claims and judgments, if any, which is due on demand, such as from adjudicated or settled claims, is recorded in the General Fund. Long-Term Liabilities includes an amount estimated as a contingent liability or liabilities with a fixed or expected due date, which will require future available financial resources for its payment.

### Q. Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the basic financial statements and the reported revenue and expenses during the reporting period. The actual result could differ from those estimates.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### R. Accounting for Pension Costs

The Municipality recorded PayGo payments as expenditures in the fund financial statements. Upon implementation of Act 106 of 2017, effective on July 1, 2017, the Municipality, and other participants of the ERS converted to a new PayGo model. Under the PayGo funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. For government-wide statements, the Municipality recognize pension costs transactions in accordance with the requirements of GASB Statement No. 73, *"Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68"*. Total pension liability, pension expense and deferred outflows/inflows of resources are recognized based on actuarial calculations. As a result of the conversion to a Paygo system, the actuarial calculation of the total pension liability is based on benefit payments rather than contributions.

Certain retired employees of the Municipality participate in an unfunded, multi-employer defined benefit other postemployment healthcare benefit plan (OPEB), administered by ERS. The Municipality's contribution for OPEB is included as part of the Paygo charges billed monthly by the Puerto Rico Department of Treasury. Paygo payments are recorded as expenditures in the fund financial statements. For government-wide statements, effective on July 1, 2017, the Municipality accounts for its OPEB transactions in accordance with GASB Statement No. 75, *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"*. Total OPEB liability, OPEB expense and deferred outflow of resources are recognized based on actuarial calculations.

### S. Risk Financing

The Municipality carries commercial insurance to cover property and casualty, theft, tort claims and other losses with private insurance companies. Insurance costs paid by the Municipality amounted to $221,447 during fiscal year 2022-2023. The current insurance policies have not been cancelled or terminated.

The Municipality carries insurance coverage for death and bodily injuries caused by automobile accidents. This insurance is obtained through the Automobile Accidents Compensation Administration (ACAA, by its Spanish acronym), a component unit of the Commonwealth. This insurance is compulsory for all licensed vehicles used on public roads and highways in Puerto Rico. The annual premium applicable at June 30, 2023, is $35 per licensed motor vehicle, which is paid directly to ACAA.

The Municipality obtains workers' compensation insurance coverage through the State Insurance Fund Corporation ("CFSE" by its Spanish acronym), a component unit of the Commonwealth. This insurance covers workers against injuries, disability or death because of work or employment-related accidents, or because of illness suffered because of their employment. Workers' compensation insurance premiums are also paid through monthly deductions made by CRIM from the Municipality's gross property tax collections. For fiscal year 2022-2023, CRIM deducted the amount of $85,585 related to workers' compensation insurance.

The Municipality obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Commonwealth's Department of Labor and Human Resources (DOL). These insurance programs cover workers against unemployment and provide supplementary insurance coverage for temporary disability, or death because of work or employment-related accidents or because of illness suffered because of their employment. Unemployment compensation, non-occupational disability and drivers' insurance premiums are paid directly to DOL on a cost reimbursement basis. The Municipality also obtains medical insurance coverage from a health insurance company for its employees. Different health insurance coverage and premium options are negotiated each year by the Municipality. The current insurance policies have not been cancelled or terminated at June 30, 2023. Premiums are paid monthly directly to the insurance company. In the past years, the Municipality has not settled claims that exceeded insurance coverage.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### T. Future Adoption of Accounting Pronouncements

The GASB has issued the following accounting standards that have effective dates after June 30, 2023:

- GASB *Statement No. 102 Certain Risk Disclosures Issued December 2023. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.*

- GASB Statement No. 101, *Compensated Absences*. The requirements of this Statement are effective for fiscal years beginning after December 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

The Municipality's management is evaluating the impact of the future implementation of these GASB Statements on the Municipality's basic financial statements.

### U. ADOPTION OF NEW ACCOUNTING PRONOUNCEMENTS

The provisions of the following Governmental Accounting Standards Board (GASB) Statement have been implemented for the year ended June 30, 2023:

- GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

- GASB Statement No. 99, *Omnibus 2022*. The requirements of this Statement that are effective as follows: 1) The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. (April 2022) 2) The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. (fiscal year ended June 30, 2022). 3) The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements.* The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements.* The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

- GASB Statement No. 91, *Conduit Debt Obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.*

## NOTE 2 – CASH AND CASH EQUIVALENTS

The Municipality maintains its deposits in commercial banks located in Puerto Rico. In compliance with the laws and regulations of the Commonwealth of Puerto Rico, the Municipality has adopted, as its custodial and credit risk policy, the *Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico*. Accordingly, the Municipality invests only in obligations of the Commonwealth, obligations of the United States of America, certificates of deposits and commercial paper. According to the investment guidelines, the Municipality does not invest in marketable securities or any types of investments for which credit risk exposure (the risk than an issuer or other counterparty to an investment will not fulfill its obligations) may be significant. The following is essential information about: (1) credit risk, (2) interest rate risk, (3) custodial credit risk, (4) foreign exchange risk.

- **Credit risk** – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In compliance with the laws and regulations of the Commonwealth, the Municipality has adopted, as its custodial and credit risk policy, the *Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico*. Accordingly, the Municipality invests only in obligations of the Commonwealth, obligations of the United States of America, certificates of deposits, commercial paper, bankers' acceptances, or in pools of obligations of the municipalities of Puerto Rico, which are managed by GDB. According to the investment guidelines, the Municipality does not invest in marketable securities or any types of investments for which credit risk exposure may be significant. Therefore, the Municipality's management has concluded that the risk related to any possible loss related to defaults by commercial banks on the Municipality's deposits is considered low at June 30, 2023.

- **Interest rate risk** – This is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The Municipality manages its exposure to declines in fair values by: (1) not including debt investments in its investment portfolio at June 30, 2023, (2) limiting the weighted average maturity of its investments to three months or less, and (3) keeping most of its bank deposits in interests bearing accounts generating interests at prevailing market rates. At June 30, 2023, the Municipality's investments in certificates of deposits are recorded at cost, which approximates their fair value. Therefore, the Municipality's management has concluded that at June 30, 2023, the interest rate risk associated with the Municipality's cash and cash equivalents is considered low.

- **Custodial credit risk** – In the case of deposits, this is the risk that in the event of a bank failure, the Municipality's deposits may not be recovered. Pursuant to the *Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico* the balances deposited in commercial banks by the Municipality are insured by the Federal Deposit Insurance Corporation (FDIC) generally up to a maximum of $250,000 per depositor. In addition, public funds deposited in commercial banks by the Municipality are fully securities pledged as collateral are held, in the Municipality's name, by the agents of the Commonwealth's Secretary of Treasury. At June 30, 2023, the bank balances of deposits were as follows:

| | Major Governmental Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Debt Service Fund | State Assignment Fund | ARPA Fund | FEMA Fund | CDBG Fund | Other Governmental Funds | Total Governmental Funds |
| Cash in commercial banks | $ 2,318,699 | $ - | $ 1,987,141 | $ 2,172,234 | $ 1,740,190 | $ 2,695,296 | $ 3,189,038 | $ 14,102,598 |
| Cash in commercial banks, fiscal agent | - | 845,705 | - | - | - | - | 5,365 | 851,070 |
| **Total carrying amount of deposits** | **$ 2,318,699** | **$ 845,705** | **$ 1,987,141** | **$ 2,172,234** | **$ 1,740,190** | **$ 2,695,296** | **$ 3,194,403** | **$ 14,953,668** |

## NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

The Municipality has concluded that as of June 30, 2023, the custodial credit risk associated with cash in commercial banks is considered low.

- **Foreign exchange risk** – This is the risk that changes in exchange rates will adversely affect the value of an investment or a deposit. According to the investment guidelines adopted by the Municipality, the Municipality is prevented from investing in foreign securities or any other types of investments for which foreign exchange risk exposure may be significant. Accordingly, management has concluded that the foreign exchange risk related to the Municipality's deposits is considered low at June 30, 2023.

## NOTE 3 – RECEIVABLES

### A. Intergovernmental Receivables

Amounts due from governmental entities as of June 30, 2023, are as follows:

| | | Intergovernmental |
|---|---|---|
| **Other Governmental Funds** | | |
| PR Department of Labor and Human Resources | $ | 55,829 |
| PR Department of Health | | 92,190 |
| **Total** | **$** | **148,019** |

### B. Due From Other Funds

Interfund receivables and payables at June 30, 2023 are summarized as follows:

*This Space Has Been Intentionally Left Blank*

## NOTE 3 – RECEIVABLES (CONTINUED)

| Receivable Fund | Payable Fund | Purpose | Amount |
|---|---|---|---|
| General Fund | State Assignments Funds | Loans, payroll and related accruals paid and not reimbursed | $ 159,965 |
| General Fund | ARPA Fund | Loans, payroll and related accruals paid and not reimbursed | 31,758 |
| General Fund | FEMA Fund | Loans, payroll and related accruals paid and not reimbursed | 884,252 |
| General Fund | CDBG Fund | Loans, payroll and related accruals paid and not reimbursed | 400,068 |
| General Fund | Other Governmental Funds | Loans, payroll and related accruals paid and not reimbursed | 1,567,759 |
| State Assignments Funds | General Fund | Interfund loans not reimbursed | 1,779,361 |
| CDBG Funds | State Assignments Funds | Revenues received in June 2023, transferred in July 2023 | 231,172 |
| Other Governmental Funds | General Fund | Special revenue fund created at the end of fiscal year 2021-2022 not transferred at June 30, 2022 | 1,500,000 |
| **Total** | | | **$ 6,554,335** |

### C. Interfund Transfers

Interfund transfers during the fiscal year ended at June 30, 2023, are summarized as follows:

| Transfer Out | Transfer In | Purpose | Amount |
|---|---|---|---|
| General Fund | Other Governmental Funds | To cover operating expenditures | $ 2,644 |
| General Fund | Other Governmental Funds | To eliminate uncollectible interfund balances | 1,500,000 |
| Debt Service Fund | General Fund | To transfer cash surplus | 485,487 |
| ARPA Fund | General Fund | To cover operating expenditures | 30,938 |
| **Total** | | | **$ 2,019,069** |

## NOTE 4 – CAPITAL ASSETS

Capital assets, those with an estimated useful live of one year or more from the time of acquisition by the Municipality and a cost of $25 or more, are primarily funded through the issuance of long-term bonds and loans. A summary of capital assets and changes occurring in 2023, including those changes pursuant to the implementation of GASB Statement No. 34, follows (Land is not subject to depreciation):

| Governmental Activities | Balance June 30, 2022, as restated | Additions | Adjustments/ Reclassifications | Balance June 30, 2023 |
|---|---|---|---|---|
| Capital asset, not being depreciated: | | | | |
| Land | $ 3,366,886 | $ - | $ - | $ 3,366,886 |
| **Total capital assets not being depreciated** | 3,366,886 | - | - | 3,366,886 |
| Capital assets, being depreciated: | | | | |
| Buildings | 10,285,605 | - | - | 10,285,605 |
| Machinery and equipment | 559,383 | - | - | 559,383 |
| Subscription asset | 215,570 | - | - | 215,570 |
| Motor vehicles | 2,045,815 | 59,020 | - | 2,104,835 |
| **Total capital assets being depreciated** | 13,106,373 | 59,020 | - | 13,165,393 |
| Less accumulated depreciation for: | | | | |
| Buildings | (1,519,153) | - | - | (1,519,153) |
| Machinery and equipment | (446,486) | (41,834) | - | (488,320) |
| Subscription asset | (100,599) | (43,114) | - | (143,713) |
| Motor vehicles | (1,641,700) | (100,381) | - | (1,742,081) |
| **Total accumulated depreciation** | (3,707,938) | (185,329) | - | (3,893,267) |
| **Total capital assets being depreciated, net** | 9,398,435 | (126,309) | - | 9,272,126 |
| **Governmental activities capital assets, net** | **$ 12,765,321** | **$ (126,309)** | **$ -** | **$ 12,639,012** |

Depreciation expenses were charged to the following governmental function:

| Governmental activities | Amount |
|---|---|
| Public Works | $ 185,329 |
| **Total depreciation expenses** | **$ 185,329** |

## NOTE 4 – CAPITAL ASSETS (CONTINUED)

The Municipality did not have complete and accurate accounting records of capital assets at June 30, 2023. The infrastructure assets recorded in the accompanying statement of net position do not include a substantial portion of the Municipality's general infrastructure assets that were constructed or acquired by the Municipality from 1980 through June 30, 2023. Also, several real property assets, including buildings, structures, land, and land improvements have not been recorded in the accompanying statement of net position at June 30, 2023.

As a result of the impact of Hurricane Maria, the Municipality performed a preliminary assessment of all suffered damages to its capital assets and performed significant recovery efforts. Management has been evaluating capital assets in terms of impairment, as required by current governmental accounting standards to determine if its capital assets are subject to impairment loss. But at June 30, 2023, no impairment loss has been recognized.

## NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES LIABILITIES

Accounts payable and accrued expenses liabilities in governmental fund financial statements represent expenditures incurred during fiscal year 2022-2023, and not paid by the Municipality at June 30, 2023. Following is a detail of these accounts payable and accrued liabilities:

| Major Governmental Funds | Accounts Payable | Accrued Liabilities | Total |
|---|---|---|---|
| General Fund | $ 151,741 | $ 67,075 | $ 218,816 |
| State Assignment Fund | 241,391 | - | 241,391 |
| ARPA Fund | 56,978 | - | 56,978 |
| FEMA Fund | 278,803 | - | 278,803 |
| CDBG Fund | 189,329 | - | 189,329 |
| Other Governmental Funds | 461,357 | - | 461,357 |
| **Total** | **$ 1,379,599** | **$ 67,075** | **$ 1,446,674** |

## NOTE 6 – DUE TO OTHER GOVERNMENTAL UNITS

As of June 30, 2023, balance due to other governmental units consists of the following:

| Governmental Agency | Amount |
|---|---|
| Puerto Rico Water and Sewer Authority | $ 13,114 |
| Puerto Rico General Service Administration | 20,130 |
| Employee's Retirement System Administration (PayGo) | 27,310 |
| Puerto Rico Department of Treasury | 5,000 |
| Municipal Finance Corporation | 1,373 |
| **Total** | **$ 66,927** |

## NOTE 7 – UNEARNED REVENUES/ DEFERRED INFLOWS OF RESOURCES

**A. Volume of business tax** – unearned revenues of $205,272 in the General Fund represents the volume of business taxes collected in fiscal year 2022-2023 that will be earned in fiscal year 2023-2024.

**B. Federal Grants** – the unearned revenues presented in the ARPA Fund, FEMA Fund, CDBG Fund and Other Governmental Funds represent the portion of federal grants received for which qualifying expenditures have not been incurred. Unearned revenues of federal grants are as follows:

| Program Description | Amount |
|---|---|
| Coronavirus State and Local Fiscal Recovery Funds | $ 2,083,498 |
| Disaster Grants- Public Assistance | 495,671 |
| Community Development Block Grants | 2,337,071 |
| Special Program for the Aging Title III | 89,533 |
| Coronavirus Relief Fund | 135,454 |
| Child and Adult Care Food Program | 80,378 |
| Child Care Development Block Grant | 390,649 |
| **Total** | **$ 5,612,254** |

The deferred inflows of resources of $29,180, represent property taxes receivable, due from the CRIM, related to the 2022-2023 final settlement. These amounts are recognized as deferred inflows or resources since were not collected and available by the Municipality at June 30, 2023.

