ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO
LEGISLATURA MUNICIPAL

RESOLUCIÓN: 47 **SERIE: 2023 – 2024**

"PARA DISPONER Y APROBAR EL PRESUPUESTO FUNCIONAL DEL MUNICIPIO DE FAJARDO, PARA EL AÑO ECONÓMICO 2024-2025, EN FONDOS ESTATALES DE $26,422,009.00 Y FONDOS FEDERALES DE $4,808,702.00 PARA UN TOTAL DE $31,230,711.00."

POR CUANTO: La Ley 107 del 14 de agosto de 2020, conocida como "Código Municipal de Puerto Rico", en el Artículo 1.037, dispone que la Legislatura deberá considerar el proyecto de resolución del presupuesto general de Ingresos y Egresos del Municipio durante una sesión ordinaria.

POR CUANTO: El Alcalde de Fajardo, Honorable José A. Meléndez Méndez, dando cumplimiento a la Ley, radicó en la Legislatura Municipal el 6 de junio de 2024, el Mensaje de Presupuesto y el Proyecto de Presupuesto para el Año Fiscal 2024-2025.

POR CUANTO: La Legislatura Municipal de Fajardo, ha realizado un estudio cuidadoso del Proyecto de Presupuesto para el año fiscal 2024-2025, a la luz de los estimados de ingresos sometidos por el Gobierno Municipal y las distintas agencias concernidas, así como también los recursos generados por los impuestos locales.

POR TANTO: **RESUÉLVASE POR LA LEGISLATURA MUNICIPAL DE FAJARDO, PUERTO RICO, LO SIGUIENTE:**

SECCIÓN 1RA.: Establecer y aprobar la formación del Presupuesto Ordinario de Ingresos y Egresos para el Municipio de Fajardo, correspondiente al año 2024-2025 de $26,422,009.00 y de Fondos Federales de $4,808,702.00 en dicho Presupuesto, según anejos adjuntos.

SECCIÓN 2DA.: Esta Resolución comenzará a regir después de su aprobación final por la Legislatura Municipal y firmada por el Honorable José A. Meléndez Méndez, Alcalde.

SECCIÓN 3RA.: Copia certificada de la misma será enviada a la Oficina de Gerencia y Presupuesto (OGP) y a otras agencias pertinentes.

Esta Resolución fue aprobada por la **Legislatura Municipal del Gobierno Municipal Autónomo de Fajardo**, en Sesión Parlamentaria celebrada el **13 de junio de 2024** y firmada por el **Hon. José A. Meléndez Méndez, Alcalde del Gobierno Municipal Autónomo de Fajardo**, el 17 **de junio de 2024.**

HON. LUIS E. MATTA DONATIÚ
PRESIDENTE
LEGISLATURA MUNICIPAL

Maribel Millán Monge
SRA. MARIBEL MILLÁN MONGE
SECRETARIA
LEGISLATURA MUNICIPAL

HON. JOSÉ A. MELÉNDEZ MÉNDEZ
ALCALDE
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

SELLO OFICIAL

CERTIFICACIÓN

Yo, Nitza Y. Meléndez Colón, Secretaria Interina de la Legislatura Municipal de Fajardo, Puerto Rico:

CERTIFICO: Que la precedente es el texto original de la **Resolución 47, Serie 2023-2024**, aprobada por la Legislatura Municipal de Fajardo, en la Sesión Parlamentaria del 13 de junio de 2024:

AFIRMATIVOS:

Honorable Luis E. Matta Donatiú, Presidente
Honorable Nilda I. Vázquez Díaz, Vicepresidenta
Honorable Héctor M. Montañez Ramos, Portavoz de la Mayoría
Honorable Edgardo Pimentel Vázquez, Portavoz Alterno
Honorable Víctor Torres Santiago
Honorable Julio Febo Febo
Honorable Wilfredo Lugo Fabre
Honorable Billy B. Flores Piña
Honorable Ana D. Monge Cruz
Honorable Rosa V. Quiñones Ortiz
Honorable Ivonne V. Colón Rodríguez
Honorable Fabián Velázquez López
Honorable Ricardo Donatiú Berríos

AUSENTES:

NINGUNO

ABSTENIDOS:

NINGUNO

EN CONTRA:

NINGUNO

CERTIFICO: Que todos los Legisladores Municipales fueron debidamente citados para la referida Sesión, en la forma que determina la Ley.

CERTIFICO, ADEMÁS: Que fue firmada por el Alcalde, Honorable José Aníbal Meléndez Mendez, el 17 de junio de 2024.

Y PARA QUE ASÍ CONSTE y a los fines procedentes, expido la presente y hago estampar en todas sus páginas, el Gran Sello Oficial de la Legislatura Municipal de Fajardo, Puerto Rico, el 17 de junio de 2024.

Nitza Y. Meléndez Colón

NITZA Y. MELÉNDEZ COLÓN
SECRETARIA INTERINA
LEGISLATURA MUNICIPAL

SELLO OFICIAL

GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

PROYECTO DE PRESUPUESTO

AÑO FISCAL

2024-2025

HON. JOSÉ A. MELÉNDEZ MÉNDEZ
ALCALDE

GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

PRESUPUESTO GENERAL
AÑO FISCAL 2024-2025

BOSQUEJO DE LAS NORMAS FINANCIERAS DEL PRESUPUESTO Y DESCRIPCIÓN DE ASPECTOS PRINCIPALES

NOTA 1 DISPOSICIONES LEGALES APLICABLES A LA PREPARACIÓN DEL PRESUPUESTO

El presupuesto que se acompaña ha sido preparado siguiendo los requerimientos de la Ley Núm. 107 del 14 de agosto de 2020, conocida como el "Código Municipal de Puerto Rico". La misma en su Artículo 2.097 dispone que el Alcalde preparará el Proyecto de Resolución del Presupuesto General de Ingresos y Gastos del Municipio 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 una Sesión Extraordinaria especialmente convocada para tal propósito.

NOTA 2 DETERMINACIÓN DE INGRESOS

De acuerdo con la Ley de Municipios Autónomos y las guías previamente mencionadas, los ingresos incluidos en el presupuesto han sido determinados tomando en consideración lo siguiente:

A. Ingresos por concepto de Contribución sobre la Propiedad

Los ingresos por este concepto están basados en estimados sometidos por el Centro de Recaudación de Ingresos Municipales por contribución sobre la propiedad. Estas cantidades de detallan a continuación:

Contribución sobre la Propiedad

Exonerada	$0
No Exonerada	$4,325,254

B. Fondo de Equiparación y Garantía de Ingresos

Garantizar que cada municipio reciba ingresos equivalentes al año base.

Mecanismo de Equiparación

1% & 3% Equiparación (antes Fondo General)	$3,446,491
Lotería	$341,481
.20 Centésimas	$0
Subsidio	$0
Sobrante	$0

C. Ingresos por concepto de Patentes Municipales

Estos ingresos han sido estimados basados en las planillas radicadas en el municipio por la industria, el comercio y negocios financieros ubicados en Fajardo al 30 de abril de 2024 y al estimado de imposición para el año 2024-2025.

D. Ingresos por concepto de Patentes Municipales

Este estimado fue hecho basado en la recaudación efectuada hasta el 30 de abril de 2024.

E. Aportaciones Estatales

El Municipio espera recibir una compensación en lugar de impuestos de la Autoridad de Energía Eléctrica (LUMA Energy).

F. Ingresos por Servicio

Este renglón incluye los ingresos que recibe el municipio por diferentes servicios ofrecidos a la comunidad, tales como: Renta del Coliseo, Centro de Usos Múltiples y Balneario Seven Seas.

G. Otros Ingresos

Este renglón incluye ingresos por concepto de intereses, renta de locales y venta de solares. También aquellos ingresos eventuales que se suscitan durante el año fiscal.

NOTA 3 DETERMINACIÓN DE COSTOS, GASTOS Y OTROS DESEMBOLSOS

Según requisito de ley para preparar un presupuesto general balanceado de ingresos y gastos, y siguiendo los parámetros establecidos en el sistema uniforme de contabilidad computarizado hemos detallado la estructura por fondo, departamento, programa y cuenta.

Como es de su conocimiento general, el renglón que acapara la mayor parte del presupuesto municipal es relacionado a salarios y beneficios marginales correspondientes. También se distribuye una porción de este presupuesto a la operación del municipio como son los servicios de salud y mantenimiento de carreteras, calles y caminos.

Existe otro renglón importante que es la asignación mandataria incluida dentro del presupuesto de:

a. Pago del Principal de Intereses de la Deuda Pública.

b. Pago de Sentencias de los Tribunales de Justicia.

c. Otros gastos y obligaciones estatutarias. Se incluyeron en este presupuesto partidas con crédito suficiente para el pago de otros gastos y obligaciones estatutarias existentes.

d. Estimado del déficit presupuestario del año anterior. Actualmente, el Municipio no tiene déficit presupuestario.

NOTA 4 MEJORAS PERMANENTES

Las obras para construir se harán con fondos de los sobrantes de empréstitos.

NOTA 5 DESCRIPCIÓN DE FONDOS UTILIZADOS EN EL PRESUPUESTO

Según requerido por la Ley de Municipios Autónomos de Puerto Rico y las guías promulgadas por la Oficina de Gerencia y Presupuesto, este presupuesto ha sido preparado distribuyendo los ingresos y gastos en los siguientes fondos:

Tipos de Fondos Gubernamentales:

1. **Fondo General (General Fund)**

   El Fondo General se utilizará para contabilizar todos los recursos financieros, excepto aquellos que deberán contabilizarse en otro fondo.

2. **Fondo de Ingresos Especiales (Special Revenue Fund)**

   a. El fondo deberá ser financiado a través del producto de fuentes de ingresos específicos (Fondos Federales).

   b. Las erogaciones deberán ser para un propósito específico.

   c. Las erogaciones deberán ser legalmente restringidas.

   d. La creación del fondo deberá ser mandato legal.

   Nota: Algunas resoluciones conjuntas se contabilizan en este fondo.

3. **Fondo de Redención de Deuda (Debt Service Fund)**

   a. Este fondo se utilizará para la acumulación de recursos para cubrir el pago de deuda a largo plazo.

   b. La creación del fondo deberá ser por mandato legal.

   c. De no crearse el fondo por mandato legal, este podrá ser creado si es usado para acumular recursos para los pagos de la deuda a largo plazo.

4. **Fondo de Proyectos de Capital (Capital Project Fund)**

   a. El fondo deberá ser utilizado para contabilizar la compra o construcción de mejoras de capital significativas.

   b. El fondo no deberá ser financiado por fuentes que provengan de los fondos propietarios o fiduciarios.

   c. La creación del fondo es parcial o totalmente por emisiones de bonos, ingresos intergubernamentales o donaciones privadas.

   Nota: En este fondo se incluirá las Resoluciones Conjuntas para mejoras permanentes a la propiedad municipal. Para propósitos de este presupuesto no se incluyó ninguna, ya que no se puede determinar cuáles Resoluciones Conjuntas serán aprobadas durante el año por la Asamblea Legislativa.

GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

AÑO FISCAL

2024-2025

PROYECTO DE PRESUPUESTO RESUMEN DE INGRESOS		
DESCRIPCIÓN	**PRESUPUESTO AÑO FISCAL 2024-2025**	**PRESUPUESTO AÑO FISCAL 2023-2024**
FONDOS ESTATALES		
FONDO GENERAL	21,906,224	21,356,459
FONDO DE REDENDICIÓN DE DEUDA	4,515,785	4,432,678
TOTAL DE FONDOS ESTATALES	**$ 26,422,009**	**$ 25,789,137**
FONDOS FEDERALES	4,808,702	2,861,532
TOTAL DE INGRESOS	**$ 31,230,711**	**$ 28,650,669**

TABLAS DE INGRESOS
2024-2025

IMPUESTOS LOCALES					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**INGRESO ACTUAL 4/30/2024**
01-03-04-81.01	FG	PATENTES MUNICIPALES	5,201,250	4,386,758	5,134,299
01-03-04-81.03	FG	IMPUESTO MUNICIPAL	4,914,137	4,950,143	3,990,550
01-03-04-81.21	FG	INTERESES Y RECARGOS EN PATENTES	100,000	70,000	108,732
		TOTAL: IMPUESTOS LOCALES	**10,215,387**	**9,406,901**	**9,233,581**

TABLAS DE INGRESOS
2024-2025

LICENCIAS Y PERMISOS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**INGRESO ACTUAL 4/30/2024**
01-03-04-83.01	FG	ARBITRIOS DE CONSTRUCCIÓN	560,020	904,000	1,188,601
01-03-04-83.04	FG	LICENCIAS, PERMISOS, CERTIFICACIONES Y ENDOSOS	125,000	125,500	135,741
		TOTAL: LICENCIAS Y PERMISOS	**685,020**	**1,029,500**	**1,324,342**

INGRESOS INTERGUBERNAMENTALES

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	INGRESO ACTUAL 4/30/2024
01-03-04-84.02	FG	COMPENSACIÓN A.E.E.	779,691	828,257	-
01-03-04-84.04	FG	FONDOS DE EQUIPARACIÓN			
		.20 CENTÉSIMAS			
		LOTERÍA	341,481	569,719	474,766
		SUBSIDIO			
		SOBRANTE			
01-03-04-84.06	FG	APORTACIONES FEDERALES	-	-	-
01-03-04-84.10	FG	COMPENSACIONES ESTATALES			
		BONO DE NAVIDAD	-	-	-
		TOTAL: ING. INTERGUBERNAMENTALES	**1,121,172**	**1,397,976**	**474,766**

TABLAS DE INGRESOS
2024-2025

INGRESOS POR SERVICIOS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**INGRESO ACTUAL 4/30/2024**
01-03-04-85.05	FG	BALNEARIO SEVEN SEAS	500,000	408,000	882,445
01-03-04-85.06	FG	USO DE ESTADIOS Y COLISEOS			
		COLISEO Y CANTINA	1,000	1,000	2,100
		CENTRO DE USOS MÚLTIPLES	5,000	5,000	9,545
01-03-04-85.07	FG	DISPOSICIÓN DE DESPERDICIOS (LEY 53)	-	200,000	183,333
01-03-04-85.11	FG	SERVICIOS DE AMBULANCIAS	100,000	100,000	182,786
		TOTAL: INGRESOS POR SERVICIOS	**606,000**	**714,000**	**1,260,209**

TABLAS DE INGRESOS
2024-2025

MULTAS Y CONFISCACIONES					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	INGRESO ACTUAL 4/30/2024
01-03-04-86.01	FG	MULTAS	100	3,000	100
01-03-04-86.02	FG	CONFISCACIONES - DEPÓSITOS	100	100	-
		TOTAL: MULTAS Y CONFISCACIONES	**200**	**3,100**	**100**

TABLAS DE INGRESOS
2024-2025

OTROS INGRESOS

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	INGRESO ACTUAL 4/30/2024
01-03-04-87.01	FG	INTERESES	100,000	100,000	2,486,206
01-03-04-87.05	FG	INGRESOS EVENTUALES	500,000	500,000	9,888,991
01-03-04-87.06	FG	RENTA DE LOCALES Y PROP. MUNICIPAL			
		RENTA DE PROP, PLAZA PÚBLICA, CALLES Y KIOSCOS	119,400	151,200	159,379
		PLAZA DEL MERCADO	61,200	61,200	46,520
		VERTEDERO	200,000	-	-
		CAMPERS FIJOS (BALNEARIO SEVEN SEAS)	465,000	-	-
01-03-04-87.09	FG	OTROS INGRESOS			
		VENTA DE SOLARES	1,000	5,000	-
		VENTA DE SOLARES CEMENTERIO	100	100	-
		VENTA DE SELLOS	10,000	10,000	9,822
		VENTA DE CÁMARAS HORMIGÓN Y NICHOS	50,000	50,000	61,809
		OTROS FUENTES FINANCIERAS		-	-
		ESTORBOS PÚBLICOS	-	-	87,230
01-03-04-87.22	FG	CONT. SOBRE PROPIEDAD - NO EXONERADA	4,325,254	4,538,798	3,782,332
01-03-04-87.22	FG	1% & 3% (ANTES FONDO GENERAL)	3,446,491	3,388,684	2,823,903
		TOTAL: OTROS INGRESOS	**9,278,445**	**8,804,982**	**19,346,192**

FONDO REDENCIÓN DE EMPRÉSTITOS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**INGRESO ACTUAL 4/30/2024**
10-03-04-82.31	FG	EXONERADA	-	-	-
10-03-04-87.22	FG	NO EXONERADA	4,515,785	4,432,678	-
		TOTAL: FONDO REDENCIÓN DE EMPRÉSTITOS	**4,515,785**	**4,432,678**	**-**

TABLAS DE RESUMEN
2024-2025

RESUMEN POR DEPARTAMENTO			
DEPARTAMENTO	**FONDO GENERAL 2024-2025**	**FONDO DE REDENCIÓN**	**TOTAL**
LEGISLATURA MUNICIPAL	326,351		326,351
ALCALDE			-
ADMINISTRACIÓN	1,780,546		1,780,546
BENEFICENCIA SOCIAL	69,000		69,000
EDUCACIÓN Y BELLAS ARTES	846,675		846,675
DONACIONES A LA COMUNIDAD	101,000		101,000
OFICINA PRIMERA DAMA Y TRABAJO SOCIAL	111,403		111,403
ASUNTOS AL CIUDADANO	979,708		979,708
FINANZAS			-
ADMINISTRACIÓN	1,559,038		1,559,038
SEGUROS	1,490,877		1,490,877
DEUDAS VARIAS	36,000		36,000
EMPRÉSTITOS		4,515,785	4,515,785
OBRAS PÚBLICAS			-
ADMINISTRACIÓN Y OPERACIONES	260,002		260,002
MEJORAS PERMANENTES	17,000		17,000
SANEAMIENTO, MANTENIMIENTO Y TRABAJOS EN GENERAL	2,918,974		2,918,974
TRANSPORTACIÓN Y TERMINAL	647,275		647,275
RECICLAJE	57,118		57,118
SALUD	1,109,425		1,109,425
DEFENSA CIVIL			-
MANEJO DE EMERGENCIAS	273,817		273,817
EMERGENCIAS MÉDICAS Y DESASTRES	634,275		634,275
POLICÍA MUNICIPAL	1,447,313		1,447,313
RECURSOS HUMANOS	1,511,206		1,511,206
RECREACIÓN Y DEPORTES	1,315,285		1,315,285
SERVICIOS A LA JUVENTUD	35,862		35,862
SUB-TOTAL PÁGINA 1	**17,528,150**	**4,515,785**	**22,043,935**

TABLAS DE RESUMEN
2024-2025

RESUMEN POR DEPARTAMENTO			
DEPARTAMENTO	**FONDO GENERAL 2024-2025**	**FONDO DE REDENCIÓN**	**TOTAL**
PROTOCOLO Y RELACIONES PÚBLICAS	349,193		349,193
DEPARTAMENTO DE ARTE, CULTURA Y TURISMO	179,893		179,893
CENTRO DE USOS MÚLTIPLES, ESTACIOMANIENTO Y PLAZA DE MERCADO	113,309		113,309
SECRETARÍA	368,903		368,903
DIVISIÓN LEGAL	220,215		220,215
AUDITORÍA INTERNA	123,365		123,365
BIBLIOTECAS	315,196		315,196
URBANISMOS - ORDENAMIENTO TERRITORIAL	121,658		121,658
GASTOS GENERALES	1,933,278		1,933,278
CONSERVACIÓN Y ORNATO	185,566		185,566
DEPARTAMENTO DE COMPRAS	254,958		254,958
OFICINA DE PERMISOS	212,540		212,540
SUB-TOTAL PÁGINA 1	**17,528,150**	**4,515,785**	**22,043,935**
SUB-TOTAL PÁGINA 2	**4,378,074**	**-**	**4,378,074**
TOTAL: RESUMEN POR DEPARTAMENTO	**21,906,224**	**4,515,785**	**26,422,009**

TABLAS DE RESUMEN
2024-2025

RESUMEN POR FUNCIONES			
DEPARTAMENTO	**FONDO GENERAL 2024-2025**	**FONDO DE REDENCIÓN**	**TOTAL**
LEGISLATURA MUNICIPAL	326,351		326,351
ADMINISTRACIÓN	9,976,876		9,976,876
OBRAS PÚBLICAS	3,236,094		3,236,094
CONSERVACIÓN DE LAS INSTALACIONES MUNICIPALES Y ÁREAS PÚBLICAS	185,566		185,566
TRANSPORTACIÓN Y MANTENIMIENTO	647,275		647,275
SALUD Y BENEFICIENCIA	1,178,425		1,178,425
SEGURIDAD PÚBLICA	2,355,405		2,355,405
RECREACIÓN Y DEPORTES	1,315,285		1,315,285
SERVICIOS A LA JUVENTUD	35,862		35,862
SERVICIOS A LA VEJEZ	791,587		791,587
SERVICIOS AL CIUDADANO	188,121		188,121
DONACIONES	101,000		101,000
EDUCACIÓN	846,675		846,675
CULTURA	555,393		555,393
PROPIEDAD PÚBLICA	113,309		113,309
MEJORAS PERMANENTES	17,000		17,000
DEUDA PÚBLICA	36,000	4,515,785	4,551,785
TOTAL: RESUMEN POR FUNCIONES	**21,906,224**	**4,515,785**	**26,422,009**

RESUMEN POR CONCEPTOS

DEPARTAMENTO	FONDO GENERAL 2024-2025	FONDO DE REDENCIÓN	TOTAL
SALARIO	11,056,440		11,056,440
GASTO DE NÓMINA Y BENEFICIOS	3,947,800		3,947,800
SEGUROS	1,490,877		1,490,877
COMPRA DE EQUIPO	5,500		5,500
MATERIALES Y SUMINISTROS	71,000		71,000
REPARACIONES Y MANTENIMIENTO	303,000		303,000
SERVICIOS PROFESIONALES	618,200		618,200
DONACIONES Y BENEFICIENCIA	170,000		170,000
GASTOS OPERACIONALES	3,096,421		3,096,421
CULTURA	555,393		555,393
GASTOS DE REPRESENTACIÓN Y RELACIONES PÚBLICAS	445,193		445,193
PUBLICACIONES Y SUSCRIPCIONES	58,200		58,200
RENTA	35,200		35,200
MEJORAS PERMANENTES	17,000		17,000
DEUDA PÚBLICA	36,000	4,515,785	4,551,785
TOTAL: RESUMEN POR CONCEPTOS	**21,906,224**	**4,515,785**	**26,422,009**

TABLAS DE EGRESOS
2024-2025

LEGISLATURA MUNICIPAL					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-01-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	162,576	162,576	119,139
01-01-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-01-01-91.08	FG	LICENCIAS DE ENFERMEDAD	5,918	5,624	5,817
01-01-01-91.10	FG	SEGURO CHOFERIL	16	16	13
01-01-01-91.31	FG	SEGURO SOCIAL	13,441	13,418	10,007
01-01-01-91.41	FG	PLAN MÉDICO	12,600	12,600	7,000
01-01-01-91.71	FG	BONO DE NAVIDAD	7,200	7,200	5,858
01-01-04-92.01	FG	MATERIAL DE OFICINA	500	500	-
01-01-04-93.27	FG	COMPRA DE EQUIPO	500	500	-
01-01-04-94.01	FG	DIETAS LEGISLADORES	80,000	80,000	41,325
01-01-04-94.05	FG	GASTOS DE REPRESENTACIÓN	5,000	5,000	4,407
01-01-04-94.06	FG	ADIESTRAMIENTOS	200	200	-
01-01-04-94.06	FG	ADIESTRAMIENTOS LEGISLADORES	500	500	-
01-01-04-94.11	FG	SERVICIOS PROFESIONALES	8,000	-	-
01-01-04-94.15	FG	RELACIONES PÚBLICAS	1,000	1,000	-
01-01-04-94.21	FG	GASTOS DE VIAJE	500	500	3,800
01-01-04-94.25	FG	SERVICIOS LEGALES	24,000	24,000	14,200
01-01-04-94.44	FG	CUOTAS Y SUSCRIPCIONES FED. LEGISLADORES	2,000	2,000	-
01-01-04-94.51	FG	RENTA DE EQUIPO	200	200	-
01-01-04-94.61	FG	MANTENIMIENTO DE EQUIPO	500	500	-
01-01-04-94.67	FG	PUBLICACIONES Y ANUNCIOS	1,500	1,500	624
01-01-04-94.84	FG	HOMENAJE A VARIOS	200	200	-
		TOTAL: LEGISLATURA MUNICIPAL	**326,351**	**318,034**	**212,190**

TABLAS DE EGRESOS
2024-2025

OFICINA DEL ALCALDE

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-02-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	526,620	539,028	302,186
01-02-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	95,400	101,016	69,998
01-02-01-91.07	FG	VACACIONES REGULARES	4,650	789	-
01-02-01-91.08	FG	LICENCIAS DE ENFERMEDAD	19,690	17,463	17,502
01-02-01-91.10	FG	SEGURO CHOFERIL	128	208	39
01-02-01-91.31	FG	SEGURO SOCIAL	51,558	52,655	31,096
01-02-01-91.41	FG	PLAN MÉDICO	50,400	52,500	20,825
01-02-01-91.71	FG	BONO DE NAVIDAD	27,600	30,000	20,400
01-02-05-94.05	FG	GASTOS DE REPRESENTACIÓN	15,000	15,000	25,039
01-02-04-94.06	FG	ADIESTRAMIENTOS	1,500	1,000	1,175
01-02-04-94.11	FG	SERVICIOS PROFESIONALES	500,000	380,000	305,580
01-02-05-94.15	FG	RELACIONES PÚBLICAS	75,000	60,000	134,080
01-02-04-94.21	FG	GASTOS DE VIAJE	5,000	5,000	4,004
01-02-04-94.25	FG	SERVICIOS LEGALES	360,000	260,000	336,844
01-02-04-94.44	FG	CUOTA - FEDERACIÓN DE ALCALDES	8,000	8,000	8,000
01-02-04-94.44	FG	CUOTAS Y SUSCRIPCIONES	5,000	2,000	3,613
01-02-05-94.67	FG	PUBLICACIONES Y ANUNCIOS	35,000	15,000	31,817
		TOTAL: OFICINA DEL ALCALDE	**1,780,546**	**1,539,659**	**1,312,198**

TABLAS DE EGRESOS
2024-2025

ALCALDE - BENEFICENCIA SOCIAL

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-02-02-94.11	FG	SERV. MÉDICOS CONTRA EL CÁNCER	100	100	-
01-02-02-94.11	FG	SERVICIOS DENTALES	100	100	-
01-02-02-94.47	FG	SERV. ELECT. A INSOLVENTES	20,000	20,000	3,311
01-02-02-94.47	FG	COMPRA ZAPATOS ORTOPÉDICOS	100	100	-
01-02-02-94.47	FG	COMPRA MATERIALES DE CONSTRUCCIÓN	10,000	3,000	8,297
01-02-02-94.47	FG	ATAUDES Y ENTIERROS A POBRES	4,000	2,000	5,477
01-02-02-94.47	FG	SERV. AGUA A INSOLVENTES	10,000	10,000	1,431
01-02-02-94.47	FG	TRANSFUSIONES DE SANGRE	100	100	-
01-02-02-94.47	FG	APORTACIÓN TRANSPORTACIÓN TERRESTRE O AÉREA	500	500	500
01-02-02-94.47	FG	MEDICINAS PACIENTES SALUD MENTAL	100	100	-
01-02-02-94.47	FG	MEDICINAS A POBRES	100	100	-
01-02-02-94.47	FG	COMPRA DE ALIMENTOS A POBRES	100	100	-
01-02-02-94.47	FG	LIMOSNAS A POBRES	1,000	1,000	360
01-02-02-94.47	FG	COMPRA ESPEJUELOS A INSOLVENTES	1,500	1,500	885
01-02-02-94.47	FG	RECETAS ESPECIALES A INSOLVENTES	1,000	1,000	-
01-02-02-94.47	FG	INTERV. QUIRÚRGICAS NO ESTÉTICAS	200	200	-
01-02-02-94.47	FG	APORT. ACT. SOCIALES COMUNIDADES	15,000	10,000	13,526
01-02-02-94.47	FG	COMPRA DE EQUIPO Y ENSERES	5,000	5,000	737
01-02-02-94.47	FG	APORT. ENFERMEDADES CATASTRÓFICAS	100	100	-
		TOTAL: ALCALDE - BENEFICENCIA SOCIAL	**69,000**	**55,000**	**34,524**

ALCALDE - EDUCACIÓN Y BELLAS ARTES

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-02-07-91.01	FG	SUELDO - EMPLEADOS REGULARES	126,360	156,480	91,527
01-02-07-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	259,272	298,836	206,917
01-02-07-91.06	FG	SUELDO - EMPLEADOS IRREGULARES	19,584	19,584	15,243
01-02-07-91.07	FG	LICENCIAS DE VACACIONES	933	2,917	-
01-02-07-91.08	FG	LICENCIAS DE ENFERMEDAD	47,900	2,157	28,875
01-02-07-91.10	FG	SEGURO CHOFERIL	80	80	27
01-02-07-91.31	FG	SEGURO SOCIAL	36,846	39,288	28,226
01-02-07-91.41	FG	PLAN MÉDICO	48,300	58,800	25,179
01-02-07-91.71	FG	BONO DE NAVIDAD	27,600	33,600	26,400
01-02-07-94.11	FG	SERVICIOS PROFESIONALES	100,000	100,000	110,160
01-02-07-94.21	FG	GASTOS DE VIAJE	100	100	-
01-02-07-94.47	FG	APORTACIÓN PROGRAMA HEAD START	150,000	150,000	114,644
01-02-07-94.47	FG	ESPEJUELOS A ESCOLARES INDIGENTES	100	100	-
01-02-07-94.47	FG	ZAPATOS, UNIFORMES A ESTUDIANTES	10,000	10,000	2,245
01-02-07-94.47	FG	MAT. Y EQUIPO EDUCATIVO A ESTUDIANTES	100	100	-
01-02-07-94.47	FG	APORT. PART. FERIAS ESTUDIANTILES	100	100	-
01-02-07-94.47	FG	APORT. VIAJES ESTUDIANTILES	100	100	-
01-02-07-94.47	FG	APORT. ACT. ESCUELAS PÚBLICAS	8,000	5,000	5,195
01-02-07-94.47	FG	APORT. VIAJES AL EXTERIOR ESTUDIANTES	200	200	-
01-02-07-94.49	FG	BECAS	10,000	10,000	-
01-02-07-94.49	FG	BECAS A EMPLEADOS MUNICIPALES	1,000	1,000	942
01-02-07-94.65	FG	MISCELÁNEOS (BANDA MUNICIPAL)	100	200	-
		TOTAL: ALCALDE - EDUCACIÓN Y BELLAS ARTES	**846,675**	**888,642**	**655,580**

ALCALDE - DONACIONES A LA COMUNIDAD

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-02-31-94.47	FG	EQUIPO BASEBALL AA	100,000	100,000	125,000
01-02-31-94.47	FG	LIGA BASEBALL INFANTIL	-	1,000	-
01-02-31-94.47	FG	BALONCESTO CATEGORÍAS MENORES			-
01-02-31-94.47	FG	VETERANOS IMPEDIDOS DE PR (CAP. 7)		-	-
01-02-31-94.47	FG	CONCURSOS DE BELLEZAS	-	2,500	-
01-02-31-94.47	FG	ASOC. ALZHEIMER DE PR	1,000	1,000	-
01-02-31-94.47	FG	MJ SPORTCLUB CORP.			-
01-02-31-94.47	FG	ACTION MENTALITY INC.			-
01-02-31-94.47	FG	SOCIEDAD AMERICANA DEL CÁNCER			-
01-02-31-94.47	FG	FAJARDO CARIDUROS / FOOTBALL TEAM LUQUILLOS CORP			-
01-02-31-94.47	FG	FEDERACIÓN NACIONAL DE DOMINÓ DE PUERTO RICO		6,000	6,000
01-02-31-94.47	FG	PARRANDAS NAVIDEÑAS		1,000	
01-02-31-94.47	FG	FEDERACIÓN DE BEISBOL DE PUERTO RICO		-	25,000
01-02-31-94.47	FG	PUERTO RICO MASTERS ASSOCIATION INC.		-	2,000
01-02-31-94.47	FG	TEAM EVOLUTION		-	3,344
01-02-31-94.47	FG	LAS JOYITAS BASEBALL CLUB INC.			2,719
01-02-31-94.47	FG	PUERTO RICO AVIATION MAITENANCE INSTITUTE (PRAMI)			2,000
		TOTAL: ALCALDE - DONACIONES A LA COMUNIDAD	**101,000**	**111,500**	**166,063**

ALCALDE - OFICINA DE LA PRIMERA DAMA Y TRABAJO SOCIAL					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-02-35-91.01	FG	SUELDO - EMPLEADOS REGULARES	-	21,924	18,386
01-02-35-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	86,268	74,376	52,939
01-02-35-91.07	FG	VACACIONES REGULARES	-	-	-
01-02-35-91.08	FG	LICENCIAS DE ENFERMEDAD	1,279	1,563	914
01-02-35-91.10	FG	SEGURO CHOFERIL	-	32	13
01-02-35-91.31	FG	SEGURO SOCIAL	7,156	8,037	5,802
01-02-35-91.41	FG	PLAN MÉDICO	10,500	12,600	3,500
01-02-35-91.71	FG	BONO DE NAVIDAD	6,000	7,200	3,600
01-02-35-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-02-35-94.21	FG	GASTOS DE VIAJE	100	100	-
		TOTAL: ALCALDE - OFICINA PRIMERA DAMA Y TRABAJO SOCIAL	**111,403**	**125,932**	**85,154**

TABLAS DE EGRESOS
2024-2025

OFICINA DE FINANZAS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-03-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	784,104	830,904	541,341
01-03-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	412,176	398,100	234,047
01-03-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-03-01-91.08	FG	LICENCIAS DE ENFERMEDAD	21,528	21,027	19,519
01-03-01-91.10	FG	SEGURO CHOFERIL	384	368	90
01-03-01-91.31	FG	SEGURO SOCIAL	98,946	101,594	65,623
01-03-01-91.41	FG	PLAN MÉDICO	132,300	136,500	52,325
01-03-01-91.71	FG	BONO DE NAVIDAD	75,600	78,000	55,611
01-03-04-94.06	FG	ADIESTRAMIENTOS	2,000	2,000	-
01-03-04-94.10	FG	GASTOS AUDITORÍA SENCILLA (SINGLE AUDIT)	25,000	25,000	-
01-03-04-94.21	FG	GASTOS DE VIAJE	2,000	2,000	589
01-03-04-94.50	FG	RENTA DE LOCAL	-	-	-
01-03-04-94.69	FG	FRANQUEO	5,000	5,000	5,000
		TOTAL: OFICINA DE FINANZAS	**1,559,038**	**1,600,493**	**974,145**

FINANZAS - EMPRÉSTITOS

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
10-03-04-94.55	FG	INTERESES	743,635	978,525	841,380
10-03-04-94.57	FG	BONOS ($370,000)			
10-03-04-94.57	FG	BONOS ($11,435,000)			
10-03-04-94.57	FG	BONOS ($14,440,000)	715,000	673,000	673,000
10-03-04-94.57	FG	BONOS ($2,045,000)			
10-03-04-94.57	FG	BONOS ($21,490,000)			
10-03-04-94.57	FG	BONOS ($13,490,000)		2,040,000	2,040,000
10-03-04-94.57	FG	BONOS ($4,680,000)	2,190,000	-	
10-03-04-94.57	FG	SOBRANTE - AMORTIZACIÓN DE PRINCIPAL			
10-03-04-94.75	FG	RESERVA	867,150	741,153	-
		TOTAL: FINANZAS - EMPRÉSTITOS	**4,515,785**	**4,432,678**	**3,554,380**

TABLAS DE EGRESOS
2024-2025

FINANZAS - SEGUROS

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-03-04-91.45	FG	SEGURO POR DESEMPLEO	100,000	100,000	119,523
01-03-04-91.51	FG	CUOTA FONDO SEGURO DEL ESTADO	535,877	562,594	379,576
01-03-04-94.42	FG	SEGUROS	850,000	850,000	1,065,377
01-03-04-94.42	FG	SEGUROS VEHÍCULOS (ACCA)	5,000	5,000	1,642
		TOTAL: FINANZAS - SEGUROS	**1,490,877**	**1,517,594**	**1,566,118**

FINANZAS - DEUDAS VARIAS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-03-04-94.58	FG	PARA CUBRIR DÉFICIT AÑOS ANTERIORES	1,000	1,000	-
01-03-04-94.70	FG	PAGO DE SENTENCIAS	5,000	5,000	-
01-03-04-94.71	FG	RECLAMACIONES DE AÑOS ANTERIORES	30,000	40,000	8,510
		TOTAL: DEUDAS VARIAS	**36,000**	**46,000**	**8,510**

TABLAS DE EGRESOS
2024-2025

OBRAS PÚBLICAS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-04-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	122,844	140,676	103,049
01-04-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	49,524	49,524	16,089
01-04-01-91.07	FG	VACACIONES REGULARES	5,706	3,790	-
01-04-01-91.08	FG	LICENCIAS DE ENFERMEDAD	6,059	10,438	9,725
01-04-01-91.10	FG	SEGURO CHOFERIL	48	112	52
01-04-01-91.31	FG	SEGURO SOCIAL	14,821	16,465	10,409
01-04-01-91.41	FG	PLAN MÉDICO	16,800	18,900	9,750
01-04-01-91.71	FG	BONO DE NAVIDAD	9,600	10,800	7,200
01-04-04-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-04-04-94.21	FG	GASTOS DE VIAJES	2,000	-	1,410
01-04-04-94.36	FG	EXCAVACIONES	8,000	8,000	8,000
01-04-04-94.50	FG	ARRENDAMIENTO DE TERRENOS	2,000	2,000	-
01-04-04-94.65	FG	MISC. - ROTULACIÓN DE CALLES	5,000	5,000	3,040
01-04-04-94.65	FG	MISC. - JARDINES	2,500	2,500	1,320
01-04-04-94.65	FG	MISC. - CÁMARAS DE HORMIGÓN	15,000	15,000	4,950
		TOTAL: OBRAS PÚBLICAS	**260,002**	**283,305**	**174,994**

TABLAS DE EGRESOS
2024-2025

CONSTRUCCIÓN Y MEJORAS PERMANENTES					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-04-03-92.38	FG	INSTALACIÓN DE POSTES Y LÍNEAS	5,000	5,000	-
01-04-03-94.62	FG	INSTALACIÓN TUBERÍAS DE AGUA Y/O PLUVIALES	1,000	1,000	-
01-04-03-94.62	FG	CUNETONES Y ENCINTADOS	1,000	1,000	-
01-04-03-94.62	FG	PAVIMENTACIÓN DE CALLES Y CAMINOS	10,000	10,000	-
		TOTAL: CONSTRUCCIÓN Y MEJORAS PERMANENTES	**17,000**	**17,000**	**-**

TABLAS DE EGRESOS
2024-2025

OBRAS PÚBLICAS - SANEAMIENTO, MANTENIMIENTO Y TRABAJOS EN GENERAL					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-04-06-91.01	FG	SUELDO - EMPLEADOS REGULARES	561,756	638,040	433,642
01-04-06-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	1,657,008	1,628,856	1,034,355
01-04-06-91.07	FG	VACACIONES REGULARES	9,695	12,149	-
01-04-06-91.08	FG	LICENCIAS DE ENFERMEDAD	43,156	31,092	30,266
01-04-06-91.10	FG	SEGURO CHOFERIL	1,120	1,200	511
01-04-06-91.31	FG	SEGURO SOCIAL	186,539	189,853	124,671
01-04-06-91.41	FG	PLAN MÉDICO	291,900	300,300	101,675
01-04-06-91.71	FG	BONO DE NAVIDAD	166,800	171,600	132,626
01-04-06-94.62	FG	LIMPIEZA CAÑOS Y ALCANTARILLAS	500	500	-
01-04-06-94.65	FG	MISC. - CAMPAÑAS DE LIMPIEZA	500	500	-
01-04-06-94.65	FG	MISC. - RECOGIDO ANIMALES REALENGOS	-	-	-
		TOTAL: OBRAS PÚBLICAS - SANEAMIENTO	**2,918,974**	**2,974,090**	**1,857,746**

TABLAS DE EGRESOS
2024-2025

OBRAS PÚBLICAS - TRANSPORTACIÓN Y TERMINAL DE TRANSPORTE PÚBLICO					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-04-08-91.01	FG	SUELDO - EMPLEADOS REGULARES	126,108	111,324	98,977
01-04-08-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	117,408	117,408	74,953
01-04-08-91.07	FG	LICENCIAS DE VACACIONES	1,595	1,792	-
01-04-08-91.08	FG	LICENCIAS DE ENFERMEDAD	9,453	7,290	7,099
01-04-08-91.10	FG	SEGURO CHOFERIL	160	160	116
01-04-08-91.31	FG	SEGURO SOCIAL	20,851	19,478	15,398
01-04-08-91.41	FG	PLAN MÉDICO	31,500	29,400	12,250
01-04-08-91.71	FG	BONO DE NAVIDAD	18,000	16,800	14,652
01-04-08-92.05	FG	HERRAMIENTAS	100	100	-
01-04-08-92.25	FG	COMBUSTIBLES Y LUBRICANTES	120,000	100,000	189,883
01-04-08-93.05	FG	EQUIPO DE MECÁNICA	100	100	-
01-04-08-94.21	FG	GASTOS DE VIAJE	2,000	2,000	-
01-04-08-94.61	FG	MANTENIMIENTO DE EQUIPO	100,000	100,000	54,187
01-04-08-94.63	FG	MANTENIMIENTO DE VEHICULOS	100,000	100,000	38,476
		TOTAL: OBRAS PÚBLICAS - TRANSPORTACIÓN Y TERMINAL	**647,275**	**605,852**	**505,991**

TABLAS DE EGRESOS
2024-2025

OBRAS PÚBLICAS - OFICINA DE RECICLAJE					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-04-45-91.01	FG	SUELDO - EMPLEADOS REGULARES	44,148	44,148	37,313
01-04-45-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	-	-	-
01-04-45-91.07	FG	VACACIONES REGULARES	-	-	-
01-04-45-91.08	FG	LICENCIAS DE ENFERMEDAD	1,851	1,904	-
01-04-45-91.10	FG	SEGURO CHOFERIL	16	16	13
01-04-45-91.31	FG	SEGURO SOCIAL	3,703	3,707	3,038
01-04-45-91.41	FG	PLAN MÉDICO	4,200	4,200	3,500
01-04-45-91.71	FG	BONO DE NAVIDAD	2,400	2,400	2,400
01-04-45-94.06	FG	ADIESTRAMIENTO	200	200	-
01-04-45-94.21	FG	GASTOS DE VIAJE	500	500	30
01-04-45-94.44	FG	CUOTA Y SUSCRIPCIONES	100	100	-
		TOTAL: OBRAS PÚBLICAS - RECICLAJE	**57,118**	**57,175**	**46,294**

TABLAS DE EGRESOS
2024-2025

SALUD DISPENSARIOS					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-05-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	247,140	247,140	175,950
01-05-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	185,700	149,880	92,831
01-05-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-05-01-91.08	FG	LICENCIAS DE ENFERMEDAD	8,598	9,069	8,196
01-05-01-91.10	FG	SEGURO CHOFERIL	128	128	13
01-05-01-91.31	FG	SEGURO SOCIAL	35,514	32,535	22,474
01-05-01-91.41	FG	PLAN MÉDICO	39,900	33,600	17,500
01-05-01-91.71	FG	BONO DE NAVIDAD	22,800	19,200	16,800
01-05-04-92.11	FG	MEDICINAS, DROGAS Y OTROS SUMINISTROS	5,000	2,500	2,432
01-05-04-94.43	FG	GASTOS DE SALUD	544,645	521,765	434,804
01-05-04-94.50	FG	RENTA DE EDIFICIOS Y LOCALES	-	-	-
01-05-04-94.73	FG	DISPOSICIÓN DE DESPERDICIOS	20,000	5,000	294
		TOTAL: SALUD DISPENSARIOS	**1,109,425**	**1,020,817**	**771,294**

TABLAS DE EGRESOS
2024-2025

OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS (OMME)					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-06-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	58,500	58,500	45,851
01-06-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	148,836	162,948	99,199
01-06-01-91.07	FG	VACACIONES REGULARES	3,099	225	-
01-06-01-91.08	FG	LICENCIAS DE ENFERMEDAD	5,798	6,119	5,213
01-06-01-91.10	FG	SEGURO CHOFERIL	32	48	31
01-06-01-91.31	FG	SEGURO SOCIAL	17,552	18,528	12,413
01-06-01-91.41	FG	PLAN MÉDICO	23,100	25,200	10,500
01-06-01-91.71	FG	BONO DE NAVIDAD	13,200	14,400	12,000
01-06-04-92.11	FG	SUMINISTROS MÉDICOS	1,000	1,000	983
01-06-04-92.21	FG	ALIMENTOS	1,500	1,500	-
01-06-04-94.06	FG	ADIESTRAMIENTOS	200	200	-
01-06-04-94.21	FG	GASTOS DE VIAJE	1,000	1,000	600
		TOTAL: OFICINA PARA EL MANEJO DE EMERGENCIAS	**273,817**	**289,668**	**186,790**

TABLAS DE EGRESOS
2024-2025

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
OMME - EMERGENCIAS MÉDICAS Y DESASTRES					
01-06-52-91.01	FG	SUELDO - EMPLEADOS REGULARES	123,060	179,832	69,934
01-06-52-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	368,196	312,300	138,345
01-06-52-91.07	FG	VACACIONES REGULARES	6,131	13,065	-
01-06-52-91.08	FG	LICENCIAS DE ENFERMEDAD	5,380	8,960	5,695
01-06-52-91.10	FG	SEGURO CHOFERIL	368	352	100
01-06-52-91.31	FG	SEGURO SOCIAL	40,940	41,812	18,021
01-06-52-91.41	FG	PLAN MÉDICO	56,700	56,700	17,850
01-06-52-91.71	FG	BONO DE NAVIDAD	32,400	32,400	21,600
01-06-52-92.11	FG	MEDICINAS, DROGAS Y OTROS SUMINISTROS	1,000	1,000	-
01-06-52-94.06	FG	ADIESTRAMIENTOS	100	100	-
		TOTAL: OMME - EMERGENCIAS MÉDICAS Y DESASTRES	**634,275**	**646,521**	**271,545**

TABLAS DE EGRESOS
2024-2025

POLICÍA MUNICIPAL					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-07-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	775,452	794,040	342,092
01-07-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	369,816	235,008	192,642
01-07-01-91.07	FG	VACACIONES REGULARES	380	826	-
01-07-01-91.08	FG	LICENCIAS DE ENFERMEDAD	21,304	17,209	14,343
01-07-01-91.10	FG	SEGURO CHOFERIL	848	768	195
01-07-01-91.31	FG	SEGURO SOCIAL	94,413	84,692	45,125
01-07-01-91.41	FG	PLAN MÉDICO	117,600	105,000	28,350
01-07-01-91.71	FG	BONO DE NAVIDAD	67,200	60,000	40,800
01-07-04-94.06	FG	ADIESTRAMIENTOS	100	200	-
01-07-04-94.21	FG	GASTOS DE VIAJE	200	200	-
		TOTAL: POLICÍA MUNICIPAL	**1,447,313**	**1,297,943**	**663,547**

