



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

RESOLUCIÓN: 73

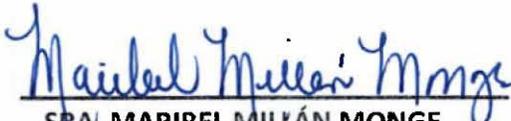
SERIE: 2024 – 2025

**"PARA DISPONER Y APROBAR EL PRESUPUESTO FUNCIONAL DEL MUNICIPIO DE FAJARDO, PARA EL AÑO ECONÓMICO 2025-2026, EN FONDOS ESTATALES DE \$29,292,371.00 Y FONDOS FEDERALES DE \$10,121,035.00 PARA UN TOTAL DE \$39,413,406.00."**

- 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 9 junio de 2025, el Mensaje de Presupuesto y el Proyecto de Presupuesto para el Año Fiscal 2025-2026.
- POR CUANTO:** La Legislatura Municipal de Fajardo, ha realizado un estudio cuidadoso del Proyecto de Presupuesto para el año fiscal 2025-2026, 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 2025-2026 de \$29,292,371.00 y de Fondos Federales de \$10,121,035.00 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 **12 de junio de 2025** y firmada por el **Hon. José A. Meléndez Méndez, Alcalde del Gobierno Municipal Autónomo de Fajardo**, el **18 de junio de 2025**.

  
HON. MIGDALIA CANALES PACHECO  
PRESIDENTA  
LEGISLATURA MUNICIPAL

  
SRA. MARIBEL MILLÁN MONGE  
SECRETARIA  
LEGISLATURA MUNICIPAL

  
HON. JOSÉ A. MELÉNDEZ MÉNDEZ  
ALCALDE

GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

SELLO OFICIAL

## CERTIFICACIÓN

Yo, Maribel Millán Monge, Secretaria de la Legislatura Municipal de Fajardo, Puerto Rico:

CERTIFICO: Que la precedente es el texto original de la Resolución 73, Serie 2024-2025, aprobada por la Legislatura Municipal de Fajardo, en la Sesión Parlamentaria del 21 de mayo de 2024:

### AFIRMATIVOS:

Hon. Migdalia Canales Pacheco, Presidenta

Hon. Billy B. Flores Piña, Vicepresidente

Hon. Rosa V. Quiñones Ortiz, Portavoz de Mayoría

Hon. Víctor Torres Santiago, Portavoz Alterno

Hon. Luis E. Matta Donatiú

Hon. Nilda I. Vázquez Díaz

Hon. Edgardo Pimentel Vázquez

Hon. Julio Febo Febo

Hon. Ana D. Monge Cruz

Hon. Kensar J. Cruz Estrada

Hon. Gabriel García Rivera

### AUSENTES:

NINGUNO

### ABSTENIDOS:

NINGUNO

### EN CONTRA:

Hon. Ricardo Donatiú Berríos

Hon. Johanny Llabrés Morales

Hon. Antonio Prieto Colón

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

CERTIFICO, ADEMÁS: Que fue firmada por el alcalde, Honorable José Aníbal Meléndez Méndez, el 18 de junio de 2025.

Y PARA QUE ASÍ CONSTE y a los fines procedentes, expido la presente y hago constar en todas sus páginas, el Gran Sello Oficial de la Legislatura Municipal de Fajardo, Puerto Rico, hoy 18 de junio de 2025.

  
MARIBEL MILLÁN MONGE  
SECRETARIA  
LEGISLATURA MUNICIPAL

SELLO OFICIAL



2025-2026

# PRESUPUESTO GENERAL

Hon. José A. Meléndez Méndez  
Alcalde

# GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## PRESUPUESTO GENERAL

AÑO FISCAL

2025-2026

### 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 un 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 el Código Municipal, 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 (CRIM). Las cantidades se detallan a continuación:

##### **Contribución sobre la Propiedad**

|              |             |
|--------------|-------------|
| Exonerada    | \$0         |
| No Exonerada | \$4,403,183 |

##### **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) | \$3,502,203 |
| Lotería                                     | \$323,264   |

**C. Ingresos por concepto de Patentes Municipales**

Estos ingresos han sido estimados basados en las planillas radicadas en el Municipio por industria, comercios y negocios financieros ubicados en Fajardo al 30 de abril de 2025 y al estimado de imposición para el año 2025-2026.

**D. Ingresos por concepto de Impuesto Municipal**

Este estimado fue basado en el Informe Financiero al 30 de junio de 2024.

**E. Aportaciones Estatales**

El Municipio espera recibir una compensación en lugar de impuestos de 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. Estimados del déficit presupuestario del año anterior. Actualmente, el Municipio no tiene déficit presupuestario.

**NOTA 4 MEJORAS PERMANENTES**

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

**NOTA 5 DESCRIPCIÓN DE FONDOS UTILIZADOS EN EL PRESUPUESTO**

Según requerido por la Ley del Código Municipal 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 de 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**  
**2025-2026**

| <b>PROYECTO DE PRESUPUESTO<br/>RESUMEN DE INGRESOS</b> |   |   |
|--|---|---|
| <b>DESCRIPCIÓN</b>                                     | <b>PRESUPUESTO<br/>AÑO FISCAL<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO FISCAL<br/>2024-2025</b> |
| FONDOS ESTATALES                                       |   |   |
| FONDO GENERAL  | \$ 24,700,012                                   | \$ 21,906,224                                   |
| FONDO DE REDENCIÓN DE DEUDA                            | \$ 4,592,359                                    | \$ 4,515,785                                    |
| <b>TOTAL DE FONDOS ESTATALES</b>                       | <b>\$ 29,292,371</b>                            | <b>\$ 26,422,009</b>                            |
| FONDOS FEDERALES                                       | \$ 10,121,035                                   | \$ 4,808,702                                    |
| <b>TOTAL DE INGRESOS</b>                               | <b>\$ 39,413,406</b>                            | <b>\$ 31,230,711</b>                            |

**Tablas de Ingresos  
2025-2026**

| <b>IMPUESTOS LOCALES</b>        |              |                                  |  |  |   |
|---------------------------------|--------------|----------------------------------|--|--|---|
| <b>NÚMERO<br/>DE<br/>CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>               | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> | <b>INGRESO<br/>ACTUAL<br/>4/30/2025</b> |
| 01-03-04-81.01                  | FG           | PATENTES MUNICIPALES             | 5,345,649                                | 5,201,250                                | 4,777,726                               |
| 01-03-04-81.03                  | FG           | IMPUESTO MUNICIPAL               | 7,223,009                                | 4,914,137                                | 5,404,492                               |
| 01-03-04-81.21                  | FG           | INTERESES Y RECARGOS EN PATENTES | 150,000                                  | 100,000                                  | 258,350                                 |
|                                 |              | <b>TOTAL: IMPUESTOS LOCALES</b>  | <b>12,718,658</b>                        | <b>10,215,387</b>                        | <b>10,440,568</b>                       |

**Tablas de Ingresos  
2025-2026**

| <b>LICENCIAS Y PERMISOS</b>        |              |  |                                  |                                  |                                 |
|------------------------------------|--------------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>NÚMERO DE CUENTA</b>            | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                             | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>INGRESO ACTUAL 4/30/2025</b> |
| 01-03-04-83.01                     | FG           | ARBITRIOS DE CONSTRUCCIÓN                      | 605,985                          | 560,020                          | 1,256,696                       |
| 01-03-04-83.04                     | FG           | LICENCIAS, PERMISOS, CERTIFICACIONES Y ENDOSOS | 125,000                          | 125,000                          | 191,803                         |
| <b>TOTAL: LICENCIAS Y PERMISOS</b> |              |  | <b>730,985</b>                   | <b>685,020</b>                   | <b>1,448,499</b>                |

**Tablas de Ingresos  
2025-2026**

| <b>INGRESOS INTERGUBERNAMENTALES</b> |              |   |  |  |   |
|--------------------------------------|--------------|---|--|--|---|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>      | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                          | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> | <b>INGRESO<br/>ACTUAL<br/>4/30/2025</b> |
| 01-03-04-84.02                       | FG           | COMPENSACIÓN A.E.E.                         | 775,394                                  | 779,691                                  | -                                       |
| 01-03-04-84.04                       | FG           | FONDOS EQUIPARACIÓN - LOTERÍA               | 323,264                                  | 341,481                                  | 256,111                                 |
|                                      |              | <b>TOTAL: INGRESOS INTERGUBERNAMENTALES</b> | <b>1,098,658</b>                         | <b>1,121,172</b>                         | <b>256,111</b>                          |

Tablas de Ingresos  
2025-2026

| <b>INGRESOS POR SERVICIOS</b> |              |                                      |                                  |                                  |                                 |
|-------------------------------|--------------|--------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>NÚMERO DE CUENTA</b>       | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                   | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>INGRESO ACTUAL 4/30/2025</b> |
| 01-03-04-85.05                | FG           | BALNEARIO SEVEN SEAS                 | 500,000                          | 500,000                          | 387,865                         |
| 01-03-04-85.06                | FG           | USO DE ESTADIOS Y COLISEOS           |                                  |                                  |                                 |
|                               |              | COLISEO Y CANTINA                    | 1,000                            | 1,000                            | 21,695                          |
|                               |              | CENTRO DE USOS MÚLTIPLES             | 10,000                           | 5,000                            | -                               |
| 01-03-04-85.11                | FG           | SERVICIOS DE AMBULANCIAS             | 100,000                          | 100,000                          | 120,031                         |
|                               |              | <b>TOTAL: INGRESOS POR SERVICIOS</b> | <b>611,000</b>                   | <b>606,000</b>                   | <b>529,591</b>                  |

**Tablas de Ingresos  
2025-2026**

| <b>MULTAS Y CONFISCACIONES</b>  |              |                                       |  |  |   |
|---------------------------------|--------------|---------------------------------------|--|--|---|
| <b>NÚMERO<br/>DE<br/>CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                    | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> | <b>INGRESO<br/>ACTUAL<br/>4/30/2025</b> |
| 01-03-04-86.01                  | FG           | MULTAS                                | 100                                      | 100                                      | 1,000                                   |
| 01-03-04-86.02                  | FG           | CONFISCACIONES - DEPÓSITOS            | 100                                      | 100                                      | -                                       |
|                                 |              | <b>TOTAL: MULTAS Y CONFISCACIONES</b> | <b>200</b>                               | <b>200</b>                               | <b>1,000</b>                            |

**Tablas de Ingresos  
2025-2026**

| <b>OTROS INGRESOS</b>   |              |   |                                  |                                  |                                 |
|-------------------------|--------------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>NÚMERO DE CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>INGRESO ACTUAL 4/30/2025</b> |
| 01-03-04-87.01          | FG           | INTERESES                                       | 200,000                          | 100,000                          | 2,009,472                       |
| 01-03-04-87.05          | FG           | INGRESOS EVENTUALES                             | 600,000                          | 500,000                          | 2,674,050                       |
| 01-03-04-87.06          | FG           | RENTA LOCALES Y PROP. MUNICIPAL                 |                                  |                                  |                                 |
|                         |              | RENTA DE PROP., PLAZA PÚBLICA, CALLES Y KIOSCOS | 119,225                          | 119,400                          | 119,400                         |
|                         |              | PLAZA DEL MERCADO                               | 61,200                           | 61,200                           | 61,200                          |
|                         |              | VERTEDERO                                       | 200,000                          | 200,000                          | 200,000                         |
|                         |              | CAMPERS FIJOS - BALNEARIO SEVEN SEAS            | 393,600                          | 465,000                          | 168,865                         |
| 01-03-04-87.09          | FG           | OTROS INGRESOS                                  |                                  |                                  |                                 |
|                         |              | VENTA DE SOLARES                                | 1,000                            | 1,000                            | 1,000                           |
|                         |              | VENTA DE SOLARES CEMENTERIO                     | 100                              | 100                              | 100                             |
|                         |              | VENTA DE SELLOS                                 | 10,000                           | 10,000                           | 10,000                          |
|                         |              | VENTA DE CÁMARAS HORMIGÓN Y NICHOS              | 50,000                           | 50,000                           | 353,247                         |
|                         |              | OTRAS FUENTES FINANCIERAS                       |                                  |                                  |                                 |
|                         |              | ESTORBOS PÚBLICOS                               |                                  |                                  |                                 |
| 01-03-04-87.22          | FG           | CONT. SOBRE PROPIEDAD - NO EXONERADA            | 4,403,183                        | 4,325,254                        | 4,325,254                       |
| 01-03-04-87.22          | FG           | 1% & 3% (ANTES FONDO GENERAL)                   | 3,502,203                        | 3,446,491                        | 1,503,555                       |
|                         |              | <b>TOTAL: OTRAS INGRESOS</b>                    | <b>9,540,511</b>                 | <b>9,278,445</b>                 | <b>11,426,143</b>               |

**Tablas de Ingresos  
2025-2026**

| <b>FONDO REDENCIÓN DE EMPRÉSTITOS</b> |              |  |  |  |   |
|---------------------------------------|--------------|--|--|--|---|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>       | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                           | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> | <b>INGRESO<br/>ACTUAL<br/>4/30/2025</b> |
| 10-03-04-82.31                        | FG           | EXONERADA                                    |  | -  |   |
| 10-03-04-87.22                        | FG           | NO EXONERADA                                 | 4,592,359                                | 4,515,785                                |   |
|                                       |              | <b>TOTAL: FONDO REDENCIÓN DE EMPRÉSTITOS</b> | <b>4,592,359</b>                         | <b>4,515,785</b>                         | -                                       |

**Tablas de Resumen  
2025-2026**

| <b>RESUMEN POR DEPARTAMENTO</b>                  |  |                                   |                   |
|--|--|-----------------------------------|-------------------|
| <b>DEPARTAMENTO</b>                              | <b>FONDO<br/>GENERAL<br/>2025-2026</b> | <b>FONDO<br/>DE<br/>REDENCIÓN</b> | <b>TOTAL</b>      |
| LEGISLATURA MUNICIPAL                            | 424,492                                |                                   | 424,492           |
| ALCALDE  |  |                                   | -                 |
| ADMINISTRACIÓN                                   | 1,703,474                              |                                   | 1,703,474         |
| BENEFICIENCIA SOCIAL                             | 50,000                                 |                                   | 50,000            |
| EDUCACIÓN Y BELLAS ARTES                         | 800,779                                |                                   | 800,779           |
| DONACIONES A LA COMUNIDAD                        | 102,000                                |                                   | 102,000           |
| OFICINA PRIMERA DAMA Y TRABAJO SOCIAL            | 78,151                                 |                                   | 78,151            |
| ASUNTOS AL CIUDADANO                             | 1,013,188                              |                                   | 1,013,188         |
| FINANZAS   |  |                                   | -                 |
| ADMINISTRACIÓN                                   | 1,549,287                              |                                   | 1,549,287         |
| SEGUROS  | 1,553,613                              |                                   | 1,553,613         |
| DEUDAS VARIAS                                    | 27,000                                 |                                   | 27,000            |
| EMPRÉSTITOS                                      |  | 4,592,359                         | 4,592,359         |
| OBRAS PÚBLICAS                                   |  |                                   | -                 |
| ADMINISTRACIÓN Y OPERACIONES                     | 262,385                                |                                   | 262,385           |
| MEJORAS PERMANENTES                              | 15,000                                 |                                   | 15,000            |
| SANEAMIENTO, MANTENIMIENTO Y TRABAJOS EN GENERAL | 2,885,418                              |                                   | 2,885,418         |
| TRANSPORTACIÓN Y TERMINAL                        | 604,491                                |                                   | 604,491           |
| RECICLAJE  | 88,325                                 |                                   | 88,325            |
| SALUD  | 1,112,570                              |                                   | 1,112,570         |
| DEFENSA CIVIL                                    |  |                                   | -                 |
| MANEJO DE EMERGENCIAS                            | 291,850                                |                                   | 291,850           |
| EMERGENCIAS MÉDICAS Y DESASTRES                  | 526,675                                |                                   | 526,675           |
| POLICÍA MUNICIPAL                                | 1,449,391                              |                                   | 1,449,391         |
| RECURSOS HUMANOS                                 | 1,476,378                              |                                   | 1,476,378         |
| <b>SUB-TOTAL PÁGINA 1</b>                        | <b>16,014,467</b>                      | <b>4,592,359</b>                  | <b>20,606,826</b> |

**Tablas de Resumen  
2025-2026**

| <b>RESUMEN POR DEPARTAMENTO</b>                              |  |                                   |                   |
|--|--|-----------------------------------|-------------------|
| <b>DEPARTAMENTO</b>  | <b>FONDO<br/>GENERAL<br/>2025-2026</b> | <b>FONDO<br/>DE<br/>REDENCIÓN</b> | <b>TOTAL</b>      |
| RECREACIÓN Y DEPORTES  | 993,800                                |                                   | 993,800           |
| SERVICIOS A LA JUVENTUD                                      | 34,421                                 |                                   | 34,421            |
| PROTOCOLO Y RELACIONES PÚBLICAS                              | 270,363                                |                                   | 270,363           |
| DEPARTAMENTO DE ARTE, CULTURA Y TURISMO                      | 185,389                                |                                   | 185,389           |
| CENTRO DE USOS MÚLTIPLES, ESTACIONAMIENTO Y PLAZA DE MERCADO | 113,309                                |                                   | 113,309           |
| SECRETARÍA   | 333,333                                |                                   | 333,333           |
| DIVISIÓN LEGAL   | 258,772                                |                                   | 258,772           |
| AUDITORÍA INTERNA  | 130,644                                |                                   | 130,644           |
| BIBLIOTECAS  | 328,193                                |                                   | 328,193           |
| URBANISMOS - ORDENAMIENTO TERRITORIAL                        | 143,752                                |                                   | 143,752           |
| GASTOS GENERALES   | 5,218,664                              |                                   | 5,218,664         |
| CONSERVACIÓN Y ORNATO  | 180,722                                |                                   | 180,722           |
| DEPARTAMENTO DE COMPRAS                                      | 276,855                                |                                   | 276,855           |
| OFICINA DE PERMISOS  | 217,328                                |                                   | 217,328           |
| <b>SUB-TOTAL PÁGINA 1</b>                                    | <b>16,014,467</b>                      | <b>4,592,359</b>                  | <b>20,606,826</b> |
| <b>SUB-TOTAL PÁGINA 2</b>                                    | <b>8,685,545</b>                       | <b>-</b>                          | <b>8,685,545</b>  |
| <b>TOTAL: RESUMEN POR DEPARTAMENTO</b>                       | <b>24,700,012</b>                      | <b>4,592,359</b>                  | <b>29,292,371</b> |

**Tablas de Resumen  
2025-2026**

| <b>RESUMEN POR FUNCIONES</b>                                   |  |                                   |                   |
|--|--|-----------------------------------|-------------------|
| <b>DEPARTAMENTO</b>  | <b>FONDO<br/>GENERAL<br/>2025-2026</b> | <b>FONDO<br/>DE<br/>REDENCIÓN</b> | <b>TOTAL</b>      |
| LEGISLATURA MUNICIPAL  | 424,492                                |                                   | 424,492           |
| ADMINISTRACIÓN   | 13,268,444                             |                                   | 13,268,444        |
| OBRAS PÚBLICAS   | 3,236,128                              |                                   | 3,236,128         |
| CONSERVACIÓN DE LAS INSTALACIONES MUNICIPALES Y ÁREAS PÚBLICAS | 180,722                                |                                   | 180,722           |
| TRANSPORTACIÓN Y MANTENIMIENTO                                 | 604,491                                |                                   | 604,491           |
| SALUD Y BENEFICIENCIA  | 1,162,570                              |                                   | 1,162,570         |
| SEGURIDAD PÚBLICA  | 2,267,916                              |                                   | 2,267,916         |
| RECREACIÓN Y DEPORTES  | 993,800                                |                                   | 993,800           |
| SERVICIOS A LA JUVENTUD  | 34,421                                 |                                   | 34,421            |
| SERVICIOS A LA VEJEZ   | 821,681                                |                                   | 821,681           |
| SERVICIOS AL CIUDADANO   | 191,507                                |                                   | 191,507           |
| DONACIONES   | 102,000                                |                                   | 102,000           |
| EDUCACIÓN  | 800,779                                |                                   | 800,779           |
| CULTURA  | 455,752                                |                                   | 455,752           |
| PROPIEDAD PÚBLICA  | 113,309                                |                                   | 113,309           |
| MEJORAS PERMANENTES  | 15,000                                 |                                   | 15,000            |
| DEUDA PÚBLICA  | 27,000                                 | 4,592,359                         | 4,619,359         |
| <b>TOTAL: RESUMEN POR FUNCIONES</b>                            | <b>24,700,012</b>                      | <b>4,592,359</b>                  | <b>29,292,371</b> |

**Tablas de Resumen  
2025-2026**

| <b>RESUMEN POR CONCEPTOS</b>                   |  |                                   |                   |
|--|--|-----------------------------------|-------------------|
| <b>DEPARTAMENTO</b>                            | <b>FONDO<br/>GENERAL<br/>2025-2026</b> | <b>FONDO<br/>DE<br/>REDENCIÓN</b> | <b>TOTAL</b>      |
| SALARIO  | 11,094,760                             |                                   | 11,094,760        |
| GASTO DE NÓMINA Y BENEFICIOS                   | 4,172,678                              |                                   | 4,172,678         |
| SEGUROS  | 1,553,613                              |                                   | 1,553,613         |
| COMPRA DE EQUIPO                               | 10,500                                 |                                   | 10,500            |
| MATERIALES Y SUMINISTROS                       | 61,000                                 |                                   | 61,000            |
| REPARACIONES Y MANTENIMIENTO                   | 233,000                                |                                   | 233,000           |
| SERVICIOS PROFESIONALES                        | 468,200                                |                                   | 468,200           |
| DONACIONES Y BENEFICIENCIA                     | 152,000                                |                                   | 152,000           |
| GASTOS OPERACIONALES                           | 6,278,609                              |                                   | 6,278,609         |
| CULTURA  | 455,752                                |                                   | 455,752           |
| GASTOS DE REPRESENTACIÓN Y RELACIONES PÚBLICAS | 86,000                                 |                                   | 86,000            |
| PUBLICACIONES Y SUSCRIPCIONES                  | 56,700                                 |                                   | 56,700            |
| RENTA  | 35,200                                 |                                   | 35,200            |
| MEJORAS PERMANENTES                            | 15,000                                 |                                   | 15,000            |
| DEUDA PÚBLICA                                  | 27,000                                 | 4,592,359                         | 4,619,359         |
| <b>TOTAL: RESUMEN POR CONCEPTOS</b>            | <b>24,700,012</b>                      | <b>4,592,359</b>                  | <b>29,292,371</b> |

**Tablas de Egresos  
2025-2026**

| <b>LEGISLATURA MUNICIPAL</b> |              |  |                                  |                                  |                               |
|------------------------------|--------------|--|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>      | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                       | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-01-01-91.01               | FG           | SUELDO - EMPLEADOS REGULARES             | 246,072                          | 162,576                          | 135,810                       |
| 01-01-01-91.07               | FG           | VACACIONES REGULARES                     | -                                | -                                | -                             |
| 01-01-01-91.08               | FG           | LICENCIAS DE ENFERMEDAD                  | 7,288                            | 5,918                            | 6,391                         |
| 01-01-01-91.10               | FG           | SEGURO CHOFERIL                          | 16                               | 16                               | 13                            |
| 01-01-01-91.31               | FG           | SEGURO SOCIAL                            | 20,116                           | 13,441                           | 11,335                        |
| 01-01-01-91.41               | FG           | PLAN MÉDICO                              | 16,800                           | 12,600                           | 7,000                         |
| 01-01-01-91.71               | FG           | BONO DE NAVIDAD                          | 9,600                            | 7,200                            | 5,973                         |
| 01-01-04-92.01               | FG           | MATERIAL DE OFICINA                      | 500                              | 500                              | 180                           |
| 01-01-04-93.27               | FG           | COMPRA DE EQUIPO                         | 500                              | 500                              | -                             |
| 01-01-04-94.01               | FG           | DIETAS LEGISLADORES                      | 80,000                           | 80,000                           | 49,215                        |
| 01-01-04-94.05               | FG           | GASTOS DE REPRESENTACIÓN                 | 5,000                            | 5,000                            | 151                           |
| 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                            | 8,000                            | 3,888                         |
| 01-01-04-94.15               | FG           | RELACIONES PÚBLICAS                      | 1,000                            | 1,000                            | 655                           |
| 01-01-04-94.21               | FG           | GASTOS DE VIAJE                          | 500                              | 500                              | -                             |
| 01-01-04-94.25               | FG           | SERVICIOS LEGALES                        | 24,000                           | 24,000                           | 9,900                         |
| 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                              | -                             |
|                              |              | <b>TOTAL: LEGISLATURA MUNICIPAL</b>      | <b>424,492</b>                   | <b>326,351</b>                   | <b>231,135</b>                |

**Tablas de Egresos  
2025-2026**

| <b>OFICINA DEL ALCALDE</b>        |              |                                 |                                  |                                  |                               |
|-----------------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>           | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-02-01-91.01                    | FG           | SUELDO - EMPLEADOS REGULARES    | 590,484                          | 526,620                          | 338,656                       |
| 01-02-01-91.05                    | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 158,628                          | 95,400                           | 81,049                        |
| 01-02-01-91.07                    | FG           | VACACIONES REGULARES            | 8,209                            | 4,650                            | 2,381                         |
| 01-02-01-91.08                    | FG           | LICENCIAS DE ENFERMEDAD         | 32,865                           | 19,690                           | 18,407                        |
| 01-02-01-91.10                    | FG           | SEGURO CHOFERIL                 | 160                              | 128                              | 43                            |
| 01-02-01-91.31                    | FG           | SEGURO SOCIAL                   | 62,928                           | 51,558                           | 35,258                        |
| 01-02-01-91.41                    | FG           | PLAN MÉDICO                     | 58,800                           | 50,400                           | 25,725                        |
| 01-02-01-91.71                    | FG           | BONO DE NAVIDAD                 | 32,400                           | 27,600                           | 20,400                        |
| 01-02-05-94.05                    | FG           | GASTOS DE REPRESENTACIÓN        | 20,000                           | 15,000                           | 19,036                        |
| 01-02-04-94.06                    | FG           | ADIESTRAMIENTOS                 | 1,000                            | 1,500                            | 600                           |
| 01-02-04-94.11                    | FG           | SERVICIOS PROFESIONALES         | 350,000                          | 500,000                          | 301,113                       |
| 01-02-05-94.15                    | FG           | RELACIONES PÚBLICAS             | 60,000                           | 75,000                           | 107,538                       |
| 01-02-04-94.21                    | FG           | GASTOS DE VIAJE                 | 5,000                            | 5,000                            | 4,364                         |
| 01-02-04-94.25                    | FG           | SERVICIOS LEGALES               | 280,000                          | 360,000                          | 378,458                       |
| 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                            | 5,000                            | 3,953                         |
| 01-02-05-94.67                    | FG           | PUBLICACIONES Y ANUNCIOS        | 30,000                           | 35,000                           | 23,449                        |
| <b>TOTAL: OFICINA DEL ALCALDE</b> |              |                                 | <b>1,703,474</b>                 | <b>1,780,546</b>                 | <b>1,368,430</b>              |

**Tablas de Egresos  
2025-2026**

| <b>ALCALDE - BENEFICIENCIA SOCIAL</b> |              |  |                                  |                                  |                               |
|---------------------------------------|--------------|--|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>               | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                           | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 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                   | 10,000                           | 20,000                           | 8,726                         |
| 01-02-02-94.47                        | FG           | COMPRA ZAPATOS ORTOPÉDICOS                   | 100                              | 100                              | -                             |
| 01-02-02-94.47                        | FG           | COMPRA MATERIALES DE CONSTRUCCIÓN            | 5,000                            | 10,000                           | 225                           |
| 01-02-02-94.47                        | FG           | ATAULES Y ENTIERROS A POBRES                 | 5,000                            | 4,000                            | 13,665                        |
| 01-02-02-94.47                        | FG           | SERV. AGUA A INSOLVENTES                     | 10,000                           | 10,000                           | 2,321                         |
| 01-02-02-94.47                        | FG           | TRANSFUSIONES DE SANGRE                      | 100                              | 100                              | -                             |
| 01-02-02-94.47                        | FG           | APORTACIÓN TRANSPORTACIÓN TERRESTRE O AÉREA  | 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                            | 400                           |
| 01-02-02-94.47                        | FG           | COMPRA ESPEJUELOS A INSOLVENTES              | 1,500                            | 1,500                            | 500                           |
| 01-02-02-94.47                        | FG           | RECETAS ESPECIALES A INSOLVENTES             | 1,000                            | 1,000                            | 1,075                         |
| 01-02-02-94.47                        | FG           | INTERV. QUIRÚRGICAS NO ESTÉTICAS             | 200                              | 200                              | -                             |
| 01-02-02-94.47                        | FG           | APORT. ACT. SOCIALES COMUNIDADES             | 10,000                           | 15,000                           | 10,404                        |
| 01-02-02-94.47                        | FG           | COMPRA DE EQUIPO Y ENSERES                   | 5,000                            | 5,000                            | 6,630                         |
| 01-02-02-94.47                        | FG           | APORT. ENFERMEDADES CATASTRÓFICAS            | 100                              | 100                              | -                             |
|                                       |              | <b>TOTAL: ALCALDE - BENEFICIENCIA SOCIAL</b> | <b>50,000</b>                    | <b>69,000</b>                    | <b>43,946</b>                 |

**Tablas de Egresos  
2025-2026**

| <b>ALCALDE - EDUCACIÓN Y BELLAS ARTES</b>        |              |                                       |                                  |                                  |                               |
|--|--------------|---------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                          | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                    | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-02-07-91.01                                   | FG           | SUELDO - EMPLEADOS REGULARES          | 88,056                           | 126,360                          | 59,670                        |
| 01-02-07-91.05                                   | FG           | SUELDO - EMPLEADOS TRANSITORIOS       | 277,572                          | 259,272                          | 154,562                       |
| 01-02-07-91.06                                   | FG           | SUELDO - EMPLEADOS IRREGULARES        | 19,584                           | 19,584                           | 6,506                         |
| 01-02-07-91.07                                   | FG           | LICENCIAS DE VACACIONES               | -                                | 933                              | 26                            |
| 01-02-07-91.08                                   | FG           | LICENCIAS DE ENFERMEDAD               | 60,008                           | 47,900                           | 31,326                        |
| 01-02-07-91.10                                   | FG           | SEGURO CHOFERIL                       | 80                               | 80                               | 27                            |
| 01-02-07-91.31                                   | FG           | SEGURO SOCIAL                         | 36,079                           | 36,846                           | 20,478                        |
| 01-02-07-91.41                                   | FG           | PLAN MÉDICO                           | 46,200                           | 48,300                           | 18,000                        |
| 01-02-07-91.71                                   | FG           | BONO DE NAVIDAD                       | 26,400                           | 27,600                           | 15,600                        |
| 01-02-07-94.11                                   | FG           | SERVICIOS PROFESIONALES               | 100,000                          | 100,000                          | 104,920                       |
| 01-02-07-94.21                                   | FG           | GASTOS DE VIAJE                       | 100                              | 100                              | -                             |
| 01-02-07-94.47                                   | FG           | APORTACIÓN PROGRAMA HEAD START        | 120,000                          | 150,000                          | 150,377                       |
| 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                           | -                             |
| 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                              | 2,000                         |
| 01-02-07-94.47                                   | FG           | APORT. ACT. ESCUELAS PÚBLICAS         | 5,000                            | 8,000                            | 3,412                         |
| 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                            | -                             |
| 01-02-07-94.65                                   | FG           | MISCELÁNEOS (BANDA MUNICIPAL)         | 100                              | 100                              | -                             |
| <b>TOTAL: ALCALDE - EDUCACIÓN Y BELLAS ARTES</b> |              |                                       | <b>800,779</b>                   | <b>846,675</b>                   | <b>566,904</b>                |

Tablas de Egresos  
2025-2026

| <b>ALCALDE - DONACIONES A LA COMUNIDAD</b> |              |   |                                  |                                  |                               |
|--|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                    | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                                | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-02-31-94.47                             | FG           | EQUIPO BASEBALL AA                                | 100,000                          | 100,000                          | 125,000                       |
| 01-02-31-94.47                             | FG           | LIGA BASEBALL INFANTIL                            |                                  | -                                | -                             |
| 01-02-31-94.47                             | FG           | MJ SPORT CLUB CORP.                               | -                                |                                  | -                             |
| 01-02-31-94.47                             | FG           | VETERANOS IMPEDIDOS DE PR (CAP. 7)                |                                  |                                  | -                             |
| 01-02-31-94.47                             | FG           | CONCURSOS DE BELLEZAS                             |                                  |                                  | -                             |
| 01-02-31-94.47                             | FG           | ASOC. ALZHEIMER DE PR                             | 1,000                            | 1,000                            | -                             |
| 01-02-31-94.47                             | FG           | ABHINAYA DANCER, INC.                             |                                  |                                  | -                             |
| 01-02-31-94.47                             | FG           | SOCIEDAD AMERICANA DEL CÁNCER                     | 1,000                            |                                  | -                             |
| 01-02-31-94.47                             | FG           | CARIDUROS DE FAJARDO INC.                         |                                  |                                  | 6,000                         |
| 01-02-31-94.47                             | FG           | CONCILIO IGLESIAS DE DIOS UNA FE INQUEBRANTABLE   |                                  |                                  | 5,658                         |
| 01-02-31-94.47                             | FG           | VICTORIAS MODELING CENTER                         |                                  |                                  | 900                           |
| 01-02-31-94.47                             | FG           | BORINQUENEER STUDENT ASSOCIATION INC.             |                                  |                                  | 3,086                         |
| 01-02-31-94.47                             | FG           | PARRANDAS NAVIDEÑAS                               |                                  |                                  | -                             |
|  |              | <b>TOTAL: ALCALDE - DONACIONES A LA COMUNIDAD</b> | <b>102,000</b>                   | <b>101,000</b>                   | <b>140,644</b>                |

Tablas de Egresos  
2025-2026

| <b>ALCALDE - OFICINA PRIMERA DAMA Y TRABAJO SOCIAL</b> |              |                                 |                                  |                                  |                               |
|--|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                                | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-02-35-91.01   | FG           | SUELDO - EMPLEADOS REGULARES    | -                                | -                                | -                             |
| 01-02-35-91.05   | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 59,808                           | 86,268                           | 31,031                        |
| 01-02-35-91.07   | FG           | VACACIONES REGULARES            | -                                | -                                | -                             |
| 01-02-35-91.08   | FG           | LICENCIAS DE ENFERMEDAD         | -                                | 1,279                            | -                             |
| 01-02-35-91.10   | FG           | SEGURO CHOFERIL                 | -                                | -                                | -                             |
| 01-02-35-91.31   | FG           | SEGURO SOCIAL                   | 4,943                            | 7,156                            | 2,557                         |
| 01-02-35-91.41   | FG           | PLAN MÉDICO                     | 8,400                            | 10,500                           | 2,100                         |
| 01-02-35-91.71   | FG           | BONO DE NAVIDAD                 | 4,800                            | 6,000                            | 2,400                         |
| 01-02-35-94.06   | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | -                             |
| 01-02-35-94.21   | FG           | GASTOS DE VIAJE                 | 100                              | 100                              | -                             |
| <b>TOTAL: ALCALDE - PRIMERA DAMA Y TRABAJO SOCIAL</b>  |              |                                 | <b>78,151</b>                    | <b>111,403</b>                   | <b>38,088</b>                 |