## NOTE 8 – GENERAL LONG-TERM DEBTS

Long-term liability activity for the year ended June 30, 2023, was as follows:

| Description | Beginning Balance, as restated | Borrowings or Additions | Payments or Deductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Bonds and Notes Payable | $ 194,363 | $ - | $ 80,000 | $ 114,363 | $ 85,000 |
| Property Tax Debt – Law 42 | 1,149,263 | - | 930,657 | 218,606 | 83,429 |
| Compensated absences | 434,399 | - | 11,474 | 422,925 | 105,000 |
| Health Insurance Administration | 230,730 | 43,145 | - | 273,875 | - |
| Community Disaster Loans | 674,873 | - | - | 674,873 | - |
| Subscription liability | 120,311 | - | 43,622 | 76,689 | 45,399 |
| OPEB liability | 133,042 | - | 31,526 | 101,516 | - |
| Pension Liability | 3,474,033 | - | 1,180,510 | 2,293,523 | - |
| **Total** | **$ 6,411,014** | **$ 43,145** | **$ 2,277,789** | **$ 4,176,370** | **$ 318,828** |

## NOTE 8 – GENERAL LONG-TERM DEBTS (CONTINUED)

### A. GENERAL OBLIGATIONS BONDS AND NOTES

The Municipality issues general and special obligation bonds and notes, principally, to provide funds for the acquisition and construction of major capital facilities, to pay debt incurred in prior years, and to cover the expenditures of a special event. Bonds and notes payables as of June 30, 2023, are comprised of the following individual issues:

| DESCRIPTION | AMOUNT |
|---|---|
| $2,125,000, Series 2009, for construction purposes, payable in annual installments ranging from $75,000 to $85,000, excluding interests from 1.45% to 7.50%, through July 1, 2024 | $ 114,363 |
| **Total General Obligations – Bonds** | **$ 114,363** |

This bond is payable with the following Municipality's resources:

- Municipal sales taxes resources restricted for debt service.

### B. BONDS AND NOTES AMORTIZATION

The annual requirements to amortize the general obligations outstanding as of June 30, 2023, are as follows:

| Year Ending June 30, | Principal Payment | Interest Payment | Total |
|---|---|---|---|
| 2024 | $ 85,000 | $ 5,390 | $ 90,390 |
| 2025 | 29,363 | 1,102 | 30,465 |
| **Total** | **$ 114,363** | **$ 6,492** | **$ 120,855** |

### C. PROPERTY TAX DEBT – LAW 42

The Municipality entered into a repayment agreement to pay off the excess of property tax advances through fiscal year 2000 and 2001. The CRIM retains the payment from the property tax advances of the Municipality. The amounts retained by the CRIM are paid on July 1 of each year through July 1, 2032. The outstanding balance of the note payable to the CRIM at June 30, 2023, amounted to $218,606.

### D. COMPENSATED ABSENCES

The government-wide statement of net position includes $422,925 of accrued sick leave benefits, and accrued vacation benefits, representing the Municipality's commitment to fund such costs from future operations.

## NOTE 8 – GENERAL LONG-TERM DEBTS (CONTINUED)

### E. HEALTH INSURANCE ADMINISTRATION

Liabilities of $230,730 reported in the statement of net position represent the balance owed for services provided by the State Insurance Health Administration to the Municipality and not paid at June 30, 2023.

### F. COMMUNITY DISASTER LOANS

The Community Disaster Loans (CDL) was granted under Section 417 of the Stafford Act and FEMA Regulation 44 CFR 206.367 under major disaster declaration of September 20, 2017, for the Territory of Puerto Rico (FEMA-DR-4339-PR). The promissory note to the Municipality was for $1,349,746 at an interest rate of 2.75%. The note is payable and secured by a pledge of the Municipality's revenues. The purpose of this loan is to provide operational funding to the Municipality to continue operating after a substantial revenue loss caused by the disaster. Balance as of June 30, 2023, is $674,873.

### G. SUBSCRIPTION LIABILITY

In fiscal year 2021-2022, the Municipality entered a five (5) year subscription-based information technology arrangement (SBITA) with a vendor for its accounting system. The accounting system is discounted at a rate of 4.00%. For the fiscal year ended June 30, 2023, the Municipality reported a corresponding SBITA asset, net of amortization, and SBITA liability in the amount of $395,755 and $407,443, respectively. For the fiscal year ended June 30, 2023, there was a principal reduction of $106,329.

The maturity of SBITA liability is as follows:

| Year Ending June 30, | Principal Payment | Interest Payment | Total |
|---|---|---|---|
| 2024 | $45,399.00 | $ 2,241.00 | $ 47,640 |
| 2025 | $31,290.00 | $ 471.00 | 31,761 |
| **Total** | **$ 76,689** | **$ 2,712** | **$ 79,401** |

### H. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS OBLIGATION

The Municipality owns a municipal solid waste landfill. However, the Municipality has not adopted the required provisions of Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, issued by the Governmental Accounting Standards Board (GASB No. 18) and the regulations set forth by the U.S. Environmental Protection Agency (EPA) in its "Solid Waste Disposal Facility Criteria", issued on October 9, 1991. According to these standards and regulations, the Municipality is required to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Municipality is required to report a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each statement of net position date. The accompanying statement of net position does not include the required liability for closure and postclosure care costs of the solid waste landfill using current cost allocated based on the actual landfill capacity used at June 30, 2023.

## NOTE 9 – DEBT RETIREMENT

Revenues of the debt service fund consist of the ad-valorem property taxes which are recognized as revenue when collected from taxpayers and reported by the Municipal Revenue Collection Center of the Commonwealth of Puerto Rico to the Municipality.

These property taxes are accumulated by the Municipal Revenue Collection Center in costs of the general obligations' bonds issued by the Municipality. Payments are made to the Government Development Bank of the Commonwealth of Puerto Rico from such accumulated funds by the Municipal Revenue Collection Center of Puerto Rico.

## NOTE 10 – PROPERTY TAXES

The Municipal Revenue Collection Center (CRIM) of the Commonwealth of Puerto Rico is responsible for the assessment, collection, and distribution of real and personal property taxes. The tax on personal property is self-assessed by the taxpayer.

The assessment is made on a return, which must be filed with the CRIM by May 15 of each year and is based on the current value at the date of the assessment. Real property is assessed by the CRIM. The tax is generally assessed on January 1 on all taxable property located within the Municipality and is based on the current value existing in the year 1957. For personal property, the tax is due with the return filed on or before May 15. Taxes on real property may be paid in two equal installments, July 1st and January 1st. Total tax rates in force as of June 30, 2023, are 6.83% for personal property and 8.83% for real property. The distribution of these rates is as follow:

| Description | Personal Property | Real Property |
|---|---|---|
| Basic property tax rate, which is appropriated for general purposes and accounted in the Municipality's general fund: | 4.00% | 6.00% |
| Percent that belongs to the Commonwealth's debt service fund: | 1.03% | 1.03% |
| Percent that belongs to the Municipality's debt service fund: | 2.00% | 2.00% |
| Total tax rate: | 7.03% | 9.03% |
| Discount granted by law to the taxpayers but reimbursed to the Municipality by the P.R. Treasury Department: | 0.20% | 0.20% |
| **Total percent to be paid by taxpayers:** | **6.83%** | **8.83%** |

Residential real property occupied by its owner is exempt by law from property taxes on the first $15,000 of the assessed value.

Collections from the Basic Tax, plus 35% of net revenues from the lottery system and 2.5% of net internal revenues from the Commonwealth's General Fund corresponding to the municipalities are deposited by the CRIM in a trust known as the *Municipal Matching Fund*, where AAFAF serves as trustee and a private bank serves as the custodian.

## NOTE 10 – PROPERTY TAXES (CONTINUED)

Collections of this fund are distributed among the municipalities following specific rules and formulas set forth by law. Collections that correspond to the Commonwealth CAE Tax are transferred to the *Commonwealth General Obligation Redemption Fund* and those that correspond to the Municipal CAE Tax and any other revenues that are needed to service municipal general obligations are transferred to the *Municipal Public Debt Redemption Fund*.

The CRIM advances funds to the Municipality based on an estimate of special governmental subsidies and the property taxes to be levied and which are collected in subsequent periods. This distribution includes advances of property tax and amounts of municipal equalization fund from the Commonwealth government. The CRIM is required by law to prepare a settlement statement on a fiscal year basis, whereby a comparison is made between the amounts advanced to the Municipality and amounts collected from taxpayers. The CRIM prepares a preliminary settlement not later than three months after fiscal year-end and a final settlement not later than six months after fiscal year-end. If actual collections exceed the advances receivable from CRIM are recorded. However, if advances exceed actual collections, a payable to CRIM is recorded. The information to the advances and actual collections was not available at the issuance of the financial statements.

Since April 2016, Municipal CAE Tax collections are deposited in a private commercial bank. The MFA/Private Sector Sub-Fund accounts for the Municipal CAE Tax revenues necessary to meet annual debt service on bonds, notes and loans issued or bought by the Municipal Finance Agency (“MFA”), the federal government or private banks. Municipal CAE Tax collections of the MFA/Private Sector Sub-Fund are deposited in a private commercial bank. Once a reserve equivalent to twelve months of debt service on all outstanding general obligations is funded, any surplus in the Municipal Public Debt Redemption Fund is placed at the disposal of the Municipality. Upon request and approval of AAFAF, once in a year these surplus funds, known as “excess CAE funds,” are distributed to the Municipality net of withdrawal for payment of debts to governmental agencies, if any. Generally, these funds are transferred to the Municipality’s General Fund. The Municipality recorded these excess CAE funds as transfers-out in the Debt Service Fund and as transfers-in the General Fund or a special revenue fund.

## NOTE 11 – VOLUME OF BUSINESS TAXES

The Municipality is authorized by Law No. 81 to impose and collect municipal license taxes on all trade or business activities operated by any natural or legal person within the territorial area of Culebra. This is a self-assessed tax generally based on the business volume measured by gross sales. The Municipality establishes the applicable tax rates. At June 30, 2023, the municipal tax rates imposed by the Municipality were 1.50% for financing institutions and 0.50% for other types of taxpayers. Any taxpayers that have been granted partial tax exemptions under any of the incentive tax laws of the Commonwealth ultimately pay municipal license taxes at reduced tax rates, generally between 60% and 90% under standard rates. Each taxpayer must assess his/her corresponding municipal license tax by declaring his/her volume of business through a tax return to be filed every April 15 based on the actual volume of business generated in the preceding calendar year.

Taxpayers with a sales volume of $3 million or more must include audited financial statements with their tax returns. The tax can be paid by the taxpayer in two equal installments due on July 15 and January 15, subsequent to the filing of the declaration.

The first installment of the tax covers the six-month period ended December 31, subsequent to the filing date of the declaration, while the second installment of the tax covers the six-month period ended June 30 of the subsequent calendar year. If a taxpayer elects to pay the tax in full on the filing date of the declaration (generally April 15), a 5% discount is granted automatically on the total tax amount due.

Any municipal license taxes collected in advance (that is, pertaining to a future fiscal year) are recorded as unearned revenues in the GWFS and the GFFS. At June 30, 2023, the Municipality collected in advance $205,272 of volume of business taxes.

## NOTE 12 – SALES TAXES

As imposed by Commonwealth and Municipal laws and regulations, the citizens of Puerto Rico are subject to sales and use taxes ("SUT") on a broad range of goods and services. The total tax is imposed at a combined 11.5% rate of which 10.5% belongs to the Commonwealth and 1% for the municipalities (collection process administered through the Municipal Finance Corporation – "COFIM"). The tax is due on the 20th day of each month based on tax collected in the preceding month. Merchants at the Municipality render their tax return and payment through COFIM's web site or through a bank institution.

Effective on February 1, 2014, the Commonwealth approved Act No. 18 and Act No. 19, as amended by Act No. 84 of 2016, to provide for the restructuring and creation of financing structures from sales and use tax sources to guarantee and pay municipal long-term debt issuances. As a result of these legislations the municipalities of Puerto Rico may improve its credit capacity along with maintaining sufficient resources for operations. Act No. 18 known as the "Municipal Administration Fund Law" creates a special fund called "Municipal Administration Fund" ("FAM") currently administered by COFIM and under custody of a private commercial bank. The FAM permits the Municipalities to guarantee and pay long term debt and provide funds for its general operations. The Act includes provisions for municipalities that do not want to be covered by the Act. Special rules apply for those municipalities. The Municipality signed the agreement to be covered. Act No. 19 created the Municipal Finance Corporation ("COFIM"), a public corporation, to issue bonds and use other financing mechanisms to pay or refinance all or a portion of the municipalities' debt obligations payable from the 1% municipal SUT. The Act includes provisions for municipalities that do not want to be covered by Act No. 18. Special rules apply for those municipalities. As discussed above the Municipality signed the agreement to be covered by Act No. 18.

The FAM is funded with an amount attributable to the .5% of the Commonwealth's SUT for the current fiscal year. The .5% is distributed as follows:

- .2% of the .5% will be deposited in a Municipal Development Fund to be distributed among all the municipalities in accordance with a formula created by the Act,
- .2% of the .5% will be deposited in a Municipal Redemption Fund to finance loans to Municipalities and,
- .1% of the .5% will be deposited in a Municipal Improvement Fund to finance capital improvement projects; these funds will be distributed based on legislation from the Commonwealth's Legislature.

Starting July 2016 all FAM's .2% SUT revenues belonging to the Municipal Redemption Fund and deposited in a private commercial bank designated by COFIM.

The Debt Service Fund reported revenues of $281,724 corresponding to the IVU Municipal Redemption Fund under the custody of a private commercial bank. Once a reserve equivalent to twelve months of debt service on all outstanding general obligations is funded, any surplus in the IVU Municipal Redemption Fund is placed at the disposal of the Municipality. Upon request, these surplus funds, known as "excess IVU funds" are distributed to the Municipality at any time and whenever requested. Generally, these funds are transferred to the Municipality's general fund. The Municipality recorded these excess IVU funds as transfers-out in the debt service fund and as transfers-in the general fund or in a special revenue fund.

Pursuant to Act no. 19 as amended, the first collections of the 1% municipal SUT are deposited into the COFIM's sinking fund until the greater of: .3% of the 1% municipal SUT or an Annual Rental Fee ("RFA"). The RFA for current and thereafter is 1.5% of the RFA of the preceding fiscal period. The excess amount of 1% municipal SUT remaining after the required deposit to the COFIM's sinking fund (the "1% Municipal Transfer") is transferred to the general fund of municipalities or to the IVU Municipal Redemption Fund as decided by the municipality. Since COFIM has not issued debt payable from COFIM's Sinking Fund, the 1% SUT is transferred directly to the municipalities.

## NOTE 12 – SALES AND USE TAXES (CONTINUED)

COFIM established a system of monthly advances for the transfers of the .2% destined for the Municipal Development Fund (FDM), the .2% related to the Municipal Redemption Fund (FRM) and the 1% of municipal sales and use tax. Each month, the FDM, FRM and 1% sales and use tax transfers based on the amounts collected that same month in the preceding fiscal year. At the end of the year, a settlement will be made comparing the actual collections of the FDM, FRM and the 1% sales and use tax with the monthly advances made to each municipality. If actual collections exceed the total advances received, an account receivable will be recognized; if actual collections are less than the total advances, a payable will be recognized and amortized through withholdings from future advances. For the FDM and FRM transfers, the advance system became effective on July 1, 2014; for the 1% municipal sales and use tax, the effective date varied depending on the implementation date of COFIM's collection process in the corresponding municipality. For the Municipality, the implementation date was February 1, 2015.

For the fiscal year ended on June 30, 2023, the Municipality's General Fund recorded $1,205,527 related to the 1% sales and use tax and the Municipal Development Fund.

## NOTE 13 – INTERGOVERNMENTAL REVENUES

Intergovernmental revenues consist primarily of funds received from the "in lieu of tax" payments for the consumption electric energy, and federal financial assistance received from federal government. Grants and subsidies received from the Commonwealth of Puerto Rico and federal agencies include, among others, a general subsidy for urban development and capital improvements.

Intergovernmental revenues are accounted for through the General Fund except for those related to urban development and capital improvements, which are accounted for through the Special and Capital Funds.