TABLAS DE EGRESOS
2024-2025

OFICINA DE RECURSOS HUMANOS					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-08-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	246,492	265,068	171,997
01-08-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	84,528	84,528	57,064
01-08-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-08-01-91.08	FG	LICENCIAS DE ENFERMEDAD	8,179	8,851	7,573
01-08-01-91.10	FG	SEGURO CHOFERIL	48	48	39
01-08-01-91.31	FG	SEGURO SOCIAL	27,418	28,982	19,388
01-08-01-91.41	FG	PLAN MÉDICO	33,600	35,700	12,425
01-08-01-91.71	FG	BONO DE NAVIDAD	19,200	20,400	16,800
01-08-04-91.14	FG	APORT. SISTEMA RETIRO - PAY GO	941,561	953,025	746,118
01-08-04-91.07	FG	LIQUIDACIÓN VACACIONES REGULARES	60,000	60,000	143,101
01-08-04-91.08	FG	LIQUIDACIÓN LICENCIA ENFERMEDAD	60,000	60,000	61,017
01-08-04-91.31	FG	SEGURO SOCIAL - LIQUIDACIONES	9,180	9,180	14,918
01-08-04-94.06	FG	ADIESTRAMIENTOS	500	200	1,000
01-08-04-94.11	FG	SERVICIOS PROFESIONALES	10,000	10,000	6,340
01-08-04-94.13	FG	PRUEBAS DE DOPAJE	10,000	10,000	2,538
01-08-04-94.21	FG	GASTOS DE VIAJE	500	500	207
		TOTAL: OFICINA DE RECURSOS HUMANOS	**1,511,206**	**1,546,482**	**1,260,525**

RECREACIÓN Y DEPORTES

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-09-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	417,732	414,936	280,421
01-09-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	487,368	474,948	309,910
01-09-01-91.07	FG	VACACIONES REGULARES	5,319	6,208	-
01-09-01-91.08	FG	LICENCIAS DE ENFERMEDAD	22,699	19,582	17,353
01-09-01-91.10	FG	SEGURO CHOFERIL	384	368	159
01-09-01-91.31	FG	SEGURO SOCIAL	76,983	75,741	50,766
01-09-01-91.41	FG	PLAN MÉDICO	128,100	130,200	46,050
01-09-01-91.71	FG	BONO DE NAVIDAD	73,200	74,400	56,866
01-09-04-92.21	FG	ALIMENTOS	100,000	100,000	37,120
01-09-04-92.42	FG	MATERIALES Y SUMINISTROS - CAMPAMENTO	1,000	1,000	-
01-09-04-94.06	FG	ADIESTRAMIENTOS	500	500	-
01-09-04-94.11	FG	SERVICIOS PROFESIONALES	-	-	-
01-09-04-94.21	FG	GASTOS DE VIAJE	1,500	1,500	1,180
01-09-04-94.47	FG	DONACIONES DE UNIFORMES Y EQUIPO DEPORTIVO	500	500	-
		TOTAL: RECREACIÓN Y DEPORTES	**1,315,285**	**1,299,883**	**799,825**

TABLAS DE EGRESOS
2024-2025

RECREACIÓN Y DEPORTES - SERVICIOS A LA JUVENTUD					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-09-12-91.01	FG	SUELDO - EMPLEADOS REGULARES	25,380	25,380	14,860
01-09-12-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	-	-	-
01-09-12-91.07	FG	VACACIONES REGULARES	-	-	-
01-09-12-91.08	FG	LICENCIAS DE ENFERMEDAD	1,338	1,271	1,189
01-09-12-91.10	FG	SEGURO CHOFERIL	16	16	13
01-09-12-91.31	FG	SEGURO SOCIAL	2,228	2,222	1,392
01-09-12-91.41	FG	PLAN MÉDICO	4,200	4,200	1,750
01-09-12-91.71	FG	BONO DE NAVIDAD	2,400	2,400	1,200
01-09-12-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-09-12-94.21	FG	GASTOS DE VIAJE	100	100	-
01-09-12-94.84	FG	ACTIVIDADES DE LA JUVENTUD	100	100	-
		TOTAL: REC. Y DEPORTES - SERV. A LA JUVENTUD	**35,862**	**35,789**	**20,404**

TABLAS DE EGRESOS
2024-2025

OFICINA DE PROTOCOLO Y RELACIONES PÚBLICAS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-12-05-91.01	FG	SUELDO - EMPLEADOS REGULARES	22,476	22,476	19,382
01-12-05-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	14,568	-	
01-12-05-91.07	FG	VACACIONES REGULARES	-	701	-
01-12-05-91.08	FG	LICENCIA DE ENFERMEDAD	1,686	1,602	1,686
01-12-05-91.10	FG	SEGURO CHOFERIL	16	16	-
01-12-05-91.31	FG	SEGURO SOCIAL	3,147	1,987	1,703
01-12-05-91.41	FG	PLAN MÉDICO	4,200	2,100	1,750
01-12-05-91.71	FG	BONO DE NAVIDAD	2,400	1,200	1,200
01-12-05-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-12-05-94.21	FG	GASTOS DE VIAJE	100	100	-
01-12-09-94.80	FG	FIESTAS PATRONALES	100,000	100,000	51,367
01-12-05-94.81	FG	FESTIVALES NAVIDEÑOS E ILUMINACIÓN	100,000	100,000	61,929
01-12-05-94.82	FG	ACTIVIDADES SEMANA DE LA EDUCACIÓN	500	500	-
01-12-05-94.82	FG	ACTIVIDADES TOMA DE POSECIÓN	100,000	-	-
01-12-05-94.84	FG	OTROS FESTIVALES O ACTIVIDADES	-	-	-
		TOTAL: PROTOCOLO Y RELACIONES PÚBLICAS	**349,193**	**230,782**	**139,017**

ARTE, CULTURA Y TURISMO

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-14-47-91.01	FG	SUELDO - EMPLEADOS REGULARES	54,576	39,816	31,902
01-14-47-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	87,312	90,144	70,710
01-14-47-91.07	FG	VACACIONES REGULARES	-	-	-
01-14-47-91.08	FG	LICENCIAS DE ENFERMEDAD	-	-	-
01-14-47-91.10	FG	SEGURO CHOFERIL	16	16	-
01-14-47-91.31	FG	SEGURO SOCIAL	11,589	10,676	8,401
01-14-47-91.41	FG	PLAN MÉDICO	16,800	16,800	3,500
01-14-47-91.71	FG	BONO DE NAVIDAD	9,600	9,600	7,200
		TOTAL: ARTE, CULTURA Y TURISMO	**179,893**	**167,052**	**121,713**

ASUNTOS DEL CIUDADANO - SERVICIOS AL ENVEJECIENTE					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-16-16-91.01	FG	SUELDO - EMPLEADOS REGULARES	290,064	249,900	207,948
01-16-16-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	266,688	158,148	126,898
01-16-16-91.07	FG	VACACIONES REGULARES	-	143	-
01-16-16-91.08	FG	LICENCIAS DE ENFERMEDAD	8,396	7,136	6,500
01-16-16-91.10	FG	SEGURO CHOFERIL	48	32	-
01-16-16-91.31	FG	SEGURO SOCIAL	48,191	35,628	29,579
01-16-16-91.41	FG	PLAN MÉDICO	113,400	88,200	16,800
01-16-16-91.71	FG	BONO DE NAVIDAD	64,800	50,400	45,341
		TOTAL: ASUNTOS AL CIUDADANO - SERV. ENVEJECIENTE	**791,587**	**589,587**	**433,066**

ASUNTOS DEL CIUDADANO - SERVICIOS A LA FAMILIA					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-16-35-91.01	FG	SUELDO - EMPLEADOS REGULARES	106,860	84,960	45,138
01-16-35-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	40,824	42,024	23,205
01-16-35-91.07	FG	VACACIONES REGULARES	-	-	-
01-16-35-91.08	FG	LICENCIAS DE ENFERMEDAD	4,798	1,951	-
01-16-35-91.10	FG	SEGURO CHOFERIL	32	32	-
01-16-35-91.31	FG	SEGURO SOCIAL	12,307	10,414	5,590
01-16-35-91.41	FG	PLAN MÉDICO	14,700	12,600	5,250
01-16-35-91.71	FG	BONO DE NAVIDAD	8,400	7,200	4,728
01-16-35-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-16-35-94.21	FG	GASTOS DE VIAJE	100	100	-
		TOTAL: ASUNTOS AL CIUDADANO - SERV. FAMILIA	**188,121**	**159,381**	**83,911**

DESARROLLO ECONÓMICO Y VIVIENDA EMPRESAS MUNICIPALES CENTRO DE USOS MÚLTIPLES, ESTACIONAMIENTO Y PLAZA DEL MERCADO					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-17-18-91.01	FG	SUELDO - EMPLEADOS REGULARES	14,136	44,808	26,605
01-17-18-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	72,216	65,628	46,864
01-17-18-91.07	FG	VACACIONES REGULARES	-	-	-
01-17-18-91.08	FG	LICENCIAS DE ENFERMEDAD	-	-	-
01-17-18-91.31	FG	SEGURO SOCIAL	7,157	9,183	5,993
01-17-18-91.41	FG	PLAN MÉDICO	12,600	16,800	1,750
01-17-18-91.71	FG	BONO DE NAVIDAD	7,200	9,600	6,874
		TOTAL: EMPRESAS MUNICIPALES	**113,309**	**146,019**	**88,086**

SECRETARÍA MUNICIPAL

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-19-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	186,108	186,108	138,772
01-19-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	69,612	69,612	46,144
01-19-01-91.07	FG	VACACIONES REGULARES	3,231	960	-
01-19-01-91.08	FG	LICENCIAS DE ENFERMEDAD	7,168	6,353	6,350
01-19-01-91.10	FG	SEGURO CHOFERIL	16	16	-
01-19-01-91.31	FG	SEGURO SOCIAL	21,368	21,132	15,458
01-19-01-91.41	FG	PLAN MÉDICO	23,100	23,100	8,750
01-19-01-91.71	FG	BONO DE NAVIDAD	13,200	13,200	10,800
01-19-04-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-19-04-94.21	FG	GASTOS DE VIAJE	-	-	-
01-19-04-94.35	FG	TASACIONES	35,000	20,000	22,710
01-19-04-94.67	FG	PUBLICACIONES Y ANUNCIOS	10,000	10,000	11,200
		TOTAL: SECRETARÍA MUNICIPAL	**368,903**	**350,581**	**260,184**

DIVISIÓN LEGAL

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-20-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	66,924	106,836	59,692
01-20-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	115,200	51,648	9,485
01-20-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-20-01-91.08	FG	LICENCIAS DE ENFERMEDAD	-	1,561	1,643
01-20-01-91.10	FG	SEGURO CHOFERIL	16	16	-
01-20-01-91.31	FG	SEGURO SOCIAL	14,575	12,702	5,693
01-20-01-91.41	FG	PLAN MÉDICO	14,700	10,500	1,750
01-20-01-91.71	FG	BONO DE NAVIDAD	8,400	6,000	3,600
01-20-04-94.06	FG	ADIESTRAMIENTOS	200	200	-
01-20-04-94.21	FG	GASTOS DE VIAJE	100	100	-
01-20-04-94.44	FG	CUOTAS Y SUSCRIPCIONES	100	100	-
		TOTAL: DIVISIÓN LEGAL	**220,215**	**189,663**	**81,863**

AUDITORÍA INTERNA

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-21-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	102,084	102,084	31,620
01-21-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	-	-	-
01-21-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-21-01-91.08	FG	LICENCIAS DE ENFERMEDAD	2,846	2,704	2,688
01-21-01-91.10	FG	SEGURO CHOFERIL	32	32	-
01-21-01-91.31	FG	SEGURO SOCIAL	8,303	8,292	2,716
01-21-01-91.41	FG	PLAN MÉDICO	6,300	6,300	1,750
01-21-01-91.71	FG	BONO DE NAVIDAD	3,600	3,600	1,200
01-21-04-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-21-04-94.21	FG	GASTOS DE VIAJE	100	100	-
		TOTAL: AUDITORÍA INTERNA	**123,365**	**123,212**	**39,974**

BIBLIOTECAS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-24-07-91.01	FG	SUELDO - EMPLEADOS REGULARES	159,924	159,924	109,429
01-24-07-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	83,700	87,156	49,104
01-24-07-91.08	FG	LICENCIAS DE ENFERMEDAD	4,862	4,536	3,632
01-24-07-91.10	FG	SEGURO CHOFERIL	16	32	-
01-24-07-91.31	FG	SEGURO SOCIAL	20,294	20,534	13,462
01-24-07-91.41	FG	PLAN MÉDICO	29,400	29,400	9,275
01-24-07-91.71	FG	BONO DE NAVIDAD	16,800	16,800	13,804
01-24-07-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-24-07-94.21	FG	GASTOS DE VIAJE	100	100	-
		TOTAL: BIBLIOTECAS	**315,196**	**318,582**	**198,706**

URBANISMOS - ORDENAMIENTO TERRITORIAL					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-25-55-91.01	FG	SUELDO - EMPLEADOS REGULARES	45,012	72,684	53,466
01-25-55-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	54,996	96,120	39,602
01-25-55-91.08	FG	LICENCIAS DE ENFERMEDAD	-	322	-
01-25-55-91.10	FG	SEGURO CHOFERIL	32	48	13
01-25-55-91.31	FG	SEGURO SOCIAL	8,018	13,489	7,487
01-25-55-91.41	FG	PLAN MÉDICO	8,400	12,600	7,000
01-25-55-91.71	FG	BONO DE NAVIDAD	4,800	7,200	4,800
01-25-55-94.06	FG	ADIESTRAMIENTOS	200	200	-
01-25-55-94.21	FG	GASTOS DE VIAJE	200	200	-
		TOTAL: URBANISMOS - ORDENAMIENTO TERRITORIAL	**121,658**	**202,863**	**112,368**

TABLAS DE EGRESOS
2024-2025

SERVICIOS ADMINISTRATIVOS - GASTOS GENERALES					
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-26-04-92.01	FG	MATERIALES DE OFICINA	50,000	40,000	47,828
01-26-04-92.15	FG	MATERIALES DE MANTENIMIENTO	40,000	35,000	39,071
01-26-04-92.23	FG	COMPRA DE UNIFORMES	5,000	5,000	1,400
01-26-04-92.28	FG	GASTOS DE ENERGÍA ELÉCTRICA	779,691	828,257	363,642
01-26-04-92.32	FG	CONSUMO DE AGUA	125,000	100,000	343,953
01-26-04-92.35	FG	SERVICIO TELÉFONICO	150,000	150,000	99,860
01-26-04-92.38	FG	MATERIALES DE CONSTRUCCIÓN	5,000	5,000	4,883
01-26-04-92.42	FG	MATERIALES Y SUMINISTROS	70,000	65,000	112,945
01-26-04-93.01	FG	EQUIPO DE OFICINA	10,000	10,000	1,155
01-26-04-93.02	FG	PROGRAMAS DE COMPUTADORAS	150,000	150,000	137,647
01-26-04-93.27	FG	COMPRA DE EQUIPO	5,000	5,000	18,647
01-26-04-94.51	FG	RENTA DE EQUIPO	35,000	20,000	5,949
01-26-04-94.61	FG	MANTENIMIENTO DE EQUIPO	60,000	60,000	24,737
01-26-04-94.62	FG	REPARACIÓN Y MANTENIMIENTO DE ESTRUCTURA	15,000	15,000	22,453
01-26-04-94.62	FG	REPARACIÓN Y MANTENIMIENTO DE ESTRUCTURA	10,000	10,000	-
01-26-04-94.64	FG	MANTENIMIENTO DE EDIFICIO	5,000	5,000	3,763
01-26-04-94.65	FG	MISCELÁNEOS - IMPREVISTOS	30,000	15,000	77,196
01-26-04-94.76	FG	FONDO DE EQUIPARACIÓN	-	-	
01-26-04-94.77	FG	APORTACIÓN AL CRIM	388,587	396,375	330,312
01-26-04-94.78	FG	LIQUIDACIÓN DEUDA CON EL CRIM	-	-	-
01-26-04-94.78	FG	LIQUIDACIÓN DEUDA CON EL CRIM	-	-	-
		TOTAL: SERV. ADMINISTRATIVOS - GASTOS GENERALES	**1,933,278**	**1,914,632**	**1,635,441**

TABLAS DE EGRESOS
2024-2025

CONSERVACIÓN Y ORNATO
CONSERVACIÓN DE INSTALACIONES MUNICIPALES Y ÁREAS PÚBLICAS

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-28-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	52,080	52,080	43,509
01-28-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	88,416	89,616	73,892
01-28-01-91.07	FG	VACACIONES REGULARES	19	58	-
01-28-01-91.08	FG	LICENCIAS DE ENFERMEDAD	3,280	2,927	2,728
01-28-01-91.10	FG	SEGURO CHOFERIL	144	144	26
01-28-01-91.31	FG	SEGURO SOCIAL	11,827	11,894	10,009
01-28-01-91.41	FG	PLAN MÉDICO	18,900	18,900	7,000
01-28-01-91.71	FG	BONO DE NAVIDAD	10,800	10,800	10,711
01-28-04-92.05	FG	HERRAMIENTAS	100	100	-
		TOTAL: CONSERVACIÓN Y ORNATO	**185,566**	**186,519**	**147,875**

TABLAS DE EGRESOS
2024-2025

DEPARTAMENTO DE COMPRAS					
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**	**GASTO ACTUAL 4/30/2024**
01-35-01-91.01	FG	SUELDO - EMPLEADOS REGULARES	139,536	159,780	68,248
01-35-01-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	63,648	62,304	39,358
01-35-01-91.07	FG	VACACIONES REGULARES	-	-	-
01-35-01-91.08	FG	LICENCIAS DE ENFERMEDAD	1,814	1,993	-
01-35-01-91.10	FG	SEGURO CHOFERIL	160	160	47
01-35-01-91.31	FG	SEGURO SOCIAL	16,600	18,152	8,861
01-35-01-91.41	FG	PLAN MÉDICO	21,000	23,100	7,000
01-35-01-91.71	FG	BONO DE NAVIDAD	12,000	13,200	8,225
01-35-04-94.06	FG	ADIESTRAMIENTOS	100	100	-
01-35-04-94.21	FG	GASTOS DE VIAJE	100	100	-
		TOTAL: DEPARTAMENTO DE COMPRAS	**254,958**	**278,889**	**131,739**

OFICINA DE PERMISOS

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024	GASTO ACTUAL 4/30/2024
01-40-55-91.01	FG	SUELDO - EMPLEADOS REGULARES	74,964	74,964	62,768
01-40-55-91.05	FG	SUELDO - EMPLEADOS TRANSITORIOS	95,160	101,112	55,040
01-40-55-91.07	FG	LICENCIA DE VACACIONES	-	-	-
01-40-55-91.08	FG	LICENCIA DE ENFERMEDAD	4,811	3,818	3,634
01-40-55-91.10	FG	SEGURO CHOFERIL	80	128	18
01-40-55-91.31	FG	SEGURO SOCIAL	14,025	14,496	9,841
01-40-55-91.41	FG	PLAN MÉDICO	14,700	16,800	4,725
01-40-55-91.71	FG	BONO DE NAVIDAD	8,400	9,600	7,200
01-40-55-94.06	FG	ADIESTRAMIENTOS	200	200	-
01-40-55-94.21	FG	GASTOS DE VIAJE	200	200	-
		TOTAL: OFICINA DE PERMISOS	**212,540**	**221,318**	**143,226**

TABLAS FEDERALES
2024-2025

INGRESOS PROGRAMAS FEDERALES				
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024
70-13-04-84.06	FF	DESARROLLO COMUNIDADES (CDBG)	488,767	502,196
70-13-04-84.06	FF	PROGRAMA CSBG (AMAS DE LLAVE)	-	55,000
03-13-01-52.04	FF	SECCIÓN 8 - VOUCHERS	1,156,226	958,924
02-13-04-52.04	FF	HOPWA	61,337	50,731
07-13-01-84.06	FF	HEAD START	1,029,621	1,029,081
07-13-01-84.06	FF	EARLY HEAD START	265,600	265,600
70-13-04-84.06	FF	PROGRAMA FTA	1,807,151	-
		TOTAL: INGRESOS PROGRAMAS FEDERALES	**4,808,702**	**2,861,532**

TABLAS FEDERALES
2024-2025

EGRESOS PROGRAMA CDBG				
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**
70-13-01-91.05	FF	SUELDOS ADMINISTRATIVOS	35,000	69,732
70-13-01-91.10	FF	SEGURO CHOFERIL	20	20
70-13-01-91.31	FF	SEGURO SOCIAL	3,000	5,702
70-13-01-91.41	FF	PLAN MÉDICO	3,500	6,000
70-13-01-91.51	FF	FONDO SEGURO DEL ESTADO	1,000	1,741
70-13-01-91.71	FF	BONO DE NAVIDAD	1,800	4,800
70-13-01-94.65	FF	MISCELÁNEOS	53,433	12,444
70-13-04-94.47	FF	DONATIVO GASTOS DE CIERRE		-
70-13-04-94.47	FF	DONATIVO DE MATERIALES		-
70-13-04-94.47	FF	ASISTENCIA A EMPRESAS PARA DESARROLLO ECONÓMICO		-
70-13-04-94.62	FF	MEJORAS FACILIDADES RECREATIVAS		-
70-13-04-94.62	FF	MEJORAS Y FACILIDAD PÚBLICA	317,699	-
70-13-04-94.67	FF	PUBLICACIONES Y ANUNCIOS		-
70-13-35-91.05	FF	SUELDOS AUXILIARES DEL HOGAR		56,890
70-13-35-91.31	FF	SEGURO SOCIAL		5,031
70-13-35-91.41	FF	PLAN MÉDICO		3,000
70-13-35-91.51	FF	FONDO SEGURO DEL ESTADO		2,008
70-13-35-91.71	FF	BONO DE NAVIDAD		8,400
70-13-35-94.65	FF	MISCELÁNEOS	73,315	326,428
		TOTAL: EGRESOS PROGRAMA CDBG	**488,767**	**502,196**

EGRESOS SECCIÓN 8 - VOUCHERS				
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**
03-13-01-91.05	FF	SUELDO - PUESTOS TRANSITORIOS	111,380	63,400
03-13-01-91.31	FF	SEGURO SOCIAL	8,600	5,126
03-13-01-91.41	FF	PLAN MÉDICO	4,500	4,500
03-13-01-91.51	FF	FONDO SEGURO DEL ESTADO	1,200	1,200
03-13-01-91.71	FF	BONO DE NAVIDAD	3,600	3,600
03-13-01-94.65	FF	MISCELÁNEOS	3,000	2,518
03-13-04-94.65	FF	RENTA	-	-
03-13-04-94.67	FF	OTHER EXPENSES	3,000	3,000
03-13-04-92.01	FF	MATERIAL DE OFICINA	4,000	4,000
03-13-04-92.15	FF	MATERIAL DE LIMPIEZA	-	-
03-13-04-93.01	FF	EQUIPO DE OFICINA	30,000	15,000
03-13-04-94.92	FF	HAP	696,000	512,000
03-13-04-94.92	FF	HAP (MAINTSTRE)	208,946	228,080
03-13-01-91.05	FF	HAP (ADM. FEES)	10,000	26,500
09-13-04-92.92	FF	HAP PORTABILITIES MOVE-IN	72,000	90,000
		TOTAL: EGRESOS PROGRAMA SECCIÓN 8	**1,156,226**	**958,924**

EGRESOS PROGRAMA HEAD START				
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**
07-13-01-91.01	FF	SUELDO - PUESTOS REGULARES	19,608	18,324
07-13-01-91.05	FF	SUELDO - TRANSITORIOS	725,460	653,016
07-13-01-91.10	FF	SEGURO CHOFERIL	90	48
07-13-01-91.31	FF	SEGURO SOCIAL	56,998	51,359
07-13-01-91.41	FF	PLAN MÉDICO	28,160	27,840
07-13-01-91.51	FF	FONDO SEGURO DEL ESTADO	26,078	23,498
07-13-01-91.71	FF	BONO DE NAVIDAD	-	-
07-13-01-92.01	FF	MATERIAL DE OFICINA	5,200	7,400
07-13-01-92.11	FF	DROGAS, MEDICINAS Y OTROS SUMINISTROS	5,000	10,893
07-13-01-92.15	FF	MATERIALES DE MANTENIMIENTO	6,500	8,306
07-13-01-93.01	FF	EQUIPO DE OFICINA	-	-
07-13-01-94.21	FF	GASTOS DE VIAJE	2,000	400
07-13-01-94.51	FF	RENTA DE EQUIPO	-	-
07-13-01-94.64	FF	MANTENIMIENTO DE EDIFICIO	79,056	134,460
07-13-01-94.67	FF	PUBLICACIONES	1,000	500
07-13-04-94.21	FF	GASTOS DE VIAJE	-	-
07-13-04-92.42	FF	MATERIALES DE TRANSICIÓN	-	-
07-13-04-92.42	FF	MATERIALES DE NUTRICIÓN	-	-
07-13-04-92.42	FF	OTROS MATERIALES	1,000	16,175
07-13-04-93.27	FF	OTROS EQUIPOS	-	-
		SUB-TOTAL PÁGINA 1	**956,150**	**952,219**

EGRESOS PROGRAMA HEAD START				
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024
07-13-04-94.06	FF	ADIESTRAMIENTOS (P.A. 20)	-	-
07-13-04-94.06	FF	ADIESTRAMIENTOS	6,247	6,247
07-13-04-94.11	FF	SERVICIOS PROFESIONALES PATÓLOGA DEL HABLA	10,500	-
07-13-04-94.11	FF	SERVICIOS PROFESIONALES TERAPISTA OCUPACIONAL	10,500	-
07-13-04-94.11	FF	OTROS SERVICIOS PROFESIONALES	5,250	22,500
07-13-04-94.65	FF	OTROS GASTOS MISCELÁNEOS	4,710	2,469
07-13-06-94.12	FF	SERVICIOS DE FUMIGACIÓN	3,464	4,500
07-13-07-93.27	FF	EQUIPO EDUCATIVO	-	-
07-13-07-92.42	FF	MATERIAL EDUCATIVO	10,000	18,061
07-13-17-92.42	FF	MAT. NIÑOS NECESIDADES ESPECIALES	4,000	2,285
07-13-35-94.11	FF	SERVICIOS PSICOLÓGICOS	16,800	16,800
07-13-38-94.61	FF	MANTENIMIENTO DE EQUIPO	1,500	2,500
07-13-44-92.21	FF	ALIMENTOS	300	500
07-13-44-94.65	FF	COMITÉ POLÍTICA NORMATIVA	200	1,000
		SUB-TOTAL PÁGINA 1	**956,150**	**952,219**
		SUB-TOTAL PÁGINA 2	**73,471**	**76,862**
		TOTAL: EGRESOS PROGRAMA HEAD START	**1,029,621**	**1,029,081**

EGRESOS
PROGRAMA EARLY HEAD START

NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024
07-13-01-91.01	FF	SUELDO - PUESTOS REGULARES	2,549	2,184
07-13-01-91.05	FF	SUELDO - TRANSITORIOS	184,960	171,368
07-13-01-91.10	FF	SEGURO CHOFERIL	-	-
07-13-01-91.31	FF	SEGURO SOCIAL	14,345	13,277
07-13-01-91.41	FF	PLAN MÉDICO	10,500	11,000
07-13-01-91.51	FF	FONDO SEGURO DEL ESTADO	6,563	6,076
07-13-01-91.71	FF	BONO DE NAVIDAD	-	-
07-13-01-92.01	FF	MATERIAL DE OFICINA	800	2,500
07-13-01-92.11	FF	DROGAS, MEDICINAS Y OTROS SUMINISTROS	13,544	10,000
07-13-01-92.15	FF	MATERIALES DE MANTENIMIENTO	1,000	3,000
07-13-01-93.01	FF	EQUIPO DE OFICINA		-
07-13-01-94.21	FF	VIAJE LOCAL		-
07-13-01-94.51	FF	RENTA DE EQUIPO		-
07-13-01-94.64	FF	MANTENIMIENTO DE EDIFICIO	15,000	30,648
07-13-01-94.67	FF	PUBLICACIÓN	800	200
07-13-04-94.21	FF	GASTOS DE VIAJE		50
07-13-04-92.42	FF	OTROS MATERIALES		-
07-13-04-93.27	FF	OTROS EQUIPOS		-
		SUB-TOTAL PÁGINA 1	**250,061**	**250,303**

EGRESOS PROGRAMA EARLY HEAD START				
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024
07-13-04-94.06	FF	ADIESTRAMIENTOS	4,800	4,800
07-13-04-94.65	FF	OTROS GASTOS MISCELÁNEOS	2,027	1,661
07-13-06-94.12	FF	SERVICIOS DE FUMIGACIÓN	582	667
07-13-07-94.42	FF	MATERIAL EDUCATIVO	2,200	2,301
07-13-07-93.27	FF	EQUIPO EDUCATIVO		-
07-13-35-94.11	FF	SERVICIOS PSICOLÓGICOS	4,200	4,200
07-13-38-94.61	FF	MANTENIMIENTO DE EQUIPO	1,000	1,000
07-13-44-92.21	FF	ALIMENTOS	700	600
07-13-44-94.65	FF	COMITÉ POLÍTICA NORMATIVA	30	68
		SUB-TOTAL PÁGINA 1	**250,061**	**250,303**
		SUB-TOTAL PÁGINA 2	**15,539**	**15,297**
		TOTAL: EGRESOS PROGRAMA EARLY HEAD START	**265,600**	**265,600**

TABLAS FEDERALES
2024-2025

EGRESOS HOPWA				
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**
02-13-35-94.92	FF	HOUSING ASSITANCE PAYMENTS	57,324	47,412
02-13-01-91.05	FF	SALARIOS ADMINISTRATIVOS	4,013	3,319
02-13-35-92.01	FF	MATERIALES DE OFICINA	-	-
		TOTAL: EGRESOS PROGRAMA HOPWA	**61,337**	**50,731**

TABLAS FEDERALES
2024-2025

EGRESOS PROGRAMA CSBG - AMAS DE LLAVE				
NÚMERO DE CUENTA	**FONDO**	**DESCRIPCIÓN**	**PRESUPUESTO AÑO 2024-2025**	**PRESUPUESTO AÑO 2023-2024**
70-13-01-91.06	FF	SUELDOS TRANSITORIOS		48,620
70-13-01-91.31	FF	SEGURO SOCIAL		3,719
70-13-01-91.51	FF	FONDO SEGURO DEL ESTADO		1,702
70-13-04-92.42	FF	MATERIALES		959
		TOTAL: EGRESOS PROGRAMA CSBG	**-**	**55,000**

TABLAS FEDERALES
2024-2025

EGRESOS PROGRAMA FTA				
NÚMERO DE CUENTA	FONDO	DESCRIPCIÓN	PRESUPUESTO AÑO 2024-2025	PRESUPUESTO AÑO 2023-2024
70-13-01-91.01	FF	SUELDOS REGULARES	100,000	-
70-13-01-91.05		SUELDOS TRANSITORIOS	100,000	
70-13-01-91.10		SEGURO CHOFERIL	100	
70-13-01-91.31		SEGURO SOCIAL	15,000	
70-13-01-91.41		PLAN MEDICO	15,000	
70-13-01-91.51		FONDO SEGURO DEL ESTADO	10,000	
70-13-01-91.71		BONO DE NAVIDAD	120,000	
70-13-04-94.65		GASTOS MISCELANEOS	439,900	
70-13-04-92.25		COMBUSTIBLE	200,000	
70-13-04-94.63		MANTENIMIENTO PREVENTIVO	25,000	
70-13-04-94.13		PRUEBAS DE ALCOHOL	450	
70-13-04-93.27		ADQUISICION DE EQUIPO DE SOPORTE	19,515	
70-13-04-94.62		ADQUISICION E INSTALACION DE PARADAS	39,847	
70-13-04-93.27		COMPRA DE EQUIPO	492,515	
70-13-04-94.63		MANTENIMIENTO DE VEHICULOS	189,464	
70-13-04-93.01		EQUIPO DE OFICINA	1,404	
70-13-04-94.65		GASTOS MISCELANEOS	38,956	
		TOTAL: EGRESOS PROGRAMA FTA	**1,807,151**	**-**

TABLAS DE PUESTOS
2024-2025

LEGISLATURA MUNICIPAL 01-01-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	SARGENTO DE ARMAS	8	2,024	2,024	24,288	24,288	1,950	2,100	1,200	16	29,554
1	SECRETARIA DE LA LEGISLATURA	8	4,552	4,552	54,624	54,624	4,271	2,100	1,200	-	62,195
1	SECRETARIA CONFIDENCIAL	6	2,935	2,935	35,220	35,220	2,786	2,100	1,200	-	41,306
1	AUXILIAR CONFIDENCIAL EN SISTEMAS DE OFICINA I	3	1,754	1,754	21,048	21,048	1,702	2,100	1,200	-	26,050
1	AUXILIAR CONFIDENCIAL EN SISTEMAS DE OFICINA I	3	1,654	1,654	19,848	19,848	1,610	2,100	1,200	-	24,758
1	TRABAJADOR	1	629	629	7,548	7,548	669	2,100	1,200	-	11,517
6	**TOTALES**		**13,548**	**13,548**	**162,576**	**162,576**	**12,988**	**12,600**	**7,200**	**16**	**195,380**

TABLAS DE PUESTOS
2024-2025

ALCALDE 01-02-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	ALCALDE		6,000	6,000	72,000	72,000	5,508	2,100	-	-	79,608
1	AYUDANTE ESPECIAL DEL ALCALDE	8K	3,376	3,376	40,512	40,512	3,191	2,100	1,200	16	47,019
1	AYUDANTE ESPECIAL DEL ALCALDE	8K	1,873	1,873	22,476	22,476	1,811	2,100	1,200	16	27,603
2	AYUDANTE ADMINISTRATIVO	8K	2,511	5,022	30,132	60,264	4,794	4,200	2,400	16	71,674
1	AYUDANTE ADMINISTRATIVO	8K	1,548	1,548	18,576	18,576	1,513	2,100	1,200	16	23,405
1	CONDUCTOR DEL ALCLADE	1K	2,356	2,356	28,272	28,272	2,255	2,100	1,200	16	33,843
1	CONDUCTOR VEHÍCULO MOTOR LIVIANO	1K	2,084	2,084	25,008	25,008	2,005	2,100	1,200	16	30,329
1	SECRETARIA DEL ALCALDE	6K	2,942	2,942	35,304	35,304	2,793	2,100	1,200	-	41,397
1	SECRETARIA	7	1,863	1,863	22,356	22,356	1,802	2,100	1,200	-	27,458
1	SECRETARIA	7	1,803	1,803	21,636	21,636	1,747	2,100	1,200	-	26,683
1	SECRETARIA	7	1,486	1,486	17,832	17,832	1,456	2,100	1,200	-	22,588
1	TÉCNICA DE OFICINA	4	1,699	1,699	20,388	20,388	1,651	2,100	1,200	-	25,339
1	DIRECTOR (A) OFICINA DE ASUNTOS FEDERALES	14	4,200	4,200	50,400	50,400	3,947	2,100	1,200	16	57,663
1	ARTISTA GRÁFICO	12	2,621	2,621	31,452	31,452	2,498	2,100	1,200	16	37,266
2	TRABAJADOR	1	1,278	2,556	15,336	30,672	2,530	4,200	2,400		39,802
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200	-	18,609
1	TRABAJADOR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200	-	19,901
19	**TOTALES**		**40,096**	**43,885**	**481,152**	**526,620**	**41,939**	**39,900**	**21,600**	**128**	**630,187**

TABLAS DE PUESTOS
2024-2025

ALCALDE 01-02-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	AYUDANTE ADMINISTRATIVO	1	2,511	2,511	30,132	30,132	2,397	2,100	1,200		35,829
1	TÉCNICO DE OFICINA	4	1,599	1,599	19,188	19,188	1,560	2,100	1,200		24,048
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
1	TRABAJADOR	1	1,448	1,448	17,376	17,376	1,421	2,100	1,200		22,097
1	TRABAJADOR (4 HRS.)	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200		18,609
5	**TOTALES**		**7,950**	**7,950**	**95,400**	**95,400**	**7,757**	**10,500**	**6,000**	**-**	**119,657**

TABLAS DE PUESTOS
2024-2025

ALCALDE - EDUCACIÓN 01-02-07-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTOR (A) CHILD CARE	7	1,851	1,851	22,212	22,212	1,791	2,100	1,200		27,303
1	TRABAJADOR SOCIAL	10	1,914	1,914	22,968	22,968	1,849	2,100	1,200	16	28,133
1	TÉCNICO DE OFICINA	4	1,645	1,645	19,740	19,740	1,602	2,100	1,200	-	24,642
2	TÉCNICO DE OFICINA	4	1,314	2,628	15,768	31,536	2,596	4,200	2,400	-	40,732
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200	-	19,074
1	TRABAJADOR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200	-	19,901
7	**TOTALES**		**9,216**	**10,530**	**110,592**	**126,360**	**10,309**	**14,700**	**8,400**	**16**	**159,785**

TABLAS DE PUESTOS
2024-2025

ALCALDE - EDUCACIÓN 01-02-07-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
3	TÉCNICO DE OFICINA	4	1,314	3,942	15,768	47,304	3,894	6,300	3,600	-	61,098
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200	-	19,074
1	TÉCNICA EN SERVICIOS DE SALUD	3E	1,818	1,818	21,816	21,816	1,761	2,100	1,200	16	26,893
1	TRABAJADOR SOCIAL	10	1,681	1,681	20,172	20,172	1,635	2,100	1,200	16	25,123
2	TRABAJADOR SOCIAL	10	1,581	3,162	18,972	37,944	3,086	4,200	2,400	32	47,662
2	COCINERO(A)	HS	1,190	2,380	14,280	28,560	2,368	4,200	2,400	-	37,528
1	TRABAJADOR	1	1,319	1,319	15,828	15,828	1,303	2,100	1,200	-	20,431
1	CUIDADORA	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200	-	19,901
1	CUIDADORA	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200	-	18,609
1	TRABAJADOR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200	-	19,901
2	TRABAJADOR	1	1,178	2,356	14,136	28,272	2,346	4,200	2,400	-	37,218
16	**TOTALES**		**15,029**	**21,606**	**180,348**	**259,272**	**21,303**	**33,600**	**19,200**	**64**	**333,439**

TABLAS DE PUESTOS
2024-2025

ALCALDE - EDUCACIÓN 01-02-07-91.06											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**TOTAL HORAS A TRABAJAR POR ESTUDIANTE**	**SALARIO POR HORA POR ESTUDIANTE**	**SALARIO INDIVIDUAL**	**SALARIO TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
10	ESTUDIANTES		360	5.44	1,958	19,584	1,498	-	-	-	21,082
10	**TOTALES**		**360**	**5.44**	**1,958**	**19,584**	**1,498**	**-**	**-**	**-**	**21,082**

TABLAS DE PUESTOS
2024-2025

OFICINA DEL ALCALDE OFICINA DE LA PRIMERA DAMA Y TRABAJO SOCIAL 01-02-35-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
				-	-	-	-	-	-	-	-
0	TOTALES		-	-	-	-	-	-	-	-	-

TABLAS DE PUESTOS
2024-2025

OFICINA DEL ALCALDE OFICINA DE LA PRIMERA DAMA Y TRABAJO SOCIAL 01-02-35-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	AYUDANTE ADMINISTRATIVO	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200		20,366
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200		20,366
1	TÉCNICO DE OFICINA	4	2,205	2,205	26,460	26,460	2,116	2,100	1,200		31,876
2	TRABAJADOR	1	1,178	2,356	14,136	28,272	2,346	4,200	2,400	-	37,218
5	**TOTALES**		**6,011**	**7,189**	**72,132**	**86,268**	**7,059**	**10,500**	**6,000**	**-**	**109,827**

TABLAS DE PUESTOS
2024-2025

FINANZAS 01-03-01-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	DIRECTORA DE FINANZAS	15K	4,289	4,289	51,468	51,468	4,029	2,100	1,200	16	58,813
1	SUPERVISOR DE FINANZAS	14	1,986	1,986	23,832	23,832	1,915	2,100	1,200	16	29,063
1	SUPERVISOR DE FINANZAS	14	2,849	2,849	34,188	34,188	2,707	2,100	1,200	-	40,195
1	SUPERVISOR DE FINANZAS	14	3,098	3,098	37,176	37,176	2,936	2,100	1,200	-	43,412
1	SUPERVISOR DE FINANZAS	14	2,760	2,760	33,120	33,120	2,625	2,100	1,200	-	39,045
8	CONTADOR	9	1,613	12,904	19,356	154,848	12,580	16,800	9,600		193,828
2	AYUDANTE DE CONTABILIDAD	6	1,426	2,852	17,112	34,224	2,802	4,200	2,400	-	43,626
1	AYUDANTE DE CONTABILIDAD	6	2,772	2,772	33,264	33,264	2,636	2,100	1,200	-	39,200
1	OFICIAL DE PRESUPUESTO	11	1,952	1,952	23,424	23,424	1,884	2,100	1,200	-	28,608
1	OFICIAL DE PRESUPUESTO	11	1,752	1,752	21,024	21,024	1,700	2,100	1,200	-	26,024
2	OFICIAL DE PREINTERVENCIÓN	9	1,613	3,226	19,356	38,712	3,145	4,200	2,400	-	48,457
1	OFICIAL DE PAGADOR	9	1,486	1,486	17,832	17,832	1,456	2,100	1,200	-	22,588
1	ENCARGADO DEL CENTRO DE CÓMPUTOS	7	1,486	1,486	17,832	17,832	1,456	2,100	1,200		22,588
1	TÉCNICO EN VALORACIÓN	9	1,613	1,613	19,356	19,356	1,573	2,100	1,200	16	24,245
3	INVESTIGADOR DE RECAUDOS	7	1,486	4,458	17,832	53,496	4,368	6,300	3,600	48	67,812
1	RECAUDADOR OFICIAL	6	1,548	1,548	18,576	18,576	1,513	2,100	1,200	16	23,405
1	RECAUDADOR AUXILIAR	6	1,622	1,622	19,464	19,464	1,581	2,100	1,200	16	24,361
2	RECAUDADOR AUXILIAR	6	1,426	2,852	17,112	34,224	2,802	4,200	2,400	32	43,658
2	SECRETARIA	5	1,486	2,972	17,832	35,664	2,912	4,200	2,400		45,176
1	TÉCNICO DE OFICINA	4	1,401	1,401	16,812	16,812	1,378	2,100	1,200	16	21,506
1	ENCARGADO DE LA PROPIEDAD	6	1,630	1,630	19,560	19,560	1,588	2,100	1,200	-	24,448
3	TRABAJADOR	1	1,278	3,834	15,336	46,008	3,795	6,300	3,600	-	59,703
37	**TOTALES**		**42,572**	**65,342**	**510,864**	**784,104**	**63,381**	**77,700**	**44,400**	**176**	**969,761**

TABLAS DE PUESTOS
2024-2025

FINANZAS 01-03-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	CONTADOR	9	1,797	1,797	21,564	21,564	1,741	2,100	1,200		26,605
2	CONTADOR	9	1,513	3,026	18,156	36,312	2,961	4,200	2,400		45,873
1	AUYUDANTE DE CONTABILIDAD	6	1,426	1,426	17,112	17,112	1,401	2,100	1,200		21,813
2	AUYUDANTE DE CONTABILIDAD	6	1,326	2,652	15,912	31,824	2,618	4,200	2,400		41,042
1	INVESTIGADOR DE RECAUDOS	7	1,386	1,386	16,632	16,632	1,364	2,100	1,200	16	21,312
3	RECAUDADOR AUXILIAR	6	1,326	3,978	15,912	47,736	3,927	6,300	3,600	48	61,611
9	COLECTOR DE RECAUDOS	5	1,269	11,421	15,228	137,052	11,311	18,900	10,800	144	178,207
2	TÉCNICO DE OFICINA	4	1,314	2,628	15,768	31,536	2,596	4,200	2,400		40,732
4	TÉCNICO DE OFICINA	4	1,214	4,856	14,568	58,272	4,825	8,400	4,800		76,297
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200		18,609
26	**TOTALES**		**13,749**	**34,348**	**164,988**	**412,176**	**33,918**	**54,600**	**31,200**	**208**	**532,102**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS 01-04-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTOR OBRAS PÚBLICAS	14K	3,506	3,506	42,072	42,072	3,310	2,100	1,200	16	48,698
1	ADMINISTRADOR DE OFICINA	7	2,123	2,123	25,476	25,476	2,041	2,100	1,200		30,817
1	SECRETARIA	7	1,536	1,536	18,432	18,432	1,502	2,100	1,200		23,234
1	TÉCNICO DE OFICINA	4	1,545	1,545	18,540	18,540	1,510	2,100	1,200		23,350
1	ENCARGADO DE CEMENTERIO	3	1,527	1,527	18,324	18,324	1,494	2,100	1,200	16	23,134
5	**TOTALES**		**10,237**	**10,237**	**122,844**	**122,844**	**9,857**	**10,500**	**6,000**	**32**	**149,233**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS 01-04-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	SECRETARIA	7	1,386	1,386	16,632	16,632	1,364	2,100	1,200		21,296
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
1	ENCARGADO DE CEMENTERIO	3	1,527	1,527	18,324	18,324	1,494	2,100	1,200	16	23,134
3	**TOTALES**		**4,127**	**4,127**	**49,524**	**49,524**	**4,064**	**6,300**	**3,600**	**16**	**63,504**