**Tablas de Egresos  
2025-2026**

| <b>FINANZAS</b>                 |              |  |  |  |                                       |
|---------------------------------|--------------|--|--|--|---------------------------------------|
| <b>NÚMERO<br/>DE<br/>CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                       | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> | <b>GASTO<br/>ACTUAL<br/>4/30/2025</b> |
| 01-03-01-91.01                  | FG           | SUELDO - EMPLEADOS REGULARES             | 773,668                                  | 784,104                                  | 520,378                               |
| 01-03-01-91.05                  | FG           | SUELDO - EMPLEADOS TRANSITORIOS          | 406,092                                  | 412,176                                  | 220,591                               |
| 01-03-01-91.07                  | FG           | VACACIONES REGULARES                     | 602                                      | -  | -                                     |
| 01-03-01-91.08                  | FG           | LICENCIAS DE ENFERMEDAD                  | 34,719                                   | 21,528                                   | 19,445                                |
| 01-03-01-91.10                  | FG           | SEGURO CHOFERIL                          | 352                                      | 384                                      | 90                                    |
| 01-03-01-91.31                  | FG           | SEGURO SOCIAL                            | 98,554                                   | 98,946                                   | 63,444                                |
| 01-03-01-91.41                  | FG           | PLAN MÉDICO                              | 128,100                                  | 132,300                                  | 51,100                                |
| 01-03-01-91.71                  | FG           | BONO DE NAVIDAD                          | 73,200                                   | 75,600                                   | 60,923                                |
| 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                                    | 310                                   |
| 01-03-04-94.69                  | FG           | FRANQUEO                                 | 5,000                                    | 5,000                                    | 5,000                                 |
|                                 |              | <b>TOTAL: OFICINA DE FINANZAS</b>        | <b>1,549,287</b>                         | <b>1,559,038</b>                         | <b>941,281</b>                        |

Tablas de Egresos  
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| <b>FINANZAS - EMPRÉSTITOS</b> |              |                                      |                                  |                                  |                               |
|-------------------------------|--------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>       | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                   | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 10-03-04-94.55                | FG           | INTERESES                            | 400,260                          | 743,635                          | 377,548                       |
| 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)                 | 765,000                          | 715,000                          | 715,000                       |
| 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)                 | -                                | 2,190,000                        | 2,190,000                     |
| 10-03-04-94.57                | FG           | SOBRANTE - AMORTIZACIÓN DE PRINCIPAL | -                                | -                                |                               |
| 10-03-04-94.75                | FG           | RESERVA                              | 3,427,099                        | 867,150                          |                               |
|                               |              | <b>TOTAL: FINANZAS - EMPRÉSTITOS</b> | <b>4,592,359</b>                 | <b>4,515,785</b>                 | <b>3,282,548</b>              |

Tablas de Egresos  
2025-2026

| <b>FINANZAS - SEGUROS</b> |              |                                  |                                  |                                  |                               |
|---------------------------|--------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>   | <b>FONDO</b> | <b>DESCRIPCIÓN</b>               | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-03-04-91.45            | FG           | SEGURO POR DESEMPLEO             | 100,000                          | 100,000                          | 103,536                       |
| 01-03-04-91.51            | FG           | CUOTA FONDO SEGURO DEL ESTADO    | 598,613                          | 535,877                          | 437,355                       |
| 01-03-04-94.42            | FG           | SEGUROS                          | 850,000                          | 850,000                          | 1,161,762                     |
| 01-03-04-94.42            | FG           | SEGUROS VEHÍCULOS (ACCA)         | 5,000                            | 5,000                            | 3,419                         |
|                           |              | <b>TOTAL: FINANZAS - SEGUROS</b> | <b>1,553,613</b>                 | <b>1,490,877</b>                 | <b>1,706,072</b>              |

**Tablas de Egresos  
2025-2026**

| <b>FINANZAS - DEUDAS VARIAS</b> |              |                                     |                                  |                                  |                               |
|---------------------------------|--------------|-------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>         | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                  | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 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    | 21,000                           | 30,000                           | 2,769                         |
|                                 |              | <b>TOTAL: DEUDAS VARIAS</b>         | <b>27,000</b>                    | <b>36,000</b>                    | <b>2,769</b>                  |

**Tablas de Egresos  
2025-2026**

| <b>OBRAS PÚBLICAS</b>   |              |                                 |                                  |                                  |                               |
|-------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-04-01-91.01          | FG           | SUELDO - EMPLEADOS REGULARES    | 133,920                          | 122,844                          | 100,733                       |
| 01-04-01-91.05          | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 55,752                           | 49,524                           | 28,459                        |
| 01-04-01-91.07          | FG           | VACACIONES REGULARES            | -                                | 5,706                            | 4,353                         |
| 01-04-01-91.08          | FG           | LICENCIAS DE ENFERMEDAD         | 6,932                            | 6,059                            | 5,397                         |
| 01-04-01-91.10          | FG           | SEGURO CHOFERIL                 | 48                               | 48                               | 48                            |
| 01-04-01-91.31          | FG           | SEGURO SOCIAL                   | 15,733                           | 14,821                           | 11,272                        |
| 01-04-01-91.41          | FG           | PLAN MÉDICO                     | 16,800                           | 16,800                           | 7,700                         |
| 01-04-01-91.71          | FG           | BONO DE NAVIDAD                 | 9,600                            | 9,600                            | 8,400                         |
| 01-04-04-94.06          | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | 15                            |
| 01-04-04-94.21          | FG           | GASTOS DE VIAJES                | 1,000                            | 2,000                            | -                             |
| 01-04-04-94.36          | FG           | EXCAVACIONES                    | -                                | 8,000                            | 8,000                         |
| 01-04-04-94.50          | FG           | ARRENDAMIENTO DE TERRENOS       | -                                | 2,000                            | -                             |
| 01-04-04-94.65          | FG           | MISC. - ROTULACIÓN DE CALLES    | 5,000                            | 5,000                            | -                             |
| 01-04-04-94.65          | FG           | MISC. - JARDINES                | 2,500                            | 2,500                            | -                             |
| 01-04-04-94.65          | FG           | MISC. - CÁMARAS DE HORMIGÓN     | 15,000                           | 15,000                           | 24,423                        |
|                         |              | <b>TOTAL: OBRAS PÚBLICAS</b>    | <b>262,385</b>                   | <b>260,002</b>                   | <b>198,800</b>                |

Tablas de Egresos  
2025-2026

| <b>CONSTRUCCIÓN Y MEJORAS PERMANENTES</b> |              |  |                                  |                                  |                               |
|---|--------------|--|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                   | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                               | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-04-03-92.38                            | FG           | INSTALACIÓN DE POSTES Y LÍNEAS                   | 3,000                            | 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                           | -                             |
|   |              | <b>TOTAL: CONSTRUCCIÓN Y MEJORAS PERMANENTES</b> | <b>15,000</b>                    | <b>17,000</b>                    | -                             |

Tablas de Egresos  
2025-2026

| <b>OBRAS PÚBLICAS - SANEAMIENTO, MANTENIMIENTO Y TRABAJOS EN GENERAL</b> |       |  |                           |                           |                        |
|--|-------|--|---------------------------|---------------------------|------------------------|
| NÚMERO DE CUENTA   | FONDO | DESCRIPCIÓN                                | PRESUPUESTO AÑO 2025-2026 | PRESUPUESTO AÑO 2024-2025 | GASTO ACTUAL 4/30/2025 |
| 01-04-06-91.01   | FG    | SUELDO - EMPLEADOS REGULARES               | 498,876                   | 561,756                   | 430,282                |
| 01-04-06-91.05   | FG    | SUELDO - EMPLEADOS TRANSITORIOS            | 1,664,904                 | 1,657,008                 | 1,028,570              |
| 01-04-06-91.07   | FG    | VACACIONES REGULARES                       | 4,467                     | 9,695                     | 6,006                  |
| 01-04-06-91.08   | FG    | LICENCIAS DE ENFERMEDAD                    | 69,387                    | 43,156                    | 40,942                 |
| 01-04-06-91.10   | FG    | SEGURO CHOFERIL                            | 752                       | 1,120                     | 547                    |
| 01-04-06-91.31   | FG    | SEGURO SOCIAL                              | 184,032                   | 186,539                   | 125,589                |
| 01-04-06-91.41   | FG    | PLAN MÉDICO                                | 294,000                   | 291,900                   | 99,050                 |
| 01-04-06-91.71   | FG    | BONO DE NAVIDAD                            | 168,000                   | 166,800                   | 135,896                |
| 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        | -                         | -                         | -                      |
|  |       | <b>TOTAL: OBRAS PÚBLICAS - SANEAMIENTO</b> | <b>2,885,418</b>          | <b>2,918,974</b>          | <b>1,866,882</b>       |

Tablas de Egresos  
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| <b>OBRAS PÚBLICAS - TRANSPORTACIÓN Y TERMINAL DE TRANSPORTE PÚBLICO</b> |       |  |                           |                           |                        |
|---|-------|--|---------------------------|---------------------------|------------------------|
| NÚMERO DE CUENTA  | FONDO | DESCRIPCIÓN  | PRESUPUESTO AÑO 2025-2026 | PRESUPUESTO AÑO 2024-2025 | GASTO ACTUAL 4/30/2025 |
| 01-04-08-91.01  | FG    | SUELDO - EMPLEADOS REGULARES                             | 126,108                   | 126,108                   | 107,716                |
| 01-04-08-91.05  | FG    | SUELDO - EMPLEADOS TRANSITORIOS                          | 167,400                   | 117,408                   | 78,176                 |
| 01-04-08-91.07  | FG    | VACACIONES REGULARES                                     | 2,355                     | 1,595                     | -                      |
| 01-04-08-91.08  | FG    | LICENCIAS DE ENFERMEDAD                                  | 14,824                    | 9,453                     | 8,567                  |
| 01-04-08-91.10  | FG    | SEGURO CHOFERIL  | 176                       | 160                       | 112                    |
| 01-04-08-91.31  | FG    | SEGURO SOCIAL  | 25,328                    | 20,851                    | 16,131                 |
| 01-04-08-91.41  | FG    | PLAN MÉDICO  | 35,700                    | 31,500                    | 11,550                 |
| 01-04-08-91.71  | FG    | BONO DE NAVIDAD  | 20,400                    | 18,000                    | 14,400                 |
| 01-04-08-92.05  | FG    | HERRAMIENTAS   | 100                       | 100                       | -                      |
| 01-04-08-92.25  | FG    | COMBUSTIBLES Y LUBRICANTES                               | 100,000                   | 120,000                   | 158,896                |
| 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                                  | 55,000                    | 100,000                   | 28,876                 |
| 01-04-08-94.63  | FG    | MANTENIMIENTO DE VEHÍCULOS                               | 55,000                    | 100,000                   | 49,222                 |
|   |       | <b>TOTAL: OBRAS PÚBLICAS - TRANSPORTACIÓN Y TERMINAL</b> | <b>604,491</b>            | <b>647,275</b>            | <b>473,646</b>         |

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2025-2026

| <b>OBRAS PÚBLICAS - RECICLAJE</b> |              |  |                                  |                                  |                               |
|-----------------------------------|--------------|--|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>           | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                       | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-04-45-91.01                    | FG           | SUELDO - EMPLEADOS REGULARES             | 70,080                           | 44,148                           | 40,454                        |
| 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                            | 1,851                            | -                             |
| 01-04-45-91.10                    | FG           | SEGURO CHOFERIL                          | 16                               | 16                               | 13                            |
| 01-04-45-91.31                    | FG           | SEGURO SOCIAL                            | 5,778                            | 3,703                            | 3,278                         |
| 01-04-45-91.41                    | FG           | PLAN MÉDICO                              | 6,300                            | 4,200                            | 2,800                         |
| 01-04-45-91.71                    | FG           | BONO DE NAVIDAD                          | 3,600                            | 2,400                            | 2,400                         |
| 01-04-45-94.06                    | FG           | ADIESTRAMIENTO                           | 100                              | 200                              | -                             |
| 01-04-45-94.21                    | FG           | GASTOS DE VIAJE                          | 500                              | 500                              | -                             |
| 01-04-45-94.44                    | FG           | CUOTA Y SUSCRIPCIONES                    | 100                              | 100                              | -                             |
|                                   |              | <b>TOTAL: OBRAS PÚBLICAS - RECICLAJE</b> | <b>88,325</b>                    | <b>57,118</b>                    | <b>48,945</b>                 |

Tablas de Egresos  
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| <b>SALUD DISPENSARIOS</b> |              |                                       |                                  |                                  |                               |
|---------------------------|--------------|---------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>   | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                    | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-05-01-91.01            | FG           | SUELDO - EMPLEADOS REGULARES          | 249,924                          | 247,140                          | 177,806                       |
| 01-05-01-91.05            | FG           | SUELDO - EMPLEADOS TRANSITORIOS       | 185,052                          | 185,700                          | 124,350                       |
| 01-05-01-91.07            | FG           | VACACIONES REGULARES                  | -                                | -                                | -                             |
| 01-05-01-91.08            | FG           | LICENCIAS DE ENFERMEDAD               | 11,706                           | 8,598                            | 6,128                         |
| 01-05-01-91.10            | FG           | SEGURO CHOFERIL                       | 128                              | 128                              | 26                            |
| 01-05-01-91.31            | FG           | SEGURO SOCIAL                         | 35,915                           | 35,514                           | 24,961                        |
| 01-05-01-91.41            | FG           | PLAN MÉDICO                           | 39,900                           | 39,900                           | 18,025                        |
| 01-05-01-91.71            | FG           | BONO DE NAVIDAD                       | 22,800                           | 22,800                           | 18,000                        |
| 01-05-04-92.11            | FG           | MEDICINAS, DROGAS Y OTROS SUMINISTROS | 2,500                            | 5,000                            | 2,296                         |
| 01-05-04-94.43            | FG           | GASTOS DE SALUD                       | 544,645                          | 544,645                          | 408,486                       |
| 01-05-04-94.50            | FG           | RENTA DE EDIFICIOS Y LOCALES          | -                                | -                                | -                             |
| 01-05-04-94.73            | FG           | DISPOSICIÓN DE DESPERDICIOS           | 20,000                           | 20,000                           | -                             |
|                           |              | <b>TOTAL: SALUD DISPENSARIOS</b>      | <b>1,112,570</b>                 | <b>1,109,425</b>                 | <b>780,078</b>                |

Tablas de Egresos  
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| <b>OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS (OMME)</b> |              |   |                                  |                                  |                               |
|---|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                                       | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                          | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-06-01-91.01  | FG           | SUELDO - EMPLEADOS REGULARES                | 79,776                           | 58,500                           | 46,050                        |
| 01-06-01-91.05  | FG           | SUELDO - EMPLEADOS TRANSITORIOS             | 139,440                          | 148,836                          | 102,417                       |
| 01-06-01-91.07  | FG           | VACACIONES REGULARES                        | 2,970                            | 3,099                            | 3,039                         |
| 01-06-01-91.08  | FG           | LICENCIAS DE ENFERMEDAD                     | 8,191                            | 5,798                            | 5,232                         |
| 01-06-01-91.10  | FG           | SEGURO CHOFERIL                             | 48                               | 32                               | 25                            |
| 01-06-01-91.31  | FG           | SEGURO SOCIAL                               | 18,725                           | 17,552                           | 12,971                        |
| 01-06-01-91.41  | FG           | PLAN MÉDICO                                 | 25,200                           | 23,100                           | 11,900                        |
| 01-06-01-91.71  | FG           | BONO DE NAVIDAD                             | 14,400                           | 13,200                           | 12,813                        |
| 01-06-04-92.11  | FG           | SUMINISTROS MÉDICOS                         | 1,000                            | 1,000                            | 311                           |
| 01-06-04-92.21  | FG           | ALIMENTOS                                   | 1,000                            | 1,500                            | -                             |
| 01-06-04-94.06  | FG           | ADIESTRAMIENTOS                             | 100                              | 200                              | -                             |
| 01-06-04-94.21  | FG           | GASTOS DE VIAJE                             | 1,000                            | 1,000                            | 830                           |
|   |              | <b>TOTAL: OFICINA MANEJO DE EMERGENCIAS</b> | <b>291,850</b>                   | <b>273,817</b>                   | <b>195,588</b>                |

Tablas de Egresos  
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| <b>OMME - EMERGENCIAS MÉDICAS Y DESASTRES</b>        |              |                                 |                                  |                                  |                               |
|--|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                              | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-06-52-91.01                                       | FG           | SUELDO - EMPLEADOS REGULARES    | 106,920                          | 123,060                          | 74,813                        |
| 01-06-52-91.05                                       | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 308,112                          | 368,196                          | 151,575                       |
| 01-06-52-91.07                                       | FG           | VACACIONES REGULARES            | 5,093                            | 6,131                            | 2,511                         |
| 01-06-52-91.08                                       | FG           | LICENCIAS DE ENFERMEDAD         | 4,833                            | 5,380                            | 2,746                         |
| 01-06-52-91.10                                       | FG           | SEGURO CHOFERIL                 | 272                              | 368                              | 102                           |
| 01-06-52-91.31                                       | FG           | SEGURO SOCIAL                   | 34,345                           | 40,940                           | 20,979                        |
| 01-06-52-91.41                                       | FG           | PLAN MÉDICO                     | 42,000                           | 56,700                           | 12,075                        |
| 01-06-52-91.71                                       | FG           | BONO DE NAVIDAD                 | 24,000                           | 32,400                           | 18,000                        |
| 01-06-52-92.11                                       | FG           | SUMINISTROS MÉDICOS             | 1,000                            | 1,000                            | 134                           |
| 01-06-52-94.06                                       | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | -                             |
| <b>TOTAL: OMME - EMERGENCIAS MÉDICAS Y DESASTRES</b> |              |                                 | <b>526,675</b>                   | <b>634,275</b>                   | <b>282,935</b>                |

**Tablas de Egresos  
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| <b>POLICÍA MUNICIPAL</b> |              |                                 |                                  |                                  |                               |
|--------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>  | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-07-01-91.01           | FG           | SUELDO - EMPLEADOS REGULARES    | 799,692                          | 775,452                          | 497,427                       |
| 01-07-01-91.05           | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 339,648                          | 369,816                          | 220,229                       |
| 01-07-01-91.07           | FG           | VACACIONES REGULARES            | 56                               | 380                              | -                             |
| 01-07-01-91.08           | FG           | LICENCIAS DE ENFERMEDAD         | 32,745                           | 21,304                           | 16,188                        |
| 01-07-01-91.10           | FG           | SEGURO CHOFERIL                 | 832                              | 848                              | 187                           |
| 01-07-01-91.31           | FG           | SEGURO SOCIAL                   | 94,718                           | 94,413                           | 60,545                        |
| 01-07-01-91.41           | FG           | PLAN MÉDICO                     | 115,500                          | 117,600                          | 27,300                        |
| 01-07-01-91.71           | FG           | BONO DE NAVIDAD                 | 66,000                           | 67,200                           | 57,600                        |
| 01-07-04-94.06           | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | -                             |
| 01-07-04-94.21           | FG           | GASTOS DE VIAJE                 | 100                              | 200                              | -                             |
|                          |              | <b>TOTAL: POLICÍA MUNICIPAL</b> | <b>1,449,391</b>                 | <b>1,447,313</b>                 | <b>879,476</b>                |

**Tablas de Egresos  
2025-2026**

| <b>OFICINA DE RECURSOS HUMANOS</b> |              |   |                                  |                                  |                               |
|------------------------------------|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>            | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                        | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-08-01-91.01                     | FG           | SUELDO - EMPLEADOS REGULARES              | 254,124                          | 246,492                          | 142,094                       |
| 01-08-01-91.05                     | FG           | SUELDO - EMPLEADOS TRANSITORIOS           | 84,108                           | 84,528                           | 51,268                        |
| 01-08-01-91.07                     | FG           | VACACIONES REGULARES                      | -                                | -                                | -                             |
| 01-08-01-91.08                     | FG           | LICENCIAS DE ENFERMEDAD                   | 4,403                            | 8,179                            | 2,669                         |
| 01-08-01-91.10                     | FG           | SEGURO CHOFERIL                           | 48                               | 48                               | 39                            |
| 01-08-01-91.31                     | FG           | SEGURO SOCIAL                             | 27,680                           | 27,418                           | 16,006                        |
| 01-08-01-91.41                     | FG           | PLAN MÉDICO                               | 33,600                           | 33,600                           | 9,100                         |
| 01-08-01-91.71                     | FG           | BONO DE NAVIDAD                           | 19,200                           | 19,200                           | 13,200                        |
| 01-08-04-91.14                     | FG           | APORT. SISTEMA RETIRO PAY GO              | 924,565                          | 941,561                          | 664,519                       |
| 01-08-04-91.07                     | FG           | LIQUIDACION VACACIONES REGULARES          | 50,000                           | 60,000                           | 64,792                        |
| 01-08-04-91.08                     | FG           | LIQUIDACIONES LICENCIA ENFERMEDAD         | 50,000                           | 60,000                           | 37,858                        |
| 01-08-04-91.31                     | FG           | SEGURO SOCIAL LIQUIDACIONES               | 7,650                            | 9,180                            | 5,971                         |
| 01-08-04-94.06                     | FG           | ADIESTRAMIENTOS                           | 500                              | 500                              | -                             |
| 01-08-04-94.11                     | FG           | SERVICIOS PROFESIONALES                   | 10,000                           | 10,000                           | 5,660                         |
| 01-08-04-94.13                     | FG           | PRUEBAS DE DOPAJE                         | 10,000                           | 10,000                           | 5,670                         |
| 01-08-04-94.21                     | FG           | GASTOS DE VIAJE                           | 500                              | 500                              | 167                           |
|                                    |              | <b>TOTAL: OFICINA DE RECURSOS HUMANOS</b> | <b>1,476,378</b>                 | <b>1,511,206</b>                 | <b>1,019,013</b>              |

**Tablas de Egresos  
2025-2026**

| <b>RECREACIÓN Y DEPORTES</b>        |              |  |                                  |                                  |                               |
|-------------------------------------|--------------|--|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>             | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                         | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-09-01-91.01                      | FG           | SUELDO - EMPLEADOS REGULARES               | 361,152                          | 417,732                          | 272,695                       |
| 01-09-01-91.05                      | FG           | SUELDO - EMPLEADOS TRANSITORIOS            | 368,916                          | 487,368                          | 372,707                       |
| 01-09-01-91.07                      | FG           | VACACIONES REGULARES                       | 3,769                            | 5,319                            | 2,343                         |
| 01-09-01-91.08                      | FG           | LICENCIAS DE ENFERMEDAD                    | 34,989                           | 22,699                           | 17,969                        |
| 01-09-01-91.10                      | FG           | SEGURO CHOFERIL                            | 352                              | 384                              | 166                           |
| 01-09-01-91.31                      | FG           | SEGURO SOCIAL                              | 63,222                           | 76,983                           | 55,541                        |
| 01-09-01-91.41                      | FG           | PLAN MÉDICO                                | 100,800                          | 128,100                          | 42,700                        |
| 01-09-01-91.71                      | FG           | BONO DE NAVIDAD                            | 57,600                           | 73,200                           | 61,110                        |
| 01-09-04-92.21                      | FG           | ALIMENTOS                                  | -                                | 100,000                          | -                             |
| 01-09-04-92.42                      | FG           | MATERIALES Y SUMINISTROS - CAMPAMENTO      | 1,000                            | 1,000                            | -                             |
| 01-09-04-94.06                      | FG           | ADIESTRAMIENTOS                            | 500                              | 500                              | -                             |
| 01-09-04-94.21                      | FG           | GASTOS DE VIAJE                            | 1,000                            | 1,500                            | 1,877                         |
| 01-09-04-94.47                      | FG           | DONACIONES DE UNIFORMES Y EQUIPO DEPORTIVO | 500                              | 500                              | -                             |
| <b>TOTAL: RECREACIÓN Y DEPORTES</b> |              |  | <b>993,800</b>                   | <b>1,315,285</b>                 | <b>827,108</b>                |

Tablas de Egresos  
2025-2026

| <b>RECREACIÓN Y DEPORTES - SERVICIOS A LA JUVENTUD</b> |              |   |                                  |                                  |                               |
|--|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                                | <b>FONDO</b> | <b>DESCRIPCIÓN</b>  | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-09-12-91.01   | FG           | SUELDO - EMPLEADOS REGULARES                              | 25,380                           | 25,380                           | 12,631                        |
| 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                            | -                             |
| 01-09-12-91.10   | FG           | SEGURO CHOFERIL   | 16                               | 16                               | 11                            |
| 01-09-12-91.31   | FG           | SEGURO SOCIAL   | 2,125                            | 2,228                            | 1,120                         |
| 01-09-12-91.41   | FG           | PLAN MÉDICO   | 4,200                            | 4,200                            | 1,400                         |
| 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                              | -                             |
|  |              | <b>TOTAL: RECREACIÓN Y DEPORTES - SERV. A LA JUVENTUD</b> | <b>34,421</b>                    | <b>35,862</b>                    | <b>16,362</b>                 |

Tablas de Egresos  
2025-2026

| <b>OFICINA DE PROTOCOLO Y RELACIONES PÚBLICAS</b> |              |   |                                  |                                  |                               |
|---|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                           | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                            | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-12-05-91.01                                    | FG           | SUELDO - EMPLEADOS REGULARES                  | 22,476                           | 22,476                           | 18,730                        |
| 01-12-05-91.05                                    | FG           | SUELDO - EMPLEADOS TRANSITORIOS               | 30,336                           | 14,568                           | 11,533                        |
| 01-12-05-91.07                                    | FG           | VACACIONES REGULARES                          | -                                | -                                | -                             |
| 01-12-05-91.08                                    | FG           | LICENCIAS DE ENFERMEDAD                       | 2,433                            | 1,686                            | 1,686                         |
| 01-12-05-91.10                                    | FG           | SEGURO CHOFERIL                               | 16                               | 16                               | 12                            |
| 01-12-05-91.31                                    | FG           | SEGURO SOCIAL                                 | 4,502                            | 3,147                            | 2,536                         |
| 01-12-05-91.41                                    | FG           | PLAN MÉDICO                                   | 6,300                            | 4,200                            | 1,750                         |
| 01-12-05-91.71                                    | FG           | BONO DE NAVIDAD                               | 3,600                            | 2,400                            | 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                          | 29,363                        |
| 01-12-05-94.81                                    | FG           | FESTIVALES NAVIDEÑOS E ILUMINACIÓN            | 100,000                          | 100,000                          | 73,040                        |
| 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                          | 108,124                       |
| 01-12-05-94.84                                    | FG           | OTROS FESTIVALES Y ACTIVIDADES                | -                                | -                                | -                             |
|   |              | <b>TOTAL: PROTOCOLO Y RELACIONES PÚBLICAS</b> | <b>270,363</b>                   | <b>349,193</b>                   | <b>247,974</b>                |

**Tablas de Egresos  
2025-2026**

| <b>ARTE , CULTURA Y TURISMO</b> |              |                                       |                                  |                                  |                               |
|---------------------------------|--------------|---------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>         | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                    | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-14-47-91.01                  | FG           | SUELDO - EMPLEADOS REGULARES          | 56,040                           | 54,576                           | 33,255                        |
| 01-14-47-91.05                  | FG           | SUELDO - EMPLEADOS TRANSITORIOS       | 89,616                           | 87,312                           | 58,629                        |
| 01-14-47-91.07                  | FG           | VACACIONES REGULARES                  | -                                | -                                | -                             |
| 01-14-47-91.08                  | FG           | LICENCIAS DE ENFERMEDAD               | 1,338                            | -                                | -                             |
| 01-14-47-91.10                  | FG           | SEGURO CHOFERIL                       | 16                               | 16                               | 16                            |
| 01-14-47-91.31                  | FG           | SEGURO SOCIAL                         | 11,979                           | 11,589                           | 7,580                         |
| 01-14-47-91.41                  | FG           | PLAN MÉDICO                           | 16,800                           | 16,800                           | 3,325                         |
| 01-14-47-91.71                  | FG           | BONO DE NAVIDAD                       | 9,600                            | 9,600                            | 7,200                         |
|                                 |              | <b>TOTAL: ARTE, CULTURA Y TURISMO</b> | <b>185,389</b>                   | <b>179,893</b>                   | <b>110,005</b>                |

**Tablas de Egresos  
2025-2026**

| <b>ASUNTOS DEL CIUDADANO - SERVICIOS AL ENVEJECIENTE</b> |              |  |                                  |                                  |                               |
|--|--------------|--|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                                  | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                                       | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-16-16-91.01   | FG           | SUELDO - EMPLEADOS REGULARES                             | 345,060                          | 290,064                          | 240,346                       |
| 01-16-16-91.05   | FG           | SUELDO - EMPLEADOS TRANSITORIOS                          | 223,224                          | 266,688                          | 197,533                       |
| 01-16-16-91.07   | FG           | VACACIONES REGULARES                                     | 614                              | -                                | -                             |
| 01-16-16-91.08   | FG           | LICENCIAS DE ENFERMEDAD                                  | 17,904                           | 8,396                            | 6,739                         |
| 01-16-16-91.10   | FG           | SEGURO CHOFERIL  | 48                               | 48                               | 26                            |
| 01-16-16-91.31   | FG           | SEGURO SOCIAL  | 50,031                           | 48,191                           | 38,823                        |
| 01-16-16-91.41   | FG           | PLAN MÉDICO  | 117,600                          | 113,400                          | 21,350                        |
| 01-16-16-91.71   | FG           | BONO DE NAVIDAD  | 67,200                           | 64,800                           | 62,912                        |
|  |              | <b>TOTAL: ASUNTOS DEL CIUDADANO - SERV. ENVEJECIENTE</b> | <b>821,681</b>                   | <b>791,587</b>                   | <b>567,729</b>                |

Tablas de Egresos  
2025-2026

| <b>ASUNTOS DEL CIUDADANO - SERVICIOS A LA FAMILIA</b> |              |                                 |                                  |                                  |                               |
|---|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                               | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-16-35-91.01  | FG           | SUELDO - EMPLEADOS REGULARES    | 108,060                          | 106,860                          | 65,460                        |
| 01-16-35-91.05  | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 40,824                           | 40,824                           | 17,339                        |
| 01-16-35-91.07  | FG           | VACACIONES REGULARES            | -                                | -                                | -                             |
| 01-16-35-91.08  | FG           | LICENCIAS DE ENFERMEDAD         | 6,743                            | 4,798                            | 4,572                         |
| 01-16-35-91.10  | FG           | SEGURO CHOFERIL                 | 32                               | 32                               | -                             |
| 01-16-35-91.31  | FG           | SEGURO SOCIAL                   | 12,548                           | 12,307                           | 7,143                         |
| 01-16-35-91.41  | FG           | PLAN MÉDICO                     | 14,700                           | 14,700                           | 5,250                         |
| 01-16-35-91.71  | FG           | BONO DE NAVIDAD                 | 8,400                            | 8,400                            | 6,000                         |
| 01-16-35-94.06  | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | -                             |
| 01-16-35-94.21  | FG           | GASTOS DE VIAJE                 | 100                              | 100                              | -                             |
| <b>TOTAL: ASUNTOS DEL CIUDADANO - SERV. FAMILIA</b>   |              |                                 | <b>191,507</b>                   | <b>188,121</b>                   | <b>105,764</b>                |

Tablas de Egresos  
2025-2026

| DESARROLLO ECONÓMICO Y VIVIENDA<br>EMPRESAS MUNICIPALES<br>CENTRO DE USOS MÚLTIPLES, ESTACIONAMIENTO Y PLAZA DEL MERCADO |       |                                    |                                 |                                 |                              |
|--|-------|------------------------------------|---------------------------------|---------------------------------|------------------------------|
| NÚMERO<br>DE<br>CUENTA   | FONDO | DESCRIPCIÓN                        | PRESUPUESTO<br>AÑO<br>2025-2026 | PRESUPUESTO<br>AÑO<br>2024-2025 | GASTO<br>ACTUAL<br>4/30/2025 |
| 01-17-18-91.01   | FG    | SUELDO - EMPLEADOS REGULARES       | 14,136                          | 14,136                          | 11,780                       |
| 01-17-18-91.05   | FG    | SUELDO - EMPLEADOS TRANSITORIOS    | 72,216                          | 72,216                          | 43,222                       |
| 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                           | 7,157                           | 4,667                        |
| 01-17-18-91.41   | FG    | PLAN MÉDICO                        | 12,600                          | 12,600                          | 1,750                        |
| 01-17-18-91.71   | FG    | BONO DE NAVIDAD                    | 7,200                           | 7,200                           | 6,000                        |
|  |       | <b>TOTAL: EMPRESAS MUNICIPALES</b> | <b>113,309</b>                  | <b>113,309</b>                  | <b>67,419</b>                |

Tablas de Egresos  
2025-2026

| <b>SECRETARÍA MUNICIPAL</b> |       |                                    |                           |                           |                        |
|-----------------------------|-------|------------------------------------|---------------------------|---------------------------|------------------------|
| NÚMERO DE CUENTA            | FONDO | DESCRIPCIÓN                        | PRESUPUESTO AÑO 2025-2026 | PRESUPUESTO AÑO 2024-2025 | GASTO ACTUAL 4/30/2025 |
| 01-19-01-91.01              | FG    | SUELDO - EMPLEADOS REGULARES       | 173,616                   | 186,108                   | 143,418                |
| 01-19-01-91.05              | FG    | SUELDO - EMPLEADOS TRANSITORIOS    | 58,272                    | 69,612                    | 38,919                 |
| 01-19-01-91.07              | FG    | VACACIONES REGULARES               | 367                       | 3,231                     | -                      |
| 01-19-01-91.08              | FG    | LICENCIAS DE ENFERMEDAD            | 8,617                     | 7,168                     | 5,402                  |
| 01-19-01-91.10              | FG    | SEGURO CHOFERIL                    | 16                        | 16                        | -                      |
| 01-19-01-91.31              | FG    | SEGURO SOCIAL                      | 19,345                    | 21,368                    | 15,188                 |
| 01-19-01-91.41              | FG    | PLAN MÉDICO                        | 21,000                    | 23,100                    | 8,750                  |
| 01-19-01-91.71              | FG    | BONO DE NAVIDAD                    | 12,000                    | 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                         | 30,000                    | 35,000                    | 29,750                 |
| 01-19-04-94.67              | FG    | PUBLICACIONES Y ANUNCIOS           | 10,000                    | 10,000                    | 15,465                 |
|                             |       | <b>TOTAL: SECRETARÍA MUNICIPAL</b> | <b>333,333</b>            | <b>368,903</b>            | <b>267,692</b>         |

**Tablas de Egresos  
2025-2026**

| <b>DIVISIÓN LEGAL</b>   |              |                                 |                                  |                                  |                               |
|-------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-20-01-91.01          | FG           | SUELDO - EMPLEADOS REGULARES    | 66,924                           | 66,924                           | -                             |
| 01-20-01-91.05          | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 147,852                          | 115,200                          | 84,521                        |
| 01-20-01-91.07          | FG           | VACACIONES REGULARES            | -                                | -                                | -                             |
| 01-20-01-91.08          | FG           | LICENCIAS DE ENFERMEDAD         | 107                              | -                                | -                             |
| 01-20-01-91.10          | FG           | SEGURO CHOFERIL                 | 16                               | 16                               | -                             |
| 01-20-01-91.31          | FG           | SEGURO SOCIAL                   | 17,173                           | 14,575                           | 6,925                         |
| 01-20-01-91.41          | FG           | PLAN MÉDICO                     | 16,800                           | 14,700                           | 4,550                         |
| 01-20-01-91.71          | FG           | BONO DE NAVIDAD                 | 9,600                            | 8,400                            | 6,000                         |
| 01-20-04-94.06          | FG           | ADIESTRAMIENTOS                 | 100                              | 200                              | -                             |
| 01-20-04-94.21          | FG           | GASTOS DE VIAJE                 | 100                              | 100                              | -                             |
| 01-20-04-94.44          | FG           | CUOTAS Y SUSCRIPCIONES          | 100                              | 100                              | -                             |
|                         |              | <b>TOTAL: DIVISIÓN LEGAL</b>    | <b>258,772</b>                   | <b>220,215</b>                   | <b>101,996</b>                |

**Tablas de Egresos  
2025-2026**

| <b>AUDITORÍA INTERNA</b> |              |                                 |                                  |                                  |                               |
|--------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>  | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-21-01-91.01           | FG           | SUELDO - EMPLEADOS REGULARES    | 107,916                          | 102,084                          | 35,508                        |
| 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         | 3,776                            | 2,846                            | -                             |
| 01-21-01-91.10           | FG           | SEGURO CHOFERIL                 | 32                               | 32                               | -                             |
| 01-21-01-91.31           | FG           | SEGURO SOCIAL                   | 8,820                            | 8,303                            | 2,808                         |
| 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                              | -                             |
|                          |              | <b>TOTAL: AUDITORÍA INTERNA</b> | <b>130,644</b>                   | <b>123,365</b>                   | <b>41,266</b>                 |