Intergovernmental revenues in the General Fund are comprised of the following:

| Description | | Amount |
|---|---|---|
| -Commonwealth government susbsidy and equalization fund | $ | 660,894 |
| -Compensation in lieu of taxes from LUMA Energy | | 148,513 |
| -Inflation Fund provided by the State Government | | 220,527 |
| **Total** | **$** | **1,029,934** |

## NOTE 14 – EMPLOYEE'S RETIREMENT PLAN

### *a. Plan description*

The Municipality is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS), a trust created by the Commonwealth's Legislature. ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems. Prior to July 1, 2013, the system operated under the following benefits structures:

- Act No. 447 of May 15, 1951 ("Act 447") effective on January 1, 1952, for members hired up to March 31, 1990,
- *Act No. 1 of February 16, 1990* ("Act 1") for members hired on or after April 1, 1990, and ending on or before December 31, 1999,
- *Act No. 305 of September 24, 1999* ("Act 305"), which amended Act 447 and Act 1, for members hired from January 1, 2000, up to June 3, 2013,
- *Act No. 3 of April 4, 2013* ("Act 3") effective on July 1, 2013, for members participating under Acts No. 447, 1 and 305 or members hired on or after July 1, 2013.

Employees under Act 447 and Act 1 were participants of a cost-sharing multiple employers defined benefit plan. Act 305 members were participants under a pension program known as System 2000, a defined contribution plan. Under System 2000 benefits at retirement age were not guaranteed by the Commonwealth and were subjected to the total accumulated balance of the savings account. Act No. 3 amends the provisions of the different benefits structures under the ERS moving all participants (employees) under the defined benefit pension plans (Act 447 and Act 1) and the defined contribution plan (System 2000) to a defined contribution hybrid plan. For Act 447 and Act 1 active participants, all retirement benefits accrued through June 30, 2013, were frozen, and thereafter, all future benefits accrue under Act 3 plan. Contributions are maintained by each participant in individual accounts. Credits to the individual accounts include (1) contributions by all members of ERS Act 447 and Act 1 defined benefit pension plans after June 30, 2013; (2) the retirement savings account as of June 30, 2013, of System 2000 participants and, (3) the investment yield for each semester of the fiscal year. The assets of the defined benefit program, System 2000 and the defined contribution hybrid plan were pooled and invested by ERS.

The Commonwealth has already taken critical steps towards a comprehensive reform of the ERS. On September 30, 2016, the ERS was designated by the Oversight Board as a "covered instrumentality" pursuant to the provisions of PROMESA. The Act requires covered instrumentalities to develop fiscal plans and accordingly, a pension fiscal reform was included as part of the Commonwealth's fiscal plan which was proposed and approved by the Oversight Board on March 13, 2018.

As a result of the ERS's severe fiscal and liquidity crisis, on May 21, 2018, the Oversight Board filed a voluntary petition under Title III of PROMESA in the United States District Court for the District of Puerto Rico (the "District Court").

## NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

### *b. Benefits provided*

*Eligibility for retirement.* Act 3 establish the following retirement eligibility requirements: (1) Act 447 regular employees upon attaining a range between 59 to 61 years (depending of date of birth) and 10 years of creditable service, (2) Act 1 employees upon attaining 55 years with 30 years of creditable service, (3) System 2000 regular employees upon attaining a range between 61 to 65 years (depending of date of birth) and, (4) Act 3 employees hired after July 1, 2013 upon reaching 67 years. High risk employees (state and municipal police, firefighters, and custody officials) under Act 447 and Act 1 will be eligible at 55 years with 30 years of creditable service, for System 2000 employees at 55 years of service and for Act 1 employees hired after July 1, 2013, upon reaching 58 years.

*Accrued benefits.* All members are entitled to a lifetime annuity based on the balance of the deferred contribution individual account at the time of the retirement calculated based on a factor that will incorporate the individual's life expectancy and a rate of return. For Act 447 and Act 1 active participants all retirement benefits accrued through June 30, 2013, were frozen, and thereafter, all future benefits accrue under Act 3 plan. These participants will receive a pension at retirement age equivalent to what they have accrued under Act 447 and Act 1 up to June 30, 2013, plus the lifetime annuity corresponding to contributions made to the individual account after July 1, 2013, as described above. Act 447 participants, except police and mayors, may elect to coordinate coverage with Social Security benefits ("Coordinated plan"). Under this option participants are subject to a benefit recalculation upon attainment of the Social Security Retirement Age. For all members, if the balance of the defined contribution individual account is less than $10,000 the amount shall be paid as a lump sum instead of an annuity. Effective July 1, 2013, the minimum monthly pension amount for members who retired or disabled before July 1, 2013, is $500.

*Termination benefits.* Members are eligible to a lump sum payment of the defined contribution individual account as of the date of the permanent separation of service upon termination of service prior to 5 years of service or if the balance of the defined contribution individual account is less than $10,000.

*Deferred retirement.* Members are eligible at the applicable retirement eligibility age to a lifetime annuity based on the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) upon termination of service with 5 or more years of service (10 years of creditable service for Act 447 and Act1 members) but prior to the applicable retirement eligibility, provided the member has not taken a lump sum withdrawal from the defined contribution individual account.

*Death benefits.* For non-retired members their designated beneficiaries will receive a refund of the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members). For pensioned members retired prior to June 30, 2013, the annual income to a widow or widower or dependent children is equal to 60% of the retirement benefit payable for life for a surviving spouse or disabled children and payable until age 18 or age 25 if pursuing studies for non-disabled children. For pensioned members retired after June 30, 2013, payments to beneficiaries will be the excess, if any, of the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) over the total annuity payments paid to the member and any beneficiaries.

*Disability benefits.* Members who are permanently separated from service due to total and permanent disability, due to disability pursuant to Act No. 127 of June 27, 1958, as amended, or due to terminal illness, as determined by the Administrator, shall be entitled to the balance of the deferred contribution individual account in a lump sum, or through the grant of an annuity, or any other optional form of payment pursuant to Section 5-110 of Act No. 447, at the option of the participant, plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) at the applicable retirement eligibility age.

## NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Beginning on June 30, 2013, no disability pensions shall be awarded pursuant to Sections 2-107 through 2-111 of Act No. 447. A disability benefits program is established which shall provide a temporary annuity in the event of total and permanent disability. Disability benefits may be provided through one or more disability insurance contracts with one or more insurance companies authorized by the Office of the Commissioner of Insurance of Puerto Rico to conduct business in Puerto Rico. The determination as to whether a person is partially or totally and permanently disabled, shall be made by the insurance company that issues the insurance policy covering the participant.

*Special laws and pensioner additional benefits.* The Municipality is required to cover other retirement benefits of its retired employees (if retired prior to July 1, 2013) as required by Commonwealth's laws, including: (1) various special laws – ad-hoc cost-of-living allowance adjustments (COLA) provided in prior years; (2) various special laws –additional minimum pension benefits and, (3) Act 3 retired pensioners "Additional Benefits Program". All these other retirement benefits are applicable only to employees who retired prior to July 1, 2013, under Act 447 and Act 1. The "Additional Benefits Program" includes: (1) a medication bonus of $100 per member which shall be paid no later than July 15 of each year; (2) a Christmas bonus of $200 per member which shall be paid no later than December 20 of each year and, (3) a matching share of $1,200 for healthcare insurance plan. These costs are billed by ERS and paid by the Municipality through the PayGo system.

### c. *Retirement systems reform*

Act No. 106 of August 23, 2018 ("Act 106") was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2018, the creation and transition to a new defined contribution plan and the reform of ERS's governance and administration, effective on July 1, 2018. Those dispositions are summarized as follows:

**Determination of accrued pension benefits as of June 30, 2018, and payments**

Effective July 1, 2018, participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2018, which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance with the specific benefit structures under Act 447, Act 1, Act 305, and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS's assets,
- A pay-as-you-go ("PayGo") charge to the participant employers determined by ERS and billed by the PRDT,
- Commonwealth's legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth's Legislature.

On June 27, 2018, the PRDT issued Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities, and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2018.

## NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Under the PayGo funding, the participant employers directly pay the pension benefits (including other special laws and additional pensioner benefits) as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, because of the implementation of PayGo funding, employers' contributions related to additional uniform contributions were eliminated. Payments are made by the employers (the Municipality) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase. On July 20, 2018, ERS sold investments for approximately $297 million.

Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. Each beneficiary, participant or pensioned will have personal collection rights against every incumbent, head of agency, director of budget or finance or any officer with responsibility at government, public enterprise, or municipality to claim unpaid contributions starting on the effective date of the Act and demand that they be paid as required. For municipalities, it authorized a legal lien of property tax to be collected by the CRIM through the monthly advances.

### Creation and transition to a new defined contribution plan

*General* - Effective July 1, 2018, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process. In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2019. The transition includes the creation of a separate trust and the transfer of participant accounts.

*Participant accounts and contributions* - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least 8.5% of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2019, participants may direct the investment of their contributions into various investment options offered by the DC Plan.

*Payment of benefits* - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2018, benefits will include amounts of participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

### Reform of ERS's governance and administration

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations, and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. ERS's employees that are not retained under the new administrative structure will be transferred to public agencies in conformity to Act No. 8 of 2018.

## NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

*d.* ***Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions; other required disclosures under GASB Statement 73***

As discussed above, pursuant to Act 106, participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. In addition, benefit payments are made through a PayGo funding administered by the PRDT. As a result, the plans operated by ERS under various benefit structures prior to July 1, 2017, are administered through a trust that do not meet the requirements of GASB Statement No. 68 as of July 1, 2017, and instead, the employers are subject to the requirements of GASB Statement No. 73*, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68.* Since the ERS has not issued audited financial statements as of and for the fiscal year ended June 30, 2023 nor has provided to the Municipality certain required information necessary to properly implement the provisions of *GASB Statement No. 73* as of and for the fiscal year ended June 30, 2023, amounts related to pensions reported in the government-wide financial statements are according to unaudited financial information issued for fiscal year ended on June 30, 2023. In addition, applicable disclosures and required supplementary information have been omitted.

## NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

***a. Plan description***

The Municipality is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all full-time employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

***b. Benefits provided***

ERS MIPC covers a payment of up to $100 per month to the eligible medical insurance plan selected by the member provided the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

c. ***Contributions***

The contribution requirement of ERS MIPC is established by Act No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees. The Municipality's contribution is financed through the monthly Paygo charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are 100% unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

## NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

*d.* ***OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB; other GASB Statement 75 required disclosures***

The ERS have not issued its audited financial statements as of and for the fiscal year ended June 30, 2023, nor has it provided the Municipality with the audited schedules of employment allocations and OPEB amounts by employer as of June 30, 2023 (Municipality's measurement date), necessary to comply with the requirements of *GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions",* as of June 30, 2023. As a result, amounts reported in the government-wide financial statements are according to unaudited financial information issued for fiscal year ended on June 30, 2023.

## NOTE 16 – TAX ABATEMENTS

### Commonwealth of Puerto Rico Agreements

Governments may use tax abatements to reduce the imposition of taxes to private entities in exchange for a given set of objectives, including economic development, urban renewal, promoting industries, and others. A tax abatement is a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. For the fiscal year ended June 30, 2023, the Municipality abated the following taxes based on the imposition of state laws governing the agreements entered by the Commonwealth and the entities:

| Government granting the abatement and law or program | Purpose of the program | Type of tax being abated | Taxes Abated |
|---|---|---|---|
| P.R. Tourism Company, Act No. 74 of 2010 | To provide incentives that will allow for substantial growth of the island tourism. | Real and personal property taxes, volume of business taxes and construction excise taxes. | Real and personal taxes: Abated: $15,594 |
| P.R. Industrial Development Company, Tax Incentives Act of 1998 (Act No. 135 of December 2, 1997 as amended) | Stimulate the formation of local capital; promote the development of manufactured articles in P.R.; promote the development of small and medium businesses, among others. | Real and personal property taxes, volume of business taxes and construction excise taxes. | Real and personal taxes: Abated: $1,855 |

## NOTE 17 – CONTINGENCIES

### A. ENCUMBRANCES

The Municipality has reported outstanding encumbrances amounting to $58,301 in the general fund at June 30, 2023. The Municipality intends to honor these encumbrances, which will continue to be liquidated under the current year's budget during a lapse period that extends into the subsequent fiscal year.

### B. CLAIMS AND JUDGMENTS

The Municipality is defendant in various legal proceedings pertaining to matters incidental to the performance of routine governmental operations. Under Act No. 104 of June 25, 1955, as amended, persons are allowed to sue the Municipality only for causes of actions set forth in said Act to a maximum amount of $75,000 or $150,000 if it involves actions for damages to more than one person or where a single injured party is entitled to several causes of action. Under certain circumstances, as provided in Act No. 9 of November 26, 1975, as amended, the Municipality may provide its officers and employees with legal representation, as well as assume the payment of any judgment that may be entered against them. There is no limitation on the payment of such judgment.

In addition, the Municipality is a defendant or co-defendant in several legal proceedings, which are in the discovery stage. Certain of these claims are covered by insurance. Legal counsel with the information currently available cannot determine the outcome of these proceedings. However, it has been the Municipality's experience that such actions are settled for amounts substantially less than the claim amounts.

It is management's opinion, based on the advice of the legal counsel, that the potential claims against the Municipality not covered by insurance will not materially affect the financial resources for its payment. All potential claims are accrued in the financial statements at June 30, 2023.

### C. FEDERAL GRANTS

The Municipality receives financial assistance from the federal government in the form of grants and entitlements. Receipts of grants are generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal law and regulations, including the expenditure of resources for eligible purposes. Substantially all grants are subject to audit under Uniform Guidance of the Office of Management and Budget of the United States of America (Uniform Guidance). Disallowance because of these audits may become a liability of the Municipality.

### D. CONSTRUCTION

The Municipality had commitments at June 30, 2023, of approximately $500,000 for the construction, improvements, or renovation of several capital facilities and the capital assets.

### E. EFFECT OF FISCAL AND ECONOMIC CONDITIONS

The Municipality faces fiscal and economic risks and challenges due to different conditions including, among others, the economic and fiscal crisis of the Commonwealth, the lack of financing alternatives from commercial banking and the impact of COVID-19:

## NOTE 17 – CONTINGENCIES (CONTINUED)

### Effect of Fiscal and Economic Conditions

The Municipality faces fiscal and economic risks and challenges due to different conditions including, among others, the reductions of the Equalization Fund of the Commonwealth to the municipalities and the lack of financing alternatives from commercial banking.

**Commonwealth's economic and fiscal crisis:**

The Commonwealth was facing a profound fiscal and economic crisis and incurred in prior year recurring deficits causing negative financial condition and has not been able to access the credit markets. As a result of this situation, and pursuant to PROMESA, the Oversight Board designated the Commonwealth as a covered entity. Furthermore, on May 3, 2017, a petition of relief was filed by the Oversight Board under Title III of PROMESA, incorporating the automatic stay provisions of Bankruptcy Code section 362 and 922. As a covered entity, the Commonwealth was required to prepare and eventually revise its Fiscal Plan.

The latest revised Fiscal Plan provides for the reduction and eventual elimination of a substantial portion of the Commonwealth's subsidy transfer to the municipalities, which may adversely affect the ability of municipal governments to continue providing essential services and servicing their debt obligations. Starting in fiscal year 2017-2018, the total municipal appropriations were reduced by $150 million, bringing a new baseline of $220 reduction in the Commonwealth's subsidies to the municipalities.

The reduction will be gradually implemented by 20% on each successive year starting at $44M in fiscal year 2018-2019. However, due to the COVID-19 pandemic, the transfer of fiscal year 2020-2021 will not be reduced to provide financial support to the municipalities during the crisis. The reduction will resume in fiscal year 2021-2022 to fiscal year 2023-2024, before ultimately phasing-out the subsidy transfer in fiscal year 2024-2025. The Plan proposes incentivizing consolidations of municipal services and a property tax reform to help the Municipalities to offset the reduction and become more solvent.