OBRAS PÚBLICAS MANTENIMIENTO Y TRABAJOS EN GENERAL 01-04-06-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	SUPERVISOR DE OBRAS PÚBLICAS	10	2,330	2,330	27,960	27,960	2,231	2,100	1,200	16	33,507
1	SUPERVISOR DE OBRAS PÚBLICAS	10	2,967	2,967	35,604	35,604	2,816	2,100	1,200	16	41,736
1	SUPERVISOR DE OBRAS PÚBLICAS	10	2,389	2,389	28,668	28,668	2,285	2,100	1,200	16	34,269
2	SUPERVISOR DE OBRAS PÚBLICAS	10	2,082	4,164	24,984	49,968	4,006	4,200	2,400	32	60,606
1	AUXILIAR DE OBRAS PUBLICAS	7	1,746	1,746	20,952	20,952	1,695	2,100	1,200	16	25,963
1	AUXILIAR DE OBRAS PUBLICAS	7	1,703	1,703	20,436	20,436	1,655	2,100	1,200	16	25,407
1	ALBAÑIL	3	1,486	1,486	17,832	17,832	1,456	2,100	1,200	16	22,604
2	TRABAJADOR	1	1,499	2,998	17,988	35,976	2,936	4,200	2,400	32	45,544
1	TRABAJADOR	1	1,399	1,399	16,788	16,788	1,376	2,100	1,200	16	21,480
12	TRABAJADOR	1	1,278	15,336	15,336	184,032	15,180	25,200	14,400	192	239,004
1	TRABAJADOR	1	683	683	8,196	8,196	719	2,100	1,200	16	12,231
1	CONDUCTOR DE VEHICULO DE MOTOR LIVIANO	3	1,379	1,379	16,548	16,548	1,358	2,100	1,200	16	21,222
2	CONDUCTOR DE VEHICULO DE MOTOR LIVIANO	3	1,302	2,604	15,624	31,248	2,574	4,200	2,400	32	40,454
3	CONDUCTOR DE VEHICULO DE MOTOR PESADO	5	1,369	4,107	16,428	49,284	4,046	6,300	3,600	48	63,278
1	OPERADOR DE EQUIPO PESADO	6	1,522	1,522	18,264	18,264	1,489	2,100	1,200	16	23,069
31	**TOTALES**		**25,134**	**46,813**	**301,608**	**561,756**	**45,820**	**65,100**	**37,200**	**496**	**710,372**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS MANTENIMIENTO Y TRABAJOS EN GENERAL 01-04-06-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
2	SUPERVISOR DE OBRAS PÚBLICAS	10	2,082	4,164	24,984	49,968	4,006	4,200	2,400	32	60,606
1	AUXILIAR DE OBRAS PÚBLICAS	7	1,746	1,746	20,952	20,952	1,695	2,100	1,200	16	25,963
1	AUXILIAR DE OBRAS PÚBLICAS	7	1,386	1,386	16,632	16,632	1,364	2,100	1,200	16	21,312
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200		20,366
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
1	ALBAÑIL	3	1,646	1,646	19,752	19,752	1,603	2,100	1,200	16	24,671
2	TRABAJADOR	1	1,448	2,896	17,376	34,752	2,842	4,200	2,400		44,194
24	TRABAJADOR	1	1,278	30,672	15,336	368,064	30,360	50,400	28,800		477,624
1	TRABAJADOR	1	1,232	1,232	14,784	14,784	1,223	2,100	1,200		19,307
39	TRABAJADOR	1	1,178	45,942	14,136	551,304	45,755	81,900	46,800		725,759
1	TRABAJADOR (4 HORAS)	1	629	629	7,548	7,548	669	2,100	1,200		11,517
1	CONDUCTOR DE VEHICULO DE MOTOR LIVIANO	3	1,332	1,332	15,984	15,984	1,315	2,100	1,200	16	20,615
5	CONDUCTOR DE VEHICULO DE MOTOR LIVIANO	3	1,302	6,510	15,624	78,120	6,435	10,500	6,000	80	101,135
3	CONDUCTOR DE VEHICULO DE MOTOR LIVIANO	3	1,202	3,606	14,424	43,272	3,586	6,300	3,600	48	56,806
7	CONDUCTOR DE VEHICULO DE MOTOR PESADO	5	1,369	9,583	16,428	114,996	9,440	14,700	8,400	112	147,648
7	CONDUCTOR DE VEHICULO DE MOTOR PESADO	5	1,269	8,883	15,228	106,596	8,797	14,700	8,400	112	138,605
1	OPERADOR DE EQUIPO PESADO	6	1,675	1,675	20,100	20,100	1,629	2,100	1,200	16	25,045
3	OPERADOR DE EQUIPO PESADO	6	1,426	4,278	17,112	51,336	4,203	6,300	3,600	48	65,487
1	OPERADOR DE EQUIPO PESADO	6	1,420	1,420	17,040	17,040	1,395	2,100	1,200	16	21,751
6	OPERADOR DE EQUIPO PESADO	6	1,326	7,956	15,912	95,472	7,854	12,600	7,200	96	123,222
108	**TOTALES**		**27,474**	**138,084**	**329,688**	**1,657,008**	**136,676**	**226,800**	**129,600**	**624**	**2,150,708**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS TRANSPORTACIÓN Y TERMINAL DE TRANSPORTE PÚBLICO 01-04-08-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	SUPERVISOR DE TRANSPORTACIÓN Y TERMINAL DE CARROS PÚBLICOS		2,624	2,624	31,488	31,488	2,501	2,100	1,200	16	37,305
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200		20,366
2	CONDUCTOR VEHICULO MOTOR PESADO	5	1,369	2,738	16,428	32,856	2,697	4,200	2,400	32	42,185
1	CONDUCTOR VEHICULO MOTOR PESADO	5	1,323	1,323	15,876	15,876	1,306	2,100	1,200	16	20,498
1	TRABAJADOR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200		19,901
1	TRABAJADOR	1	1,232	1,232	14,784	14,784	1,223	2,100	1,200		19,307
7	**TOTALES**		**9,140**	**10,509**	**109,680**	**126,108**	**10,290**	**14,700**	**8,400**	**64**	**159,562**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS TRANSPORTACIÓN Y TERMINAL DE TRANSPORTE PÚBLICO 01-04-08-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	CODUCTOR VEHICULO MOTOR LIVIANO	3	1,202	1,202	14,424	14,424	1,195	2,100	1,200	16	18,935
2	CODUCTOR VEHICULO MOTOR PESADO	5	1,369	2,738	16,428	32,856	2,697	4,200	2,400	32	42,185
2	CODUCTOR VEHICULO MOTOR PESADO	5	1,269	2,538	15,228	30,456	2,513	4,200	2,400	32	39,601
1	OPERADOR DE EQUIPO PESADO	6	1,426	1,426	17,112	17,112	1,401	2,100	1,200	16	21,829
1	TÉCNICO DE OFICINA	4	702	702	8,424	8,424	736	2,100	1,200		12,460
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200		18,609
8	**TOTALES**		**7,146**	**9,784**	**85,752**	**117,408**	**9,716**	**16,800**	**9,600**	**96**	**153,620**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS RECICLAJE 01-04-45-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	COORDINADOR DE RECICLAJE	7K	2,365	2,365	28,380	28,380	2,263	2,100	1,200	16	33,959
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200	-	20,366
2	**TOTALES**		**3,679**	**3,679**	**44,148**	**44,148**	**3,561**	**4,200**	**2,400**	**16**	**54,325**

TABLAS DE PUESTOS
2024-2025

ADMINISTRACIÓN DE SERVICIOS DE SALUD DISPENSARIOS 01-05-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTORA	9K	3,527	3,527	42,324	42,324	3,330	2,100	1,200	16	48,970
5	ENFERMERA GENERALISTA	3E	3,000	15,000	36,000	180,000	14,229	10,500	6,000	80	210,809
1	TÉCNICO DE OFICINA	4	702	702	8,424	8,424	736	2,100	1,200	-	12,460
2	TRABAJADOR (4 HORAS)	1	683	1,366	8,196	16,392	1,438	4,200	2,400	-	24,430
9	**TOTALES**		**7,912**	**20,595**	**94,944**	**247,140**	**19,732**	**18,900**	**10,800**	**96**	**296,668**

TABLAS DE PUESTOS
2024-2025

ADMINISTRACIÓN DE SERVICIOS DE SALUD DISPENSARIOS 01-05-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
2	ENFERMERA GENERALISTA	3E	3,000	6,000	36,000	72,000	5,692	4,200	2,400	16	84,308
1	ENFERMERA PRÁCTICA	3E	2,000	2,000	24,000	24,000	1,928	2,100	1,200	16	29,244
1	TÉCNICO DE OFICINA (4 HORAS)	4	702	702	8,424	8,424	736	2,100	1,200		12,460
2	TRABAJADOR	1	1,278	2,556	15,336	30,672	2,530	4,200	2,400		39,802
1	TRABAJADOR	1	1,232	1,232	14,784	14,784	1,223	2,100	1,200		19,307
2	TRABAJADOR	1	1,178	2,356	14,136	28,272	2,346	4,200	2,400		37,218
1	TRABAJADOR	1	629	629	7,548	7,548	669	2,100	1,200		11,517
10	**TOTALES**		**10,019**	**15,475**	**120,228**	**185,700**	**15,124**	**21,000**	**12,000**	**32**	**233,856**

TABLAS DE PUESTOS
2024-2025

OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS 01-06-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTOR	10K	3,099	3,099	37,188	37,188	2,937	2,100	1,200	16	43,441
1	OFICIAL DE COMUNICACIONES	6	1,776	1,776	21,312	21,312	1,722	2,100	1,200	-	26,334
2	**TOTALES**		**4,875**	**4,875**	**58,500**	**58,500**	**4,659**	**4,200**	**2,400**	**16**	**69,775**

TABLAS DE PUESTOS
2024-2025

OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS 01-06-01-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
2	OFICIAL DE COMUNICACIONES	6	1,776	3,552	21,312	42,624	3,444	4,200	2,400		52,668
2	OFICIAL DE COMUNICACIONES	6	1,326	2,652	15,912	31,824	2,618	4,200	2,400		41,042
3	TECNICO DE OFICINA	4	1,214	3,642	14,568	43,704	3,619	6,300	3,600		57,223
1	CONDUCTOR VEHÍCULO MOTOR LIVIANO	6	1,379	1,379	16,548	16,548	1,358	2,100	1,200	16	21,222
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200		18,609
9	**TOTALES**		**6,873**	**12,403**	**82,476**	**148,836**	**12,212**	**18,900**	**10,800**	**16**	**190,764**

TABLAS DE PUESTOS
2024-2025

OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS EMERGENCIAS MEDICAS Y DESASTRES 01-06-52-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
2	TÉCNICO DE EMERGENCIAS MEDICAS	7	1,836	3,672	22,032	44,064	3,554	4,200	2,400	32	54,250
1	TÉCNICO DE BÚSQUEDA Y RESCATE	6	1,776	1,776	21,312	21,312	1,722	2,100	1,200	16	26,350
2	CONDUCTOR DE AMBULANCIA	5	1,719	3,438	20,628	41,256	3,340	4,200	2,400	32	51,228
1	OFICINISTA DE FACTURACIÓN	5	1,369	1,369	16,428	16,428	1,349	2,100	1,200		21,077
6	**TOTALES**		**6,700**	**10,255**	**80,400**	**123,060**	**9,965**	**12,600**	**7,200**	**80**	**152,905**

TABLAS DE PUESTOS
2024-2025

OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS EMERGENCIAS MEDICAS Y DESASTRES 01-06-52-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
2	TÉCNICO DE EMERGENCIAS MEDICAS	6	1,836	3,672	22,032	44,064	3,554	4,200	2,400	32	54,250
1	TÉCNICO DE EMERGENCIAS MEDICAS	6	1,736	1,736	20,832	20,832	1,685	2,100	1,200	16	25,833
6	TÉCNICO DE EMERGENCIAS MEDICAS	7	1,386	8,316	16,632	99,792	8,185	12,600	7,200	96	127,873
1	TÉCNICO DE BÚSQUEDA Y RESCATE	6	1,925	1,925	23,100	23,100	1,859	2,100	1,200	16	28,275
3	TÉCNICO DE BÚSQUEDA Y RESCATE	6	1,776	5,328	21,312	63,936	5,167	6,300	3,600	48	79,051
5	TÉCNICO DE BÚSQUEDA Y RESCATE	6	1,326	6,630	15,912	79,560	6,545	10,500	6,000	80	102,685
1	OFICINISTA DE FACTURACIÓN	5	1,269	1,269	15,228	15,228	1,257	2,100	1,200		19,785
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200		18,609
1	TRABAJADOR	1	629	629	7,548	7,548	669	2,100	1,200		11,517
21	**TOTALES**		**13,061**	**30,683**	**156,732**	**368,196**	**30,095**	**44,100**	**25,200**	**288**	**467,879**

TABLAS DE PUESTOS
2024-2025

POLICÍA MUNICIPAL 01-07-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	COMISIONADO		2,210	2,210	26,520	26,520	2,121	2,100	1,200	16	31,957
1	TENIENTE I		2,605	2,605	31,260	31,260	2,483	2,100	1,200	16	37,059
1	SARGENTO		2,498	2,498	29,976	29,976	2,385	2,100	1,200	16	35,677
2	SARGENTO		2,222	4,444	26,664	53,328	4,263	4,200	2,400	32	64,223
23	POLICÍA MUNICIPAL		2,064	47,472	24,768	569,664	45,691	48,300	27,600	368	691,623
1	GUARDIÁN	1	1,400	1,400	16,800	16,800	1,377	2,100	1,200	16	21,493
2	GUARDIÁN	1	1,357	2,714	16,284	32,568	2,675	4,200	2,400	32	41,875
1	TRABAJADOR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200	-	19,901
32	**TOTALES**		**15,634**	**64,621**	**187,608**	**775,452**	**62,260**	**67,200**	**38,400**	**496**	**943,808**

TABLAS DE PUESTOS
2024-2025

POLICÍA MUNICIPAL 01-07-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
6	GUARDIÁN	1	1,357	8,142	16,284	97,704	8,025	12,600	7,200	96	125,625
16	GUARDIÁN	1	1,257	20,112	15,084	241,344	19,932	33,600	19,200	256	314,332
1	SECRETARIA	7	1,386	1,386	16,632	16,632	1,364	2,100	1,200		21,296
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200	-	18,609
24	**TOTALES**		**5,178**	**30,818**	**62,136**	**369,816**	**30,494**	**50,400**	**28,800**	**352**	**479,862**

TABLAS DE PUESTOS
2024-2025

RECURSOS HUMANOS 01-08-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTORA	14K	3,379	3,379	40,548	40,548	3,194	2,100	1,200	16	47,058
1	CONTADOR	9	1,797	1,797	21,564	21,564	1,741	2,100	1,200	16	26,621
1	OFICIAL DE RECURSOS HUMANOS	9	2,766	2,766	33,192	33,192	2,631	2,100	1,200		39,123
1	OFICIAL DE RECURSOS HUMANOS	9	2,025	2,025	24,300	24,300	1,951	2,100	1,200		29,551
2	TÉCNICO DE RECURSOS HUMANOS	8	1,651	3,302	19,812	39,624	3,215	4,200	2,400	16	49,455
3	TÉCNICO DE RECURSOS HUMANOS	8	1,548	4,644	18,576	55,728	4,539	6,300	3,600		70,167
2	TECNICO DE OFICINA	4	1,314	2,628	15,768	31,536	2,596	4,200	2,400		40,732
11	**TOTALES**		**14,480**	**20,541**	**173,760**	**246,492**	**19,866**	**23,100**	**13,200**	**48**	**302,706**

TABLAS DE PUESTOS
2024-2025

RECURSOS HUMANOS 01-08-01-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	TÉCNICO DE RECURSOS HUMANOS	8	1,548	1,548	18,576	18,576	1,513	2,100	1,200	-	23,389
2	TÉCNICO DE RECURSOS HUMANOS	8	1,448	2,896	17,376	34,752	2,842	4,200	2,400		44,194
1	SECRETARIA	7	1,386	1,386	16,632	16,632	1,364	2,100	1,200		21,296
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
5	**TOTALES**		**5,596**	**7,044**	**67,152**	**84,528**	**6,925**	**10,500**	**6,000**	**-**	**107,953**

TABLAS DE PUESTOS
2024-2025

RECREACIÓN Y DEPORTES 01-09-01-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	DIRECTOR	10K	2,578	2,578	30,936	30,936	2,458	2,100	1,200	16	36,710
1	SUPERVISOR DE RECREACIÓN Y DEPORTES	10	1,681	1,681	20,172	20,172	1,635	2,100	1,200	16	25,123
1	AUXILIAR DE RELACIONES PÚBLICAS	5	1,426	1,426	17,112	17,112	1,401	2,100	1,200	16	21,829
2	SALVAVIDAS	6	1,426	2,852	17,112	34,224	2,802	4,200	2,400	32	43,658
1	INSTRUCTOR DE DEPORTES	5	1,795	1,795	21,540	21,540	1,740	2,100	1,200	16	26,596
1	INSTRUCTOR DE DEPORTES	5	1,507	1,507	18,084	18,084	1,475	2,100	1,200	16	22,875
5	INSTRUCTOR DE DEPORTES	5	1,369	6,845	16,428	82,140	6,743	10,500	6,000	80	105,463
1	INSTRUCTOR DE DEPORTES	5	1,269	1,269	15,228	15,228	1,257	2,100	1,200	16	19,801
1	INSTRUCTOR DE DEPORTES (4 HORAS)	5	731	731	8,772	8,772	763	2,100	1,200	16	12,851
2	CONDUCTOR VEHÍCULO MOTOR LIVIANO	3	1,302	2,604	15,624	31,248	2,574	4,200	2,400	32	40,454
1	TRABAJADOR	1	1,399	1,399	16,788	16,788	1,376	2,100	1,200		21,464
7	TRABAJADOR	1	1,278	8,946	15,336	107,352	8,855	14,700	8,400	-	139,307
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200	-	18,609
25	**TOTALES**		**18,939**	**34,811**	**227,268**	**417,732**	**34,251**	**52,500**	**30,000**	**256**	**534,739**

TABLAS DE PUESTOS
2024-2025

RECREACIÓN Y DEPORTES 01-09-01-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	SECRETARIA	7	1,486	1,486	17,832	17,832	1,456	2,100	1,200		22,588
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
1	INSTRUCTOR DE DEPORTES	5	1,369	1,369	16,428	16,428	1,349	2,100	1,200	16	21,093
2	INSTRUCTOR DE DEPORTES	5	1,269	2,538	15,228	30,456	2,513	4,200	2,400	32	39,601
1	INSTRUCTOR DE DEPORTES	5	1,671	1,671	20,052	20,052	1,626	2,100	1,200	16	24,994
1	INSTRUCTOR DE DEPORTES (4HRS)	5	731	731	8,772	8,772	763	2,100	1,200	16	12,851
2	INSTRUCTOR DE DEPORTES (4HRS)	5	677	1,354	8,124	16,248	1,427	4,200	2,400	32	24,307
4	TRABAJADOR	1	1,278	5,112	15,336	61,344	5,060	8,400	4,800		79,604
5	TRABAJADOR	1	1,232	6,160	14,784	73,920	6,114	10,500	6,000		96,534
10	TRABAJADOR	1	1,178	11,780	14,136	141,360	11,732	21,000	12,000		186,092
2	TRABAJADOR	1	1,399	2,798	16,788	33,576	2,752	4,200	2,400		42,928
1	TRABAJADOR (4HRS)	1	683	683	8,196	8,196	719	2,100	1,200		12,215
4	TRABAJADOR (4HRS)	1	629	2,516	7,548	30,192	2,677	8,400	4,800		46,069
1	CONDUCTOR VEHÍCULO MOTOR LIVIANO	3	1,202	1,202	14,424	14,424	1,195	2,100	1,200	16	18,935
36	**TOTALES**		**16,018**	**40,614**	**192,216**	**487,368**	**40,588**	**75,600**	**43,200**	**128**	**646,884**

TABLAS DE PUESTOS
2024-2025

RECREACIÓN Y DEPORTES - SERVICIOS A LA JUVENTUD 01-09-12-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	COORDINADOR DE ASUNTOS DE LA JUVENTUD	7	1,486	1,486	17,832	17,832	1,456	2,100	1,200	16	22,604
1	TRABAJADOR (HORAS)	1	629	629	7,548	7,548	669	2,100	1,200		11,517
2	**TOTALES**		**2,115**	**2,115**	**25,380**	**25,380**	**2,125**	**4,200**	**2,400**	**16**	**34,121**

TABLAS DE PUESTOS
2024-2025

PROTOCOLO Y RELACIONES PÚBLICAS 01-12-05-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	COORDINADOR DE ACTIVIDADES	4	1,873	1,873	22,476	22,476	1,811	2,100	1,200	16	27,603
1	**TOTALES**		**1,873**	**1,873**	**22,476**	**22,476**	**1,811**	**2,100**	**1,200**	**16**	**27,603**

TABLAS DE PUESTOS
2024-2025

PROTOCOLO Y RELACIONES PÚBLICAS 01-12-05-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
1	**TOTALES**		**1,214**	**1,214**	**14,568**	**14,568**	**1,206**	**2,100**	**1,200**	**-**	**19,074**

TABLAS DE PUESTOS
2024-2025

DEPARTAMENTO DE ARTE, CULTURA Y TURISMO 01-14-47-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTOR DEL DEPARTAMENTO DE ARTE, CULTURA Y TURISMO	9K	3,234	3,234	38,808	38,808	3,061	2,100	1,200	16	45,185
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200		20,366
2	**TOTALES**		**4,548**	**4,548**	**54,576**	**54,576**	**4,359**	**4,200**	**2,400**	**16**	**65,551**

TABLAS DE PUESTOS
2024-2025

DEPARTAMENTO DE ARTE, CULTURA Y TURISMO 01-14-47-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200	-	20,366
2	TÉCNICO DE OFICINA	4	1,214	2,428	14,568	29,136	2,413	4,200	2,400		38,149
3	TRABAJADOR	1	1,178	3,534	14,136	42,408	3,520	6,300	3,600		55,828
6	**TOTALES**		**3,706**	**7,276**	**44,472**	**87,312**	**7,230**	**12,600**	**7,200**	**-**	**114,342**

TABLAS DE PUESTOS
2024-2025

AYUDA AL CIUDADANO SERVICIOS AL ENVEJECIENTE 01-16-16-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	SUPERVISORA DE AUXILIARES EN EL HOGAR	7	1,888	1,888	22,656	22,656	1,825	2,100	1,200	16	27,797
23	AUXILIAR DEL HOGAR	1	683	15,709	8,196	188,508	16,532	48,300	27,600		280,940
1	DIRECTORA DE CAMED	7K	1,984	1,984	23,808	23,808	1,913	2,100	1,200	16	29,037
1	SECRETARIA DE CAMED	7	1,486	1,486	17,832	17,832	1,456	2,100	1,200		22,588
1	SUPERVISORA PROGRAMA ALZHEIMER	12	1,827	1,827	21,924	21,924	1,769	2,100	1,200	16	27,009
1	TRABAJADOR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200		19,901
28	**TOTALES**		**9,146**	**24,172**	**109,752**	**290,064**	**24,760**	**58,800**	**33,600**	**48**	**407,272**

TABLAS DE PUESTOS
2024-2025

AYUDA AL CIUDADANO SERVICIOS AL ENVEJECIENTE 01-16-16-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	AUXILIAR DEL HOGAR	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200		19,901
4	AUXILIAR DEL HOGAR	1	683	2,732	8,196	32,784	2,875	8,400	4,800		48,859
11	AUXILIAR DEL HOGAR	1	629	6,919	7,548	83,028	7,361	23,100	13,200		126,689
2	AUXILIAR DEL HOGAR	1	722	1,444	8,664	17,328	1,509	4,200	2,400		25,437
1	SUPERVISOR DE ALIMENTOS (CAMED)	1	1,269	1,269	15,228	15,228	1,257	2,100	1,200		19,785
1	COCINERA (CAMED)	2	1,290	1,290	15,480	15,480	1,276	2,100	1,200		20,056
1	AYUDANTE DE COCINA (CAMED)	1	1,278	1,278	15,336	15,336	1,265	2,100	1,200		19,901
1	TRABAJADOR (CAMED)	1	1,302	1,302	15,624	15,624	1,287	2,100	1,200		20,211
4	CUIDADORA (ALZHEIMER)	1	1,178	4,712	14,136	56,544	4,693	8,400	4,800		74,437
26	**TOTALES**		**9,629**	**22,224**	**115,548**	**266,688**	**22,788**	**54,600**	**31,200**	**-**	**375,276**

TABLAS DE PUESTOS
2024-2025

AYUDA AL CIUDADANO SERVICIOS A LA FAMILIA 01-16-35-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTORA	7K	3,155	3,155	37,860	37,860	2,988	2,100	1,200	16	44,164
1	AYUDANTE ADMINISTRATIVO	8	2,611	2,611	31,332	31,332	2,489	2,100	1,200	-	37,121
1	SECRETARIA	7	1,825	1,825	21,900	21,900	1,767	2,100	1,200		26,967
1	TÉCNICO DE OFICINA	4	1,314	1,314	15,768	15,768	1,298	2,100	1,200	-	20,366
4	**TOTALES**		**8,905**	**8,905**	**106,860**	**106,860**	**8,542**	**8,400**	**4,800**	**16**	**128,618**

TABLAS DE PUESTOS
2024-2025

AYUDA AL CIUDADANO SERVICIOS A LA FAMILIA 01-16-35-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	COORD. SERVICIOS A PERSONAS CON IMPEDIMENTO	4	1,486	1,486	17,832	17,832	1,456	2,100	1,200	16	22,604
1	TÉCNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200	-	19,074
1	TÉCNICO DE OFICINA	4	702	702	8,424	8,424	736	2,100	1,200	-	12,460
3	**TOTALES**		**3,402**	**3,402**	**40,824**	**40,824**	**3,398**	**6,300**	**3,600**	**16**	**54,138**

TABLAS DE PUESTOS
2024-2025

DESARROLLO ECONÓMICO Y VIVIENDA EMPRESAS MUNICIPALES 01-17-18-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200	-	18,609
1	**TOTALES**		**1,178**	**1,178**	**14,136**	**14,136**	**1,173**	**2,100**	**1,200**	**-**	**18,609**

TABLAS DE PUESTOS
2024-2025

DESARROLLO ECONÓMICO Y VIVIENDA EMPRESAS MUNICIPALES 01-17-18-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	TRABAJADOR	1	1,306	1,306	15,672	15,672	1,291	2,100	1,200	-	20,263
4	TRABAJADOR	1	1,178	4,712	14,136	56,544	4,693	8,400	4,800	-	74,437
1	**TOTALES**		**1,306**	**6,018**	**29,808**	**72,216**	**5,984**	**10,500**	**6,000**	**-**	**94,700**

TABLAS DE PUESTOS
2024-2025

SECRETARIA MUNICIPAL 01-19-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	SECRETARIA MUNICIPAL	15K	5,521	5,521	66,252	66,252	5,160	2,100	1,200	16	74,728
1	AYUDANTE ADMINISTRATIVO	8	1,942	1,942	23,304	23,304	1,875	2,100	1,200	-	28,479
1	OFICIAL DE CONSERVACIÓN Y DISPOSICIÓN DE DOCUMENTOS	7	1,548	1,548	18,576	18,576	1,513	2,100	1,200		23,389
1	SECRETARIA	7	1,486	1,486	17,832	17,832	1,456	2,100	1,200	-	22,588
1	SECRETARIA	7	1,710	1,710	20,520	20,520	1,662	2,100	1,200	-	25,482
1	SECRETARIA	7	1,703	1,703	20,436	20,436	1,655	2,100	1,200	-	25,391
1	TÉCNICO DE OFICINA	4	1,599	1,599	19,188	19,188	1,560	2,100	1,200	-	24,048
7	**TOTALES**		**15,509**	**15,509**	**186,108**	**186,108**	**14,880**	**14,700**	**8,400**	**16**	**224,104**

TABLAS DE PUESTOS
2024-2025

SECRETARIA MUNICIPAL 01-19-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
2	TÉCNICO DE OFICINA	4	1,214	2,428	14,568	29,136	2,413	4,200	2,400	-	38,149
1	TÉCNICO DE OFICINA	4	1,268	1,268	15,216	15,216	1,256	2,100	1,200		19,772
1	TÉCNICO DE OFICINA	4	2,105	2,105	25,260	25,260	2,024	2,100	1,200	-	30,584
4	**TOTALES**		**4,587**	**5,801**	**55,044**	**69,612**	**5,693**	**8,400**	**4,800**	**-**	**88,505**

TABLAS DE PUESTOS
2024-2025

ASUNTOS LEGALES 01-20-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTOR	15K	3,008	3,008	36,096	36,096	2,853	2,100	1,200	16	42,265
1	PARA LEGAL	17	2,569	2,569	30,828	30,828	2,450	2,100	1,200	-	36,578
2	**TOTALES**		**5,577**	**5,577**	**66,924**	**66,924**	**5,303**	**4,200**	**2,400**	**16**	**78,843**

TABLAS DE PUESTOS
2024-2025

ASUNTOS LEGALES 01-20-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	ABOGADA	20	2,723	2,723	32,676	32,676	2,592	2,100	1,200		38,568
1	PARA LEGAL	17	2,152	2,152	25,824	25,824	2,067	2,100	1,200		31,191
1	SECRETARIA	7	2,243	2,243	26,916	26,916	2,151	2,100	1,200		32,367
1	TECNICO DE OFICINA	4	1,268	1,268	15,216	15,216	1,256	2,100	1,200		19,772
1	TECNICO DE OFICINA	4	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
5	**TOTALES**		**9,600**	**9,600**	**115,200**	**115,200**	**9,272**	**10,500**	**6,000**	**-**	**140,972**

TABLAS DE PUESTOS
2024-2025

AUDITORÍA INTERNA 01-21-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTORA	12K	3,162	3,162	37,944	37,944	2,995	2,100	1,200	16	44,255
1	AUDITOR INTERNO	10	2,842	2,842	34,104	34,104	2,701	2,100	1,200	16	40,121
1	SECRETARIA	4	2,503	2,503	30,036	30,036	2,390	2,100	1,200	-	35,726
3	**TOTALES**		**8,507**	**8,507**	**102,084**	**102,084**	**8,085**	**6,300**	**3,600**	**32**	**120,101**

TABLAS DE PUESTOS
2024-2025

BIBLIOTECAS 01-24-07-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	ADMINISTRADORA DE LA BIBLIOTECA	14K	2,911	2,911	34,932	34,932	2,764	2,100	1,200	16	41,012
1	COORDINADOR DE SERVICIOS INFORMÁTICOS Y EDUCATIVOS EN BIBLIOTECA ELECTRÓNICA		2,403	2,403	28,836	28,836	2,298	2,100	1,200	-	34,434
3	ENCARGADO CENTRO INFORMACIÓN ELECTRÓNICA	5	1,369	4,107	16,428	49,284	4,046	6,300	3,600	-	63,230
2	TECNICO DE OFICINA	4	1,314	2,628	15,768	31,536	2,596	4,200	2,400	-	40,732
1	TRABAJADOR	4	1,278	1,278	15,336	15,336	1,265	2,100	1,200	-	19,901
8	**TOTALES**		**9,275**	**13,327**	**111,300**	**159,924**	**12,969**	**16,800**	**9,600**	**16**	**199,309**

TABLAS DE PUESTOS
2024-2025

BIBLIOTECAS 01-24-07-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	ENCARGADO CENTRO INFORMACIÓN ELECTRÓNICA	5	1,369	1,369	16,428	16,428	1,349	2,100	1,200	-	21,077
1	ENCARGADO CENTRO INFORMACIÓN ELECTRÓNICA	5	1,269	1,269	15,228	15,228	1,257	2,100	1,200	-	19,785
1	ENCARGADO CENTRO INFORMACIÓN ELECTRÓNICA	5	731	731	8,772	8,772	763	2,100	1,200	-	12,835
2	TECNICO DE OFICINA	4	1,214	2,428	14,568	29,136	2,413	4,200	2,400		38,149
1	TRABAJADOR	1	1,178	1,178	14,136	14,136	1,173	2,100	1,200		18,609
6	**TOTALES**		**5,761**	**6,975**	**69,132**	**83,700**	**6,954**	**12,600**	**7,200**	**-**	**110,454**

TABLAS DE PUESTOS
2024-2025

PLANIFICACIÓN Y DESARROLLO ORDENAMIENTO TERRITORIAL 01-25-55-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	DIRECTORA	15k	3,751	3,751	45,012	45,012	3,535	2,100	1,200	16	51,863
1	**TOTALES**		**3,751**	**3,751**	**45,012**	**45,012**	**3,535**	**2,100**	**1,200**	**16**	**51,863**

TABLAS DE PUESTOS
2024-2025

PLANIFICACIÓN Y DESARROLLO ORDENAMIENTO TERRITORIAL 01-25-55-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	TÉCNICO DE PLANIFICACIÓN	11	1,652	1,652	19,824	19,824	1,608	2,100	1,200	16	24,748
1	SECRETARIA	4	1,386	1,386	16,632	16,632	1,364	2,100	1,200		21,296
1	TÉCNICO DE OFICINA	4	1,545	1,545	18,540	18,540	1,510	2,100	1,200	-	23,350
3	**TOTALES**		**4,583**	**4,583**	**54,996**	**54,996**	**4,483**	**6,300**	**3,600**	**16**	**69,395**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS CONSERVACIÓN DE INSTALACIONES MUNICIPALES Y ÁREAS PUBLICAS 01-28-01-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	APRENDIZ DE ELECTRICISTA	3	1,302	1,302	15,624	15,624	1,287	2,100	1,200	16	20,227
1	CARPINTERO	4	1,545	1,545	18,540	18,540	1,510	2,100	1,200	16	23,366
1	CARPINTERO	4	1,493	1,493	17,916	17,916	1,462	2,100	1,200	16	22,694
3	**TOTALES**		**4,340**	**4,340**	**52,080**	**52,080**	**4,260**	**6,300**	**3,600**	**48**	**66,288**

TABLAS DE PUESTOS
2024-2025

OBRAS PÚBLICAS CONSERVACIÓN DE INSTALACIONES MUNICIPALES Y ÁREAS PUBLICAS 01-28-01-91.05											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
3	TRABAJADOR	1	1,278	3,834	15,336	46,008	3,795	6,300	3,600	48	59,751
3	TRABAJADOR	1	1,178	3,534	14,136	42,408	3,520	6,300	3,600	48	55,876
6	**TOTALES**		**2,456**	**7,368**	**29,472**	**88,416**	**7,315**	**12,600**	**7,200**	**96**	**115,627**

TABLAS DE PUESTOS
2024-2025

DEPARTAMENTO DE COMPRAS 01-35-01-91.01											
NUM. PUESTO	**TITULO DEL PUESTO**	**ESCALA**	**SALARIO MENSUAL INDIVIDUAL**	**SALARIO MENSUAL TOTAL**	**SALARIO ANUAL INDIVIDUAL**	**SALARIO ANUAL TOTAL**	**SEGURO SOCIAL**	**PLAN MEDICO**	**BONO NAVIDAD**	**SEG. CHOFERIL**	**TOTAL**
1	DIRECTOR DE COMPRAS		2,811	2,811	33,732	33,732	2,672	2,100	1,200	16	39,720
1	SUPERVISORA DE COMPRAS	10	2,330	2,330	27,960	27,960	2,231	2,100	1,200	16	33,507
3	AGENTE COMPRADOR	6	1,687	5,061	20,244	60,732	4,921	6,300	3,600	48	75,601
1	AGENTE COMPRADOR	6	1,426	1,426	17,112	17,112	1,401	2,100	1,200	16	21,829
6	**TOTALES**		**8,254**	**11,628**	**99,048**	**139,536**	**11,225**	**12,600**	**7,200**	**96**	**170,657**

TABLAS DE PUESTOS
2024-2025

DEPARTAMENTO DE COMPRAS 01-35-01-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
4	AGENTE COMPRADOR	6	1,326	5,304	15,912	63,648	5,236	8,400	4,800	64	82,148
4	**TOTALES**		**1,326**	**5,304**	**15,912**	**63,648**	**5,236**	**8,400**	**4,800**	**64**	**82,148**

TABLAS DE PUESTOS
2024-2025

OFICINA DE PERMISOS 01-40-55-91.01											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	OFICIAL DE PERMISOS	15K	4,038	4,038	48,456	48,456	3,799	2,100	1,200	16	55,571
1	TÉCNICO DE PERMISOS	9	2,209	2,209	26,508	26,508	2,120	2,100	1,200	16	31,944
2	**TOTALES**		**6,247**	**6,247**	**74,964**	**74,964**	**5,918**	**4,200**	**2,400**	**32**	**87,514**

TABLAS DE PUESTOS
2024-2025

OFICINA DE PERMISOS 01-40-55-91.05											
NUM. PUESTO	TITULO DEL PUESTO	ESCALA	SALARIO MENSUAL INDIVIDUAL	SALARIO MENSUAL TOTAL	SALARIO ANUAL INDIVIDUAL	SALARIO ANUAL TOTAL	SEGURO SOCIAL	PLAN MEDICO	BONO NAVIDAD	SEG. CHOFERIL	TOTAL
1	INSPECTOR DE PERMISOS	9	2,403	2,403	28,836	28,836	2,298	2,100	1,200	16	34,450
1	TÉCNICO DE PERMISOS	9	1,613	1,613	19,356	19,356	1,573	2,100	1,200	16	24,245
1	SECRETARIA	7	1,386	1,386	16,632	16,632	1,364	2,100	1,200	16	21,312
1	TÉCNICO DE OFICINA	7	1,314	1,314	15,768	15,768	1,298	2,100	1,200		20,366
1	TÉCNICO DE OFICINA	7	1,214	1,214	14,568	14,568	1,206	2,100	1,200		19,074
5	**TOTALES**		**7,930**	**7,930**	**95,160**	**95,160**	**7,739**	**10,500**	**6,000**	**48**	**119,447**

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2023

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2023

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FINANCIAL SECTION

ORR&Co.
Ortiz, Rivera, Rivera & Co., LLC
Certified Public Accountants and Business Advisors

CPA, CFF, CFE, CBA Orlando L. Ortiz Cabrera
CPA Marco Antonio Rivera Zúñiga
CPA Zoraida Cruz Claudio
CPA Kevin E. Ortiz Cordero

Members:
American Institute of Certified Public Accountants (AICPA)
AICPA's Private Companies Practice Section (PCPS)
Puerto Rico Board of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Municipal Legislature
Municipality of Fajardo
Fajardo, Puerto Rico

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Municipality of Fajardo (Municipality), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which 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	Qualified
General Fund	Unmodified
Debt Service Fund	Unmodified
Head Start Fund	Unmodified
Special Fund	Unmodified
Loan $14,440,000 Fund	Unmodified
American Rescue Plan Act (ARPA) Fund	Unmodified
FEMA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinion on Governmental Activities

In our opinion, except for the possible effects of the matters described in the Basis for Qualified and Unmodified Opinions sections of our report, the financial statements referred to above present fairly, in all material respect, the respective financial position of the governmental activities of the Municipality of Fajardo, 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.

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Unmodified Opinions on the General Fund, Debt Service Fund, Head Start Fund, Special Fund, Loan $14,440,000 Fund, American Rescue Plan Act (ARPA Fund), FEMA Fund and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the General Fund, Debt Service Fund, Head Start Fund, Special Fund, Loan $14,440,000 Fund, American Rescue Plan Act (ARPA Fund), FEMA Fund, and the aggregate remaining fund information of the Municipality of Fajardo, as of June 30, 2023, and the respective changes in the financial position, thereof and for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Municipality, 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 qualified and unmodified opinions.

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

We were unable to obtain sufficient appropriate audit evidence about the deferred outflows/inflows of resources, liabilities, and expenses relating to pension and other postemployment benefits of the governmental activities and the related disclosures in the accompanying notes. As discussed in Notes 12 and 13, amounts reported in the Municipality's financial statements as total pension liability, OPEB liability, deferred outflows and inflows of resources were recorded from the most recent GASB Statements No. 73 and 75 valuation reports, issued by PRGER's actuaries in February 13, 2024. Those reports were based on information provided by PRGERS and were not audited by the actuaries nor an external auditor. The amounts by which this situation would affect the presented liabilities, deferred outflows of resources, deferred inflows of resources, net position, and expenses has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 representation 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 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.

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Auditors' 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 auditors' report that includes our opinion. 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.

In performing an audit in accordance with generally accepted auditing standards and *Government 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 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 audits.

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 6 to 17, budgetary comparison information on pages 66 to 68, and employee's retirement schedule on pages 69 and 70, be presented to supplement the basic financial statements. Such information is responsibility of management and, 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 inquires 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 the 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the Municipality's basic financial statements. The accompanying supplementary information – Financial Data Schedules shown in the pages 72 to 75 is presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development, Office of the Inspector General, and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Award*, on pages 77 and 79, is presented for purposes of additional analysis and is not required part of the basic financial statements.

The accompanying Financial Data Schedule and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Financial Data Schedule and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation of the financial statements as a whole.

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2024, on our consideration of the Municipality's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Municipality's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Municipality's internal control over financial reporting and compliance.

San Juan, Puerto Rico
March 21, 2024

Ortiz, Rivera, Rivera & Co., LLC

The stamp E555893 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the original of this report

ORTIZ, RIVERA, RIVERA & CO., LLC
PUERTO RICO
ORR
&
CO.
LIC. 369
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COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The management of the **Autonomous Municipality of Fajardo** 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 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.

Governmental Accounting Standards Board Statement *No. 34 Basic Financial Statements and Management's Discussion and Analysis for State and Legal Governments*. This MD&A is prepared to comply 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 variety of activities and;
- assets management's ability to handle budgetary functions.

FINANCIAL HIGHLIGHTS

The following are key financial highlights for the fiscal year:

- At June 30, 2023, the Municipality's assets exceeded its liabilities by $136,409,084, compared to an excess of assets over liabilities of $133,209,107 at June 30,2022;
- The Municipality's total net position increase by $3,199,977 during fiscal year 2022-2023;
- As of June 30, 2023, the Municipality's governmental funds reported combined ending fund balance of $66,176,710 an increase of $359,176 from the prior year;
- At June 30, 2023, the statement of net position presented an unrestricted net position of $47,225,309;
- The Municipality's capital assets inventory increases $1,671,790 as a result of this year's operations. Capital assets (net of accumulated depreciation) and net position invested in capital assets (net of related debt) as of June 30, 2023 were $85,057,932.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements focused on both the Municipality as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Municipality's accountability.

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 composed of: (1) the statement of net position and (2) the statement of activities. These financial statements can be found immediately following this MD&A and are designed to provide readers with a broad overview of the Municipality's finances, in a manner similar to a private-sector business.

Statement of Net Position

The purpose of the statement of net position is to attempt to report all assets owned and all liabilities owed by the Municipality. The Municipality reports of all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. For example, the Municipality reports buildings and improvements as assets, even though they are not available to pay the obligations incurred by the Municipality. On the other hand, the Municipality reports compensated absences even though this liability might not be paid until several fiscal years into the future.

The difference between the Municipality's total assets and total liabilities reported in the statement of net position is presented as net position, which is similar to the total owners' equity reported by a commercial enterprise in its financial statements. Although the purpose of the Municipality is not to accumulate net position, as this amount increases or decreases over time, such amount represents a useful indicator of whether the financial position of the Municipality is either improving or deteriorating, respectively.

Statement of Activities

The statement of activities presents information showing how the Municipality's net position changed during the fiscal year ended June 30, 2023, by presenting all the Municipality's revenues and expenses. As previously discussed, the items reported in the statement of activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied, and expenses are recorded when incurred by the Municipality. Consequently, revenues are reported even when they may not be collected for several months after the end of the fiscal year and expenses are recorded even though they may not have used cash during the current year.

Statement of Activities (Continued)

Although the statement of activities looks different from a commercial enterprise's income statement, the difference is only in format, not substance. Whereas the bottom line in a commercial enterprise represents its net income, the Municipality reports an amount described as net change in net position, which is essentially the same concept.

The focus of the statement of activities is on the net cost of various activities provided by the Municipality. The statement begins with a column that identifies the cost of each of the Municipality major functions. Another column identifies the revenues that are specifically related to the classified governmental functions. The difference between the expenses and revenues related to specific functions/programs identifies the extent to which each function of the Municipality draws from general revenues or is self-financing through fees, intergovernmental aid, and other sources of resources.

This statement also presents a comparison between direct expenses and program revenues for each function of the Municipality.

Both of the government-wide financial statements of the Municipality are principally supported by charges for services and Legislative appropriations. The governmental activities of the Municipality include; payroll and related costs, facilities and payment for public services, purchased services, transportation expenses, professional services, materials and supplies, purchase of equipment, depreciation and other operating expenses.

FUND FINANCIAL STATEMENTS

The Municipality's fund financial statements consist of: (1) the balance sheet and (2) the statement of revenues, expenditures and changes in fund balances. These financial statements report the financial position and the results of operations of the Municipality's governmental funds, with an emphasis on the Municipality's major governmental funds.

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 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each fund is considered an independent fiscal entity accounted for within a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal, financial and contractual provisions.

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

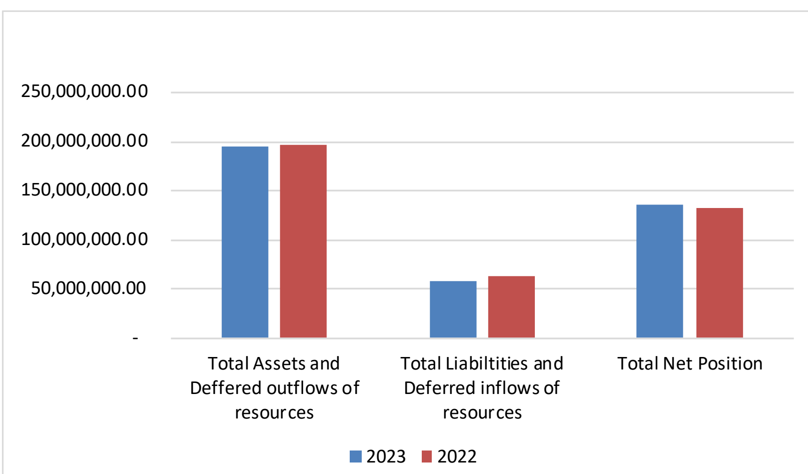
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Municipality, assets exceeded liabilities by $136,409,084 as of June 30, 2023, versus $133,209,107 as of June 30,2022. Our analysis below focuses on the net position (**Table 1**) and changes in net positions of the Municipality's governmental activities.

GOVERNMENT - WIDE FINANCIAL ANALYSIS (CONTINUED)

Table 1

Statement of Net Position

	2023	2022	Increase (Decrease)
Curent and non-current assets	$ 92,943,066	$ 91,899,682	$ 1,043,384
Capital assets	99,586,932	101,258,722	(1,671,790)
Total assets	192,529,998	193,158,404	(628,406)
Deferred outflows of resources	2,409,468	3,765,219	(1,355,751)
Current liabilities	24,348,370	23,031,365	1,317,005
Long-tern liabilities	27,789,821	35,425,730	(7,635,909)
Total liabilities	52,138,191	58,457,095	(6,318,904)
Deferred inflows of resources	6,392,191	5,257,421	1,134,770
Net positions:			
Net investment in capital assets	85,057,932	84,191,722	866,210
Restricted	4,095,843	5,355,312	(1,259,469)
Unrestricted	47,255,309	43,662,073	3,593,236
Total net position, as restated	$ 136,409,084	$ 133,209,107	$ 3,199,977



GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The largest portion of the Municipality's net position reflects its investment in capital assets, such land, buildings and equipment. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Restricted net position amounting to $4,095,843 represents resources that are subjected to external restrictions as how they may be used. The additional portion of the Municipality's net position represents unrestricted resources.

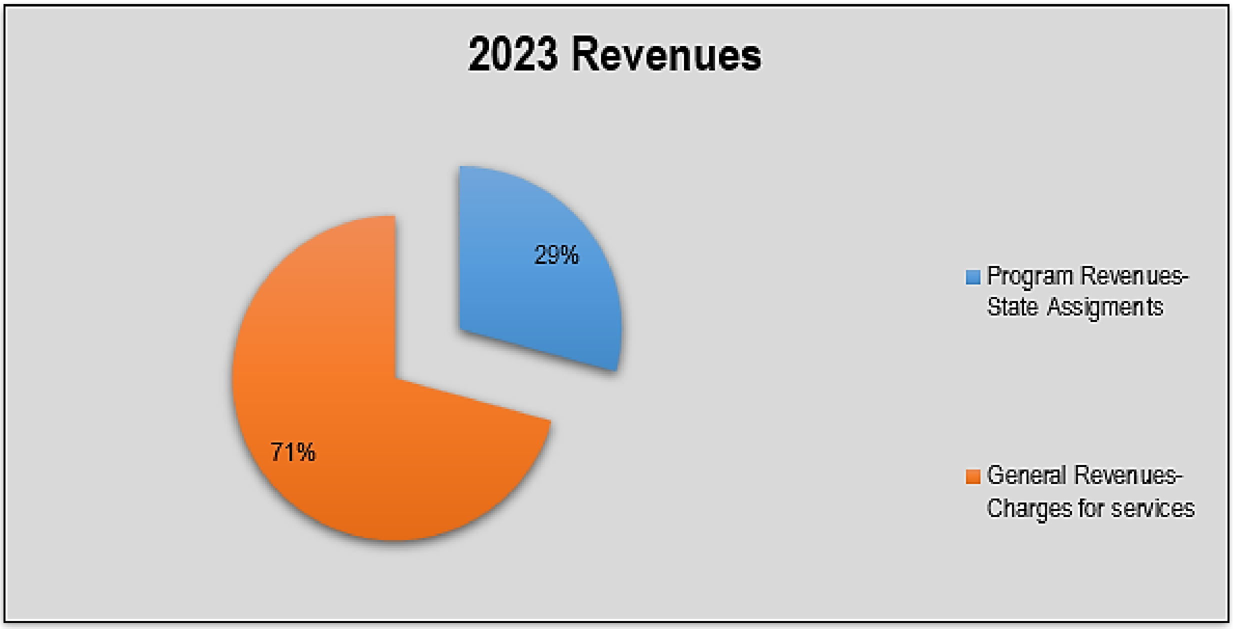
GOVERNMENTAL ACTIVITIES

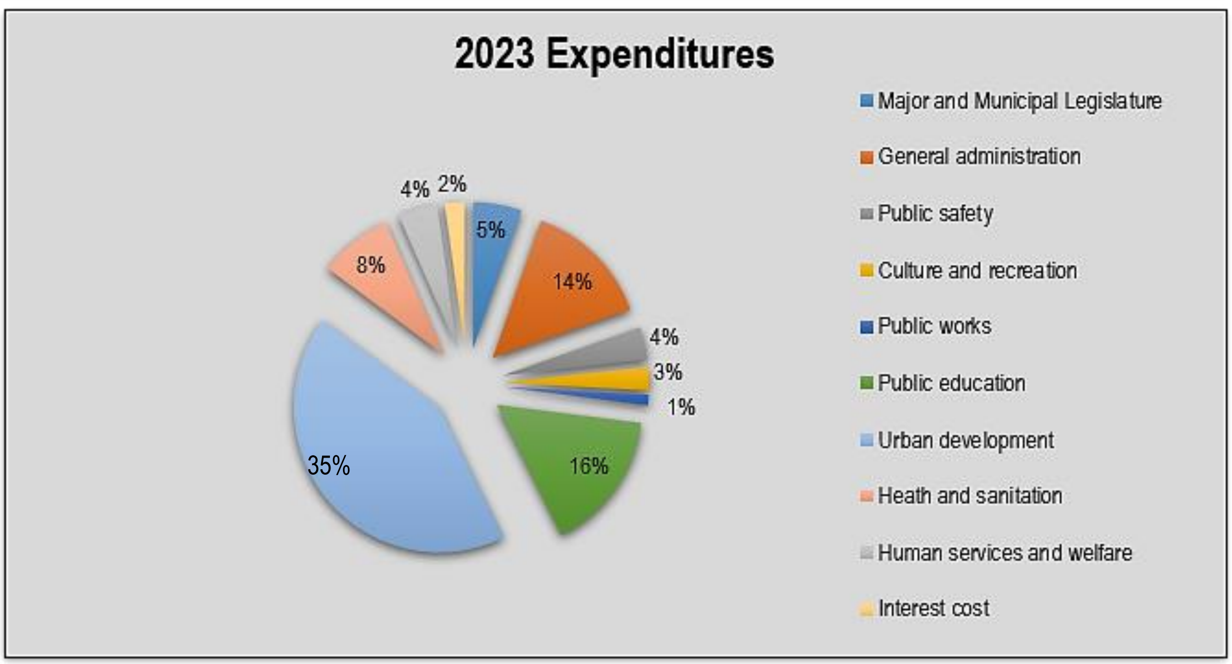
The cost of all governmental activities this year was $39,720,164. **Table 2** presents the revenue and cost of the Municipality's programs.