**Tablas de Egresos  
2025-2026**

| <b>BIBLIOTECAS</b>      |              |                                 |                                  |                                  |                               |
|-------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-24-07-91.01          | FG           | SUELDO - EMPLEADOS REGULARES    | 168,264                          | 159,924                          | 102,354                       |
| 01-24-07-91.05          | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 83,148                           | 83,700                           | 48,155                        |
| 01-24-07-91.07          | FG           | VACACIONES REGULARES            | -                                | -                                | -                             |
| 01-24-07-91.08          | FG           | LICENCIAS DE ENFERMEDAD         | 9,147                            | 4,862                            | 4,088                         |
| 01-24-07-91.10          | FG           | SEGURO CHOFERIL                 | 16                               | 16                               | -                             |
| 01-24-07-91.31          | FG           | SEGURO SOCIAL                   | 21,218                           | 20,294                           | 12,837                        |
| 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                           | 13,200                        |
| 01-24-07-94.06          | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | -                             |
| 01-24-07-94.21          | FG           | GASTOS DE VIAJE                 | 100                              | 100                              | -                             |
|                         |              | <b>TOTAL: BIBLIOTECAS</b>       | <b>328,193</b>                   | <b>315,196</b>                   | <b>189,909</b>                |

Tablas de Egresos  
2025-2026

| <b>URBANISMOS - ORDENAMIENTO TERRITORIAL</b> |              |   |                                  |                                  |                               |
|--|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                      | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                                  | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-25-55-91.01                               | FG           | SUELDO - EMPLEADOS REGULARES                        | 46,704                           | 45,012                           | 38,568                        |
| 01-25-55-91.05                               | FG           | SUELDO - EMPLEADOS TRANSITORIOS                     | 70,848                           | 54,996                           | 26,446                        |
| 01-25-55-91.07                               | FG           | VACACIONES REGULARES                                | -                                | -                                | -                             |
| 01-25-55-91.08                               | FG           | LICENCIAS DE ENFERMEDAD                             | -                                | -                                | -                             |
| 01-25-55-91.10                               | FG           | SEGURO CHOFERIL                                     | 48                               | 32                               | 3                             |
| 01-25-55-91.31                               | FG           | SEGURO SOCIAL                                       | 9,452                            | 8,018                            | 5,157                         |
| 01-25-55-91.41                               | FG           | PLAN MÉDICO   | 10,500                           | 8,400                            | 2,100                         |
| 01-25-55-91.71                               | FG           | BONO DE NAVIDAD                                     | 6,000                            | 4,800                            | 2,400                         |
| 01-25-55-94.06                               | FG           | ADIESTRAMIENTOS                                     | 100                              | 200                              | -                             |
| 01-25-55-94.21                               | FG           | GASTOS DE VIAJE                                     | 100                              | 200                              | -                             |
|  |              | <b>TOTAL: URBANISMOS - ORDENAMIENTO TERRITORIAL</b> | <b>143,752</b>                   | <b>121,658</b>                   | <b>74,674</b>                 |

**Tablas de Egresos  
2025-2026**

| <b>SERVICIOS ADMINISTRATIVOS - GASTOS GENERALES</b> |              |   |                                  |                                  |                               |
|---|--------------|---|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>                             | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                          | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-26-04-92.01                                      | FG           | MATERIALES DE OFICINA                       | 40,000                           | 50,000                           | 38,808                        |
| 01-26-04-92.15                                      | FG           | MATERIALES DE MANTENIMIENTO                 | 35,000                           | 40,000                           | 37,169                        |
| 01-26-04-92.23                                      | FG           | COMPRA DE UNIFORMES                         | 5,000                            | 5,000                            | 1,400                         |
| 01-26-04-92.28                                      | FG           | GASTOS DE ENERGIA ELECTRICA                 | 775,394                          | 779,691                          | 298,514                       |
| 01-26-04-92.32                                      | FG           | CONSUMO DE AGUA                             | 125,000                          | 125,000                          | 305,473                       |
| 01-26-04-92.35                                      | FG           | SERVICIO TELEFÓNICO                         | 145,000                          | 150,000                          | 92,917                        |
| 01-26-04-92.38                                      | FG           | MATERIALES DE CONSTRUCCIÓN                  | 5,000                            | 5,000                            | 3,300                         |
| 01-26-04-92.42                                      | FG           | MATERIALES Y SUMINISTROS                    | 60,000                           | 70,000                           | 73,985                        |
| 01-26-04-93.01                                      | FG           | EQUIPO DE OFICINA                           | 10,000                           | 10,000                           | 3,823                         |
| 01-26-04-93.02                                      | FG           | PROGRAMAS DE COMPUTADORAS                   | 140,000                          | 150,000                          | 175,399                       |
| 01-26-04-93.27                                      | FG           | COMPRA DE EQUIPO                            | 10,000                           | 5,000                            | 11,580                        |
| 01-26-04-94.51                                      | FG           | RENTA DE EQUIPO                             | 35,000                           | 35,000                           | 15,306                        |
| 01-26-04-94.61                                      | FG           | MANTENIMIENTO DE EQUIPO                     | 60,000                           | 60,000                           | 16,345                        |
| 01-26-04-94.62                                      | FG           | REPARACIÓN Y MANT. DE ESTRUCTURA            | 15,000                           | 15,000                           | 16,854                        |
| 01-26-04-94.62                                      | FG           | REPARACIÓN Y MANT. DE ESTRUCTURA            | 10,000                           | 10,000                           | -                             |
| 01-26-04-94.64                                      | FG           | MANTENIMIENTO DE EDIFICIO                   | 5,000                            | 5,000                            | -                             |
| 01-26-04-94.65                                      | FG           | MISCELÁNEOS - IMPREVISTOS                   | 30,000                           | 30,000                           | 1,324,746                     |
| 01-26-04-94.75                                      | FG           | RESERVA                                     | 3,318,000                        | -                                | -                             |
| 01-26-04-94.76                                      | FG           | FONDO DE EQUIPARACIÓN                       | -                                | -                                | -                             |
| 01-26-04-94.77                                      | FG           | APORTACIÓN AL CRIM                          | 395,270                          | 388,587                          | 291,441                       |
| 01-26-04-94.78                                      | FG           | LIQUIDACIÓN DEUDA CON EL CRIM               | -                                | -                                | -                             |
| 01-26-04-94.78                                      | FG           | LIQUIDACIÓN DEUDA CON EL CRIM               | -                                | -                                | -                             |
|   |              | <b>TOTAL: SERV. ADM. - GASTOS GENERALES</b> | <b>5,218,664</b>                 | <b>1,933,278</b>                 | <b>2,707,060</b>              |

**Tablas de Egresos  
2025-2026**

| <b>CONSERVACIÓN Y ORNATO</b>        |              |                                 |                                  |                                  |                               |
|-------------------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>             | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-28-01-91.01                      | FG           | SUELDO - EMPLEADOS REGULARES    | 52,080                           | 52,080                           | 43,400                        |
| 01-28-01-91.05                      | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 87,216                           | 88,416                           | 58,501                        |
| 01-28-01-91.07                      | FG           | VACACIONES REGULARES            | -                                | 19                               | -                             |
| 01-28-01-91.08                      | FG           | LICENCIAS DE ENFERMEDAD         | -                                | 3,280                            | 1,865                         |
| 01-28-01-91.10                      | FG           | SEGURO CHOFERIL                 | 144                              | 144                              | 26                            |
| 01-28-01-91.31                      | FG           | SEGURO SOCIAL                   | 11,482                           | 11,827                           | 8,764                         |
| 01-28-01-91.41                      | FG           | PLAN MÉDICO                     | 18,900                           | 18,900                           | 8,575                         |
| 01-28-01-91.71                      | FG           | BONO DE NAVIDAD                 | 10,800                           | 10,800                           | 10,800                        |
| 01-28-04-92.05                      | FG           | HERRAMIENTAS                    | 100                              | 100                              | -                             |
| <b>TOTAL: CONSERVACIÓN Y ORNATO</b> |              |                                 | <b>180,722</b>                   | <b>185,566</b>                   | <b>131,931</b>                |

**Tablas de Egresos  
2025-2026**

| <b>DEPARTAMENTO DE COMPRAS</b>        |              |                                 |                                  |                                  |                               |
|---------------------------------------|--------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>               | <b>FONDO</b> | <b>DESCRIPCIÓN</b>              | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-35-01-91.01                        | FG           | SUELDO - EMPLEADOS REGULARES    | 155,100                          | 139,536                          | 75,965                        |
| 01-35-01-91.05                        | FG           | SUELDO - EMPLEADOS TRANSITORIOS | 63,648                           | 63,648                           | 39,780                        |
| 01-35-01-91.07                        | FG           | VACACIONES REGULARES            | -                                | -                                | -                             |
| 01-35-01-91.08                        | FG           | LICENCIAS DE ENFERMEDAD         | 3,425                            | 1,814                            | -                             |
| 01-35-01-91.10                        | FG           | SEGURO CHOFERIL                 | 176                              | 160                              | 51                            |
| 01-35-01-91.31                        | FG           | SEGURO SOCIAL                   | 18,006                           | 16,600                           | 9,589                         |
| 01-35-01-91.41                        | FG           | PLAN MÉDICO                     | 23,100                           | 21,000                           | 7,000                         |
| 01-35-01-91.71                        | FG           | BONO DE NAVIDAD                 | 13,200                           | 12,000                           | 9,600                         |
| 01-35-04-94.06                        | FG           | ADIESTRAMIENTOS                 | 100                              | 100                              | -                             |
| 01-35-04-94.21                        | FG           | GASTOS DE VIAJE                 | 100                              | 100                              | -                             |
| <b>TOTAL: DEPARTAMENTO DE COMPRAS</b> |              |                                 | <b>276,855</b>                   | <b>254,958</b>                   | <b>141,985</b>                |

**Tablas de Egresos  
2025-2026**

| <b>OFICINA DE PERMISOS</b> |              |                                   |                                  |                                  |                               |
|----------------------------|--------------|-----------------------------------|----------------------------------|----------------------------------|-------------------------------|
| <b>NÚMERO DE CUENTA</b>    | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> | <b>GASTO ACTUAL 4/30/2025</b> |
| 01-40-55-91.01             | FG           | SUELDO - EMPLEADOS REGULARES      | 76,776                           | 74,964                           | 63,603                        |
| 01-40-55-91.05             | FG           | SUELDO - EMPLEADOS TRANSITORIOS   | 95,160                           | 95,160                           | 68,044                        |
| 01-40-55-91.07             | FG           | VACACIONES REGULARES              | -                                | -                                | -                             |
| 01-40-55-91.08             | FG           | LICENCIAS DE ENFERMEDAD           | 6,306                            | 4,811                            | 4,657                         |
| 01-40-55-91.10             | FG           | SEGURO CHOFERIL                   | 80                               | 80                               | 26                            |
| 01-40-55-91.31             | FG           | SEGURO SOCIAL                     | 15,706                           | 14,025                           | 10,886                        |
| 01-40-55-91.41             | FG           | PLAN MÉDICO                       | 14,700                           | 14,700                           | 5,250                         |
| 01-40-55-91.71             | FG           | BONO DE NAVIDAD                   | 8,400                            | 8,400                            | 6,000                         |
| 01-40-55-94.06             | FG           | ADIESTRAMIENTOS                   | 100                              | 200                              | -                             |
| 01-40-55-94.21             | FG           | GASTOS DE VIAJE                   | 100                              | 200                              | -                             |
|                            |              | <b>TOTAL: OFICINA DE PERMISOS</b> | <b>217,328</b>                   | <b>212,540</b>                   | <b>158,466</b>                |

**Tablas Federales  
2025-2026**

| <b>INGRESOS<br/>PROGRAMAS FEDERALES</b> |              |  |  |  |
|---|--------------|--|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>         | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                         | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 70-13-04-84.06                          | FF           | DESARROLLO COMUNIDADES (CDBG)              | 486,517                                  | 488,767                                  |
| 70-13-04-84.06                          | FF           | PROGRAMA CSBG (AMAS DE LLAVE)              | -  | -  |
| 03-13-01-52.04                          | FF           | SECCIÓN 8 - VOUCHERS                       | 1,162,793                                | 1,156,226                                |
| 02-13-04-52.04                          | FF           | HOPWA                                      | 77,721                                   | 61,337                                   |
| 07-13-01-84.06                          | FF           | HEAD START                                 | 2,099,794                                | 1,029,621                                |
| 07-13-01-84.06                          | FF           | EARLY HEAD START                           | 1,746,891                                | 265,600                                  |
| 70-13-04-84.06                          | FF           | PROGRAMA FTA                               | 4,547,319                                | 1,807,151                                |
|   |              | <b>TOTAL: INGRESOS PROGRAMAS FEDERALES</b> | <b>10,121,035</b>                        | <b>4,808,702</b>                         |

**Tablas Federales  
2025-2026**

| <b>EGRESOS<br/>PROGRAMA CDBG</b> |              |                                     |  |  |
|----------------------------------|--------------|-------------------------------------|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>  | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                  | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 70-13-01-91.05                   | FF           | SUELDOS ADMINISTRATIVOS             | 62,000                                   | 35,000                                   |
| 70-13-01-91.10                   | FF           | SEGURO CHOFERIL                     | -  | 20                                       |
| 70-13-01-91.31                   | FF           | SEGURO SOCIAL                       | 5,000                                    | 3,000                                    |
| 70-13-01-91.41                   | FF           | PLAN MÉDICO                         | 7,000                                    | 3,500                                    |
| 70-13-01-91.51                   | FF           | FONDO SEGURO DEL ESTADO             | 1,700                                    | 1,000                                    |
| 70-13-01-91.71                   | FF           | BONO DE NAVIDAD                     | 3,600                                    | 1,800                                    |
| 70-13-01-94.65                   | FF           | MISCELÁNEOS                         | 18,003                                   | 53,433                                   |
| 70-13-04-92.21                   | FF           | COMPRA DE ALIMENTOS                 | 72,978                                   | -  |
| 70-13-04-94.62                   | FF           | MEJORAS Y FACILIDAD PÚBLICA         | 316,236                                  | 317,699                                  |
| 70-13-35-91.05                   | FF           | SUELDOS AUXILIARES DEL HOGAR        |  | -  |
| 70-13-35-91.31                   | FF           | SEGURO SOCIAL                       |  | -  |
| 70-13-35-91.41                   | FF           | PLAN MÉDICO                         |  | -  |
| 70-13-35-91.51                   | FF           | FONDO SEGURO DEL ESTADO             |  | -  |
| 70-13-35-91.71                   | FF           | BONO DE NAVIDAD                     |  | -  |
| 70-13-35-94.65                   | FF           | MISCELÁNEOS                         |  | 73,315                                   |
|                                  |              | <b>TOTAL: EGRESOS PROGRAMA CDBG</b> | <b>486,517</b>                           | <b>488,767</b>                           |

**Tablas Federales  
2025-2026**

| <b>EGRESOS<br/>SECCIÓN 8 - VOUCHERS</b> |              |  |  |  |
|---|--------------|--|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>         | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                         | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 03-13-01-91.05                          | FF           | SUELDO - PUESTOS TRANSITORIOS              | 112,000                                  | 111,380                                  |
| 03-13-01-91.31                          | FF           | SEGURO SOCIAL                              | 9,000                                    | 8,600                                    |
| 03-13-01-91.41                          | FF           | PLAN MÉDICO                                | 5,400                                    | 4,500                                    |
| 03-13-01-91.51                          | FF           | FONDO SEGURO DEL ESTADO                    | 3,000                                    | 1,200                                    |
| 03-13-01-91.71                          | FF           | BONO DE NAVIDAD                            | 4,500                                    | 3,600                                    |
| 03-13-01-94.65                          | FF           | MISCELÁNEOS                                | 4,500                                    | 3,000                                    |
| 03-13-04-94.51                          | FF           | RENTA                                      |  | -  |
| 03-13-04-94.67                          | FF           | OTHER EXPENSES                             | 5,000                                    | 3,000                                    |
| 03-13-04-92.01                          | FF           | MATERIAL DE OFICINA                        | 6,000                                    | 4,000                                    |
| 03-13-04-92.15                          | FF           | MATERIAL DE LIMPIEZA                       |  | -  |
| 03-13-04-93.01                          | FF           | EQUIPO DE OFICINA                          | 20,000                                   | 30,000                                   |
| 03-13-04-94.92                          | FF           | HAP  | 700,000                                  | 696,000                                  |
| 03-13-04-94.92                          | FF           | HAP (MAINSTRE)                             | 211,393                                  | 208,946                                  |
| 03-13-04-91.05                          | FF           | HAP (ADM. FEES)                            | 10,000                                   | 10,000                                   |
| 03-13-04-94.92                          | FF           | HAP PORTABILITIES MOVE-IN                  | 72,000                                   | 72,000                                   |
|   |              | <b>TOTAL: EGRESOS SECCIÓN 8 - VOUCHERS</b> | <b>1,162,793</b>                         | <b>1,156,226</b>                         |

**Tablas Federales  
2025-2026**

| <b>EGRESOS<br/>PROGRAMA HEAD START</b> |              |  |  |  |
|--|--------------|--|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>        | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                     | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 07-13-01-91.01                         | FF           | SUELDO - PUESTOS REGULARES             | 60,504                                   | 19,608                                   |
| 07-13-01-91.05                         | FF           | SUELDO - TRANSITORIOS                  | 1,476,180                                | 725,460                                  |
| 07-13-01-91.10                         | FF           | SEGURO CHOFERIL                        | 54                                       | 90                                       |
| 07-13-01-91.31                         | FF           | SEGURO SOCIAL                          | 119,944                                  | 56,998                                   |
| 07-13-01-91.41                         | FF           | PLAN MÉDICO                            | 48,000                                   | 28,160                                   |
| 07-13-01-91.51                         | FF           | FONDO SEGURO DEL ESTADO                | 53,784                                   | 26,078                                   |
| 07-13-01-91.71                         | FF           | BONO DE NAVIDAD                        | 31,200                                   | -  |
| 07-13-01-92.01                         | FF           | MATERIAL DE OFICINA                    | 3,000                                    | 5,200                                    |
| 07-13-01-92.11                         | FF           | DROGRAS, MEDICINAS Y OTROS SUMINISTROS | 10,000                                   | 5,000                                    |
| 07-13-01-92.15                         | FF           | MATERIALES DE MANTENIMIENTO            | 8,000                                    | 6,500                                    |
| 07-13-01-93.01                         | FF           | EQUIPO DE OFICINA                      |  | -  |
| 07-13-01-94.21                         | FF           | GASTOS DE VIAJE                        | 1,500                                    | 2,000                                    |
| 07-13-01-94.51                         | FF           | RENTA DE EQUIPO                        |  | -  |
| 07-13-01-94.64                         | FF           | MANTENIMIENTO DE EDIFICIO              | 109,622                                  | 79,056                                   |
| 07-13-01-94.67                         | FF           | PUBLICACIONES                          | 1,000                                    | 1,000                                    |
| 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                       | 18,215                                   | 1,000                                    |
| 07-13-04-93.27                         | FF           | OTROS EQUIPOS                          |  | -  |
| 07-13-04-94.06                         | FF           | ADIESTRAMIENTOS (P.A. 20)              |  | -  |
| 07-13-04-94.06                         | FF           | ADIESTRAMIENTOS                        | 10,880                                   | 6,247                                    |
|  |              | <b>SUB-TOTAL PÁGINA 1</b>              | <b>1,951,883</b>                         | <b>962,397</b>                           |

**Tablas Federales  
2025-2026**

| <b>EGRESOS<br/>PROGRAMA HEAD START</b> |              |   |  |  |
|--|--------------|---|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>        | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                            | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 07-13-04-94.11                         | FF           | SERVICIOS PROFESIONALES PATÓLOGA DEL HABLA    | 24,750                                   | 10,500                                   |
| 07-13-04-94.11                         | FF           | SERVICIOS PROFESIONALES TERAPISTA OCUPACIONAL | 24,750                                   | 10,500                                   |
| 07-13-04-94.11                         | FF           | OTROS SERVICIOS PROFESIONALES                 |  | 5,250                                    |
| 07-13-04-94.65                         | FF           | OTROS GASTOS MISCELÁNEOS                      | 7,470                                    | 4,710                                    |
| 07-13-06-94.12                         | FF           | SERVICIOS DE FUMIGACIÓN                       | 8,178                                    | 3,464                                    |
| 07-13-07-93.27                         | FF           | EQUIPO EDUCATIVO                              |  | -  |
| 07-13-07-92.42                         | FF           | MATERIAL EDUCATIVO                            | 25,000                                   | 10,000                                   |
| 07-13-17-92.42                         | FF           | MAT. NIÑOS NECESIDADES ESPECIALES             | 10,000                                   | 4,000                                    |
| 07-13-35-94.11                         | FF           | SERVICIOS PSICOLÓGICOS                        | 37,125                                   | 16,800                                   |
| 07-13-38-94.61                         | FF           | MANTENIMIENTO DE EQUIPO                       | 6,958                                    | 1,500                                    |
| 07-13-44-92.21                         | FF           | ALIMENTOS                                     | 3,000                                    | 300                                      |
| 07-13-44-94.65                         | FF           | COMITÉ POLÍTICA NORMATIVA                     | 680                                      | 200                                      |
|  | FF           | <b>SUB-TOTAL PÁGINA 1</b>                     | <b>1,951,883</b>                         | <b>962,397</b>                           |
|  | FF           | <b>SUB-TOTAL PÁGINA 2</b>                     | <b>147,911</b>                           | <b>67,224</b>                            |
|  |              | <b>TOTAL: EGRESOS PROGRAMA HEAD START</b>     | <b>2,099,794</b>                         | <b>1,029,621</b>                         |

Tablas Federales  
2025-2026

| <b>EGRESOS<br/>PROGRAMA EARLY HEAD START</b> |              |  |  |  |
|--|--------------|--|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>              | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                     | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 07-13-01-91.01                               | FF           | SUELDO - PUESTOS REGULARES             | 3,414                                    | 2,549                                    |
| 07-13-01-91.05                               | FF           | SUELDO - TRANSITORIOS                  | 1,262,187                                | 184,960                                  |
| 07-13-01-91.10                               | FF           | SEGURO CHOFERIL                        |  | -  |
| 07-13-01-91.31                               | FF           | SEGURO SOCIAL                          | 98,747                                   | 14,345                                   |
| 07-13-01-91.41                               | FF           | PLAN MÉDICO                            | 63,000                                   | 10,500                                   |
| 07-13-01-91.51                               | FF           | FONDO SEGURO DEL ESTADO                | 44,297                                   | 6,563                                    |
| 07-13-01-91.71                               | FF           | BONO DE NAVIDAD                        | 25,200                                   | -  |
| 07-13-01-92.01                               | FF           | MATERIAL DE OFICINA                    | 2,000                                    | 800                                      |
| 07-13-01-92.11                               | FF           | DROGRAS, MEDICINAS Y OTROS SUMINISTROS | 35,000                                   | 13,544                                   |
| 07-13-01-92.15                               | FF           | MATERIALES DE MANTENIMIENTO            | 10,000                                   | 1,000                                    |
| 07-13-01-93.01                               | FF           | EQUIPO DE OFICINA                      |  | -  |
| 07-13-01-94.21                               | FF           | GASTOS DE VIAJE                        | 1,000                                    | -  |
| 07-13-01-94.51                               | FF           | RENTA DE EQUIPO                        |  | -  |
| 07-13-01-94.61                               | FF           | MANTENIMIENTO DE EDIFICIO              | 112,270                                  | 15,000                                   |
| 07-13-01-94.67                               | FF           | PUBLICACIONES                          | 2,000                                    | 800                                      |
| 07-13-04-94.21                               | FF           | GASTOS DE VIAJE                        |  | -  |
| 07-13-04-92.42                               | FF           | OTROS MATERIALES                       | 1,115                                    | -  |
| 07-13-04-92.42                               | FF           | OTROS EQUIPOS                          |  | -  |
|  |              | <b>SUB-TOTAL PÁGINA 1</b>              | <b>1,660,230</b>                         | <b>250,061</b>                           |

Tablas Federales  
2025-2026

| <b>EGRESOS<br/>PROGRAMA EARLY HEAD START</b> |              |   |  |  |
|--|--------------|---|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b>              | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                              | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 07-13-04-94.06                               | FF           | ADIESTRAMIENTOS                                 | 8,000                                    | 4,800                                    |
| 07-13-04-94.65                               | FF           | OTROS GASTOS MISCELÁNEOS                        | 940                                      | 2,027                                    |
| 07-13-06-94.12                               | FF           | SERVICIOS DE FUMIGACIÓN                         | 3,114                                    | 582                                      |
| 07-13-07-92.42                               | FF           | MATERIAL EDUCATIVO                              | 25,000                                   | 2,200                                    |
| 07-13-07-93.27                               | FF           | EQUIPO EDUCATIVO                                |  | -  |
| 07-13-17-92.42                               | FF           | MATERIAL NIÑOS NEC. ESPECIALES                  | 5,000                                    | -  |
| 07-13-35-94.11                               | FF           | SERVICIOS PSICOLÓGICOS                          | 27,225                                   | 4,200                                    |
| 07-13-38-94.61                               | FF           | MANTENIMIENTO DE EQUIPO                         | 13,982                                   | 1,000                                    |
| 07-13-44-92.21                               | FF           | ALIMENTOS                                       | 3,000                                    | 700                                      |
| 07-13-44-94.65                               | FF           | COMITÉ POLÍTICA NORMATIVA                       | 400                                      | 30                                       |
|  | FF           | <b>SUB-TOTAL PÁGINA 1</b>                       | <b>1,660,230</b>                         | <b>250,061</b>                           |
|  | FF           | <b>SUB-TOTAL PÁGINA 2</b>                       | <b>86,661</b>                            | <b>15,539</b>                            |
|  |              | <b>TOTAL: EGRESOS PROGRAMA EARLY HEAD START</b> | <b>1,746,891</b>                         | <b>265,600</b>                           |

**Tablas Federales  
2025-2026**

| <b>EGRESOS<br/>HOPWA</b>        |              |                                      |  |  |
|---------------------------------|--------------|--------------------------------------|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                   | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 02-13-35-94.92                  | FF           | HOUSING ASSISTANCE PAYMENTS          | 72,636                                   | 57,324                                   |
| 02-13-01-91.05                  | FF           | SALARIOS ADMINISTRATIVOS             | 5,085                                    | 4,013                                    |
| 02-13-35-92.01                  | FF           | MATERIALES DE OFICINA                |  | -  |
|                                 |              | <b>TOTAL: EGRESOS PROGRAMA HOPWA</b> | <b>77,721</b>                            | <b>61,337</b>                            |

**Tablas Federales**  
**2025-2026**

| <b>EGRESOS</b>                       |              |                         |                                  |                                  |
|--------------------------------------|--------------|-------------------------|----------------------------------|----------------------------------|
| <b>PROGRAMA CSBG - AMAS DE LLAVE</b> |              |                         |                                  |                                  |
| <b>NÚMERO DE CUENTA</b>              | <b>FONDO</b> | <b>DESCRIPCIÓN</b>      | <b>PRESUPUESTO AÑO 2025-2026</b> | <b>PRESUPUESTO AÑO 2024-2025</b> |
| 70-13-01-91.06                       | FF           | SUELDOS TRANSITORIOS    |                                  | -                                |
| 70-13-01-91.31                       | FF           | SEGURO SOCIAL           |                                  | -                                |
| 70-13-01-91.51                       | FF           | FONDO SEGURO DEL ESTADO |                                  | -                                |
| 70-13-04-92.42                       | FF           | MATERIALES              |                                  | -                                |
| <b>TOTAL: EGRESOS PROGRAMA CSBG</b>  |              |                         | -                                | -                                |

**Tablas Federales  
2025-2026**

| <b>EGRESOS<br/>PROGRAMA FTA</b> |              |                                      |  |  |
|---------------------------------|--------------|--------------------------------------|--|--|
| <b>NÚMERO<br/>DE<br/>CUENTA</b> | <b>FONDO</b> | <b>DESCRIPCIÓN</b>                   | <b>PRESUPUESTO<br/>AÑO<br/>2025-2026</b> | <b>PRESUPUESTO<br/>AÑO<br/>2024-2025</b> |
| 70-13-01-91.01                  | FF           | SUELDOS REGULARES                    |  | 100,000                                  |
| 70-13-01-91.05                  | FF           | SUELDOS TRANSITORIOS                 |  | 100,000                                  |
| 70-13-01-91.10                  | FF           | SEGURO CHOFERIL                      |  | 100                                      |
| 70-13-01-91.31                  | FF           | SEGURO SOCIAL                        |  | 15,000                                   |
| 70-13-01-91.41                  | FF           | PLAN MÉDICO                          |  | 15,000                                   |
| 70-13-01-91.51                  | FF           | FONDO SEGURO DEL ESTADO              |  | 10,000                                   |
| 70-13-01-91.71                  | FF           | BONO DE NAVIDAD                      |  | 120,000                                  |
| 70-13-04-94.65                  | FF           | GASTOS MISCELÁNEOS                   | 660,936                                  | 439,900                                  |
| 70-13-04-92.25                  | FF           | COMBUSTIBLE                          | 335,270                                  | 200,000                                  |
| 70-13-04-94.11                  | FF           | CONSULTORIA                          | 35,494                                   | -  |
| 70-13-04-94.63                  | FF           | MANTENIMIENTO PREVENTIVO             | 550,402                                  | 25,000                                   |
| 70-13-04-94.13                  | FF           | PRUEBAS DE DOPAJE                    | 832                                      | 450                                      |
| 70-13-04-93.27                  | FF           | ADQUISICIÓN DE EQUIPO DE SOPORTE     |  | 19,515                                   |
| 70-13-04-94.62                  | FF           | ADQUISICIÓN E INSTALACIÓN DE PARADAS |  | 39,847                                   |
| 70-13-04-94.62                  | FF           | REPARACIÓN Y MANTENIMIENTO           | 270,654                                  | -  |
| 70-13-04-93.11                  | FF           | COMPRA DE VEHICULO                   | 569,886                                  | -  |
| 70-13-04-94.67                  | FF           | PUBLICIDAD                           | 24,000                                   | -  |
| 70-13-04-93.27                  | FF           | COMPRA DE EQUIPO                     |  | 492,515                                  |
| 70-13-04-94.63                  | FF           | MANTENIMIENTO DE VEHÍCULOS           |  | 189,464                                  |
| 70-13-04-93.01                  | FF           | EQUIPO DE OFICINA                    | 8,169                                    | 1,404                                    |
| 70-13-04-94.65                  | FF           | GASTOS MISCELÁNEOS                   | 2,091,676                                | 38,956                                   |
|                                 |              | <b>TOTAL: EGRESOS PROGRAMA FTA</b>   | <b>4,547,319</b>                         | <b>1,807,151</b>                         |

**Tablas de Puestos  
2025-2026**

**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           | SECRETARIA DE LA LEGISLATURA                   | 8      | 4,821                      | 4,821                 | 57,852                   | 57,852              | 4,517         | 2,100         | 1,200        | 16            | 65,685         |
| 1           | COORDINADOR DE ASUNTOS LEGISLATIVOS            | 3      | 2,280                      | 2,280                 | 27,360                   | 27,360              | 2,185         | 2,100         | 1,200        | -             | 32,845         |
| 1           | SECRETARIA CONFIDENCIAL                        | 4      | 3,359                      | 3,359                 | 40,308                   | 40,308              | 3,175         | 2,100         | 1,200        | -             | 46,783         |
| 4           | AUXILIAR CONFIDENCIAL EN SISTEMAS DE OFICINA I | 3      | 2,280                      | 9,120                 | 27,360                   | 109,440             | 8,739         | 8,400         | 4,800        | -             | 131,379        |
| 1           | TRABAJADOR                                     | 1      | 926                        | 926                   | 11,112                   | 11,112              | 942           | 2,100         | 1,200        | -             | 15,354         |
| <b>8</b>    | <b>TOTALES</b>                                 |        | <b>13,666</b>              | <b>20,506</b>         | <b>163,992</b>           | <b>246,072</b>      | <b>19,559</b> | <b>16,800</b> | <b>9,600</b> | <b>16</b>     | <b>292,047</b> |

**Tablas de Puestos  
2025-2026**

**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         |
| 2           | AYUDANTE ADMINISTRATIVO                    | 8      | 2,511                      | 5,022                 | 30,132                   | 60,264              | 4,794         | 4,200         | 2,400         | 16            | 71,674         |
| 1           | AYUDANTE ADMINISTRATIVO                    | 8      | 1,548                      | 1,548                 | 18,576                   | 18,576              | 1,513         | 2,100         | 1,200         | 16            | 23,405         |
| 1           | CONDUCTOR DEL ALCALDE                      | 1K     | 2,356                      | 2,356                 | 28,272                   | 28,272              | 2,255         | 2,100         | 1,200         | 16            | 33,843         |
| 1           | CONDUCTOR VEHÍCULO MOTOR LIVIANO           | 3      | 2,084                      | 2,084                 | 25,008                   | 25,008              | 2,005         | 2,100         | 1,200         | 16            | 30,329         |
| 1           | SECRETARIA DEL ALCALDE                     | 6K     | 3,049                      | 3,049                 | 36,588                   | 36,588              | 2,891         | 2,100         | 1,200         | 16            | 42,795         |
| 1           | SECRETARIA                                 | 7      | 1,243                      | 1,243                 | 14,916                   | 14,916              | 1,233         | 2,100         | 1,200         | -             | 19,449         |
| 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     | 4,636                      | 4,636                 | 55,632                   | 55,632              | 4,348         | 2,100         | 1,200         | -             | 63,280         |
| 1           | DIRECTOR (A) PROG. FEDERAL DE RECUPERACIÓN | 14     | 4,883                      | 4,883                 | 58,596                   | 58,596              | 4,574         | 2,100         | 1,200         | 16            | 66,486         |
| 1           | SUPERVISOR DE OBRAS PÚBLICAS               | 10     | 2,389                      | 2,389                 | 28,668                   | 28,668              | 2,285         | 2,100         | 1,200         | 16            | 34,269         |
| 1           | ARTISTA GRÁFICO                            | 12     | 2,621                      | 2,621                 | 31,452                   | 31,452              | 2,498         | 2,100         | 1,200         | 16            | 37,266         |
| 3           | TRABAJADOR                                 | 1      | 1,278                      | 3,834                 | 15,336                   | 46,008              | 3,795         | 6,300         | 3,600         |               | 59,703         |
| 1           | TRABAJADOR                                 | 1      | 1,178                      | 1,178                 | 14,136                   | 14,136              | 1,173         | 2,100         | 1,200         | -             | 18,609         |
| <b>20</b>   | <b>TOTALES</b>                             |        | <b>44,140</b>              | <b>49,207</b>         | <b>529,680</b>           | <b>590,484</b>      | <b>46,916</b> | <b>42,000</b> | <b>22,800</b> | <b>144</b>    | <b>702,344</b> |

**Tablas de Puestos  
2025-2026**

**ALCALDE  
01-02-01-91.05**

| <b>NUM. PUESTO</b> | <b>TITULO DEL PUESTO</b>            | <b>ESCALA</b> | <b>SALARIO MENSUAL INDIVIDUAL</b> | <b>SALARIO MENSUAL TOTAL</b> | <b>SALARIO ANUAL INDIVIDUAL</b> | <b>SALARIO ANUAL TOTAL</b> | <b>SEGURO SOCIAL</b> | <b>PLAN MEDICO</b> | <b>BONO NAVIDAD</b> | <b>SEG. CHOFERIL</b> | <b>TOTAL</b>   |
|--------------------|-------------------------------------|---------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|----------------------|--------------------|---------------------|----------------------|----------------|
| 1                  | AYUDANTE ADMINISTRATIVO             | 8             | 2,511                             | 2,511                        | 30,132                          | 30,132                     | 2,397                | 2,100              | 1,200               |                      | 35,829         |
| 1                  | COORDINADORA DE PROGRAMAS FEDERALES | 9             | 1,513                             | 1,513                        | 18,156                          | 18,156                     | 1,481                | 2,100              | 1,200               | -                    | 22,937         |
| 1                  | SECRETARIA DE PROGRAMAS FEDERALES   | 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         |
| 1                  | MENSAJERO CONDUCTOR                 | 3             | 1,302                             | 1,302                        | 15,624                          | 15,624                     | 1,287                | 2,100              | 1,200               | 16                   | 20,227         |
| 1                  | AUXILIAR ADMINISTRATIVO             | 3             | 1,965                             | 1,965                        | 23,580                          | 23,580                     | 1,896                | 2,100              | 1,200               |                      | 28,776         |
| 1                  | TRABAJADOR                          | 1             | 1,448                             | 1,448                        | 17,376                          | 17,376                     | 1,421                | 2,100              | 1,200               |                      | 22,097         |
| 1                  | TRABAJADOR                          | 1             | 1,178                             | 1,178                        | 14,136                          | 14,136                     | 1,173                | 2,100              | 1,200               |                      | 18,609         |
| <b>8</b>           | <b>TOTALES</b>                      |               | <b>13,219</b>                     | <b>13,219</b>                | <b>158,628</b>                  | <b>158,628</b>             | <b>12,869</b>        | <b>16,800</b>      | <b>9,600</b>        | <b>16</b>            | <b>197,913</b> |