The Municipality cannot adequately estimate the possible effects of the elimination of the Commonwealth's subsidy transfer on its operations in future fiscal years.

**Lack of financing alternatives from commercial banking:**

As a result of significant fiscal challenges, the Government Development Bank for Puerto Rico ("GDB") completed its wind-down of its fundamental operations on March 23, 2018. GDB historically served as an important source of liquidity to municipal governments by providing financing to such entities. However, given GDB's situation it is no longer in a position to provide such financing.

While certain mid-sized and small municipalities may be able to obtain financing from commercial financial institutions to continue funding their public work programs and operations, those institutions have strengthened their requirements for financing. To mitigate the impact of these events, the municipalities are obtaining other alternatives of long-term financing including federal loans from Rural Development, HUD (Section 108) and FEMA. Notwithstanding, the lack of additional financing alternatives limits the capacity of the municipalities to perform capital projects and improvements including buildings, recreational facilities, and infrastructure.

## NOTE 18 – FUND BALANCE

As of June 30, 2023, the fund balance (deficit) classifications are as follows:

| Fund Balance (Deficit) | General Fund | Debt Service Fund | State Assignment Fund | FEMA Fund | Other Governmental Fund | Total |
|---|---|---|---|---|---|---|
| **Restricted for:** | | | | | | |
| General Government | $ - | $ - | $ - | $ - | $ 5,068 | $ 5,068 |
| Public Work | - | - | 3,133,973 | 81,464 | 423,099 | 3,638,536 |
| Education | - | - | - | - | 12,840 | 12,840 |
| Debt Service | - | 756,416 | - | - | - | 756,416 |
| **Committed for:** | | | | | | |
| Public Work | - | - | - | - | 1,579,311 | 1,579,311 |
| **Assigned for:** | | | | | | |
| Mayor and Municipal Legislature | 4,132 | - | - | - | - | 4,132 |
| General Government | 47,523 | - | - | - | - | 47,523 |
| Public Safety | 1,349 | - | - | - | - | 1,349 |
| Public Work | 1,388 | - | - | - | 455,277 | 456,665 |
| Culture and Recreation | 520 | - | - | - | - | 520 |
| Human Services and Welfare | 1,258 | - | - | - | - | 1,258 |
| Urban Development | 790 | - | - | - | - | 790 |
| Education | 1,341 | - | - | - | - | 1,341 |
| **Unassigned** | 1,533,825 | - | - | - | (358,303) | 1,175,522 |
| **Total Fund Balance (Deficit)** | **$ 1,592,126** | **$ 756,416** | **$ 3,133,973** | **$ 81,464** | **$ 2,117,292** | **$ 7,681,271** |

## NOTE 19 – RESTATEMENTS AND RECLASSIFICATIONS

During the current fiscal year, the Municipality revised its fund financial statements, which resulted in the reclassification of major funds. This reclassification of major and non-major funds based on the current year evaluation and is the result of following a standard accounting policy applied by the Municipality consistently in each year. The reclassification of major and non-major funds had no effect on the change in net position, fund balance of fund net position. Also, the Municipality revised its governmental-wide financial statements, which resulted in an adjustment to capital assets and liabilities related to the implementation of GASB Statement 96.

## NOTE 19 – RESTATEMENTS AND RECLASSIFICATIONS (CONTINUED)

### Government-Fund Financial Statements

| | Major Governmental Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Debt Service Fund | State Assignments Fund | FEMA Fund | Other Governmental Funds | Total |
| Beginning Balance 06/30/22 | $ 1,483,887 | $ 809,073 | $ 4,023,739 | $ - | $ 2,118,356 | $ 8,435,055 |
| Major fund reclassification | - | - | - | 81,464 | (81,464) | - |
| **Beginning Balance 06/30/22, as restated** | **$ 1,483,887** | **$ 809,073** | **$ 4,023,739** | **$ 81,464** | **$ 2,036,892** | **$ 8,435,055** |

### Government-Wide Financial Statements

| | Governmental Activities |
|---|---|
| Beginning Balance 06/30/22 | $ 15,444,822 |
| Adjustment to capital assets in accordance with GASB 96 | 114,971 |
| Adjustment to subscription liability in accordance with GASB 96 | (120,311) |
| Beginning Balance 06/30/22, restated | **$ 15,439,482** |

## NOTE 20 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 26, 2024, which is the date the financial statements were available to be issued and determined that no other material subsequent events require disclosure or an estimate to be recorded as June 30, 2023.

*End of Notes*

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

## NOTE TO BUDGETARY COMPARISON SCHEDULE- GENERAL FUND

## FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| | Budgeted amounts | | Actual amounts (budgetary basis) | Variance with final budget – over (under) |
|---|---|---|---|---|
| **Revenues:** | **Original** | **Final** | | |
| Property taxes | $ 648,474 | $ 648,474 | $ 642,696 | $ (5,778) |
| Volume of business taxes | 261,098 | 261,098 | 270,135 | 9,037 |
| Sales taxes | 1,159,824 | 1,159,824 | 1,205,527 | 45,703 |
| Intergovernmental | 796,803 | 796,803 | 809,407 | 12,604 |
| Construction excise taxes | 150,000 | 150,000 | 377,138 | 227,138 |
| Rent | 49,025 | 49,025 | 55,704 | 6,679 |
| Miscellaneous | 396,500 | 396,500 | 509,651 | 113,151 |
| Prior year fund balance allocation | - | 1,500,000 | - | (1,500,000) |
| Total revenues | 3,461,724 | 4,961,724 | 3,870,258 | (1,091,466) |
| **Expenditures:** | | | | |
| Mayor and municipal | 596,117 | 600,273 | 529,309 | 70,964 |
| General government | 2,107,454 | 2,070,558 | 1,884,878 | 185,680 |
| Public safety | 155,155 | 156,770 | 89,571 | 67,199 |
| Public works | 208,855 | 188,021 | 128,321 | 59,700 |
| Culture and recreation | 203,491 | 245,505 | 148,888 | 96,617 |
| Human services and welfare | 129,198 | 133,781 | 123,978 | 9,803 |
| Urban development | 33,772 | 34,203 | 29,752 | 4,451 |
| Education | 27,682 | 32,613 | 15,377 | 17,236 |
| Operating transfers | - | 1,500,000 | 1,500,000 | - |
| Total expenditures | 3,461,724 | 4,961,724 | 4,450,074 | 511,650 |
| Excess (deficiency) of revenues over expenditures and encumbrances | **$ -** | **$ -** | **$ (579,816)** | **$ (579,816)** |

| | |
|---|---|
| **Reconciliation of differences:** | |
| Sources/inflows of financial resources: | |
| Actual amounts (budgetary basis) "available for appropriations" from the budgetary comparison schedule | $ 3,870,258 |
| Differences - budgetary basis to GAAP: | |
| GAAP adjstments to revenues | 159,082 |
| Total revenues and as reported on the statement of revenues, expenditures and changes in fund balances | **$ 4,029,340** |
| Uses/outflows of financial resources: | |
| Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule (including transfer out to other funds) | $ 4,450,074 |
| Differences - budgetary basis to GAAP: | |
| Prior year encumbrances recorded as expenditures for GAAP purposes | 23,078 |
| Encumbrances for supplies ordered but not received are reported in the year the order is place for budgetary purposes | (58,301) |
| GAAP adjustments to expenditures | 20,031 |
| Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes | (1,500,000) |
| Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances | **$ 2,934,882** |

*The notes to the required supplementary information are an integral part of this schedule.*

## NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. BUDGETARY CONTROL

The Municipality's annual budget is prepared on the budgetary basis of accounting, which is not in accordance with GAAP, and represents departmental appropriations recommended by the Mayor and approved by the Municipal Legislature prior to the beginning of the fiscal year. Amendments to the budget require the approval of the Municipal Legislature. Transfers of appropriations within the budget, known as Mayor's Resolutions, do not require the approval of the Municipal Legislature.

The Municipality prepares its annual budget including the operations of the General Fund.

For budgetary purposes, encumbrance accounting is used. The encumbrances (i.e., purchase orders, contracts) are considered expenditures when incurred. For GAAP reporting purposes, encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The unencumbered balance of any appropriation at the end of the fiscal year will lapse at the end of such fiscal year. Other appropriations, mainly capital project appropriations, are continuing accounts for which the Municipal Legislature has authorized that an unspent balance from the prior year be carried forward and made available for current spending.

The annual budget as presented in the Budgetary Comparison Schedule-General Fund is the budget ordinance at June 30, 2022, representing the original budget. There were no supplemental appropriations for the year ended June 30, 2023.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**To the Honorable Mayor and**
**Members of the Municipal Legislature**
**Municipality of Culebra**
**Culebra, Puerto Rico**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund, and the aggregate remaining fund information of Municipality of Culebra, Puerto Rico, (Municipality) as of and for the year ended June 30, 2023, and the related notes to the financial statements. We were engaged to audit the financial statements of the governmental activities. These financial statements which collectively comprise the Municipality's, basic financial statements and have issued our report thereon dated March 26, 2024. We did not express an opinion on the governmental activities because we were unable to obtain sufficient and competent evidential matter related to the capital assets and the deferred outflows/ inflows of resources related to pension and the pension liability. Also the Municipality has not establish the necessary provision in its budget nor has include in the accompanying Statement of Net Position a liability for closure and post-closure care costs of the Municipality solid waste landfill.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Municipality's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002 and 2023-003 that we consider to be material weaknesses.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**(Continued)**

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Municipality's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-004.

**Municipality's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Municipality's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Municipality's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Torres-Fred & Co. P.S.C

**TORRES-FRED & CO, PSC**
**CERTIFIED PUBLIC ACCOUNTANT**
VILLALBA, PUERTO RICO
MARCH 26, 2024
License No. PSC-280
Expire December 1, 2025

**The stamp number E500119**
**was affixed to the original of this report.**

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**To the Honorable Mayor and**
**Members of the Municipal Legislature**
**Municipality of Culebra**
**Culebra, Puerto Rico**

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited Municipality of Culebra, Puerto Rico, (Municipality) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Municipality's major federal programs for the year ended June 30, 2023. Municipality's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Municipality's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Municipality and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Municipality's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Municipality's federal programs.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (continued)**

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Municipality's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Municipality's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Municipality's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Municipality's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-004. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Municipality's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Municipality's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (continued)**

**Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identified any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned costs as items 2023- 004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Municipality's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Municipality's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Torres-Fred & Co. P.S.C

**TORRES-FRED & CO, PSC**
**CERTIFIED PUBLIC ACCOUNTANT**
VILLALBA, PUERTO RICO
MARCH 26, 2024
License No. PSC-280
Expire December 1, 2025

**The stamp number E500120**
**was affixed to the original of this report.**

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

## SCHEDULE OF EXPENDITURE OF FEDERAL AWARD

## FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing | Pass-Through Entity Identifiying Number | 2023-2023 Federal Expenditures | Expenditure to Subrecipient |
|---|---|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE:** | | | | |
| Pass-through the Commonwealth of Puerto Rico - Department of Education: | | | | |
| Child and Adult Care Food Program | 10.558 | N/AV | $ 37,190 | $ - |
| **Total U.S. Department of Agriculture** | | | **37,190** | - |
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:** | | | | |
| Pass-Through State - State Housing Department | | | | |
| Community Development Block Grants - State Program | 14.228 | N/AV | 814,747 | - |
| **Total U.S. Department of Housing and Urban Development** | | | **814,747** | - |
| **U.S. DEPARTMENT OF TREASURY:** | | | | |
| Direct Program: | | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/AV | 36,792 | - |
| Pass-through State - PR Fiscal Agency and Financial Advisory Authority | | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/AV | 316,311 | - |
| | | | 353,103 | - |
| **Total U.S. Department of Treasury** | | | **353,103** | - |
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICE** | | | | |
| Pass-Through Office of Governor, Regional Elderly Office: | | | | |
| Special Program for the Aging, Title III | 93.045 | N/AV | 30,927 | - |
| Pass-Through the Commonwealth of Puerto Rico – Administration for Children and Families: | | | | |
| Child Care and Development Block Grant | 93.575 | N/AV | 325,082 | - |
| **Total U.S. Department of Health and Human Service:** | | | **356,009** | - |
| **U.S. DEPARTMENT OF HOMELAND SECURITY** | | | | |
| Direct Program: | | | | |
| Community Disaster Loans | 97.030 | N/AV | 924,334 | - |
| Pass-Through the – Central Office for Recovery, Reconstruction and Resiliency for Puerto Rico | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | N/AV | 1,518,134 | - |
| **Total U.S. Department of Homeland Security:** | | | **2,442,468** | - |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | **$ 4,003,517** | **$ -** |

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**NOTE TO THE SCHEDULE OF EXPENDITURE OF FEDERAL AWARD**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

## NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal grant activity of the Municipality of **Culebra**, Puerto Rico (Municipality) under programs of the Federal government for the fiscal year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The reporting entity is defined in Note 1 (B) to the basic financial statements.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**1.** The Schedule is prepared from Municipality's accounting records and presents only a selected portion of the operations of the Municipality, it is not intended to, and does not present, the financial position or changes in net position of the Municipality.
**2.** The Municipality in accordance with the terms and conditions of the grants, records the financial transactions which are consistent with accounting principles generally accepted in the United States of America.
**3.** Expenditures are recognized in the accounting period in which the liability is incurred, if measurable or when actually paid, whichever occurs first.
**4.** Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, except for the programs Section 8 Housing Choice Vouchers (HCV) and Disaster Grants- Public Assistance. Expenditures for HCV Program are equal to the ACC subsidy for the PHA fiscal period. Expenditures for Disaster Grants- Public Assistance are recognized in the period when; (a) FEMA has approved the PW and (b) eligible expenditures are incurred.

## NOTE 3 – ASSISTANCE LISTING NUMBER

The Assistance Listing Number, formerly known as the Catalog of Federal Domestic Assistance (CFDA) Number, is a five-digit number assigned in the awarding document for all Federal assistance awards, including Federal grants and cooperative agreements. This number is a program identification number. The first two digits identify the federal department or agency that administers the program, and the last three numbers are assigned by numerical sequence.

State or local government redistributions of federal awards to the Municipality, known as "pass–through awards", should be treated by the Municipality as though they were received directly from the federal government. The Uniform Guidance requires the schedule to include the name of the pass–through entity and the identifying number assigned by the pass-through entity for the federal awards received as a sub recipient. Numbers identified as N/A are not applicable and numbers identified as N/AV are not available.

## NOTE 4 – INDIRECT COST RATE

The Municipality has elected not to use the 10-percent de minimis cost rate allowed under the Uniform Guidance.

## NOTE 5 – MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results Section of the Schedule of Findings and Questioned Costs.

## NOTE 6 – RELATIONSHIP TO FINANCIAL STATEMENTS

Expenditures of federal awards are reported in the Municipality's Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds as follows: ARPA Fund - $353,103, FEMA Fund - $1,518,134, CDBG Fund - $814,747 and Other Governmental Funds - $1,317,533.