Table 2

	2023	2022	Increase Decrease
Statement of Activities			
Revenues:			
Program revenues:			
Operating grants and contribution	$ 5,957,875	$ 4,934,755	$ 1,023,120
Capital grants and contribution	6,438,885	1,112,439	5,326,446
General revenue:			
Property taxes	10,277,180	11,985,236	(1,708,056)
Volume of business taxes	5,465,025	4,386,758	1,078,267
Sales and usage taxes	4,068,804	6,333,879	(2,265,075)
Construction excise taxes	6,008,469	7,045,013	(1,036,544)
Grant and entitlements	715,574	713,131	2,443
Other general revenues	3,988,329	1,121,179	2,867,150
Extraordinary item, gain for forgiven of debt	-	5,221,206	(5,221,206)
Total revenues	42,920,141	42,853,596	66,545
Expenses:			
Mayor and municipal legislature	2,133,067	2,276,493	(143,426)
General administration	5,660,115	3,291,941	2,368,174
Public safety	1,436,434	1,638,327	(201,893)
Culture and recreation	1,043,866	1,146,555	(102,689)
Public works	455,931	592,511	(136,580)
Public education	6,224,331	6,728,630	(504,299)
Urban development	16,875,345	9,753,015	7,122,330
Health and sanitation	3,267,574	4,193,400	(925,826)
Human services and welfare	1,750,045	2,341,391	(591,346)
Interest costs	873,456	831,855	41,601
Total expenses	39,720,164	32,794,118	6,926,046
Changes in net position	3,199,977	10,059,478	(6,859,501)
Net position-beginning	133,209,107	123,149,629	10,059,478
Net position-ending	$ 136,409,084	$ 133,209,107	$ 3,199,977

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)





GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Approximately twenty-nine percent of the Municipality's governmental activities total revenue came from program revenues, while 71% resulted from general revenues. The Municipality's governmental activities expenses included items such as payroll and related costs, facilities and payment for public services, purchased services, transportation, professional services, materials, supplies and purchase of equipment.

GOVERNMENTAL FUNDS

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. In particular, 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.

FINANCIAL ANALYSIS

The focus of the Municipality's governmental funds is to provide information on near-term inflows, outflows and balances of resources available for spending. Such information is useful in assessing the Municipality's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a Municipality's net resources available at the end of a fiscal year.

As of June 30, 2023, the governmental funds reported combined ending fund balances of $66,176,534, a net increase of $359,176 in comparison with the prior year. Of total combined fund balances, $35,966,169 constitutes unassigned fund balance of general fund. The remainder of the fund balance is reserved to indicate that is not available for new spending.

For the year ended June 30, 2023, the fund balance of the general fund increased by $1,899,701 when compared with the prior year. During the year ended June 30, 2023, the Municipality transferred $8,136,002 to capital project funds for the improvement and construction of facilities and infrastructure.

BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund and the State Assignment Fund. The Budgetary Comparison Schedule shows the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results. **Table 5** summarizes the results of the Budgetary Comparison Schedule:

BUDGETARY HIGHLIGHTS (CONTINUED)

Table 5	Final Budget	Actual Amounts	Variance favorable (Unfavorable)
Table resources	$ 31,365,337	$ 39,087,807	$ 7,722,470
Total charges to appropiations	31,365,337	25,392,909	5,972,428
Excess or deficiency	$ -	$ 13,694,898	$ 13,694,898

The total actual resources (budgetary basis) for the fiscal year ended June 30, 2023, were $39,087,807 (including other financial sources), which is $7,722,470 more than the budgeted resources. In addition, the total actual charges to appropriations (budgetary basis) for the fiscal year ended June 30, 2023, were $25,392,909, which is $5,972,428 less than the budgeted charges to appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Municipality investment in capital assets for its governmental type activities as of June 30, 2023 amounted to $99,586,932 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, furniture and fixtures, and motor vehicles. **Table 6** present the major classes of capital assets.

Table 6

	2023	2022
Capital Assets		
Non-depreciable assets:	$ 45,673,622	$ 45,526,989
Land and Construction in Progress	1,094,940	924,282
Construction in progress	765,615	765,615
Depreciable assets:		
Building	30,612,944	31,980,887
Infraestruture	20,183,866	20,792,004
Vehicles	176,666	567,482
Equipment	1,079,279	701,463
	$ 99,586,932	$ 101,258,722

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

The Municipality acquired a total of $1,140,262 of capital assets during the fiscal year ended June 30, 2023, as follows:

- Equipment - $822,971
- Construction in progress - $170,958
- Land - $146,633

Other projects related to repair and maintenance of roads (not capitalized) were developed during the fiscal year 2023.

More detailed information about the Municipality's capital assets is presented in Note 8 to the financial statements.

LONG-TERM DEBT

On June 30, 2023, the Municipality had a total of $32,956,876 in outstanding long-term debts, as shown in **Table 7**.

Table 7
Long Terms Debts

	2022	2021
General and special obligations	$ 14,529,000	$ 17,067,000
Compensated absences	2,811,451	2,642,673
OPEB liability	622,810	743,173
Net pension liability	14,993,615	19,010,884
Total	$ 32,956,876	$ 39,463,730

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local, national and international economic factors influence the Municipality's revenues. Positive economic growth is correlated with increased revenues charges for services, as well as state grants. Economic growth in the local economy may be measured by a variety of indicators such as employment growth, unemployment, new construction, assessed valuation, and other revenues. All these factors were considered in preparing the Municipality's budget for the 2024 fiscal year.

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 Finance Department at (787) 863-4013.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

	Governmental Activities
Assets	
Cash and cash equivalents **(Note 2)**	$ 80,201,466
Accounts receivable:	
Due from other government **(Note 9)**	2,031,509
Receivable from GDB **(Note 15)**	10,143,545
Sales tax	561,685
Other	4,861
Capital assets, net **(Notes 2 and 8)**	99,586,932
Total assets	192,529,998
Deferred outflows of resources	
Contributions to employee's retirement plan	2,409,468
Total assets and deferred outflows of resources	194,939,466
Liabilities	
Accounts payable and accrued expenses	2,720,118
Accrued interest	464,264
Due to other government **(Note 10)**	617,280
Advance from Grants	15,379,653
Long-term debts: **(Note 11)**	
Due within one year	5,167,055
Due in more than one year	27,789,821
Total liabilities	52,138,191
Deferred Inflows of Resources	
Deferred municipal license	4,195,867
Unamortized investment in employee's retirement plan	2,196,324
Total deferred inflows of resources	6,392,191
Total liabilities and deferred inflows of resources	58,530,382
Net Position	
Net investment in capital assets	85,057,932
Restricted for:	
Debt service	2,003,466
Urban development	1,938,188
Other purposes	154,189
Unrestricted	47,255,309
Total net position	$ 136,409,084

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	**Expenses**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**
Governmental activities:				
Mayor and Municipal legislature	$ (2,133,067)	$ -	$ -	$ (2,133,067)
General administration	(5,660,115)	70,406		(5,589,709)
Public safety	(1,436,434)			(1,436,434)
Culture and recreational	(1,043,866)			(1,043,866)
Public works	(455,931)			(455,931)
Public education	(6,224,331)	4,947,140		(1,277,191)
Urban development	(16,875,345)		6,438,885	(10,436,460)
Health and sanitation	(3,267,574)			(3,267,574)
Human services and welfare	(1,750,045)	940,329		(809,716)
Interest	(873,456)			(873,456)
Total governmental activities	$ (39,720,164)	$ 5,957,875	$ 6,438,885	(27,323,404)
	General revenues:			
	Property taxes **(Note 3)**			10,277,180
	Municipal license taxes **(Note 4)**			5,465,025
	Sales and use taxes **(Note 5)**			4,068,804
	Construction excise taxes			6,008,469
	Grants and entitlements			715,574
	Rent			362,470
	Interest income			2,875,649
	Other			750,210
	Total general revenues			30,523,381
	Changes in net position			3,199,977
	Net position at beginning of year			133,209,107
	Net position at end of year			$ 136,409,084

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
BALANCE SHEET - GOVERNMENTAL FUNDS
AS OF JUNE 30, 2023

Assets	General Fund	Debt Service Fund	Head Start Program Fund	Special Fund	Loan $14,440,000 Fund	ARPA Fund	FEMA Fund	Other Governmental Funds	Total Governmental Funds
Cash									
Cash and cash equivalents **(Notes 2 and 4)**	$ 40,791,438	$ 5,180,730	$ 821,913	$ 11,627,798	$ -	$ 11,893,723	$ 1,613,584	$ 8,272,280	$ 80,201,466
									-
Receivables									
Due from others governmental **(Note 9)**	733,065		442,418				676,175	179,851	2,031,509
Due from other funds **(Note 12)**	1,381,056		47,338	1,693,820				1,965,457	5,087,671
Due from GDB					10,143,545				10,143,545
Sales tax								561,685	561,685
Other receivable			4,861						4,861
Total assets	$ 42,905,559	$ 5,180,730	$ 1,316,530	$ 13,321,618	$ 10,143,545	$ 11,893,723	$ 2,289,759	$ 10,979,273	$ 98,030,737

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
AS OF JUNE 30, 2023

Liabilities, Deferred Inflows of Resources, and Fund Balances	General Fund	Debt Service Fund	Head Start Program Fund	Special Fund	Loan $14,440,000 Fund	ARPA Fund	FEMA Fund	Other Governmental Funds	Total Governmental Funds
Liabilities									
Accounts payable and accrued expenses	$ 462,866	$ -	$ 450,693	$ 1,407,210	$ -	$ -	$ -	$ 399,349	$ 2,720,118
Bond payable		2,713,000							2,713,000
Interest payable		464,264							464,264
Due to other funds **(Note 12)**	1,663,377		682,283	356,579		63,307	2,179,891	142,234	5,087,671
Advances from federal agencies			183,554			11,830,416	676,174	3,365,683	16,055,827
Due to other government **(Note 10)**	617,280								617,280
Total liabilities	$ 2,743,523	$ 3,177,264	$ 1,316,530	$ 1,763,789	$ -	$ 11,893,723	$ 2,856,065	$ 3,907,266	$ 27,658,160
Deferred Inflows of Resources									
Deferred municipal license	4,195,867								4,195,867
Total deferred inflows of resources	4,195,867	-	-	-	-	-	-	-	4,195,867
Fund Balances									
Restricted for:									
Debt service		2,003,466							2,003,466
Urban development								1,938,188	1,938,188
Human services and welfare								324,541	324,541
Public safety								150,126	150,126
Other purposes			-					4,063	4,063
Committed for									
Urban development				11,557,829				4,655,089	16,212,918
Unassigned	35,966,169				10,143,545		(566,306)		45,543,408
Total fund balances	35,966,169	2,003,466	-	11,557,829	10,143,545	-	(566,306)	7,072,007	66,176,710
Total liabilities, deferred inflows of resources, and fund balances	$ 42,905,559	$ 5,180,730	$ 1,316,530	$ 13,321,618	$ 10,143,545	$ 11,893,723	$ 2,289,759	$ 10,979,273	$ 98,030,737

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

Fund balances in governmental funds	$ 66,176,710
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	99,586,932
Amount presented in the statement of net position, but not in fund balance due to different basis of accounting:	
Deferred outflows of resources related to pension	2,409,468
Deferred inflows of resources related to pension	(2,196,324)
Receivable from other government are not available to paid current period expenses and therefore are reported as deferred inflows of resources in the funds.	676,173
Long-term liabilities and accrual expenses are not due and payable in the current period and therefore are not reported in the governmental funds:	
• Bonds and notes payable	(11,815,999)
• Net pension liabilities	(14,993,615)
• Compensated absences	(2,811,451)
• OPEB	(622,810)
Net position of governmental activities	$ 136,409,084

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Debt Service Fund	Head Start Program Fund	Special Fund	Loan $14,440,000 Fund	ARPA Fund	FEMA Fund	Other Governmental Funds	Total Governmental Funds
REVENUES									
Property taxes **(Note 3)**	$ 5,803,421	$ 4,473,759	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,277,180
Municipal license tax **(Note 4)**	5,465,025								5,465,025
Sales and use taxes **(Note 5)**	2,016,126							3,992,343	6,008,469
Construction excise taxes	715,574								715,574
Grants and entitlements	4,261,845		3,936,698	929,010		3,744,021	-	3,787,031	16,658,605
Rental income	362,470								362,470
Interest income	1,464,959							20,039	1,484,998
Other revenues	749,875				1,390,651			335	2,140,861
Total revenues	20,839,295	4,473,759	3,936,698	929,010	1,390,651	3,744,021	-	7,799,748	43,113,182
EXPENDITURES									
Mayor and municipal legislature	1,986,192								1,986,192
General administration	7,055,423							70,383	7,125,806
Public safety	1,328,500							9,026	1,337,526
Culture and recreation	971,989								971,989
Public works	424,537								424,537
Public education	1,816,894		3,936,698					42,154	5,795,746
Urban development	220,900			7,111,535		3,744,021	205,011	4,431,902	15,713,369
Health and sanitation	3,042,580								3,042,580
Human services and welfare	959,902							669,641	1,629,543
Capital outlays	19,305			1,102,770				18,187	1,140,262
Debt service:									
Principal		2,713,000							2,713,000
Interest	43,216	830,240							873,456
Total expenditures	17,869,438	3,543,240	3,936,698	8,214,305	-	3,744,021	205,011	5,241,293	42,754,006
Excess (deficiency) of revenues over (under) expenditures	2,969,857	930,519	-	(7,285,295)	1,390,651	-	(205,011)	2,558,455	359,176
OTHER FINANCING SOURCES (USES) (Note 12)									
Transfers in	7,065,846			7,520,000				839,255	15,425,101
Transfers out	(8,136,002)	(2,212,558)						(5,076,541)	(15,425,101)
Total other financing sources (uses)	(1,070,156)	(2,212,558)	-	7,520,000	-	-	-	(4,237,286)	-
Net change in fund balances	1,899,701	(1,282,039)	-	234,705	1,390,651	-	(205,011)	(1,678,831)	359,176
FUND BALANCES AT BEGINNING OF YEAR	34,066,468	3,285,505	-	11,323,124	8,752,894	-	(361,295)	8,750,838	65,817,534
FUND BALANCES AT END OF YEAR	$ 35,966,169	$ 2,003,466	$ -	$ 11,557,829	$ 10,143,545	$ -	$ (566,306)	$ 7,072,007	$ 66,176,710

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds	$ 359,176
Amounts reported for governmental activities in the statement of activities are different because:	
• Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period including interest capitalized.	1,140,262
• Depreciation expense on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(2,812,052)
• Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial	(193,041)
• Governmental funds report principal payments on long-term obligations as expenditures, whereas the principal payments reduces the long-term debt in the statement of net position:	
Bond and notes	2,713,000
Other post employment benefits	120,363
Pension liability	4,017,269
• Changes in accrued expenses and other deferred changes which do not require the use of current financial resources:	
Deferred outflow of resources, pension related	(1,355,751)
Deferred inflow of resources, related to pension	(620,471)
Compensating absences	(168,778)
Changes in net position of governmental activities	$ 3,199,977

The accompanying notes are an integral part of these financial statements.

1. FINANCIAL REPORTING ENTITY

Organization

The Autonomous Municipality of Fajardo (the Municipality) is a political and legal entity with full legislative and administrative faculties in every affair of municipal character, with perpetual succession, existence and legal personality separate and independent from the governmental of the Commonwealth of Puerto Rico.

The municipal government is comprised of the executive and legislative bodies, which are elected every four years in the Puerto Rico general elections. The executive power is exercised by the Mayor and the legislative power by the Municipal Legislative Body.

The Municipality provides the following services to its community: health, public works, education, public safety, housing, community and social services, welfare, culture and recreation, as well as many other general and administrative services.

Reporting entity

A reporting entity consists of the primary government, component units, and other organizations that are included to ensure that financial statements are not misleading. The primary government of the Municipality consists of all funds and departments that are not legally separate from the Municipality. For the Municipality, these include various services such as police protection, recreation (including parks), street maintenance and repair, sanitation, and general administrative services. The operation of each of these activities is directly controlled by Municipality's Legislative Body through the budgetary process.

Component units are legally separate organizations for which the Municipality is financially accountable. The Municipality has no component units.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Municipality relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled <u>Audits of State and Local Governmental Units</u> and by the Financial Accounting Standards Board (when applicable). The more significant policies of the Municipality are described below.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and Fund Financial Statements

Basic financial statements include both government-wide and fund financial statements.

Government-wide statements

The government-wide financial statements (consists of the statement of net position and the statement of activities) these statements report information on all the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities which normally are supported mainly by taxes and intergovernmental revenues are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Program-specific capital and operating grant and contributions consist of transactions that are either mandatory or voluntary nonexchange transactions with other governments, organizations, or individuals that restrict the resources for use in a particular program. Capital grants and contributions consist of capital assets or resources that are restricted for capital purposes that is to purchase, construct or renovate capital assets associated with a specific 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. Restricted capital and operating grants and contributions are program revenues because they are specifically attributable to a program reducing the net expense of that program to the Municipality. They are reported net of estimated uncollectible amounts.

Fund financial statements

The fund financial statements segregate transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund financial statements (continued)

These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

The Municipality reports the following major governmental funds:

General Fund

This is the operating fund of the Municipality and accounts for all financial resources, except those required to be accounted for in another fund.

Debit Service Fund

This fund accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Head Start Fund

This is the fund used to account for all transactions of the Head Start Program. The objectives of this program are to provide comprehensive health, educational, nutritional, social and other developmental services primarily to economically - disadvantaged pre-school children and infants and toddlers so that the children will attain school readiness.

Special Fund

The fund is used to account for revenues derived from grants, contributions or other sources that are with either self-restricted by Municipality or legally restricted by other parties to be used for specific purpose.

Loan $14,440,000 Fund

This fund is used to account for capital improvement through loan.

ARPA Fund

This fund is used to account for all transaction under the American Rescue Plan Act of 2022 (ARPA), a federal stimulus bill to aid public health and economic recovery from the COVID-19 pandemic.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FEMA Fund

This fund is used to account for all transaction of the Disaster Grant Public Assistance Program. Following a President declaration of a mayor disaster or emergency, the Federal Emergency Management Agency (FEMA) awards grants to assist with the response to assists with the recovery from the disaster.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide Statement of Net Position and the Statement of Activities, both government and business-like activities, are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Under this method revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except for debt service, compensated absences and claims and judgments expenditures which are reported when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private sector guidance.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes

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

The Municipality has elected to not apply all statements and interpretation issued by FASB after November 30, 1989.

Cash in Commercial Bank

The Municipality’s finance director is responsible for investing available resources. The Municipality is restricted by law to invest only in savings accounts and certificates of deposit with banks qualified as a depository of public funds by the Puerto Rico Treasury Department (PRTD). The Municipality’s policy is to invest any excess cash in interest bearing deposits with institutions qualified by the PRTD. Earnings from these funds are recorded in the corresponding fund as interest income.

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 collateralized for the amount in excess of federal depository insurance. All securities pledged as collateral are held by agents designated by the Commonwealth’s Secretary of Treasury but not in the Municipality’s name.

Interfund Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). Interfund receivables and payables between funds within the governmental activities are eliminated in the statement of net position.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (which is normally immovable and of value only to the Municipality, such as roads, bridges, streets sidewalks, and drainage system), are reported in the government-wide financial statements.

Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. When historical cost is not available it is estimated using historic sales of the year of the acquisition of the related capital assets.

Depreciation in capital assets is calculated on the straight-line basis over the following estimated useful lives:

	Years
Infrastructure	10 to 70
Building, structures and building improvements	70
Vehicles	5
Furniture, fixtures, machinery, and equipment	5 to 10

Impairment of Capital Assets

The Municipality periodically evaluates long-term assets for impairment in accordance with GASB Statement No. 34, *(Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments)* and GASB No.42, *(Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries Governments)* are required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset.

Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Impairment losses on capital assets that will continue to be used by the government should be measured using the method that best reflects the diminished service utility of the capital asset. Impairment of capital assets with physical damage generally should be measured

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Capital Assets (Continued)

using a restoration cost approach, an approach that uses the estimated cost to restore the capital asset to identify the portion of the historical cost of the capital asset that should be written off. Impairment of capital assets that are affected by enactment or approval of laws or regulations or other changes in environmental factors or are subject to technological changes or obsolescence generally should be measured using a service units approach, an approach that compares the service units provided by the capital asset before and after the impairment event or change in circumstance. Impairment of capital assets that are subject to a change in manner or duration of use generally should be measured using a service units approach, as described above, or using deflated depreciated replacement cost, an approach that quantifies the cost of the service currently being provided by the capital asset and converts that cost to historical cost.

Risk Management

The Municipality carries insurance to cover casualty, theft, tort claims and other losses. Insurance policies are held with private companies. Cost of insurance are deducted from the gross property tax collections by the Municipal Revenue Collection Center (the "MRCC") for the year ended June 30, 2023 amounted to $931,567. The current insurance policies have not been cancelled or terminated. The MRCC also deducted $519,123 for workers compensation insurance covering all municipal employees.

Compensated Absences

Employees accumulate vacation leave at a rate of 2.5 days per month up to maximum of 60 days. Unpaid vacation time accumulated is fully vested to the employees from the first day of work. Employees accumulate sick leave at a rate of 1.5 days per month up to a maximum 90 days. In the event of employee resignation, the employee is paid for accumulated vacations 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 regular employees with ten years or more of service who are entitled to sick leave pay up to the maximum allowed.

Employees' maximum allowed vacations and vested sick benefits are accounted for in the statement of net position.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

The Municipality adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), which enhanced the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Municipality is bound to observe constraints imposed upon the use of resources reported in governmental funds.

The fund balances amounts are reported as nonspendable, restricted, committed, assigned and unassigned, based on the relative strength of the constraints that control how specific amounts can be spent, as described follows:

- **<u>Nonspendable</u>** – Represent resources that cannot be spent readily with cash or are legally or contractually required not to be spent, including but not limited to inventories, prepaid items, long-term balances of loans and notes receivable.

- **<u>Restricted</u>** – Represent resources that can be spent only for the specific purposes stipulated by constitutional provisions, external resource providers (externally imposed by creditors or grantors), or through enabling legislation (that is, legislation that creates a new revenue source and restrict its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.

- **<u>Committed</u>** – Represent resources used for specific purposes, imposed by formal action of the entity's highest level of decision-making authority (governing body through resolutions) and can only be changed by similar resolutions, no later than the end of the fiscal year.

- **<u>Assigned</u>** - Represent resources intended to be used by the entity for specific purposes but do not meet the criteria to be classified as restricted or committed (generally resolutions approved by the governing body). Intent can be expressed by the Municipal Legislation, the Mayor or by official or body to which the governing body delegates authority. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

- **<u>Unassigned</u> –** Represent the residual classification for the entity's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purpose for which amounts had been restricted, committed, or assigned.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance (Continued)

In situations when expenditure is made for a purpose 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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Employees' Retirement System (ERS) and additions to/deductions from ERS fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Accounting for Pension Cost

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. "PayGo" payments are recorded as expenditures/ expenses in the financial statements.

At the date, the Municipality's pension costs accounting transitioned from GASB Statement No. 68 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 No. 68". Accordingly, pension costs are reported based on the employer total pension liability, pension expense and deferred outflows/inflows of resources reported by the ERS. For purpose of measuring, pension costs have all been determined on the same basis as they are reported by the ERS.

Accounting for Other Postemployment Benefits ("OPEB")

GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" is effective for the Municipality starting on July 1, 2017. As required by the accounting pronouncement, OPEB transactions should be accounted based on its proportional share of the collective net OPEB liability, OPEB expense and deferred outflows/inflows of resources reported by the Plan. For purpose of measuring, OPEB costs should have all been determined on the same basis as they are reported by the Plan. The OPEB as presented in the accompanying financial statement represent the liability determined by ERS as of June 30, 2023. The Municipality's contribution for OPEB is included as part of the "PayGo" charges billed on a monthly basis by the Puerto Rico Department of

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting for Other Postemployment Benefits ("OPEB") (Continued)

Treasury ("PRDT"). "PayGo" payments are recorded as expenditures/expenses in the financial statements.

Future Adoption of Accounting Pronouncements

- GASB Statement No. 99, Omnibus 2023 The requirements of this Statement are effective as follows:

    - 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, 2023, and all reporting periods thereafter. Earlier application is encouraged and is permitted by topic.

- GASB Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB statement No. 62 The requirements of this statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

- GASB Statement No. 101, Compensated Absences Effective Date: The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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

The Municipality' management has not determined the impact in the Municipality financial statements the future adoption of these GASB Statements.

Use of Estimates

The preparation of 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Managements has evaluated subsequent events through March 21, 2024, the date that the financial statements were available to be issued.

3. PROPERTY TAX

The personal property tax is self-assessed by the taxpayer on a return, which is to be filed by May 15 of each year with the Municipal Revenue Collector Center (the MRCC), a governmental entity created by the Commonwealth of Puerto Rico. Real property tax is assessed by the CRIM on real estate and attached equipment.

The assessment is made as of January 1 of each year and is based on current values for personal property and on estimated value as of 1957 for real property tax. The tax on personal property must be paid in full together with the return by May 15. The tax on real property may be paid in two installments by July 1 and January 1.

The MRCC is responsible for the billing and collections of real and personal property taxes on behalf of all the municipalities of Puerto Rico. Before the beginning of each fiscal year, the MRCC informs the Municipality of the estimated amount of property tax expected to be collected for the ensuing fiscal year. Throughout the year, the MRCC advances funds to the Municipality based on the initial estimated collections. The MRCC is required by law to prepare a settlement statement annually.

This settlement has to be completed on a preliminary basis not later than three months after fiscal year-end, and a final settlement made not later than six months after year-end. If the MRCC has remitted property tax advances to the Municipality, which are less than the tax actually collected, a receivable from the MRCC is recorded on June 30. However, if advances exceed the amount actually collected by the MRCC, a liability to the MRCC is recorded on June 30.

Residential real property occupied by its owner is exempt by law from the payment of property taxes on the first $15,000 of the assessed value. For such exempt amounts, the Puerto Rico Treasury Department assumes payment of the basic tax to the Municipalities, except for property assessed at less than $3,500 for which no payment is made. As part of Law No. 83 of August 30, 1991, as amended, the exempt amount to be paid by Puerto Rico Treasury Department to the Municipalities was frozen as of January 1, 1992. In addition, the law grants a tax exemption from the payment of personal property taxes of up to $50,000 of the assessed value to retailers having annual net sales of less than $150,000.

3. PROPERTY TAX (CONTINUED)

The annual rate for fiscal year 2023 is 10.53% for real property and 7.03% for personal property of which 1.03% of both tax rates are for the redemption of public debt issued by the Commonwealth of Puerto Rico. The remaining percentage is distributed as follows: (a) 6.0% and 4.0%, respectively, represent the Municipality's basic property tax rate, which is appropriate for general purposes and accounted for in the general fund. A portion of such amount is deposited in an equalization fund together with a percentage of the net revenues of the Puerto Rico electronic lottery and subsidy from the Commonwealth of Puerto Rico. From such fund, a distribution is made to all municipalities; (b) 3.5% and 2%, respectively, represents the special ad valorem tax restricted for debt service and accounted for in the debt service fund. The Commonwealth contributes an annual tax rate of 0.2% of the property tax collected and the remaining rate is imposed to the taxpayer.

4. VOLUME OF BUSINESS TAX

The municipal license tax is levied annually based on the volume of business of certain businesses and industrial organizations that operate in the Municipality. The tax rates are 1.50% for financing institutions and .50% for the other business institutions. The taxpayers must file a return not later than April 15 of every year and the tax is payable in two installments, due on July 1 and January 1 of the following fiscal year. The amount levied could be paid with a five percent discount if payment is made on or before the filing date. The Municipality levied and collected during the year ended June 30, 2023, $4,195,867 corresponding to the following fiscal year volume of business tax. This amount was recorded as deferred revenue and is presented as a liability in the accompanying financial statements.

5. SALE AND USAGE TAX

Pursuant to an amendment to Puerto Rico Internal Revenue Code, Act 117 of July 4, 2006, the Municipal Legislature approved a city tax contribution (SUT), effective October 3, 2006 to 1.5% over all transactions of sales of goods and services made on Fajardo boundaries. The retails are required to file monthly sales tax returns by 10th days following the month in which the tax is collected.

Pursuant to the provision at the Act 72-2020 and effective July 1,2019, the citizenship contribution was uniformity established in 1.5%, for all the Municipality of Puerto Rico, of which 1% is collected by the Municipality and the remaining 0.5% is be collected by the Treasury Department of the Commonwealth of Puerto Rico. A portion of the amount collected by the Treasury Department is submitted to Municipal Finance Corporation (COFIM, by is its Spanish acronym), a redemption fund for financing capital project to the municipalities.

5. SALE AND USAGE TAX (CONTINUED)

COFIM is a public corporation and instrumentality of the Commonwealth of Puerto Rico. COFIM is authorized to issue and use other financing mechanisms to pay or refinance, directly or indirectly, in whole or in part, the debts of the municipalities of the Commonwealth payable or backed by the municipal sales and use tax. COFIM receives from the first revenues of the municipal sales and use tax collected, the greater of: (i) an amount computed by applying a 0.3% fixed tax rate to the total revenues collected, or (ii) a fixed amount that increases annually, known as the Annual Fixed Income. These revenues, which are deposited in COFIM's Redemption Fund, are used to pay and secure the debt issued by COFIM. As an independent corporation, COFIM has the same powers, rights and faculties as the GDB under its Charter.

6. TAX ABATEMENTS

As of June 30, 2023, the Municipality provides tax abatements through two programs — the industrial incentive and tourist development programs:

- The incentive programs for industrial development provide property tax and municipal tax abatements to encourage the manufacturing industry, under Puerto Rico Act 8 of 1987, Act 135 of 1997, Act 73 of 2008 and Act 20 of 2012. Puerto Rico Industrial Development Company (PRIDCO) administers the Commonwealth sponsored economic development program by providing general assistance and special incentive grants to manufacturing companies operating in Puerto Rico. Abatements are obtained through application by the owners, including among other capital investments and the number of jobs returned or attracted. The tax abatement agreements stipulate a percentage reduction of property and municipal taxes.

- The incentive programs for the tourist industry provides property tax and municipal tax abatements to encourage the tourist industry, under Puerto Rico Act 52 of 1983 and Act 78 of 2011. Puerto Rico Tourist Company (PRTCO) administers the Commonwealth sponsored the tourist program by providing, general assistance, and special incentive grants to tourist related entities operating in Puerto Rico. Abatements are obtained through application by the owners and are based on certain requirements including among other capital investments and the number of jobs returned or attracted. The tax abatement agreements stipulate a percentage reduction of property and municipal taxes.

6. TAX ABATEMENTS (CONTINUED)

Information relevant to disclosure of these programs for fiscal year ended June 30, 2023 is:

Tax abatement program		Amount of taxes abated during the fiscal year
Industrial Development Program		
Municipal tax	$	1,364,841
Property tax	$	3,047,244
Tourist Insustry Program		
Municipal tax	$	138,476
Property tax	$	4,215,553

7. GRANTS AND ENTITLEMENTS REVENUE

Grants and entitlements revenue consists of contributions received from certain quasi-public corporations of the Commonwealth of Puerto Rico, such as the Puerto Rico Aqueduct and Sewer Municipality and the Puerto Rico Electric Power Authority. Also, the Municipality receives some subsidies from the Commonwealth of Puerto Rico which include, among others, a subsidy for general operations and for the financing of capital improvements. The intergovernmental revenues are recorded in the General Fund, except for those that are legally restricted for expenditure for specified purposes which are recorded in other governmental funds.

8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

Primary Government	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023
Governmental Activities:				
Capital assets, not being depreciated or amortized:				
Land	$ 45,526,989	$ 146,633	$ -	$ 45,673,622
Construction in progress	924,282	170,658		1,094,940
Non-depreciable assets	765,615			765,615
Total capital assets, not being depreciated	47,216,886	317,291	-	47,534,177
Cost basis of capital assets, being depreciated and amortized:				
Buildings	58,620,247			58,620,247
Infrastructure	48,022,790			48,022,790
Vehicles	6,111,402			6,111,402
Equipment	10,328,077	822,971		11,151,048
Total cost basis of capital assets, being depreciated and amortized	123,082,516	822,971	-	123,905,487
Less accumulated depreciation for:				
Buildings and building improvements	26,639,360	1,367,943		28,007,303
Infrastructure	27,230,786	608,138		27,838,924
Vehicles	5,543,920	390,816		5,934,736
Equipment	9,626,614	445,155		10,071,769
Total accumulated depreciation and amortization	69,040,680	2,812,052	-	71,852,732
Total capital assets, being depreciated, net	54,041,836	(1,989,081)	-	52,052,755
Governmental activities capital assets, net	$ 101,258,722	$ (1,671,790)	$ -	$ 99,586,932

Depreciation expense was charged to functions/programs of the Municipality as follows:

Governmental activities	Amount
Mayor and municipality legislative	$ 146,875
General government	526,941
Public safety	98,908
Public work	31,394
Culture and recreation	71,877
Health and sanitation	224,994
Public education	428,585
Human services and welfare	120,502
Urban development	1,161,976
Total depreciation expenses	$ 2,812,052

9. DUE FROM OTHER GOVERNMENT

Represents grants and contributions due from local and federal agencies:

General Fund	
Municipal Finance Corporation (COFIM)	$ 733,065
	733,065
Head Start Program Fund	
Administration for Children and Family (Head Start Program)	442,418
	442,418
FEMA Fund	
Homeland Security (Disaster Program)	676,175
	676,175
Other governmental funds	
Puerto Rico Family Department	43,419
Puerto Rico Education Department	3,189
Puerto Rico Labor Department	18,731
Department of Housing and Urban Development	114,512
	179,851
Total	$ 2,031,509

10. DUE TO OTHER GOVERNMENT

Due to other agencies on June 30, 2023 are as follows:

	Fund Financial Statements
General Fund	
Municipal Revenue Collection Center (Crim)	$ 348,925
Puerto Rico Water and Sewer Authority	120,285
Employee Retirement System	80,264
Puerto Rico Department of Treasury	32,377
Employment Association	30,497
Puerto Rico Electric Power Authority	4,882
General Services Administration	50
	$ 617,280

11. LONG-TERM DEBTS

The Municipality's Legislatures is legally authorized to determine the contracting of debts of the Municipality.

Nevertheless, the laws and regulations of the Commonwealth also provide that:

- Direct obligations of the Municipality (evidenced principally by bonds and notes) are backed by the full faith, credit and taxing power of the Municipality; and

- Direct obligations are not to be issued if the amount of the principal of, and interest on, such bonds and notes (and on all such bonds and notes issued thereafter), which are payable in any fiscal year, together with any amount paid by the Municipality in the preceding fiscal year on account of bonds or notes guaranteed by the Municipality, exceed 10 percent of the total assessed value of the property located within the Municipality plus the balance of the ad valorem taxes in the debt service fund, for bonds payable to be repaid with the proceeds of property taxes restricted for debt service.

In addition, before any new bonds or notes are issued, the revenues of the debt service fund should be sufficient to cover the projected debt service requirement.

The long-term debt activity for the year ended June 30, 2023, was as follows:

Description	Beginning Balance	Additions/ Adjustments	Payments	Ending Balance	Due Within One Year
General obligations bonds and notes	$ 17,067,000	$ -	$ 2,538,000	$ 14,529,000	$ 2,713,000
Compensated absences	2,642,673	168,778		2,811,451	1,500,000
OPEB Liability	743,173		120,363	622,810	56,300
Net pension liability	19,010,894		4,017,279	14,993,615	897,755
Total long-term liabilities	$ 39,463,740	$ 168,778	$ 6,675,642	$ 32,956,876	$ 5,167,055

11. LONG-TERM DEBTS (CONTINUED)

A. GENERAL OBLIGATIONS BONDS AND NOTES

The Municipality issues general and special (public improvements) obligations bonds and notes to provide for the acquisition and construction of mayor capital facilities and equipment, as well as, to cover certain operating needs. Long-term debt on June 30, 2023 is composed of the following debts Notes payable with:

	Outstanding Amount
$14,440,000, municipal general obligation bonds series 20062007 payable in annual principal installments ranging from $508,000 to $1,289,000; plus interest due in semiannual installments at .24% oven the LIBOR rate (1.32% as of June 30, 2017) through July 2031.	$ 7,864,000
$13,490,000 municipal general obligation notes payable in annual principal installments ranging from $1,525,000 to $2,435,000; plus interest due in annual installments at 8% through July 1, 2025.	6,665,000
Total General Obligations	$ 14,529,000

The Municipality's general obligations long-term bond retirements are appropriated and paid from resources accumulated in the debt service fund. These obligations are paid through retentions made by the Municipal Revenue Collection Center from monthly advances of annual property taxes and subsidies sent to the Municipality.

The annual debt service requirements of maturity for bonds payable are as follows:

	Bonds Payable		
	Principal	**Interest**	**Total**
2024	$ 2,713,000	$ 857,985	$ 3,570,985
2025	2,905,000	651,409	3,556,409
2026	3,193,000	426,638	3,619,638
2027	765,000	288,117	1,053,117
2028	844,000	244,674	1,088,674
2029-2033	4,109,000	474,525	4,583,525
	$ 14,529,000	$ 2,943,348	$ 17,472,348

11. LONG-TERM DEBTS (CONTINUED)

B. COMPENSATED ABSENCES

The government-wide statement of net position includes $2,811,451 of accrued sick leave benefits and accrued vacation benefits, representing the Municipality's commitment to fund such costs from future operations.

12. INTERFUND BALANCES AND ACTIVITIES

Balance Due To/From Other Funds:

The due from and due to other fund balances as of June 30, 2023 are as follows:

	Due to						
Due from	General Fund	Head Start Fund	Special Fund	ARPA	FEMA Fund	Other Governmental Fund	Total
General Fund	$ -	$ 682,283	$ 356,579	$ 63,307	$ 136,653	$ 142,234	$ 1,381,056
Head Start Fund	47,338						47,338
Special Fund	1,616,039				77,781		1,693,820
Other Governmental Fund					1,965,457		1,965,457
	$ 1,663,377	$ 682,283	$ 356,579	$ 63,307	$2,179,891	$ 142,234	$5,087,671

Interfund Transfers:

Interfund Transfers for the year ended June 30, 2023 consisted of the following:

Transfer in	Transfer out	Amount
General Fund	Other Governemntal Funds	$ 4,853,288
General Fund	Debt Services Fund	2,212,558
Special Fund	General Fund	7,520,000
Other Governemntal Funds	General Fund	616,002
Other Governemntal Funds	Other Governemntal Funds	223,253
		$ 15,425,101

13. EMPLOYEE'S RETIREMENT PLAN

General Description

Prior to Act No. 106-2017, ERS administered different benefit structures pursuant to Act No. 447-1951, as amended, including a cost-sharing, multi-employer, defined benefit program, a defined contribution program (System 2000 program) and a contributory hybrid program. Benefit provisions vary depending on member's date of hire. Substantially all full-time employees of the Commonwealth and its instrumentalities (the Commonwealth, 78 municipalities, and 55 public corporations) were covered by the ERS. These benefits were paid by the ERS until June 30, 2018. Through Act No. 106-2017, the Commonwealth transformed the retirement systems into a single pay-as-you-go system (whereby future benefit payments are guaranteed by the Commonwealth's

General Fund) and created the Retirement System Board as the new Retirement Systems governing body.

Certain provisions are different for the three groups of members who entered ERS prior to July 1, 2013, as described below:

- Members of Act No. 447-1951 are generally those members hired before April 1, 1990 (contributory, defined benefit program).
- Members of Act No. 1-1990 are generally those members hired on or after April 1, 1990, and on or before December 31, 1999 (together with Act No. 447 participants, the Defined Benefit Program).
- Members of Act No. 305-1999 (Act No. 305-1999 or System 2000) were generally those members hired on or after January 1, 2000, and on or before June 30, 2013 (the System 2000 Program). All regular employees hired for the first time on or after July 1, 2013, and former employees who participated in the defined benefit program and the System 2000 program, and were rehired on or after July 1, 2013, became members of the Contributory Hybrid Program as a condition to their employment. In addition, participant employees of previous programs as of June 30, 2013, became part of the Contributory Hybrid Program on July 1, 2013. Pursuant to a settlement incorporated into the Eighth Amended Plan, on the effective date of the Eighth Amended Plan, all participants in the System 2000 Program will receive a one-time payment in the amount of their contributions (plus accrued interest) as of the Commonwealth's petition date in their defined contribution accounts established under Act No. 106-2017 (discussed below). Upon the payment of these refunds, all claims related to the System 2000 Program will be discharged.

The following summary of ERS plan provisions is intended to describe the essential features of the plan. All eligibility requirements and benefit amounts should be determined in strict accordance with the applicable laws and regulations.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(i) Service Retirements

(a) Eligibility for Act No. 447-1951 Members: Act No. 447-1951 members who were eligible to retire as of June 30, 2013, would continue to be eligible to retire at any time. Prior to July 1, 2013, Act No. 447-1951 members could retire upon (1) attainment of age 55 with 25 years of credited service; (2) attainment of age 58 with 10 years of credited service; (3) any age with 30 years of credited service; (4) for Public Officers in High Risk Positions (the PRPOB and Commonwealth Firefighter Corps, the Municipal Police and Firefighter Corps and the Custody Office Corps), attainment of age 50 with 25 years of credited service; and (5) for Mayors of municipalities, attainment of age 50 with 8 years of credited service as a Mayor. In addition, Act No. 447-1951 members who would attain 30 years of credited service by December 31, 2013, would be eligible to retire at any time.

Act No. 447-1951 members who were not eligible to retire as of June 30, 2013 and did not attain 30 years of credited service by December 31, 2013, are eligible to retire upon attainment of the retirement eligibility age shown in the table below with 10 years of credited service.

Date of birth	Attained age as of June 30, 2013	Retirement eligibility age
July 1, 1957 or later	55 or less	61
July 1, 1956 to June 30, 1957	56	60
Before July 1, 1956	57 and up	59

In addition to the requirements in the table above, Act No. 447-1951 Public Officers in High-Risk Positions who were not eligible to retire as of June 30, 2013 and did not attain 30 years of credited service by December 31, 2013, are eligible to retire directly from active service upon the attainment of age 55 with 30 years of credited service.

(b) Eligibility for Act No. 1-1990 Members: Act No. 1-1990 members who were eligible to retire as of June 30, 2013, continue to be eligible to retire at any time. Prior to July 1, 2013, Act No. 1-1990 members could retire upon (1) attainment of age 55 with 25 years of credited service; (2) attainment of age 65 with 10 years of credited service; (3) for public officers in high-risk positions, any age with 30 years of credited service; and (4) for Mayors, attainment of age 50 with 8 years of credited service as a Mayor.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(i) Service Retirements (Continued)

Act No. 1-1990 members who were not eligible to retire as of June 30, 2013, are eligible to retire upon attainment of age 65 with 10 years of credited service. In addition, Act No. 1-1990 public officers in high-risk positions who were not eligible to retire as of June 30, 2013, are eligible to retire directly from active service upon the attainment of age 55 with 30 years of credited service.

(c) *Eligibility for System 2000 Members*: System 2000 members who were eligible to retire as of June 30, 2013, continue to be eligible to retire at any time. Prior to July 1, 2013, System 2000 members could retire upon attainment of age 55 for public officers in high-risk positions and attainment of age 60 otherwise.

System 2000 members who were not eligible to retire as of June 30, 2013, are eligible to retire upon attainment of age 55 for public officers in high-risk positions and upon attainment of the retirement eligibility age shown in the table below otherwise.

Date of birth	Attained age as of June 30, 2013	Retirement eligibility age
July 1, 1957 or later	55 or less	65
July 1, 1956 to June 30, 1957	56	64
July 1, 1955 to June 30, 1956	57	63
July 1, 1954 to June 30, 1955	58	62
Before July 1, 1954	59 and up	61

(d) *Eligibility for Members Hired after June 30, 2013:* Attainment of age 58 if a public officer in a high-risk position and attainment of age 67 otherwise.

(ii) Service Retirement Annuity Benefits

(a) An annuity payable for the lifetime of the member equal to the annuitized value of the balance in the hybrid contribution account at the time of retirement, plus, for Act No. 447-1951 and Act No. 1-1990 members, the accrued benefit determined as of June 30, 2013. If the balance in the hybrid contribution account was $10,000 or less, it would have been paid as a lump sum instead of as an annuity.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(ii) Service Retirement Annuity Benefits (Continued)

(b) *Accrued Benefit* as of June 30, 2013, for Act No. 447-1951 Members: The accrued benefit as of June 30, 2013, was determined based on the average compensation, as defined, for Act No. 447-1951 members, the years of credited service, and the attained age of the member all as of June 30, 2013. For Mayors, the highest compensation, as defined, for Act No. 447-1951 members, determined as of June 30, 2013.

If the Act No. 447-1951 member had at least 30 years of credited service as of June 30, 2013, the accrued benefit equals 65% of average compensation if the member was under age 55 as of June 30, 2013, or 75% of average compensation if the member was at least age 55 as of June 30, 2013. For participants selecting the Coordination Plan, the benefit was recalculated at the Social Security Retirement Age (SSRA), as defined, as 1.5% of average compensation up to $6,600 multiplied by years of credited service, up to 30 years, plus 65% (75% if member was at least age 55 as of June 30, 2013) of average compensation in excess of $6,600.

If the Act No. 447-1951 member had less than 30 years of credited service as of June 30, 2013, and attained 30 years of credited service by December 31, 2013, the accrued benefit equaled 55% of average compensation if the member was under age 55 as of June 30, 2013, or 60% of average compensation if the member was at least age 55 as of June 30, 2013. For participants selecting the Coordination Plan, the benefit was recalculated at SSRA as 1.5% of average compensation up to $6,600 multiplied by years of credited service, up to 30 years, plus 55% (60% if member was at least age 55 as of June 30, 2013) of average compensation in excess of $6,600. Member contributions received from Act No. 447-1951 members eligible for this transitory benefit during the period beginning July 1, 2013 and ending upon the attainment of 30 years of credited service were considered pre- July 1, 2013, contributions; the contributions to the hybrid contribution account begin after the member attains 30 years of credited service.