**Tablas de Puestos  
2025-2026**

**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           | DIRECTORA CHILD CARE | 7      | 1,851                      | 1,851                 | 22,212                   | 22,212              | 1,791         | 2,100         | 1,200        | 16            | 27,319         |
| 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         |
| <b>5</b>    | <b>TOTALES</b>       |        | <b>6,024</b>               | <b>7,338</b>          | <b>72,288</b>            | <b>88,056</b>       | <b>7,195</b>  | <b>10,500</b> | <b>6,000</b> | <b>16</b>     | <b>111,767</b> |

**Tablas de Puestos  
2025-2026**

**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          |
|-------------|-------------------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|---------------|---------------|---------------|----------------|
| 1           | TÉCNICO DE OFICINA            | 4      | 1,446                      | 1,446                 | 17,352                   | 17,352              | 1,419         | 2,100         | 1,200         | -             | 22,071         |
| 1           | TÉCNICO DE OFICINA            | 4      | 1,393                      | 1,393                 | 16,716                   | 16,716              | 1,371         | 2,100         | 1,200         | -             | 21,387         |
| 3           | TÉCNICO DE OFICINA            | 4      | 1,314                      | 3,942                 | 15,768                   | 47,304              | 3,894         | 6,300         | 3,600         |               | 61,098         |
| 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         |
| 4           | TRABAJADOR                    | 1      | 1,178                      | 4,712                 | 14,136                   | 56,544              | 4,693         | 8,400         | 4,800         | -             | 74,437         |
| <b>17</b>   | <b>TOTALES</b>                |        | <b>14,198</b>              | <b>23,131</b>         | <b>170,376</b>           | <b>277,572</b>      | <b>22,795</b> | <b>35,700</b> | <b>20,400</b> | <b>64</b>     | <b>356,531</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| <b>10</b>   | <b>TOTALES</b>    |        | <b>360</b>                            | <b>5.44</b>                     | <b>1,958</b>       | <b>19,584</b> | <b>1,498</b>  | <b>-</b>    | <b>-</b>     | <b>-</b>      | <b>21,082</b> |

**Tablas de Puestos  
2025-2026**

**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         |
|-------------|--------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|--------------|--------------|---------------|---------------|
| 2           | TÉCNICO DE OFICINA | 4      | 1,314                      | 2,628                 | 15,768                   | 31,536              | 2,596         | 4,200        | 2,400        |               | 40,732        |
| 2           | TRABAJADOR         | 1      | 1,178                      | 2,356                 | 14,136                   | 28,272              | 2,346         | 4,200        | 2,400        |               | 37,218        |
| <b>4</b>    | <b>TOTALES</b>     |        | <b>2,492</b>               | <b>4,984</b>          | <b>29,904</b>            | <b>59,808</b>       | <b>4,943</b>  | <b>8,400</b> | <b>4,800</b> | <b>-</b>      | <b>77,951</b> |

**Tablas de Puestos  
2025-2026**

**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    | 5,521                      | 5,521                 | 66,252                   | 66,252              | 5,160         | 2,100         | 1,200         | 16            | 74,728         |
| 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     | 1,886                      | 1,886                 | 22,632                   | 22,632              | 1,823         | 2,100         | 1,200         | -             | 27,755         |
| 7           | CONTADOR                         | 9      | 1,613                      | 11,291                | 19,356                   | 135,492             | 11,008        | 14,700        | 8,400         |               | 169,600        |
| 1           | CONTADOR                         | 9      | 1,513                      | 1,513                 | 18,156                   | 18,156              | 1,481         | 2,100         | 1,200         |               | 22,937         |
| 1           | AYUDANTE DE CONTABILIDAD         | 6      | 2,772                      | 2,772                 | 33,264                   | 33,264              | 2,636         | 2,100         | 1,200         | -             | 39,200         |
| 2           | AYUDANTE DE CONTABILIDAD         | 6      | 1,426                      | 2,852                 | 17,112                   | 34,224              | 2,802         | 4,200         | 2,400         | -             | 43,626         |
| 1           | OFICIAL DE PRESUPUESTO           | 11     | 1,752                      | 1,752                 | 21,024                   | 21,024              | 1,700         | 2,100         | 1,200         | -             | 26,024         |
| 1           | OFICIAL DE PRESUPUESTO           | 11     | 2,252                      | 2,252                 | 27,024                   | 27,024              | 2,159         | 2,100         | 1,200         | -             | 32,483         |
| 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         |
| 1           | RECAUDADOR AUXILIAR              | 6      | 1,426                      | 1,426                 | 17,112                   | 17,112              | 1,401         | 2,100         | 1,200         | 16            | 21,829         |
| 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         |
| <b>36</b>   | <b>TOTALES</b>                   |        | <b>44,743</b>              | <b>64,474</b>         | <b>536,916</b>           | <b>773,688</b>      | <b>62,492</b> | <b>75,600</b> | <b>43,200</b> | <b>160</b>    | <b>955,140</b> |

**Tablas de Puestos  
2025-2026**

**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          |
|-------------|---------------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|---------------|---------------|---------------|----------------|
| 3           | CONTADOR                  | 9      | 1,513                      | 4,539                 | 18,156                   | 54,468              | 4,442         | 6,300         | 3,600         |               | 68,810         |
| 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      | 1,590                      | 1,590                 | 19,080                   | 19,080              | 1,551         | 2,100         | 1,200         | 16            | 23,947         |
| 3           | RECAUDADOR AUXILIAR       | 6      | 1,326                      | 3,978                 | 15,912                   | 47,736              | 3,927         | 6,300         | 3,600         | 48            | 61,611         |
| 3           | COLECTOR DE RECAUDOS      | 5      | 1,507                      | 4,521                 | 18,084                   | 54,252              | 4,426         | 6,300         | 3,600         | 48            | 68,626         |
| 5           | COLECTOR DE RECAUDOS      | 5      | 1,269                      | 6,345                 | 15,228                   | 76,140              | 6,284         | 10,500        | 6,000         | 80            | 99,004         |
| 1           | TÉCNICO DE OFICINA        | 4      | 1,442                      | 1,442                 | 17,304                   | 17,304              | 1,416         | 2,100         | 1,200         |               | 22,020         |
| 1           | TÉCNICO DE OFICINA        | 4      | 1,314                      | 1,314                 | 15,768                   | 15,768              | 1,298         | 2,100         | 1,200         |               | 20,366         |
| 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         |
| <b>25</b>   | <b>TOTALES</b>            |        | <b>15,105</b>              | <b>33,841</b>         | <b>181,260</b>           | <b>406,092</b>      | <b>33,361</b> | <b>52,500</b> | <b>30,000</b> | <b>192</b>    | <b>522,145</b> |

**Tablas de Puestos  
2025-2026**

**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    | 3,874                      | 3,874                 | 46,488                   | 46,488              | 3,648         | 2,100         | 1,200        | 16            | 53,452         |
| 1           | SUPERVISOR DE OBRAS PÚBLICAS | 10     | 2,082                      | 2,082                 | 24,984                   | 24,984              | 2,003         | 2,100         | 1,200        |               | 30,287         |
| 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        | 16            | 23,366         |
| <b>5</b>    | <b>TOTALES</b>               |        | <b>11,160</b>              | <b>11,160</b>         | <b>133,920</b>           | <b>133,920</b>      | <b>10,704</b> | <b>10,500</b> | <b>6,000</b> | <b>32</b>     | <b>161,156</b> |

**Tablas de Puestos  
2025-2026**

**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      | 1,955                      | 1,955                 | 23,460                   | 23,460              | 1,886         | 2,100        | 1,200        |               | 28,646        |
| 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      | 1,477                      | 1,477                 | 17,724                   | 17,724              | 1,448         | 2,100        | 1,200        | 16            | 22,488        |
| <b>3</b>    | <b>TOTALES</b>          |        | <b>4,646</b>               | <b>4,646</b>          | <b>55,752</b>            | <b>55,752</b>       | <b>4,540</b>  | <b>6,300</b> | <b>3,600</b> | <b>16</b>     | <b>70,208</b> |

**Tablas de Puestos  
2025-2026**

**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     | 2,967                      | 2,967                 | 35,604                   | 35,604              | 2,816         | 2,100         | 1,200         | 16            | 41,736         |
| 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     | 2,082                      | 2,082                 | 24,984                   | 24,984              | 2,003         | 2,100         | 1,200         | 16            | 30,303         |
| 1           | AUXILIAR DE OBRAS PUBLICAS             | 7      | 1,746                      | 1,746                 | 20,952                   | 20,952              | 1,695         | 2,100         | 1,200         | 16            | 25,963         |
| 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         |               | 45,512         |
| 1           | TRABAJADOR                             | 1      | 1,399                      | 1,399                 | 16,788                   | 16,788              | 1,376         | 2,100         | 1,200         |               | 21,464         |
| 13          | TRABAJADOR                             | 1      | 1,278                      | 16,614                | 15,336                   | 199,368             | 16,445        | 27,300        | 15,600        |               | 258,713        |
| 1           | TRABAJADOR                             | 1      | 1,178                      | 1,178                 | 14,136                   | 14,136              | 1,173         | 2,100         | 1,200         |               | 18,609         |
| 1           | TRABAJADOR                             | 1      | 683                        | 683                   | 8,196                    | 8,196               | 719           | 2,100         | 1,200         |               | 12,215         |
| 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         |
| <b>29</b>   | <b>TOTALES</b>                         |        | <b>20,698</b>              | <b>41,573</b>         | <b>248,376</b>           | <b>498,876</b>      | <b>40,826</b> | <b>60,900</b> | <b>34,800</b> | <b>176</b>    | <b>635,578</b> |

Tablas de Puestos

2025-2026

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      | 702                        | 702                   | 8,424                    | 8,424               | 736            | 2,100          | 1,200          |               | 12,460           |
| 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           |
| 20          | TRABAJADOR                             | 1      | 1,278                      | 25,560                | 15,336                   | 306,720             | 25,300         | 42,000         | 24,000         |               | 398,020          |
| 1           | TRABAJADOR                             | 1      | 1,262                      | 1,262                 | 15,144                   | 15,144              | 1,250          | 2,100          | 1,200          |               | 19,694           |
| 4           | TRABAJADOR                             | 1      | 1,232                      | 4,928                 | 14,784                   | 59,136              | 4,891          | 8,400          | 4,800          |               | 77,227           |
| 43          | TRABAJADOR                             | 1      | 1,178                      | 50,654                | 14,136                   | 607,848             | 50,448         | 90,300         | 51,600         |               | 800,196          |
| 1           | TRABAJADOR (4 HORAS)                   | 1      | 683                        | 683                   | 8,196                    | 8,196               | 719            | 2,100          | 1,200          |               | 12,215           |
| 3           | TRABAJADOR (4 HORAS)                   | 1      | 629                        | 1,887                 | 7,548                    | 22,644              | 2,008          | 6,300          | 3,600          |               | 34,552           |
| 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           |
| 8           | CONDUCTOR DE VEHICULO DE MOTOR PESADO  | 5      | 1,369                      | 10,952                | 16,428                   | 131,424             | 10,788         | 16,800         | 9,600          | 128           | 168,740          |
| 5           | CONDUCTOR DE VEHICULO DE MOTOR PESADO  | 5      | 1,269                      | 6,345                 | 15,228                   | 76,140              | 6,284          | 10,500         | 6,000          | 80            | 99,004           |
| 1           | OPERADOR DE EQUIPO PESADO              | 6      | 1,675                      | 1,675                 | 20,100                   | 20,100              | 1,629          | 2,100          | 1,200          | 16            | 25,045           |
| 2           | OPERADOR DE EQUIPO PESADO              | 6      | 1,426                      | 2,852                 | 17,112                   | 34,224              | 2,802          | 4,200          | 2,400          | 32            | 43,658           |
| 6           | OPERADOR DE EQUIPO PESADO              | 6      | 1,326                      | 7,956                 | 15,912                   | 95,472              | 7,854          | 12,600         | 7,200          | 96            | 123,222          |
| <b>111</b>  | <b>TOTALES</b>                         |        | <b>26,173</b>              | <b>138,742</b>        | <b>314,076</b>           | <b>1,664,904</b>    | <b>137,555</b> | <b>233,100</b> | <b>133,200</b> | <b>576</b>    | <b>2,169,335</b> |

**Tablas de Puestos  
2025-2026**

**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         |
| <b>7</b>    | <b>TOTALES</b>   |        | <b>9,140</b>               | <b>10,509</b>         | <b>109,680</b>           | <b>126,108</b>      | <b>10,290</b> | <b>14,700</b> | <b>8,400</b> | <b>64</b>     | <b>159,562</b> |

**Tablas de Puestos  
2025-2026**

**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           | ADMINISTRADOR DE OFICINA        | 7      | 2,403                      | 2,403                 | 28,836                   | 28,836              | 2,298         | 2,100         | 1,200         | 16            | 34,450         |
| 1           | SECRETARIA                      | 7      | 1,763                      | 1,763                 | 21,156                   | 21,156              | 1,710         | 2,100         | 1,200         |               | 26,166         |
| 1           | TÉCNICO DE OFICINA              | 4      | 702                        | 702                   | 8,424                    | 8,424               | 736           | 2,100         | 1,200         |               | 12,460         |
| 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           | TRABAJADOR                      | 1      | 1,178                      | 1,178                 | 14,136                   | 14,136              | 1,173         | 2,100         | 1,200         |               | 18,609         |
| <b>10</b>   | <b>TOTALES</b>                  |        | <b>11,312</b>              | <b>13,950</b>         | <b>135,744</b>           | <b>167,400</b>      | <b>13,724</b> | <b>21,000</b> | <b>12,000</b> | <b>112</b>    | <b>214,236</b> |

**Tablas de Puestos  
2025-2026**

**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     | 2,823                      | 2,823                 | 33,876                   | 33,876              | 2,683         | 2,100        | 1,200        | 16            | 39,875        |
| 1           | AUXILIAR DE OBRAS PÚBLICAS | 7      | 1,703                      | 1,703                 | 20,436                   | 20,436              | 1,655         | 2,100        | 1,200        | -             | 25,391        |
| 1           | TÉCNICO DE OFICINA         | 4      | 1,314                      | 1,314                 | 15,768                   | 15,768              | 1,298         | 2,100        | 1,200        | -             | 20,366        |
| <b>3</b>    | <b>TOTALES</b>             |        | <b>5,840</b>               | <b>5,840</b>          | <b>70,080</b>            | <b>70,080</b>       | <b>5,637</b>  | <b>6,300</b> | <b>3,600</b> | <b>16</b>     | <b>85,633</b> |

**Tablas de Puestos  
2025-2026**

**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     | 3,759                      | 3,759                 | 45,108                   | 45,108              | 3,543         | 2,100         | 1,200         | 16            | 51,967         |
| 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         |
| <b>9</b>    | <b>TOTALES</b>        |        | <b>8,144</b>               | <b>20,827</b>         | <b>97,728</b>            | <b>249,924</b>      | <b>19,945</b> | <b>18,900</b> | <b>10,800</b> | <b>96</b>     | <b>299,665</b> |

**Tablas de Puestos  
2025-2026**

**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         |
| 3           | TRABAJADOR                   | 1      | 1,178                      | 3,534                 | 14,136                   | 42,408              | 3,520         | 6,300         | 3,600         |               | 55,828         |
| 1           | TRABAJADOR                   | 1      | 629                        | 629                   | 7,548                    | 7,548               | 669           | 2,100         | 1,200         |               | 11,517         |
| <b>10</b>   | <b>TOTALES</b>               |        | <b>8,787</b>               | <b>15,421</b>         | <b>105,444</b>           | <b>185,052</b>      | <b>15,074</b> | <b>21,000</b> | <b>12,000</b> | <b>32</b>     | <b>233,158</b> |

**Tablas de Puestos  
2025-2026**

| <b>OFICINA MUNICIPAL PARA EL MANEJO DE EMERGENCIAS</b> |                                |               |                                   |                              |                                 |                            |                      |                    |                     |                      |               |
|--|--------------------------------|---------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|----------------------|--------------------|---------------------|----------------------|---------------|
| <b>01-06-01-91.01</b>                                  |                                |               |                                   |                              |                                 |                            |                      |                    |                     |                      |               |
| <b>NUM. PUESTO</b>                                     | <b>TITULO DEL PUESTO</b>       | <b>ESCALA</b> | <b>SALARIO MENSUAL INDIVIDUAL</b> | <b>SALARIO MENSUAL TOTAL</b> | <b>SALARIO ANUAL INDIVIDUAL</b> | <b>SALARIO ANUAL TOTAL</b> | <b>SEGURO SOCIAL</b> | <b>PLAN MEDICO</b> | <b>BONO NAVIDAD</b> | <b>SEG. CHOFERIL</b> | <b>TOTAL</b>  |
| 1  | DIRECTOR                       | 10K           | 3,199                             | 3,199                        | 38,388                          | 38,388                     | 3,028                | 2,100              | 1,200               | 16                   | 44,732        |
| 1  | TÉCNICO DE EMERGENCIAS MÉDICAS | 7             | 2,023                             | 2,023                        | 24,276                          | 24,276                     | 1,949                | 2,100              | 1,200               | 16                   | 29,541        |
| 1  | OFICIAL DE COMUNICACIONES      | 6             | 1,426                             | 1,426                        | 17,112                          | 17,112                     | 1,401                | 2,100              | 1,200               | -                    | 21,813        |
| <b>3</b>   | <b>TOTALES</b>                 |               | <b>6,648</b>                      | <b>6,648</b>                 | <b>79,776</b>                   | <b>79,776</b>              | <b>6,378</b>         | <b>6,300</b>       | <b>3,600</b>        | <b>32</b>            | <b>96,086</b> |

**Tablas de Puestos  
2025-2026**

**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         |
| 1           | OFICIAL DE COMUNICACIONES        | 6      | 1,676                      | 1,676                 | 20,112                   | 20,112              | 1,630         | 2,100         | 1,200         |               | 25,042         |
| 1           | OFICIAL DE COMUNICACIONES        | 6      | 1,326                      | 1,326                 | 15,912                   | 15,912              | 1,309         | 2,100         | 1,200         |               | 20,521         |
| 1           | TECNICO DE OFICINA               | 4      | 1,214                      | 1,214                 | 14,568                   | 14,568              | 1,206         | 2,100         | 1,200         |               | 19,074         |
| 1           | TECNICO DE OFICINA               | 4      | 648                        | 648                   | 7,776                    | 7,776               | 687           | 2,100         | 1,200         |               | 11,763         |
| 1           | TECNICO DE OFICINA               | 4      | 647                        | 647                   | 7,764                    | 7,764               | 686           | 2,100         | 1,200         |               | 11,750         |
| 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         |
| <b>9</b>    | <b>TOTALES</b>                   |        | <b>9,844</b>               | <b>11,620</b>         | <b>118,128</b>           | <b>139,440</b>      | <b>11,493</b> | <b>18,900</b> | <b>10,800</b> | <b>16</b>     | <b>180,649</b> |

**Tablas de Puestos  
2025-2026**

**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      | 2,023                      | 4,046                 | 24,276                   | 48,552              | 3,898         | 4,200         | 2,400        | 32            | 59,082         |
| 1           | TÉCNICO DE BÚSQUEDA Y RESCATE  | 6      | 1,776                      | 1,776                 | 21,312                   | 21,312              | 1,722         | 2,100         | 1,200        | 16            | 26,350         |
| 1           | CONDUCTOR DE AMBULANCIA        | 5      | 1,719                      | 1,719                 | 20,628                   | 20,628              | 1,670         | 2,100         | 1,200        | 16            | 25,614         |
| 1           | OFICINISTA DE FACTURACIÓN      | 5      | 1,369                      | 1,369                 | 16,428                   | 16,428              | 1,349         | 2,100         | 1,200        |               | 21,077         |
| <b>5</b>    | <b>TOTALES</b>                 |        | <b>6,887</b>               | <b>8,910</b>          | <b>82,644</b>            | <b>106,920</b>      | <b>8,638</b>  | <b>10,500</b> | <b>6,000</b> | <b>64</b>     | <b>132,122</b> |

**Tablas de Puestos  
2025-2026**

**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          |
|-------------|--------------------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|---------------|---------------|---------------|----------------|
| 1           | TÉCNICO DE EMERGENCIAS MEDICAS | 6      | 2,403                      | 2,403                 | 28,836                   | 28,836              | 2,298         | 2,100         | 1,200         | 16            | 34,450         |
| 5           | TÉCNICO DE EMERGENCIAS MEDICAS | 6      | 2,023                      | 10,115                | 24,276                   | 121,380             | 9,745         | 10,500        | 6,000         | 80            | 147,705        |
| 2           | TÉCNICO DE EMERGENCIAS MEDICAS | 7      | 1,386                      | 2,772                 | 16,632                   | 33,264              | 2,728         | 4,200         | 2,400         | 32            | 42,624         |
| 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         |
| 1           | TÉCNICO DE BÚSQUEDA Y RESCATE  | 6      | 1,326                      | 1,326                 | 15,912                   | 15,912              | 1,309         | 2,100         | 1,200         | 16            | 20,537         |
| 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         |
| <b>15</b>   | <b>TOTALES</b>                 |        | <b>12,646</b>              | <b>25,676</b>         | <b>151,752</b>           | <b>308,112</b>      | <b>24,948</b> | <b>31,500</b> | <b>18,000</b> | <b>208</b>    | <b>382,768</b> |

**Tablas de Puestos  
2025-2026**

**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       |        | 2,636                      | 2,636                 | 31,632                   | 31,632              | 2,512         | 2,100         | 1,200         | 16            | 37,460         |
| 1           | TENIENTE I        |        | 2,605                      | 2,605                 | 31,260                   | 31,260              | 2,483         | 2,100         | 1,200         | 16            | 37,059         |
| 1           | SARGENTO          |        | 2,504                      | 2,504                 | 30,048                   | 30,048              | 2,390         | 2,100         | 1,200         | 16            | 35,754         |
| 2           | SARGENTO          |        | 2,386                      | 4,772                 | 28,632                   | 57,264              | 4,564         | 4,200         | 2,400         | 32            | 68,460         |
| 1           | SARGENTO          |        | 2,228                      | 2,228                 | 26,736                   | 26,736              | 2,137         | 2,100         | 1,200         | 16            | 32,189         |
| 12          | POLICÍA MUNICIPAL |        | 2,064                      | 24,768                | 24,768                   | 297,216             | 23,839        | 25,200        | 14,400        | 192           | 360,847        |
| 11          | POLICÍA MUNICIPAL |        | 1,976                      | 21,736                | 23,712                   | 260,832             | 20,963        | 23,100        | 13,200        | 176           | 318,271        |
| 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         |
| <b>33</b>   | <b>TOTALES</b>    |        | <b>20,434</b>              | <b>66,641</b>         | <b>245,208</b>           | <b>799,692</b>      | <b>64,206</b> | <b>69,300</b> | <b>39,600</b> | <b>512</b>    | <b>973,310</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| 14          | GUARDIÁN          | 1      | 1,257                      | 17,598                | 15,084                   | 211,176             | 17,440        | 29,400        | 16,800        | 224           | 275,040        |
| 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         |
| <b>22</b>   | <b>TOTALES</b>    |        | <b>5,178</b>               | <b>28,304</b>         | <b>62,136</b>            | <b>339,648</b>      | <b>28,003</b> | <b>46,200</b> | <b>26,400</b> | <b>320</b>    | <b>440,571</b> |

**Tablas de Puestos  
2025-2026**

**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    | 4,015                      | 4,015                 | 48,180                   | 48,180              | 3,778         | 2,100         | 1,200         | 16            | 55,274         |
| 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         |
| <b>11</b>   | <b>TOTALES</b>              |        | <b>15,116</b>              | <b>21,177</b>         | <b>181,392</b>           | <b>254,124</b>      | <b>20,450</b> | <b>23,100</b> | <b>13,200</b> | <b>48</b>     | <b>310,922</b> |

**Tablas de Puestos  
2025-2026**

**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           | OFICIAL DE RECURSOS HUMANOS | 9      | 1,513                      | 1,513                 | 18,156                   | 18,156              | 1,481         | 2,100         | 1,200        | -             | 22,937         |
| 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         |
| <b>5</b>    | <b>TOTALES</b>              |        | <b>5,561</b>               | <b>7,009</b>          | <b>66,732</b>            | <b>84,108</b>       | <b>6,893</b>  | <b>10,500</b> | <b>6,000</b> | <b>-</b>      | <b>107,501</b> |

**Tablas de Puestos  
2025-2026**

**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    | 3,087                      | 3,087                 | 37,044                   | 37,044              | 2,926         | 2,100         | 1,200         | 16            | 43,286         |
| 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 (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         |
| 5           | TRABAJADOR                          | 1      | 1,278                      | 6,390                 | 15,336                   | 76,680              | 6,325         | 10,500        | 6,000         | -             | 99,505         |
| 1           | TRABAJADOR                          | 1      | 1,178                      | 1,178                 | 14,136                   | 14,136              | 1,173         | 2,100         | 1,200         | -             | 18,609         |
| <b>21</b>   | <b>TOTALES</b>                      |        | <b>16,780</b>              | <b>30,096</b>         | <b>201,360</b>           | <b>361,152</b>      | <b>29,556</b> | <b>44,100</b> | <b>25,200</b> | <b>240</b>    | <b>460,248</b> |

**Tablas de Puestos  
2025-2026**

**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      | 1,671                      | 1,671                 | 20,052                   | 20,052              | 1,626         | 2,100         | 1,200         | 16            | 24,994         |
| 1           | INSTRUCTOR DE DEPORTES           | 5      | 1,369                      | 1,369                 | 16,428                   | 16,428              | 1,349         | 2,100         | 1,200         | 16            | 21,093         |
| 3           | INSTRUCTOR DE DEPORTES           | 5      | 1,269                      | 3,807                 | 15,228                   | 45,684              | 3,770         | 6,300         | 3,600         | 48            | 59,402         |
| 1           | INSTRUCTOR DE DEPORTES (4HRS)    | 5      | 731                        | 731                   | 8,772                    | 8,772               | 763           | 2,100         | 1,200         | 16            | 12,851         |
| 2           | TRABAJADOR                       | 1      | 1,399                      | 2,798                 | 16,788                   | 33,576              | 2,752         | 4,200         | 2,400         |               | 42,928         |
| 2           | TRABAJADOR                       | 1      | 1,278                      | 2,556                 | 15,336                   | 30,672              | 2,530         | 4,200         | 2,400         |               | 39,802         |
| 2           | TRABAJADOR                       | 1      | 1,232                      | 2,464                 | 14,784                   | 29,568              | 2,446         | 4,200         | 2,400         |               | 38,614         |
| 7           | TRABAJADOR                       | 1      | 1,178                      | 8,246                 | 14,136                   | 98,952              | 8,212         | 14,700        | 8,400         |               | 130,264        |
| 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         |
| <b>27</b>   | <b>TOTALES</b>                   |        | <b>15,341</b>              | <b>30,743</b>         | <b>184,092</b>           | <b>368,916</b>      | <b>30,701</b> | <b>56,700</b> | <b>32,400</b> | <b>112</b>    | <b>488,829</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| <b>2</b>    | <b>TOTALES</b>                        |        | <b>2,115</b>               | <b>2,115</b>          | <b>25,380</b>            | <b>25,380</b>       | <b>2,125</b>  | <b>4,200</b> | <b>2,400</b> | <b>16</b>     | <b>34,121</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| <b>1</b>    | <b>TOTALES</b>             |        | <b>1,873</b>               | <b>1,873</b>          | <b>22,476</b>            | <b>22,476</b>       | <b>1,811</b>  | <b>2,100</b> | <b>1,200</b> | <b>16</b>     | <b>27,603</b> |

**Tablas de Puestos  
2025-2026**

**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           | TÉCNICO DE OFICINA | 4      | 1,314                      | 1,314                 | 15,768                   | 15,768              | 1,298         | 2,100        | 1,200        |               | 20,366        |
| <b>2</b>    | <b>TOTALES</b>     |        | <b>2,528</b>               | <b>2,528</b>          | <b>30,336</b>            | <b>30,336</b>       | <b>2,504</b>  | <b>4,200</b> | <b>2,400</b> | <b>-</b>      | <b>39,440</b> |

**Tablas de Puestos  
2025-2026**

**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     | 3,356                      | 3,356                 | 40,272                   | 40,272              | 3,173         | 2,100        | 1,200        | 16            | 46,761        |
| 1           | TÉCNICO DE OFICINA                                   | 4      | 1,314                      | 1,314                 | 15,768                   | 15,768              | 1,298         | 2,100        | 1,200        |               | 20,366        |
| <b>2</b>    | <b>TOTALES</b>                                       |        | <b>4,670</b>               | <b>4,670</b>          | <b>56,040</b>            | <b>56,040</b>       | <b>4,471</b>  | <b>4,200</b> | <b>2,400</b> | <b>16</b>     | <b>67,127</b> |

**Tablas de Puestos  
2025-2026**

**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      | 1,214                      | 1,214                 | 14,568                   | 14,568              | 1,206         | 2,100         | 1,200        | -             | 19,074         |
| 1           | TÉCNICO DE OFICINA | 4      | 1,268                      | 1,268                 | 15,216                   | 15,216              | 1,256         | 2,100         | 1,200        |               | 19,772         |
|             |                    |        |                            |                       |                          |                     |               |               |              |               |                |
| 1           | TRABAJADOR         | 1      | 1,352                      | 1,352                 | 16,224                   | 16,224              | 1,333         | 2,100         | 1,200        |               | 20,857         |
| 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         |
| <b>6</b>    | <b>TOTALES</b>     |        | <b>6,290</b>               | <b>7,468</b>          | <b>75,480</b>            | <b>89,616</b>       | <b>7,406</b>  | <b>12,600</b> | <b>7,200</b> | <b>-</b>      | <b>116,822</b> |

**Tablas de Puestos  
2025-2026**

**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         |
| 22          | AUXILIAR DEL HOGAR                    | 1      | 683                        | 15,026                | 8,196                    | 180,312             | 15,813        | 46,200        | 26,400        |               | 268,725        |
| 1           | DIRECTORA DE CAMED                    | 7K     | 2,538                      | 2,538                 | 30,456                   | 30,456              | 2,422         | 2,100         | 1,200         | 16            | 36,194         |
| 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           | CUIDADOR                              | 1      | 1,278                      | 1,278                 | 15,336                   | 15,336              | 1,265         | 2,100         | 1,200         |               | 19,901         |
| 4           | CUIDADOR                              | 1      | 1,178                      | 4,712                 | 14,136                   | 56,544              | 4,693         | 8,400         | 4,800         |               | 74,437         |
| <b>31</b>   | <b>TOTALES</b>                        |        | <b>10,878</b>              | <b>28,755</b>         | <b>130,536</b>           | <b>345,060</b>      | <b>29,243</b> | <b>65,100</b> | <b>37,200</b> | <b>48</b>     | <b>476,651</b> |

**Tablas de Puestos  
2025-2026**

**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          |
|-------------|---------------------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|---------------|---------------|---------------|----------------|
| 7           | AUXILIAR DEL HOGAR              | 1      | 683                        | 4,781                 | 8,196                    | 57,372              | 5,032         | 14,700        | 8,400         |               | 85,504         |
| 14          | AUXILIAR DEL HOGAR              | 1      | 629                        | 8,806                 | 7,548                    | 105,672             | 9,369         | 29,400        | 16,800        |               | 161,241        |
| 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      | 1,178                      | 1,178                 | 14,136                   | 14,136              | 1,173         | 2,100         | 1,200         |               | 18,609         |
| <b>25</b>   | <b>TOTALES</b>                  |        | <b>6,327</b>               | <b>18,602</b>         | <b>75,924</b>            | <b>223,224</b>      | <b>19,372</b> | <b>52,500</b> | <b>30,000</b> | <b>-</b>      | <b>325,096</b> |

**Tablas de Puestos  
2025-2026**

**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     | 3,255                      | 3,255                 | 39,060                   | 39,060              | 3,080         | 2,100        | 1,200        | 16            | 45,456         |
| 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         |
| <b>4</b>    | <b>TOTALES</b>          |        | <b>9,005</b>               | <b>9,005</b>          | <b>108,060</b>           | <b>108,060</b>      | <b>8,634</b>  | <b>8,400</b> | <b>4,800</b> | <b>16</b>     | <b>129,910</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| <b>3</b>    | <b>TOTALES</b>                              |        | <b>3,402</b>               | <b>3,402</b>          | <b>40,824</b>            | <b>40,824</b>       | <b>3,398</b>  | <b>6,300</b> | <b>3,600</b> | <b>16</b>     | <b>54,138</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| <b>1</b>    | <b>TOTALES</b>    |        | <b>1,178</b>               | <b>1,178</b>          | <b>14,136</b>            | <b>14,136</b>       | <b>1,173</b>  | <b>2,100</b> | <b>1,200</b> | <b>-</b>      | <b>18,609</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| 5           | <b>TOTALES</b>    |        | <b>2,484</b>               | <b>6,018</b>          | <b>29,808</b>            | <b>72,216</b>       | <b>5,984</b>  | <b>10,500</b> | <b>6,000</b> | <b>-</b>      | <b>94,700</b> |

**Tablas de Puestos  
2025-2026**

**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      | 2,611                      | 2,611                 | 31,332                   | 31,332              | 2,489         | 2,100         | 1,200        | -             | 37,121         |
| 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      | 1,703                      | 1,703                 | 20,436                   | 20,436              | 1,655         | 2,100         | 1,200        | -             | 25,391         |
| 1           | SECRETARIA  | 7      | 1,486                      | 1,486                 | 17,832                   | 17,832              | 1,456         | 2,100         | 1,200        | -             | 22,588         |
| 1           | TÉCNICO DE OFICINA                                  | 4      | 1,599                      | 1,599                 | 19,188                   | 19,188              | 1,560         | 2,100         | 1,200        | -             | 24,048         |
| <b>6</b>    | <b>TOTALES</b>                                      |        | <b>14,468</b>              | <b>14,468</b>         | <b>173,616</b>           | <b>173,616</b>      | <b>13,832</b> | <b>12,600</b> | <b>7,200</b> | <b>16</b>     | <b>207,264</b> |

**Tablas de Puestos  
2025-2026**

**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         |
|-------------|--------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|--------------|--------------|---------------|---------------|
| 4           | TÉCNICO DE OFICINA | 4      | 1,214                      | 4,856                 | 14,568                   | 58,272              | 4,825         | 8,400        | 4,800        |               | 76,297        |
| 4           | <b>TOTALES</b>     |        | <b>1,214</b>               | <b>4,856</b>          | <b>14,568</b>            | <b>58,272</b>       | <b>4,825</b>  | <b>8,400</b> | <b>4,800</b> | -             | <b>76,297</b> |

**Tablas de Puestos  
2025-2026**

**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           | <b>TOTALES</b>    |        | <b>5,577</b>               | <b>5,577</b>          | <b>66,924</b>            | <b>66,924</b>       | <b>5,303</b>  | <b>4,200</b> | <b>2,400</b> | <b>16</b>     | <b>78,843</b> |

**Tablas de Puestos  
2025-2026**

**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           | OFICIAL DE CONTRATO | 11     | 2,775                      | 2,775                 | 33,300                   | 33,300              | 2,639         | 2,100         | 1,200        |               | 39,239         |
| 1           | SECRETARIA          | 7      | 2,243                      | 2,243                 | 26,916                   | 26,916              | 2,151         | 2,100         | 1,200        |               | 32,367         |
| 2           | TECNICO DE OFICINA  | 4      | 1,214                      | 2,428                 | 14,568                   | 29,136              | 2,413         | 4,200         | 2,400        |               | 38,149         |
| <b>6</b>    | <b>TOTALES</b>      |        | <b>11,107</b>              | <b>12,321</b>         | <b>133,284</b>           | <b>147,852</b>      | <b>11,861</b> | <b>12,600</b> | <b>7,200</b> | <b>-</b>      | <b>179,513</b> |