## NOTE 7 – COMMUNITY DISASTER LOANS

In fiscal year 2017-2018, FEMA issued to the Municipality a five-year promissory note for a maximum amount of $1,349,746 for financial assistance under the Community Disaster Loans ("CDL") program, bearing interest at 2.75% annually. The program helps local governments to overcome a loss in revenues as a result of a natural disaster, in order to perform its governmental operational functions. Neither principal nor interest payments are required until maturity. The terms of the loan provide that if the Municipality has not recovered sufficiently to meet its operating budget after three full fiscal years, repayment of all or part of the loan may be cancelled. The principal balance at June 30, 2023, was $674,873. Federal statutes and regulations do not impose continuing compliance requirements on the outstanding balance of the loan, other than the repayment of the loan. Therefore, the outstanding balance of the loan is not included in the face of the Schedule. On September 30, 2021, the United States Congress passed "The Extending Government Funding and Delivering Emergency Assistance Act (P.L. 117-43)". According to P.L. 117-43, Section 1601. (a), "Repayments of the remaining balances of all loans, as of September 30, 2021, by the Federal Emergency Management Agency under section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184) are hereby cancelled". Therefore, the outstanding balance ($674,873) as of September 30, 2021, of the referenced CDL was cancelled pursuant to P.L. 117-43. Program transactions during fiscal year 2022-2023 year are as follows:

| Description | Amount |
|---|---|
| Outstanding note balance, at beginning of year | $ 674,873 |
| Outstanding note balance, at end of year | $ 674,873 |
| | |
| Current year loan expenditures | $ 924,334 |

End of Notes

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**Section I. Summary of Auditor's Results:**

**Part I. Financial Statements**

| **1.** Opinion Units | Type of Opinions |
|---|---|
| Governmental Activities | Disclaimer |
| Governmental Fund-Financial Statement: | |
| General Fund | Unmodified |
| Debt Service Fund | Unmodified |
| State Assignments Fund | Unmodified |
| ARPA Fund | Unmodified |
| FEMA Fund | Unmodified |
| CDBG Fund | Unmodified |
| Aggregate Remaining Fund Information | Unmodified |

2. Material weakness(es) identified?

[X] **YES** [ ] **NO**

3. Significant deficiency(ies) identified?

[ ] **YES** [X] **NONE REPORTED**

4. Noncompliance material to financial statements noted?

[X] **YES** [ ] **NO**

**Part II. Federal Awards**

**1.** Type of auditor's report issued on compliance for major programs**:**

| | |
|---|---|
| Community Developments Block Grant | Unmodified |
| Community Disaster Loan | Unmodified |
| Disaster Grant-Public Assistance | Unmodified |

2. Material weakness(es) identified?

[ ] **YES** [X] **NO**

3. Significant deficiency(ies) identified?

[X] **YES** [ ] **NONE REPORTED**

**Part II. Federal Awards (Continued)**

4. Audit finding required to be reported under Uniform Guidance:

[X] **YES** [ ] **NO**

5. Major Programs:

| CFDA Number (s) | Federal Program Grantor and Program Name |
|---|---|
| 14.228 | Community Developments Block Grant |
| 97.030 | Community Disaster Loan |
| 97.036 | Disaster Grant-Public Assistance |

6. Dollar threshold used to distinguish Type A and Type B programs: $750,000

7. Auditee qualified as Low-risk auditee?:

[ ] **YES** [X] **NO**

***This space was left in blank intentional***

*MUNICIPALITY OF CULEBRA, PUERTO RICO*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

**SECTION II – Financial Statements Finding and Questioned Costs**

| | |
|---|---|
| **FINDING** | **2023-001** |
| **REQUIREMENT** | **ACCOUNTING RECORDS- CAPITAL ASSETS** |
| **TYPE OF FINDING** | ***MATERIAL WEAKNESS-INSTANCE OF NON COMPLIANCE*** |
| **CONDITION** | The Municipality has not recorded certain general infrastructure assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Also has not maintained complete and adequate records in order to obtain sufficient and competent evidential matter of the capital assets, accumulated depreciation and net capital assets, stated at $16,532,279, $3,893,267 and $12,639,012, respectively, in the accompanying Statement of Net Position as of June 30, 2023. As a result, we were unable to determine whether any adjustments to these amounts were necessary. |
| **CRITERIA** | Article 2.095 of State Act Number 107 of August 14, 2020 states that the Municipality should maintain updated property accounting records. Also, the GASB Statement No. 34 requires that all capital assets, including infrastructure, must be presented in the Statement of Net Assets and that these assets must be depreciated during its useful life. |
| **CAUSE** | The Municipality lack of adequate capital assets record, and noncompliance with the State Act Number 107 and GASB 34, did not permit the validation of the cost, completeness and ownership of the capital assets reported in the governmental activities. |
| **EFFECT** | The Municipality's Government Wide Financial Statements do not present fairly, the financial position of the governmental activities, and the change in financial position of the Municipality. |
| **RECOMMENDATION** | We recommend that the Municipality should take a capital assets inventory and reconcile it with the subsidiary ledger. Management should continue the compilation of documents to support the value, completeness and ownership of its capital assets, including infrastructure, to comply with the requirements of the GASB Statement No. 34. |
| **PRIOR YEAR** | 2022-001 |
| **MANAGEMENT RESPONSE** | We concur with the finding |

*MUNICIPALITY OF CULEBRA, PUERTO RICO*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

**SECTION II – Financial Statements Finding and Questioned Costs (continued)**

| | |
|---|---|
| **FINDING** | **2023-002** |
| **REQUIREMENT** | **ACCOUNTING RECORDS- MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE AND MAINTENANCE COSTS** |
| **TYPE OF FINDING** | ***MATERIAL WEAKNESS- INSTANCE OF NON COMPLIANCE*** |
| **CONDITION** | The Municipality did not comply with the requirement established in GASB No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-closure costs. At June 30, 2023, the Municipality has not establish the necessary provision in its budget nor has include in the accompanying Statement of Net Position a liability for closure and post-closure care costs of the Municipality solid waste landfill |
| **CRITERIA** | Regulation set forth by the U.S. Environmental Protection Agency (EPA) in it “Solid Waste Disposal Facility Criteria”; the Municipality is required to place a final cover on the Municipality’s solid waste landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB No. 18 requires the Municipality to perform a study of the activities that need to be implemented at the Municipality’s solid waste landfill facilities to guarantee the maximum yield of available space and to comply with applicable state and federal regulations. Based on that study, the Municipality must include a liability for closure and post closure care cost in its statement of net position at June 30, 2023. |
| **CAUSE** | The Municipal administrators failed to recognize a liability in the Financial Statement at June 30, 2023, in accordance with the requirement of the EPA and in compliance with GASB 18. |
| **EFFECT** | The Municipality’s Government Wide Financial Statements do not present fairly, the financial position of the governmental activities, and the change in financial position of the Municipality. Also the Municipality is not in compliance with GASB No. 18 and the Solid Waste Disposal Facility Criteria issued by the U.S. Environmental Protection Agency (EPA). |
| **RECOMMENDATION** | We recommend that the Municipality should perform the study of the activities that need to be implemented at the Municipality’s solid waste landfill facilities and determine and include the amount of the liability that should be reported in the governmental activities. |
| **PRIOR YEAR** | 2022-002 |
| **MANAGEMENT RESPONSE** | We concur with the finding |

*MUNICIPALITY OF CULEBRA, PUERTO RICO*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

**SECTION II – Financial Statements Finding and Questioned Costs (continued)**

| | |
|---|---|
| **FINDING** | **2023-003** |
| **REQUIREMENT** | **ACCOUNTING RECORDS- RECOGNITION AND REPORTING OF NET PENSION LIABILITY AND POSTEMPLOYMENT BENEFIT OTHER THAN PENSIONS** |
| **TYPE OF FINDING** | ***MATERIAL WEAKNESS- INSTANCE OF NON COMPLIANCE*** |
| **CONDITION** | The Municipality has implemented partially the requirements of GASB Statement No. 73 Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement 67 and 68 and Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. In addition, the notes to the financial statements do not disclose descriptive information related to the pension plans through which the pensions are provided as required by the GASB Statement No. 73. Also, management has omitted historical pension information that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. In addition, amounts to be reported as deferred outflows/ inflows of resources, liabilities and expenses, if any, related to the other postemployment benefits (OPEB), as required by GASB Statement No. 75, have been omitted. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the Municipality's governmental activities has not been determined. |
| **CRITERIA** | GASB Statement No. 73 state the accounting and financial reporting for defined benefit pensions and defined contribution pensions that are provided to employees of the state and local governmental employers and are not within the scope of Statement 68. This statement requires that the Municipality report in its financial statements the net pension liability and related expenses.<br><br>GASB Statement No. 75 state the accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources and expenses /expenditures. |
| **CAUSE** | The actuarial report made as of June 30, 2022 (measurement date) has not been audited by a CPA firm. |
| **EFFECT** | The Municipality's Government Wide Financial Statements do not present fairly, the financial position of the governmental activities, and the change in financial position of the Municipality. |

*MUNICIPALITY OF CULEBRA, PUERTO RICO*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

**SECTION II – Financial Statements Finding and Questioned Costs (continued)**

| | |
|---|---|
| **RECOMMENDATION** | We recommend the Municipality that they should engage an actuarial firm to determine the total pension liability and related expenses. |
| **PRIOR YEAR** | 2022-003 |
| **MANAGEMENT RESPONSE** | We concur with the finding |

*MUNICIPALITY OF CULEBRA, PUERTO RICO*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

**SECTION III – Federal Award Finding and Questioned Costs**

| | |
|---|---|
| **FINDING** | **2023-004** |
| **FEDERAL PROGRAM** | **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) (ASSISTANCE LISTING NO. 14.228) DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH STATE HOUSING DEPARTMENT** |
| **CATEGORY** | **INTERNAL CONTROL/COMPLIANCE- SIGNIFICANT DEFICIENCIES** |
| **NONCOMPLIANCE** | **REPORTING** |
| **TOPIC SENTENCE** | Lack of controls over filing of quarterly financial reports. |

**CONDITIONS**

As part of the evaluation of the Reporting Test we requested evidence of the filing of the Quarterly Report for the fiscal year 2022-2023. In the audit of the program, we noted the following:

The quarterly reports for the following quarters had not been filed to the Puerto Rico Department of Housing:

| | |
|---|---|
| July-September | 2022 |
| October- December | 2022 |
| January-March | 2023 |
| April-June | 2023 |

**CRITERIA**

The delegation of funds contract signed between the Department of Housing of Puerto Rico and the Municipality establishes in its twentieth clause that the subrecipient is obliged to submit to the recipient the quarterly and annual reports for the projects developed with CDBG funds.

**CAUSE**

The Community Development Block Grant Program (CDBG) are not maintaining adequate internal controls to guarantee timely filing of quarterly reports.

*MUNICIPALITY OF CULEBRA, PUERTO RICO*

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

**SECTION III – Federal Award Finding and Questioned Costs (continued)**

| | |
|---|---|
| **FINDING** | **2023-004 (continued)** |
| **EFFECT** | The Municipality is exposed to the risk that the Puerto Rico Department of Housing halt the process of requisitioning funds from the administration line, affecting the operation of the program and the use of funds. |
| **RECOMMENDATION** | We recommend that the program establish internal control measures to ensure that the program's quarterly reports are submitted on time to the Puerto Rico Department of Housing. |
| **QUESTIONED COST** | None |
| **PRIOR YEAR** | Not Applicable |
| **MANAGEMENT RESPONSE** | We concur with the finding |

## COMMONWEALTH OF PUERTO RICO
## MUNICIPALITY OF CULEBRA

## CORRECTIVE ACTION PLAN

## FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**
**Corrective Action Plan**
**Fiscal Year Ended June 30, 2023**

Audit Report: Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and OMB Circular Uniform Guidance

Audit Period: July 1, 2022 – June 30, 2023 Fiscal Year: 2022-2023

Principal Executive: Hon. Edilberto Romero Llovet, Mayor

Contact Person: Mr. Pedro J. Padrón Vargas, Finance Director Phone: (787) 742-3116

| Original Finding Number | Statement of Concurrence or Non-concurrence | Corrective Action |
|---|---|---|
| 2023-001 | We concur with the finding. | The Property Division is continuously updating the furniture, equipment, and vehicles physical inventory with the subsidiary ledger. However, we recognize that several real property and infrastructure assets are not recorded in our capital assets records. To correct this situation, we will start identifying all the real property and infrastructure owned by the Municipality and identify the acquisition costs. In addition, we are considering engaging with an external consultant to support the Property Division, in the process of gathering the necessary information related to the cost, completeness, and ownership of its real property and infrastructure assets, to comply with the requirements of the GASB Statement 34.<br><br>Implementation Date: June 30, 2025<br>Responsible Person: Mr. Pedro J. Padrón Vargas<br>Finance Department Director |
| 2023-002 | We concur with the finding. | The Municipality is in the process of conditioning and improving the landfill facilities with an investment from municipal, state, and federal funds. To comply with the requirements of GASB 18, we will engage with a professional to perform the required studies to determine a reasonable estimate of the closure and post-closure costs of the landfill facilities, so that the corresponding liability can be correctly reported in the governmental activities as of June 30, 2024.<br><br>Implementation Date: June 30, 2024<br>Responsible Person: Mr. Pedro J. Padrón Vargas<br>Finance Department Director |

# COMMONWEALTH OF PUERTO RICO
# MUNICIPALITY OF CULEBRA

## CORRECTIVE ACTION PLAN

## FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**
**Corrective Action Plan**
**Fiscal Year Ended June 30, 2023**

Audit Report: Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and OMB Circular Uniform Guidance

Audit Period: July 1, 2022 – June 30, 2023 — Fiscal Year: 2022-2023

Principal Executive: Hon. Edilberto Romero Llovet, Mayor

Contact Person: Mr. Pedro J. Padrón Vargas, Finance Director — Phone: (787) 742-3116

| Original Finding Number | Statement of Concurrence or Nonconcurrence | Corrective Action |
|---|---|---|
| 2023-003 | We concur with the finding. | On February 13, 2024, the State Employees' Retirement System Administration (ERS), issued the Financial Reporting Valuation Report for GASB's 73 and 75, for the reporting year July 1, 2021 to June 30, 2022. However, this report was not audited. In the meanwhile, we proceeded to adjust the pension and OPEB liabilities and the deferred outflows/ inflows of resources as of June 30, 2023, using the unaudited Financial Reporting Valuation Report issued by the ERS.<br><br>Implementation Date: Partially corrected<br>Responsible Person: Mr. Pedro J. Padrón Vargas<br>Finance Department Director |
| 2023-004 | We concur with the finding. | The quarterly reports mentioned in the findings were prepared and submitted to the Puerto Rico Housing Department for review and evaluation.<br><br>Implementation Date: Implemented and corrected<br>Responsible Person: Mrs. Dolores Fernandez Segarra<br>Federal Program Director |

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**CORRECTIVE ACTION PLAN**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**
**Corrective Action Plan**
**Fiscal Year Ended June 30, 2023**

Audit Report: Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and OMB Circular Uniform Guidance

Audit Period: July 1, 2022 – June 30, 2023 Fiscal Year: 2022-2023

Principal Executive: Hon. Edilberto Romero Llovet, Mayor

Contact Person: Mr. Pedro J. Padrón Vargas, Finance Director Phone: (787) 742-3116

**CERTIFIED BY: (signature and date)**

Hon. Edilberto Romero Llovet, Mayor
Signature

3/26/2024
Date

Mr. Pedro J. Padron Vargas, Finance Director
Signature

3/26/2024
Date

**COMMONWEALTH OF PUERTO RICO**
**MUNICIPALITY OF CULEBRA**

**SUMMARY OF SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**1-** AUDIT FINDING THAT HAVE BEEN FULLY CORRECTED: **2020-001, 2021-003, 2022-003.**

2- AUDIT FINDING NOT CORRECTED OR PARTIALLY CORRECTED:

| FINDING NUMBER | ASSISTANCE LISTING NUMBER | QUESTIONED COST | COMMENTS |
|---|---|---|---|
| 2020-001-Accounting Records-Bank Balance | | None | Corrected |
| 2020-002- Accounting Records-Capital Assets | | None | Not Corrected. Finding Repeated in the current year (See Finding 2022-001) |
| 2020-003- Accounting Records-Municipal Solid Waste landfill closure and post-closure care and maintenance costs | | None | Not Corrected. Finding Repeated in the current year (See Finding 2022-002) |
| 2021-001- Accounting Records-Capital Assets | | None | Not Corrected. Finding Repeated in the current year (See Finding 2022-001) |
| 2021-002- Accounting Records-Municipal Solid Waste landfill closure and post-closure care and maintenance costs | | None | Not Corrected. Finding Repeated in the current year (See Finding 2022-002) |
| 2021-003- Equipment and Real Property Management | 14.228 | None | Corrected. |
| 2022-001- Accounting Records-Capital Assets | | None | Not Corrected. Finding Repeated in the current year (See Finding 2023-001) |
| 2022-002- Accounting Records-Municipal Solid Waste landfill closure and post-closure care and maintenance costs | | None | Not Corrected. Finding Repeated in the current year (See Finding 2023-002) |
| 2022-003-Accounting Records- Recognition and reporting of Net Pension Liability and Postemployment benefit other than pensions | | None | Not Corrected. Finding Repeated in the current year (See Finding 2023-003) |
| 2022-004- Equipment and Real Property Management | 14.228 | None | Corrected |