If the Act No. 447-1951 member had less than 30 years of credited service as of December 31, 2013, the accrued benefit equaled 55% of average compensation multiplied by years of credited service up to 20 years, plus 2% of average compensation multiplied by years of credited service in excess of 20 years. Maximum benefit is 75% of average compensation. Except for the PRPOB policemen and Commonwealth Firefighters, the benefit was actuarially reduced for each year payment commences prior

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(ii) Service Retirement Annuity Benefits (Continued)

to age 58. For participants selecting the Coordination Plan, the basic benefit is recalculated at SSRA as 1% of average compensation up to $6,600 multiplied by years of credited service up to 20 years, plus 1.5% of average compensation up to $6,600 multiplied by years of credited service in excess of 20 years, plus 1.5% of average compensation in excess of $6,600 multiplied by years of credited service up to 20 years, plus 2.0% of average compensation in excess of $6,600 multiplied by years of credited service in excess of 20 years. Except for police and firefighters, the benefit was actuarially reduced for each year payment commences prior to age 58.

For Act No. 447-1951, Mayors with at least 8 years of credited service as a Mayor, the accrued benefit was not to be less than 5% of highest compensation, as defined, as a Mayor for each year of credited service as a Mayor up to 10 years, plus 1.5% of highest compensation as Mayor for each year of non-Mayoral credited service up to 20 years, plus 2.0% of highest compensation as Mayor for each year of non-Mayoral credited service in excess of 20 years. Non-Mayoral credited service included service earned as a Mayor in excess of 10 years. Maximum benefit was 90% of highest compensation as a Mayor.

(c) *Accrued Benefit* as of June 30, 2013, for Act No. 1-1990 Members: The accrued benefit as of June 30, 2013, is determined based on the average compensation for Act No. 1-1990 members, the years of credited service, and the attained age of the member all as of June 30, 2013. For Act No. 1-1990 Mayors, the highest compensation as a Mayor was determined as of June 30, 2013.

If the Act No. 1-1990 member is a police officer or firefighter member that had at least 30 years of credited service as of June 30, 2013, the accrued benefit equaled 65% of average compensation if the member was under age 55 as of June 30, 2013, or 75% of average compensation if the member was at least age 55 as of June 30, 2013.

For all other Act No. 1-1990 members, the accrued benefit equaled 1.5% of average compensation multiplied by years of credited service. The benefit was actuarially reduced for each year payment commences prior to age 65.

For Act No. 1-1990 Mayors with at least 8 years of credited service as a Mayor, the accrued benefit was not to be less than 5% of highest compensation as a Mayor for each

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(ii) Service Retirement Annuity Benefits (Continued)

year of credited service as a Mayor up to 10 years, plus 1.5% of highest compensation as Mayor for each year of non-Mayoral credited service up to 20 years, plus 2.0% of highest compensation as Mayor for each year of non-Mayoral credited service in excess of 20 years. Non-Mayoral credited service included service earned as a Mayor in excess of 10 years. Maximum benefit is 90% of highest compensation as a Mayor.

(iii) Compulsory Retirement

All Act No. 447-1951 and Act No. 1-1990 Public Officers in High-Risk Positions were required to retire upon attainment of age 58 and 30 years of credited service. A two-year- extension may be requested by the member from the Superintendent of the PRPOB, the Chief of the Firefighter Corps, or supervising authority as applicable.

(iv) Termination Benefits

(a) Lump Sum Withdrawal

Eligibility: A Member was eligible upon termination of service prior to 5 years of service or if the balance in the hybrid contribution account is $10,000 or less.
Benefit: The benefit equaled a lump sum payment of the balance in the hybrid contribution account as of the date of the permanent separation of service.

(b) Deferred Retirement

Eligibility: A Member was eligible upon termination of service with 5 or more years of service (10 years of credited service for Act No. 447-1951 and Act No. 1-1990 members) prior to the applicable retirement eligibility, provided the member had not taken a lump sum withdrawal of the accumulated contributions from the hybrid contribution account.

Benefit: An annuity payable for the lifetime of the member commencing at the applicable retirement eligibility age equal to the annuitized value of the balance in the hybrid contribution account at the time of retirement, plus, for Act No. 447-1951 and Act No. 1-1990 members, the accrued benefit determined as of June 30, 2013.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(v) Death Benefits

(a) Pre-retirement Death Benefit

Eligibility: Any current nonretired member was eligible.

Benefit: A refund of the hybrid contribution account, plus the accumulated contributions for Act No. 447-1951 and Act No. 1-1990 members.

(b) High Risk Death Benefit under Act No. 127-1958

Eligibility: Police, firefighters, and other employees in specified high-risk positions who die in the line of work due to reasons specified in Act No. 127-1958, as amended.

Spouse's Benefit: 50% of the participant's compensation at date of death, payable as an annuity until death or remarriage.

Children's Benefit: 50% of the participant's compensation at date of death, payable as an annuity, and allocated pro rata among eligible children. The annuity was payable for life for a disabled child, until age 18 for a nondisabled child not pursuing studies, and until age 25 for a nondisabled child who is pursuing studies.

Benefit if No Spouse or Children: The parents of the member should each receive 50% of the participant's compensation at date of death, payable as an annuity for life.

Post death Increases: Effective July 1, 1996, and subsequently every three-years, the above death benefits are increased by 3% provided that the beneficiary(ies) had been receiving payments for at least three-years.

The cost of these benefits was paid by the Commonwealth.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(v) Death Benefits (Continued)

(c) Postretirement Death Benefit for Members Who Retired prior to July 1, 2013

Eligibility: Any retiree or disabled member receiving a monthly benefit who had not elected a reversionary annuity and whose benefits commenced prior to July 1, 2013.

Benefit: The benefit is as follows (Act No. 105, as amended by Act No. 4):

i. For those married or with dependent children at the time of death, the annual income to a widow, or widower or dependent children is equal to 60% (50% if in the Coordination Plan – 30%, prior to January 1, 2004) of the retirement benefit payable for life for a surviving spouse and/or disabled children and payable until age 18 (age 25 if pursuing studies) for nondisabled children. If in the Coordination Plan, the benefit to the surviving spouse does not begin until the spouse's attainment of age 60 and the surviving spouse must have been married to the member for at least 10 years to be eligible for this benefit. The increase in the percentage from 30% to 50% if in the Coordination Plan is paid by the Commonwealth for former government employees or by the public enterprise or municipality for their former employees. *See* Act No. 105 of 1969, as amended by Act No. 158 of 2003.

ii. The benefit, when there is no relation as stated above, is equal to the remaining balance of accumulated contributions at the time of retirement after the deduction of lifetime annual income paid and is payable to a beneficiary or to the Member's estate. In no case may the benefit be less than $1,000. Either the Commonwealth for former government employees or the public enterprise or municipality for their former employees pays the difference, up to $250, between (1) the accumulated contributions less the lifetime annual income paid and (2) $1,000. ERS pays for the rest. *See* Article 2-113 of Act No. 447-1951, as amended by Act No. 524-2004.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(v) Death Benefits (Continued)

(d) Postretirement Death Benefit for Members Who Retired after June 30, 2013

Eligibility: Any retiree or disabled member who began receiving a monthly benefit after June 30, 2013.

Benefit: If the member elected at the time of retirement to transfer a portion of the annuity to a beneficiary by selecting an actuarially equivalent optional form of payment, the applicable survivor benefit.

For all members, the excess, if any, of the hybrid contribution account, plus the accumulated contributions for Act No. 447-1951 and Act No. 1-1990 members, at the time of retirement over the total annuity payments paid to the member and any beneficiary per the terms of the optional form of payment must be payable to a beneficiary or the member's estate.

(e) Beneficiaries receiving occupational death benefits as of June 30, 2013, continue to be eligible to receive such benefits.

(vi) Disability Benefits

(a) Disability

Eligibility: All members are eligible upon the occurrence of disability.

Benefit: The balance of the hybrid contribution account payable as lump sum distribution, an immediate annuity, or a deferred annuity at the election of the participant. Act No. 447-1951 and Act No. 1-1990 members remain eligible to receive the accrued benefit as of June 30, 2013, commencing at the applicable retirement eligibility age.

(b) High Risk Disability under Act No. 127-1958

Eligibility: Police, firefighters, and other employees in specified high-risk positions who are disabled in the line of work due to reasons specified in Act No. 127-1958 (as amended).

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(vi) Disability Benefits (Continued)

(b) High Risk Disability under Act No. 127-1958

Benefit: 80% (100% for Act No. 447-1951 members) of compensation as of date of disability, payable as an annuity. If the member died while still disabled, this annuity benefit continued to his beneficiaries. Beneficiaries include the surviving spouse and/or disabled children (for life), nondisabled children until age 18 (age 25 if pursuing studies), and the parents if no other beneficiaries. Effective July 1, 1996, and subsequently every three-years, the disability benefit was increased by 3% provided that the member (or beneficiary) had been receiving payments for at least three-years (Act No. 127-1958, as amended). The cost of these benefits was paid by the Commonwealth.

(c) Members who qualified for occupational or nonoccupational disability benefits as of June 30, 2013, continue to be eligible to receive such benefits.

(vii) Special Benefits

(a) Minimum Benefits

i. *Past Ad hoc Increases*: The Legislature, from time to time, increased pensions for certain retirees as described in Act No. 124-1973 and Act No. 23-1983. The benefits were paid 50% by the Commonwealth and 50% by ERS.

ii. Minimum Benefit for Members Who Retired before July 1, 2013 (Act No. 156-2003, Act No. 35-2007, and Act No. 3-2013): The minimum monthly lifetime income for members who retired or become disabled before July 1, 2013, is $500 per month effective July 1, 2013 ($400 per month effective July 1, 2007, and $300 per month up to June 30, 2007). The increase in the minimum monthly benefit from $200 per month to $300 per month was paid by the Commonwealth for former government and certain public corporations without their own treasuries' employees or by certain public corporations with their own treasuries or municipalities for their former employees. The increase in the minimum monthly benefit from $300 per month to $400 per month was to be paid by ERS for former government and certain public corporations without their own treasuries' employees or by certain public corporations with their own treasuries or municipalities for their former employees.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(vii) Special Benefits (Continued)

iii. *Coordination Plan Minimum Benefit:* A minimum monthly benefit was payable upon attainment of SSRA such that the benefit, when added to the Social Security Benefit, was not less than the benefit payable prior to SSRA.

(b) *Cost of Living Adjustments (COLA) to Pension Benefits:* The Legislature, from time to time, increased pensions by 3% for retired and disabled members. Beneficiaries were not entitled to COLAs granted after the retiree's death. The first increase was granted by Act No. 10-1992.

(c) Subsequent 3% increases have been granted every third year since 1992, with the latest 3% increase established on April 24, 2007, and effective July 1, 2007 (retroactive to January 1, 2007) for retired and disabled members that were receiving a monthly benefit

on or before January 1, 2004 (Act No. 35-2007). In addition, effective July 1, 2008, any retired or disabled member that was receiving a monthly annuity on or before January 1, 2004, less than $1,250 per month received an increase of up to 3% without exceeding the limit of $1,250 per month (Act No. 35-2007). The COLAs granted in 1992 to all retirees and in 1998 to retirees who are former government or municipal employees are to be

paid by ERS. All other COLAs granted in 1995 and later were required to be paid by the Commonwealth for former government and certain public corporations without their own treasuries or by certain public corporations with their own treasuries or municipalities for their former employees.

Under the Eighth Amended Plan, these COLAs will be eliminated from and after the Effective Date. As of the date hereof, the Effective Date has not yet occurred. For further information on the Eighth Amended Plan's impact on pension benefits, refer to the final version of the Eighth Amended Plan, which is available at https://cases.primeclerk.com/puertorico/Home-DocketInfo.

(d) *Special "Bonus" Benefits*

i. *Christmas Bonus (Act No. 144-2005, as Amended by Act No. 3-2013):* An annual bonus of $200 for each retiree, beneficiary, and disabled member has historically been paid in December provided the member retired prior to July 1, 2013. This

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(vii) Special Benefits (Continued)

(d) Special "Bonus" Benefits (Continued)

benefit is paid from the supplemental contributions received from the Commonwealth for former government and certain public corporations without their own treasuries, or by certain public corporations with their own treasuries or municipalities for their former employees.

ii. *Medication Bonus (Act No. 155-2003, as Amended by Act No. 3-2013):* An annual bonus of $100 for each retiree, beneficiary, and disabled member to cover health costs paid in July provided the member retired prior to July 1, 2013. Evidence of coverage is not required. The amount is prorated if there are multiple beneficiaries. This benefit is paid from the Supplemental Contributions received from the Commonwealth for former government and certain public corporations without their own treasuries, or by certain public corporations with their own treasuries or municipalities for their former employees.

Before July 1, 2017, the Commonwealth made contributions to the ERS for the special benefits granted by special laws. The funding of the special benefits was provided to the ERS through legislative appropriations each January 1 and July 1. Special benefits to eligible Act 447-1951 participants are being paid by each employer as they become due since July 1, 2017.

(viii) Early Retirement Programs

On July 2, 2010, the Commonwealth enacted Act No. 70 establishing a program that provides benefits for early retirement or economic incentives for voluntary employment termination to eligible employees, as defined. Act No. 70-2010 also established that early retirement benefits will be provided to eligible employees that have completed between 15 and 29 years of creditable services and will consist of monthly benefits ranging from 37.5% to 50% of each employees' monthly salary. Benefits under this program will be paid by the General Fund of the Commonwealth (the General Fund) and by the public corporations, covering their respective employees until the plan member reaches the later of age 55 for members under Act No. 447-1951 or age 65 for members under Act No. 1-1990, or the date the plan member would have completed 30 years of service had the member continued employment. In addition, the public corporations will also be required to continue making the required employee and employer contributions to ERS. The General Fund will be required to continue making its required employer contributions. ERS will be responsible for benefit payments afterward.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

(viii) Early Retirement Programs

On December 8, 2015, the Commonwealth enacted the Voluntary Early Retirement Law, Act No. 211 of 2015 (Act No. 211-2015), establishing a voluntary program to provide pre-retirement benefits to eligible employees, as defined. Act 106-2017 repealed Act No. 211-2015, while creating an incentives, opportunities, and retraining program for public workers.

New Defined Contribution Plan

The Commonwealth, through Act No. 106-2017, created a "New Defined Contribution Plan" that consisted of a trust fund, not subject to the provisions of Act No. 219-2012, known as "*The Trusts Act*", that will maintain an individual account for each participant of the Retirement Systems that becomes a participant of the plan.

The following employees will participate in the New Defined Contribution Plan:

- All active participants of the Retirement Systems as of July 1, 2017; except for members of TRS and JRS that will keep vesting benefits under the provisions of Act No. 91-2004, as amended and Act No. 12-1954, as amended.

- New hires entering the public service workforce after July,1 2017

- Any business or public corporation with employees not participating in the Retirement Systems as of July 1, 2017, can, through an approved resolution by its board of directors or governing body, join the New Defined Contribution Plan. The Retirement Systems Board is responsible of establishing the eligibility requirements and procedures to be followed to join the New Defined Contribution Plan.

Enrollment in the New Defined Contribution Plan is optional for the Governor, secretaries and chiefs of agencies and public corporations; assistants and advisors of the Governor; members of commissions and boards appointed by the Governor; members of the Legislature; and employees and officials of the Legislature, the Office of Legislative Services, the Superintendence of the Capitol Building and the Office of the Comptroller of Puerto Rico. Also, enrollment will be optional for employees of departments, divisions, bureaus, offices, dependencies, public corporations, and instrumentalities of the Commonwealth of Puerto Rico working and living outside the territorial limits of Puerto Rico.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

New Defined Contribution Plan (Continued)

(i) Contributions

Contributions by members consists, as a minimum, of an 8.5% of their compensation directly deposited by the DOT in the individual member accounts under the New Defined Contribution Plan created pursuant to Act No. 106-2017. Also, as of that date, System's participants shall make no individual contributions or payments to the accumulated pension benefits payment account or additional contributions to ERS. However, Act 71-2019 states that in the case of members of the Puerto Rico Police Bureau, the mandatory contribution is 2.3% of their compensation. In the case of those members of the Puerto Rico Police Bureau, which have less than 10 years to qualify for retirement as established by Act No. 447-1951, the reduction in the percentage of contribution from the 8.5% level will apply voluntarily.

Total Pension Liability

(i) Actuarial Methods and Assumptions

The total pension liabilities in the June 30, 2023, actuarial valuations were determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
normal Actuarial assumptions:	
Inflation	Not applicable
Projected salary increases per annum	3.0% per annum. No compensation increases are assumed until July 1, 2021 as a result of Act No. 3-2017, four-year extension of Act No. 66-2014, and the current general economy
Cost-of-living adjustment	None assume

The mortality tables used in the June 30, 2022; actuarial valuations were as follows:

- *Pre-Retirement Mortality:* For ERS general employees not covered under Act No. 127-1958 and for TRS and JRS members, RP-2014 Employee Mortality Rates for males and females adjusted to reflect Mortality improvement Scale MP-2018 from the 2006 base year and projected forward using MP-2018 on a generational basis. For ERS members covered under

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Total Pension Liability (Continued)

(i) Actuarial Methods and Assumptions

Act No. 127-1958, RP 2014 Employee Mortality Rates are assumed with blue collar adjustments for males and females, adjusted to reflect Mortality Improvement Scale MP-2018 from the 2006 base year, and projected forward using MP-2018 on a generational basis. As generational tables, they reflect mortality improvements both before and after the measurement date.

For ERS, 100% of deaths while in active service are assumed to be occupational only for members covered under Act No. 127-1958. For JRS, among deaths while in active service, 50% are assumed to be occupational and 50% are assumed to be nonoccupational.

- *Post-Retirement Healthy Mortality:* For ERS rates which vary by gender are assumed for healthy retirees and beneficiaries based on a study of the plan's experience from 2007 to 2012 and updated expectations regarding future mortality improvement. The 2010 base rates are equal to 92% of the rates from the UP-1994 Mortality Table for Males and 95% of the rates from the UP-1994 Mortality Table for Females. The base rates are projected on a generational basis using Mortality Improvement Scale MP-2018 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date.

- *Post-Retirement Disabled Mortality:* For ERS, rates which vary by gender are assumed for disabled retirees based on a study of the plan's experience from 2007 to 2012 and updated expectations regarding future mortality improvements. The 2010 base rates equal to 105% of the rates from the UP-1994 Mortality Table for Males and 115% of the rates from the UP-1994 Mortality Table for Females. The base rates are projected using Mortality Improvement Scale MP-2017 on a generational basis. As a generational table, it reflects mortality improvements before and after the measurement date.

(ii) Discount Rate

The discount rate for June 30, 2022, was 3.54%. The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index.

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Total Pension Liability (Continued)

(iii) Changes in Total Pension Liability

Changes in the Commonwealth's total pension liability of ERS as of June 30, 2023 (using a June 30, 2022, measurement date) were as follows (in thousands):

Balance at July 1, 2021	$ 19,010,884
Charge for the year:	
Service cost	29,363
Interest on total pension liability	401,310
Effect of pesion changes	(1,845,589)
Effect of plan changes economic/demografic/gains or losses	386,984
Changes in assumptions	(2,062,232)
Benefit payments	(927,105)
Net changes	(4,017,269)
Balance at June 30, 2022	$ 14,993,615

(iv) Sensitivity of Total Pension Liability to Changes in Discount Rate

The following presents the liability as of June 30, 2023, calculated using the discount rate of 3.54%, as well as what the total pension liability would be if it was calculated using a discount rate that is 1-percentage point lower (2.54%) or 1-percentage point higher (4.54%) than current rate:

	At 1% decrease 2.54%	At current discount rate 3.54%	At 1% increase 4.54%
Total pension liability	$ 669,263	$ 622,810	$ 582,040

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Total Pension Liability (Continued)

(v) Changes in Assumptions

Actuarial assumptions are revised periodically to more closely reflect both actual and anticipated future experience. Due to the change in the census collection date to the beginning of the fiscal year, rather than the end of the fiscal year, demographic gain/loss during the year is limited to the difference between actual and expected benefit payments, which arise from differences in termination and retirement activity and mortality versus expectations.

The discount rate increased from 2.16% as of June 30, 2021 to 3.54% as of June 30, 2022.

The projected mortality improvement scale was updated from Scale MP-2017 to Scale MP-2018.

In TRS, due to the significant decline in service purchases as a result of the purchase price increase in late 2015, the service purchase assumption for members hired prior to August 1, 2014, was eliminated.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources from Pension Activities

Deferred outflows and deferred inflows of resources from pension activities by source reported by the Commonwealth in the statement of net position as of June 30, 2023, for each of the Retirement Systems were as follows:

	Deferred outflows of resources	Deferred inflows of resources
Difference between expected and actual experience	$ 573,236	$ 943,768
Change of assumptions	1,836,233	1,252,556
Benefits payments made subsequent to the measurement date	897,755	-
	$ 3,307,224	$ 2,196,324

Deferred outflows of resources related to pensions resulting from the payment of benefits subsequent to the measurement will be recognized as a reduction of the total pension liability in the

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources from Pension Activities (Continued)

year ended June 30, 2023. Other amounts reported as deferred outflows/inflows of resources from pension activities are schedule to be recognized in pension expense as follow (in thousands):

Year ended June 30:		
2023	$	(701,270)
2024		136,353
2025		375,388
2026		432,673
Total	$	243,144

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plans Descriptions

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"). The ERS-MOC is an unfunded single employer defined benefit other postemployment (OPEB) plans sponsored by the Commonwealth that are administered on a pay-as-you-go basis. Accordingly, there are no assets accumulated in a qualifying trust for this OPEB plan that meet the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions.* The OPEB Plan was created under Act No. 95-1963. Healthcare benefits is provided through insurance companies whose premiums are paid by the retiree with the Commonwealth providing a matching share. OPEB covers substantially all full-time employees of (1) the Primary Government and (2) those component units of the Commonwealth not having their own postemployment benefit plans.

Municipality employees became plan members upon their date of employment. Plan members were eligible for benefits upon reaching the applicable pension benefits retirement age. Act No. 3-2013 eliminated this healthcare benefit to OPEB members retired after June 30, 2013.

Funding Policy – The contribution requirement of the OPEB Plan is established by Act No. 95-1963. The OPEB benefit consists of a maximum of $100 per month per retiree or disabled member. Each of the OPEB Plan is financed by the Municipality on a pay-as-you-go basis. There is no contribution requirement for plan members during active employment.

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial Methods and Assumptions

The total OPEB liability as of June 30, 2023, was determined by the actuarial valuation with beginning of year census data as of July 1, 2022.

The actuarial valuation used the following actuarial assumptions applied to all periods in the measurement period:

Measurement Date	June 30, 2022
Actuarial cost method	Entry age normal
Discount rate	3.54%
Mortality Assumption	Pre-retirement Mortality: For general employees not covered under Act 127, the PubG-2020 employee rates, adjusted by 100% for males and 110$ for females, projected using MP-2021 on generational basis. For member covered under Act 127, the PubS-2021 employee rates for male and females, projected MP-2022 on a generational basis. As generational tables, they reflect mortality improvements both before and after measurement date. Post-retirement Retiree Mortality:, The PubG-2020 health retiree rates on generational basis. As generational tables, they reflect mortality improvements both before and after measurement date. Post-retirement Disabled Mortality: The PubG-2020 disable retiree rates, adjusted by 80% for males and 100%for females, projected using MP-2021 on generational basis. As generational tables, they reflect mortality improvements both before and after measurement date.

The discount rate for June 30, 2022, was 3.54%. This represents the municipal bond return rate as chosen by the Commonwealth. The source is the Bond Buyer GO 20-Bond Municipal Bond Index.

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Changes in Total OPEB Liability of OPEB Plans

Balance at July 1, 2021	$ 743,173
Charge for the year:	
Service cost	-
Interest on total pension liability	15,448
Effect of plan changes	-
Effect of plan changes economic/demographic/gains or losses	(13,692)
Changes in assumptions	(65,819)
Benefits payments	(56,300)
Net changes	(120,363)
Balance at June 30, 2022	$ 622,810

OPEB Deferred Outflow of Resources and Deferred Inflows of Resources

Because all participants of OPEB are inactive, there are no deferred outflows or inflows of resources as changes in actuarial assumptions, economic or demographic gains and losses, and changes in proportionate share are recognized immediately during the measurement year.

Deferred outflows of resources related to OPEB resulting from the payment of benefits subsequent to the measurement date were approximately year ended June 30, 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate:

The following presents the OPEB liability as of June 30, 2022, calculated using the discount rate of 3.54%, as well as what the OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower (2.54%) or 1-percentage point higher (4.54%) than current rate:

	At 1% decrease 2.54%	At current discount rate 3.54%	At 1% increase 4.54%
Total pension liability	$ 669,263	$ 622,810	$ 582,040

15. CONTINGENCIES

Federal and Commonwealth Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expenditures which may be disallowed by the grantor cannot be determined at this time, although the Municipality expects such amounts, if any, to be immaterial.

Litigations

The Municipality is defendant and/or codefendant in several litigations arising out of the normal Municipality's operations. Most of the cases are covered by insurance. Management, after consultation with legal counsel is of the opinion that the ultimate liability, in excess of insurance coverage, if any, resulting from such pending litigations will not have a material adverse effect on the Municipality's financial position.

16. ESTIMATED MUNICIPAL SOLID WASTE LANDFILL CLOSING COSTS

State and Federal laws and regulations require the Municipality to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to the operating expenditures related to current activities of the landfill, an expense provision and related liability needs to be recognized based on futures closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The Municipality owns a landfill, which is administered by Landfill Technologies of Fajardo Corp. (the Corporation) under an agreement. The Municipality is entitled, under a thirty-year agreement expiring on February 15, 2034, to certain revenues resulting from the use of the landfill. In addition, the Corporation provides the services of collection, transportation and disposition of solid waste of the Municipality and no charge is made for these services. As part of the agreement, the closure of the landfill will be realized by the Corporation within the term of the agreement. The Corporation will assume the post-closure cost during the term of the agreement. Annually, management assess the ability of the Corporation to fulfill its obligation, as required by state and federal laws to retain a contingent liability for closure and post-closure costs. As of June 30, 2023, management believes that contingent liability could not be determined to be probable as required by GASB No. 18 – *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs.* The land is not subject to depreciation, because in the opinion of management, the premises may be used for other purposes, like recreation.

REQUIRED SUPPLEMENTARY INFORMATION

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget- Positive (Negative)
	Original	Ammended		
REVENUES				
Municipal license taxes	$ 4,649,537	$ 4,649,537	$ 5,465,025	$ 815,488
Property taxes	4,628,703	4,628,703	4,628,703	-
Sales and usage taxes	5,020,086	5,020,086	5,422,990	402,904
Construction excise taxes	150,000	150,000	715,574	565,574
Rent	211,000	211,000	164,277	(46,723)
Grants and entitlements	4,929,513	4,929,513	3,966,845	(962,668)
Interest	72,500	72,500	1,471,982	1,399,482
Other revenues	981,100	981,100	6,529,513	5,548,413
Total revenues	20,642,439	20,642,439	28,364,909	7,722,470
EXPENDITURES				
Mayor and municipal legislature	$ 1,764,650	$ 2,670,878	$ 2,088,055	$ 582,823
General government	7,510,447	9,376,187	7,152,163	2,224,024
Public safety	2,103,868	2,133,840	1,328,500	805,340
Culture and recreational	1,151,140	1,215,132	886,308	328,824
Public works	516,342	525,079	426,017	99,062
Public education	1,840,565	2,501,535	1,926,068	575,467
Urban development	515,909	550,956	306,581	244,375
Health and sanitation	4,364,097	3,906,474	3,053,314	853,160
Human services and welfare	875,421	1,215,256	955,903	259,353
Transfers out	-	7,270,000	7,270,000	-
Total expenditures	20,642,439	31,365,337	25,392,909	5,972,428
OTHER FINANCING SOURCES				
Reprogramming funds	-	10,722,898	10,722,898	-
Excess of revenues over expenditures	$ -	$ -	$ 13,694,898	$ 13,694,898

See notes to Budgetary Comparison Schedule.

1. BUDGETS AND BUDGETARY ACCOUNTING

The Municipality follows these procedures in establishing the budgetary data reflected in the financial statements:

1) Formal budgetary integration is employed as a management control device during the year for the General Fund. Formal budgetary integration is not employed for special revenue funds because effective budgetary control is alternatively achieved through legal and contractual grant requirements provisions.

2) On or before May 15, the Mayor submits to the Municipal Legislative Body a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means for financing them.

3) Prior to June 13, the budget is legally enacted through passage of an ordinance.

4) The Municipal Legislative Body approves, by ordinance budget appropriations by functional basis. The Mayor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total appropriations of any fund must be approved by the Municipal Legislative Body.

5) Unused appropriations for the annual budgeted funds lapse at the end of the year.

The budget is prepared on the budgetary basis of accounting. The actual results of operations, presented in the Statement of Revenues and Expenditures – Budget and Actual General Fund, is in conformity with the budgetary accounting of the Municipality for a better comparison with the budget information.

The presentation of the budgetary data excludes other appropriations such as capital projects, debt service and special revenue funds because projects are funded on a multi-year nature, generally requiring several years to complete or effective budgetary control is alternatively achieved through general obligation bond indentures and legal and contractual grant agreement provisions.

2. RECONCILIATION OF GAAP TO BUDGETARY BASIS

Adjustments necessary to reconcile the revenues and expenditures of the general fund at the end of the year, from the generally accepted accounting principles to budgetary basis, are as follows:

	Revenue	Expenditures
Amount on budgetary basis	$ 28,364,909	$ 25,392,909
Transfer to/from other funds recorded as expense for budgetay basis buth not for financial reporting	(7,065,846)	(8,136,002)
Other adjustments to convert from budgetary basis to GAAP	(459,768)	612,531
Amount on statement of revenues, expenditures and change in fund balance- governmental funds	$ 20,839,295	$ 17,869,438

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY AND RELATED RATIOS
FOR SINGLE-EMPLOYER PENSION PLANS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The Schedule of Changes in the Total Pension Liability for Single-Employer Pension Plans presents the changes in the liability for the Employees' Retirement System of the Municipality of Fajardo Government of the Commonwealth of Puerto Rico (ERS) on June 30, 2023.

	2019	2020	2021	2022
Total pension liability:				
Services cost	$ 16,268	$ 19,536	$ 16,584	$ 29,363
Interest on total pension liability	663,749	574,603	424,543	401,310
Effect of plan changes	-	(1,619)	-	(1,845,589)
Effect of plan changes economic/ demographics/ gain or loss	(1,045,094)	664,548	(313,857)	386,984
Changes in assumptions or inputs	644,146	2,522,571	178,053	(2,062,232)
Benefit payments	(1,037,308)	(993,862)	(970,573)	(927,105)
Net changes	(758,239)	2,785,777	(665,250)	(4,017,269)
Total pension liability - beginning	17,648,596	16,890,357	19,676,134	19,010,884
Total pension liability - ending	$ 16,890,357	$ 19,676,134	$ 19,010,884	$ 14,993,615
Covered employee payroll	$ 2,996,609	$ 3,029,093	$ 3,290,066	$ 1,112,375
Employer's total pension liability as a percentage of cover-employee payroll	563.65%	649.57%	577.83%	1347.89%

Note to Schedule

Schedule is intended to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not required in accordance with the current GASB Standards, they should not be reported.

*The amounts presented have a measurement date of the previous fiscal year end.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS FOR SINGLE-EMPLOYER PENSION PLANS - ERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The Schedule of Changes in the Total Other Postemployment Benefits Liability for Single-Employer Pension Plans presents the changes in the liability for the Employees' Retirement System of the Municipality - ERS on June 30, 2023:

	2019	2020	2021	2022
Total pension liability:				
Services cost	$ -	$ -	$ -	$ -
Interest on total OPEB liability	29,979	28,232	17,241	15,448
Effect of plan changes	-	-	-	-
Effect of plan changes economic/ demographics/ gain or loss	(8,473)	(7,400)	(31,167)	(13,692)
Changes in assumptions or inputs	17,334	71,483	5,778	(65,819)
Benefit payments	(66,155)	(61,800)	(57,300)	(56,300)
Net changes	(27,315)	30,515	(65,448)	(120,363)
Total OPEB liability - beginning	807,421	780,106	810,621	743,173
Total OPEB liability - ending	$ 780,106	$ 810,621	$ 745,173	$ 622,810
Covered employee payroll	N/A	N/A	N/A	N/A
Employer's total pension liability as a percentage of cover-employee payroll	N/A	N/A	N/A	N/A

Note to Schedule

Schedule is intended to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not required in accordance with the current GASB Standards, they should not be reported.

*The amounts presented have a measurement date of the previous fiscal year end.

SUPPLEMENTARY INFORMATION REQUIRED BY THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
FINANCIAL DATA SCHEDULE - RQ-036
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
JUNE 30, 2023

Balance Sheet

Line Item Number	Description	Mainstream Vouchers	Housing Choice Vouchers	Total
Assets				
111	Cash - unrestricted	$ 5,483	$ 366,594	$ 372,077
113	Cash - restricted	2,806	-	2,806
100	Total cash	8,289	366,594	374,883
124	Account receivable- others		13,677	13,677
120	Total receivable, net	-	13,677	13,677
290	Total assets	$ 8,289	$ 380,271	$ 388,560
Liabilities and Equity				
312	Account payable	$ -	$ 55,932	$ 55,932
333	Accoun payable- other government	$ 2,076	6,011	8,087
310	Total current liabilities	2,076	61,943	64,019
300	Total liabilities	2,076	61,943	64,019
Equity				
511.4	Restricted net position	2,806	-	2,806
512.4	Unrestricted net position	3,407	318,328	321,735
513	Total equity - net position	6,213	318,328	324,541
600	Total liabilities and equity	$ 8,289	$ 380,271	$ 388,560

See notes to the Financial Data Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
FINANCIAL DATA SCHEDULE - RQ-036
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Income Statement

ne Item Numb	Description	Mainstream Vouchers	Housing Choice Vouchers	Total
Revenues				
70600	HUD PHA operating grants	$ 47,636	$ 488,827	$ 536,463
71100	Investment income - unrestricted		8,476	8,476
71500	Other revenues		81,727	81,727
70000	Total revenues	47,636	579,030	626,666
Expenses				
	Administrative:			
91100	Administrative salaries	17,579	77,999	95,578
91900	Other	1,429	-	1,429
91000	Total operating - administrative	19,008	77,999	97,007
97300	Housing assistance payments	22,415	444,663	467,078
97350	HAP portability-in		80,772	80,772
90000	Total expenses	41,423	603,434	644,857
10000	Excess (deficiency) of total revenues over (under) total expenses	$ 6,213	$ (24,404)	$ (18,191)

See notes to the Financial Data Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
FINANCIAL DATA SCHEDULE - RQ-036
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Memo Account Information

11030	Beginning equity	$ -	$ 342,732	$ 342,732
11170	Administrative fee equity	$ -	$ 318,328	$ 318,328
11180	Housing assistance payments equity	$ -	$ -	$ -
11190	Unit months available	60	948	1,008
11210	Number of unit months leased	46	818	864

See notes to the Financial Data Schedule.

1. BASIS OF PRESENTATION

The accompanying Financial Data Schedule (“FDS”) is a trial balance of the financial statements of the Section 8 Housing Choice Voucher Program administered by the Municipality of Fajardo. The FDS was created in order to standardize the financial information reported (”REAC”), as required by the Uniform Financial Reporting Standards (“UFRS”). REAC is the US Department of Housing and Urban Development (“HUD”) national management center created to assess the condition of HUD owned and assisted properties. The UFRS are rules to implement requirements of 24 CFR, Part 5, Subpart H, for the electronic filing of financial information to HUD. Because the FDS presents only a selected portion of the operations of Municipality, it is not intended to, and does not present, the financial position and changes in the net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In accordance with the guidelines for reporting and attestation requirements of UFRS, the accompanying FDS is included as information supplementary to the financial statements and is prepared using the accrual basis of accounting.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through Subrecepient	Federal Disbursements/ Expenditures
U.S. Department of Agriculture:				
Pass-through program from Puerto Rico Department of Education:				
Child and Adult Care Food Program	10.558		$ -	$ 258,370
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Community Development Block Grant/ Entitlements Grants (CDBG)	14.218		-	1,875,575
Community Development Block Grant/ Entitlements Grants (CDBG)- CDBG-DR	14.218		-	920,031
Section 8 Housing Choice Vouchers Program	14.871		-	603,434
Mainstream Voucher Program (MV)	14.879		-	41,423
Total Direct Programs			-	3,440,463
Pass-through programs from:				
Autonomous Municipality of San Juan of the Commonwealth of Puerto Rico:				
Housing Opportunities for Person with AIDS (HOPWA)	14.241		-	23,714
Total U.S. Department of Housing and Urban			-	3,464,177
U.S. Department of Health and Human Services:				
Pass-through programs from:				
Administration for the Childhood Care and Integral:				
Head Start Program	93.600		-	3,633,851
Head Start Program (Cares Act)	93.600		-	78,978
Total U.S. Department of Health and Human Service:			-	3,712,829
U.S. Department of Homeland Security:				
Pass-through programs from:				
Puerto Rico Office of Disaster and Emergency Administration				
Disaster Grant - Public Assistance (Presidentially Declared Disaster)	97.036		-	205,011
U.S. Department of TRansportation:				
Direct Program:				
Federal Transit Administration	20.507		-	800
U.S. Department of Treasury:				
Direct Program:				
Coronavirus Local Fiscal Recovery Fund - ARPA	21.027		-	3,744,021
Pass-through programs from:				
Puerto Rico Fiscal Agency and Financial Advisory Authority("AAFAF")				
Coronavirus Local Fiscal Recovery Fund - ARPA	21.027		-	610,130
Coronaviris Relief Fund	21.019		-	150,000
Total U.S. Department of Treasury:			-	4,504,151
Total Expenditures of Federal Awards			$ -	$ 12,145,338

See notes to Schedule of Expenditures of Federal Awards.

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Municipality under programs of the federal government for the year ended June 30, 2023. The information in this 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 the amounts presented in, or used in the preparation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the Municipality, it is not intended to and does not present the financial position and changes in net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Assistance Listing 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.

3. INDIRECT COST RATE

The Municipality has elected not to use the ten percent the minimus indirect cost rate allowed under the Uniform Guidance.

4. RECONCILIATION OF EXPENDITURES PRESENTED IN THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE EXPENDITURES PRESENTED IN THE BASIC FINANCIAL STATEMENT

The expenditures of the schedule are included in the Municipality's basic financial statements. The reconciliation of expenditures in the basic financial statements to the Schedule of Expenditures of Federal Awards is as follows:

	Expenditures
Total federal expenditures per schedule	$ 12,145,338
Federal expenditures per basic financial statement includes within:	
Federal expenditures included in other governmental funds	4,259,628
Federal expenditures included in Head Stard Fund	3,936,698
Federal expenditures included in ARPA Fund	3,744,001
Federal expenditures included in FEMA Fund	205,011
Total expenditures per schedule of expenditures of federal awards	$ 12,145,338

INTERNAL CONTROLS AND COMPLIANCE

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INDEPENDENT AUDITORS' 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
Municipal Legislature
Municipality of Fajardo
Fajardo, 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 the governmental activities, each major fund, and the aggregate remaining fund information of the Municipality of Fajardo, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements, and have issued our report thereon dated March 21, 2024. The report on the governmental activities was qualified because we were unable to obtain sufficient appropriate audit evidence about the proportional share used to determine the deferred outflows/inflows of resources and net pension liability.

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 to determine the 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 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.

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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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weakness. However, material weakness or significant deficiencies may exist that have not been identified.

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 statement. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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.

Ortiz, Rivera, Rivera & Co., LLC

San Juan, Puerto Rico
March 21, 2024

The stamp E555894 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the original of this report.

ORTIZ, RIVERA, RIVERA & CO., LLC
PUERTO RICO
ORR
&
CO.
LIC. 369
CONTADORES PUBLICOS AUTORIZADOS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor
and Municipal Legislature
Municipality of Fajardo
Fajardo, Puerto Rico

Report on Compliance for each Major Federal Program

Opinion on Each Major Federal Program

We have audited Municipality of Fajardo' 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 Municipality's major federal programs for the year ended June 30, 2023. Municipality's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Municipality complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States *(Government Auditing Standards)*; 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.

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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.

Auditors' 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 a 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.

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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. Given these limitations, during our audit consider to be material weakness, as defined above. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

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.

Ortiz, Rivera, Rivera & Co., LLC

San Juan, Puerto Rico
March 21, 2024

The stamp E555895 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the original of this report.

ORTIZ, RIVERA, RIVERA & CO., LLC
PUERTO RICO
ORR
&
CO.
LIC. 369
CONTADORES PUBLICOS AUTORIZADOS

ORTIZ, RIVERA, RIVERA & CO., LLC
CERTIFIED PUBLIC ACCOUNTANTS • VALUE ADDED SERVICES
Suite 152, PO Box 70250, San Juan, PR 00936-7250 • Phone (787) 756-8524, Fax (787) 274-0562

FINDINGS AND QUESTIONED COSTS

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued:

Opinion Unit	Type of Opinion
Governmental Activities	Qualified
General Fund	Unmodified
Debt Service Fund	Unmodified
Head Start Program Fund	Unmodified
Special Fund	Unmodified
Loan $14,440,000 Fund	Unmodified
ARPA Fund	Unmodified
FEMA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Noncompliance material to financial statements noted? ___ Yes _X_ No

Federal Awards

Internal control over major programs:

Material weakness (es) identified? ___ Yes _X_ No

Significant deficiency (is) identified? ___ Yes _X_ None reported

Type of auditors' report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with the 2 CFR 200.516(a)? ___ Yes _X_ No

Identification of major programs:

Assistance Listing Numbers	Name of Federal Programs or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.600	Head Start Program

Dollar threshold used to distinguish between type A and type B programs: $750,000

Audited qualified as low-risk auditee? ______ Yes __X__ No

2. FINDINGS - FINANCIAL STATEMENTS AUDIT

2023-001 – Accounting Records – Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions - Material Weakness

Condition

The Municipality has partially implemented the requirements of 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. 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.

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 does not present fairly the financial position of the government activities, and changes in financial position of the Municipality.

Recommendation

We recommend the Municipality that they should engage an actuarial firm to determine the total pension liability and related expense.

Management Response and Corrective Action

The Municipality will be trying to obtain an actuarial firm to comply with these requirements.

3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
SCHEDULE OF STATUS OF PRIOR YEAR
AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Financial Statements	Findings/Noncompliance	Status
	Condition 2023-001	
Government wide	The Municipality has partially implemented the requirement of GASB Statement No. 73 and No. 75.	Condition still prevails.

CORRECTIVE ACTION PLAN

March 21, 2024

Cognizant or Oversight Agency for Audit:

The Municipality of Fajardo respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent public accounting firm: Ortiz, Rivera, Rivera & Co., LLC, Suite 152, PO Box 70250, San Juan, Puerto Rico 00936-7250.

Audit period: Fiscal year ended June 30, 2023.

The findings from the June 30, 2023, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENTS AUDIT

Finding 2023-001: Accounting Records- Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions

Reportable Condition: See Condition 2023-001

Recommendation

We recommend the Municipality that they should engage a Certified Public Accountant firm to determine the total pension liability and related expense.

Action Taken

The Municipality is waiting for the Puerto Rico Retirement System Administration if they are going to provide the information of the total pension liability and related expenses for the Municipalities, audited, or if not, the Municipality will engage the Certified Public Accountant firm to determine the total pension liability and related expenses.

If the Cognizant or Oversight Agency for Audit has questions regarding this plan, please contact us at (787) 863-4013.