**Tablas de Puestos  
2025-2026**

**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    | 3,648                      | 3,648                 | 43,776                   | 43,776              | 3,441         | 2,100        | 1,200        | 16            | 50,533         |
| 1           | AUDITOR INTERNO   | 10     | 2,842                      | 2,842                 | 34,104                   | 34,104              | 2,701         | 2,100        | 1,200        | 16            | 40,121         |
| 1           | SECRETARIA        | 7      | 2,503                      | 2,503                 | 30,036                   | 30,036              | 2,390         | 2,100        | 1,200        | -             | 35,726         |
| <b>3</b>    | <b>TOTALES</b>    |        | <b>8,993</b>               | <b>8,993</b>          | <b>107,916</b>           | <b>107,916</b>      | <b>8,531</b>  | <b>6,300</b> | <b>3,600</b> | <b>32</b>     | <b>126,379</b> |

**Tablas de Puestos  
2025-2026**

**BIBLIOTECAS  
01-24-07-91.01**

| <b>NUM. PUESTO</b> | <b>TITULO DEL PUESTO</b>   | <b>ESCALA</b> | <b>SALARIO MENSUAL INDIVIDUAL</b> | <b>SALARIO MENSUAL TOTAL</b> | <b>SALARIO ANUAL INDIVIDUAL</b> | <b>SALARIO ANUAL TOTAL</b> | <b>SEGURO SOCIAL</b> | <b>PLAN MEDICO</b> | <b>BONO NAVIDAD</b> | <b>SEG. CHOFERIL</b> | <b>TOTAL</b>   |
|--------------------|--|---------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|----------------------|--------------------|---------------------|----------------------|----------------|
| 1                  | ADMINISTRADORA DE LA BIBLIOTECA  | 14K           | 3,606                             | 3,606                        | 43,272                          | 43,272                     | 3,402                | 2,100              | 1,200               | 16                   | 49,990         |
| 1                  | COORDINADOR DE SERVICIOS INFORMÁTICOS Y EDUCATIVOS EN BIBLIOTECA ELECTRÓNICA | 7             | 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         |
| <b>8</b>           | <b>TOTALES</b>   |               | <b>9,970</b>                      | <b>14,022</b>                | <b>119,640</b>                  | <b>168,264</b>             | <b>13,607</b>        | <b>16,800</b>      | <b>9,600</b>        | <b>16</b>            | <b>208,287</b> |

**Tablas de Puestos  
2025-2026**

**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          |
|-------------|--|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|---------------|--------------|---------------|----------------|
| 2           | ENCARGADO CENTRO INFORMACIÓN ELECTRÓNICA | 5      | 1,269                      | 2,538                 | 15,228                   | 30,456              | 2,513         | 4,200         | 2,400        | -             | 39,569         |
| 1           | ENCARGADO CENTRO INFORMACIÓN ELECTRÓNICA | 5      | 731                        | 731                   | 8,772                    | 8,772               | 763           | 2,100         | 1,200        | -             | 12,835         |
| 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         |
| 1           | TRABAJADOR                               | 1      | 1,178                      | 1,178                 | 14,136                   | 14,136              | 1,173         | 2,100         | 1,200        | -             | 18,609         |
| <b>6</b>    | <b>TOTALES</b>                           |        | <b>5,660</b>               | <b>6,929</b>          | <b>67,920</b>            | <b>83,148</b>       | <b>6,912</b>  | <b>12,600</b> | <b>7,200</b> | <b>-</b>      | <b>109,860</b> |

**Tablas de Puestos  
2025-2026**

**PLANIFICACIÓN Y DESARROLLO  
ORDENAMIENTO TERRITORIAL  
01-25-55-91.01**

| <b>NUM. PUESTO</b> | <b>TITULO DEL PUESTO</b> | <b>ESCALA</b> | <b>SALARIO MENSUAL INDIVIDUAL</b> | <b>SALARIO MENSUAL TOTAL</b> | <b>SALARIO ANUAL INDIVIDUAL</b> | <b>SALARIO ANUAL TOTAL</b> | <b>SEGURO SOCIAL</b> | <b>PLAN MEDICO</b> | <b>BONO NAVIDAD</b> | <b>SEG. CHOFERIL</b> | <b>TOTAL</b>  |
|--------------------|--------------------------|---------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|----------------------|--------------------|---------------------|----------------------|---------------|
| 1                  | DIRECTORA                | 15k           | 3,892                             | 3,892                        | 46,704                          | 46,704                     | 3,665                | 2,100              | 1,200               | 16                   | 53,685        |
| <b>1</b>           | <b>TOTALES</b>           |               | <b>3,892</b>                      | <b>3,892</b>                 | <b>46,704</b>                   | <b>46,704</b>              | <b>3,665</b>         | <b>2,100</b>       | <b>1,200</b>        | <b>16</b>            | <b>53,685</b> |

**Tablas de Puestos  
2025-2026**

**PLANIFICACIÓN Y DESARROLLO  
ORDENAMIENTO TERRITORIAL  
01-25-55-91.05**

| <b>NUM. PUESTO</b> | <b>TITULO DEL PUESTO</b> | <b>ESCALA</b> | <b>SALARIO MENSUAL INDIVIDUAL</b> | <b>SALARIO MENSUAL TOTAL</b> | <b>SALARIO ANUAL INDIVIDUAL</b> | <b>SALARIO ANUAL TOTAL</b> | <b>SEGURO SOCIAL</b> | <b>PLAN MEDICO</b> | <b>BONO NAVIDAD</b> | <b>SEG. CHOFERIL</b> | <b>TOTAL</b>  |
|--------------------|--------------------------|---------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|----------------------|--------------------|---------------------|----------------------|---------------|
| 2                  | TÉCNICO DE PLANIFICACIÓN | 11            | 1,652                             | 3,304                        | 19,824                          | 39,648                     | 3,217                | 4,200              | 2,400               | 32                   | 49,497        |
| 1                  | SECRETARIA               | 4             | 1,386                             | 1,386                        | 16,632                          | 16,632                     | 1,364                | 2,100              | 1,200               |                      | 21,296        |
| 1                  | TÉCNICO DE OFICINA       | 4             | 1,214                             | 1,214                        | 14,568                          | 14,568                     | 1,206                | 2,100              | 1,200               | -                    | 19,074        |
| <b>4</b>           | <b>TOTALES</b>           |               | <b>4,252</b>                      | <b>5,904</b>                 | <b>51,024</b>                   | <b>70,848</b>              | <b>5,787</b>         | <b>8,400</b>       | <b>4,800</b>        | <b>32</b>            | <b>89,867</b> |

**Tablas de Puestos  
2025-2026**

**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        |
| <b>3</b>    | <b>TOTALES</b>           |        | <b>4,340</b>               | <b>4,340</b>          | <b>52,080</b>            | <b>52,080</b>       | <b>4,260</b>  | <b>6,300</b> | <b>3,600</b> | <b>48</b>     | <b>66,288</b> |

**Tablas de Puestos  
2025-2026**

**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          |
|-------------|-------------------|--------|----------------------------|-----------------------|--------------------------|---------------------|---------------|---------------|--------------|---------------|----------------|
| 2           | TRABAJADOR        | 1      | 1,278                      | 2,556                 | 15,336                   | 30,672              | 2,530         | 4,200         | 2,400        | 32            | 39,834         |
| 4           | TRABAJADOR        | 1      | 1,178                      | 4,712                 | 14,136                   | 56,544              | 4,693         | 8,400         | 4,800        | 64            | 74,501         |
| <b>6</b>    | <b>TOTALES</b>    |        | <b>2,456</b>               | <b>7,268</b>          | <b>29,472</b>            | <b>87,216</b>       | <b>7,223</b>  | <b>12,600</b> | <b>7,200</b> | <b>96</b>     | <b>114,335</b> |

**Tablas de Puestos  
2025-2026**

**DEPARTAMENTO DE COMPRAS  
01-35-01-91.01**

| <b>NUM. PUESTO</b> | <b>TITULO DEL PUESTO</b> | <b>ESCALA</b> | <b>SALARIO MENSUAL INDIVIDUAL</b> | <b>SALARIO MENSUAL TOTAL</b> | <b>SALARIO ANUAL INDIVIDUAL</b> | <b>SALARIO ANUAL TOTAL</b> | <b>SEGURO SOCIAL</b> | <b>PLAN MEDICO</b> | <b>BONO NAVIDAD</b> | <b>SEG. CHOFERIL</b> | <b>TOTAL</b>   |
|--------------------|--------------------------|---------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|----------------------|--------------------|---------------------|----------------------|----------------|
| 1                  | DIRECTOR DE COMPRAS      | 14K           | 2,811                             | 2,811                        | 33,732                          | 33,732                     | 2,672                | 2,100              | 1,200               | 16                   | 39,720         |
| 1                  | SUPERVISORA DE COMPRAS   | 10            | 2,659                             | 2,659                        | 31,908                          | 31,908                     | 2,533                | 2,100              | 1,200               | 16                   | 37,757         |
| 4                  | AGENTE COMPRADOR         | 6             | 1,687                             | 6,748                        | 20,244                          | 80,976                     | 6,562                | 8,400              | 4,800               | 64                   | 100,802        |
| 1                  | AGENTE COMPRADOR         | 6             | 707                               | 707                          | 8,484                           | 8,484                      | 741                  | 2,100              | 1,200               | 16                   | 12,541         |
| <b>7</b>           | <b>TOTALES</b>           |               | <b>7,864</b>                      | <b>12,925</b>                | <b>94,368</b>                   | <b>155,100</b>             | <b>12,508</b>        | <b>14,700</b>      | <b>8,400</b>        | <b>112</b>           | <b>190,820</b> |

**Tablas de Puestos  
2025-2026**

**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           | <b>TOTALES</b>    |        | <b>1,326</b>               | <b>5,304</b>          | <b>15,912</b>            | <b>63,648</b>       | <b>5,236</b>  | <b>8,400</b> | <b>4,800</b> | <b>64</b>     | <b>82,148</b> |

**Tablas de Puestos  
2025-2026**

**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    | 4,189                      | 4,189                 | 50,268                   | 50,268              | 3,937         | 2,100        | 1,200        | 16            | 57,521        |
| 1           | TÉCNICO DE PERMISOS | 9      | 2,209                      | 2,209                 | 26,508                   | 26,508              | 2,120         | 2,100        | 1,200        | 16            | 31,944        |
| <b>2</b>    | <b>TOTALES</b>      |        | <b>6,398</b>               | <b>6,398</b>          | <b>76,776</b>            | <b>76,776</b>       | <b>6,057</b>  | <b>4,200</b> | <b>2,400</b> | <b>32</b>     | <b>89,465</b> |

**Tablas de Puestos  
2025-2026**

**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         |
| <b>5</b>    | <b>TOTALES</b>        |        | <b>7,930</b>               | <b>7,930</b>          | <b>95,160</b>            | <b>95,160</b>       | <b>7,739</b>  | <b>10,500</b> | <b>6,000</b> | <b>48</b>     | <b>119,447</b> |



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN PATENTE

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La relación del valor de Patentes para el año fiscal 2025-2026 es la siguiente:

|                         |    |                     |
|-------------------------|----|---------------------|
| Negocios Financieros    | \$ | 435,331.35          |
| Negocios No Financieros | \$ | 5,191,667.65        |
| Sub-Total:              | \$ | 5,626,999.00        |
| Menos 5% Patentes       | \$ | 281,350.00          |
| <b>Total:</b>           | \$ | <b>5,345,649.00</b> |

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

**CERTIFICACIÓN  
ORDENANZAS**

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La relación de derechos, arbitrios, impuestos, cargos y tarifas impuestas por ordenanza para el año fiscal 2025-2026 es la siguiente:

|    | Número       | Serie     | Descripción   |
|----|--------------|-----------|---|
| 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 Patente Exenta y Provisional                           |
| 23 | Ordenanza 25 | 2019-2020 | Arrendamiento Operadores de Kayaks y negocios                               |
| 24 | Ordenanza 01 | 2023-2024 | Acampar, Campers, Carpas, Gazebos   |

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



APARTADO 865, FAJARDO PR 00738-0865



MUNICIPIO AUTÓNOMO DE FAJARDO



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AUTORIZADO POR LA OFICINA DEL CONTRALOR ELECTORAL OCE-SA-2024-01488



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN ARBITRIOS DE CONSTRUCCIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La proyección del cobro de Arbitrios de Construcción para el año fiscal 2025-2026 es la siguiente:

|    | Proyectos  | Cantidad               |
|----|--|------------------------|
| 1  | Construcción de muelle en hormigón y rampa para lanchas en Las Croabas | \$980,000.00           |
| 2  | Centro Multidisciplinario en Veve Calzada                              | \$2,407,602.00         |
| 3  | Reconstrucción de la Plaza de Recreo                                   | \$3,229,984.00         |
| 4  | Reconstrucción del Gimnasio Fito Ramos                                 | \$500,000.00           |
| 5  | Reconstrucción Canchas Duplex en Complejo Deportivo                    | \$776,793.00           |
| 6  | Museo del Deporte  | \$1,403,765.00         |
| 7  | Mejoras edificio para Incubadora de Nuevos Emprendedores de Negocios   | \$300,000.00           |
| 8  | Paseo Lineal en Ave. Marcelito Gotay                                   | \$4,326,485.00         |
| 9  | Reconstrucción Aceras Ave. Baralt                                      | \$625,000.00           |
| 10 | Construcción y reconstrucción de aceras y cunetones                    | \$100,000.00           |
| 11 | Repavimentación de calles municipales                                  | \$500,000.00           |
|    | <b>Total de Proyectos:</b>   | <b>\$15,149,629.00</b> |
|    |  | x 4%                   |
|    | <b>Total de Arbitrios por Cobrar:</b>                                  | <b>\$605,985.16</b>    |

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN ARRENDAMIENTO DE LOCALES

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La lista de ingresos por concepto de contratos de Arrendamiento de Locales para el año fiscal 2025-2026 es la siguiente:

|               | <b>Local</b>                                    | <b>Cantidad</b>      |
|---------------|---|----------------------|
| 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 (14 locales)                      | \$ 79,625.00         |
| 5             | Cooperativa de Ahorro y Crédito Roosevelt Roads | \$ 3,600.00          |
| <b>Total:</b> |   | <b>\$ 380,425.00</b> |

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN CAMPERS FIJOS BALNEARIO SEVEN SEAS

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La cantidad presupuestada en la partida **01-03-04-87.06** por concepto de renta de Campers Fijos del Balneario Seven Seas corresponde a la siguiente distribución:

| Descripción        | Renta Mensual por Unidad | Estimado de Renta Mensual | Estimado de Renta Anual |
|--------------------|--------------------------|---------------------------|-------------------------|
| 82 "Campers" Fijos | \$500.00                 | \$41,000.00               | \$492,000.00            |
|                    |                          | -20%                      | \$98,400.00             |
|                    |                          | <b>Total:</b>             | <b>\$393,600.00</b>     |

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN BALNEARIO SEVEN SEAS

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo presupuestó la cantidad de \$500,000 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 PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.



Jennifer Rosa Nieves  
Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN NEGATIVA OBRAS Y MEJORAS CAPITALES

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no tendrá Obras y Mejoras Capitaless pagaderas con el Fondo General para el año fiscal 2025-2026.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



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AUTORIZADO POR LA OFICINA DEL CONTRALOR ELECTORAL OCE-SA-2024-01486



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN NEGATIVA SENTENCIAS

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO 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 2025-2026. **Ver Anejo.**

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



APARTADO 865, FAJARDO PR 00738-0865



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AUTORIZADO POR LA OFICINA DEL CONTRALOR ELECTORAL OCE-SA-2024-01488



2 de junio de 2025

CORREO ELECTRÓNICO:  
[jrosa@fajardopr.org](mailto: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 2025-2026**

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 2025-2026.

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



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN SEGUROS

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no ha recibido la cotización por parte de la agencia aseguradora para el año fiscal 2025-2026. Por tal 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 PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN LISTA DE CONTRATOS

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

Los contratos para otorgarse en el año fiscal 2025-2026 se encuentran en el documento adjunto. **Ver Anejo 1.**

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 30 DE MAYO DE 2025.

Jennifer Rosa Nieves  
Directora de Finanzas

**LISTA DE CONTRATOS**  
**AÑO FISCAL**  
**2025-2026**

|    | <b>CONTRATISTA</b>                                  | <b>DESCRIPCIÓN DEL CONTRATO</b>   | <b>CANTIDAD</b> |
|----|---|---|-----------------|
| 1  | Agustín Ribot Maldonado                             | Asesoría, orientación, mantenimiento y reparación de computadores (PC) y mantenimiento de comunicaciones de data y voz. | \$ 114,800.00   |
| 2  | Ana M. Ferrero Carrasquillo                         | Coordinadora del programa de Bellas Artes   | \$ 33,880.00    |
| 3  | Arroyo Cruz Law Office, PSC.                        | Asesor legal  | \$ 360,000.00   |
| 4  | Arturo Ortiz Ramos                                  | Servicios Médicos en los dispensarios municipales   | \$ 56,000.00    |
| 5  | Caribbean Data System, Inc.                         | Apoyo técnico y mantenimiento preventivo para las bibliotecas.  | \$ 6,840.00     |
| 6  | Carmen H. Resto Osorio                              | Intervención temprana, talleres sobre el tema de memoria, cognición y envejecimiento.                                   | \$ 3,500.00     |
| 7  | Carmen H. Resto Osorio                              | Talleres de Gimnasia Cerebral para el adulto mayor.   | \$ 6,500.00     |
| 8  | Consolidated Legal Services                         | Servicios legales y consultoría   | \$ 48,000.00    |
| 9  | Consolidated Waste Services                         | Recogido, tratamiento y disposición de desperdicios biomédicos.   | \$ 17,160.00    |
| 10 | Dimari Sánchez Ramos                                | Coordinación de prensa y comunicaciones   | \$ 36,000.00    |
| 11 | Document Control Systems, Inc.                      | Mantenimiento de software y soporte administrativo completo del sistema de digitalización.                              | \$ 8,375.00     |
| 12 | Draft Integrated Communications                     | Servicios de relaciones públicas y manejo de medios de comunicación.  | \$ 48,000.00    |
| 13 | Equitech, LLC.                                      | Mantenimiento preventivo a batería Toshiba UPS ubicada en el Dpto. De Compras.  | \$ 2,500.00     |
| 14 | Ernesto A. Javier López                             | Servicios de camarógrafo profesional  | \$ 14,400.00    |
| 15 | FAH Emergency Medical Service, LLC.                 | Servicio de control médico emergencias médicas municipal.   | \$ 27,000.00    |
| 16 | Francisco Rivera Rivera                             | Tasación y/o revisión de tasaciones de solares como Perito Tasador.   | \$ 20,000.00    |
| 17 | Georgina Montañez García                            | Ofrecer clases de equitación  | \$ 19,200.00    |
| 18 | Guillermo Díaz Bird                                 | Arrendamiento de Oficinas Programa Head Start   | \$ 120,000.00   |
| 19 | Hogar Crea, Inc.                                    | Servicios de ornato, pintura y embellecimiento.   | \$ 45,600.00    |
| 20 | Inmediata Health Group, LLC.                        | Programa de facturación de planes médicos.  | \$ 3,192.00     |
| 21 | Jireh Consulting Engineering & Network Design, LLC. | Monitoreo de los equipos activos en la red de comunicaciones del Municipio de Fajardo.                                  | \$ 33,600.00    |
| 22 | Jireh Consulting Engineering & Network Design, LLC. | Mantenimiento del cuadro telefónico.  | \$ 7,200.00     |

|    |  |   |               |
|----|--|---|---------------|
| 23 | José P. Cabrera Maysonet                                 | Consultoría, preparación de documentos en la determinación de cobro de Patentes Municipales.  | \$ 5,000.00   |
| 24 | Josephine M. Rodríguez Ríos                              | Asesoría legal y consultoría  | \$ 96,000.00  |
| 25 | Laboratorio Clínico Principal Caparra                    | Programa de pruebas para la detección de sustancias controladas (FTA).  | \$ 4,000.00   |
| 26 | Laboratorio Clínico Principal Caparra                    | Realizar pruebas de detección de sustancias controladas de candidatos a empleados.  | \$ 8,000.00   |
| 27 | Lexis Nexis  | Sistema de investigación jurídica   | \$ 3,341.88   |
| 28 | María I. Colón Campos                                    | Preparación de Informes de Ingresos y Desembolsos y revisión de conciliaciones bancarias  | \$ 32,400.00  |
| 29 | Martinez-Álvarez, Menéndez Cortada & Lefranc Romero, PSC | Asesoramiento y representación legal en área de contribuciones sobre la propiedad, IVU, Patentes Municipales y Arbitrios de Construcción. | \$ 16,000.00  |
| 30 | Martinez-Álvarez, Menéndez Cortada & Lefranc Romero, PSC | Representación legal en cobros en el área de contribuciones municipales, patentes municipales y arbitrios de construcción.                | \$ 7,500.00   |
| 31 | North Sight Communications                               | Arrendamiento de tres (3) frecuencias en sistema P-25 troncalizado para OMME y Policía Municipal.   | \$ 14,400.00  |
| 32 | Optimind Managed Behavioral                              | Programa de prevención y ayuda al empleado.   | \$ 8,496.00   |
| 33 | Pan Caribbean Broadcasting de PR, Inc.                   | Spots radiales y transmisión en vivo para actividades municipales.  | \$ 10,000.00  |
| 34 | Pan Caribbean Broadcasting de PR, Inc.                   | Transmisión radial del programa "El Municipio de Fajardo Informa"   | \$ 7,200.00   |
| 35 | Pitney Bowes PR, Inc.                                    | Arrendamiento metro postal.   | \$ 910.50     |
| 36 | Puerto Rico Telephone Company                            | Servicio de voz, data y equipo  | \$ 15,804.12  |
| 37 | Puerto Rico Telephone Company                            | Telefonía, data e internet  | \$ 140,148.00 |
| 38 | Rock Solid Technologies, Inc.                            | Arrendamiento con implementación remota o "hosted" del sistema SIMA   | \$ 231,648.00 |
| 39 | Rock Solid Technologies, Inc.                            | Sistema de manejo de subastas públicas, registro de licitadores y correspondencia.  | \$ 28,200.00  |
| 40 | Sign Designers, Inc.                                     | Publicidad de la Metrópolis del Este en Billboard Digital.  | \$ 5,000.00   |
| 41 | Systronics, Inc.   | Servicios, mantenimiento y suministro de impresoras en Biblioteca Ricardo S. Belaval.   | \$ 4,728.00   |
| 42 | Victor Cruz López  | Retén de Turno  | \$ 8,981.00   |
| 43 | Victor R. Isidor Rodríguez                               | Tasación y/o revisión de tasaciones de solares como Perito Tasador.   | \$ 20,000.00  |
| 44 | Virtual Technology Development Solutions, Corp.          | Mantenimiento técnico, web hosting y certificados de seguridad (SSL).   | \$ 5,388.00   |
| 45 | Virtual Technology Development Solutions, Corp.          | Desarrollo de la página web y transcripción digital para la Legislatura Municipal.  | \$ 7,776.00   |



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN DONACIONES

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

Las Donaciones para otorgarse en el año fiscal 2025-2026 son por la cantidad de \$287,900.00. Ver detalle a continuación:

| Beneficiencia Social |                                   |                     |
|----------------------|-----------------------------------|---------------------|
| Núm. De Cuenta       | Descripción                       | Cantidad            |
| 01-02-02-94.47       | SERV. ELECT. A INSOLVENTES        | \$ 10,000.00        |
| 01-02-02-94.47       | COMPRA ZAPATOS ORTOPÉDICOS        | \$ 100.00           |
| 01-02-02-94.47       | COMPRA MATERIALES DE CONSTRUCCIÓN | \$ 5,000.00         |
| 01-02-02-94.47       | ATAULES Y ENTIERROS A POBRES      | \$ 5,000.00         |
| 01-02-02-94.47       | SERV. AGUA A INSOLVENTES          | \$ 10,000.00        |
| 01-02-02-94.47       | TRANSFUSIONES DE SANGRE           | \$ 100.00           |
| 01-02-02-94.47       | APORT. TRANSP. TERRESTRE O AÉREA  | \$ 500.00           |
| 01-02-02-94.47       | MEDICINAS PACIENTES SALUD MENTAL  | \$ 100.00           |
| 01-02-02-94.47       | MEDICINAS A POBRES                | \$ 100.00           |
| 01-02-02-94.47       | COMPRA DE ALIMENTOS A POBRES      | \$ 100.00           |
| 01-02-02-94.47       | LIMOSNAS A POBRES                 | \$ 1,000.00         |
| 01-02-02-94.47       | COMPRA ESPEJUELOS A INSOLVENTES   | \$ 1,500.00         |
| 01-02-02-94.47       | RECETAS ESPECIALES A INSOLVENTES  | \$ 1,000.00         |
| 01-02-02-94.47       | INTERV. QUIRÚRGICAS NO ESTÉTICAS  | \$ 200.00           |
| 01-02-02-94.47       | APORT. ACT. SOCIALES COMUNIDADES  | \$ 10,000.00        |
| 01-02-02-94.47       | COMPRA DE EQUIPO Y ENSERES        | \$ 5,000.00         |
| 01-02-02-94.47       | APORT. ENFERMEDADES CATASTRÓFICAS | \$ 100.00           |
| <b>Total:</b>        |                                   | <b>\$ 49,800.00</b> |



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| Educación      |                                       |                      |
|----------------|---------------------------------------|----------------------|
| Núm. De Cuenta | Descripción                           | Cantidad             |
| 01-02-07-94.47 | APORTACIÓN PROGRAMA HEAD START        | 120,000              |
| 01-02-07-94.47 | ESPEJUELOS A ESCOLARES INDIGENTES     | 100                  |
| 01-02-07-94.47 | ZAPATOS, UNIFORMES A ESTUDIANTES      | 10,000               |
| 01-02-07-94.47 | MAT. Y EQUIPO EDUCATIVO A ESTUDIANTES | 100                  |
| 01-02-07-94.47 | APORT. PART. FERIAS ESTUDIANTILES     | 100                  |
| 01-02-07-94.47 | APORT. VIAJES ESTUDIANTILES           | 100                  |
| 01-02-07-94.47 | APORT. ACT. ESCUELAS PÚBLICAS         | 5,000                |
| 01-02-07-94.47 | APORT. VIAJES AL EXTERIOR ESTUDIANTES | 200                  |
| <b>Total:</b>  |                                       | <b>\$ 135,600.00</b> |

| Donaciones     |                               |                      |
|----------------|-------------------------------|----------------------|
| Núm. De Cuenta | Descripción                   | Cantidad             |
| 01-02-31-94.47 | EQUIPO BASEBALL AA            | 100,000              |
| 01-02-31-94.47 | ASOC. ALZHEIMER DE PR         | 1,000                |
| 01-02-31-94.47 | SOCIEDAD AMERICANA DEL CÁNCER | 1,000                |
| <b>Total:</b>  |                               | <b>\$ 102,000.00</b> |

| Recreación y Deportes |  |                  |
|-----------------------|--|------------------|
| Núm. De Cuenta        | Descripción                                | Cantidad         |
| 01-09-04-94.47        | DONACIONES DE UNIFORMES Y EQUIPO DEPORTIVO | \$ 500.00        |
| <b>Total:</b>         |  | <b>\$ 500.00</b> |

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 6 DE JUNIO DE 2025.

  
 Jennifer Rosa Nieves  
 Directora de Finanzas



GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

## CERTIFICACIÓN DISTRIBUTIVO DE SUELDOS PUESTOS IRREGULARES

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

En la Hoja de Cálculos Distributivo de Sueldos, la celda de **Salario Mensual** en la sección de **Irregulares** (segunda pestaña) se encuentra restringida. Por esta razón, no se pudo escribir la cantidad de salario mensual (\$1,958) que corresponde a los diez (10) puestos de **Estudiantes**. *Ver Distributivo de Sueldos.*

En adición, la discrepancia que pueda surgir referente a estos salarios de Estudiantes es porque en la Tabla de Puestos el cómputo es a base de 360 horas y en el Distributivo de Sueldos el cómputo es por horas al día y meses.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 2 DE JUNIO DE 2025.

  
Jennifer Rosa Nieves  
Directora de Finanzas

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
SINGLE AUDIT REPORTING PACKAGE  
FOR THE YEAR ENDED JUNE 30, 2024**

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
SINGLE AUDIT REPORTING PACKAGE  
FOR THE YEAR ENDED JUNE 30, 2024**

**T A B L E O F C O N T E N T S**

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**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
SINGLE AUDIT REPORTING PACKAGE  
FOR THE YEAR ENDED JUNE 30, 2024**

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## **FINANCIAL SECTION**



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**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, 2024, 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

| <u>Opinion Unit</u>                  | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| 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, 2024, 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.

*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, 2024, 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 14 and 15, 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 on December 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.

## **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.

## **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 16, budgetary comparison information on pages 65 to 67, and employee's retirement schedule on pages 68 and 69, 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 71 to 74 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 76 and 78, 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2025, 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 25, 2025

*Ortiz, Rivera, Rivera & Co., LLC*



DLLC369-64  
Municipality of Fajardo

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2024. 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 Local 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:

- As of June 30, 2024, the Municipality's assets exceeded its liabilities by \$144,424,555 compared to an excess of assets over liabilities of \$136,409,084 as of June 30, 2023.
- The Municipality's total net position increased by \$8,015,471 during fiscal year 2023-2024.
- As of June 30, 2024, the Municipality's governmental funds reported a combined ending fund balance of \$70,070,040 an increase of \$3,893,330 from the prior year.
- As of June 30, 2024, the statement of net position presented an unrestricted net position of \$53,908,972.
- The Municipality's capital assets inventory decreases \$1,171,197 as a result of this year's operations. Net invested in capital assets (net of related debt) as of June 30, 2024, were \$86,544,735.

**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, 2024, 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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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**

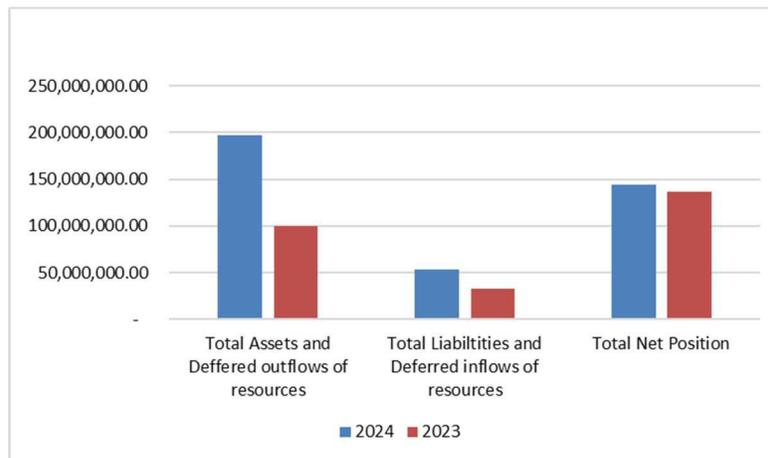
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Municipality, assets exceeded liabilities by \$144,424,555 as of June 30, 2024, versus \$136,409,084 as of June 30, 2023. Our analysis below focuses on the net position (**Table 1**) and changes in net positions of the Municipality's governmental activities.

**GOVERNMENT - WIDE FINANCIAL ANALYSIS (CONTINUED)**

**Table 1**

**Statement of Net Position**

|  | <b>2024</b>           | <b>2023</b>           | <b>Increase<br/>(Decrease)</b> |
|--|-----------------------|-----------------------|--------------------------------|
| Curent and non-current assets          | \$ 96,274,426         | \$ 92,943,066         | \$ 3,331,360                   |
| Capital assets                         | 98,415,735            | 99,586,932            | (1,171,197)                    |
| <b>Total assets</b>                    | <b>194,690,161</b>    | <b>192,529,998</b>    | <b>2,160,163</b>               |
| <b>Deferred outflows of resources</b>  | <b>2,559,638</b>      | <b>2,409,468</b>      | <b>150,170</b>                 |
| Current liabilities                    | 24,264,090            | 24,348,370            | (84,280)                       |
| Long-term liabilities                  | 22,525,357            | 27,789,821            | (5,264,464)                    |
| <b>Total liabilities</b>               | <b>46,789,447</b>     | <b>52,138,191</b>     | <b>(5,348,744)</b>             |
| <b>Deferred inflows of resources</b>   | <b>6,035,797</b>      | <b>6,392,191</b>      | <b>(356,394)</b>               |
| Net positions:                         |                       |                       |                                |
| Net investment in capital assets       | 86,544,735            | 85,057,932            | 1,486,803                      |
| Restricted                             | 3,970,848             | 4,095,843             | (124,995)                      |
| Unrestricted                           | 53,908,972            | 47,255,309            | 6,653,663                      |
| <b>Total net position, as restated</b> | <b>\$ 144,424,555</b> | <b>\$ 136,409,084</b> | <b>\$ 8,015,471</b>            |



**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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 \$3,970,848 represents resources that are subjected to external restrictions as to how they may be used. The additional portion of the Municipality's net position represents unrestricted resources.

**GOVERNMENTAL ACTIVITIES**

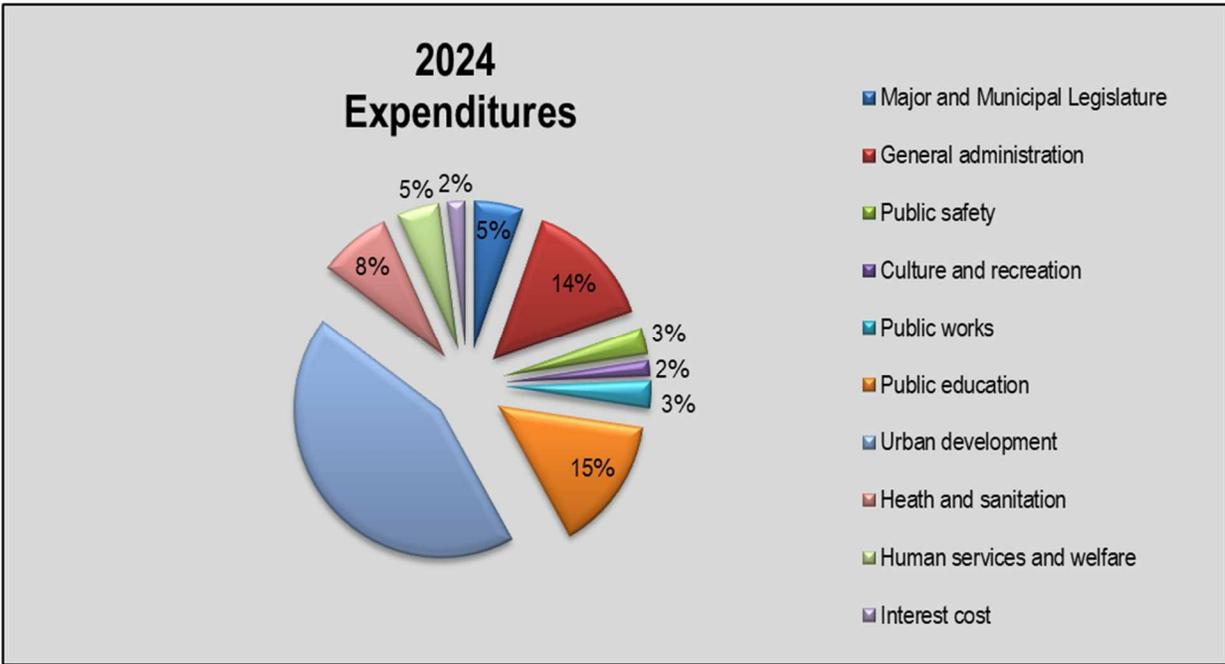
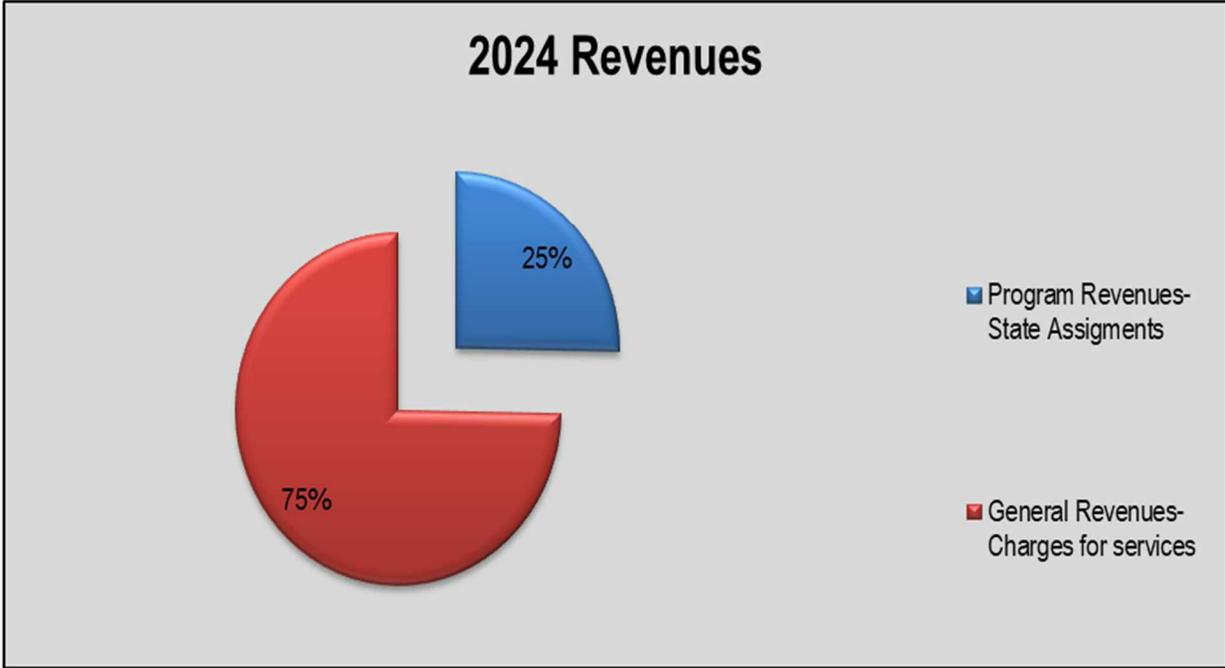
The cost of all governmental activities this year was \$41,685,377. **Table 2** presents the revenue and cost of the Municipality's programs.