END OF SCHEDULE

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

INGRESOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | INGRESO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.01 | Patentes | 03 - Finanzas | $ 270,135.00 | $ 179,528.00 | $ 241,733.33 | $ (28,401.67) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.02 | Patentes Años Anteriores | 03 - Finanzas | $ - | $ - | $ 1,000.25 | $ 1,000.25 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.03 | Impuesto Municipal sobre las Ventas | 03 - Finanzas | $ 1,205,527.00 | $ 1,195,152.00 | $ 1,212,414.08 | $ 6,887.08 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 81.21 | Intereses y Recargos por Demoras en Patentes | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 8,265.19 | $ 3,265.19 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 82.31 | Contribución sobre Propiedad Exonerada | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 83.01 | Arbitrios de Construcción | 03 - Finanzas | $ 300,000.00 | $ 299,400.74 | $ 188,298.97 | $ (111,701.03) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 83.04 | Licencias y Permisos | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 4,200.00 | $ (800.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 84.02 | Compensación AEE | 03 - Finanzas | $ 123,836.00 | $ 128,943.00 | $ 75,216.75 | $ (48,619.25) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 84.04 | Otros Ingresos Intergubernamentales | 03 - Finanzas | $ 426,606.62 | $ 680,377.28 | $ 566,981.16 | $ 140,374.54 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 84.10 | Compensaciones Estatales | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 85.15 | Ingresos por Servicios Transportación | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 86.01 | Multas | 03 - Finanzas | $ 500.00 | $ 500.00 | $ - | $ (500.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 86.02 | Confiscaciones | 03 - Finanzas | $ 1,000.00 | $ 1,000.00 | $ - | $ (1,000.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.03 | Intereses Bancarios | 03 - Finanzas | $ 400,000.00 | $ 100,000.00 | $ 405,031.95 | $ 5,031.95 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.05 | Ingresos Eventuales | 03 - Finanzas | $ 400,000.00 | $ 350,000.00 | $ 499,128.06 | $ 99,128.06 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.06 | Renta Locales y Propiedad Municipal | 03 - Finanzas | $ 62,061.84 | $ 62,061.84 | $ 50,542.56 | $ (11,519.28) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.09 | Otros Ingresos | 03 - Finanzas | $ 50,000.00 | $ 50,000.00 | $ 117,610.00 | $ 67,610.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.20 | Otros Recursos Financieros | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas | $ 591,605.25 | $ 635,490.27 | $ 529,575.20 | $ (62,030.05) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 89.01 | Transferencias que Entran | 03 - Finanzas | $ - | $ - | $ - | $ - |
| | | | | | | | | TOTAL | $ 3,841,271.71 | $ 3,692,453.13 | $ 3,899,997.50 | $58,725.79 |

**MUNICIPIO DE: CULEBRA**

**OGP-1M**

**PRESUPUESTO AÑO FISCAL 2024-2025**

Rev. 08/enero/2024

**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 01 - Legislatura Municipal | $ 28,620.00 | $ 28,620.00 | $ 23,850.00 | $ 4,770.00 |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 01 - Legislatura Municipal | $ - | $ - | | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 01 - Legislatura Municipal | $ 2,288.88 | $ 2,288.88 | $ 1,923.98 | $ 364.90 |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.41 | Plan Médico | 01 - Legislatura Municipal | $ 1,800.00 | $ 1,800.00 | $ 1,500.00 | $ 300.00 |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.70 | Bono de Verano | 01 - Legislatura Municipal | $ 300.00 | $ 300.00 | $ 300.00 | $ - |
| Fondo General | 01 | 01 | 01 | 00 | 00 | 91.71 | Bono Navideño | 01 - Legislatura Municipal | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.25 | Servicios Legales | 01 - Legislatura Municipal | $ 27,500.00 | $ 27,500.00 | $ 13,500.00 | $ 14,000.00 |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 01 - Legislatura Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 01 - Legislatura Municipal | $ - | $ 4,000.00 | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.01 | Dietas | 01 - Legislatura Municipal | $ 7,000.00 | $ 7,000.00 | $ 1,905.00 | $ 5,095.00 |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.06 | Adiestramientos | 01 - Legislatura Municipal | $ - | $ 200.00 | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 01 - Legislatura Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 01 - Legislatura Municipal | $ - | $ 500.00 | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 01 - Legislatura Municipal | $ 3,000.00 | $ 2,800.00 | $ 1,718.36 | $ 1,281.64 |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 01 - Legislatura Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 01 | 04 | 00 | 00 | 94.65 | Misceláneos | 01 - Legislatura Municipal | $ 5,000.00 | $ 1,000.00 | $ - | $ 5,000.00 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 02 - Oficina del Alcalde(sa) | $ 250,392.00 | $ 262,348.00 | $ 195,882.48 | $ 54,509.52 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.04 | Pre-Retiro Voluntario | 02 - Oficina del Alcalde(sa) | $ 8,784.00 | $ 8,784.00 | $ 7,320.00 | $ 1,464.00 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 02 - Oficina del Alcalde(sa) | $ 15,156.00 | $ 33,421.00 | $ 19,127.31 | $ (3,971.31) |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 02 - Oficina del Alcalde(sa) | $ 21,782.00 | $ 24,187.27 | $ 18,153.47 | $ 3,628.53 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.41 | Plan Médico | 02 - Oficina del Alcalde(sa) | $ 14,400.00 | $ 18,000.00 | $ 8,329.08 | $ 6,070.92 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.70 | Bono de Verano | 02 - Oficina del Alcalde(sa) | $ 2,400.00 | $ 3,600.00 | $ 2,400.00 | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 91.71 | Bono Navideño | 02 - Oficina del Alcalde(sa) | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 92.01 | Materiales de Oficina | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 92.25 | Combustible y Lubricantes | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 93.27 | Compra de Equipos | 02 - Oficina del Alcalde(sa) | $ - | $ 1,000.00 | $ - | $ - |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.06 | Adiestramientos | 02 - Oficina del Alcalde(sa) | $ - | $ 1,000.00 | $ 900.00 | $ (900.00) |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 02 - Oficina del Alcalde(sa) | $ 40,000.00 | $ 40,000.00 | $ 32,062.50 | $ 7,937.50 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.25 | Servicios Legales | 02 - Oficina del Alcalde(sa) | $ 130,000.00 | $ 130,000.00 | $ 83,218.75 | $ 46,781.25 |
| Fondo General | 01 | 02 | 01 | 00 | 00 | 94.44 | Cuotas y Suscripciones | 02 - Oficina del Alcalde(sa) | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ - |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 02 - Oficina del Alcalde(sa) | $ 10,000.00 | $ 10,000.00 | $ 7,545.21 | $ 2,454.79 |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 02 - Oficina del Alcalde(sa) | $ 2,000.00 | $ 2,900.00 | $ 2,437.84 | $ (437.84) |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.65 | Misceláneos | 02 - Oficina del Alcalde(sa) | $ 25,000.00 | $ 40,000.00 | $ 20,796.78 | $ 4,203.22 |
| Fondo General | 01 | 02 | 04 | 00 | 00 | 94.81 | Festival o Actividad I | 02 - Oficina del Alcalde(sa) | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 02 | 05 | 00 | 00 | 94.15 | Relaciones Públicas | 02 - Oficina del Alcalde(sa) | $ 3,000.00 | $ 3,000.00 | $ 840.00 | $ 2,160.00 |
| Fondo General | 01 | 02 | 07 | 00 | 00 | 94.49 | Becas | 02 - Oficina del Alcalde(sa) | $ 30,000.00 | $ 30,000.00 | $ 14,400.00 | $ 15,600.00 |
| Fondo General | 01 | 02 | 31 | 00 | 00 | 94.47 | Donaciones | 02 - Oficina del Alcalde(sa) | $ 30,000.00 | $ 30,000.00 | $ 2,000.00 | $ 28,000.00 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 03 - Finanzas | $ 211,814.40 | $ 191,189.00 | $ 143,975.33 | $ 67,839.07 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 03 - Finanzas | $ 84,180.00 | $ 94,274.00 | $ 68,138.92 | $ 16,041.08 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.13 | Aportación Sistema de Retiro - Pensionados | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.14 | Cargo de "PayGo" | 03 - Finanzas | $ 173,663.04 | $ 165,762.48 | $ 130,108.88 | $ 43,554.16 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 03 - Finanzas | $ 24,035.87 | $ 23,177.26 | $ 18,131.55 | $ 5,904.32 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.41 | Plan Médico | 03 - Finanzas | $ 16,200.00 | $ 16,200.00 | $ 9,524.40 | $ 6,675.60 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.45 | Seguro por Desempleo | 03 - Finanzas | $ 20,000.00 | $ 20,000.00 | $ 1,440.00 | $ 18,560.00 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.51 | Beneficio por Fondo del Seguro del Estado | 03 - Finanzas | $ 100,174.57 | $ 96,249.12 | $ 75,763.34 | $ 24,411.23 |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.70 | Bono de Verano | 03 - Finanzas | $ 4,200.00 | $ 4,500.00 | $ 4,500.00 | $ (300.00) |
| Fondo General | 01 | 03 | 01 | 00 | 00 | 91.71 | Bono Navideño | 03 - Finanzas | $ 14,000.00 | $ 13,000.00 | $ 13,000.00 | $ 1,000.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 03 - Finanzas | $ - | $ 11,000.00 | $ 6,950.65 | $ (6,950.65) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.15 | Materiales de Mantenimiento | 03 - Finanzas | $ - | $ 9,000.00 | $ 3,309.80 | $ (3,309.80) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.25 | Combustible y Lubricantes | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.28 | Energía Eléctrica | 03 - Finanzas | $ 128,943.00 | $ 128,943.00 | $ 75,216.75 | $ 53,726.25 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.32 | Acueducto y Alcantarillados | 03 - Finanzas | $ 40,000.00 | $ 30,000.00 | $ 10,573.31 | $ 29,426.69 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 92.35 | Teléfono y Comunicaciones | 03 - Finanzas | $ 40,000.00 | $ 40,000.00 | $ 28,980.92 | $ 11,019.08 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 93.02 | Programas de Computadoras | 03 - Finanzas | $ 75,613.00 | $ 77,998.00 | $ 47,208.00 | $ 28,405.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 03 - Finanzas | $ - | $ 32,000.00 | $ 1,646.46 | $ (1,646.46) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.06 | Adiestramientos | 03 - Finanzas | $ - | $ 1,000.00 | $ 875.00 | $ (875.00) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.10 | Gastos de Auditoría Sencilla (Single Audit) | 03 - Finanzas | $ 15,000.00 | $ 15,000.00 | $ - | $ 15,000.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 03 - Finanzas | $ 37,900.00 | $ 37,900.00 | $ 24,125.00 | $ 13,775.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.12 | Servicios No Profesionales | 03 - Finanzas | $ - | $ - | $ - | $ - |

OFICINA DE GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**OGP-1M**

**PRESUPUESTO AÑO FISCAL 2024-2025**

Rev. 08/enero/2024

**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.13 | Pruebas de Dopaje | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.14 | CRIM Servicios Mapas de Catastro (LIMS) | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 03 - Finanzas | $ 20,000.00 | $ 5,000.00 | $ 2,278.80 | $ 17,721.20 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.36 | Cánon Excavaciones y Demoliciones | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.39 | Cargos por Servicios Bancarios | 03 - Finanzas | $ 500.00 | $ 1,000.00 | $ - | $ 500.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.42 | Seguros | 03 - Finanzas | $ 300,000.00 | $ 291,676.96 | $ 284,335.93 | $ 15,664.07 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.43 | Gastos de Salud | 03 - Finanzas | $ 58,248.64 | $ 55,801.67 | $ 46,501.40 | $ 11,747.24 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.47 | Donaciones | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 03 - Finanzas | $ 15,000.00 | $ 15,000.00 | $ 8,283.25 | $ 6,716.75 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.58 | Déficit | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.60 | Intereses Cuentas Vendidas | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.65 | Misceláneos | 03 - Finanzas | $ 21,892.28 | $ 49,837.73 | $ 22,852.59 | $ (960.31) |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.67 | Publicaciones y Anuncios | 03 - Finanzas | $ - | $ - | | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.69 | Franqueo | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ 3,510.00 | $ 1,490.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.70 | Pago de Sentencias y Reclamaciones | 03 - Finanzas | $ 5,000.00 | $ 5,000.00 | $ - | $ 5,000.00 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.71 | Reclamaciones Años Anteriores | 03 - Finanzas | $ 20,000.00 | $ 30,000.00 | $ 19,529.48 | $ 470.52 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.75 | Reserva | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.76 | Aportación al Fondo de Equiparación | 03 - Finanzas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.77 | Aportación al CRIM | 03 - Finanzas | $ 29,580.26 | $ 31,774.51 | $ 26,478.80 | $ 3,101.46 |
| Fondo General | 01 | 03 | 04 | 00 | 00 | 94.78 | Liquidación Deuda del CRIM | 03 - Finanzas | $ 95,808.12 | $ 95,808.12 | $ 79,840.10 | $ 15,968.02 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 04 - Obras Públicas | $ 76,188.00 | $ 99,713.00 | $ 66,777.08 | $ 9,410.92 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.10 | Seguro Choferil | 04 - Obras Públicas | $ 702.00 | $ 702.00 | $ 579.00 | $ 123.00 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 04 - Obras Públicas | $ - | $ - | | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 04 - Obras Públicas | $ 6,126.73 | $ 7,972.74 | $ 5,406.76 | $ 719.97 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.41 | Plan Médico | 04 - Obras Públicas | $ 5,400.00 | $ 9,000.00 | $ 4,050.00 | $ 1,350.00 |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.70 | Bono de Verano | 04 - Obras Públicas | $ 900.00 | $ 1,500.00 | $ 900.00 | $ - |
| Fondo General | 01 | 04 | 01 | 00 | 00 | 91.71 | Bono Navideño | 04 - Obras Públicas | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.05 | Herramientas | 04 - Obras Públicas | $ - | $ - | $ - | $ - |