Cordially,

Jennifer Rosa Nieves
Finance Director

Municipio de Fajardo
Budget Report Original

Date: 6/26/2024
Account: All
Budget: FY2025

Sorted By: Budget ID
Include: None

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tole-rance Description**			**Period Date**	**Amount**
FY2025	FONDO GENERAL AÑO FISCAL 2	Approved	jrosa	06/25/2024	
01-01-01-9101	50.00% SALARIOS EMP. REG. -ASAMB			Jul-2024	$162,576.00
01-01-01-9108	50.00% LICENCIA ENFERMEDAD			Jul-2024	5,918.00
01-01-01-9110	50.00% SEGURO SOCIAL CHOFERIL			Jul-2024	16.00
01-01-01-9131	50.00% SEG. SOC. FED. -ASAMBLEA			Jul-2024	13,441.00
01-01-01-9141	50.00% PLAN MEDICO-ASAMBLEA			Jul-2024	12,600.00
01-01-01-9171	50.00% BONO NAVIDAD-ASAMBLEA			Jul-2024	7,200.00
01-01-04-9201	50.00% MATERIALES DE OFICINA			Jul-2024	500.00
01-01-04-9327	50.00% COMPRA EQUIPO			Jul-2024	500.00
01-01-04-9401	50.00% DIETAS ASAMBLEISTAS			Jul-2024	80,000.00
01-01-04-9405	50.00% GASTOS DE REPRESENTACION			Jul-2024	5,000.00
01-01-04-9406	50.00% ADIESTRAMIENTO			Jul-2024	700.00
01-01-04-9411	50.00% SERVICIOS PROFESIONALES			Jul-2024	8,000.00
01-01-04-9415	50.00% RELACIONES PUBLICAS			Jul-2024	1,000.00
01-01-04-9421	50.00% GASTOS DE VIAJES			Jul-2024	500.00
01-01-04-9425	50.00% SERVICIOS LEGALES			Jul-2024	24,000.00
01-01-04-9444	50.00% CUOTAS Y SUBSCRIPCIONES			Jul-2024	2,000.00
01-01-04-9451	50.00% RENTA EQUIPO Y VEHICULOS			Jul-2024	200.00
01-01-04-9461	50.00% MANTENIMIENTO EQUIPO			Jul-2024	500.00
01-01-04-9467	50.00% PUBLICACIONES Y ANUNCIOS			Jul-2024	1,500.00
01-01-04-9484	50.00% HOMENAJES VARIOS			Jul-2024	200.00
01-02-01-9101	50.00% SALARIOS EMP. REGULARES			Jul-2024	526,620.00
01-02-01-9105	50.00% SALARIOS EMP.TRANSITORIOS			Jul-2024	95,400.00
01-02-01-9107	50.00% LICENCIA REGULAR			Jul-2024	4,650.00
01-02-01-9108	50.00% LICENCIA ENFERMEDAD			Jul-2024	19,690.00
01-02-01-9110	50.00% SEGURO SOCIAL CHOFERIL			Jul-2024	128.00
01-02-01-9131	50.00% SEGURO SOCIAL FEDERAL			Jul-2024	51,558.00
01-02-01-9141	50.00% PLAN MEDICO			Jul-2024	50,400.00
01-02-01-9171	50.00% BONO NAVIDAD			Jul-2024	27,600.00
01-02-02-9411	50.00% SERV. PROFESIONALES			Jul-2024	200.00
01-02-02-9447	50.00% DONACIONES			Jul-2024	68,800.00

Municipio de Fajardo

Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date

Account	Tole-rance	Description	Period Date	Amount
01-02-04-9406	50.00%	ADIESTRAMIENTO	Jul-2024	1,500.00
01-02-04-9411	50.00%	SERVICIOS PROFESIONALES	Jul-2024	500,000.00
01-02-04-9421	50.00%	GASTOS DE VIAJE	Jul-2024	5,000.00
01-02-04-9425	50.00%	SERVICIOS LEGALES	Jul-2024	360,000.00
01-02-04-9444	50.00%	CUOTA FED. MUNICIPIOS	Jul-2024	13,000.00
01-02-05-9405	50.00%	GASTOS DE REPRESENTACION	Jul-2024	15,000.00
01-02-05-9415	50.00%	RELACIONES PUBLICAS	Jul-2024	75,000.00
01-02-05-9467	50.00%	PUBLICACIONES Y ANUNCIOS	Jul-2024	35,000.00
01-02-07-9101	50.00%	SALARIOS REGULARES	Jul-2024	126,360.00
01-02-07-9105	50.00%	SALARIOS EMP. TRANS.	Jul-2024	259,272.00
01-02-07-9106	50.00%	SUELDO EMPLEADOS IREEGULARES	Jul-2024	19,584.00
01-02-07-9107	50.00%	LICENCIA VACACIONES	Jul-2024	933.00
01-02-07-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	47,900.00
01-02-07-9110	50.00%	SEGURO CHOFERIL	Jul-2024	80.00
01-02-07-9131	50.00%	SEGURO SOCIAL FEDERAL	Jul-2024	36,846.00
01-02-07-9141	50.00%	PLAN MEDICO	Jul-2024	48,300.00
01-02-07-9171	50.00%	BONO NAVIDAD	Jul-2024	27,600.00
01-02-07-9411	50.00%	SERVICIOS PROFESIONALES	Jul-2024	100,000.00
01-02-07-9421	50.00%	GASTOS DE VIAJE	Jul-2024	100.00
01-02-07-9447	50.00%	DONACIONES	Jul-2024	168,600.00
01-02-07-9449	50.00%	BECAS	Jul-2024	11,000.00
01-02-07-9465	50.00%	MISCELANEOS (BANDA MCPAL)	Jul-2024	100.00
01-02-31-9447	50.00%	DONACIONES	Jul-2024	101,000.00
01-02-35-9105	50.00%	SUELDO PUESTOS TRANSITORIOS	Jul-2024	86,268.00
01-02-35-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	1,279.00
01-02-35-9131	50.00%	SEGURO SOCIAL FEDERAL	Jul-2024	7,156.00
01-02-35-9141	50.00%	PLAN MEDICO	Jul-2024	10,500.00
01-02-35-9171	50.00%	BONO DE NAVIDAD	Jul-2024	6,000.00
01-02-35-9406	50.00%	ADIESTRAMIENTOS	Jul-2024	100.00
01-02-35-9421	50.00%	GASTOS DE VIAJE	Jul-2024	100.00
01-03-01-9101	50.00%	SUELDO EMP. REGULARES	Jul-2024	784,104.00
01-03-01-9105	50.00%	SUELDO EMP. TRANSITORIOS	Jul-2024	412,176.00
01-03-01-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	21,528.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tole-rance**	**Description**		**Period Date**	**Amount**
01-03-01-9110	50.00%	SEGURO CHOFERIL		Jul-2024	384.00
01-03-01-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	98,946.00
01-03-01-9141	50.00%	PLAN MEDICO		Jul-2024	132,300.00
01-03-01-9171	50.00%	BONO NAVIDENO		Jul-2024	75,600.00
01-03-04-8101	100.00%	PATENTES		Jul-2024	(5,201,250.00)
01-03-04-8103	100.00%	IMPUESTO MUNICIPAL		Jul-2024	(4,914,137.00)
01-03-04-8121	100.00%	INT. Y RECARGOS PATENTE		Jul-2024	(100,000.00)
01-03-04-8301	100.00%	PERMISOS DE CONSTRUCCION		Jul-2024	(560,020.00)
01-03-04-8304	100.00%	LICENCIAS Y PERMISOS		Jul-2024	(125,000.00)
01-03-04-8402	100.00%	COMPENSACION AEE		Jul-2024	(779,691.00)
01-03-04-8404	100.00%	OTROS INGRESOS INTERGUB.		Jul-2024	(341,481.00)
01-03-04-8505	100.00%	BALNEARIO SEVEN SEAS		Jul-2024	(500,000.00)
01-03-04-8506	100.00%	USO ESTADIOS Y COLISEOS		Jul-2024	(6,000.00)
01-03-04-8511	100.00%	SERVICIOS DE AMBULANCIAS		Jul-2024	(100,000.00)
01-03-04-8601	100.00%	MULTAS		Jul-2024	(100.00)
01-03-04-8602	100.00%	CONFISCACIONES Y DEPOSITOS		Jul-2024	(100.00)
01-03-04-8701	100.00%	INTERESES		Jul-2024	(100,000.00)
01-03-04-8705	100.00%	INGRESOSOS EVENTUALES		Jul-2024	(500,000.00)
01-03-04-8706	100.00%	RENTA PROP. MUNICIPAL		Jul-2024	(845,600.00)
01-03-04-8709	100.00%	OTROS INGRESOS		Jul-2024	(61,100.00)
01-03-04-8722	100.00%	OTRAS FUENTES FINANCIERAS		Jul-2024	(7,771,745.00)
01-03-04-9145	100.00%	SEGURO POR DESEMPLEO		Jul-2024	100,000.00
01-03-04-9151	100.00%	CUOTA FONDO SEG. ESTADO		Jul-2024	535,877.00
01-03-04-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	2,000.00
01-03-04-9410	50.00%	GASTOS AUDITORIA SENCILLA		Jul-2024	25,000.00
01-03-04-9421	50.00%	GASTOS DE VIAJE		Jul-2024	2,000.00
01-03-04-9442	100.00%	SEGUROS SEC. HACIENDA		Jul-2024	855,000.00
01-03-04-9458	100.00%	PARA CUBRIR DEFICIT A/A		Jul-2024	1,000.00
01-03-04-9469	50.00%	FRANQUEO		Jul-2024	5,000.00
01-03-04-9470	50.00%	PARA CUBRIR SENT. AA		Jul-2024	5,000.00
01-03-04-9471	50.00%	RECLAMACIONES ANOS ANT.		Jul-2024	30,000.00
01-04-01-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	122,844.00
01-04-01-9105	50.00%	SUELDO EMP. TRANSITORIOS		Jul-2024	49,524.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date

Account	Tole-rance	Description	Period Date	Amount
01-04-01-9107	50.00%	OBRAS PUBLICAS LICENCIA REGULAR	Jul-2024	5,706.00
01-04-01-9108	50.00%	VACACIONES POR ENFERMEDAD	Jul-2024	6,059.00
01-04-01-9110	50.00%	SEGURO CHOFERIL	Jul-2024	48.00
01-04-01-9131	50.00%	SEGURO SOCIAL FEDERAL	Jul-2024	14,821.00
01-04-01-9141	50.00%	PLAN MEDICO	Jul-2024	16,800.00
01-04-01-9171	50.00%	BONO NAVIDAD	Jul-2024	9,600.00
01-04-03-9238	50.00%	MEJORAS PERMANENTES	Jul-2024	5,000.00
01-04-03-9462	50.00%	REP. Y MANT. ESTRUCTURAS	Jul-2024	12,000.00
01-04-04-9406	50.00%	ADIESTRAMIENTO	Jul-2024	100.00
01-04-04-9421	50.00%	GASTOS DE VIAJES	Jul-2024	2,000.00
01-04-04-9436	50.00%	EXCAVACIONES	Jul-2024	8,000.00
01-04-04-9450	50.00%	ARRENDAMIENTO DE TERRENOS	Jul-2024	2,000.00
01-04-04-9465	50.00%	MISCELANEOS (ROT. CALLES)	Jul-2024	22,500.00
01-04-06-9101	50.00%	SUELDO EMP. REGULARES	Jul-2024	561,756.00
01-04-06-9105	50.00%	SUELDO EMP.TRANSITORIOS	Jul-2024	1,657,008.00
01-04-06-9107	50.00%	LICENCIA REGULAR	Jul-2024	9,695.00
01-04-06-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	43,156.00
01-04-06-9110	50.00%	SEGURO CHOFERIL	Jul-2024	1,120.00
01-04-06-9131	50.00%	SEGURO SOCIAL FEDERAL	Jul-2024	186,539.00
01-04-06-9141	50.00%	PLANES MEDICOS	Jul-2024	291,900.00
01-04-06-9171	50.00%	BONO NAVIDAD	Jul-2024	166,800.00
01-04-06-9462	50.00%	LIMP. CANOS Y ALCANT.	Jul-2024	500.00
01-04-06-9465	50.00%	GASTOS MISCELANEOS	Jul-2024	500.00
01-04-08-9101	50.00%	SUELDO EMP. REGULARES	Jul-2024	126,108.00
01-04-08-9105	50.00%	SUELDO EMP. TRANSITORIOS	Jul-2024	117,408.00
01-04-08-9107	50.00%	LICENCIAS REGULAR	Jul-2024	1,595.00
01-04-08-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	9,453.00
01-04-08-9110	50.00%	SEGURO CHOFERIL	Jul-2024	160.00
01-04-08-9131	50.00%	SEGURO SOCIAL	Jul-2024	20,851.00
01-04-08-9141	50.00%	PLAN MEDICO	Jul-2024	31,500.00
01-04-08-9171	50.00%	BONO DE NAVIDAD	Jul-2024	18,000.00
01-04-08-9205	50.00%	HERRAMIENTAS	Jul-2024	100.00
01-04-08-9225	50.00%	COMBUSTIBLES Y LUBRICANTES	Jul-2024	120,000.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tolerance**	**Description**		**Period Date**	**Amount**
01-04-08-9305	50.00%	EQUIPO DE MECANICA		Jul-2024	100.00
01-04-08-9421	50.00%	GASTOS DE VIAJE		Jul-2024	2,000.00
01-04-08-9461	50.00%	MANTENIMIENTO DE EQUIPO		Jul-2024	100,000.00
01-04-08-9463	50.00%	MANTENIMIENTO DE VEHICULOS		Jul-2024	100,000.00
01-04-45-9101	50.00%	SUELDO PUESTOS REGULARES		Jul-2024	44,148.00
01-04-45-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	1,851.00
01-04-45-9110	50.00%	SEG. SOCIAL CHOFERIL		Jul-2024	16.00
01-04-45-9131	50.00%	SEGURO SOCIAL FED.		Jul-2024	3,703.00
01-04-45-9141	50.00%	PLAN MEDICO		Jul-2024	4,200.00
01-04-45-9171	50.00%	BONO NAVIDAD		Jul-2024	2,400.00
01-04-45-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	200.00
01-04-45-9421	50.00%	GASTOS DE VIAJE(WASTE EXP		Jul-2024	500.00
01-04-45-9444	50.00%	CUOTAS Y SUSCRIPCIONES		Jul-2024	100.00
01-05-01-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	247,140.00
01-05-01-9105	50.00%	SUELDO EMP. TRANSITORIOS		Jul-2024	185,700.00
01-05-01-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	8,598.00
01-05-01-9110	50.00%	SEGURO CHOFERIL		Jul-2024	128.00
01-05-01-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	35,514.00
01-05-01-9141	50.00%	PLAN MEDICO		Jul-2024	39,900.00
01-05-01-9171	50.00%	BONO NAVIDAD		Jul-2024	22,800.00
01-05-04-9211	50.00%	DROGAS,MED.Y OTROS SUM.		Jul-2024	5,000.00
01-05-04-9443	100.00%	GASTOS DE SALUD		Jul-2024	544,645.00
01-05-04-9473	50.00%	DISPOSICION DESPERDICIOS		Jul-2024	20,000.00
01-06-01-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	58,500.00
01-06-01-9105	50.00%	SUELDO EMP. TRANSITORIOS		Jul-2024	148,836.00
01-06-01-9107	50.00%	LICENCIA REGULAR		Jul-2024	3,099.00
01-06-01-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	5,798.00
01-06-01-9110	50.00%	SEG. SOCIAL CHOFERIL		Jul-2024	32.00
01-06-01-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	17,552.00
01-06-01-9141	50.00%	PLAN MEDICO		Jul-2024	23,100.00
01-06-01-9171	50.00%	BONO NAVIDAD		Jul-2024	13,200.00
01-06-04-9211	50.00%	DROGAS,MED. Y OTROS SUM.		Jul-2024	1,000.00
01-06-04-9221	50.00%	ALIMENTOS		Jul-2024	1,500.00

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tole-rance**	**Description**		**Period Date**	**Amount**
01-06-04-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	200.00
01-06-04-9421	50.00%	GASTOS DE VIAJE		Jul-2024	1,000.00
01-06-52-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	123,060.00
01-06-52-9105	50.00%	SUELDO EMP. TRANSITORIOS		Jul-2024	368,196.00
01-06-52-9107	50.00%	VACACIONES REGULARES		Jul-2024	6,131.00
01-06-52-9108	50.00%	LICENCIAS DE ENFERMEDAD		Jul-2024	5,380.00
01-06-52-9110	50.00%	SEGURO CHOFERIL		Jul-2024	368.00
01-06-52-9131	50.00%	SEGURO SOCIAL		Jul-2024	40,940.00
01-06-52-9141	50.00%	PLAN MEDICO		Jul-2024	56,700.00
01-06-52-9171	50.00%	BONO DE NAVIDAD		Jul-2024	32,400.00
01-06-52-9211	50.00%	MEDICINAS, DROGAS Y OTROS SUMINISTROS		Jul-2024	1,000.00
01-06-52-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	100.00
01-07-01-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	775,452.00
01-07-01-9105	50.00%	SUELDO EMP. TRANSITORIOS		Jul-2024	369,816.00
01-07-01-9107	50.00%	LICENCIA REGULAR		Jul-2024	380.00
01-07-01-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	21,304.00
01-07-01-9110	50.00%	SEG. SOCIAL CHOFERIL		Jul-2024	848.00
01-07-01-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	94,413.00
01-07-01-9141	50.00%	PLAN MEDICO		Jul-2024	117,600.00
01-07-01-9171	50.00%	BONO NAVIDAD		Jul-2024	67,200.00
01-07-04-9406	50.00%	ADIESTRAMIENTO		Jul-2024	100.00
01-07-04-9421	50.00%	GASTOS DE VIAJE		Jul-2024	200.00
01-08-01-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	246,492.00
01-08-01-9105	50.00%	SUELDOS EMP. TRANSITORIO		Jul-2024	84,528.00
01-08-01-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	8,179.00
01-08-01-9110	50.00%	SEGURO CHOFERIL		Jul-2024	48.00
01-08-01-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	27,418.00
01-08-01-9141	50.00%	PLAN MEDICO		Jul-2024	33,600.00
01-08-01-9171	50.00%	BONO NAVIDAD		Jul-2024	19,200.00
01-08-04-9107	50.00%	LIQUIDACION VAC.REGULARES		Jul-2024	60,000.00
01-08-04-9108	50.00%	LIQUIDACION VAC. ENF.		Jul-2024	60,000.00
01-08-04-9114	100.00%	SISTEMA DE RETIRO PAY GO		Jul-2024	941,561.00
01-08-04-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	9,180.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tole-rance**	**Description**		**Period Date**	**Amount**
01-08-04-9406	50.00%	ADIESTRAMIENTO		Jul-2024	500.00
01-08-04-9411	50.00%	SERVICIOS PROFESIONALES		Jul-2024	10,000.00
01-08-04-9413	50.00%	PRUEBAS DE DOPAJE		Jul-2024	10,000.00
01-08-04-9421	50.00%	GASTOS DE VIAJE		Jul-2024	500.00
01-09-01-9101	50.00%	SUELDO EMP. REGULARES		Jul-2024	417,732.00
01-09-01-9105	50.00%	SUELDO EMP. TRANSITORIOS		Jul-2024	487,368.00
01-09-01-9107	50.00%	LICENCIA REGULAR		Jul-2024	5,319.00
01-09-01-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	22,699.00
01-09-01-9110	50.00%	SEGURO CHOFERIL		Jul-2024	384.00
01-09-01-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	76,983.00
01-09-01-9141	50.00%	PLAN MEDICO		Jul-2024	128,100.00
01-09-01-9171	50.00%	BONO NAVIDAD		Jul-2024	73,200.00
01-09-04-9221	50.00%	ALIMENTOS A CONFINADOS		Jul-2024	100,000.00
01-09-04-9242	50.00%	MATERIALES Y SUMINISTROS		Jul-2024	1,000.00
01-09-04-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	500.00
01-09-04-9421	50.00%	GASTOS DE VIAJE		Jul-2024	1,500.00
01-09-04-9447	50.00%	UNIFORMES Y EQUIPO DEPORT		Jul-2024	500.00
01-09-12-9101	50.00%	SUELDO PUESTOS REGULARES		Jul-2024	25,380.00
01-09-12-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	1,338.00
01-09-12-9110	50.00%	SEGURO CHOFERIL		Jul-2024	16.00
01-09-12-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	2,228.00
01-09-12-9141	50.00%	PLAN MEDICO		Jul-2024	4,200.00
01-09-12-9171	50.00%	BONO DE NAVIDAD		Jul-2024	2,400.00
01-09-12-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	100.00
01-09-12-9421	50.00%	GASTOS DE VIAJE		Jul-2024	100.00
01-09-12-9484	50.00%	ACTIVIDADES DE LA JUVENTUD		Jul-2024	100.00
01-12-05-9101	50.00%	SUELDO PUESTOS REGULARES		Jul-2024	22,476.00
01-12-05-9105	50.00%	SUELDO PUESTOS TRANSITORIOS		Jul-2024	14,568.00
01-12-05-9108	50.00%	LICENCIA DE ENFERMEDAD		Jul-2024	1,686.00
01-12-05-9110	50.00%	SEGURO CHOFERIL		Jul-2024	16.00
01-12-05-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	3,147.00
01-12-05-9141	50.00%	PLAN MEDICO		Jul-2024	4,200.00
01-12-05-9171	50.00%	BONO DE NAVIDAD		Jul-2024	2,400.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tole-rance**	**Description**		**Period Date**	**Amount**
01-12-05-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	100.00
01-12-05-9421	50.00%	GASTOS DE VIAJE		Jul-2024	100.00
01-12-05-9481	50.00%	FESTIVALES NAVIDENOS E ILUMINACION		Jul-2024	100,000.00
01-12-05-9482	50.00%	ACTIVIDADES SEMANA DE LA EDUCACION		Jul-2024	100,500.00
01-12-09-9480	100.00%	FIESTAS PATRONALES		Jul-2024	100,000.00
01-14-47-9101	50.00%	SUELDO PUESTOS REGULARES		Jul-2024	54,576.00
01-14-47-9105	50.00%	SUELDO PUESTOS TRANSITORIOS		Jul-2024	87,312.00
01-14-47-9110	50.00%	SEGURO CHOFERIL		Jul-2024	16.00
01-14-47-9131	50.00%	SEGURO SOCIAL		Jul-2024	11,589.00
01-14-47-9141	50.00%	PLAN MEDICO		Jul-2024	16,800.00
01-14-47-9171	50.00%	BONO DE NAVIDAD		Jul-2024	9,600.00
01-16-16-9101	50.00%	SUELDO-EMPLEADOS REG.		Jul-2024	290,064.00
01-16-16-9105	50.00%	SUELDO-PUESTOS TRANS.		Jul-2024	266,688.00
01-16-16-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	8,396.00
01-16-16-9110	50.00%	SEGURO CHOFERIL		Jul-2024	48.00
01-16-16-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	48,191.00
01-16-16-9141	50.00%	PLAN MEDICO		Jul-2024	113,400.00
01-16-16-9171	50.00%	BONO DE NAVIDAD		Jul-2024	64,800.00
01-16-35-9101	50.00%	SUELDO-EMPLEADOS REG.		Jul-2024	106,860.00
01-16-35-9105	50.00%	SUELDO-EMPLEADOS TRANS.		Jul-2024	40,824.00
01-16-35-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	4,798.00
01-16-35-9110	50.00%	SEGURO CHOFERIL		Jul-2024	32.00
01-16-35-9131	50.00%	SEGURO SOCIAL FEDERAL		Jul-2024	12,307.00
01-16-35-9141	50.00%	PLAN MEDICO		Jul-2024	14,700.00
01-16-35-9171	50.00%	BONO DE NAVIDAD		Jul-2024	8,400.00
01-16-35-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	100.00
01-16-35-9421	50.00%	GASTOS DE VIAJE		Jul-2024	100.00
01-17-18-9101	50.00%	SUELDO EMPL. REGULARES		Jul-2024	14,136.00
01-17-18-9105	50.00%	SUELDO EMPL. TRANSITORIOS		Jul-2024	72,216.00
01-17-18-9131	50.00%	SEGURO SOCIAL		Jul-2024	7,157.00
01-17-18-9141	50.00%	PLAN MEDICO		Jul-2024	12,600.00
01-17-18-9171	50.00%	BONO DE NAVIDAD		Jul-2024	7,200.00
01-19-01-9101	50.00%	SUELDO EMPL. REGULARES		Jul-2024	186,108.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date

Account	Tole-rance	Description	Period Date	Amount
01-19-01-9105	50.00%	SUELDO EMPL. TRANSITORIOS	Jul-2024	69,612.00
01-19-01-9107	50.00%	LICENCIA REGULAR	Jul-2024	3,231.00
01-19-01-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	7,168.00
01-19-01-9110	50.00%	SEGURO CHOFERIL	Jul-2024	16.00
01-19-01-9131	50.00%	SEGURO SOCIAL	Jul-2024	21,368.00
01-19-01-9141	50.00%	PLAN MEDICO	Jul-2024	23,100.00
01-19-01-9171	50.00%	BONO DE NAVIDAD	Jul-2024	13,200.00
01-19-04-9406	50.00%	ADIESTRAMIENTO	Jul-2024	100.00
01-19-04-9435	50.00%	TASACIONES	Jul-2024	35,000.00
01-19-04-9467	50.00%	PUBLICACIONES Y ANUNCIOS	Jul-2024	10,000.00
01-20-01-9101	50.00%	SALARIO-EMPLEADOS REG.	Jul-2024	66,924.00
01-20-01-9105	50.00%	SALARIO-PUESTOS TRANS.	Jul-2024	115,200.00
01-20-01-9110	50.00%	SEGURO CHOFERIL	Jul-2024	16.00
01-20-01-9131	50.00%	SEGURO SOCIAL FEDERAL	Jul-2024	14,575.00
01-20-01-9141	50.00%	PLAN MEDICO	Jul-2024	14,700.00
01-20-01-9171	50.00%	BONO DE NAVIDAD	Jul-2024	8,400.00
01-20-04-9406	50.00%	ADIESTRAMIENTO	Jul-2024	200.00
01-20-04-9421	50.00%	GASTOS DE VIAJE	Jul-2024	100.00
01-20-04-9444	50.00%	CUOTAS Y SUSCRIPCIONES	Jul-2024	100.00
01-21-01-9101	50.00%	SUELDOS EMPL. REGULARES	Jul-2024	102,084.00
01-21-01-9108	50.00%	LICENCIA DE ENFERMEDAD	Jul-2024	2,846.00
01-21-01-9110	50.00%	SEGURO CHOFERIL	Jul-2024	32.00
01-21-01-9131	50.00%	SEGURO SOCIAL	Jul-2024	8,303.00
01-21-01-9141	50.00%	PLAN MEDICO	Jul-2024	6,300.00
01-21-01-9171	50.00%	BONO DE NAVIDAD	Jul-2024	3,600.00
01-21-04-9406	50.00%	ADIESTRAMIENTO	Jul-2024	100.00
01-21-04-9421	50.00%	GASTOS DE VIAJE	Jul-2024	100.00
01-24-07-9101	50.00%	SALARIO EMPLEADOS REGULARES	Jul-2024	159,924.00
01-24-07-9105	50.00%	SALARIO PUESTOS TRANSITORIOS	Jul-2024	83,700.00
01-24-07-9108	50.00%	LICENCIA ENFERMEDAD	Jul-2024	4,862.00
01-24-07-9110	50.00%	SEGURO CHOFERIL	Jul-2024	16.00
01-24-07-9131	50.00%	SEGURO SOCIAL FEDERAL	Jul-2024	20,294.00
01-24-07-9141	50.00%	PLAN MEDICO	Jul-2024	29,400.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	**Tole-rance**	**Description**		**Period Date**	**Amount**
01-24-07-9171	50.00%	BONO DE NAVIDAD		Jul-2024	16,800.00
01-24-07-9406	50.00%	ADIESTRAMIENTOS		Jul-2024	100.00
01-24-07-9421	50.00%	GASTOS DE VIAJE		Jul-2024	100.00
01-25-55-9101	50.00%	SALARIO-EMPLEADOS REG		Jul-2024	45,012.00
01-25-55-9105	50.00%	SALARIO PUESTOS TRANS		Jul-2024	54,996.00
01-25-55-9110	50.00%	SEGURO CHOFERIL		Jul-2024	32.00
01-25-55-9131	50.00%	SEGURO SOCIAL		Jul-2024	8,018.00
01-25-55-9141	50.00%	PLAN MEDICO		Jul-2024	8,400.00
01-25-55-9171	50.00%	BONO DE NAVIDAD		Jul-2024	4,800.00
01-25-55-9406	50.00%	ADIESTRAMIENTO		Jul-2024	200.00
01-25-55-9421	50.00%	GASTOS DE VIAJE		Jul-2024	200.00
01-26-04-9201	50.00%	MATERIALES DE OFICINA		Jul-2024	50,000.00
01-26-04-9215	50.00%	MATERIALES DE MANT.		Jul-2024	40,000.00
01-26-04-9223	50.00%	COMPRA DE UNIFORMES		Jul-2024	5,000.00
01-26-04-9228	50.00%	GASTOS ENERGIA ELECTRICA		Jul-2024	779,691.00
01-26-04-9232	50.00%	CONSUMO DE AGUA		Jul-2024	125,000.00
01-26-04-9235	50.00%	SERVICIO TELEFONICO		Jul-2024	150,000.00
01-26-04-9238	50.00%	MATERIALES DE CONSTRUCCION		Jul-2024	5,000.00
01-26-04-9242	50.00%	MATERIALES Y SUMINISTROS		Jul-2024	70,000.00
01-26-04-9301	50.00%	EQUIPO DE OFICINA		Jul-2024	10,000.00
01-26-04-9302	50.00%	PROGRAMA DE COMPUTADORAS		Jul-2024	150,000.00
01-26-04-9327	50.00%	COMPRA EQUIPO PROG. FED.		Jul-2024	5,000.00
01-26-04-9451	50.00%	RENTA DE EQUIPO		Jul-2024	35,000.00
01-26-04-9461	50.00%	MANTENIMIENTO DE EQUIPO		Jul-2024	60,000.00
01-26-04-9462	50.00%	REP. Y MANT. ALCALDIA		Jul-2024	25,000.00
01-26-04-9464	50.00%	MANTENIMIENTO DE EDIFICIO		Jul-2024	5,000.00
01-26-04-9465	50.00%	MISCELANEOS (IMPREVISTOS)		Jul-2024	30,000.00
01-26-04-9477	100.00%	APORTACION AL CRIM		Jul-2024	388,587.00
01-28-01-9101	50.00%	SUELDO-EMPL.REGULARES		Jul-2024	52,080.00
01-28-01-9105	50.00%	SUELDO-EMPL.TRANSITORIOS		Jul-2024	88,416.00
01-28-01-9107	50.00%	LICENCIA REGULAR		Jul-2024	19.00
01-28-01-9108	50.00%	LICENCIA ENFERMEDAD		Jul-2024	3,280.00
01-28-01-9110	50.00%	SEGURO SOCIAL CHOFERIL		Jul-2024	144.00

Municipio de Fajardo
Budget Report Original

Budget ID	Comment		Budget Status	Approved User	Approved Date	
Account	**Tole- rance**	**Description**			**Period Date**	**Amount**
01-28-01-9131	50.00%	SEGURO SOCIAL FEDERAL			Jul-2024	11,827.00
01-28-01-9141	50.00%	PLAN MEDICO			Jul-2024	18,900.00
01-28-01-9171	50.00%	BONO NAVIDAD			Jul-2024	10,800.00
01-28-04-9205	50.00%	HERRAMIENTAS			Jul-2024	100.00
01-35-01-9101	50.00%	SUELDOS EMP. REGULARES			Jul-2024	139,536.00
01-35-01-9105	50.00%	SUELDO EMP. TRANSITORIOS			Jul-2024	63,648.00
01-35-01-9108	50.00%	LICENCIAS DE ENFERMEDAD			Jul-2024	1,814.00
01-35-01-9110	50.00%	SEGURO CHOFERIL			Jul-2024	160.00
01-35-01-9131	50.00%	SEGURO SOCIAL			Jul-2024	16,600.00
01-35-01-9141	50.00%	PLAN MEDICO			Jul-2024	21,000.00
01-35-01-9171	50.00%	BONO DE NAVIDAD			Jul-2024	12,000.00
01-35-04-9406	50.00%	ADIESTRAMIENTOS			Jul-2024	100.00
01-35-04-9421	50.00%	GASTOS DE VIAJE			Jul-2024	100.00
01-40-55-9101	50.00%	SALARIOS-PUESTOS REG.			Jul-2024	74,964.00
01-40-55-9105	50.00%	SUELDOS PUESTOS TRANSITOR			Jul-2024	95,160.00
01-40-55-9108	50.00%	LICENCIA DE ENFERMEDAD			Jul-2024	4,811.00
01-40-55-9110	50.00%	OFICINA DE PERMISOS-SEGURO SOCIAL CHOFERIL			Jul-2024	80.00
01-40-55-9131	50.00%	SEGURO SOCIAL FEDERAL			Jul-2024	14,025.00
01-40-55-9141	50.00%	PLANES MEDICOS			Jul-2024	14,700.00
01-40-55-9171	50.00%	BONO DE NAVIDAD			Jul-2024	8,400.00
01-40-55-9406	50.00%	ADIESTRAMIENTOS			Jul-2024	200.00
01-40-55-9421	50.00%	GASTOS DE VIAJE			Jul-2024	200.00
				Budget Sub Total:		**$0.00**
				Grand Total:		**$0.00**

CERTIFICACIÓN NEGATIVA
SENTENCIAS

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no tiene Sentencias de Tribunal pagaderas con el Fondo General para el año fiscal 2024-2025. Ver Anejo.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

ARROYO CRUZ LAW OFFICE PSC
Santiago Iglesias 158 Suite 202 • P.O. Box 752 Fajardo, P.R. 00738

23 de abril de 2024

CORREO ELECTRÓNICO:
jrosa@fajardopr.org

SRA. JENNIFER ROSA NIEVES
DIRECTORA DE FINANZAS
MUNICIPIO AUTÓNOMO DE FAJARDO
PO BOX 865
FAJARDO, PUERTO RICO 00738-0865

RE: CERTIFICACIÓN NEGATIVA
CASOS PARA PAGO DE SENTENCIA AÑO FISCAL 2024-2025

Estimada señora Rosa:

Certificamos que, en los casos en que Arroyo Cruz Law Office, PSC representa al Municipio Autónomo de Fajardo, no existe posibilidad de que tenga que realizar desembolso de fondos públicos para el pago de una sentencia durante el año fiscal 2024-2025.

De tener alguna duda o necesitar discutir cualquier otro asunto sobre el caso, favor de comunicarse a nuestra oficina.

Cordialmente,

ALBERTO ARROYO CRUZ

C: Sra. Glenis Otero Crespo
Secretaria Municipal

MF-00.Info Dir Finanzas casos pago sentencia. año fiscal 2024-2025

Teléfono: (787) 863-5555 • Fax: (787) 860-0412 • E-Mail: aclopsc@gmail.com

CERTIFICACIÓN NEGATIVA
OBRAS Y MEJORAS CAPITALES

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no tendrá Obras y Mejoras Capitales pagaderas con el Fondo General para el año fiscal 2024-2025.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN
PATENTES

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La relación del valor de Patentes para el año fiscal 2024-2025 es la siguiente:

Negocios Financieros	$	392,349.23
Negocios No Financieros	$	5,082,650.77
Sub-Total:	$	5,475,000.00
Menos 5% Patentes	$	273,750.00
Total:	**$**	**5,201,250.00**

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

APARTADO 865, FAJARDO PR 00738-0865 MUNICIPIO AUTÓNOMO DE FAJARDO @MUNICIPIODEFAJARDO @NOTICIASFAJARDO
TELS. 787.863.4013

CERTIFICACIÓN
ARBITRIOS DE CONSTRUCCIÓN

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La proyección del cobro de Arbitrios de Construcción para el año fiscal 2024-2025 es la siguiente:

	Proyectos	Estimados de Costos	
1	Reconstrucción de la Plaza de Recreo	$	3,100,000.00
2	Construcción de Paseo Lineal y Rotonda en Ave. Marcelito Gotay	$	3,500,000.00
3	Construcción de Centro Multidisciplinario en Veve Calzada	$	1,800,000.00
4	Reconstrucción Cancha Volibol y Gimnasio Fito Ramos	$	300,000.00
5	Reconstrucción de Aceras en Ave. Baralt	$	565,000.00
6	Construcción Museo del Deporte	$	1,000,000.00
7	Mejoras Cantina Estadio Pérez Alberto	$	283,000.00
8	Mejoras y Rehabilitación antiguo edificio Pimentel II	$	300,000.00
9	Mejoras a Sistemas Pluviales en diferentes comunidades	$	452,500.00
10	Mejoras a Canchas Duplex Complejo Deportivo	$	400,000.00
11	Pista BMX	$	300,000.00
12	Mejoras edificio Ext. Escuela Bellas Artes	$	250,000.00
13	Construcción de Muelle y Rampa Las Croabas	$	1,500,000.00
14	Mejoras edificio Ferco	$	250,000.00
	Total de Proyectos:	**$**	**14,000,500.00**
			x 4%
	Total de Arbitrios por Cobrar:	**$**	**560,020.00**

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Jennifer Rosa Nieves
Directora de Finanzas

APARTADO 865, FAJARDO PR 00738-0865 MUNICIPIO AUTÓNOMO DE FAJARDO @MUNICIPIODEFAJARDO @NOTICIASFAJARDO
TELS. 787.863.4013

CERTIFICACIÓN
ORDENANZAS

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La relación de derechos, arbitrios, impuestos, cargos y tarifas impuestas por ordenanza para el año fiscal 2024-2025 es la siguiente:

	Número	Serie	Descripción
1	Ordenanza 1	2007-2008	Centro de Usos Múltiples
1	Ordenanza 25	2010-2011	Imponer y cobrar arbitrios de construcción dentro de límites territoriales.
2	Ordenanza 03	2005-2006	Reglamentar publicidad gráfica externa dentro de límites territoriales.
3	Ordenanza 05	2009-2010	Reglamentar Cementerio Municipal.
4	Ordenanza 33	2007-2008	Arrendamiento Centro de Usos Múltiples.
5	Ordenanza 31	2021-2022	Arrendamiento Plaza del Mercado.
6	Ordenanza 23	2005-2006	Reglamento Estorbos Públicos.
7	Ordenanza 24	2005-2006	Procedimientos Multas Administrativas.
8	Ordenanza 04	2006-2007	Establecer tipos contributivos de Patentes Municipales.
9	Ordenanza 28	2005-2006	Establecer tasas contributivas sobre la Propiedad Mueble e Inmueble.
10	Ordenanza 24	2017-2018	Reglamentar Operación de Negocios Ambulantes.
11	Ordenanza 09	2009-2010	Reglamentar Operación de Coliseo Ecuestre Municipal.
12	Ordenanza 06	2009-2010	Facturación Planes Médicos (Ambulancias).
13	Ordenanza 43	2007-2008	Administración y funcionamiento Natatorio Municipal.
14	Ordenanza 18	2011-2012	Establecer Código de Orden Público.
15	Ordenanza 26	2012-2013	Oficina de Gerencia de Permisos.
16	Ordenanza 32	2012-2013	Cobrar por la venta de Boletas Pozos Sépticos.
17	Ordenanza 13	2012-2013	Biblioteca Municipal.
18	Ordenanza 22	2014-2015	Centros Multidisciplinarios.
19	Ordenanza 51	2012-2013	Impuesto sobre Ventas y Uso.
20	Ordenanza 13	2017-2018	Cargo Administrativo.
21	Ordenanza 12	2017-2018	Tasas Escalonadas Negocios no financieros nuevos.
22	Ordenanza 13	2017-2018	Cargo Administrativo para Patente Exenta y Provisional.
23	Ordenanza 25	2019-2020	Arrendamiento operadores de Kayaks y negocios
25	Ordenanza 1	2023-2024	Balneario Municipal Seven Seas, Estacionamiento, Casetas de Acampar, Campers, Carpas, Gazebos

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves

Jennifer Rosa Nieves
Directora de Finanzas

APARTADO 865, FAJARDO PR 00738-0865 MUNICIPIO AUTÓNOMO DE FAJARDO @MUNICIPIODEFAJARDO @NOTICIASFAJARDO
TELS. 787.863.4013

CERTIFICACIÓN
DONATIVOS

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

Los Donativos para otorgarse en el año fiscal 2024-2025 son los siguientes:

	Donativos		Cantidad
1	Equipo Baseball AA	$	100,000.00
2	Asociación de Alzheimer de PR	$	1,000.00
	Total de Donativos:	**$**	**101,000.00**

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

CERTIFICACIÓN
ARRENDAMIENTO DE LOCALES

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La lista de ingresos por concepto de contratos de arrendamiento de locales para el año fiscal 2024-2025 es la siguiente:

	Local		Importe
1	Plaza del Mercado (14 locales)	$	61,200.00
2	Comandancia de la Policía	$	36,000.00
3	Facilidades Recursos Renovables	$	200,000.00
4	Kayak Village (13 locales)	$	70,800.00
5	Cooperativa de Ahorro y Crédito Roosevelt Roads	$	3,600.00
6	Concesionarios Balneario	$	9,000.00
7	Campers fijos	$	465,000.00
	Total:	**$**	**845,600.00**

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

CERTIFICACIÓN
SEGUROS

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no ha recibido la cotización por parte de la agencia asegurada para el año fiscal 2024-2025. Por esta razón, la cantidad presupuestada de $850,000.00 en la partida de Seguros (01-03-04-94.42) es una estimada.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 31 DE MAYO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN
LISTA DE CONTRATOS

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

Los contratos para otorgarse en el año fiscal 2024-2025 se encuentran en el documento adjunto. ***Ver Anejo 1***.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 3 DE JUNIO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

APARTADO 865, FAJARDO PR 00738-0865 MUNICIPIO AUTÓNOMO DE FAJARDO @MUNICIPIODEFAJARDO @NOTICIASFAJARDO
TELS. 787.863.4013

ANEJO 1

LISTA DE CONTRATOS
AÑO FISCAL 2024-2025

	Contratista	Descripción	Cantidad
1	Agustín Ribot Maldonado	Asesoría, orientación, mantenimiento y reparación de computadoras personales, mantenimiento a la red de comunicaciones, data y voz.	$45,600.00
2	Alba Reyes	Asesoría Legal.	$14,400.00
3	Ana Ferrero Carrasquillo	Coordinadora Escuela de Bellas Artes.	$16,540.00
4	Arandi Consulting Group LLC.	Mantenimiento y Soporte Administrativo para Sistema de Virtualización.	$14,400.00
5	Arroyo Cruz Law Office, PSC.	Asesor legal.	$180,000.00
6	Arturo Ortiz Ramos	Servicios médicos en los dispensarios municipales.	$39,000.00
7	Caribbean Data Systems	Soporte para los equipos IT.	$5,400.00
8	Caribbean Data Systems	Apoyo Técnico y Mantenimiento Preventivo para las Bibliotecas Electrónicas.	$3,420.00
9	Carmen Resto Osorio	Gimnasia Cerebral.	$3,000.00
10	Consolidated Legal Services, P.S.C.	Servicios Legales.	$18,000.00
11	Dimari Sánchez Ramos	Coordinación de Prensa y Comunicaciones.	$18,000.00
12	Document Control Systems	Mantenimiento de Software y soporte administrativo completo del sistema de digitalización.	$8,375.00
13	Ernesto Alejandro Javier López	Servicios de camarógrafo.	$7,200.00
14	Francisco Rivera Rivera	Tasación y/o Revisión de tasaciones de solares y propiedades.	$10,000.00
15	Georgina Montañez García	Servicios de ofrecer clases de equitación.	$9,600.00
16	Guillermo Bird	Arrendamiento Locales Head Start.	$60,000.00
17	Inmediata Health Group	Programa de facturación de los planes médicos.	$1,596.00
18	Jireh Consulting Engineering & Network	Manejo y monitoreo de los equipos activos en la red de comunicaciones.	$16,800.00
19	José P. Maysonet Cabrera	Consultoría, preparación de documentos en la determinación y cobro de Patentes Municipales, Arbitrios de Construcción, Impuestos sobre Ventas y Uso, etc.	$5,000.00
20	Josephine M. Rodríguez Ríos	Asesoría legal y consultoría en el área de Recursos Humanos y como Oficial Examinadora.	$48,000.00
21	Lcdo. Edmundo Ayala	Asesoría legal a la Legislatura Municipal.	$12,000.00
22	Lexis Nexis	Servicios de investigación jurídica.	$1,671.00
23	LMR Innova Consulting, LLC.	Servicios Profesionales y Consultivos.	$15,120.00
24	María I. Colón Campos	Preparación de los Modelos 4A - Informes de Ingresos y Desembolsos.	$13,500.00
25	Martínez-Álvarez, Menéndez Cortada & Lefranc Romero, PSC.	Asesoría legal en el área de Contribuciones Municipales, Patentes Municipales y Arbitrios de Construcción.	$2,500.00
26	Pitney Bowes PR, Inc.	Arrendamiento Metro Postal.	$870.00
27	Puerto Rico Telephone Company, Inc.	Telefonía, Data y Internet.	$64,650.00

28	Puerto Rico Telephone Company, Inc.	Servicio de Voz, Data y Equipo	$7,722.00
29	Rock Solid Technologies	Sistema de contabilidad mecanizado.	$108,888.00
30	Rock Solid Technologies	Sistema de manejo de subastas públicas, registro de licitardores y correspondencia.	$14,100.00
31	Systronics, Inc.	Servicio de mantenimiento y suministros de dos impresoras y monedero para uso Biblioteca Ricardo S. Belaval.	$2,640.00
32	Valuable Quality Solutions, Corp.	Mantenimiento Preventivo y Reparación de los Equipos del Sistema de Manejo de Energía.	$8,037.00
33	Victor Cruz López	Retén Cuartel Municipal.	$8,982.00
34	Victor R. Isidor Rodríguez	Tasación y/o Revisión de tasaciones de solares y propiedades.	$5,000.00
35	Virtual Technology Development Solutions, Corp.	Mantenimiento Técnico, Web Hosting y Certificado de Seguridad (SSL).	$2,694.00

CERTIFICACIÓN
BALNEARIO SEVEN SEAS

YO, JENNIER ROSA NIEVES, DIRECTORA DE FINANZAS DEL GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo presupuestó la cantidad de $500,000.00 en la cuenta 01-03-04-85.05 por concepto de Estacionamiento, Canopys, Gazebos y Casetas de Acampar del Balneario Seven Seas.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTACIÓN CERTIFICACIÓN, HOY 7 DE JUNIO DE 2024.