**Table 2**

| <u>Statement of Activities</u>                | <u>2024</u>           | <u>2023</u>           | <u>Increase<br/>Decrease</u> |
|---|-----------------------|-----------------------|------------------------------|
| Revenues:                                     |                       |                       |                              |
| Program revenues:                             |                       |                       |                              |
| Operating grants and contribution             | \$ 5,964,395          | \$ 5,957,875          | \$ 6,520                     |
| Capital grants and contribution               | 6,604,346             | 6,438,885             | 165,461                      |
| General revenue:                              |                       |                       |                              |
| Property taxes                                | 9,761,508             | 10,277,180            | (515,672)                    |
| Volume of business taxes                      | 5,345,649             | 5,465,025             | (119,376)                    |
| Sales and usage taxes                         | 6,299,844             | 4,068,804             | 2,231,040                    |
| Construction excise taxes                     | 7,245,055             | 6,008,469             | 1,236,586                    |
| Grant and entitlements                        | 1,301,907             | 715,574               | 586,333                      |
| Other general revenues                        | 7,178,144             | 3,988,329             | 3,189,815                    |
| Extraordinary item, gain for forgiven of debt | -                     | -                     | -                            |
| Total revenues                                | <u>49,700,848</u>     | <u>42,920,141</u>     | <u>6,780,707</u>             |
| Expenses:                                     |                       |                       |                              |
| Mayor and municipal legislature               | 2,259,217             | 2,133,067             | 126,150                      |
| General administration                        | 5,966,614             | 5,660,115             | 306,499                      |
| Public safety                                 | 1,218,860             | 1,436,434             | (217,574)                    |
| Culture and recreation                        | 714,167               | 1,043,866             | (329,699)                    |
| Public works                                  | 1,227,823             | 455,931               | 771,892                      |
| Public education                              | 6,065,308             | 6,224,331             | (159,023)                    |
| Urban development                             | 18,067,814            | 16,875,345            | 1,192,469                    |
| Health and sanitation                         | 3,336,354             | 3,267,574             | 68,780                       |
| Human services and welfare                    | 1,968,656             | 1,750,045             | 218,611                      |
| Interest costs                                | 860,564               | 873,456               | (12,892)                     |
| Total expenses                                | <u>41,685,377</u>     | <u>39,720,164</u>     | <u>1,965,213</u>             |
| Changes in net position                       | 8,015,471             | 3,199,977             | 4,815,494                    |
| Net position-beginning                        | <u>136,409,084</u>    | <u>133,209,107</u>    | <u>3,199,977</u>             |
| Net position-ending                           | <u>\$ 144,424,555</u> | <u>\$ 136,409,084</u> | <u>\$ 8,015,471</u>          |

**COMMONWEALTH OF PUERTO RICO  
 AUTONOMOUS MUNICIPALITY OF FAJARDO  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**



**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

Approximately twenty-nine percent of the Municipality's governmental activities total revenue came from program revenues, while 25% 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, 2024, the governmental funds reported combined ending fund balances of \$70,070,040, a net increase of \$3,893,330 in comparison with the prior year. Of total combined fund balances, \$43,586,932 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, 2024, the fund balance of the general fund increased by \$7,620,763 when compared with the prior year. During the year ended June 30, 2024, the Municipality transferred \$10,643,300 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:

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**BUDGETARY HIGHLIGHTS (CONTINUED)**

| <b>Table 5</b>                  | <b>Final Budget</b>           | <b>Actual Amounts</b>      | <b>Variance favorable<br/>(Unfavorable)</b> |
|---------------------------------|-------------------------------|----------------------------|---|
| Table resources                 | \$ 21,356,459                 | \$ 36,946,129              | \$ 15,589,670                               |
| Total charges to appropriations | <u>34,994,160</u>             | <u>29,836,944</u>          | <u>5,157,216</u>                            |
| <b>Excess or deficiency</b>     | <b><u>\$ (13,637,701)</u></b> | <b><u>\$ 7,109,185</u></b> | <b><u>\$ 20,746,886</u></b>                 |

The total actual resources (budgetary basis) for the fiscal year ended June 30, 2024, were \$36,946,129 (including other financial sources), which is \$15,589,670 more than the budgeted resources. In addition, the total actual charges to appropriations (budgetary basis) for the fiscal year ended June 30, 2024, were \$29,836,944, which is \$5,157,216 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, 2024 amounted to \$98,415,735 (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.

| <b>Table 6</b>                    | <b>2024</b>                 | <b>2023</b>                 |
|-----------------------------------|-----------------------------|-----------------------------|
| <b>Capital Assets</b>             |                             |                             |
| Non-depreciable assets:           | \$ 45,710,922               | \$ 45,673,622               |
| Land and Construction in Progress | 342,468                     | 1,094,940                   |
| Construction in progress          | 765,615                     | 765,615                     |
| Depreciable assets:               |                             |                             |
| Building                          | 29,995,124                  | 30,612,944                  |
| Infraestructure                   | 19,575,728                  | 20,183,866                  |
| Vehicles                          | 934,110                     | 176,666                     |
| Equipment                         | <u>1,091,768</u>            | <u>1,079,279</u>            |
|                                   | <b><u>\$ 98,415,735</u></b> | <b><u>\$ 99,586,932</u></b> |

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)**

The Municipality acquired a total of \$1,658,950 of capital assets during the fiscal year ended June 30, 2024, as follows:

- Equipment - \$490,394
- Vehicles - \$1,118,296
- Construction in progress - \$12,960
- Land - \$37,300

Other projects related to repair and maintenance of roads (not capitalized) were developed during the fiscal year 2024.

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

**LONG-TERM DEBT**

On June 30, 2024, the Municipality had a total of \$27,881,275 in outstanding long-term debts, as shown in **Table 7**.

**Table 7**  
**Long Terms Debts**

|                                 | <b>2024</b>   | <b>2023</b>   |
|---------------------------------|---------------|---------------|
| General and special obligations | \$ 11,871,000 | \$ 14,529,000 |
| Compensated absences            | 2,723,857     | 2,811,451     |
| OPEB liability                  | 548,043       | 622,810       |
| Net pension liability           | 12,738,375    | 14,993,615    |
| Total                           | \$ 27,881,275 | \$ 32,956,876 |

**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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024**

|  | <u><b>Governmental<br/>Activities</b></u> |
|--|---|
| <b>Assets</b>  |   |
| Cash and cash equivalents <b>(Note 2)</b>            | \$ 88,942,015                             |
| Investment   | 5,149,746                                 |
| Accounts receivable:                                 |   |
| Due from other government <b>(Note 10)</b>           | 1,735,624                                 |
| Sales tax  | 331,976                                   |
| Other  | 115,065                                   |
| Capital assets, net <b>(Notes 2 and 9)</b>           | <u>98,415,735</u>                         |
| Total assets   | <u>194,690,161</u>                        |
| <b>Deferred outflows of resources</b>                |   |
| Contributions to employee's retirement plan          | <u>2,559,638</u>                          |
| Total assets and deferred outflows of resources      | <u>197,249,799</u>                        |
| <b>Liabilities</b>                                   |   |
| Accounts payable and accrued expenses                | 4,312,128                                 |
| Accrued interest                                     | 377,558                                   |
| Due to other government <b>(Note 11)</b>             | 349,631                                   |
| Advance from Grants                                  | 13,868,855                                |
| Long-term debts: <b>(Note 12)</b>                    |   |
| Due within one year                                  | 5,355,918                                 |
| Due in more than one year                            | <u>22,525,357</u>                         |
| Total liabilities                                    | <u>46,789,447</u>                         |
| <b>Deferred Inflows of Resources</b>                 |   |
| Deferred municipal license                           | 4,391,214                                 |
| Unamortized investment in employee's retirement plan | <u>1,644,583</u>                          |
| Total deferred inflows of resources                  | <u>6,035,797</u>                          |
| Total liabilities and deferred inflows of resources  | <u>52,825,244</u>                         |
| <b>Net Position</b>                                  |   |
| Net investment in capital assets                     | 86,544,735                                |
| Restricted for:                                      |   |
| Debt service   | 1,852,098                                 |
| Urban development                                    | 1,938,188                                 |
| Other purposes                                       | 180,562                                   |
| Unrestricted   | <u>53,908,972</u>                         |
| Total net position                                   | <u>\$ 144,424,555</u>                     |

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, 2024**

| <u>Functions/Programs</u>         | <u>Expenses</u>        | <u>Program Revenues</u>                           |   | <u>Net (Expense) Revenue<br/>and Changes in<br/>Net Position<br/>Governmental<br/>Activities</u> |
|-----------------------------------|------------------------|---|---|--|
|                                   |                        | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> |  |
| <b>Governmental activities:</b>   |                        |   |   |  |
| Mayor and Municipal legislature   | \$ (2,259,217)         | \$ -  | \$ -  | \$ (2,259,217)   |
| General administration            | (5,966,614)            | -   |   | (5,966,614)  |
| Public safety                     | (1,218,860)            |   |   | (1,218,860)  |
| Culture and recreational          | (714,167)              |   |   | (714,167)  |
| Public works                      | (1,227,823)            |   |   | (1,227,823)  |
| Public education                  | (6,065,308)            | 5,010,409   |   | (1,054,899)  |
| Urban development                 | (18,067,814)           |   | 6,604,346                                       | (11,463,468)   |
| Health and sanitation             | (3,336,354)            |   |   | (3,336,354)  |
| Human services and welfare        | (1,968,656)            | 953,986   |   | (1,014,670)  |
| Interest                          | (860,564)              |   |   | (860,564)  |
| Total governmental activities     | <u>\$ (41,685,377)</u> | <u>\$ 5,964,395</u>                               | <u>\$ 6,604,346</u>                             | <u>(29,116,636)</u>  |
| General revenues:                 |                        |   |   |  |
|                                   |                        |   |   | 9,761,508  |
|                                   |                        |   |   | 5,345,649  |
|                                   |                        |   |   | 6,299,844  |
|                                   |                        |   |   | 7,245,055  |
|                                   |                        |   |   | 1,301,907  |
|                                   |                        |   |   | 526,870  |
|                                   |                        |   |   | 4,259,741  |
|                                   |                        |   |   | 2,391,533  |
| Total general revenues            |                        |   |   | <u>37,132,107</u>  |
| Changes in net position           |                        |   |   | 8,015,471  |
| Net position at beginning of year |                        |   |   | <u>136,409,084</u>   |
| Net position at end of year       |                        |   |   | <u>\$ 144,424,555</u>  |

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, 2024**

| <u>Assets</u>                                       | <u>General<br/>Fund</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Head Start<br/>Program<br/>Fund</u> | <u>Special<br/>Fund</u> | <u>Loan<br/>\$14,440,000<br/>Fund</u> | <u>ARPA<br/>Fund</u> | <u>FEMA<br/>Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|-------------------------|----------------------------------|--|-------------------------|---------------------------------------|----------------------|----------------------|---|---|
| <b>Cash</b>   |                         |                                  |  |                         |                                       |                      |                      |   |   |
| Cash and cash equivalents<br><b>(Notes 2 and 4)</b> | \$47,805,155            | \$5,131,945                      | \$ 744,284                             | \$16,536,877            | \$ -<br>5,149,746                     | \$7,635,959          | \$3,242,613          | \$ 7,845,182                            | \$ 88,942,015                           |
| <b>Investments</b>                                  |                         |                                  |  |                         |                                       |                      |                      |   | 5,149,746                               |
| <b>Receivables</b>                                  |                         |                                  |  |                         |                                       |                      |                      |   |   |
| Due from others<br>governmental <b>(Note 10)</b>    | 402,049                 | 2,711                            | 783,974                                |                         |                                       |                      | 158,100              | 388,790                                 | 1,735,624                               |
| Due from other funds <b>(Note 13)</b>               | 1,904,196               |                                  | 25,017                                 | 1,693,820               |                                       |                      |                      |   | 3,623,033                               |
| Sales tax   | 331,976                 |                                  |  |                         |                                       |                      |                      |   | 331,976                                 |
| Other receivable                                    |                         |                                  | 4,861                                  |                         | 110,204                               |                      |                      |   | 115,065                                 |
| <br>Total assets                                    | <u>\$50,443,376</u>     | <u>\$5,134,656</u>               | <u>\$1,558,136</u>                     | <u>\$18,230,697</u>     | <u>\$ 5,259,950</u>                   | <u>\$7,635,959</u>   | <u>\$3,400,713</u>   | <u>\$ 8,233,972</u>                     | <u>\$ 99,897,459</u>                    |

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, 2024**

| Liabilities, Deferred Inflows<br>of Resources, and Fund Balances    | General<br>Fund      | Debt<br>Service<br>Fund | Head Start<br>Program<br>Fund | Special<br>Fund      | Loan<br>\$14,440,000<br>Fund | ARPA<br>Fund        | FEMA<br>Fund        | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-------------------------|-------------------------------|----------------------|------------------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| <b>Liabilities</b>  |                      |                         |                               |                      |                              |                     |                     |                                |                                |
| Accounts payable and accrued expenses                               | \$ 452,222           | \$ -                    | \$ 740,248                    | \$ 2,920,344         | \$ -                         | \$ -                | \$ -                | \$ 199,314                     | \$ 4,312,128                   |
| Bond payable  |                      | 2,905,000               |                               |                      |                              |                     |                     |                                | 2,905,000                      |
| Interest payable  |                      | 377,558                 |                               |                      |                              |                     |                     |                                | 377,558                        |
| Due to other funds (Note 13)  | 1,663,377            |                         | 671,791                       | 164,385              |                              | 758,628             |                     | 364,852                        | 3,623,033                      |
| Advances from federal agencies                                      |                      |                         | 146,097                       |                      |                              | 6,877,031           | 3,400,713           | 3,445,014                      | 13,868,855                     |
| Due to other government (Note 11)                                   | 349,631              |                         |                               |                      |                              |                     |                     |                                | 349,631                        |
| Total liabilities   | <u>\$ 2,465,230</u>  | <u>\$ 3,282,558</u>     | <u>\$ 1,558,136</u>           | <u>\$ 3,084,729</u>  | <u>\$ -</u>                  | <u>\$ 7,635,659</u> | <u>\$ 3,400,713</u> | <u>\$ 4,009,180</u>            | <u>\$ 25,436,205</u>           |
| <b>Deferred Inflows of Resources</b>                                |                      |                         |                               |                      |                              |                     |                     |                                |                                |
| Deferred municipal license  | 4,391,214            |                         |                               |                      |                              |                     |                     |                                | 4,391,214                      |
| Total deferred inflows of resources                                 | <u>4,391,214</u>     | -                       | -                             | -                    | -                            | -                   | -                   | -                              | <u>4,391,214</u>               |
| <b>Fund Balances</b>  |                      |                         |                               |                      |                              |                     |                     |                                |                                |
| Restricted for:   |                      |                         |                               |                      |                              |                     |                     |                                |                                |
| Debt service  |                      | 1,852,098               |                               |                      |                              |                     |                     |                                | 1,852,098                      |
| Urban development   |                      |                         |                               |                      |                              |                     |                     | 1,938,188                      | 1,938,188                      |
| Human services and welfare  |                      |                         |                               |                      |                              |                     |                     | 333,458                        | 333,458                        |
| Public safety   |                      |                         |                               |                      |                              |                     |                     | 135,212                        | 135,212                        |
| Other purposes  |                      |                         | -                             |                      |                              |                     |                     | 45,350                         | 45,350                         |
| Committed for   |                      |                         |                               |                      |                              |                     |                     |                                |                                |
| Urban development   |                      |                         |                               | 15,145,968           |                              |                     |                     |                                | 15,145,968                     |
| Unassigned  | 43,586,932           |                         |                               |                      | 5,259,950                    | 300                 | -                   | 1,772,584                      | 50,619,766                     |
| Total fund balances   | <u>43,586,932</u>    | <u>1,852,098</u>        | <u>-</u>                      | <u>15,145,968</u>    | <u>5,259,950</u>             | <u>300</u>          | <u>-</u>            | <u>4,224,792</u>               | <u>70,070,040</u>              |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 50,443,376</u> | <u>\$ 5,134,656</u>     | <u>\$ 1,558,136</u>           | <u>\$ 18,230,697</u> | <u>\$ 5,259,950</u>          | <u>\$ 7,635,959</u> | <u>\$ 3,400,713</u> | <u>\$ 8,233,972</u>            | <u>\$ 99,897,459</u>           |

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, 2024**

|  |    |            |
|--|----|------------|
| <b>Fund balances in governmental funds</b> | \$ | 70,070,040 |
|--|----|------------|

*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 |  | 98,415,735 |
|--|--|------------|

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 |  | 2,559,638   |
| Deferred inflows of resources related to pension  |  | (1,644,583) |

Long-term liabilities and accrual expenses are not due and payable in the current period and therefore are not reported in the governmental funds:

|                           |  |              |
|---------------------------|--|--------------|
| • Net pension liabilities |  | (12,738,375) |
| • Bonds and notes payable |  | (8,966,000)  |
| • Compensated absences    |  | (2,723,857)  |
| • OPEB                    |  | (548,043)    |
|                           |  | (14,976,275) |

|   |           |                           |
|---|-----------|---------------------------|
| <b><i>Net position of governmental activities</i></b> | <b>\$</b> | <b><u>144,424,555</u></b> |
|---|-----------|---------------------------|

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, 2024**

|   | General<br>Fund      | Debt<br>Service<br>Fund | Head Start<br>Program<br>Fund | Special<br>Fund      | Loan<br>\$14,440,000<br>Fund | ARPA<br>Fund     | FEMA<br>Fund     | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-------------------------|-------------------------------|----------------------|------------------------------|------------------|------------------|--------------------------------|--------------------------------|
| <b>REVENUES</b>   |                      |                         |                               |                      |                              |                  |                  |                                |                                |
| Property taxes (Note 3)                                   | \$ 5,007,613         | \$ 4,753,894            | \$ -                          | \$ -                 | \$ -                         | \$ -             | \$ -             | \$ -                           | \$ 9,761,507                   |
| Municipal license taxes (Note 4)                          | 5,345,649            |                         |                               |                      |                              |                  |                  |                                | 5,345,649                      |
| Sales and use taxes (Note 5)                              | 7,245,055            |                         |                               |                      |                              |                  |                  |                                | 7,245,055                      |
| Construction excise taxes                                 | 1,301,907            |                         |                               |                      |                              |                  |                  |                                | 1,301,907                      |
| Grants and entitlements                                   | 4,475,222            |                         | 4,518,287                     | 476,537              |                              | 4,953,385        | 2,309,972        | 2,811,355                      | 19,544,758                     |
| Rental income   | 526,870              |                         |                               |                      |                              |                  |                  |                                | 526,870                        |
| Interest income   | 3,106,693            |                         |                               |                      |                              |                  |                  | 29,930                         | 3,136,623                      |
| Other revenues  | 2,391,532            |                         |                               |                      | 1,123,118                    |                  |                  |                                | 3,514,650                      |
| Total revenues  | <u>29,400,541</u>    | <u>4,753,894</u>        | <u>4,518,287</u>              | <u>476,537</u>       | <u>1,123,118</u>             | <u>4,953,385</u> | <u>2,309,972</u> | <u>2,841,285</u>               | <u>50,377,019</u>              |
| <b>EXPENDITURES</b>                                       |                      |                         |                               |                      |                              |                  |                  |                                |                                |
| Mayor and municipal legislature                           | 2,115,230            |                         |                               |                      |                              |                  |                  |                                | 2,115,230                      |
| General administration                                    | 8,502,180            |                         |                               |                      |                              |                  |                  |                                | 8,502,180                      |
| Public safety   | 1,043,750            |                         |                               |                      |                              |                  |                  | 79,711                         | 1,123,461                      |
| Culture and recreation                                    | 638,000              |                         |                               |                      |                              |                  |                  |                                | 638,000                        |
| Public works  | 1,149,570            |                         |                               |                      |                              |                  |                  |                                | 1,149,570                      |
| Public education  | 1,149,300            |                         | 4,518,287                     |                      |                              |                  |                  | 11,161                         | 5,678,748                      |
| Urban development   | 298,438              |                         |                               | 8,600,577            |                              | 4,953,085        | 1,743,666        | 1,344,314                      | 16,940,080                     |
| Health and sanitation                                     | 3,115,004            |                         |                               |                      |                              |                  |                  | 8,714                          | 3,123,718                      |
| Human services and welfare                                | 825,279              |                         |                               |                      |                              |                  |                  | 1,017,909                      | 1,843,188                      |
| Capital outlays   | 25,689               |                         |                               | 486,381              |                              |                  |                  | 1,146,880                      | 1,658,950                      |
| Debt service:   |                      |                         |                               |                      |                              |                  |                  |                                |                                |
| Principal   |                      | 2,850,000               |                               |                      |                              |                  |                  |                                | 2,850,000                      |
| Interest  | 50,890               | 809,674                 |                               |                      |                              |                  |                  |                                | 860,564                        |
| Total expenditures  | <u>18,913,330</u>    | <u>3,659,674</u>        | <u>4,518,287</u>              | <u>9,086,958</u>     | <u>-</u>                     | <u>4,953,085</u> | <u>1,743,666</u> | <u>3,608,689</u>               | <u>46,483,689</u>              |
| Excess (deficiency) of revenues over (under) expenditures | <u>10,487,211</u>    | <u>1,094,220</u>        | <u>-</u>                      | <u>(8,610,421)</u>   | <u>1,123,118</u>             | <u>300</u>       | <u>566,306</u>   | <u>(767,404)</u>               | <u>3,893,330</u>               |
| <b>OTHER FINANCING SOURCES (USES) (Note 13)</b>           |                      |                         |                               |                      |                              |                  |                  |                                |                                |
| Transfers in  | 7,776,852            |                         |                               | 12,198,560           |                              |                  |                  | 357,462                        | 20,332,874                     |
| Transfers out   | (10,643,300)         | (1,245,588)             |                               |                      | (6,006,713)                  |                  |                  | (2,437,273)                    | (20,332,874)                   |
| Total other financing sources (uses)                      | <u>(2,866,448)</u>   | <u>(1,245,588)</u>      | <u>-</u>                      | <u>12,198,560</u>    | <u>(6,006,713)</u>           | <u>-</u>         | <u>-</u>         | <u>(2,079,811)</u>             | <u>-</u>                       |
| Net change in fund balances                               | 7,620,763            | (151,368)               | -                             | 3,588,139            | (4,883,595)                  | 300              | 566,306          | (2,847,215)                    | 3,893,330                      |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b>                 | <u>35,966,169</u>    | <u>2,003,466</u>        | <u>-</u>                      | <u>11,557,829</u>    | <u>10,143,545</u>            | <u>-</u>         | <u>(566,306)</u> | <u>7,072,007</u>               | <u>66,176,710</u>              |
| <b>FUND BALANCES AT END OF YEAR</b>                       | <u>\$ 43,586,932</u> | <u>\$ 1,852,098</u>     | <u>\$ -</u>                   | <u>\$ 15,145,968</u> | <u>\$ 5,259,950</u>          | <u>\$ 300</u>    | <u>\$ -</u>      | <u>\$ 4,224,792</u>            | <u>\$ 70,070,040</u>           |

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, 2024**

Net change in fund balances - total governmental funds \$ 3,893,330

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. 1,658,950
- 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. (2,830,147)
- Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial (676,173)
- 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 2,849,999
  - Other post employment benefits 74,767
  - Pension liability 2,255,240
- Changes in accrued expenses and other deferred changes which do not require the use of current financial resources:
  - Deferred outflow of resources, pension related 150,170
  - Deferred inflow of resources, related to pension 551,741
  - Compensating absences 87,594

Changes in net position of governmental activities \$ 8,015,471

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

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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 Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). The more significant policies of the Municipality are described below.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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 2021 (ARPA), a federal stimulus bill to aid public health and economic recovery from the COVID-19 pandemic.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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.

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.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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 and Investment**

The Municipality's finance director is responsible for investing in 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.

The Municipality's investment are reported at fair market value.

**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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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:

|  | <u>Years</u> |
|--|--------------|
| 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

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024 amounted to \$1,065,377. The current insurance policies have not been cancelled or terminated. The MRCC also deducted \$443,592 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.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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:

- ❖ **Nonspendable** – 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.
- ❖ **Restricted** – 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.
- ❖ **Committed** – 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.
- ❖ **Assigned** - 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.
- ❖ **Unassigned** – 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.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024. 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

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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. 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.
- ❖ GASB Statement No. 103, Financial Reporting Model Improvements: the requirements of this Statement are effective for fiscal year beginning after June 15, 2025, and all reporting period thereafter. Earlier application is encouraged.
- ❖ GASB Statement No. 104, Disclosure of Certain Capital Assets: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting period thereafter. Earlier applications 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.

**Subsequent Events**

Managements has evaluated subsequent events through March 25, 2025, the date that the financial statements were available to be issued.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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.

The annual rate for fiscal year 2024 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.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**4. MUNICIPAL LICENCE TAXES**

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, 2024, \$4,391,214 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 USE TAXES**

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 retailers are required to file monthly sales tax returns by 10<sup>th</sup> 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 to 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 its Spanish acronym), a redemption fund for financing capital projects to the municipalities.

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, 2024, 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

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**6. TAX ABATEMENTS (CONTINUED)**

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.

Information relevant to disclosure of these programs for fiscal year ended June 30, 2024 is:

| <u>Tax abatement program</u>   | <u>Amount of taxes abated<br/>during the fiscal year</u> |           |
|--------------------------------|--|-----------|
| Industrial Development Program |  |           |
| Municipal tax                  | \$   | 1,329,004 |
| Property tax                   | \$   | 3,394,260 |
| Tourist Insustry Program       |  |           |
| Municipal tax                  | \$   | 141,398   |
| Property tax                   | \$   | 4,964,351 |

**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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**8. INVESTMENTS**

Investments as of June 30, 2024 were as follows:

| <u>Description</u> | <u>Amount</u>      |
|--------------------|--------------------|
| Money markets      | \$1,262,553        |
| Municipal bonds    | <u>3,887,193</u>   |
|                    | <u>\$5,149,746</u> |

The Municipality categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Municipality has the following recurring fair value measurements as of June 30, 2024:

- Money markets are valued at cost.
- Municipal bonds are valued using quoted market process (Level 1 inputs).

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**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**9. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024 was as follows:

| <u>Primary Government</u>   | <u>Balance<br/>July 1, 2023</u> | <u>Increases</u>    | <u>Decreases</u>  | <u>Balance<br/>June 30, 2024</u> |
|---|---------------------------------|---------------------|-------------------|----------------------------------|
| <b>Governmental Activities:</b>                                     |                                 |                     |                   |                                  |
| Capital assets, not being depreciated or amortized:                 |                                 |                     |                   |                                  |
| Land  | \$ 45,673,622                   | \$ 37,300           | \$ -              | \$ 45,710,922                    |
| Construction in progress  | 1,094,940                       | 12,960              | 765,432           | 342,468                          |
| Non-depreciable assets  | 765,615                         |                     |                   | 765,615                          |
| Total capital assets, not being depreciated                         | <u>47,534,177</u>               | <u>50,260</u>       | <u>765,432</u>    | <u>46,819,005</u>                |
| Cost basis of capital assets, being depreciated and amortized:      |                                 |                     |                   |                                  |
| Buildings   | 58,620,247                      | 765,432             |                   | 59,385,679                       |
| Infrastructure  | 48,022,790                      |                     |                   | 48,022,790                       |
| Vehicles  | 6,111,402                       | 1,118,296           |                   | 7,229,698                        |
| Equipment   | 11,151,048                      | 490,394             |                   | 11,641,442                       |
| Total cost basis of capital assets, being depreciated and amortized | <u>123,905,487</u>              | <u>2,374,122</u>    | <u>-</u>          | <u>126,279,609</u>               |
| Less accumulated depreciation for:                                  |                                 |                     |                   |                                  |
| Buildings and building improvements                                 | 28,007,303                      | 1,383,252           |                   | 29,390,555                       |
| Infrastructure  | 27,838,924                      | 608,138             |                   | 28,447,062                       |
| Vehicles  | 5,934,736                       | 360,852             |                   | 6,295,588                        |
| Equipment   | 10,071,769                      | 477,905             |                   | 10,549,674                       |
| Total accumulated depreciation and amortization                     | <u>71,852,732</u>               | <u>2,830,147</u>    | <u>-</u>          | <u>74,682,879</u>                |
| Total capital assets, being depreciated, net                        | <u>52,052,755</u>               | <u>(456,025)</u>    | <u>-</u>          | <u>51,596,730</u>                |
| Governmental activities capital assets, net                         | <u>\$ 99,586,932</u>            | <u>\$ (405,765)</u> | <u>\$ 765,432</u> | <u>\$ 98,415,735</u>             |

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

| <u>Governmental activities</u>     | <u>Amount</u>              |
|------------------------------------|----------------------------|
| Mayor and municipality legislative | \$ 143,986                 |
| General government                 | 583,944                    |
| Public safety                      | 95,399                     |
| Public work                        | 78,253                     |
| Culture and recreation             | 76,167                     |
| Health and sanitation              | 212,636                    |
| Public education                   | 386,560                    |
| Human services and welfare         | 125,468                    |
| Urban development                  | <u>1,127,734</u>           |
| <b>Total depreciation expenses</b> | <u><u>\$ 2,830,147</u></u> |

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AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**10. DUE FROM OTHER GOVERNMENT**

Represents grants and contributions due from local and federal agencies:

|   |              |
|---|--------------|
| <u>General Fund</u>   |              |
| Municipal Finance Corporation (COFIM)                       | \$ 218,790   |
| Crim  | 183,259      |
|   | 402,049      |
| <u>Debt Services Fund</u>                                   |              |
| Municipal Revenue Collection Center ("CRIM")                | 2,711        |
|   | 2,711        |
| <u>Head Start Program Fund</u>                              |              |
| Administration for Children and Family (Head Start Program) | 783,974      |
|   | 783,974      |
| <u>FEMA Fund</u>  |              |
| Homeland Security (Disaster Program)                        | 158,100      |
|   | 158,100      |
| <u>Other governmental funds</u>                             |              |
| U.S. Federal Transit Administration                         | 164,728      |
| U.S. Department of Housing and Urban Development            | 150,921      |
| Puerto Rico Family Department                               | 43,420       |
| Puerto Rico Labor Department                                | 29,721       |
|   | 388,790      |
| Total   | \$ 1,735,624 |

**11. DUE TO OTHER GOVERNMENT**

Due to other agencies on June 30, 2024 are as follows:

|                                       | <b>Fund Financial<br/>Statements</b> |
|---------------------------------------|--------------------------------------|
| <u>General Fund</u>                   |                                      |
| Employee Retirement System            | \$ 113,443                           |
| Puerto Rico Electric Power Authority  | 95,713                               |
| Puerto Rico Water and Sewer Authority | 81,147                               |
| Puerto Rico Department of Labor       | 31,227                               |
| Puerto Rico Department of Treasury    | 24,083                               |
| Puerto Rico Family Department         | 4,018                                |
|                                       | \$ 349,631                           |

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
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**12. 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, 2024, was as follows:

| Description                         | Beginning<br>Balance | Additions/<br>Adjustments | Payments            | Ending Balance       | Due Within<br>One Year |
|-------------------------------------|----------------------|---------------------------|---------------------|----------------------|------------------------|
| General obligations bonds and notes | \$ 14,529,000        | \$ -                      | \$ 2,658,000        | \$ 11,871,000        | \$ 2,905,000           |
| Compensated absences                | 2,811,451            |                           | 87,594              | 2,723,857            | 1,500,000              |
| OPEB Liability                      | 622,810              |                           | 74,767              | 548,043              | 51,300                 |
| Net pension liability               | 14,993,615           |                           | 2,255,240           | 12,738,375           | 899,618                |
| Total long-term liabilities         | <u>\$ 32,956,876</u> | <u>\$ -</u>               | <u>\$ 5,075,601</u> | <u>\$ 27,881,275</u> | <u>\$ 5,355,918</u>    |

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**12. 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, 2024 is composed of the following debts Notes payable with:

|   | <b>Outstanding<br/>Amount</b> |
|---|-------------------------------|
| \$14,440,000, municipal general obligation bonds series 2006-2007 payable in annual principal installments ranging from \$758,000 to \$1,289,000; plus interest due in semiannual installments at .24% over the LIBOR rate (5.68% as of June 30, 2024) through July 2031. | \$ 7,191,000                  |
| \$4,680,00 municipal general obligation notes payable in two annual principal installments of \$2,190,000 to \$2,490,000; plus interest due in annual installments at 7.4% through July 1, 2025.  | 4,680,000                     |
| <b>Total General Obligations</b>  | <b>\$ 11,871,000</b>          |

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:

|           | <b><i>Bonds Payable</i></b> |                     |                      |
|-----------|-----------------------------|---------------------|----------------------|
|           | <b>Principal</b>            | <b>Interest</b>     | <b>Total</b>         |
| 2025      | \$ 2,905,000                | \$ 653,597          | \$ 3,558,597         |
| 2026      | 3,248,000                   | 438,440             | 3,686,440            |
| 2027      | 765,000                     | 303,056             | 1,068,056            |
| 2028      | 844,000                     | 257,361             | 1,101,361            |
| 2029      | 902,000                     | 207,774             | 1,109,774            |
| 2030-2034 | 3,207,000                   | 291,356             | 3,498,356            |
|           | <b>\$ 11,871,000</b>        | <b>\$ 2,151,584</b> | <b>\$ 14,022,584</b> |

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**12. LONG-TERM DEBTS (CONTINUED)**

**B. COMPENSATED ABSENCES**

The government-wide statement of net position includes \$2,723,857 of accrued sick leave benefits and accrued vacation benefits, representing the Municipality's commitment to fund such costs from future operations.