**MUNICIPIO DE: CULEBRA** | **OGP-1M**

**PRESUPUESTO AÑO FISCAL 2024-2025** | Rev. 08/enero/2024

**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.25 | Combustible y Lubricantes | 04 - Obras Públicas | $ 20,000.00 | $ 40,000.00 | $ 10,000.00 | $ 10,000.00 |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.38 | Materiales de Construcción | 04 - Obras Públicas | $ - | $ 1,500.00 | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 04 - Obras Públicas | $ - | $ 2,500.00 | $ 287.60 | $ (287.60) |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.06 | Adiestramientos | 04 - Obras Públicas | $ - | $ 100.00 | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 04 - Obras Públicas | $ - | $ 5,000.00 | $ 3,765.40 | $ (3,765.40) |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.31 | Servicios de Ingeniería y Arquitectura | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 04 - Obras Públicas | $ - | $ 1,500.00 | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.62 | Reparación y Mantenimiento de Estructuras | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.63 | Mantenimiento de Vehículos | 04 - Obras Públicas | $ - | $ 10,000.00 | $ 7,455.72 | $ (7,455.72) |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.64 | Mantenimiento de Edificios | 04 - Obras Públicas | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 04 | 04 | 00 | 00 | 94.65 | Misceláneos | 04 - Obras Públicas | $ 5,000.00 | $ 4,000.00 | $ 3,554.08 | $ 1,445.92 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.01 | Empleados Regulares | 06 - Oficina Municipal Manejo de Emergencias | $ 82,068.00 | $ 74,994.00 | $ 59,719.00 | $ 22,349.00 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.05 | Empleados Transitorios | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.11 | Sistema de Retiro | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.31 | Seguro Social Federal | 06 - Oficina Municipal Manejo de Emergencias | $ 6,676.00 | $ 6,058.37 | $ 4,889.79 | $ 1,786.21 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.41 | Plan Médico | 06 - Oficina Municipal Manejo de Emergencias | $ 7,200.00 | $ 7,200.00 | $ 3,600.00 | $ 3,600.00 |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.70 | Bono de Verano | 06 - Oficina Municipal Manejo de Emergencias | $ 1,200.00 | $ 1,200.00 | $ 1,200.00 | $ - |
| Fondo General | 01 | 06 | 01 | 00 | 00 | 91.71 | Bono Navideño | 06 - Oficina Municipal Manejo de Emergencias | $ 4,000.00 | $ 3,000.00 | $ 3,000.00 | $ 1,000.00 |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.01 | Materiales de Oficina | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.23 | Compra de Uniformes | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |

**MUNICIPIO DE: CULEBRA**

**OGP-1M**

**PRESUPUESTO AÑO FISCAL 2024-2025**

Rev. 08/enero/2024

**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.25 | Combustible y Lubricantes | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 93.27 | Compra de Equipos | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ - | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.06 | Adiestramientos | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ 800.00 | | $ - |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.21 | Gastos de Viaje | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ 4,000.00 | $ 2,733.92 | $ (2,733.92) |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 06 - Oficina Municipal Manejo de Emergencias | $ 1,500.00 | $ 1,500.00 | $ 1,155.91 | $ 344.09 |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.63 | Mantenimiento de Vehículos | 06 - Oficina Municipal Manejo de Emergencias | $ - | $ 5,000.00 | $ 52.50 | $ (52.50) |
| Fondo General | 01 | 06 | 04 | 00 | 00 | 94.65 | Misceláneos | 06 - Oficina Municipal Manejo de Emergencias | $ 10,000.00 | $ 2,000.00 | $ 1,424.00 | $ 8,576.00 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.01 | Empleados Regulares | 08 - Recursos Humanos | $ 173,055.60 | $ 137,136.00 | $ 118,038.22 | $ 55,017.38 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.05 | Empleados Transitorios | 08 - Recursos Humanos | $ 75,780.00 | $ 94,115.00 | $ 65,495.48 | $ 10,284.52 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 08 - Recursos Humanos | $ 100,000.00 | $ 30,000.00 | $ 5,214.50 | $ 94,785.50 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 08 - Recursos Humanos | $ 40,000.00 | $ 20,000.00 | $ 16,585.93 | $ 23,414.07 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.11 | Sistema de Retiro | 08 - Recursos Humanos | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.31 | Seguro Social Federal | 08 - Recursos Humanos | $ 35,246.27 | $ 25,836.95 | $ 18,812.21 | $ 16,434.06 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.41 | Plan Médico | 08 - Recursos Humanos | $ 14,400.00 | $ 10,800.00 | $ 7,039.48 | $ 7,360.52 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.70 | Bono de Verano | 08 - Recursos Humanos | $ 3,900.00 | $ 3,900.00 | $ 3,900.00 | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.71 | Bono Navideño | 08 - Recursos Humanos | $ 13,000.00 | $ 12,583.73 | $ 12,583.73 | $ 416.27 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.75 | Tiempo Compensatorio Estatal | 08 - Recursos Humanos | $ 40,000.00 | $ 30,000.00 | $ 18,074.05 | $ 21,925.95 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 91.76 | Tiempo Compensatorio Federal | 08 - Recursos Humanos | $ 15,000.00 | $ 15,000.00 | $ 10,591.24 | $ 4,408.76 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 92.01 | Materiales de Oficina | 08 - Recursos Humanos | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 93.27 | Compra de Equipos | 08 - Recursos Humanos | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.06 | Adiestramientos | 08 - Recursos Humanos | $ 10,000.00 | $ 3,000.00 | $ 390.00 | $ 9,610.00 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.13 | Pruebas de Dopaje | 08 - Recursos Humanos | $ 24,000.00 | $ 24,000.00 | $ - | $ 24,000.00 |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.21 | Gastos de Viaje | 08 - Recursos Humanos | $ - | $ 1,000.00 | $ 409.00 | $ (409.00) |
| Fondo General | 01 | 08 | 32 | 00 | 00 | 94.65 | Misceláneos | 08 - Recursos Humanos | $ - | $ 1,000.00 | $ 963.65 | $ (963.65) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.01 | Empleados Regulares | 09 - Recreación y Deportes | $ 71,364.00 | $ 71,364.00 | $ 59,470.00 | $ 11,894.00 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.05 | Empleados Transitorios | 09 - Recreación y Deportes | $ 17,052.00 | $ 29,267.00 | $ 19,846.91 | $ (2,794.91) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 09 - Recreación y Deportes | $ - | $ - | | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 09 - Recreación y Deportes | $ - | $ - | | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.11 | Sistema de Retiro | 09 - Recreación y Deportes | $ - | $ - | | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.31 | Seguro Social Federal | 09 - Recreación y Deportes | $ 7,261.07 | $ 8,295.96 | $ 6,641.51 | $ 619.56 |

GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**PRESUPUESTO AÑO FISCAL 2024-2025**

**GASTOS**

**OGP-1M**

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.41 | Plan Médico | 09 - Recreación y Deportes | $ 7,200.00 | $ 7,200.00 | $ 4,500.00 | $ 2,700.00 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.70 | Bono de Verano | 09 - Recreación y Deportes | $ 1,500.00 | $ 1,800.00 | $ 1,500.00 | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 91.71 | Bono Navideño | 09 - Recreación y Deportes | $ 5,000.00 | $ 6,000.00 | $ 6,000.00 | $ (1,000.00) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 92.01 | Materiales de Oficina | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 92.25 | Combustible y Lubricantes | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 93.27 | Compra de Equipos | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.06 | Adiestramientos | 09 - Recreación y Deportes | $ - | $ 1,000.00 | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.12 | Servicios No Profesionales | 09 - Recreación y Deportes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.21 | Gastos de Viaje | 09 - Recreación y Deportes | $ - | $ 1,000.00 | $ 906.67 | $ (906.67) |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 09 - Recreación y Deportes | $ 5,000.00 | $ - | $ - | $ 5,000.00 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.65 | Misceláneos | 09 - Recreación y Deportes | $ 7,000.00 | $ 1,000.00 | $ 987.73 | $ 6,012.27 |
| Fondo General | 01 | 09 | 21 | 00 | 00 | 94.84 | Otros Festivales o Actividades | 09 - Recreación y Deportes | $ 15,000.00 | $ 15,000.00 | $ 9,412.58 | $ 5,587.42 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.01 | Empleados Regulares | 11 - Centro de Envejecientes | $ 71,136.00 | $ 71,136.00 | $ 59,280.00 | $ 11,856.00 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.05 | Empleados Transitorios | 11 - Centro de Envejecientes | $ 63,888.00 | $ 46,459.00 | $ 39,486.31 | $ 24,401.69 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.11 | Sistema de Retiro | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.31 | Seguro Social Federal | 11 - Centro de Envejecientes | $ 11,124.94 | $ 9,685.73 | $ 8,244.50 | $ 2,880.44 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.41 | Plan Médico | 11 - Centro de Envejecientes | $ 7,200.00 | $ 7,200.00 | $ 6,000.00 | $ 1,200.00 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.70 | Bono de Verano | 11 - Centro de Envejecientes | $ 2,400.00 | $ 2,100.00 | $ 2,100.00 | $ 300.00 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 91.71 | Bono Navideño | 11 - Centro de Envejecientes | $ 8,000.00 | $ 6,904.26 | $ 6,904.26 | $ 1,095.74 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.01 | Materiales de Oficina | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.21 | Alimentos | 11 - Centro de Envejecientes | $ 10,000.00 | $ 5,000.00 | $ 533.07 | $ 9,466.93 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.25 | Combustible y Lubricantes | 11 - Centro de Envejecientes | $ - | $ 5,000.00 | $ 2,500.00 | $ (2,500.00) |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 11 - Centro de Envejecientes | $ - | $ - | | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 93.27 | Compra de Equipos | 11 - Centro de Envejecientes | $ - | $ 2,000.00 | $ 1,354.98 | $ (1,354.98) |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.06 | Adiestramientos | 11 - Centro de Envejecientes | $ - | $ 1,000.00 | | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.21 | Gastos de Viaje | 11 - Centro de Envejecientes | $ - | $ 1,000.00 | $ 977.25 | $ (977.25) |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 11 - Centro de Envejecientes | $ 2,500.00 | $ 3,400.00 | $ 1,706.49 | $ 793.51 |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 11 - Centro de Envejecientes | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 11 | 14 | 00 | 00 | 94.65 | Misceláneos | 11 - Centro de Envejecientes | $ 5,000.00 | $ 3,000.00 | $ 2,516.95 | $ 2,483.05 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.01 | Empleados Regulares | 14 - Cultura y Turismo | $ 59,784.00 | $ 41,759.00 | $ 32,919.37 | $ 26,864.63 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.05 | Empleados Transitorios | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.11 | Sistema de Retiro | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.31 | Seguro Social Federal | 14 - Cultura y Turismo | $ 4,871.83 | $ 3,416.56 | $ 2,671.33 | $ 2,200.50 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.41 | Plan Médico | 14 - Cultura y Turismo | $ 5,400.00 | $ 5,400.00 | $ 3,158.96 | $ 2,241.04 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.70 | Bono de Verano | 14 - Cultura y Turismo | $ 900.00 | $ 900.00 | $ - | $ 900.00 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 91.71 | Bono Navideño | 14 - Cultura y Turismo | $ 3,000.00 | $ 2,000.00 | $ 2,000.00 | $ 1,000.00 |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 92.01 | Materiales de Oficina | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 93.27 | Compra de Equipos | 14 - Cultura y Turismo | $ - | $ 4,000.00 | $ 3,800.45 | $ (3,800.45) |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.11 | Servicios Profesionales - No Clasificados | 14 - Cultura y Turismo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.21 | Gastos de Viaje | 14 - Cultura y Turismo | $ - | $ 500.00 | $ 225.00 | $ (225.00) |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.65 | Misceláneos | 14 - Cultura y Turismo | $ - | $ 1,000.00 | $ 927.24 | $ (927.24) |
| Fondo General | 01 | 14 | 09 | 00 | 00 | 94.81 | Festival o Actividad I | 14 - Cultura y Turismo | $ 80,000.00 | $ 80,713.00 | $ 74,159.50 | $ 5,840.50 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.01 | Empleados Regulares | 15 - Centro de Cuidado Diurno | $ 20,397.60 | $ - | $ - | $ 20,397.60 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.05 | Empleados Transitorios | 15 - Centro de Cuidado Diurno | $ 16,476.00 | $ - | $ - | $ 16,476.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.11 | Sistema de Retiro | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.31 | Seguro Social Federal | 15 - Centro de Cuidado Diurno | $ 3,019.73 | $ - | $ - | $ 3,019.73 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.41 | Plan Médico | 15 - Centro de Cuidado Diurno | $ 1,800.00 | $ - | $ - | $ 1,800.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.70 | Bono de Verano | 15 - Centro de Cuidado Diurno | $ 600.00 | $ - | $ - | $ 600.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 91.71 | Bono Navideño | 15 - Centro de Cuidado Diurno | $ 2,000.00 | $ - | $ - | $ 2,000.00 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.01 | Materiales de Oficina | 15 - Centro de Cuidado Diurno | $ - | $ 1,000.00 | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.21 | Alimentos | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.25 | Combustible y Lubricantes | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 92.42 | Materiales y Suministros de Operación | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 93.27 | Compra de Equipos | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.06 | Adiestramientos | 15 - Centro de Cuidado Diurno | $ - | $ 2,000.00 | $ 1,025.00 | $ (1,025.00) |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.21 | Gastos de Viaje | 15 - Centro de Cuidado Diurno | $ - | $ 4,000.00 | $ 3,981.55 | $ (3,981.55) |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 15 - Centro de Cuidado Diurno | $ 2,000.00 | $ 2,000.00 | $ 1,195.28 | $ 804.72 |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.61 | Mantenimiento de Equipo | 15 - Centro de Cuidado Diurno | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 15 | 44 | 00 | 00 | 94.65 | Misceláneos | 15 - Centro de Cuidado Diurno | $ 10,000.00 | $ 5,000.00 | $ 4,087.31 | $ 5,912.69 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.01 | Empleados Regulares | 19 - Secretaría Municipal | $ 99,936.00 | $ 88,848.00 | $ 58,502.21 | $ 41,433.79 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.05 | Empleados Transitorios | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.11 | Sistema de Retiro | 19 - Secretaría Municipal | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.31 | Seguro Social Federal | 19 - Secretaría Municipal | $ 8,142.35 | $ 7,198.43 | $ 4,876.02 | $ 3,266.33 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.41 | Plan Médico | 19 - Secretaría Municipal | $ 9,000.00 | $ 9,000.00 | $ 3,300.00 | $ 5,700.00 |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.70 | Bono de Verano | 19 - Secretaría Municipal | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 91.71 | Bono Navideño | 19 - Secretaría Municipal | $ 5,000.00 | $ 3,736.45 | $ 3,736.45 | $ 1,263.55 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 92.01 | Materiales de Oficina | 19 - Secretaría Municipal | $ 13,000.00 | $ 1,000.00 | $ - | $ 13,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 92.15 | Materiales de Mantenimiento | 19 - Secretaría Municipal | $ 15,000.00 | $ - | $ - | $ 15,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 93.27 | Compra de Equipos | 19 - Secretaría Municipal | $ 30,000.00 | $ - | $ - | $ 30,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.01 | Dietas | 19 - Secretaría Municipal | $ 1,000.00 | $ 1,500.00 | $ 150.00 | $ 850.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.06 | Adiestramientos | 19 - Secretaría Municipal | $ - | $ 500.00 | $ - | $ - |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.21 | Gastos de Viaje | 19 - Secretaría Municipal | $ - | $ 200.00 | $ 160.00 | $ (160.00) |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.51 | Renta de Equipos y Vehículos | 19 - Secretaría Municipal | $ 1,500.00 | $ 1,500.00 | $ - | $ 1,500.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.65 | Misceláneos | 19 - Secretaría Municipal | $ 20,000.00 | $ 1,000.00 | $ - | $ 20,000.00 |
| Fondo General | 01 | 19 | 27 | 00 | 00 | 94.67 | Publicaciones y Anuncios | 19 - Secretaría Municipal | $ 15,000.00 | $ 15,000.00 | $ 5,990.96 | $ 9,009.04 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.01 | Empleados Regulares | 21 - Auditoría Interna | $ 29,652.00 | $ 26,317.00 | $ 21,003.50 | $ 8,648.50 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.05 | Empleados Transitorios | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.11 | Sistema de Retiro | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.31 | Seguro Social Federal | 21 - Auditoría Interna | $ 2,367.83 | $ 2,036.33 | $ 1,606.78 | $ 761.05 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.41 | Plan Médico | 21 - Auditoría Interna | $ 1,800.00 | $ 1,800.00 | $ 750.00 | $ 1,050.00 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.70 | Bono de Verano | 21 - Auditoría Interna | $ 300.00 | $ 300.00 | $ - | $ 300.00 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 91.71 | Bono Navideño | 21 - Auditoría Interna | $ 1,000.00 | $ - | $ - | $ 1,000.00 |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 92.01 | Materiales de Oficina | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 93.27 | Compra de Equipos | 21 - Auditoría Interna | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 94.06 | Adiestramientos | 21 - Auditoría Interna | $ - | $ 100.00 | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 94.21 | Gastos de Viaje | 21 - Auditoría Interna | $ - | $ 500.00 | $ - | $ - |
| Fondo General | 01 | 21 | 10 | 00 | 00 | 94.65 | Misceláneos | 21 - Auditoría Interna | $ - | $ 1,000.00 | $ 889.97 | $ (889.97) |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.01 | Empleados Regulares | 25 - Planificación y Desarrollo | $ 29,508.00 | $ 33,780.00 | $ 28,150.00 | $ 1,358.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.05 | Empleados Transitorios | 25 - Planificación y Desarrollo | $ 15,156.00 | $ - | $ - | $ 15,156.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.07 | Vacaciones Acumuladas, Licencia Regular | 25 - Planificación y Desarrollo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 25 - Planificación y Desarrollo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.11 | Sistema de Retiro | 25 - Planificación y Desarrollo | $ - | $ - | $ - | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.31 | Seguro Social Federal | 25 - Planificación y Desarrollo | $ 3,615.70 | $ 2,683.62 | $ 2,252.92 | $ 1,362.78 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.41 | Plan Médico | 25 - Planificación y Desarrollo | $ 1,800.00 | $ 1,800.00 | $ 1,500.00 | $ 300.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.70 | Bono de Verano | 25 - Planificación y Desarrollo | $ 600.00 | $ 300.00 | $ 300.00 | $ 300.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 91.71 | Bono Navideño | 25 - Planificación y Desarrollo | $ 2,000.00 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 92.01 | Materiales de Oficina | 25 - Planificación y Desarrollo | $ - | $ - | | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 92.25 | Combustible y Lubricantes | 25 - Planificación y Desarrollo | $ - | $ - | | $ - |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 93.27 | Compra de Equipos | 25 - Planificación y Desarrollo | $ - | $ 4,000.00 | $ 1,198.95 | $ (1,198.95) |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 94.06 | Adiestramientos | 25 - Planificación y Desarrollo | $ - | $ 100.00 | $ - | $ - |