Jennifer Rosa Nieves
Directora de Finanzas

OGP-1M

Rev. 08/enero/2024

MUNICIPIO DE: FAJARDO

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			81.01	Patentes	03 - Finanzas	$ 5,201,250.00	$ 4,386,758.00	$ 5,134,299.00	$ (66,951.00)
Fondo General	01	03	04			81.03	Impuesto Municipal sobre las Ventas	03 - Finanzas	$ 4,914,137.00	$ 4,950,143.00	$ 3,990,550.00	$ (923,587.00)
Fondo General	01	03	04			81.21	Intereses y Recargos por Demoras en Patentes	03 - Finanzas	$ 100,000.00	$ 70,000.00	$ 108,732.00	$ 8,732.00
Fondo General	01	03	04			83.01	Arbitrios de Construcción	03 - Finanzas	$ 560,020.00	$ 904,000.00	$ 1,188,601.00	$ 628,581.00
Fondo General	01	03	04			83.04	Licencias y Permisos	03 - Finanzas	$ 125,000.00	$ 125,500.00	$ 135,741.00	$ 10,741.00
Fondo General	01	03	04			84.02	Compensación AEE	03 - Finanzas	$ 779,691.00	$ 828,257.00	$ -	$ (779,691.00)
Fondo General	01	03	04			84.04	Otros Ingresos Intergubernamentales	03 - Finanzas	$ 341,481.00	$ 569,719.00	$ 474,766.00	$ 133,285.00
Fondo General	01	03	04			85.05	Permisos de Uso Parques y Recreos	03 - Finanzas	$ 500,000.00	$ 408,000.00	$ 882,445.00	$ 382,445.00
Fondo General	01	03	04			85.06	Permisos de Uso Estadios y Coliseos	03 - Finanzas	$ 6,000.00	$ 6,000.00	$ 11,645.00	$ 5,645.00
Fondo General	01	03	04			85.07	Disposición Derperdicios	03 - Finanzas	$ -	$ 200,000.00	$ 183,333.00	$ 183,333.00
Fondo General	01	03	04			85.11	Otros Ingresos por Servicios	03 - Finanzas	$ 100,000.00	$ 100,000.00	$ 182,786.00	$ 82,786.00
Fondo General	01	03	04			86.01	Multas	03 - Finanzas	$ 100.00	$ 3,000.00	$ 100.00	$ -
Fondo General	01	03	04			86.02	Confiscaciones	03 - Finanzas	$ 100.00	$ 100.00	$ -	$ (100.00)
Fondo General	01	03	04			87.01	Intereses en Inversiones	03 - Finanzas	$ 100,000.00	$ 100,000.00	$ 2,486,206.00	$ 2,386,206.00
Fondo General	01	03	04			87.05	Ingresos Eventuales	03 - Finanzas	$ 500,000.00	$ 500,000.00	$ 9,888,991.00	$ 9,388,991.00
Fondo General	01	03	04			87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	$ 845,600.00	$ 212,400.00	$ 205,899.00	$ (639,701.00)
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	$ 61,100.00	$ 65,100.00	$ 158,861.00	$ 97,761.00
Fondo General	01	03	04			87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	$ 4,325,254.00	$ 4,538,798.00	$ 3,782,332.00	$ (542,922.00)
Fondo General	01	03	04			87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	$ 3,446,491.00	$ 3,388,684.00	$ 2,823,903.00	$ (622,588.00)
								TOTAL	$ 21,906,224.00	$ 21,356,459.00	$ 31,639,190.00	$9,732,966.00

MUNICIPIO DE: FAJARDO

OGP-1M

PRESUPUESTO AÑO FISCAL 2024-2025

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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			91.01	Empleados Regulares	01 - Legislatura Municipal	$ 162,576.00	$ 162,576.00	$ 119,139.00	$ 43,437.00
Fondo General	01	01	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	01 - Legislatura Municipal	$ 5,918.00	$ 5,624.00	$ 5,817.00	$ 101.00
Fondo General	01	01	01			91.10	Seguro Choferil	01 - Legislatura Municipal	$ 16.00	$ 16.00	$ 13.00	$ 3.00
Fondo General	01	01	01			91.31	Seguro Social Federal	01 - Legislatura Municipal	$ 13,441.00	$ 13,418.00	$ 10,007.00	$ 3,434.00
Fondo General	01	01	01			91.41	Plan Médico	01 - Legislatura Municipal	$ 12,600.00	$ 12,600.00	$ 7,000.00	$ 5,600.00
Fondo General	01	01	01			91.71	Bono Navideño	01 - Legislatura Municipal	$ 7,200.00	$ 7,200.00	$ 5,858.00	$ 1,342.00
Fondo General	01	01	04			92.01	Materiales de Oficina	01 - Legislatura Municipal	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	01	04			93.27	Compra de Equipos	01 - Legislatura Municipal	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	01	04			94.01	Dietas	01 - Legislatura Municipal	$ 80,000.00	$ 80,000.00	$ 41,325.00	$ 38,675.00
Fondo General	01	01	04			94.05	Gastos de Representación	01 - Legislatura Municipal	$ 5,000.00	$ 5,000.00	$ 4,407.00	$ 593.00
Fondo General	01	01	04			94.06	Adiestramientos	01 - Legislatura Municipal	$ 700.00	$ 700.00	$ -	$ 700.00
Fondo General	01	01	04			94.11	Servicios Profesionales - No Clasificados	01 - Legislatura Municipal	$ 8,000.00	$ -	$ -	$ 8,000.00
Fondo General	01	01	04			94.15	Relaciones Públicas	01 - Legislatura Municipal	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	01	04			94.21	Gastos de Viaje	01 - Legislatura Municipal	$ 500.00	$ 500.00	$ 3,800.00	$ (3,300.00)
Fondo General	01	01	04			94.25	Servicios Legales	01 - Legislatura Municipal	$ 24,000.00	$ 24,000.00	$ 14,200.00	$ 9,800.00
Fondo General	01	01	04			94.44	Cuotas y Suscripciones	01 - Legislatura Municipal	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
Fondo General	01	01	04			94.51	Renta de Equipos y Vehículos	01 - Legislatura Municipal	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	01	04			94.61	Mantenimiento de Equipo	01 - Legislatura Municipal	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	01	04			94.67	Publicaciones y Anuncios	01 - Legislatura Municipal	$ 1,500.00	$ 1,500.00	$ 624.00	$ 876.00
Fondo General	01	01	04			94.84	Otros Festivales o Actividades	01 - Legislatura Municipal	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	02	01			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	$ 526,620.00	$ 539,028.00	$ 302,186.00	$ 224,434.00
Fondo General	01	02	01			91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	$ 95,400.00	$ 101,016.00	$ 69,998.00	$ 25,402.00
Fondo General	01	02	01			91.07	Vacaciones Acumuladas, Licencia Regular	02 - Oficina del Alcalde(sa)	$ 4,650.00	$ 789.00	$ -	$ 4,650.00
Fondo General	01	02	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	$ 19,690.00	$ 17,463.00	$ 17,502.00	$ 2,188.00
Fondo General	01	02	01			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	$ 128.00	$ 208.00	$ 39.00	$ 89.00
Fondo General	01	02	01			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	$ 51,558.00	$ 52,655.00	$ 31,096.00	$ 20,462.00

MUNICIPIO DE: FAJARDO

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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			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	$ 50,400.00	$ 52,500.00	$ 20,825.00	$ 29,575.00
Fondo General	01	02	01			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	$ 27,600.00	$ 30,000.00	$ 20,400.00	$ 7,200.00
Fondo General	01	02	05			94.05	Gastos de Representación	02 - Oficina del Alcalde(sa)	$ 15,000.00	$ 15,000.00	$ 25,039.00	$ (10,039.00)
Fondo General	01	02	04			94.06	Adiestramientos	02 - Oficina del Alcalde(sa)	$ 1,500.00	$ 1,000.00	$ 1,175.00	$ 325.00
Fondo General	01	02	04			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	$ 500,000.00	$ 380,000.00	$ 305,580.00	$ 194,420.00
Fondo General	01	02	05			94.15	Relaciones Públicas	02 - Oficina del Alcalde(sa)	$ 75,000.00	$ 60,000.00	$ 134,080.00	$ (59,080.00)
Fondo General	01	02	04			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	$ 5,000.00	$ 5,000.00	$ 4,004.00	$ 996.00
Fondo General	01	02	04			94.25	Servicios Legales	02 - Oficina del Alcalde(sa)	$ 360,000.00	$ 260,000.00	$ 336,844.00	$ 23,156.00
Fondo General	01	02	04			94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	$ 13,000.00	$ 10,000.00	$ 11,613.00	$ 1,387.00
Fondo General	01	02	05			94.67	Publicaciones y Anuncios	02 - Oficina del Alcalde(sa)	$ 35,000.00	$ 15,000.00	$ 31,817.00	$ 3,183.00
Fondo General	01	02	02			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	02	02			94.47	Donaciones	02 - Oficina del Alcalde(sa)	$ 68,800.00	$ 54,800.00	$ 34,524.00	$ 34,276.00
Fondo General	01	02	07			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	$ 126,360.00	$ 156,480.00	$ 91,527.00	$ 34,833.00
Fondo General	01	02	07			91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	$ 259,272.00	$ 298,836.00	$ 206,917.00	$ 52,355.00
Fondo General	01	02	07			91.06	Empleados Irregulares	02 - Oficina del Alcalde(sa)	$ 19,584.00	$ 19,584.00	$ 15,243.00	$ 4,341.00
Fondo General	01	02	07			91.07	Vacaciones Acumuladas, Licencia Regular	02 - Oficina del Alcalde(sa)	$ 933.00	$ 2,917.00	$ -	$ 933.00
Fondo General	01	02	07			91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	$ 47,900.00	$ 2,157.00	$ 28,875.00	$ 19,025.00
Fondo General	01	02	07			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	$ 80.00	$ 80.00	$ 27.00	$ 53.00
Fondo General	01	02	07			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	$ 36,846.00	$ 39,288.00	$ 28,226.00	$ 8,620.00
Fondo General	01	02	07			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	$ 48,300.00	$ 58,800.00	$ 25,179.00	$ 23,121.00
Fondo General	01	02	07			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	$ 27,600.00	$ 33,600.00	$ 26,400.00	$ 1,200.00
Fondo General	01	02	07			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	$ 100,000.00	$ 100,000.00	$ 110,160.00	$ (10,160.00)
Fondo General	01	02	07			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	02	07			94.47	Donaciones	02 - Oficina del Alcalde(sa)	$ 168,600.00	$ 165,600.00	$ 122,084.00	$ 46,516.00
Fondo General	01	02	07			94.49	Becas	02 - Oficina del Alcalde(sa)	$ 11,000.00	$ 11,000.00	$ 942.00	$ 10,058.00
Fondo General	01	02	07			94.65	Misceláneos	02 - Oficina del Alcalde(sa)	$ 100.00	$ 200.00	$ -	$ 100.00
Fondo General	01	02	31			94.47	Donaciones	02 - Oficina del Alcalde(sa)	$ 101,000.00	$ 111,500.00	$ 166,063.00	$ (65,063.00)
Fondo General	01	02	35			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	$ -	$ 21,924.00	$ 18,386.00	$ (18,386.00)

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Fondo General	01	02	35			91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	$ 86,268.00	$ 74,376.00	$ 52,939.00	$ 33,329.00
Fondo General	01	02	35			91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	$ 1,279.00	$ 1,563.00	$ 914.00	$ 365.00
Fondo General	01	02	35			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	$ -	$ 32.00	$ 13.00	$ (13.00)
Fondo General	01	02	35			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	$ 7,156.00	$ 8,037.00	$ 5,802.00	$ 1,354.00
Fondo General	01	02	35			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	$ 10,500.00	$ 12,600.00	$ 3,500.00	$ 7,000.00
Fondo General	01	02	35			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	$ 6,000.00	$ 7,200.00	$ 3,600.00	$ 2,400.00
Fondo General	01	02	35			94.06	Adiestramientos	02 - Oficina del Alcalde(sa)	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	02	35			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	03	01			91.01	Empleados Regulares	03 - Finanzas	$ 784,104.00	$ 830,904.00	$ 541,341.00	$ 242,763.00
Fondo General	01	03	01			91.05	Empleados Transitorios	03 - Finanzas	$ 412,176.00	$ 398,100.00	$ 234,047.00	$ 178,129.00
Fondo General	01	03	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	03 - Finanzas	$ 21,528.00	$ 21,027.00	$ 19,519.00	$ 2,009.00
Fondo General	01	03	01			91.10	Seguro Choferil	03 - Finanzas	$ 384.00	$ 368.00	$ 90.00	$ 294.00
Fondo General	01	03	01			91.31	Seguro Social Federal	03 - Finanzas	$ 98,946.00	$ 101,594.00	$ 65,623.00	$ 33,323.00
Fondo General	01	03	01			91.41	Plan Médico	03 - Finanzas	$ 132,300.00	$ 136,500.00	$ 52,325.00	$ 79,975.00
Fondo General	01	03	01			91.71	Bono Navideño	03 - Finanzas	$ 75,600.00	$ 78,000.00	$ 55,611.00	$ 19,989.00
Fondo General	01	03	04			94.06	Adiestramientos	03 - Finanzas	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
Fondo General	01	03	04			94.10	Gastos de Auditoría Sencilla (Single Audit)	03 - Finanzas	$ 25,000.00	$ 25,000.00	$ -	$ 25,000.00
Fondo General	01	03	04			94.21	Gastos de Viaje	03 - Finanzas	$ 2,000.00	$ 2,000.00	$ 589.00	$ 1,411.00
Fondo General	01	03	04			94.69	Franqueo	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
Fondo General	01	03	04			91.45	Seguro por Desempleo	03 - Finanzas	$ 100,000.00	$ 100,000.00	$ 119,523.00	$ (19,523.00)
Fondo General	01	03	04			91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	$ 535,877.00	$ 562,594.00	$ 379,576.00	$ 156,301.00
Fondo General	01	03	04			94.42	Seguros	03 - Finanzas	$ 850,000.00	$ 850,000.00	$ 1,065,377.00	$ (215,377.00)
Fondo General	01	03	04			94.42	Seguros	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 1,642.00	$ 3,358.00
Fondo General	01	03	04			94.58	Déficit	03 - Finanzas	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	03	04			94.70	Pago de Sentencias y Reclamaciones	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
Fondo General	01	03	04			94.71	Reclamaciones Años Anteriores	03 - Finanzas	$ 30,000.00	$ 40,000.00	$ 8,510.00	$ 21,490.00
Fondo General	01	04	01			91.01	Empleados Regulares	04 - Obras Públicas	$ 122,844.00	$ 140,676.00	$ 103,049.00	$ 19,795.00
Fondo General	01	04	01			91.05	Empleados Transitorios	04 - Obras Públicas	$ 49,524.00	$ 49,524.00	$ 16,089.00	$ 33,435.00

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Fondo General	01	04	01			91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	$ 5,706.00	$ 3,790.00	$ -	$ 5,706.00
Fondo General	01	04	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	$ 6,059.00	$ 10,438.00	$ 9,725.00	$ (3,666.00)
Fondo General	01	04	01			91.10	Seguro Choferil	04 - Obras Públicas	$ 48.00	$ 112.00	$ 52.00	$ (4.00)
Fondo General	01	04	01			91.31	Seguro Social Federal	04 - Obras Públicas	$ 14,821.00	$ 16,465.00	$ 10,409.00	$ 4,412.00
Fondo General	01	04	01			91.41	Plan Médico	04 - Obras Públicas	$ 16,800.00	$ 18,900.00	$ 9,750.00	$ 7,050.00
Fondo General	01	04	01			91.71	Bono Navideño	04 - Obras Públicas	$ 9,600.00	$ 10,800.00	$ 7,200.00	$ 2,400.00
Fondo General	01	04	04			94.06	Adiestramientos	04 - Obras Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	04	04			94.21	Gastos de Viaje	04 - Obras Públicas	$ 2,000.00	$ -	$ 1,410.00	$ 590.00
Fondo General	01	04	04			94.36	Cánon Excavaciones y Demoliciones	04 - Obras Públicas	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
Fondo General	01	04	04			94.50	Renta de Edificios, Locales y Terrenos	04 - Obras Públicas	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
Fondo General	01	04	04			94.65	Misceláneos	04 - Obras Públicas	$ 22,500.00	$ 22,500.00	$ 9,310.00	$ 13,190.00
Fondo General	01	04	03			94.38	Adquisición y/o Restauración de Obras de Arte	04 - Obras Públicas	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
Fondo General	01	04	03			94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	$ 12,000.00	$ 12,000.00	$ -	$ 12,000.00
Fondo General	01	04	06			91.01	Empleados Regulares	04 - Obras Públicas	$ 561,756.00	$ 638,040.00	$ 433,642.00	$ 128,114.00
Fondo General	01	04	06			91.05	Empleados Transitorios	04 - Obras Públicas	$ 1,657,008.00	$ 1,628,856.00	$ 1,034,355.00	$ 622,653.00
Fondo General	01	04	06			91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	$ 9,695.00	$ 12,149.00	$ -	$ 9,695.00
Fondo General	01	04	06			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	$ 43,156.00	$ 31,092.00	$ 30,266.00	$ 12,890.00
Fondo General	01	04	06			91.10	Seguro Choferil	04 - Obras Públicas	$ 1,120.00	$ 1,200.00	$ 511.00	$ 609.00
Fondo General	01	04	06			91.31	Seguro Social Federal	04 - Obras Públicas	$ 186,539.00	$ 189,853.00	$ 124,671.00	$ 61,868.00
Fondo General	01	04	06			91.41	Plan Médico	04 - Obras Públicas	$ 291,900.00	$ 300,300.00	$ 101,675.00	$ 190,225.00
Fondo General	01	04	06			91.71	Bono Navideño	04 - Obras Públicas	$ 166,800.00	$ 171,600.00	$ 132,626.00	$ 34,174.00

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Fondo General	01	04	06			94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	04	06			94.65	Misceláneos	04 - Obras Públicas	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	04	08			91.01	Empleados Regulares	04 - Obras Públicas	$ 126,108.00	$ 111,324.00	$ 98,977.00	$ 27,131.00
Fondo General	01	04	08			91.05	Empleados Transitorios	04 - Obras Públicas	$ 117,408.00	$ 117,408.00	$ 74,953.00	$ 42,455.00
Fondo General	01	04	08			91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	$ 1,595.00	$ 1,792.00	$ -	$ 1,595.00
Fondo General	01	04	08			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	$ 9,453.00	$ 7,290.00	$ 7,099.00	$ 2,354.00
Fondo General	01	04	08			91.10	Seguro Choferil	04 - Obras Públicas	$ 160.00	$ 160.00	$ 116.00	$ 44.00
Fondo General	01	04	08			91.31	Seguro Social Federal	04 - Obras Públicas	$ 20,851.00	$ 19,478.00	$ 15,398.00	$ 5,453.00
Fondo General	01	04	08			91.41	Plan Médico	04 - Obras Públicas	$ 31,500.00	$ 29,400.00	$ 12,250.00	$ 19,250.00
Fondo General	01	04	08			91.71	Bono Navideño	04 - Obras Públicas	$ 18,000.00	$ 16,800.00	$ 14,652.00	$ 3,348.00
Fondo General	01	04	08			92.05	Herramientas	04 - Obras Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	04	08			92.25	Combustible y Lubricantes	04 - Obras Públicas	$ 120,000.00	$ 100,000.00	$ 189,883.00	$ (69,883.00)
Fondo General	01	04	08			93.05	Equipo de Mecánica	04 - Obras Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	04	08			94.21	Gastos de Viaje	04 - Obras Públicas	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
Fondo General	01	04	08			94.61	Mantenimiento de Equipo	04 - Obras Públicas	$ 100,000.00	$ 100,000.00	$ 54,187.00	$ 45,813.00
Fondo General	01	04	08			94.63	Mantenimiento de Vehículos	04 - Obras Públicas	$ 100,000.00	$ 100,000.00	$ 38,476.00	$ 61,524.00
Fondo General	01	04	45			91.01	Empleados Regulares	04 - Obras Públicas	$ 44,148.00	$ 44,148.00	$ 37,313.00	$ 6,835.00
Fondo General	01	04	45			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	$ 1,851.00	$ 1,904.00	$ -	$ 1,851.00
Fondo General	01	04	45			91.10	Seguro Choferil	04 - Obras Públicas	$ 16.00	$ 16.00	$ 13.00	$ 3.00
Fondo General	01	04	45			91.31	Seguro Social Federal	04 - Obras Públicas	$ 3,703.00	$ 3,707.00	$ 3,038.00	$ 665.00
Fondo General	01	04	45			91.41	Plan Médico	04 - Obras Públicas	$ 4,200.00	$ 4,200.00	$ 3,500.00	$ 700.00
Fondo General	01	04	45			91.71	Bono Navideño	04 - Obras Públicas	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -
Fondo General	01	04	45			94.06	Adiestramientos	04 - Obras Públicas	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	04	45			94.21	Gastos de Viaje	04 - Obras Públicas	$ 500.00	$ 500.00	$ 30.00	$ 470.00
Fondo General	01	04	45			94.44	Cuotas y Suscripciones	04 - Obras Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	05	01			91.01	Empleados Regulares	05 - Salud	$ 247,140.00	$ 247,140.00	$ 175,950.00	$ 71,190.00
Fondo General	01	05	01			91.05	Empleados Transitorios	05 - Salud	$ 185,700.00	$ 149,880.00	$ 92,831.00	$ 92,869.00

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Fondo General	01	05	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	05 - Salud	$ 8,598.00	$ 9,069.00	$ 8,196.00	$ 402.00
Fondo General	01	05	01			91.10	Seguro Choferil	05 - Salud	$ 128.00	$ 128.00	$ 13.00	$ 115.00
Fondo General	01	05	01			91.31	Seguro Social Federal	05 - Salud	$ 35,514.00	$ 32,535.00	$ 22,474.00	$ 13,040.00
Fondo General	01	05	01			91.41	Plan Médico	05 - Salud	$ 39,900.00	$ 33,600.00	$ 17,500.00	$ 22,400.00
Fondo General	01	05	01			91.71	Bono Navideño	05 - Salud	$ 22,800.00	$ 19,200.00	$ 16,800.00	$ 6,000.00
Fondo General	01	05	04			92.11	Drogas, Medicinas y Otros Suministros	05 - Salud	$ 5,000.00	$ 2,500.00	$ 2,432.00	$ 2,568.00
Fondo General	01	05	04			94.43	Gastos de Salud	05 - Salud	$ 544,645.00	$ 521,765.00	$ 434,804.00	$ 109,841.00
Fondo General	01	05	04			94.73	Disposición de Desperdicios	05 - Salud	$ 20,000.00	$ 5,000.00	$ 294.00	$ 19,706.00
Fondo General	01	06	01			91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	$ 58,500.00	$ 58,500.00	$ 45,851.00	$ 12,649.00
Fondo General	01	06	01			91.05	Empleados Transitorios	06 - Oficina Municipal Manejo de Emergencias	$ 148,836.00	$ 162,948.00	$ 99,199.00	$ 49,637.00
Fondo General	01	06	01			91.07	Vacaciones Acumuladas, Licencia Regular	06 - Oficina Municipal Manejo de Emergencias	$ 3,099.00	$ 225.00	$ -	$ 3,099.00
Fondo General	01	06	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	06 - Oficina Municipal Manejo de Emergencias	$ 5,798.00	$ 6,119.00	$ 5,213.00	$ 585.00
Fondo General	01	06	01			91.10	Seguro Choferil	06 - Oficina Municipal Manejo de Emergencias	$ 32.00	$ 48.00	$ 31.00	$ 1.00
Fondo General	01	06	01			91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	$ 17,552.00	$ 18,528.00	$ 12,413.00	$ 5,139.00
Fondo General	01	06	01			91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	$ 23,100.00	$ 25,200.00	$ 10,500.00	$ 12,600.00
Fondo General	01	06	01			91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	$ 13,200.00	$ 14,400.00	$ 12,000.00	$ 1,200.00
Fondo General	01	06	04			92.11	Drogas, Medicinas y Otros Suministros	06 - Oficina Municipal Manejo de Emergencias	$ 1,000.00	$ 1,000.00	$ 983.00	$ 17.00
Fondo General	01	06	04			92.21	Alimentos	06 - Oficina Municipal Manejo de Emergencias	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
Fondo General	01	06	04			94.06	Adiestramientos	06 - Oficina Municipal Manejo de Emergencias	$ 200.00	$ 200.00	$ -	$ 200.00

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Fondo General	01	06	04			94.21	Gastos de Viaje	06 - Oficina Municipal Manejo de Emergencias	$ 1,000.00	$ 1,000.00	$ 600.00	$ 400.00
Fondo General	01	06	52			91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	$ 123,060.00	$ 179,832.00	$ 69,934.00	$ 53,126.00
Fondo General	01	06	52			91.05	Empleados Transitorios	06 - Oficina Municipal Manejo de Emergencias	$ 368,196.00	$ 312,300.00	$ 138,345.00	$ 229,851.00
Fondo General	01	06	52			91.07	Vacaciones Acumuladas, Licencia Regular	06 - Oficina Municipal Manejo de Emergencias	$ 6,131.00	$ 13,065.00	$ -	$ 6,131.00
Fondo General	01	06	52			91.08	Vacaciones Acumuladas, Licencia Enfermedad	06 - Oficina Municipal Manejo de Emergencias	$ 5,380.00	$ 8,960.00	$ 5,695.00	$ (315.00)
Fondo General	01	06	52			91.10	Seguro Choferil	06 - Oficina Municipal Manejo de Emergencias	$ 368.00	$ 352.00	$ 100.00	$ 268.00
Fondo General	01	06	52			91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	$ 40,940.00	$ 41,812.00	$ 18,021.00	$ 22,919.00
Fondo General	01	06	52			91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	$ 56,700.00	$ 56,700.00	$ 17,850.00	$ 38,850.00
Fondo General	01	06	52			91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	$ 32,400.00	$ 32,400.00	$ 21,600.00	$ 10,800.00
Fondo General	01	06	52			92.11	Drogas, Medicinas y Otros Suministros	06 - Oficina Municipal Manejo de Emergencias	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	06	52			94.06	Adiestramientos	06 - Oficina Municipal Manejo de Emergencias	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	07	01			91.01	Empleados Regulares	07 - Guardia Municipal	$ 775,452.00	$ 794,040.00	$ 342,092.00	$ 433,360.00
Fondo General	01	07	01			91.05	Empleados Transitorios	07 - Guardia Municipal	$ 369,816.00	$ 235,008.00	$ 192,642.00	$ 177,174.00
Fondo General	01	07	01			91.07	Vacaciones Acumuladas, Licencia Regular	07 - Guardia Municipal	$ 380.00	$ 826.00	$ -	$ 380.00
Fondo General	01	07	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	07 - Guardia Municipal	$ 21,304.00	$ 17,209.00	$ 14,343.00	$ 6,961.00
Fondo General	01	07	01			91.10	Seguro Choferil	07 - Guardia Municipal	$ 848.00	$ 768.00	$ 195.00	$ 653.00
Fondo General	01	07	01			91.31	Seguro Social Federal	07 - Guardia Municipal	$ 94,413.00	$ 84,692.00	$ 45,125.00	$ 49,288.00
Fondo General	01	07	01			91.41	Plan Médico	07 - Guardia Municipal	$ 117,600.00	$ 105,000.00	$ 28,350.00	$ 89,250.00
Fondo General	01	07	01			91.71	Bono Navideño	07 - Guardia Municipal	$ 67,200.00	$ 60,000.00	$ 40,800.00	$ 26,400.00
Fondo General	01	07	04			94.06	Adiestramientos	07 - Guardia Municipal	$ 100.00	$ 200.00	$ -	$ 100.00

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	07	04			94.21	Gastos de Viaje	07 - Guardia Municipal	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	08	01			91.01	Empleados Regulares	08 - Recursos Humanos	$ 246,492.00	$ 265,068.00	$ 171,997.00	$ 74,495.00
Fondo General	01	08	01			91.05	Empleados Transitorios	08 - Recursos Humanos	$ 84,528.00	$ 84,528.00	$ 57,064.00	$ 27,464.00
Fondo General	01	08	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	$ 8,179.00	$ 8,851.00	$ 7,573.00	$ 606.00
Fondo General	01	08	01			91.10	Seguro Choferil	08 - Recursos Humanos	$ 48.00	$ 48.00	$ 39.00	$ 9.00
Fondo General	01	08	01			91.31	Seguro Social Federal	08 - Recursos Humanos	$ 27,418.00	$ 28,982.00	$ 19,388.00	$ 8,030.00
Fondo General	01	08	01			91.41	Plan Médico	08 - Recursos Humanos	$ 33,600.00	$ 35,700.00	$ 12,425.00	$ 21,175.00
Fondo General	01	08	01			91.71	Bono Navideño	08 - Recursos Humanos	$ 19,200.00	$ 20,400.00	$ 16,800.00	$ 2,400.00
Fondo General	01	08	04			91.14	Cargo de "PayGo"	08 - Recursos Humanos	$ 941,561.00	$ 953,025.00	$ 746,118.00	$ 195,443.00
Fondo General	01	08	04			91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	$ 60,000.00	$ 60,000.00	$ 143,101.00	$ (83,101.00)
Fondo General	01	08	04			91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	$ 60,000.00	$ 60,000.00	$ 61,017.00	$ (1,017.00)
Fondo General	01	08	04			91.31	Seguro Social Federal	08 - Recursos Humanos	$ 9,180.00	$ 9,180.00	$ 14,918.00	$ (5,738.00)
Fondo General	01	08	04			94.06	Adiestramientos	08 - Recursos Humanos	$ 500.00	$ 200.00	$ 1,000.00	$ (500.00)
Fondo General	01	08	04			94.11	Servicios Profesionales - No Clasificados	08 - Recursos Humanos	$ 10,000.00	$ 10,000.00	$ 6,340.00	$ 3,660.00
Fondo General	01	08	04			94.13	Pruebas de Dopaje	08 - Recursos Humanos	$ 10,000.00	$ 10,000.00	$ 2,538.00	$ 7,462.00
Fondo General	01	08	04			94.21	Gastos de Viaje	08 - Recursos Humanos	$ 500.00	$ 500.00	$ 207.00	$ 293.00
Fondo General	01	09	01			91.01	Empleados Regulares	09 - Recreación y Deportes	$ 417,732.00	$ 414,936.00	$ 280,421.00	$ 137,311.00
Fondo General	01	09	01			91.05	Empleados Transitorios	09 - Recreación y Deportes	$ 487,368.00	$ 474,948.00	$ 309,910.00	$ 177,458.00
Fondo General	01	09	01			91.07	Vacaciones Acumuladas, Licencia Regular	09 - Recreación y Deportes	$ 5,319.00	$ 6,208.00	$ -	$ 5,319.00
Fondo General	01	09	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	09 - Recreación y Deportes	$ 22,699.00	$ 19,582.00	$ 17,353.00	$ 5,346.00
Fondo General	01	09	01			91.10	Seguro Choferil	09 - Recreación y Deportes	$ 384.00	$ 368.00	$ 159.00	$ 225.00
Fondo General	01	09	01			91.31	Seguro Social Federal	09 - Recreación y Deportes	$ 76,983.00	$ 75,741.00	$ 50,766.00	$ 26,217.00
Fondo General	01	09	01			91.41	Plan Médico	09 - Recreación y Deportes	$ 128,100.00	$ 130,200.00	$ 46,050.00	$ 82,050.00
Fondo General	01	09	01			91.71	Bono Navideño	09 - Recreación y Deportes	$ 73,200.00	$ 74,400.00	$ 56,866.00	$ 16,334.00
Fondo General	01	09	04			92.21	Alimentos	09 - Recreación y Deportes	$ 100,000.00	$ 100,000.00	$ 37,120.00	$ 62,880.00

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Fondo General	01	09	04			92.42	Materiales y Suministros de Operación	09 - Recreación y Deportes	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	09	04			94.06	Adiestramientos	09 - Recreación y Deportes	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	09	04			94.21	Gastos de Viaje	09 - Recreación y Deportes	$ 1,500.00	$ 1,500.00	$ 1,180.00	$ 320.00
Fondo General	01	09	04			94.47	Donaciones	09 - Recreación y Deportes	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	09	12			91.01	Empleados Regulares	09 - Recreación y Deportes	$ 25,380.00	$ 25,380.00	$ 14,860.00	$ 10,520.00
Fondo General	01	09	12			91.08	Vacaciones Acumuladas, Licencia Enfermedad	09 - Recreación y Deportes	$ 1,338.00	$ 1,271.00	$ 1,189.00	$ 149.00
Fondo General	01	09	12			91.10	Seguro Choferil	09 - Recreación y Deportes	$ 16.00	$ 16.00	$ 13.00	$ 3.00
Fondo General	01	09	12			91.31	Seguro Social Federal	09 - Recreación y Deportes	$ 2,228.00	$ 2,222.00	$ 1,392.00	$ 836.00
Fondo General	01	09	12			91.41	Plan Médico	09 - Recreación y Deportes	$ 4,200.00	$ 4,200.00	$ 1,750.00	$ 2,450.00
Fondo General	01	09	12			91.71	Bono Navideño	09 - Recreación y Deportes	$ 2,400.00	$ 2,400.00	$ 1,200.00	$ 1,200.00
Fondo General	01	09	12			94.06	Adiestramientos	09 - Recreación y Deportes	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	09	12			94.21	Gastos de Viaje	09 - Recreación y Deportes	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	09	12			94.84	Otros Festivales o Actividades	09 - Recreación y Deportes	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	12	05			91.01	Empleados Regulares	12 - Relaciones Públicas	$ 22,476.00	$ 22,476.00	$ 19,382.00	$ 3,094.00
Fondo General	01	12	05			91.05	Empleados Transitorios	12 - Relaciones Públicas	$ 14,568.00	$ -	$ -	$ 14,568.00
Fondo General	01	12	05			91.07	Vacaciones Acumuladas, Licencia Regular	12 - Relaciones Públicas	$ -	$ 701.00	$ -	$ -
Fondo General	01	12	05			91.08	Vacaciones Acumuladas, Licencia Enfermedad	12 - Relaciones Públicas	$ 1,686.00	$ 1,602.00	$ 1,686.00	$ -
Fondo General	01	12	05			91.10	Seguro Choferil	12 - Relaciones Públicas	$ 16.00	$ 16.00	$ -	$ 16.00
Fondo General	01	12	05			91.31	Seguro Social Federal	12 - Relaciones Públicas	$ 3,147.00	$ 1,987.00	$ 1,703.00	$ 1,444.00
Fondo General	01	12	05			91.41	Plan Médico	12 - Relaciones Públicas	$ 4,200.00	$ 2,100.00	$ 1,750.00	$ 2,450.00
Fondo General	01	12	05			91.71	Bono Navideño	12 - Relaciones Públicas	$ 2,400.00	$ 1,200.00	$ 1,200.00	$ 1,200.00
Fondo General	01	12	05			94.06	Adiestramientos	12 - Relaciones Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	12	05			94.21	Gastos de Viaje	12 - Relaciones Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	12	09			94.80	Fiestas Patronales	12 - Relaciones Públicas	$ 100,000.00	$ 100,000.00	$ 51,367.00	$ 48,633.00
Fondo General	01	12	05			94.81	Festival o Actividad I	12 - Relaciones Públicas	$ 100,000.00	$ 100,000.00	$ 61,929.00	$ 38,071.00
Fondo General	01	12	05			94.82	Festival o Actividad II	12 - Relaciones Públicas	$ 100,500.00	$ 500.00	$ -	$ 100,500.00
Fondo General	01	12	05			94.84	Otros Festivales o Actividades	12 - Relaciones Públicas	$ -	$ -	$ -	$ -
Fondo General	01	14	47			91.01	Empleados Regulares	14 - Cultura y Turismo	$ 54,576.00	$ 39,816.00	$ 31,902.00	$ 22,674.00

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Fondo General	01	14	47			91.05	Empleados Transitorios	14 - Cultura y Turismo	$ 87,312.00	$ 90,144.00	$ 70,710.00	$ 16,602.00
Fondo General	01	14	47			91.10	Seguro Choferil	14 - Cultura y Turismo	$ 16.00	$ 16.00	$ -	$ 16.00
Fondo General	01	14	47			91.31	Seguro Social Federal	14 - Cultura y Turismo	$ 11,589.00	$ 10,676.00	$ 8,401.00	$ 3,188.00
Fondo General	01	14	47			91.41	Plan Médico	14 - Cultura y Turismo	$ 16,800.00	$ 16,800.00	$ 3,500.00	$ 13,300.00
Fondo General	01	14	47			91.71	Bono Navideño	14 - Cultura y Turismo	$ 9,600.00	$ 9,600.00	$ 7,200.00	$ 2,400.00
Fondo General	01	16	16			91.01	Empleados Regulares	16 - Asuntos del Ciudadano	$ 290,064.00	$ 249,900.00	$ 207,948.00	$ 82,116.00
Fondo General	01	16	16			91.05	Empleados Transitorios	16 - Asuntos del Ciudadano	$ 266,688.00	$ 158,148.00	$ 126,898.00	$ 139,790.00
Fondo General	01	16	16			91.07	Vacaciones Acumuladas, Licencia Regular	16 - Asuntos del Ciudadano	$ -	$ 143.00	$ -	$ -
Fondo General	01	16	16			91.08	Vacaciones Acumuladas, Licencia Enfermedad	16 - Asuntos del Ciudadano	$ 8,396.00	$ 7,136.00	$ 6,500.00	$ 1,896.00
Fondo General	01	16	16			91.10	Seguro Choferil	16 - Asuntos del Ciudadano	$ 48.00	$ 32.00	$ -	$ 48.00
Fondo General	01	16	16			91.31	Seguro Social Federal	16 - Asuntos del Ciudadano	$ 48,191.00	$ 35,628.00	$ 29,579.00	$ 18,612.00
Fondo General	01	16	16			91.41	Plan Médico	16 - Asuntos del Ciudadano	$ 113,400.00	$ 88,200.00	$ 16,800.00	$ 96,600.00
Fondo General	01	16	16			91.71	Bono Navideño	16 - Asuntos del Ciudadano	$ 64,800.00	$ 50,400.00	$ 45,341.00	$ 19,459.00
Fondo General	01	16	35			91.01	Empleados Regulares	16 - Asuntos del Ciudadano	$ 106,860.00	$ 84,960.00	$ 45,138.00	$ 61,722.00
Fondo General	01	16	35			91.05	Empleados Transitorios	16 - Asuntos del Ciudadano	$ 40,824.00	$ 42,024.00	$ 23,205.00	$ 17,619.00
Fondo General	01	16	35			91.08	Vacaciones Acumuladas, Licencia Enfermedad	16 - Asuntos del Ciudadano	$ 4,798.00	$ 1,951.00	$ -	$ 4,798.00
Fondo General	01	16	35			91.10	Seguro Choferil	16 - Asuntos del Ciudadano	$ 32.00	$ 32.00	$ -	$ 32.00
Fondo General	01	16	35			91.31	Seguro Social Federal	16 - Asuntos del Ciudadano	$ 12,307.00	$ 10,414.00	$ 5,590.00	$ 6,717.00
Fondo General	01	16	35			91.41	Plan Médico	16 - Asuntos del Ciudadano	$ 14,700.00	$ 12,600.00	$ 5,250.00	$ 9,450.00
Fondo General	01	16	35			91.71	Bono Navideño	16 - Asuntos del Ciudadano	$ 8,400.00	$ 7,200.00	$ 4,728.00	$ 3,672.00
Fondo General	01	16	35			94.06	Adiestramientos	16 - Asuntos del Ciudadano	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	16	35			94.21	Gastos de Viaje	16 - Asuntos del Ciudadano	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	17	18			91.01	Empleados Regulares	17 - Empresas Municipales	$ 14,136.00	$ 44,808.00	$ 26,605.00	$ (12,469.00)
Fondo General	01	17	18			91.05	Empleados Transitorios	17 - Empresas Municipales	$ 72,216.00	$ 65,628.00	$ 46,864.00	$ 25,352.00
Fondo General	01	17	18			91.31	Seguro Social Federal	17 - Empresas Municipales	$ 7,157.00	$ 9,183.00	$ 5,993.00	$ 1,164.00
Fondo General	01	17	18			91.41	Plan Médico	17 - Empresas Municipales	$ 12,600.00	$ 16,800.00	$ 1,750.00	$ 10,850.00
Fondo General	01	17	18			91.71	Bono Navideño	17 - Empresas Municipales	$ 7,200.00	$ 9,600.00	$ 6,874.00	$ 326.00
Fondo General	01	19	01			91.01	Empleados Regulares	19 - Secretaría Municipal	$ 186,108.00	$ 186,108.00	$ 138,772.00	$ 47,336.00
Fondo General	01	19	01			91.05	Empleados Transitorios	19 - Secretaría Municipal	$ 69,612.00	$ 69,612.00	$ 46,144.00	$ 23,468.00

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Fondo General	01	19	01			91.07	Vacaciones Acumuladas, Licencia Regular	19 - Secretaría Municipal	$ 3,231.00	$ 960.00	$ -	$ 3,231.00
Fondo General	01	19	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	19 - Secretaría Municipal	$ 7,168.00	$ 6,353.00	$ 6,350.00	$ 818.00
Fondo General	01	19	01			91.10	Seguro Choferil	19 - Secretaría Municipal	$ 16.00	$ 16.00	$ -	$ 16.00
Fondo General	01	19	01			91.31	Seguro Social Federal	19 - Secretaría Municipal	$ 21,368.00	$ 21,132.00	$ 15,458.00	$ 5,910.00
Fondo General	01	19	01			91.41	Plan Médico	19 - Secretaría Municipal	$ 23,100.00	$ 23,100.00	$ 8,750.00	$ 14,350.00
Fondo General	01	19	01			91.71	Bono Navideño	19 - Secretaría Municipal	$ 13,200.00	$ 13,200.00	$ 10,800.00	$ 2,400.00
Fondo General	01	19	04			94.06	Adiestramientos	19 - Secretaría Municipal	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	19	04			94.35	Tasaciones	19 - Secretaría Municipal	$ 35,000.00	$ 20,000.00	$ 22,710.00	$ 12,290.00
Fondo General	01	19	04			94.67	Publicaciones y Anuncios	19 - Secretaría Municipal	$ 10,000.00	$ 10,000.00	$ 11,200.00	$ (1,200.00)
Fondo General	01	20	01			91.01	Empleados Regulares	20 - Asuntos Legales	$ 66,924.00	$ 106,836.00	$ 59,692.00	$ 7,232.00
Fondo General	01	20	01			91.05	Empleados Transitorios	20 - Asuntos Legales	$ 115,200.00	$ 51,648.00	$ 9,485.00	$ 105,715.00
Fondo General	01	20	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	20 - Asuntos Legales	$ -	$ 1,561.00	$ -	$ -
Fondo General	01	20	01			91.10	Seguro Choferil	20 - Asuntos Legales	$ 16.00	$ 16.00	$ 1,643.00	$ (1,627.00)
Fondo General	01	20	01			91.31	Seguro Social Federal	20 - Asuntos Legales	$ 14,575.00	$ 12,702.00	$ 5,693.00	$ 8,882.00
Fondo General	01	20	01			91.41	Plan Médico	20 - Asuntos Legales	$ 14,700.00	$ 10,500.00	$ 1,750.00	$ 12,950.00
Fondo General	01	20	01			91.71	Bono Navideño	20 - Asuntos Legales	$ 8,400.00	$ 6,000.00	$ 3,600.00	$ 4,800.00
Fondo General	01	20	04			94.06	Adiestramientos	20 - Asuntos Legales	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	20	04			94.21	Gastos de Viaje	20 - Asuntos Legales	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	20	04			94.44	Cuotas y Suscripciones	20 - Asuntos Legales	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	21	01			91.01	Empleados Regulares	21 - Auditoría Interna	$ 102,084.00	$ 102,084.00	$ 31,620.00	$ 70,464.00
Fondo General	01	21	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	21 - Auditoría Interna	$ 2,846.00	$ 2,704.00	$ 2,688.00	$ 158.00
Fondo General	01	21	01			91.10	Seguro Choferil	21 - Auditoría Interna	$ 32.00	$ 32.00	$ -	$ 32.00
Fondo General	01	21	01			91.31	Seguro Social Federal	21 - Auditoría Interna	$ 8,303.00	$ 8,292.00	$ 2,716.00	$ 5,587.00
Fondo General	01	21	01			91.41	Plan Médico	21 - Auditoría Interna	$ 6,300.00	$ 6,300.00	$ 1,750.00	$ 4,550.00
Fondo General	01	21	01			91.71	Bono Navideño	21 - Auditoría Interna	$ 3,600.00	$ 3,600.00	$ 1,200.00	$ 2,400.00
Fondo General	01	21	04			94.06	Adiestramientos	21 - Auditoría Interna	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	21	04			94.21	Gastos de Viaje	21 - Auditoría Interna	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	24	07			91.01	Empleados Regulares	24 - Educación	$ 159,924.00	$ 159,924.00	$ 109,429.00	$ 50,495.00

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Fondo General	01	24	07			91.05	Empleados Transitorios	24 - Educación	$ 83,700.00	$ 87,156.00	$ 49,104.00	$ 34,596.00
Fondo General	01	24	07			91.08	Vacaciones Acumuladas, Licencia Enfermedad	24 - Educación	$ 4,862.00	$ 4,536.00	$ 3,632.00	$ 1,230.00
Fondo General	01	24	07			91.10	Seguro Choferil	24 - Educación	$ 16.00	$ 32.00	$ -	$ 16.00
Fondo General	01	24	07			91.31	Seguro Social Federal	24 - Educación	$ 20,294.00	$ 20,534.00	$ 13,462.00	$ 6,832.00
Fondo General	01	24	07			91.41	Plan Médico	24 - Educación	$ 29,400.00	$ 29,400.00	$ 9,275.00	$ 20,125.00
Fondo General	01	24	07			91.71	Bono Navideño	24 - Educación	$ 16,800.00	$ 16,800.00	$ 13,804.00	$ 2,996.00
Fondo General	01	24	07			94.06	Adiestramientos	24 - Educación	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	24	07			94.21	Gastos de Viaje	24 - Educación	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	25	55			91.01	Empleados Regulares	25 - Planificación y Desarrollo	$ 45,012.00	$ 72,684.00	$ 53,466.00	$ (8,454.00)
Fondo General	01	25	55			91.05	Empleados Transitorios	25 - Planificación y Desarrollo	$ 54,996.00	$ 96,120.00	$ 39,602.00	$ 15,394.00
Fondo General	01	25	55			91.08	Vacaciones Acumuladas, Licencia Enfermedad	25 - Planificación y Desarrollo	$ -	$ 322.00	$ -	$ -
Fondo General	01	25	55			91.10	Seguro Choferil	25 - Planificación y Desarrollo	$ 32.00	$ 48.00	$ 13.00	$ 19.00
Fondo General	01	25	55			91.31	Seguro Social Federal	25 - Planificación y Desarrollo	$ 8,018.00	$ 13,489.00	$ 7,487.00	$ 531.00
Fondo General	01	25	55			91.41	Plan Médico	25 - Planificación y Desarrollo	$ 8,400.00	$ 12,600.00	$ 7,000.00	$ 1,400.00
Fondo General	01	25	55			91.71	Bono Navideño	25 - Planificación y Desarrollo	$ 4,800.00	$ 7,200.00	$ 4,800.00	$ -
Fondo General	01	25	55			94.06	Adiestramientos	25 - Planificación y Desarrollo	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	25	55			94.21	Gastos de Viaje	25 - Planificación y Desarrollo	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	26	04			92.01	Materiales de Oficina	26 - Servicios Administrativos	$ 50,000.00	$ 40,000.00	$ 47,828.00	$ 2,172.00
Fondo General	01	26	04			92.15	Materiales de Mantenimiento	26 - Servicios Administrativos	$ 40,000.00	$ 35,000.00	$ 39,071.00	$ 929.00
Fondo General	01	26	04			92.23	Compra de Uniformes	26 - Servicios Administrativos	$ 5,000.00	$ 5,000.00	$ 1,400.00	$ 3,600.00
Fondo General	01	26	04			92.28	Energía Eléctrica	26 - Servicios Administrativos	$ 779,691.00	$ 828,257.00	$ 363,642.00	$ 416,049.00
Fondo General	01	26	04			92.32	Acueducto y Alcantarillados	26 - Servicios Administrativos	$ 125,000.00	$ 100,000.00	$ 343,953.00	$ (218,953.00)
Fondo General	01	26	04			92.35	Teléfono y Comunicaciones	26 - Servicios Administrativos	$ 150,000.00	$ 150,000.00	$ 99,860.00	$ 50,140.00
Fondo General	01	26	04			92.38	Materiales de Construcción	26 - Servicios Administrativos	$ 5,000.00	$ 5,000.00	$ 4,883.00	$ 117.00
Fondo General	01	26	04			92.42	Materiales y Suministros de Operación	26 - Servicios Administrativos	$ 70,000.00	$ 65,000.00	$ 112,945.00	$ (42,945.00)
Fondo General	01	26	04			93.01	Equipo de Oficina	26 - Servicios Administrativos	$ 10,000.00	$ 10,000.00	$ 1,155.00	$ 8,845.00
Fondo General	01	26	04			93.02	Programas de Computadoras	26 - Servicios Administrativos	$ 150,000.00	$ 150,000.00	$ 137,647.00	$ 12,353.00

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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	26	04			93.27	Compra de Equipos	26 - Servicios Administrativos	$ 5,000.00	$ 5,000.00	$ 18,647.00	$ (13,647.00)
Fondo General	01	26	04			94.51	Renta de Equipos y Vehículos	26 - Servicios Administrativos	$ 35,000.00	$ 20,000.00	$ 5,949.00	$ 29,051.00
Fondo General	01	26	04			94.61	Mantenimiento de Equipo	26 - Servicios Administrativos	$ 60,000.00	$ 60,000.00	$ 24,737.00	$ 35,263.00
Fondo General	01	26	04			94.62	Reparación y Mantenimiento de Estructuras	26 - Servicios Administrativos	$ 25,000.00	$ 25,000.00	$ 22,453.00	$ 2,547.00
Fondo General	01	26	04			94.64	Mantenimiento de Edificios	26 - Servicios Administrativos	$ 5,000.00	$ 5,000.00	$ 3,763.00	$ 1,237.00
Fondo General	01	26	04			94.65	Misceláneos	26 - Servicios Administrativos	$ 30,000.00	$ 15,000.00	$ 77,196.00	$ (47,196.00)
Fondo General	01	26	04			94.77	Aportación al CRIM	26 - Servicios Administrativos	$ 388,587.00	$ 396,375.00	$ 330,312.00	$ 58,275.00
Fondo General	01	28	01			91.01	Empleados Regulares	28 - Conservación y Ornato	$ 52,080.00	$ 52,080.00	$ 43,509.00	$ 8,571.00
Fondo General	01	28	01			91.05	Empleados Transitorios	28 - Conservación y Ornato	$ 88,416.00	$ 89,616.00	$ 73,892.00	$ 14,524.00
Fondo General	01	28	01			91.07	Vacaciones Acumuladas, Licencia Regular	28 - Conservación y Ornato	$ 19.00	$ 58.00	$ -	$ 19.00
Fondo General	01	28	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	28 - Conservación y Ornato	$ 3,280.00	$ 2,927.00	$ 2,728.00	$ 552.00
Fondo General	01	28	01			91.10	Seguro Choferil	28 - Conservación y Ornato	$ 144.00	$ 144.00	$ 26.00	$ 118.00
Fondo General	01	28	01			91.31	Seguro Social Federal	28 - Conservación y Ornato	$ 11,827.00	$ 11,894.00	$ 10,009.00	$ 1,818.00
Fondo General	01	28	01			91.41	Plan Médico	28 - Conservación y Ornato	$ 18,900.00	$ 18,900.00	$ 7,000.00	$ 11,900.00
Fondo General	01	28	01			91.71	Bono Navideño	28 - Conservación y Ornato	$ 10,800.00	$ 10,800.00	$ 10,711.00	$ 89.00
Fondo General	01	28	04			92.05	Herramientas	28 - Conservación y Ornato	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	35	01			91.01	Empleados Regulares	35 - Compras y Suministros	$ 139,536.00	$ 159,780.00	$ 68,248.00	$ 71,288.00
Fondo General	01	35	01			91.05	Empleados Transitorios	35 - Compras y Suministros	$ 63,648.00	$ 62,304.00	$ 39,358.00	$ 24,290.00
Fondo General	01	35	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	35 - Compras y Suministros	$ 1,814.00	$ 1,993.00	$ -	$ 1,814.00
Fondo General	01	35	01			91.10	Seguro Choferil	35 - Compras y Suministros	$ 160.00	$ 160.00	$ 47.00	$ 113.00
Fondo General	01	35	01			91.31	Seguro Social Federal	35 - Compras y Suministros	$ 16,600.00	$ 18,152.00	$ 8,861.00	$ 7,739.00
Fondo General	01	35	01			91.41	Plan Médico	35 - Compras y Suministros	$ 21,000.00	$ 23,100.00	$ 7,000.00	$ 14,000.00
Fondo General	01	35	01			91.71	Bono Navideño	35 - Compras y Suministros	$ 12,000.00	$ 13,200.00	$ 8,225.00	$ 3,775.00
Fondo General	01	35	01			94.06	Adiestramientos	35 - Compras y Suministros	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	35	01			94.21	Gastos de Viaje	35 - Compras y Suministros	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	40	55			91.01	Empleados Regulares	40 - Oficina de Permisos	$ 74,964.00	$ 74,964.00	$ 62,768.00	$ 12,196.00
Fondo General	01	40	55			91.05	Empleados Transitorios	40 - Oficina de Permisos	$ 95,160.00	$ 101,112.00	$ 55,040.00	$ 40,120.00

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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	40	55			91.08	Vacaciones Acumuladas, Licencia Enfermedad	40 - Oficina de Permisos	$ 4,811.00	$ 3,818.00	$ 3,634.00	$ 1,177.00
Fondo General	01	40	55			91.10	Seguro Choferil	40 - Oficina de Permisos	$ 80.00	$ 128.00	$ 18.00	$ 62.00
Fondo General	01	40	55			91.31	Seguro Social Federal	40 - Oficina de Permisos	$ 14,025.00	$ 14,496.00	$ 9,841.00	$ 4,184.00
Fondo General	01	40	55			91.41	Plan Médico	40 - Oficina de Permisos	$ 14,700.00	$ 16,800.00	$ 4,725.00	$ 9,975.00
Fondo General	01	40	55			91.71	Bono Navideño	40 - Oficina de Permisos	$ 8,400.00	$ 9,600.00	$ 7,200.00	$ 1,200.00
Fondo General	01	40	55			94.06	Adiestramientos	40 - Oficina de Permisos	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	40	55			94.21	Gastos de Viaje	40 - Oficina de Permisos	$ 200.00	$ 200.00	$ -	$ 200.00
									$ 21,906,224.00	$ 21,356,459.00	$ 15,190,606.00	$ 6,715,618.00