**13. INTERFUND BALANCES AND ACTIVITIES**

**Balance Due To/From Other Funds:**

The due from and due to other fund balances as of June 30, 2024 are as follows:

| Due from        | Due to              |                   |                   |                   |                         | Total              |
|-----------------|---------------------|-------------------|-------------------|-------------------|-------------------------|--------------------|
|                 | General Fund        | Head Start Fund   | Special Fund      | ARPA              | Other Governmental Fund |                    |
| General Fund    | \$ -                | \$ 671,791        | \$ 164,385        | \$ 758,628        | \$ 309,392              | \$1,904,196        |
| Head Start Fund |                     |                   |                   |                   | 25,017                  | 25,017             |
| Special Fund    | 1,663,377           |                   |                   |                   | 30,443                  | 1,693,820          |
|                 | <u>\$ 1,663,377</u> | <u>\$ 671,791</u> | <u>\$ 164,385</u> | <u>\$ 758,628</u> | <u>\$ 364,852</u>       | <u>\$3,623,033</u> |

**Interfund Transfers:**

Interfund Transfers for the year ended June 30, 2024 consisted of the following:

| Transfer in              | Transfer out             | Amount               |
|--------------------------|--------------------------|----------------------|
| General Fund             | Loan \$14,440,000        | \$ 6,006,713         |
| General Fund             | Debt Services Fund       | 1,245,588            |
| General Fund             | Other Governmental Funds | 524,551              |
| Special Fund             | General Fund             | 10,643,300           |
| Special Fund             | Other Governmental Funds | 1,555,260            |
| Other Governmental Funds | Other Governmental Funds | 357,462              |
|                          |                          | <u>\$ 20,332,874</u> |

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**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
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**14. 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<br>June 30, 2013 | Retirement<br>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.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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<br>June 30, 2013 | Retirement<br>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.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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 to age 58.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
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**14. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**General Description (Continued)**

*(ii) Service Retirement Annuity Benefits (Continued)*

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 year

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
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**14. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**General Description (Continued)**

*(ii) Service Retirement Annuity Benefits (Continued)*

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.

**COMMONWEALTH OF PUERTO RICO  
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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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.

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**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
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**14. 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.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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).

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**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**General Description (Continued)**

*(vii) Special Benefits (Continued)*

*(a) Minimum Benefits*

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

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**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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.

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**14. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**General Description (Continued)**

*(viii) Early Retirement Programs (Continued)*

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.

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**14. 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  |
| 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, 2023; 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

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**14. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**Total Pension Liability (Continued)**

*(i) Actuarial Methods and Assumptions*

covered under 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 for members covered under Act No. 127-1958.

- *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 2013 to 2018 and updated expectations regarding future mortality improvement. The PubG-2010 disabled retiree rates, adjusted by 80% for males and 100% for females. The base rates are projected using Mortality Improvement Scale MP-2021 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date.
- *Post-Retirement Disabled Mortality:* Prior to retiree's death, beneficiary mortality is assumed to be the same as the post-retirement retiree mortality. For periods after the retiree's death, the PubG-2010(B) contingent survivor rates, adjusted by 110% for males and 120% for females, projected using MP-2021 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date.

*(ii) Discount Rate*

The discount rate for June 30, 2023, was 3.65%. The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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, 2024 (using a June 30, 2023, measurement date) were as follows (in thousands):

|  |                             |
|--|-----------------------------|
| Balance at July 1, 2022  | \$ <u>14,993,615</u>        |
| Charge for the year:   |                             |
| Service cost   | 9,030                       |
| Interest on total pension liability                            | 514,895                     |
| Effect of pesion changes                                       | -                           |
| Effect of plan changes economic/<br>demografic/gains or losses | (1,898,041)                 |
| Changes in assumptions   | 42,086                      |
| Benefit payments   | <u>(923,210)</u>            |
| Net changes  | <u>(2,255,240)</u>          |
| Balance at June 30, 2023                                       | <u>\$ <u>12,738,375</u></u> |

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

The following presents the liability as of June 30, 2024, calculated using the discount rate of 3.65%, as well as what the total pension liability would be if it was calculated using a discount rate that is 1-percentage point lower (2.65%) or 1-percentage point higher (4.65%) than current rate:

|                         | <b>At 1%<br/>decrease<br/>2.65%</b> | <b>At current<br/>discount rate<br/>3.65%</b> | <b>At 1%<br/>increase<br/>4.65%</b> |
|-------------------------|-------------------------------------|---|-------------------------------------|
| Total pension liability | <u>\$ 14,188,379</u>                | <u>\$ 12,738,375</u>                          | <u>\$ 11,531,262</u>                |

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. 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 3.54% as of June 30, 2022 to 3.65% as of June 30, 2023.

**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, 2024, for each of the Retirement Systems were as follows:

|  | <b>Deferred<br/>outflows of<br/>resources</b> | <b>Deferred<br/>inflows of<br/>resources</b> |
|--|---|--|
| Difference between expected and actual experience            | \$ 284,808                                    | \$ 1,547,863                                 |
| Change of assumptions  | 1,375,212                                     | 96,720                                       |
| Benefits payments made subsequent to the<br>measurement date | <u>899,618</u>                                | <u>-</u>                                     |
|  | <u>\$ 2,559,638</u>                           | <u>\$ 1,644,583</u>                          |

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 year ended

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**14. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

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

June 30, 2024. 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: |      |           |
|                     | 2024 | (791,624) |
|                     | 2025 | 375,388   |
|                     | 2026 | 432,673   |
| Total               |      | \$ 16,437 |

**15. 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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**15. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Actuarial Methods and Assumptions**

The total OPEB liability as of June 30, 2024, 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, 2023

Actuarial cost method      Entry age normal

Discount rate                3.65%

Mortality Assumption      *Post-retirement Mortality:* Rates which vary by gender are assumed for healthy retirees and beneficiaries based on a study of the Plan's experience from 2013 to 2018 and updated expectations regarding future mortality improvement. The PubS-2010 healthy retiree rates, adjusted by 100% for males and 110% for females, projected using MP-2021 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date.

*Post-retirement Disabled Mortality:* Rates which vary by gender are assumed for disabled retirees based on a study of the Plan's experience from 2013 to 2018 and updated expectations regarding future mortality improvement. The PubG-2010 disabled retiree rates, adjusted by 80% for males and 100% for females. The base rates are projected using Mortality Improvement Scale MP-2021 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date. The discount rate for June 30, 2023, was 3.65%. This represents the municipal bond return rate as chosen by the Commonwealth. The source is the Bond Buyer GO 20-Bond Municipal Bond Index.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**15. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Changes in Total OPEB Liability of OPEB Plans**

|   |                          |
|---|--------------------------|
| Balance at July 1, 2022   | <u>\$ 622,810</u>        |
| Charge for the year:  |                          |
| Service cost  | -                        |
| Interest on total pension liability                             | 21,147                   |
| Effect of plan changes  | -                        |
| Effect of plan changes economic/<br>demographic/gains or losses | (40,496)                 |
| Changes in assumptions  | (4,118)                  |
| Benefits payments   | <u>(51,300)</u>          |
| Net changes   | <u>(74,767)</u>          |
| Balance at June 30, 2023  | <u><u>\$ 548,043</u></u> |

**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.

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

The following presents the OPEB liability as of June 30, 2023, calculated using the discount rate of 3.65%, as well as what the OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower (2.65%) or 1-percentage point higher (4.65%) than current rate:

|                         | <b>At 1%<br/>decrease<br/>2.65%</b> | <b>At current<br/>discount rate<br/>3.65%</b> | <b>At 1%<br/>increase<br/>4.65%</b> |
|-------------------------|-------------------------------------|---|-------------------------------------|
| Total pension liability | <u>\$ 587,722</u>                   | <u>\$ 548,043</u>                             | <u>\$ 513,121</u>                   |

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**16. 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.

**17. 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, 2024, 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 recreational.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

|   | <b>Budgeted Amounts</b> |                   | <b>Actual Amounts<br/>(Budgetary Basis)<br/>(See Note 1)</b> | <b>Variance with<br/>Final Budget-<br/>Positive<br/>(Negative)</b> |
|---|-------------------------|-------------------|--|--|
|   | <b>Original</b>         | <b>Ammended</b>   |  |  |
| <b>REVENUES</b>                         |                         |                   |  |  |
| Municipal license taxes                 | \$ 4,386,758            | \$ 4,386,758      | \$ 5,540,997   | \$ 1,154,239   |
| Property taxes                          | 7,927,482               | 7,927,482         | 7,927,481  | (1)  |
| Sales and usage taxes                   | 4,950,143               | 4,950,143         | 6,213,819  | 1,263,676  |
| Construction excise taxes               | 904,000                 | 904,000           | 1,301,907  | 397,907  |
| Rent                                    | 926,400                 | 926,400           | 1,582,961  | 656,561  |
| Grants and entitlements                 | 1,397,976               | 1,397,976         | 569,720  | (828,256)  |
| Interest                                | 170,000                 | 170,000           | 3,106,705  | 2,936,705  |
| Other revenues                          | 693,700                 | 693,700           | 10,702,539   | 10,008,839   |
| Total revenues                          | <u>21,356,459</u>       | <u>21,356,459</u> | <u>36,946,129</u>  | <u>15,589,670</u>  |
| <b>EXPENDITURES</b>                     |                         |                   |  |  |
| Mayor and municipal legislature         | 2,038,625               | 2,881,287         | 2,367,292  | 513,995  |
| General government                      | 7,943,824               | 9,362,785         | 7,810,958  | 1,551,827  |
| Public safety                           | 2,234,132               | 2,306,657         | 1,321,750  | 984,907  |
| Culture and recreational                | 1,502,724               | 1,503,609         | 1,118,928  | 384,681  |
| Public works                            | 527,522                 | 500,039           | 432,029  | 68,010   |
| Public education                        | 1,813,076               | 2,312,757         | 1,889,566  | 423,191  |
| Urban development                       | 424,181                 | 424,479           | 298,438  | 126,041  |
| Health and sanitation                   | 3,994,907               | 4,044,541         | 3,127,289  | 917,252  |
| Human services and welfare              | 860,468                 | 1,012,157         | 827,394  | 184,763  |
| Transfers out                           | 17,000                  | 10,645,849        | 10,643,300   | 2,549  |
| Total expenditures                      | <u>21,356,459</u>       | <u>34,994,160</u> | <u>29,836,944</u>  | <u>5,157,216</u>   |
| <b>OTHER FINANCING SOURCES</b>          |                         |                   |  |  |
| Reprogramming funds                     | -                       | 13,637,701        | 13,637,701   | -  |
| Excess of revenues over<br>expenditures | <u>\$ -</u>             | <u>\$ -</u>       | <u>\$ 20,746,886</u>   | <u>\$ 20,746,886</u>   |

See notes to Budgetary Comparison Schedule.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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:

|  | <u>Revenue</u>       | <u>Expenditures</u>  |
|--|----------------------|----------------------|
| Amount on budgetary basis  | \$ 36,946,129        | \$ 29,836,944        |
| Transfer to/from other funds recorded as expense for budgetary basis but not for financial reporting | (8,126,376)          | (11,385,770)         |
| Other adjustments to convert from budgetary basis to GAAP  | <u>580,788</u>       | <u>462,156</u>       |
| Amount on statement of revenues, expenditures and change in fund balance- governmental funds         | <u>\$ 29,400,541</u> | <u>\$ 18,913,330</u> |

**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, 2024**

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, 2024.

|   | <u>2019</u>          | <u>2020</u>          | <u>2021</u>          | <u>2022</u>          | <u>2023</u>          |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total pension liability:  |                      |                      |                      |                      |                      |
| Services cost   | \$ 16,268            | \$ 19,536            | \$ 16,584            | \$ 29,363            | \$ 9,030             |
| Interest on total pension liability   | 663,749              | 574,603              | 424,543              | 401,310              | 514,895              |
| Effect of plan changes  | -                    | (1,619)              | -                    | (1,845,589)          | -                    |
| Effect of plan changes economic/<br>demographics/ gain or loss                  | (1,045,094)          | 664,548              | (313,857)            | 386,984              | (1,898,041)          |
| Changes in assumptions or inputs  | 644,146              | 2,522,571            | 178,053              | (2,062,232)          | 42,086               |
| Benefit payments  | <u>(1,037,308)</u>   | <u>(993,862)</u>     | <u>(970,573)</u>     | <u>(927,105)</u>     | <u>(923,210)</u>     |
| Net changes   | (758,239)            | 2,785,777            | (665,250)            | (4,017,269)          | (2,255,240)          |
| Total pension liability - beginning   | <u>17,648,596</u>    | <u>16,890,357</u>    | <u>19,676,134</u>    | <u>19,010,884</u>    | <u>14,993,615</u>    |
| Total pension liability - ending  | <u>\$ 16,890,357</u> | <u>\$ 19,676,134</u> | <u>\$ 19,010,884</u> | <u>\$ 14,993,615</u> | <u>\$ 12,738,375</u> |
| Covered employee payroll  | <u>\$ 2,996,609</u>  | <u>\$ 3,029,093</u>  | <u>\$ 3,290,066</u>  | <u>\$ 1,112,375</u>  | <u>\$ 926,486</u>    |
| Employer's total pension liability as a<br>percentage of cover-employee payroll | <u>563.65%</u>       | <u>649.57%</u>       | <u>577.83%</u>       | <u>1347.89%</u>      | <u>1374.91%</u>      |

**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.

See notes to required supplementary information.

**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, 2024**

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, 2024:

|   | <u>2019</u>       | <u>2020</u>       | <u>2021</u>       | <u>2022</u>       | <u>2023</u>       |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total pension liability:  |                   |                   |                   |                   |                   |
| Services cost   | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Interest on total OPEB liability  | 29,979            | 28,232            | 17,241            | 15,448            | 21,147            |
| Effect of plan changes  | -                 | -                 | -                 | -                 | -                 |
| Effect of plan changes economic/<br>demographics/ gain or loss                  | (8,473)           | (7,400)           | (31,167)          | (13,692)          | (40,496)          |
| Changes in assumptions or inputs  | 17,334            | 71,483            | 5,778             | (65,819)          | (4,118)           |
| Benefit payments  | <u>(66,155)</u>   | <u>(61,800)</u>   | <u>(57,300)</u>   | <u>(56,300)</u>   | <u>(51,300)</u>   |
| Net changes   | (27,315)          | 30,515            | (65,448)          | (120,363)         | (74,767)          |
| Total OPEB liability - beginning  | <u>807,421</u>    | <u>780,106</u>    | <u>810,621</u>    | <u>743,173</u>    | <u>622,810</u>    |
| Total OPEB liability - ending   | <u>\$ 780,106</u> | <u>\$ 810,621</u> | <u>\$ 745,173</u> | <u>\$ 622,810</u> | <u>\$ 548,043</u> |
| Covered employee payroll  | N/A               | N/A               | N/A               | N/A               | N/A               |
| Employer's total pension liability as a<br>percentage of cover-employee payroll | N/A               | 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.

See notes to required supplementary information.

**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, 2024**

| <b>Balance Sheet</b>          |                                  |                                |                                    |                   |
|-------------------------------|----------------------------------|--------------------------------|------------------------------------|-------------------|
| <b>Line Item<br/>Number</b>   | <b>Description</b>               | <b>Mainstream<br/>Vouchers</b> | <b>Housing Choice<br/>Vouchers</b> | <b>Total</b>      |
| <b>Assets</b>                 |                                  |                                |                                    |                   |
| 111                           | Cash - unrestricted              | \$ 3,320                       | \$ 362,956                         | \$ 366,276        |
| 113                           | Cash - restricted                | 2,806                          | 11,275                             | 14,081            |
| <b>100</b>                    | Total cash                       | <u>6,126</u>                   | <u>374,231</u>                     | <u>380,357</u>    |
| <b>290</b>                    | Total assets                     | <u>\$ 6,126</u>                | <u>\$ 374,231</u>                  | <u>\$ 380,357</u> |
| <b>Liabilities and Equity</b> |                                  |                                |                                    |                   |
| 312                           | Account payable                  | \$ -                           | \$ 38,776                          | \$ 38,776         |
| 333                           | Accoun payable- other government | 2,112                          | 6,011                              | 8,123             |
| <b>310</b>                    | Total current liabilities        | <u>2,112</u>                   | <u>44,787</u>                      | <u>46,899</u>     |
| <b>300</b>                    | Total liabilities                | <u>2,112</u>                   | <u>44,787</u>                      | <u>46,899</u>     |
| <b>Equity</b>                 |                                  |                                |                                    |                   |
| 511.4                         | Restricted net position          | 2,806                          | 11,275                             | 14,081            |
| 512.4                         | Unrestricted net position        | 1,208                          | 318,169                            | 319,377           |
| <b>513</b>                    | Total equity - net position      | <u>4,014</u>                   | <u>329,444</u>                     | <u>333,458</u>    |
| <b>600</b>                    | Total liabilities and equity     | <u>\$ 6,126</u>                | <u>\$ 374,231</u>                  | <u>\$ 380,357</u> |

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, 2024**

| <b>Income Statement</b> |  |                                |                                    |                 |
|-------------------------|--|--------------------------------|------------------------------------|-----------------|
| <b>Line Item Number</b> | <b>Description</b>   | <b>Mainstream<br/>Vouchers</b> | <b>Housing Choice<br/>Vouchers</b> | <b>Total</b>    |
| <b>Revenues</b>         |  |                                |                                    |                 |
| 70600                   | HUD PHA operating grants   | \$ 23,814                      | \$ 673,861                         | \$ 697,675      |
| 71100                   | Investment income - unrestricted                                     |                                | 17,009                             | 17,009          |
| 71500                   | Other revenues   |                                | 37,011                             | 37,011          |
| <b>70000</b>            | <b>Total revenues</b>  | <u>23,814</u>                  | <u>727,881</u>                     | <u>751,695</u>  |
| <b>Expenses</b>         |  |                                |                                    |                 |
|                         | <i>Administrative:</i>   |                                |                                    |                 |
| 91100                   | Administrative salaries  | 4,839                          | 77,357                             | 82,196          |
| 91500                   | Employee benefit contributions                                       | 421                            | 9,617                              | 10,038          |
| 91900                   | Other  | 2,134                          | 16,512                             | 18,646          |
| <b>91000</b>            | <b>Total operating - administrative</b>                              | <u>7,394</u>                   | <u>103,486</u>                     | <u>110,880</u>  |
| 97300                   | Housing assistance payments  | 18,619                         | 592,365                            | 610,984         |
| 97350                   | HAP portability-in   |                                | 20,914                             | 20,914          |
| <b>90000</b>            | <b>Total expenses</b>  | <u>26,013</u>                  | <u>716,765</u>                     | <u>742,778</u>  |
| <b>10000</b>            | Excess (deficiency) of total revenues<br>over (under) total expenses | <u>\$ (2,199)</u>              | <u>\$ 11,116</u>                   | <u>\$ 8,917</u> |

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, 2024**

**Memo Account Information**

|       |                                    |                 |                   |                   |
|-------|------------------------------------|-----------------|-------------------|-------------------|
| 11030 | Beginning equity                   | <u>\$ 6,213</u> | <u>\$ 318,328</u> | <u>\$ 324,541</u> |
| 11170 | Administrative fee equity          | <u>\$ 1,208</u> | <u>\$ 318,169</u> | <u>\$ 319,377</u> |
| 11180 | Housing assistance payments equity | <u>\$ 2,806</u> | <u>\$ 11,275</u>  | <u>\$ 14,081</u>  |
| 11190 | Unit months available              | <u>948</u>      | <u>869</u>        |                   |
| 11210 | Number of unit months leased       |                 | <u>36</u>         |                   |

See notes to the Financial Data Schedule.

**COMMONWEALTH OF PUERTO RICO**  
**AUTONOMOUS MUNICIPALITY OF FAJARDO**  
**NOTES TO SUPPLEMENTARY INFORMATION FINANCIAL DATA SCHEDULE**  
**SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024**

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u>                 | <u>Assistance<br/>Listing<br/>Number</u> | <u>Pass-Through<br/>Entity Identifying<br/>Number</u> | <u>Passed<br/>Through<br/>Subrecipient</u> | <u>Federal<br/>Disbursements/<br/>Expenditures</u> |
|---|--|---|--|--|
| <b>U.S. Department of Agriculture:</b>                                    |  |   |  |  |
| Pass-through program from Puerto Rico Department of Education:            |  |   |  |  |
| Child and Adult Care Food Program   | 10.558                                   |   | \$ -                                       | \$ 11,162  |
| <b>U.S. Department of Housing and Urban Development:</b>                  |  |   |  |  |
| Direct Programs:  |  |   |  |  |
| Community Development Block Grant/<br>Entitlements Grants (CDBG)          | 14.218                                   |   | -  | 823,556  |
| Community Development Block Grant/<br>Entitlements Grants (CDBG)- CDBG-DR | 14.218                                   |   | -  | 333,296  |
| Section 8 Housing Choice Vouchers Program                                 | 14.871                                   |   | -  | 716,765  |
| Mainstream Voucher Program (MV)   | 14.879                                   |   | -  | 26,013   |
| Total Direct Programs   |  |   | -  | 1,899,630  |
| Pass-through programs from:   |  |   |  |  |
| Autonomous Municipality of San Juan of the Commonwealth of Puerto Rico:   |  |   |  |  |
| Housing Opportunities for Person with AIDS (HOPWA)                        | 14.241                                   |   | -  | 24,272   |
| Total U.S. Department of Housing and Urban Development                    |  |   | -  | 1,923,902  |
| <b>U.S. Department of Health and Human Services:</b>                      |  |   |  |  |
| Pass-through programs from:   |  |   |  |  |
| Administration for the Childhood Care and Integral:                       |  |   |  |  |
| Head Start Program  | 93.600                                   |   |  | 4,518,287  |
| Puerto Rico Department of Family:   |  |   |  |  |
| Child Care and Development Block Grant                                    | 93.575                                   |   |  | 4,423  |
| Office for Socio-Economic and Community Development:                      |  |   |  |  |
| Comunity Service Block Grant  | 93.570                                   |   | -  | 55,000   |
| Total U.S. Department of Health and Human Service                         |  |   | -  | 4,577,710  |
| <b>U.S. Department of Homeland Security:</b>                              |  |   |  |  |
| Pass-through programs from:   |  |   |  |  |
| Puerto Rico Office of Disaster and Emergency Administration:              |  |   |  |  |
| Disaster Grant - Public Assistance<br>(Presidentially Declared Disaster)  | 97.036                                   |   | -  | 1,743,666  |
| <b>U.S. Department of Transportation:</b>                                 |  |   |  |  |
| Direct Program:   |  |   |  |  |
| Federal Transit Administration  | 20.507                                   |   | -  | 231,302  |
| <b>U.S. Department of Treasury:</b>                                       |  |   |  |  |
| Direct Program:   |  |   |  |  |
| Coronavirus Local Fiscal Recovery Fund - ARPA                             | 21.027                                   |   | -  | 4,953,085  |
| Pass-through programs from:   |  |   |  |  |
| Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF")      |  |   |  |  |
| Coronavirus Local Fiscal Recovery Fund - ARPA                             | 21.027                                   |   | -  | 207,807  |
| Coronavirus Relief Fund   | 21.019                                   |   | -  | 39,854   |
| Total U.S. Department of Treasury   |  |   | -  | 5,200,746  |
| <b>Total Expenditures of Federal Awards</b>                               |  |   | <u>\$ -</u>                                | <u>\$ 13,688,488</u>                               |

See notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024. 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.

**COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF FAJARDO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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:

|   | <b>Expenditures</b> |
|---|---------------------|
| Total federal expenditures per schedule                             | \$ 13,688,488       |
| Federal expenditures per basic financial statement includes within: |                     |
| Federal expenditures included in other governmental funds           | 2,473,450           |
| Federal expenditures included in Head Start Fund                    | 4,518,287           |
| Federal expenditures included in ARPA Fund                          | 4,953,085           |
| Federal expenditures included in FEMA Fund                          | 1,743,666           |
| Total expenditures per schedule of expenditures of federal awards   | \$ 13,688,488       |

## **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, 2024, 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 25, 2025. 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, liabilities, and expenses relating to pension and other postemployment benefits of the governmental activities.

**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 Municipality's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 Municipality'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.

San Juan, Puerto Rico  
March 25, 2025

*Ortiz, Rivera, Rivera & Co., LLC*



DLLC369-65  
Municipality of Fajardo

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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, 2024. 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, 2024.

**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.

## **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.

## Report on Internal Control over Compliance

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 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 we did identify any deficiencies in internal control over compliance that we 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.

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.

San Juan, Puerto Rico  
March 25, 2025

*Ortiz, Rivera, Rivera & Co., LLC*



DLLC369-66  
Municipality of Fajardo

## **FINDINGS AND QUESTIONED COSTS**



**COMMONWEALTH OF PUERTO RICO**  
**MUNICIPALITY OF FAJARDO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**2. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2024-001 – 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, 2023 (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.

**COMMONWEALTH OF PUERTO RICO**  
**MUNICIPALITY OF FAJARDO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2024**

| <u>Financial Statements</u> | <u>Findings/Noncompliance</u>   | <u>Status</u>             |
|-----------------------------|---|---------------------------|
|                             | <b>Condition 2024-001</b>   |                           |
| Government wide             | The Municipality has partially implemented the requirement of GASB Statement No. 73 and No. 75. | Condition still prevails. |
|                             | <b>Condition 2023-001</b>   |                           |
| Government wide             | The Municipality has partially implemented the requirement of GASB Statement No. 73 and No. 75. | Condition still prevails. |



Estado Libre Asociado de Puerto Rico  
**GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO**

**OFICINA DE FINANZAS**

**CORRECTIVE ACTION PLAN**

March 25, 2025

Cognizant or Oversight Agency for Audit:

The Municipality of Fajardo respectfully submits the following corrective action plan for the year ended June 30, 2024.

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, 2024.

The findings from the June 30, 2024, 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 2024-001: Accounting Records- Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions**

Reportable Condition: See Condition 2024-001

Recommendation

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

Action Taken

The Municipality is waiting for the Puerto Rico Retirement System Administration if they are going to provide information of the total pension liability and related expenses for the Municipalities, audited, or if not, the Municipality will engage an actuarial 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  
Finance Director

## Municipio de Fajardo

### Budget Report Original

Date: 6/23/2025  
 Account: All  
 Budget: FY2026

Sorted By: Budget ID  
 Include: None

| Budget ID     | Comment                            | Budget Status | Approved User | Approved Date |              |
|---------------|------------------------------------|---------------|---------------|---------------|--------------|
| Account       | Tolerance Description              |               |               | Period Date   | Amount       |
| FY2026        | PRESUPUESTO FONDO GENERAL          | Approved      | jrosa         | 06/23/2025    |              |
| 01-01-01-9101 | 100.00% SALARIOS EMP. REG. -ASAMB  |               |               | Jul-2025      | \$246,072.00 |
| 01-01-01-9108 | 100.00% LICENCIA ENFERMEDAD        |               |               | Jul-2025      | 7,288.00     |
| 01-01-01-9110 | 100.00% SEGURO SOCIAL CHOFERIL     |               |               | Jul-2025      | 16.00        |
| 01-01-01-9131 | 100.00% SEG. SOC. FED. -ASAMBLEA   |               |               | Jul-2025      | 20,116.00    |
| 01-01-01-9141 | 100.00% PLAN MEDICO-ASAMBLEA       |               |               | Jul-2025      | 16,800.00    |
| 01-01-01-9171 | 100.00% BONO NAVIDAD-ASAMBLEA      |               |               | Jul-2025      | 9,600.00     |
| 01-01-04-9201 | 100.00% MATERIALES DE OFICINA      |               |               | Jul-2025      | 500.00       |
| 01-01-04-9327 | 100.00% COMPRA EQUIPO              |               |               | Jul-2025      | 500.00       |
| 01-01-04-9401 | 100.00% DIETAS ASAMBLEISTAS        |               |               | Jul-2025      | 80,000.00    |
| 01-01-04-9405 | 100.00% GASTOS DE REPRESENTACION   |               |               | Jul-2025      | 5,000.00     |
| 01-01-04-9406 | 100.00% ADIESTRAMIENTO             |               |               | Jul-2025      | 700.00       |
| 01-01-04-9411 | 100.00% SERVICIOS PROFESIONALES    |               |               | Jul-2025      | 8,000.00     |
| 01-01-04-9415 | 100.00% RELACIONES PUBLICAS        |               |               | Jul-2025      | 1,000.00     |
| 01-01-04-9421 | 100.00% GASTOS DE VIAJES           |               |               | Jul-2025      | 500.00       |
| 01-01-04-9425 | 100.00% SERVICIOS LEGALES          |               |               | Jul-2025      | 24,000.00    |
| 01-01-04-9444 | 100.00% CUOTAS Y SUBSCRIPCIONES    |               |               | Jul-2025      | 2,000.00     |
| 01-01-04-9451 | 100.00% RENTA EQUIPO Y VEHICULOS   |               |               | Jul-2025      | 200.00       |
| 01-01-04-9461 | 100.00% MANTENIMIENTO EQUIPO       |               |               | Jul-2025      | 500.00       |
| 01-01-04-9467 | 100.00% PUBLICACIONES Y ANUNCIOS   |               |               | Jul-2025      | 1,500.00     |
| 01-01-04-9484 | 100.00% HOMENAJES VARIOS           |               |               | Jul-2025      | 200.00       |
| 01-02-01-9101 | 100.00% SALARIOS EMP. REGULARES    |               |               | Jul-2025      | 590,484.00   |
| 01-02-01-9105 | 100.00% SALARIOS EMP. TRANSITORIOS |               |               | Jul-2025      | 158,628.00   |
| 01-02-01-9107 | 100.00% LICENCIA REGULAR           |               |               | Jul-2025      | 8,209.00     |
| 01-02-01-9108 | 100.00% LICENCIA ENFERMEDAD        |               |               | Jul-2025      | 32,865.00    |
| 01-02-01-9110 | 100.00% SEGURO SOCIAL CHOFERIL     |               |               | Jul-2025      | 160.00       |
| 01-02-01-9131 | 100.00% SEGURO SOCIAL FEDERAL      |               |               | Jul-2025      | 62,928.00    |
| 01-02-01-9141 | 100.00% PLAN MEDICO                |               |               | Jul-2025      | 58,800.00    |
| 01-02-01-9171 | 100.00% BONO NAVIDAD               |               |               | Jul-2025      | 32,400.00    |
| 01-02-02-9411 | 100.00% SERV. PROFESIONALES        |               |               | Jul-2025      | 200.00       |
| 01-02-02-9447 | 100.00% DONACIONES                 |               |               | Jul-2025      | 49,800.00    |

**Municipio de Fajardo**  
**Budget Report Original**

| Budget ID     | Comment                                      | Budget Status | Approved User | Approved Date |            |
|---------------|--|---------------|---------------|---------------|------------|
| Account       | Tolerance Description                        |               |               | Period Date   | Amount     |
| 01-02-04-9406 | 100.00% ADIESTRAMIENTO                       |               |               | Jul-2025      | 1,000.00   |
| 01-02-04-9411 | 100.00% SERVICIOS PROFESIONALES              |               |               | Jul-2025      | 350,000.00 |
| 01-02-04-9421 | 100.00% GASTOS DE VIAJE                      |               |               | Jul-2025      | 5,000.00   |
| 01-02-04-9425 | 100.00% SERVICIOS LEGALES                    |               |               | Jul-2025      | 280,000.00 |
| 01-02-04-9444 | 100.00% CUOTA FED. MUNICIPIOS                |               |               | Jul-2025      | 13,000.00  |
| 01-02-05-9405 | 100.00% GASTOS DE REPRESENTACION             |               |               | Jul-2025      | 20,000.00  |
| 01-02-05-9415 | 100.00% RELACIONES PUBLICAS                  |               |               | Jul-2025      | 60,000.00  |
| 01-02-05-9467 | 100.00% PUBLICACIONES Y ANUNCIOS             |               |               | Jul-2025      | 30,000.00  |
| 01-02-07-9101 | 100.00% SALARIOS REGULARES                   |               |               | Jul-2025      | 88,056.00  |
| 01-02-07-9105 | 100.00% SALARIOS EMP. TRANS.                 |               |               | Jul-2025      | 277,572.00 |
| 01-02-07-9106 | 100.00% SUELDO EMPLEADOS IREGULARES          |               |               | Jul-2025      | 19,584.00  |
| 01-02-07-9108 | 100.00% LICENCIA ENFERMEDAD                  |               |               | Jul-2025      | 60,008.00  |
| 01-02-07-9110 | 100.00% SEGURO CHOFERIL                      |               |               | Jul-2025      | 80.00      |
| 01-02-07-9131 | 100.00% SEGURO SOCIAL FEDERAL                |               |               | Jul-2025      | 36,079.00  |
| 01-02-07-9141 | 100.00% PLAN MEDICO                          |               |               | Jul-2025      | 46,200.00  |
| 01-02-07-9171 | 100.00% BONO NAVIDAD                         |               |               | Jul-2025      | 26,400.00  |
| 01-02-07-9411 | 100.00% SERVICIOS PROFESIONALES              |               |               | Jul-2025      | 100,000.00 |
| 01-02-07-9421 | 100.00% GASTOS DE VIAJE                      |               |               | Jul-2025      | 100.00     |
| 01-02-07-9447 | 100.00% DONACIONES                           |               |               | Jul-2025      | 135,600.00 |
| 01-02-07-9449 | 100.00% BECAS                                |               |               | Jul-2025      | 11,000.00  |
| 01-02-07-9465 | 100.00% MISCELANEOS (BANDA MCPAL)            |               |               | Jul-2025      | 100.00     |
| 01-02-31-9447 | 100.00% DONACIONES                           |               |               | Jul-2025      | 102,000.00 |
| 01-02-35-9105 | 100.00% SUELDO PUESTOS TRANSITORIOS          |               |               | Jul-2025      | 59,808.00  |
| 01-02-35-9131 | 100.00% SEGURO SOCIAL FEDERAL                |               |               | Jul-2025      | 4,943.00   |
| 01-02-35-9141 | 100.00% PLAN MEDICO                          |               |               | Jul-2025      | 8,400.00   |
| 01-02-35-9171 | 100.00% BONO DE NAVIDAD                      |               |               | Jul-2025      | 4,800.00   |
| 01-02-35-9406 | 100.00% ADIESTRAMIENTOS                      |               |               | Jul-2025      | 100.00     |
| 01-02-35-9421 | 100.00% GASTOS DE VIAJE                      |               |               | Jul-2025      | 100.00     |
| 01-03-01-9101 | 100.00% SUELDO EMP. REGULARES                |               |               | Jul-2025      | 773,668.00 |
| 01-03-01-9105 | 100.00% SUELDO EMP. TRANSITORIOS             |               |               | Jul-2025      | 406,092.00 |
| 01-03-01-9107 | 100.00% OFICINA DE FINANZAS-LICENCIA REGULAR |               |               | Jul-2025      | 602.00     |
| 01-03-01-9108 | 100.00% LICENCIA ENFERMEDAD                  |               |               | Jul-2025      | 34,719.00  |
| 01-03-01-9110 | 100.00% SEGURO CHOFERIL                      |               |               | Jul-2025      | 352.00     |