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

Rev. 08/enero/2024

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA CUENTA | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL 2024-2025 | AÑO FISCAL 2023-2024 | GASTO ACTUAL AL 4/30/2024 | VARIANZA (L - J) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fondo General | 01 | 25 | 55 | 00 | 00 | 94.21 | Gastos de Viaje | 25 - Planificación y Desarrollo | $ - | $ 300.00 | $ 271.35 | $ (271.35) |
| Fondo General | 01 | 25 | 55 | 00 | 00 | 94.65 | Misceláneos | 25 - Planificación y Desarrollo | $ - | $ 1,000.00 | $ 901.57 | $ (901.57) |
| | | | | | | | | | $ 3,841,271.71 | $ 3,692,453.13 | $ 2,604,898.55 | $ 1,236,373.16 |

OFICINA DE GERENCIA Y PRESUPUESTO

**MUNICIPIO DE: CULEBRA**

**PRESUPUESTO AÑO FISCAL 2024-2025**

**CAE**

**OGP-1M**

Rev. 08/enero/2024

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA. | DESCRIPCIÓN DE LA | DESCRIPCIÓN DEL | AÑO FISCAL 2024-2025 |
|---|---|---|---|---|---|---|---|---|---|
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 82.31 | Contribución sobre Propiedad Exonerada | 03 - Finanzas | |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas | $ 219,229.16 |
| | | | | | | | | **TOTAL** | **$ 219,229.16** |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 94.57 | Amortización de Principal de Préstamos | 03 - Finanzas | - |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 94.55 | Intereses | 03 - Finanzas | - |
| Fondo Redención de la Deuda (CAE) | 10 | 03 | 04 | 00 | 00 | 94.75 | Reserva | 03 - Finanzas | $ 219,229.16 |
| | | | | | | | | **TOTAL** | **$ 219,229.16** |

GERENCIA Y PRESUPUESTO

**INFORME DISTRIBUTIVO DE SUELDOS**
**MUNICIPIO DE: CULEBRA**
**AÑO FISCAL: 2024-2025**
**CONFIANZA, REGULAR Y TRANSITORIO**

**OGP-2M**
Rev. 08/enero/2024

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto | Cant. Empl. | Meses | Sueldo Mensual | Sueldo Anual | 0.000% Sistema de Retiro | 7.65% Seguro Social | $150.00 Aport. Plan | Plan Médico | $ 1,000.00 Bono de Navidad a | Bono de Navidad | $300.00 Bono de Verano a | Bono de Verano | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| C | Confianza | 91.01 | 01 - Legislatura Municipal | 01 | 01 | 00 | 00 | Secretaría Legislatura | 1 | 12 | $ 2,385.00 | $ 28,620.00 | $ - | $ 2,288.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 34,008.88 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Administrador Municipal | 1 | 12 | $ 2,956.00 | $ 35,472.00 | $ - | $ 2,813.06 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 41,385.06 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Alcalde | 1 | 12 | $ 4,500.00 | $ 54,000.00 | $ - | $ 4,131.00 | SI | $ 1,800.00 | NO | $ - | NO | $ - | $ 59,931.00 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Ayudante Ejecutivo | 1 | 12 | $ 2,108.00 | $ 25,296.00 | $ - | $ 2,034.59 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 30,430.59 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Ayudante Especial del Alcalde | 1 | 12 | $ 3,012.00 | $ 36,144.00 | $ - | $ 2,864.47 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 42,108.47 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Chofer del Alcalde | 1 | 12 | $ 1,546.00 | $ 18,552.00 | $ - | $ 1,518.68 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 23,170.68 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Gerente de Proyectos | 1 | 12 | $ 2,298.00 | $ 27,576.00 | $ - | $ 2,209.01 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 32,885.01 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Oficial de Enlaces de la Comunidad | 1 | 12 | $ 2,148.00 | $ 25,776.00 | $ - | $ 2,071.31 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 30,947.31 |
| C | Confianza | 91.01 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Secretaria del Alcalde | 1 | 12 | $ 2,298.00 | $ 27,576.00 | $ - | $ 2,209.01 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 32,885.01 |
| T | Transitorio | 91.05 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Auxiliar de Contabilidad | 1 | 12 | $ 1,392.00 | $ 16,704.00 | $ - | $ 1,377.31 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,181.31 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Auxiliar de Contabilidad | 1 | 12 | $ 1,441.00 | $ 17,292.00 | $ - | $ 1,422.29 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,814.29 |
| C | Confianza | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Director de Finanzas | 1 | 12 | $ 3,384.00 | $ 40,608.00 | $ - | $ 3,205.96 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 46,913.96 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Encargada de la Propiedad | 1 | 12 | $ 1,492.00 | $ 17,904.00 | $ - | $ 1,469.11 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 22,473.11 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Encargado de Sistemas de Inf. | 1 | 12 | $ 2,241.00 | $ 26,892.00 | $ - | $ 2,156.69 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 32,148.69 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Guardalmacén | 1 | 12 | $ 1,353.00 | $ 16,236.00 | $ - | $ 1,341.50 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,677.50 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Ofical de Presupuesto | 1 | 12 | $ 2,471.00 | $ 29,652.00 | $ - | $ 2,367.83 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 35,119.83 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Oficial de Preintervención | 1 | 12 | $ 2,199.20 | $ 26,390.40 | $ - | $ 2,118.32 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 31,608.72 |
| R | Regular | 91.01 | 03 - Finanzas | 03 | 01 | 00 | 00 | Pagadora Oficial | 1 | 12 | $ 1,678.00 | $ 20,136.00 | $ - | $ 1,639.85 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 24,875.85 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Mensajera | 1 | 12 | $ 1,400.00 | $ 16,800.00 | $ - | $ 1,384.65 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,484.65 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Recaudador Auxiliar | 1 | 12 | $ 1,491.00 | $ 17,892.00 | $ - | $ 1,468.19 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,660.19 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Supervisor de Recaudaciones | 1 | 12 | $ 1,598.00 | $ 19,176.00 | $ - | $ 1,566.41 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 22,042.41 |
| T | Transitorio | 91.05 | 03 - Finanzas | 03 | 01 | 00 | 00 | Trabajador | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| C | Confianza | 91.01 | 04 - Obras Públicas | 04 | 01 | 00 | 00 | Director de Obras Publicas | 1 | 12 | $ 2,606.00 | $ 31,272.00 | $ - | $ 2,491.76 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 36,863.76 |
| R | Regular | 91.01 | 04 - Obras Públicas | 04 | 01 | 00 | 00 | Sub-Director de Obras Publicas | 1 | 12 | $ 1,936.00 | $ 23,232.00 | $ - | $ 1,876.70 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 28,208.70 |
| R | Regular | 91.01 | 04 - Obras Públicas | 04 | 01 | 00 | 00 | Supervisor Flota Vehícular | 1 | 12 | $ 1,807.00 | $ 21,684.00 | $ - | $ 1,758.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 26,542.28 |
| R | Regular | 91.01 | Emergencias | 06 | 01 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,513.00 | $ 18,156.00 | $ - | $ 1,488.38 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 22,744.38 |
| R | Regular | 91.01 | Emergencias | 06 | 01 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,326.00 | $ 15,912.00 | $ - | $ 1,316.72 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,328.72 |
| C | Confianza | 91.01 | Emergencias | 06 | 01 | 00 | 00 | Director de Manejo de Emergencias | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | Emergencias | 06 | 01 | 00 | 00 | Sub-Director Manejo de Emergencia | 1 | 12 | $ 1,993.00 | $ 23,916.00 | $ - | $ 1,929.02 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 28,945.02 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Conserje | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Conserje | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| C | Confianza | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Director de Recursos Humanos | 1 | 12 | $ 2,763.00 | $ 33,156.00 | $ - | $ 2,635.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 38,891.88 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Especialista de Recursos Humanos | 1 | 12 | $ 1,823.00 | $ 21,876.00 | $ - | $ 1,772.96 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 26,748.96 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Oficial de Nóminas | 1 | 12 | $ 1,687.00 | $ 20,244.00 | $ - | $ 1,648.12 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 24,992.12 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Recepcionista | 1 | 12 | $ 1,353.00 | $ 16,236.00 | $ - | $ 1,341.50 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,677.50 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Sub-Director Recursos Humanos | 1 | 12 | $ 2,307.00 | $ 27,684.00 | $ - | $ 2,217.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 33,001.28 |
| R | Regular | 91.01 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Supervisor de Nóminas | 1 | 12 | $ 1,874.30 | $ 22,491.60 | $ - | $ 1,820.06 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 27,411.66 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Conserje | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Recepcionista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 08 - Recursos Humanos | 08 | 32 | 00 | 00 | Trabajador | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| C | Confianza | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Director de Recreación y Deportes | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Líder Recreativo | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Líder Recreativo | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Supervisor de Recreación y Deporte | 1 | 12 | $ 1,326.00 | $ 15,912.00 | $ - | $ 1,316.72 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,328.72 |
| T | Transitorio | 91.05 | 09 - Recreación y Deportes | 09 | 21 | 00 | 00 | Sub-Director Recreación y Deportes | 1 | 12 | $ 1,421.00 | $ 17,052.00 | $ - | $ 1,403.93 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,755.93 |
| R | Regular | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Coordinadora de Actividades | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| C | Confianza | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Director Centro de Envejecintes | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Encargada de Alimentos | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| R | Regular | 91.01 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Mensajero Conductor | 1 | 12 | $ 1,307.00 | $ 15,684.00 | $ - | $ 1,299.28 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,083.28 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Auxiliar de Cocina | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Cocinera | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Enfermera Generalista | 1 | 12 | $ 1,535.00 | $ 18,420.00 | $ - | $ 1,508.58 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,228.58 |
| T | Transitorio | 91.05 | 11 - Centro de Envejecientes | 11 | 14 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| C | Confianza | 91.01 | 14 - Cultura y Turismo | 14 | 09 | 00 | 00 | Director Arte y Cultura | 1 | 12 | $ 2,007.00 | $ 24,084.00 | $ - | $ 1,941.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 29,125.88 |
| R | Regular | 91.01 | 14 - Cultura y Turismo | 14 | 09 | 00 | 00 | Artes | 1 | 12 | $ 1,575.00 | $ 18,900.00 | $ - | $ 1,545.30 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 23,545.30 |
| R | Regular | 91.01 | 14 - Cultura y Turismo | 14 | 09 | 00 | 00 | Oficinista | 1 | 12 | $ 1,400.00 | $ 16,800.00 | $ - | $ 1,384.65 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 21,284.65 |
| R | Regular | 91.01 | 15 - Centro de Cuidado Diurno | 15 | 44 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,699.80 | $ 20,397.60 | $ - | $ 1,659.87 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 25,157.47 |
| T | Transitorio | 91.05 | 15 - Centro de Cuidado Diurno | 15 | 44 | 00 | 00 | Auxiliar Administrativo | 1 | 12 | $ 1,373.00 | $ 16,476.00 | $ - | $ 1,359.86 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,135.86 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Administradora de Documentos | 1 | 12 | $ 1,326.00 | $ 15,912.00 | $ - | $ 1,316.72 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 20,328.72 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Encargado de Compra | 1 | 12 | $ 1,687.00 | $ 20,244.00 | $ - | $ 1,648.12 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 24,992.12 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,514.88 |
| R | Regular | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 19,514.88 |
| C | Confianza | 91.01 | 19 - Secretaría Municipal | 19 | 27 | 00 | 00 | Secretaría Municipal | 1 | 12 | $ 2,789.00 | $ 33,468.00 | $ - | $ 2,659.75 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 39,227.75 |
| R | Regular | 91.01 | 21 - Auditoría Interna | 21 | 10 | 00 | 00 | Auditor Interno | 1 | 12 | $ 2,471.00 | $ 29,652.00 | $ - | $ 2,367.83 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 35,119.83 |
| C | Confianza | 91.01 | 25 - Planificación y Desarrollo | 25 | 55 | 00 | 00 | Ordenamiento Territorial | 1 | 12 | $ 2,459.00 | $ 29,508.00 | $ - | $ 2,356.81 | SI | $ 1,800.00 | SI | $ 1,000.00 | SI | $ 300.00 | $ 34,964.81 |
| T | Transitorio | 91.05 | 25 - Planificación y Desarrollo | 25 | 55 | 00 | 00 | Oficinista | 1 | 12 | $ 1,263.00 | $ 15,156.00 | $ - | $ 1,258.88 | NO | $ - | SI | $ 1,000.00 | SI | $ 300.00 | $ 17,714.88 |
| | | | | | | | | | 70 | | $ 124,300.30 | $ 1,491,603.60 | $ - | $ 120,969.73 | | $ 93,600.00 | | $ 69,000.00 | | $ 20,700.00 | $ 1,795,873.33 |

GERENCIA Y PRESUPUESTO

**INFORME DISTRIBUTIVO DE SUELDOS**
**MUNICIPIO DE: CULEBRA**
**AÑO FISCAL: 2024-2025**
**PRE-RETIRO VOLUNTARIO**

**OGP-2M**
Rev. 08/enero/2024

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto | Cant. Empl. | Meses | Sueldo Mensual Sujeto a Retiro | Sueldo Anual Sujeto a Retiro | % de Retiro 0.000% | Sistema de Retiro | Sueldo Mensual Sujeto a Seguro Social | Sueldo Anual Sujeto a Seguro Social | 7.65% Seguro Social | $150.00 Aport. Plan | Plan Médico |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PR | Voluntario | 91.04 | 02 - Oficina del Alcalde(sa) | 02 | 01 | 00 | 00 | Oficinista (Pre-Retiro) | 1 | 12 | $ 732.00 | $ 8,784.00 | | $ - | $ 732.00 | $ 8,784.00 | $ 671.98 | NO | $ - |
| | | | | | | | | | **1** | | **$ 732.00** | **$ 8,784.00** | | **$ -** | **$ 732.00** | **$ 8,784.00** | **$ 671.98** | **$ -** | **$ -** |