OFICINA DE GERENCIA Y PRESUPUESTO

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

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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	$ 175.00 Aport. Plan	Plan Médico	$ 1,200.00 Bono de Navidad a	Bono de Navidad	$ - Bono de Verano a	Bono de Verano	TOTAL
C	Confianza	91.01	01 - Legislatura Municipal	01	01	00	00	Sargento de Armas	1	12	$ 2,024.00	$ 24,288.00	$ -	$ 1,949.83	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 29,537.83
C	Confianza	91.01	01 - Legislatura Municipal	01	01	00	00	Secretaria de la Legislatura	1	12	$ 4,552.00	$ 54,624.00	$ -	$ 4,270.54	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 62,194.54
C	Confianza	91.01	01 - Legislatura Municipal	01	01	00	00	Secretaria Confidencial	1	12	$ 2,935.00	$ 35,220.00	$ -	$ 2,786.13	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 41,306.13
C	Confianza	91.01	01 - Legislatura Municipal	01	01	00	00	Auxiliar Confidencial en Sistemas de	1	12	$ 1,754.00	$ 21,048.00	$ -	$ 1,701.97	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,049.97
C	Confianza	91.01	01 - Legislatura Municipal	01	01	00	00	Auxiliar Confidencial en Sistemas de	1	12	$ 1,654.00	$ 19,848.00	$ -	$ 1,610.17	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,758.17
C	Confianza	91.01	01 - Legislatura Municipal	01	01	00	00	Trabajador	1	12	$ 629.00	$ 7,548.00	$ -	$ 669.22	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 11,517.22
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Alclade	1	12	$ 6,000.00	$ 72,000.00	$ -	$ 5,508.00	SI	$ 2,100.00	NO	$ -	NO	$ -	$ 79,608.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Ayudante Especial del Alcalde	1	12	$ 3,376.00	$ 40,512.00	$ -	$ 3,190.97	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 47,002.97
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Ayudante Especial del Alcalde	1	12	$ 1,873.00	$ 22,476.00	$ -	$ 1,811.21	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 27,587.21
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Ayudante Administrativo	2	12	$ 2,511.00	$ 60,264.00	$ -	$ 4,793.80	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 71,657.80
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Ayudante Administrativo	1	12	$ 1,548.00	$ 18,576.00	$ -	$ 1,512.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,388.86
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Conductor del Alcalde	1	12	$ 2,356.00	$ 28,272.00	$ -	$ 2,254.61	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 33,826.61
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Conductor Vehículo Motor Liviano	1	12	$ 2,084.00	$ 25,008.00	$ -	$ 2,004.91	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 30,312.91
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Secretaria del Alcalde	1	12	$ 2,942.00	$ 35,304.00	$ -	$ 2,792.56	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 41,396.56
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Secretaria	1	12	$ 1,863.00	$ 22,356.00	$ -	$ 1,802.03	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 27,458.03
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Secretaria	1	12	$ 1,803.00	$ 21,636.00	$ -	$ 1,746.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,682.95
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Secretaria	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Técnica de Oficina	1	12	$ 1,699.00	$ 20,388.00	$ -	$ 1,651.48	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,339.48
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Director Oficina Asuntos Federales	1	12	$ 4,200.00	$ 50,400.00	$ -	$ 3,947.40	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 57,647.40
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Artista Gráfico	1	12	$ 2,621.00	$ 31,452.00	$ -	$ 2,497.88	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 37,249.88
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Trabajador	2	12	$ 1,278.00	$ 30,672.00	$ -	$ 2,530.01	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 39,802.01
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Trabajdor	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	00	00	Trabajdor	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	07	00	00	Director Child Care	1	12	$ 1,851.00	$ 22,212.00	$ -	$ 1,791.02	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 27,303.02
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajador Social	1	12	$ 1,914.00	$ 22,968.00	$ -	$ 1,848.85	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 28,116.85
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07	00	00	Técnico de Oficina	1	12	$ 1,645.00	$ 19,740.00	$ -	$ 1,601.91	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,641.91
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07	00	00	Técnico de Oficina	2	12	$ 1,314.00	$ 31,536.00	$ -	$ 2,596.10	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 40,732.10
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajador	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
C	Confianza	91.01	03 - Finanzas	03	01	00	00	Director de Finanzas	1	12	$ 4,289.00	$ 51,468.00	$ -	$ 4,029.10	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 58,797.10
R	Regular	91.01	03 - Finanzas	03	01	00	00	Supervisor de Finanzas	1	12	$ 1,986.00	$ 23,832.00	$ -	$ 1,914.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 29,046.95
R	Regular	91.01	03 - Finanzas	03	01	00	00	Supervisor de Finanzas	1	12	$ 2,849.00	$ 34,188.00	$ -	$ 2,707.18	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 40,195.18
R	Regular	91.01	03 - Finanzas	03	01	00	00	Supervisor de Finanzas	1	12	$ 3,098.00	$ 37,176.00	$ -	$ 2,935.76	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 43,411.76
R	Regular	91.01	03 - Finanzas	03	01	00	00	Supervisor de Finanzas	1	12	$ 2,760.00	$ 33,120.00	$ -	$ 2,625.48	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 39,045.48
R	Regular	91.01	03 - Finanzas	03	01	00	00	Contador	8	12	$ 1,613.00	$ 154,848.00	$ -	$ 12,580.27	SI	$ 16,800.00	SI	$ 9,600.00	NO	$ -	$ 193,828.27
R	Regular	91.01	03 - Finanzas	03	01	00	00	Ayudante de Contabilidad	2	12	$ 1,426.00	$ 34,224.00	$ -	$ 2,801.74	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 43,625.74
R	Regular	91.01	03 - Finanzas	03	01	00	00	Ayudante de Contabilidad	1	12	$ 2,772.00	$ 33,264.00	$ -	$ 2,636.50	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 39,200.50
R	Regular	91.01	03 - Finanzas	03	01	00	00	Oficial de Presupuesto	1	12	$ 1,952.00	$ 23,424.00	$ -	$ 1,883.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 28,607.74
R	Regular	91.01	03 - Finanzas	03	01	00	00	Oficial de Presupuesto	1	12	$ 1,752.00	$ 21,024.00	$ -	$ 1,700.14	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,024.14
R	Regular	91.01	03 - Finanzas	03	01	00	00	Oficial de Preintervención	2	12	$ 1,613.00	$ 38,712.00	$ -	$ 3,145.07	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 48,457.07
R	Regular	91.01	03 - Finanzas	03	01	00	00	Oficial Pagador	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	03 - Finanzas	03	01	00	00	Encargado del Centro de Cómputos	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	03 - Finanzas	03	01	00	00	Técnico de Valoración	1	12	$ 1,613.00	$ 19,356.00	$ -	$ 1,572.53	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,228.53
R	Regular	91.01	03 - Finanzas	03	01	00	00	Investigador de Recaudos	3	12	$ 1,486.00	$ 53,496.00	$ -	$ 4,367.84	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 67,763.84
R	Regular	91.01	03 - Finanzas	03	01	00	00	Recaudador Oficial	1	12	$ 1,548.00	$ 18,576.00	$ -	$ 1,512.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,388.86
R	Regular	91.01	03 - Finanzas	03	01	00	00	Recaudador Auxiliar	1	12	$ 1,622.00	$ 19,464.00	$ -	$ 1,580.80	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,344.80
R	Regular	91.01	03 - Finanzas	03	01	00	00	Racaudador Auxiliar	2	12	$ 1,426.00	$ 34,224.00	$ -	$ 2,801.74	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 43,625.74
R	Regular	91.01	03 - Finanzas	03	01	00	00	Secretaria	2	12	$ 1,486.00	$ 35,664.00	$ -	$ 2,911.90	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 45,175.90
R	Regular	91.01	03 - Finanzas	03	01	00	00	Técnico de Oficina	1	12	$ 1,401.00	$ 16,812.00	$ -	$ 1,377.92	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,489.92
R	Regular	91.01	03 - Finanzas	03	01	00	00	Encargado de la Propiedad	1	12	$ 1,630.00	$ 19,560.00	$ -	$ 1,588.14	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,448.14
R	Regular	91.01	03 - Finanzas	03	01	00	00	Trabajador	3	12	$ 1,278.00	$ 46,008.00	$ -	$ 3,795.01	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 59,703.01
C	Confianza	91.01	04 - Obras Públicas	04	01	00	00	Director Obras Públicas	1	12	$ 3,506.00	$ 42,072.00	$ -	$ 3,310.31	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 48,682.31
R	Regular	91.01	04 - Obras Públicas	04	01	00	00	Administrador de Oficina	1	12	$ 2,123.00	$ 25,476.00	$ -	$ 2,040.71	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 30,816.71
R	Regular	91.01	04 - Obras Públicas	04	01	00	00	Secretaria	1	12	$ 1,536.00	$ 18,432.00	$ -	$ 1,501.85	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,233.85
R	Regular	91.01	04 - Obras Públicas	04	01	00	00	Técnico de Oficina	1	12	$ 1,545.00	$ 18,540.00	$ -	$ 1,510.11	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,350.11
R	Regular	91.01	04 - Obras Públicas	04	01	00	00	Encargado de Cementerio	1	12	$ 1,527.00	$ 18,324.00	$ -	$ 1,493.59	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,117.59
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Supervisor de Obras Públicas	1	12	$ 2,330.00	$ 27,960.00	$ -	$ 2,230.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 33,490.74
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Supervisor de Obras Públicas	1	12	$ 2,967.00	$ 35,604.00	$ -	$ 2,815.51	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 41,719.51
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Supervisor de Obras Públicas	1	12	$ 2,389.00	$ 28,668.00	$ -	$ 2,284.90	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 34,252.90
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Supervisor de Obras Públicas	2	12	$ 2,082.00	$ 49,968.00	$ -	$ 4,006.15	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 60,574.15
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Auxiliar de Obras Públicas	1	12	$ 1,746.00	$ 20,952.00	$ -	$ 1,694.63	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,946.63
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Auxiliar de Obras Públicas	1	12	$ 1,703.00	$ 20,436.00	$ -	$ 1,655.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,391.15
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Albañil	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Trabajador	2	12	$ 1,499.00	$ 35,976.00	$ -	$ 2,935.76	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 45,511.76
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Trabajador	1	12	$ 1,399.00	$ 16,788.00	$ -	$ 1,376.08	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,464.08
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Trabajador	12	12	$ 1,278.00	$ 184,032.00	$ -	$ 15,180.05	SI	$ 25,200.00	SI	$ 14,400.00	NO	$ -	$ 238,812.05

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

OGP-2M
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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	$ 175.00 Aport. Plan	Plan Médico	$ 1,200.00 Bono de Navidad a	Bono de Navidad	$ - Bono de Verano a	Bono de Verano	TOTAL
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Trabajdor	1	12	$ 683.00	$ 8,196.00	$ -	$ 718.79	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,214.79
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Liviano	1	12	$ 1,379.00	$ 16,548.00	$ -	$ 1,357.72	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,205.72
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Liviano	2	12	$ 1,302.00	$ 31,248.00	$ -	$ 2,574.07	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 40,422.07
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Pesado	3	12	$ 1,369.00	$ 49,284.00	$ -	$ 4,045.63	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 63,229.63
R	Regular	91.01	04 - Obras Públicas	04	06	00	00	Operador de Equipo Pesado	1	12	$ 1,522.00	$ 18,264.00	$ -	$ 1,489.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,053.00
R	Regular	91.01	04 - Obras Públicas	04	08	00	00	Supervisor de Transportación y	1	12	$ 2,624.00	$ 31,488.00	$ -	$ 2,500.63	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 37,288.63
R	Regular	91.01	04 - Obras Públicas	04	08	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
R	Regular	91.01	04 - Obras Públicas	04	08	00	00	Conductor Vehículo Motor Pesado	2	12	$ 1,369.00	$ 32,856.00	$ -	$ 2,697.08	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 42,153.08
R	Regular	91.01	04 - Obras Públicas	04	08	00	00	Conductor Vehículo Motor Pesado	1	12	$ 1,323.00	$ 15,876.00	$ -	$ 1,306.31	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,482.31
R	Regular	91.01	04 - Obras Públicas	04	08	00	00	Trabajador	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
R	Regular	91.01	04 - Obras Públicas	04	08	00	00	Trabajador	1	12	$ 1,232.00	$ 14,784.00	$ -	$ 1,222.78	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,306.78
R	Regular	91.01	04 - Obras Públicas	04	45	00	00	Coordinador de Reciclaje	1	12	$ 2,365.00	$ 28,380.00	$ -	$ 2,262.87	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 33,942.87
R	Regular	91.01	04 - Obras Públicas	04	45	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
C	Confianza	91.01	05 - Salud	05	01	00	00	Directora	1	12	$ 3,527.00	$ 42,324.00	$ -	$ 3,329.59	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 48,953.59
R	Regular	91.01	05 - Salud	05	01	00	00	Enfermera Generalista	5	12	$ 3,000.00	$ 180,000.00	$ -	$ 14,229.00	SI	$ 10,500.00	SI	$ 6,000.00	NO	$ -	$ 210,729.00
R	Regular	91.01	05 - Salud	05	01	00	00	Técnico de Oficina	1	12	$ 702.00	$ 8,424.00	$ -	$ 736.24	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,460.24
R	Regular	91.01	05 - Salud	05	01	00	00	Trabajador	2	12	$ 683.00	$ 16,392.00	$ -	$ 1,437.59	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 24,429.59
C	Confianza	91.01	06 - Oficina Municipal Manejo de	06	01	00	00	Director	1	12	$ 3,099.00	$ 37,188.00	$ -	$ 2,936.68	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 43,424.68
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	01	00	00	Oficial de Comunicaciones	1	12	$ 1,776.00	$ 21,312.00	$ -	$ 1,722.17	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,334.17
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Emergencias Médicas	2	12	$ 1,836.00	$ 44,064.00	$ -	$ 3,554.50	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 54,218.50
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Búsqueda y Rescate	1	12	$ 1,776.00	$ 21,312.00	$ -	$ 1,722.17	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,334.17
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	52	00	00	Conductor de Ambulancia	2	12	$ 1,719.00	$ 41,256.00	$ -	$ 3,339.68	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 51,195.68
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	52	00	00	Oficinista de Facturación	1	12	$ 1,369.00	$ 16,428.00	$ -	$ 1,348.54	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,076.54
C	Confianza	91.01	07 - Guardia Municipal	07	01	00	00	Comisionado	1	12	$ 2,210.00	$ 26,520.00	$ -	$ 2,120.58	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 31,940.58
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Teniente 1	1	12	$ 2,605.00	$ 31,260.00	$ -	$ 2,483.19	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 37,043.19
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Sargento	1	12	$ 2,498.00	$ 29,976.00	$ -	$ 2,384.96	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 35,660.96
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Sargento	2	12	$ 2,222.00	$ 53,328.00	$ -	$ 4,263.19	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 64,191.19
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Policía Municipal	23	12	$ 2,064.00	$ 569,664.00	$ -	$ 45,690.70	SI	$ 48,300.00	SI	$ 27,600.00	NO	$ -	$ 691,254.70
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Guardián	1	12	$ 1,400.00	$ 16,800.00	$ -	$ 1,377.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,477.00
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Guardián	2	12	$ 1,357.00	$ 32,568.00	$ -	$ 2,675.05	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 41,843.05
R	Regular	91.01	07 - Guardia Municipal	07	01	00	00	Trabajador	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
C	Confianza	91.01	08 - Recursos Humanos	08	01	00	00	Directora	1	12	$ 3,379.00	$ 40,548.00	$ -	$ 3,193.72	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 47,041.72
R	Regular	91.01	08 - Recursos Humanos	08	01	00	00	Contadora	1	12	$ 1,797.00	$ 21,564.00	$ -	$ 1,741.45	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,605.45
R	Regular	91.01	08 - Recursos Humanos	08	01	00	00	Oficial de Recursos Humanos	1	12	$ 2,766.00	$ 33,192.00	$ -	$ 2,630.99	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 39,122.99
R	Regular	91.01	08 - Recursos Humanos	08	01	00	00	Oficial de Recursos Humanos	1	12	$ 2,025.00	$ 24,300.00	$ -	$ 1,950.75	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 29,550.75
R	Regular	91.01	08 - Recursos Humanos	08	01	00	00	Técnico de Recursos Humanos	2	12	$ 1,651.00	$ 39,624.00	$ -	$ 3,214.84	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 49,438.84
R	Regular	91.01	08 - Recursos Humanos	08	01	00	00	Técnico de Recursos Humanos	3	12	$ 1,548.00	$ 55,728.00	$ -	$ 4,538.59	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 70,166.59
R	Regular	91.01	08 - Recursos Humanos	08	01	00	00	Técnica de Oficina	2	12	$ 1,314.00	$ 31,536.00	$ -	$ 2,596.10	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 40,732.10
C	Confianza	91.01	09 - Recreación y Deportes	09	01	00	00	Director	1	12	$ 2,578.00	$ 30,936.00	$ -	$ 2,458.40	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 36,694.40
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Supervisor de Recreación y Deportes	1	12	$ 1,681.00	$ 20,172.00	$ -	$ 1,634.96	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,106.96
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Auxiliar de Relaciones Públicas	1	12	$ 1,426.00	$ 17,112.00	$ -	$ 1,400.87	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,812.87
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Salvavidas	2	12	$ 1,426.00	$ 34,224.00	$ -	$ 2,801.74	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 43,625.74
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 1,795.00	$ 21,540.00	$ -	$ 1,739.61	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,579.61
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 1,507.00	$ 18,084.00	$ -	$ 1,475.23	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,859.23
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	5	12	$ 1,369.00	$ 82,140.00	$ -	$ 6,742.71	SI	$ 10,500.00	SI	$ 6,000.00	NO	$ -	$ 105,382.71
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 1,269.00	$ 15,228.00	$ -	$ 1,256.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,784.74
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 731.00	$ 8,772.00	$ -	$ 762.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,834.86
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Conductor Vehículo Motor Liviano	2	12	$ 1,302.00	$ 31,248.00	$ -	$ 2,574.07	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 40,422.07
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Trabajador	1	12	$ 1,399.00	$ 16,788.00	$ -	$ 1,376.08	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,464.08
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Trabajador	7	12	$ 1,278.00	$ 107,352.00	$ -	$ 8,855.03	SI	$ 14,700.00	SI	$ 8,400.00	NO	$ -	$ 139,307.03
R	Regular	91.01	09 - Recreación y Deportes	09	01	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
R	Regular	91.01	09 - Recreación y Deportes	09	12	00	00	Coordinador de Asuntos de la	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	09 - Recreación y Deportes	09	12	00	00	Trabajador	1	12	$ 629.00	$ 7,548.00	$ -	$ 669.22	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 11,517.22
R	Regular	91.01	12 - Relaciones Públicas	12	05	00	00	Coordinador de Actividades	1	12	$ 1,873.00	$ 22,476.00	$ -	$ 1,811.21	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 27,587.21
C	Confianza	91.01	14 - Cultura y Turismo	14	47	00	00	Director del Departamento de Arte,	1	12	$ 3,234.00	$ 38,808.00	$ -	$ 3,060.61	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 45,168.61
R	Regular	91.01	14 - Cultura y Turismo	14	47	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16	00	00	Supervisora de Auxiliares en el Hogar	1	12	$ 1,888.00	$ 22,656.00	$ -	$ 1,824.98	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 27,780.98
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16	00	00	Auxiliar en el Hogar	23	12	$ 683.00	$ 188,508.00	$ -	$ 16,532.26	SI	$ 48,300.00	SI	$ 27,600.00	NO	$ -	$ 280,940.26
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16	00	00	Directora de CAMED	1	12	$ 1,984.00	$ 23,808.00	$ -	$ 1,913.11	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 29,021.11
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16	00	00	Secretaria de CAMED	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16	00	00	Supervisora Programa Alzheimer	1	12	$ 1,827.00	$ 21,924.00	$ -	$ 1,768.99	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,992.99
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16	00	00	Trabajador	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
C	Confianza	91.01	16 - Asuntos del Ciudadano	16	35	00	00	Directora	1	12	$ 3,155.00	$ 37,860.00	$ -	$ 2,988.09	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 44,148.09
R	Regular	91.01	16 - Asuntos del Ciudadano	16	35	00	00	Ayudante Administrativo	1	12	$ 2,611.00	$ 31,332.00	$ -	$ 2,488.70	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 37,120.70
R	Regular	91.01	16 - Asuntos del Ciudadano	16	35	00	00	Secretaria	1	12	$ 1,825.00	$ 21,900.00	$ -	$ 1,767.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,967.15
R	Regular	91.01	16 - Asuntos del Ciudadano	16	35	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05

GERENCIA Y PRESUPUESTO

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: ____________
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	$ 175.00 Aport. Plan	Plan Médico	$ 1,200.00 Bono de Navidad a	Bono de Navidad	$ - Bono de Verano a	Bono de Verano	TOTAL
R	Regular	91.01	17 - Empresas Municipales	17	18	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
C	Confianza	91.01	19 - Secretaría Municipal	19	01	00	00	Secretaria Municipal	1	12	$ 5,521.00	$ 66,252.00	$ -	$ 5,160.08	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 74,712.08
R	Regular	91.01	19 - Secretaría Municipal	19	01	00	00	Ayudante Administrativo	1	12	$ 1,942.00	$ 23,304.00	$ -	$ 1,874.56	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 28,478.56
R	Regular	91.01	19 - Secretaría Municipal	19	01	00	00	Oficial de Conservación y Disposición	1	12	$ 1,548.00	$ 18,576.00	$ -	$ 1,512.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,388.86
R	Regular	91.01	19 - Secretaría Municipal	19	01	00	00	Secretaria	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
R	Regular	91.01	19 - Secretaría Municipal	19	01	00	00	Secretaria	1	12	$ 1,710.00	$ 20,520.00	$ -	$ 1,661.58	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,481.58
R	Regular	91.01	19 - Secretaría Municipal	19	01	00	00	Secretaria	1	12	$ 1,703.00	$ 20,436.00	$ -	$ 1,655.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,391.15
R	Regular	91.01	19 - Secretaría Municipal	19	01	00	00	Técnico de Oficina	1	12	$ 1,599.00	$ 19,188.00	$ -	$ 1,559.68	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,047.68
C	Confianza	91.01	20 - Asuntos Legales	20	01	00	00	Director	1	12	$ 3,008.00	$ 36,096.00	$ -	$ 2,853.14	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 42,249.14
R	Regular	91.01	20 - Asuntos Legales	20	01	00	00	Para-Legal	1	12	$ 2,569.00	$ 30,828.00	$ -	$ 2,450.14	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 36,578.14
C	Confianza	91.01	21 - Auditoría Interna	21	01	00	00	Directora	1	12	$ 3,162.00	$ 37,944.00	$ -	$ 2,994.52	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 44,238.52
R	Regular	91.01	21 - Auditoría Interna	21	01	00	00	Auditor Interno	1	12	$ 2,842.00	$ 34,104.00	$ -	$ 2,700.76	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 40,104.76
R	Regular	91.01	21 - Auditoría Interna	21	01	00	00	Secretaria	1	12	$ 2,503.00	$ 30,036.00	$ -	$ 2,389.55	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 35,725.55
C	Confianza	91.01	24 - Educación	24	07	00	00	Administradora de la Bliblioteca	1	12	$ 2,911.00	$ 34,932.00	$ -	$ 2,764.10	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 40,996.10
R	Regular	91.01	24 - Educación	24	07	00	00	Coordinadora de Servicios	1	12	$ 2,403.00	$ 28,836.00	$ -	$ 2,297.75	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 34,433.75
R	Regular	91.01	24 - Educación	24	07	00	00	Encargado Centro Información	3	12	$ 1,369.00	$ 49,284.00	$ -	$ 4,045.63	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 63,229.63
R	Regular	91.01	24 - Educación	24	07	00	00	Técnico de Oficina	2	12	$ 1,314.00	$ 31,536.00	$ -	$ 2,596.10	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 40,732.10
R	Regular	91.01	24 - Educación	24	07	00	00	Trabajador	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
C	Confianza	91.01	25 - Planificación y Desarrollo	25	55	00	00	Directora	1	12	$ 3,751.00	$ 45,012.00	$ -	$ 3,535.22	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 51,847.22
R	Regular	91.01	28 - Conservación y Ornato	28	01	00	00	Aprendiz de Electricista	1	12	$ 1,302.00	$ 15,624.00	$ -	$ 1,287.04	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,211.04
R	Regular	91.01	28 - Conservación y Ornato	28	01	00	00	Carpintero	1	12	$ 1,545.00	$ 18,540.00	$ -	$ 1,510.11	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,350.11
R	Regular	91.01	28 - Conservación y Ornato	28	01	00	00	Carpintero	1	12	$ 1,493.00	$ 17,916.00	$ -	$ 1,462.37	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,678.37
C	Confianza	91.01	35 - Compras y Suministros	35	01	00	00	Director	1	12	$ 2,811.00	$ 33,732.00	$ -	$ 2,672.30	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 39,704.30
R	Regular	91.01	35 - Compras y Suministros	35	01	00	00	Supervisora de Compras	1	12	$ 2,330.00	$ 27,960.00	$ -	$ 2,230.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 33,490.74
R	Regular	91.01	35 - Compras y Suministros	35	01	00	00	Agente Comprador	3	12	$ 1,687.00	$ 60,732.00	$ -	$ 4,921.40	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 75,553.40
R	Regular	91.01	35 - Compras y Suministros	35	01	00	00	Agente Comprador	1	12	$ 1,426.00	$ 17,112.00	$ -	$ 1,400.87	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,812.87
C	Confianza	91.01	40 - Oficina de Permisos	40	55	00	00	Oficial de Permisos	1	12	$ 4,038.00	$ 48,456.00	$ -	$ 3,798.68	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 55,554.68
R	Regular	91.01	40 - Oficina de Permisos	40	55	00	00	Técnico de Permisos	1	12	$ 2,209.00	$ 26,508.00	$ -	$ 2,119.66	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 31,927.66
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	00	00	Ayudante Administrativo	1	12	$ 2,511.00	$ 30,132.00	$ -	$ 2,396.90	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 35,828.90
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	00	00	Técnico de Oficina	1	12	$ 1,599.00	$ 19,188.00	$ -	$ 1,559.68	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,047.68
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	00	00	Trabajador	1	12	$ 1,448.00	$ 17,376.00	$ -	$ 1,421.06	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,097.06
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Técnico de Oficina	3	12	$ 1,314.00	$ 47,304.00	$ -	$ 3,894.16	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 61,098.16
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Técnica den Servicios de Salud	1	12	$ 1,818.00	$ 21,816.00	$ -	$ 1,760.72	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,876.72
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajadora Social	1	12	$ 1,681.00	$ 20,172.00	$ -	$ 1,634.96	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,106.96
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajadora Social	2	12	$ 1,581.00	$ 37,944.00	$ -	$ 3,086.32	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 47,630.32
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Cocinero(a)	2	12	$ 1,190.00	$ 28,560.00	$ -	$ 2,368.44	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 37,528.44
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajador	1	12	$ 1,319.00	$ 15,828.00	$ -	$ 1,302.64	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,430.64
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Cuidadora	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Cuidadora	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajador	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07	00	00	Trabajador	2	12	$ 1,178.00	$ 28,272.00	$ -	$ 2,346.41	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 37,218.41
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35	00	00	Ayudante Administrativo	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35	00	00	Técnico de Oficina	1	12	$ 2,205.00	$ 26,460.00	$ -	$ 2,115.99	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 31,875.99
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35	00	00	Trabajador	2	12	$ 1,178.00	$ 28,272.00	$ -	$ 2,346.41	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 37,218.41
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Contador	1	12	$ 1,797.00	$ 21,564.00	$ -	$ 1,741.45	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 26,605.45
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Contador	2	12	$ 1,513.00	$ 36,312.00	$ -	$ 2,961.47	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 45,873.47
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Ayudante de Contabilidad	1	12	$ 1,426.00	$ 17,112.00	$ -	$ 1,400.87	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,812.87
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Ayudante de Contabilidad	2	12	$ 1,326.00	$ 31,824.00	$ -	$ 2,618.14	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 41,042.14
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Investigador de Recaudos	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Recaudador Auxiliar	3	12	$ 1,326.00	$ 47,736.00	$ -	$ 3,927.20	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 61,563.20
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Colector de Recaudos	9	12	$ 1,269.00	$ 137,052.00	$ -	$ 11,310.68	SI	$ 18,900.00	SI	$ 10,800.00	NO	$ -	$ 178,062.68
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Técnico de Oficina	2	12	$ 1,314.00	$ 31,536.00	$ -	$ 2,596.10	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 40,732.10
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Técnico de Oficina	4	12	$ 1,214.00	$ 58,272.00	$ -	$ 4,825.01	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 76,297.01
T	Transitorio	91.05	03 - Finanzas	03	01	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00		$ -	$ 18,609.20
T	Transitorio	91.05	04 - Obras Públicas	04	01	00	00	Secretaria	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	04 - Obras Públicas	04	01	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	04 - Obras Públicas	04	01	00	00	Encargado de Cementerio	1	12	$ 1,527.00	$ 18,324.00	$ -	$ 1,493.59	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,117.59
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Supervisor de Ovbras Públicas	2	12	$ 2,082.00	$ 49,968.00	$ -	$ 4,006.15	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 60,574.15
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Auxiliar de Obras Públoicas	1	12	$ 1,746.00	$ 20,952.00	$ -	$ 1,694.63	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,946.63
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Auxiliar de Obras Públoicas	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: ____________
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	$ 175.00 Aport. Plan	Plan Médico	$ 1,200.00 Bono de Navidad a	Bono de Navidad	$ - Bono de Verano a	Bono de Verano	TOTAL
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Albañil	1	12	$ 1,646.00	$ 19,752.00	$ -	$ 1,602.83	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,654.83
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Trabajador	2	12	$ 1,448.00	$ 34,752.00	$ -	$ 2,842.13	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 44,194.13
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Trabajador	24	12	$ 1,278.00	$ 368,064.00	$ -	$ 30,360.10	SI	$ 50,400.00	SI	$ 28,800.00	NO	$ -	$ 477,624.10
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Trabajador	1	12	$ 1,232.00	$ 14,784.00	$ -	$ 1,222.78	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,306.78
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Trabajador	39	12	$ 1,178.00	$ 551,304.00	$ -	$ 45,754.96	SI	$ 81,900.00	SI	$ 46,800.00	NO	$ -	$ 725,758.96
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Trabajador	1	12	$ 629.00	$ 7,548.00	$ -	$ 669.22	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 11,517.22
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Liviano	1	12	$ 1,332.00	$ 15,984.00	$ -	$ 1,314.58	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,598.58
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Liviano	5	12	$ 1,302.00	$ 78,120.00	$ -	$ 6,435.18	SI	$ 10,500.00	SI	$ 6,000.00	NO	$ -	$ 101,055.18
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Liviano	3	12	$ 1,202.00	$ 43,272.00	$ -	$ 3,585.71	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 56,757.71
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Pesado	7	12	$ 1,369.00	$ 114,996.00	$ -	$ 9,439.79	SI	$ 14,700.00	SI	$ 8,400.00	NO	$ -	$ 147,535.79
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Conductor Vehículo Motor Pesado	7	12	$ 1,269.00	$ 106,596.00	$ -	$ 8,797.19	SI	$ 14,700.00	SI	$ 8,400.00	NO	$ -	$ 138,493.19
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Operador Equipo Pesado	1	12	$ 1,675.00	$ 20,100.00	$ -	$ 1,629.45	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,029.45
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Operador Equipo Pesado	3	12	$ 1,426.00	$ 51,336.00	$ -	$ 4,202.60	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 65,438.60
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Operador Equipo Pesado	1	12	$ 1,420.00	$ 17,040.00	$ -	$ 1,395.36	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,735.36
T	Transitorio	91.05	04 - Obras Públicas	04	06	00	00	Operador Equipo Pesado	6	12	$ 1,326.00	$ 95,472.00	$ -	$ 7,854.41	SI	$ 12,600.00	SI	$ 7,200.00	NO	$ -	$ 123,126.41
T	Transitorio	91.05	04 - Obras Públicas	04	08	00	00	Conductor Vehículo Motor Liviano	1	12	$ 1,202.00	$ 14,424.00	$ -	$ 1,195.24	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,919.24
T	Transitorio	91.05	04 - Obras Públicas	04	08	00	00	Conductor Vehículo Motor Pesado	2	12	$ 1,369.00	$ 32,856.00	$ -	$ 2,697.08	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 42,153.08
T	Transitorio	91.05	04 - Obras Públicas	04	08	00	00	Conductor Vehículo Motor Pesado	2	12	$ 1,269.00	$ 30,456.00	$ -	$ 2,513.48	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 39,569.48
T	Transitorio	91.05	04 - Obras Públicas	04	08	00	00	Operador de Equipo Pesado	1	12	$ 1,426.00	$ 17,112.00	$ -	$ 1,400.87	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,812.87
T	Transitorio	91.05	04 - Obras Públicas	04	08	00	00	Técnico de Oficina	1	12	$ 702.00	$ 8,424.00	$ -	$ 736.24	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,460.24
T	Transitorio	91.05	04 - Obras Públicas	04	08	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	05 - Salud	05	01	00	00	Enfermera Generalista	2	12	$ 3,000.00	$ 72,000.00	$ -	$ 5,691.60	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 84,291.60
T	Transitorio	91.05	05 - Salud	05	01	00	00	Enfermera Práctica	1	12	$ 2,000.00	$ 24,000.00	$ -	$ 1,927.80	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 29,227.80
T	Transitorio	91.05	05 - Salud	05	01	00	00	Técnico de Oficina	1	12	$ 702.00	$ 8,424.00	$ -	$ 736.24	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,460.24
T	Transitorio	91.05	05 - Salud	05	01	00	00	Trabajador	2	12	$ 1,278.00	$ 30,672.00	$ -	$ 2,530.01	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 39,802.01
T	Transitorio	91.05	05 - Salud	05	01	00	00	Trabajador	1	12	$ 1,232.00	$ 14,784.00	$ -	$ 1,222.78	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,306.78
T	Transitorio	91.05	05 - Salud	05	01	00	00	Trabajador	2	12	$ 1,178.00	$ 28,272.00	$ -	$ 2,346.41	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 37,218.41
T	Transitorio	91.05	05 - Salud	05	01	00	00	Trabajador	1	12	$ 629.00	$ 7,548.00	$ -	$ 669.22	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 11,517.22
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	01	00	00	Oficial de Comunicaciones	2	12	$ 1,776.00	$ 42,624.00	$ -	$ 3,444.34	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 52,668.34
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	01	00	00	Oficial de Comunicaciones	2	12	$ 1,326.00	$ 31,824.00	$ -	$ 2,618.14	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 41,042.14
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	01	00	00	Técnico de Oficina	3	12	$ 1,214.00	$ 43,704.00	$ -	$ 3,618.76	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 57,222.76
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	01	00	00	Conductor de Vehículo Motor Liviano	1	12	$ 1,379.00	$ 16,548.00	$ -	$ 1,357.72	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,205.72
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	01	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Emergencias Médicas	2	12	$ 1,836.00	$ 44,064.00	$ -	$ 3,554.50	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 54,218.50
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Emergencias Médicas	1	12	$ 1,736.00	$ 20,832.00	$ -	$ 1,685.45	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 25,817.45
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Emergencias Médicas	6	12	$ 1,386.00	$ 99,792.00	$ -	$ 8,184.89	SI	$ 12,600.00	SI	$ 7,200.00	NO	$ -	$ 127,776.89
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Búsqueda y Rescate	1	12	$ 1,925.00	$ 23,100.00	$ -	$ 1,858.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 28,258.95
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Búsqueda y Rescate	3	12	$ 1,776.00	$ 63,936.00	$ -	$ 5,166.50	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 79,002.50
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Técnico de Búsqueda y Rescate	5	12	$ 1,326.00	$ 79,560.00	$ -	$ 6,545.34	SI	$ 10,500.00	SI	$ 6,000.00	NO	$ -	$ 102,605.34
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Oficinista de Facturación	1	12	$ 1,269.00	$ 15,228.00	$ -	$ 1,256.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,784.74
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	06 - Oficina Municipal Manejo de	06	52	00	00	Trabajador	1	12	$ 629.00	$ 7,548.00	$ -	$ 669.22	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 11,517.22
T	Transitorio	91.05	07 - Guardia Municipal	07	01	00	00	Guardián	6	12	$ 1,357.00	$ 97,704.00	$ -	$ 8,025.16	SI	$ 12,600.00	SI	$ 7,200.00	NO	$ -	$ 125,529.16
T	Transitorio	91.05	07 - Guardia Municipal	07	01	00	00	Guardián	16	12	$ 1,257.00	$ 241,344.00	$ -	$ 19,931.62	SI	$ 33,600.00	SI	$ 19,200.00	NO	$ -	$ 314,075.62
T	Transitorio	91.05	07 - Guardia Municipal	07	01	00	00	Secretaria	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	07 - Guardia Municipal	07	01	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	08 - Recursos Humanos	08	01	00	00	Técnico de Recursos Humanos	1	12	$ 1,548.00	$ 18,576.00	$ -	$ 1,512.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,388.86
T	Transitorio	91.05	08 - Recursos Humanos	08	01	00	00	Técnico de Recursos Humanos	2	12	$ 1,448.00	$ 34,752.00	$ -	$ 2,842.13	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 44,194.13
T	Transitorio	91.05	08 - Recursos Humanos	08	01	00	00	Secretaria	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	08 - Recursos Humanos	08	01	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Secretaria	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 1,369.00	$ 16,428.00	$ -	$ 1,348.54	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,076.54
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	2	12	$ 1,269.00	$ 30,456.00	$ -	$ 2,513.48	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 39,569.48
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 1,671.00	$ 20,052.00	$ -	$ 1,625.78	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,977.78
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	1	12	$ 731.00	$ 8,772.00	$ -	$ 762.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,834.86
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Instructor de Deportes	2	12	$ 677.00	$ 16,248.00	$ -	$ 1,426.57	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 24,274.57
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Trabajador	4	12	$ 1,278.00	$ 61,344.00	$ -	$ 5,060.02	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 79,604.02
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Trabajador	5	12	$ 1,232.00	$ 73,920.00	$ -	$ 6,113.88	SI	$ 10,500.00	SI	$ 6,000.00	NO	$ -	$ 96,533.88
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Trabajador	10	12	$ 1,178.00	$ 141,360.00	$ -	$ 11,732.04	SI	$ 21,000.00	SI	$ 12,000.00	NO	$ -	$ 186,092.04
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Trabajador	2	12	$ 1,399.00	$ 33,576.00	$ -	$ 2,752.16	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 42,928.16
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Trabajdor	1	12	$ 683.00	$ 8,196.00	$ -	$ 718.79	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,214.79
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Trabajdor	4	12	$ 629.00	$ 30,192.00	$ -	$ 2,676.89	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 46,068.89
T	Transitorio	91.05	09 - Recreación y Deportes	09	01	00	00	Conductor de Vehículo Motor Liviano	1	12	$ 1,202.00	$ 14,424.00	$ -	$ 1,195.24	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,919.24
T	Transitorio	91.05	12 - Relaciones Públicas	12	05	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	14 - Cultura y Turismo	14	47	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05

GERENCIA Y PRESUPUESTO

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: ______
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	$ 175.00 Aport. Plan	Plan Médico	$ 1,200.00 Bono de Navidad a	Bono de Navidad	$ - Bono de Verano a	Bono de Verano	TOTAL
T	Transitorio	91.05	14 - Cultura y Turismo	14	47	00	00	Técnico de Oficina	2	12	$ 1,214.00	$ 29,136.00	$ -	$ 2,412.50	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 38,148.50
T	Transitorio	91.05	14 - Cultura y Turismo	14	47	00	00	Trabajador	3	12	$ 1,178.00	$ 42,408.00	$ -	$ 3,519.61	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 55,827.61
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Auxiliar en el Hogar	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Auxiliar en el Hogar	4	12	$ 683.00	$ 32,784.00	$ -	$ 2,875.18	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 48,859.18
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Auxiliar en el Hogar	11	12	$ 629.00	$ 83,028.00	$ -	$ 7,361.44	SI	$ 23,100.00	SI	$ 13,200.00	NO	$ -	$ 126,689.44
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Auxiliar en el Hogar	2	12	$ 722.00	$ 17,328.00	$ -	$ 1,509.19	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 25,437.19
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Supervisor de Alimentos	1	12	$ 1,269.00	$ 15,228.00	$ -	$ 1,256.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,784.74
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Cocinero(a)	1	12	$ 1,290.00	$ 15,480.00	$ -	$ 1,276.02	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,056.02
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Ayudante de Cocina	1	12	$ 1,278.00	$ 15,336.00	$ -	$ 1,265.00	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,901.00
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Trabajador	1	12	$ 1,302.00	$ 15,624.00	$ -	$ 1,287.04	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,211.04
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16	00	00	Cuidadora	4	12	$ 1,178.00	$ 56,544.00	$ -	$ 4,692.82	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 74,436.82
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35	00	00	Coordinador de Servicios a Personas	1	12	$ 1,486.00	$ 17,832.00	$ -	$ 1,455.95	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 22,587.95
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35	00	00	Técnico de Oficina	1	12	$ 702.00	$ 8,424.00	$ -	$ 736.24	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,460.24
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	17 - Empresas Municipales	17	18	00	00	Trabajador	1	12	$ 1,306.00	$ 15,672.00	$ -	$ 1,290.71	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,262.71
T	Transitorio	91.05	17 - Empresas Municipales	17	18	00	00	Trabajador	4	12	$ 1,178.00	$ 56,544.00	$ -	$ 4,692.82	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 74,436.82
T	Transitorio	91.05	19 - Secretaría Municipal	19	01	00	00	Técnico de Oficina	1	12	$ 1,268.00	$ 15,216.00	$ -	$ 1,255.82	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,771.82
T	Transitorio	91.05	19 - Secretaría Municipal	19	01	00	00	Técnico de Oficina	1	12	$ 2,105.00	$ 25,260.00	$ -	$ 2,024.19	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 30,584.19
T	Transitorio	91.05	19 - Secretaría Municipal	19	01	00	00	Técnico de Oficina	2	12	$ 1,214.00	$ 29,136.00	$ -	$ 2,412.50	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 38,148.50
T	Transitorio	91.05									$ -	$ -	$ -	$ -		$ -		$ -		$ -	$ -
T	Transitorio	91.05	20 - Asuntos Legales	20	01	00	00	Abogada	1	12	$ 2,723.00	$ 32,676.00	$ -	$ 2,591.51	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 38,567.51
T	Transitorio	91.05	20 - Asuntos Legales	20	01	00	00	Paralegal	1	12	$ 2,152.00	$ 25,824.00	$ -	$ 2,067.34	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 31,191.34
T	Transitorio	91.05	20 - Asuntos Legales	20	01	00	00	Secretaria	1	12	$ 2,243.00	$ 26,916.00	$ -	$ 2,150.87	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 32,366.87
T	Transitorio	91.05	20 - Asuntos Legales	20	01	00	00	Técnico de Oficina	1	12	$ 1,268.00	$ 15,216.00	$ -	$ 1,255.82	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,771.82
T	Transitorio	91.05	20 - Asuntos Legales	20	01	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
T	Transitorio	91.05	24 - Educación	24	07	00	00	Encargado Centro Información	1	12	$ 1,369.00	$ 16,428.00	$ -	$ 1,348.54	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,076.54
T	Transitorio	91.05	24 - Educación	24	07	00	00	Encargado Centro Información	1	12	$ 1,269.00	$ 15,228.00	$ -	$ 1,256.74	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,784.74
T	Transitorio	91.05	24 - Educación	24	07	00	00	Encargado Centro Información	1	12	$ 731.00	$ 8,772.00	$ -	$ 762.86	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 12,834.86
T	Transitorio	91.05	24 - Educación	24	07	00	00	Técnico de Oficina	2	12	$ 1,214.00	$ 29,136.00	$ -	$ 2,412.50	SI	$ 4,200.00	SI	$ 2,400.00	NO	$ -	$ 38,148.50
T	Transitorio	91.05	24 - Educación	24	07	00	00	Trabajador	1	12	$ 1,178.00	$ 14,136.00	$ -	$ 1,173.20	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 18,609.20
T	Transitorio	91.05	25 - Planificación y Desarrollo	25	55	00	00	Técnico de Planificación	1	12	$ 1,652.00	$ 19,824.00	$ -	$ 1,608.34	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,732.34
T	Transitorio	91.05	25 - Planificación y Desarrollo	25	55	00	00	Secretaria	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	25 - Planificación y Desarrollo	25	55	00	00	Técnico de Oficina	1	12	$ 1,545.00	$ 18,540.00	$ -	$ 1,510.11	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 23,350.11
T	Transitorio	91.05	28 - Conservación y Ornato	28	01	00	00	Trabajador	3	12	$ 1,278.00	$ 46,008.00	$ -	$ 3,795.01	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 59,703.01
T	Transitorio	91.05	28 - Conservación y Ornato	28	01	00	00	Trabajador	3	12	$ 1,178.00	$ 42,408.00	$ -	$ 3,519.61	SI	$ 6,300.00	SI	$ 3,600.00	NO	$ -	$ 55,827.61
T	Transitorio	91.05	35 - Compras y Suministros	35	01	00	00	Agente Comprador	4	12	$ 1,326.00	$ 63,648.00	$ -	$ 5,236.27	SI	$ 8,400.00	SI	$ 4,800.00	NO	$ -	$ 82,084.27
T	Transitorio	91.05	40 - Oficina de Permisos	40	55	00	00	Inspector de Permisos	1	12	$ 2,403.00	$ 28,836.00	$ -	$ 2,297.75	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 34,433.75
T	Transitorio	91.05	40 - Oficina de Permisos	40	55	00	00	Técnico de Permisos	1	12	$ 1,613.00	$ 19,356.00	$ -	$ 1,572.53	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 24,228.53
T	Transitorio	91.05	40 - Oficina de Permisos	40	55	00	00	Secretaria	1	12	$ 1,386.00	$ 16,632.00	$ -	$ 1,364.15	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 21,296.15
T	Transitorio	91.05	40 - Oficina de Permisos	40	55	00	00	Técnico de Oficina	1	12	$ 1,314.00	$ 15,768.00	$ -	$ 1,298.05	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 20,366.05
T	Transitorio	91.05	40 - Oficina de Permisos	40	55	00	00	Técnico de Oficina	1	12	$ 1,214.00	$ 14,568.00	$ -	$ 1,206.25	SI	$ 2,100.00	SI	$ 1,200.00	NO	$ -	$ 19,074.25
									619		**$ 506,296.00**	**$ 11,036,856.00**	**$ -**	**$ 901,051.88**		**$ 1,299,900.00**		**$ 741,600.00**		**$ -**	**$ 13,979,407.88**

GERENCIA Y PRESUPUESTO

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: 0
AÑO FISCAL: 2024-2025
TRANSITORIO E IRREGULAR

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.	Sueldo por hora	Horas Diarias	Meses	Sueldo Mensual	Sueldo Anual	7.65% Seguro Social	$ 175.00 Aport. Plan	Plan Médico	$ 1,200.00 Bono de Navidad a	Bono de Navidad	$ - Bono de Verano a	Bono de Verano	TOTAL
I	Irregular	91.06	02 - Oficina del Alcalde(sa)	02	07	00	00	Estudiantes	10	$ 5.44	4.00	4.5	$ 4,714.67	$ 21,216.00	$ 1,623.02	NO	$ -	NO	$ -	NO	$ -	$ 22,839.02
									10				**$ 4,714.67**	**$ 21,216.00**	**$ 1,623.02**		**$ -**		**$ -**		**$ -**	**$ 22,839.02**