## Municipio de Fajardo

### Budget Report Original

| Budget ID     | Comment   | Budget Status              | Approved User | Approved Date |                |
|---------------|-----------|----------------------------|---------------|---------------|----------------|
| Account       | Tolerance | Description                | Period        | Date          | Amount         |
| 01-03-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL      | Jul-2025      |               | 98,554.00      |
| 01-03-01-9141 | 100.00%   | PLAN MEDICO                | Jul-2025      |               | 128,100.00     |
| 01-03-01-9171 | 100.00%   | BONO NAVIDENO              | Jul-2025      |               | 73,200.00      |
| 01-03-04-8101 | 100.00%   | PATENTES                   | Jul-2025      |               | (5,345,649.00) |
| 01-03-04-8103 | 100.00%   | IMPUESTO MUNICIPAL         | Jul-2025      |               | (7,223,009.00) |
| 01-03-04-8121 | 100.00%   | INT. Y RECARGOS PATENTE    | Jul-2025      |               | (150,000.00)   |
| 01-03-04-8301 | 100.00%   | PERMISOS DE CONSTRUCCION   | Jul-2025      |               | (605,985.00)   |
| 01-03-04-8304 | 100.00%   | LICENCIAS Y PERMISOS       | Jul-2025      |               | (125,000.00)   |
| 01-03-04-8402 | 100.00%   | COMPENSACION AEE           | Jul-2025      |               | (775,394.00)   |
| 01-03-04-8404 | 100.00%   | OTROS INGRESOS INTERGUB.   | Jul-2025      |               | (323,264.00)   |
| 01-03-04-8505 | 100.00%   | BALNEARIO SEVEN SEAS       | Jul-2025      |               | (500,000.00)   |
| 01-03-04-8506 | 100.00%   | USO ESTADIOS Y COLISEOS    | Jul-2025      |               | (11,000.00)    |
| 01-03-04-8511 | 100.00%   | SERVICIOS DE AMBULANCIAS   | Jul-2025      |               | (100,000.00)   |
| 01-03-04-8601 | 100.00%   | MULTAS                     | Jul-2025      |               | (100.00)       |
| 01-03-04-8602 | 100.00%   | CONFISCACIONES Y DEPOSITOS | Jul-2025      |               | (100.00)       |
| 01-03-04-8701 | 100.00%   | INTERESES                  | Jul-2025      |               | (200,000.00)   |
| 01-03-04-8705 | 100.00%   | INGRESOS EVENTUALES        | Jul-2025      |               | (600,000.00)   |
| 01-03-04-8706 | 100.00%   | RENTA PROP. MUNICIPAL      | Jul-2025      |               | (774,025.00)   |
| 01-03-04-8709 | 100.00%   | OTROS INGRESOS             | Jul-2025      |               | (61,100.00)    |
| 01-03-04-8722 | 100.00%   | OTRAS FUENTES FINANCIERAS  | Jul-2025      |               | (7,905,386.00) |
| 01-03-04-9145 | 100.00%   | SEGURO POR DESEMPLEO       | Jul-2025      |               | 100,000.00     |
| 01-03-04-9151 | 100.00%   | CUOTA FONDO SEG. ESTADO    | Jul-2025      |               | 598,613.00     |
| 01-03-04-9406 | 100.00%   | ADIESTRAMIENTOS            | Jul-2025      |               | 2,000.00       |
| 01-03-04-9410 | 100.00%   | GASTOS AUDITORIA SENCILLA  | Jul-2025      |               | 25,000.00      |
| 01-03-04-9421 | 100.00%   | GASTOS DE VIAJE            | Jul-2025      |               | 2,000.00       |
| 01-03-04-9442 | 100.00%   | SEGUROS SEC. HACIENDA      | Jul-2025      |               | 855,000.00     |
| 01-03-04-9458 | 100.00%   | PARA CUBRIR DEFICIT A/A    | Jul-2025      |               | 1,000.00       |
| 01-03-04-9469 | 100.00%   | FRANQUEO                   | Jul-2025      |               | 5,000.00       |
| 01-03-04-9470 | 100.00%   | PARA CUBRIR SENT. AA       | Jul-2025      |               | 5,000.00       |
| 01-03-04-9471 | 100.00%   | RECLAMACIONES ANOS ANT.    | Jul-2025      |               | 21,000.00      |
| 01-04-01-9101 | 100.00%   | SUELDO EMP. REGULARES      | Jul-2025      |               | 133,920.00     |
| 01-04-01-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS   | Jul-2025      |               | 55,752.00      |
| 01-04-01-9108 | 100.00%   | VACACIONES POR ENFERMEDAD  | Jul-2025      |               | 6,932.00       |

## Municipio de Fajardo Budget Report Original

| Budget ID     | Comment   | Budget Status              | Approved User | Approved Date |              |
|---------------|-----------|----------------------------|---------------|---------------|--------------|
| Account       | Tolerance | Description                | Period        | Date          | Amount       |
| 01-04-01-9110 | 100.00%   | SEGURO CHOFERIL            | Jul-2025      |               | 48.00        |
| 01-04-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL      | Jul-2025      |               | 15,733.00    |
| 01-04-01-9141 | 100.00%   | PLAN MEDICO                | Jul-2025      |               | 16,800.00    |
| 01-04-01-9171 | 100.00%   | BONO NAVIDAD               | Jul-2025      |               | 9,600.00     |
| 01-04-03-9238 | 100.00%   | MEJORAS PERMANENTES        | Jul-2025      |               | 3,000.00     |
| 01-04-03-9462 | 100.00%   | REP. Y MANT. ESTRUCTURAS   | Jul-2025      |               | 12,000.00    |
| 01-04-04-9406 | 100.00%   | ADIESTRAMIENTO             | Jul-2025      |               | 100.00       |
| 01-04-04-9421 | 100.00%   | GASTOS DE VIAJES           | Jul-2025      |               | 1,000.00     |
| 01-04-04-9465 | 100.00%   | MISCELANEOS (ROT. CALLES)  | Jul-2025      |               | 22,500.00    |
| 01-04-06-9101 | 100.00%   | SUELDO EMP. REGULARES      | Jul-2025      |               | 498,876.00   |
| 01-04-06-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS   | Jul-2025      |               | 1,664,904.00 |
| 01-04-06-9107 | 100.00%   | LICENCIA REGULAR           | Jul-2025      |               | 4,467.00     |
| 01-04-06-9108 | 100.00%   | LICENCIA ENFERMEDAD        | Jul-2025      |               | 69,387.00    |
| 01-04-06-9110 | 100.00%   | SEGURO CHOFERIL            | Jul-2025      |               | 752.00       |
| 01-04-06-9131 | 100.00%   | SEGURO SOCIAL FEDERAL      | Jul-2025      |               | 184,032.00   |
| 01-04-06-9141 | 100.00%   | PLANES MEDICOS             | Jul-2025      |               | 294,000.00   |
| 01-04-06-9171 | 100.00%   | BONO NAVIDAD               | Jul-2025      |               | 168,000.00   |
| 01-04-06-9462 | 100.00%   | LIMP. CANOS Y ALCANT.      | Jul-2025      |               | 500.00       |
| 01-04-06-9465 | 100.00%   | GASTOS MISCELANEOS         | Jul-2025      |               | 500.00       |
| 01-04-08-9101 | 100.00%   | SUELDO EMP. REGULARES      | Jul-2025      |               | 126,108.00   |
| 01-04-08-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS   | Jul-2025      |               | 167,400.00   |
| 01-04-08-9107 | 100.00%   | LICENCIAS REGULAR          | Jul-2025      |               | 2,355.00     |
| 01-04-08-9108 | 100.00%   | LICENCIA ENFERMEDAD        | Jul-2025      |               | 14,824.00    |
| 01-04-08-9110 | 100.00%   | SEGURO CHOFERIL            | Jul-2025      |               | 176.00       |
| 01-04-08-9131 | 100.00%   | SEGURO SOCIAL              | Jul-2025      |               | 25,328.00    |
| 01-04-08-9141 | 100.00%   | PLAN MEDICO                | Jul-2025      |               | 35,700.00    |
| 01-04-08-9171 | 100.00%   | BONO DE NAVIDAD            | Jul-2025      |               | 20,400.00    |
| 01-04-08-9205 | 100.00%   | HERRAMIENTAS               | Jul-2025      |               | 100.00       |
| 01-04-08-9225 | 100.00%   | COMBUSTIBLES Y LUBRICANTES | Jul-2025      |               | 100,000.00   |
| 01-04-08-9305 | 100.00%   | EQUIPO DE MECANICA         | Jul-2025      |               | 100.00       |
| 01-04-08-9421 | 100.00%   | GASTOS DE VIAJE            | Jul-2025      |               | 2,000.00     |
| 01-04-08-9461 | 100.00%   | MANTENIMIENTO DE EQUIPO    | Jul-2025      |               | 55,000.00    |
| 01-04-08-9463 | 100.00%   | MANTENIMIENTO DE VEHICULOS | Jul-2025      |               | 55,000.00    |

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| Budget ID     | Comment   | Budget Status             | Approved User | Approved Date |            |
|---------------|-----------|---------------------------|---------------|---------------|------------|
| Account       | Tolerance | Description               |               | Period Date   | Amount     |
| 01-04-45-9101 | 100.00%   | SUELDO PUESTOS REGULARES  |               | Jul-2025      | 70,080.00  |
| 01-04-45-9108 | 100.00%   | LICENCIA ENFERMEDAD       |               | Jul-2025      | 1,851.00   |
| 01-04-45-9110 | 100.00%   | SEG. SOCIAL CHOFERIL      |               | Jul-2025      | 16.00      |
| 01-04-45-9131 | 100.00%   | SEGURO SOCIAL FED.        |               | Jul-2025      | 5,778.00   |
| 01-04-45-9141 | 100.00%   | PLAN MEDICO               |               | Jul-2025      | 6,300.00   |
| 01-04-45-9171 | 100.00%   | BONO NAVIDAD              |               | Jul-2025      | 3,600.00   |
| 01-04-45-9406 | 100.00%   | ADIESTRAMIENTOS           |               | Jul-2025      | 100.00     |
| 01-04-45-9421 | 100.00%   | GASTOS DE VIAJE(WASTE EXP |               | Jul-2025      | 500.00     |
| 01-04-45-9444 | 100.00%   | CUOTAS Y SUSCRIPCIONES    |               | Jul-2025      | 100.00     |
| 01-05-01-9101 | 100.00%   | SUELDO EMP. REGULARES     |               | Jul-2025      | 249,924.00 |
| 01-05-01-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS  |               | Jul-2025      | 185,052.00 |
| 01-05-01-9108 | 100.00%   | LICENCIA ENFERMEDAD       |               | Jul-2025      | 11,706.00  |
| 01-05-01-9110 | 100.00%   | SEGURO CHOFERIL           |               | Jul-2025      | 128.00     |
| 01-05-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL     |               | Jul-2025      | 35,915.00  |
| 01-05-01-9141 | 100.00%   | PLAN MEDICO               |               | Jul-2025      | 39,900.00  |
| 01-05-01-9171 | 100.00%   | BONO NAVIDAD              |               | Jul-2025      | 22,800.00  |
| 01-05-04-9211 | 100.00%   | DROGAS,MED.Y OTROS SUM.   |               | Jul-2025      | 2,500.00   |
| 01-05-04-9443 | 100.00%   | GASTOS DE SALUD           |               | Jul-2025      | 544,645.00 |
| 01-05-04-9473 | 100.00%   | DISPOSICION DESPERDICIOS  |               | Jul-2025      | 20,000.00  |
| 01-06-01-9101 | 100.00%   | SUELDO EMP. REGULARES     |               | Jul-2025      | 79,776.00  |
| 01-06-01-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS  |               | Jul-2025      | 139,440.00 |
| 01-06-01-9107 | 100.00%   | LICENCIA REGULAR          |               | Jul-2025      | 2,970.00   |
| 01-06-01-9108 | 100.00%   | LICENCIA ENFERMEDAD       |               | Jul-2025      | 8,191.00   |
| 01-06-01-9110 | 100.00%   | SEG. SOCIAL CHOFERIL      |               | Jul-2025      | 48.00      |
| 01-06-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL     |               | Jul-2025      | 18,725.00  |
| 01-06-01-9141 | 100.00%   | PLAN MEDICO               |               | Jul-2025      | 25,200.00  |
| 01-06-01-9171 | 100.00%   | BONO NAVIDAD              |               | Jul-2025      | 14,400.00  |
| 01-06-04-9211 | 100.00%   | DROGAS,MED. Y OTROS SUM.  |               | Jul-2025      | 1,000.00   |
| 01-06-04-9221 | 100.00%   | ALIMENTOS                 |               | Jul-2025      | 1,000.00   |
| 01-06-04-9406 | 100.00%   | ADIESTRAMIENTOS           |               | Jul-2025      | 100.00     |
| 01-06-04-9421 | 100.00%   | GASTOS DE VIAJE           |               | Jul-2025      | 1,000.00   |
| 01-06-52-9101 | 100.00%   | SUELDO EMP. REGULARES     |               | Jul-2025      | 106,920.00 |
| 01-06-52-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS  |               | Jul-2025      | 308,112.00 |

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| Account       | Tolerance | Description                           | Period        | Date          | Amount     |
| 01-06-52-9107 | 100.00%   | VACACIONES REGULARES                  | Jul-2025      |               | 5,093.00   |
| 01-06-52-9108 | 100.00%   | LICENCIAS DE ENFERMEDAD               | Jul-2025      |               | 4,833.00   |
| 01-06-52-9110 | 100.00%   | SEGURO CHOFERIL                       | Jul-2025      |               | 272.00     |
| 01-06-52-9131 | 100.00%   | SEGURO SOCIAL                         | Jul-2025      |               | 34,345.00  |
| 01-06-52-9141 | 100.00%   | PLAN MEDICO                           | Jul-2025      |               | 42,000.00  |
| 01-06-52-9171 | 100.00%   | BONO DE NAVIDAD                       | Jul-2025      |               | 24,000.00  |
| 01-06-52-9211 | 100.00%   | MEDICINAS, DROGAS Y OTROS SUMINISTROS | Jul-2025      |               | 1,000.00   |
| 01-06-52-9406 | 100.00%   | ADIESTRAMIENTOS                       | Jul-2025      |               | 100.00     |
| 01-07-01-9101 | 100.00%   | SUELDO EMP. REGULARES                 | Jul-2025      |               | 799,692.00 |
| 01-07-01-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS              | Jul-2025      |               | 339,648.00 |
| 01-07-01-9107 | 100.00%   | LICENCIA REGULAR                      | Jul-2025      |               | 56.00      |
| 01-07-01-9108 | 100.00%   | LICENCIA ENFERMEDAD                   | Jul-2025      |               | 32,745.00  |
| 01-07-01-9110 | 100.00%   | SEG. SOCIAL CHOFERIL                  | Jul-2025      |               | 832.00     |
| 01-07-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL                 | Jul-2025      |               | 94,718.00  |
| 01-07-01-9141 | 100.00%   | PLAN MEDICO                           | Jul-2025      |               | 115,500.00 |
| 01-07-01-9171 | 100.00%   | BONO NAVIDAD                          | Jul-2025      |               | 66,000.00  |
| 01-07-04-9406 | 100.00%   | ADIESTRAMIENTO                        | Jul-2025      |               | 100.00     |
| 01-07-04-9421 | 100.00%   | GASTOS DE VIAJE                       | Jul-2025      |               | 100.00     |
| 01-08-01-9101 | 100.00%   | SUELDO EMP. REGULARES                 | Jul-2025      |               | 254,124.00 |
| 01-08-01-9105 | 100.00%   | SUELDOS EMP. TRANSITORIO              | Jul-2025      |               | 84,108.00  |
| 01-08-01-9108 | 100.00%   | LICENCIA ENFERMEDAD                   | Jul-2025      |               | 4,403.00   |
| 01-08-01-9110 | 100.00%   | SEGURO CHOFERIL                       | Jul-2025      |               | 48.00      |
| 01-08-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL                 | Jul-2025      |               | 27,680.00  |
| 01-08-01-9141 | 100.00%   | PLAN MEDICO                           | Jul-2025      |               | 33,600.00  |
| 01-08-01-9171 | 100.00%   | BONO NAVIDAD                          | Jul-2025      |               | 19,200.00  |
| 01-08-04-9107 | 100.00%   | LIQUIDACION VAC.REGULARES             | Jul-2025      |               | 50,000.00  |
| 01-08-04-9108 | 100.00%   | LIQUIDACION VAC. ENF.                 | Jul-2025      |               | 50,000.00  |
| 01-08-04-9114 | 100.00%   | SISTEMA DE RETIRO PAY GO              | Jul-2025      |               | 924,565.00 |
| 01-08-04-9131 | 100.00%   | SEGURO SOCIAL FEDERAL                 | Jul-2025      |               | 7,650.00   |
| 01-08-04-9406 | 100.00%   | ADIESTRAMIENTO                        | Jul-2025      |               | 500.00     |
| 01-08-04-9411 | 100.00%   | SERVICIOS PROFESIONALES               | Jul-2025      |               | 10,000.00  |
| 01-08-04-9413 | 100.00%   | PRUEBAS DE DOPAJE                     | Jul-2025      |               | 10,000.00  |
| 01-08-04-9421 | 100.00%   | GASTOS DE VIAJE                       | Jul-2025      |               | 500.00     |

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| Account       | Tolerance | Description                        | Period        | Date          | Amount     |
| 01-09-01-9101 | 100.00%   | SUELDO EMP. REGULARES              | Jul-2025      |               | 361,152.00 |
| 01-09-01-9105 | 100.00%   | SUELDO EMP. TRANSITORIOS           | Jul-2025      |               | 368,916.00 |
| 01-09-01-9107 | 100.00%   | LICENCIA REGULAR                   | Jul-2025      |               | 3,769.00   |
| 01-09-01-9108 | 100.00%   | LICENCIA ENFERMEDAD                | Jul-2025      |               | 34,989.00  |
| 01-09-01-9110 | 100.00%   | SEGURO CHOFERIL                    | Jul-2025      |               | 352.00     |
| 01-09-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL              | Jul-2025      |               | 63,222.00  |
| 01-09-01-9141 | 100.00%   | PLAN MEDICO                        | Jul-2025      |               | 100,800.00 |
| 01-09-01-9171 | 100.00%   | BONO NAVIDAD                       | Jul-2025      |               | 57,600.00  |
| 01-09-04-9242 | 100.00%   | MATERIALES Y SUMINISTROS           | Jul-2025      |               | 1,000.00   |
| 01-09-04-9406 | 100.00%   | ADIESTRAMIENTOS                    | Jul-2025      |               | 500.00     |
| 01-09-04-9421 | 100.00%   | GASTOS DE VIAJE                    | Jul-2025      |               | 1,000.00   |
| 01-09-04-9447 | 100.00%   | UNIFORMES Y EQUIPO DEPORT          | Jul-2025      |               | 500.00     |
| 01-09-12-9101 | 100.00%   | SUELDO PUESTOS REGULARES           | Jul-2025      |               | 25,380.00  |
| 01-09-12-9110 | 100.00%   | SEGURO CHOFERIL                    | Jul-2025      |               | 16.00      |
| 01-09-12-9131 | 100.00%   | SEGURO SOCIAL FEDERAL              | Jul-2025      |               | 2,125.00   |
| 01-09-12-9141 | 100.00%   | PLAN MEDICO                        | Jul-2025      |               | 4,200.00   |
| 01-09-12-9171 | 100.00%   | BONO DE NAVIDAD                    | Jul-2025      |               | 2,400.00   |
| 01-09-12-9406 | 100.00%   | ADIESTRAMIENTOS                    | Jul-2025      |               | 100.00     |
| 01-09-12-9421 | 100.00%   | GASTOS DE VIAJE                    | Jul-2025      |               | 100.00     |
| 01-09-12-9484 | 100.00%   | ACTIVIDADES DE LA JUVENTUD         | Jul-2025      |               | 100.00     |
| 01-12-05-9101 | 100.00%   | SUELDO PUESTOS REGULARES           | Jul-2025      |               | 22,476.00  |
| 01-12-05-9105 | 100.00%   | SUELDO PUESTOS TRANSITORIOS        | Jul-2025      |               | 30,336.00  |
| 01-12-05-9108 | 100.00%   | LICENCIA DE ENFERMEDAD             | Jul-2025      |               | 2,433.00   |
| 01-12-05-9110 | 100.00%   | SEGURO CHOFERIL                    | Jul-2025      |               | 16.00      |
| 01-12-05-9131 | 100.00%   | SEGURO SOCIAL FEDERAL              | Jul-2025      |               | 4,502.00   |
| 01-12-05-9141 | 100.00%   | PLAN MEDICO                        | Jul-2025      |               | 6,300.00   |
| 01-12-05-9171 | 100.00%   | BONO DE NAVIDAD                    | Jul-2025      |               | 3,600.00   |
| 01-12-05-9406 | 100.00%   | ADIESTRAMIENTOS                    | Jul-2025      |               | 100.00     |
| 01-12-05-9421 | 100.00%   | GASTOS DE VIAJE                    | Jul-2025      |               | 100.00     |
| 01-12-05-9481 | 100.00%   | FESTIVALES NAVIDENOS E ILUMINACION | Jul-2025      |               | 100,000.00 |
| 01-12-05-9482 | 100.00%   | ACTIVIDADES SEMANA DE LA EDUCACION | Jul-2025      |               | 500.00     |
| 01-12-09-9480 | 100.00%   | FIESTAS PATRONALES                 | Jul-2025      |               | 100,000.00 |
| 01-14-47-9101 | 100.00%   | SUELDO PUESTOS REGULARES           | Jul-2025      |               | 56,040.00  |

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| Account       | Tolerance | Description                 | Period        | Date          | Amount     |
| 01-14-47-9105 | 100.00%   | SUELDO PUESTOS TRANSITORIOS | Jul-2025      |               | 89,616.00  |
| 01-14-47-9108 | 100.00%   | LICENCIA DE ENFERMEDAD      | Jul-2025      |               | 1,338.00   |
| 01-14-47-9110 | 100.00%   | SEGURO CHOFERIL             | Jul-2025      |               | 16.00      |
| 01-14-47-9131 | 100.00%   | SEGURO SOCIAL               | Jul-2025      |               | 11,979.00  |
| 01-14-47-9141 | 100.00%   | PLAN MEDICO                 | Jul-2025      |               | 16,800.00  |
| 01-14-47-9171 | 100.00%   | BONO DE NAVIDAD             | Jul-2025      |               | 9,600.00   |
| 01-16-16-9101 | 100.00%   | SUELDO-EMPLEADOS REG.       | Jul-2025      |               | 345,060.00 |
| 01-16-16-9105 | 100.00%   | SUELDO-PUESTOS TRANS.       | Jul-2025      |               | 223,224.00 |
| 01-16-16-9107 | 100.00%   | VACACIONES REGULARES        | Jul-2025      |               | 614.00     |
| 01-16-16-9108 | 100.00%   | LICENCIA ENFERMEDAD         | Jul-2025      |               | 17,904.00  |
| 01-16-16-9110 | 100.00%   | SEGURO CHOFERIL             | Jul-2025      |               | 48.00      |
| 01-16-16-9131 | 100.00%   | SEGURO SOCIAL FEDERAL       | Jul-2025      |               | 50,031.00  |
| 01-16-16-9141 | 100.00%   | PLAN MEDICO                 | Jul-2025      |               | 117,600.00 |
| 01-16-16-9171 | 100.00%   | BONO DE NAVIDAD             | Jul-2025      |               | 67,200.00  |
| 01-16-35-9101 | 100.00%   | SUELDO-EMPLEADOS REG.       | Jul-2025      |               | 108,060.00 |
| 01-16-35-9105 | 100.00%   | SUELDO-EMPLEADOS TRANS.     | Jul-2025      |               | 40,824.00  |
| 01-16-35-9108 | 100.00%   | LICENCIA ENFERMEDAD         | Jul-2025      |               | 6,743.00   |
| 01-16-35-9110 | 100.00%   | SEGURO CHOFERIL             | Jul-2025      |               | 32.00      |
| 01-16-35-9131 | 100.00%   | SEGURO SOCIAL FEDERAL       | Jul-2025      |               | 12,548.00  |
| 01-16-35-9141 | 100.00%   | PLAN MEDICO                 | Jul-2025      |               | 14,700.00  |
| 01-16-35-9171 | 100.00%   | BONO DE NAVIDAD             | Jul-2025      |               | 8,400.00   |
| 01-16-35-9406 | 100.00%   | ADIESTRAMIENTOS             | Jul-2025      |               | 100.00     |
| 01-16-35-9421 | 100.00%   | GASTOS DE VIAJE             | Jul-2025      |               | 100.00     |
| 01-17-18-9101 | 100.00%   | SUELDO EMPL. REGULARES      | Jul-2025      |               | 14,136.00  |
| 01-17-18-9105 | 100.00%   | SUELDO EMPL. TRANSITORIOS   | Jul-2025      |               | 72,216.00  |
| 01-17-18-9131 | 100.00%   | SEGURO SOCIAL               | Jul-2025      |               | 7,157.00   |
| 01-17-18-9141 | 100.00%   | PLAN MEDICO                 | Jul-2025      |               | 12,600.00  |
| 01-17-18-9171 | 100.00%   | BONO DE NAVIDAD             | Jul-2025      |               | 7,200.00   |
| 01-19-01-9101 | 100.00%   | SUELDO EMPL. REGULARES      | Jul-2025      |               | 173,616.00 |
| 01-19-01-9105 | 100.00%   | SUELDO EMPL. TRANSITORIOS   | Jul-2025      |               | 58,272.00  |
| 01-19-01-9107 | 100.00%   | LICENCIA REGULAR            | Jul-2025      |               | 367.00     |
| 01-19-01-9108 | 100.00%   | LICENCIA ENFERMEDAD         | Jul-2025      |               | 8,617.00   |
| 01-19-01-9110 | 100.00%   | SEGURO CHOFERIL             | Jul-2025      |               | 16.00      |

**Municipio de Fajardo**  
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|---------------|-----------|------------------------------|---------------|---------------|------------|
| Account       | Tolerance | Description                  | Period        | Date          | Amount     |
| 01-19-01-9131 | 100.00%   | SEGURO SOCIAL                | Jul-2025      |               | 19,345.00  |
| 01-19-01-9141 | 100.00%   | PLAN MEDICO                  | Jul-2025      |               | 21,000.00  |
| 01-19-01-9171 | 100.00%   | BONO DE NAVIDAD              | Jul-2025      |               | 12,000.00  |
| 01-19-04-9406 | 100.00%   | ADiestramiento               | Jul-2025      |               | 100.00     |
| 01-19-04-9435 | 100.00%   | TASACIONES                   | Jul-2025      |               | 30,000.00  |
| 01-19-04-9467 | 100.00%   | PUBLICACIONES Y ANUNCIOS     | Jul-2025      |               | 10,000.00  |
| 01-20-01-9101 | 100.00%   | SALARIO-EMPLEADOS REG.       | Jul-2025      |               | 66,924.00  |
| 01-20-01-9105 | 100.00%   | SALARIO-PUESTOS TRANS.       | Jul-2025      |               | 147,852.00 |
| 01-20-01-9108 | 100.00%   | LICENCIA DE ENFERMEDAD       | Jul-2025      |               | 107.00     |
| 01-20-01-9110 | 100.00%   | SEGURO CHOFERIL              | Jul-2025      |               | 16.00      |
| 01-20-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL        | Jul-2025      |               | 17,173.00  |
| 01-20-01-9141 | 100.00%   | PLAN MEDICO                  | Jul-2025      |               | 16,800.00  |
| 01-20-01-9171 | 100.00%   | BONO DE NAVIDAD              | Jul-2025      |               | 9,600.00   |
| 01-20-04-9406 | 100.00%   | ADiestramiento               | Jul-2025      |               | 100.00     |
| 01-20-04-9421 | 100.00%   | GASTOS DE VIAJE              | Jul-2025      |               | 100.00     |
| 01-20-04-9444 | 100.00%   | CUOTAS Y SUSCRIPCIONES       | Jul-2025      |               | 100.00     |
| 01-21-01-9101 | 100.00%   | SUELDOS EMPL. REGULARES      | Jul-2025      |               | 107,916.00 |
| 01-21-01-9108 | 100.00%   | LICENCIA DE ENFERMEDAD       | Jul-2025      |               | 3,776.00   |
| 01-21-01-9110 | 100.00%   | SEGURO CHOFERIL              | Jul-2025      |               | 32.00      |
| 01-21-01-9131 | 100.00%   | SEGURO SOCIAL                | Jul-2025      |               | 8,820.00   |
| 01-21-01-9141 | 100.00%   | PLAN MEDICO                  | Jul-2025      |               | 6,300.00   |
| 01-21-01-9171 | 100.00%   | BONO DE NAVIDAD              | Jul-2025      |               | 3,600.00   |
| 01-21-04-9406 | 100.00%   | ADiestramiento               | Jul-2025      |               | 100.00     |
| 01-21-04-9421 | 100.00%   | GASTOS DE VIAJE              | Jul-2025      |               | 100.00     |
| 01-24-07-9101 | 100.00%   | SALARIO EMPLEADOS REGULARES  | Jul-2025      |               | 168,264.00 |
| 01-24-07-9105 | 100.00%   | SALARIO PUESTOS TRANSITORIOS | Jul-2025      |               | 83,148.00  |
| 01-24-07-9108 | 100.00%   | LICENCIA ENFERMEDAD          | Jul-2025      |               | 9,147.00   |
| 01-24-07-9110 | 100.00%   | SEGURO CHOFERIL              | Jul-2025      |               | 16.00      |
| 01-24-07-9131 | 100.00%   | SEGURO SOCIAL FEDERAL        | Jul-2025      |               | 21,218.00  |
| 01-24-07-9141 | 100.00%   | PLAN MEDICO                  | Jul-2025      |               | 29,400.00  |
| 01-24-07-9171 | 100.00%   | BONO DE NAVIDAD              | Jul-2025      |               | 16,800.00  |
| 01-24-07-9406 | 100.00%   | ADiestramientos              | Jul-2025      |               | 100.00     |
| 01-24-07-9421 | 100.00%   | GASTOS DE VIAJE              | Jul-2025      |               | 100.00     |

## Municipio de Fajardo Budget Report Original

| Budget ID     | Comment   | Budget Status              | Approved User | Approved Date |              |
|---------------|-----------|----------------------------|---------------|---------------|--------------|
| Account       | Tolerance | Description                | Period        | Date          | Amount       |
| 01-25-55-9101 | 100.00%   | SALARIO-EMPLEADOS REG      | Jul-2025      |               | 46,704.00    |
| 01-25-55-9105 | 100.00%   | SALARIO PUESTOS TRANS      | Jul-2025      |               | 70,848.00    |
| 01-25-55-9110 | 100.00%   | SEGURO CHOFERIL            | Jul-2025      |               | 48.00        |
| 01-25-55-9131 | 100.00%   | SEGURO SOCIAL              | Jul-2025      |               | 9,452.00     |
| 01-25-55-9141 | 100.00%   | PLAN MEDICO                | Jul-2025      |               | 10,500.00    |
| 01-25-55-9171 | 100.00%   | BONO DE NAVIDAD            | Jul-2025      |               | 6,000.00     |
| 01-25-55-9406 | 100.00%   | ADIESTRAMIENTO             | Jul-2025      |               | 100.00       |
| 01-25-55-9421 | 100.00%   | GASTOS DE VIAJE            | Jul-2025      |               | 100.00       |
| 01-26-04-9201 | 100.00%   | MATERIALES DE OFICINA      | Jul-2025      |               | 40,000.00    |
| 01-26-04-9215 | 100.00%   | MATERIALES DE MANT.        | Jul-2025      |               | 35,000.00    |
| 01-26-04-9223 | 100.00%   | COMPRA DE UNIFORMES        | Jul-2025      |               | 5,000.00     |
| 01-26-04-9228 | 100.00%   | GASTOS ENERGIA ELECTRICA   | Jul-2025      |               | 775,394.00   |
| 01-26-04-9232 | 100.00%   | CONSUMO DE AGUA            | Jul-2025      |               | 125,000.00   |
| 01-26-04-9235 | 100.00%   | SERVICIO TELEFONICO        | Jul-2025      |               | 145,000.00   |
| 01-26-04-9238 | 100.00%   | MATERIALES DE CONSTRUCCION | Jul-2025      |               | 5,000.00     |
| 01-26-04-9242 | 100.00%   | MATERIALES Y SUMINISTROS   | Jul-2025      |               | 60,000.00    |
| 01-26-04-9301 | 100.00%   | EQUIPO DE OFICINA          | Jul-2025      |               | 10,000.00    |
| 01-26-04-9302 | 100.00%   | PROGRAMA DE COMPUTADORAS   | Jul-2025      |               | 140,000.00   |
| 01-26-04-9327 | 100.00%   | COMPRA EQUIPO PROG. FED.   | Jul-2025      |               | 10,000.00    |
| 01-26-04-9451 | 100.00%   | RENTA DE EQUIPO            | Jul-2025      |               | 35,000.00    |
| 01-26-04-9461 | 100.00%   | MANTENIMIENTO DE EQUIPO    | Jul-2025      |               | 60,000.00    |
| 01-26-04-9462 | 100.00%   | REP. Y MANT. ALCALDIA      | Jul-2025      |               | 25,000.00    |
| 01-26-04-9464 | 100.00%   | MANTENIMIENTO DE EDIFICIO  | Jul-2025      |               | 5,000.00     |
| 01-26-04-9465 | 100.00%   | MISCELANEOS (IMPREVISTOS)  | Jul-2025      |               | 30,000.00    |
| 01-26-04-9475 | 100.00%   | RESERVA                    | Jul-2025      |               | 3,318,000.00 |
| 01-26-04-9477 | 100.00%   | APORTACION AL CRIM         | Jul-2025      |               | 395,270.00   |
| 01-28-01-9101 | 100.00%   | SUELDO-EMPL.REGULARES      | Jul-2025      |               | 52,080.00    |
| 01-28-01-9105 | 100.00%   | SUELDO-EMPL.TRANSITORIOS   | Jul-2025      |               | 87,216.00    |
| 01-28-01-9110 | 100.00%   | SEGURO SOCIAL CHOFERIL     | Jul-2025      |               | 144.00       |
| 01-28-01-9131 | 100.00%   | SEGURO SOCIAL FEDERAL      | Jul-2025      |               | 11,482.00    |
| 01-28-01-9141 | 100.00%   | PLAN MEDICO                | Jul-2025      |               | 18,900.00    |
| 01-28-01-9171 | 100.00%   | BONO NAVIDAD               | Jul-2025      |               | 10,800.00    |
| 01-28-04-9205 | 100.00%   | HERRAMIENTAS               | Jul-2025      |               | 100.00       |

## Municipio de Fajardo Budget Report Original

| Budget ID                | Comment   | Budget Status                              | Approved User | Approved Date |               |
|--------------------------|-----------|--|---------------|---------------|---------------|
| Account                  | Tolerance | Description                                |               | Period Date   | Amount        |
| 01-35-01-9101            | 100.00%   | SUELDOS EMP. REGULARES                     |               | Jul-2025      | 155,100.00    |
| 01-35-01-9105            | 100.00%   | SUELDO EMP. TRANSITORIOS                   |               | Jul-2025      | 63,648.00     |
| 01-35-01-9108            | 100.00%   | LICENCIAS DE ENFERMEDAD                    |               | Jul-2025      | 3,425.00      |
| 01-35-01-9110            | 100.00%   | SEGURO CHOFERIL                            |               | Jul-2025      | 176.00        |
| 01-35-01-9131            | 100.00%   | SEGURO SOCIAL                              |               | Jul-2025      | 18,006.00     |
| 01-35-01-9141            | 100.00%   | PLAN MEDICO                                |               | Jul-2025      | 23,100.00     |
| 01-35-01-9171            | 100.00%   | BONO DE NAVIDAD                            |               | Jul-2025      | 13,200.00     |
| 01-35-04-9406            | 100.00%   | ADIESTRAMIENTOS                            |               | Jul-2025      | 100.00        |
| 01-35-04-9421            | 100.00%   | GASTOS DE VIAJE                            |               | Jul-2025      | 100.00        |
| 01-40-55-9101            | 100.00%   | SALARIOS-PUESTOS REG.                      |               | Jul-2025      | 76,776.00     |
| 01-40-55-9105            | 100.00%   | SUELDOS PUESTOS TRANSITOR                  |               | Jul-2025      | 95,160.00     |
| 01-40-55-9108            | 100.00%   | LICENCIA DE ENFERMEDAD                     |               | Jul-2025      | 6,306.00      |
| 01-40-55-9110            | 100.00%   | OFICINA DE PERMISOS-SEGURO SOCIAL CHOFERIL |               | Jul-2025      | 80.00         |
| 01-40-55-9131            | 100.00%   | SEGURO SOCIAL FEDERAL                      |               | Jul-2025      | 15,706.00     |
| 01-40-55-9141            | 100.00%   | PLANES MEDICOS                             |               | Jul-2025      | 14,700.00     |
| 01-40-55-9171            | 100.00%   | BONO DE NAVIDAD                            |               | Jul-2025      | 8,400.00      |
| 01-40-55-9406            | 100.00%   | ADIESTRAMIENTOS                            |               | Jul-2025      | 100.00        |
| 01-40-55-9421            | 100.00%   | GASTOS DE VIAJE                            |               | Jul-2025      | 100.00        |
| <b>Budget Sub Total:</b> |           |  |               |               | <b>\$0.00</b> |
| <b>Grand Total:</b>      |           |  |               |               | <b>\$0.00</b> |



MUNICIPIO DE: FAJARDO  
PRESUPUESTO AÑO FISCAL 2025-2026

INGRESOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA  | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL       | AÑO FISCAL       | INGRESO ACTUAL AL | VARIANZA (L - J)  |
|----------------------|-------|-------|-------|------------|--------|-------|---|------------------------------|------------------|------------------|-------------------|-------------------|
|                      |       |       |       |            |        |       |   |                              | 2025-2026        | 2024-2025        | 4/30/2025         |                   |
| Fondo General        | 01    | 03    | 04    |            |        | 81.01 | Patentes  | 03 - Finanzas                | \$ 5,345,649.00  | \$ 5,201,250.00  | \$ 4,777,726.00   | \$ (567,923.00)   |
| Fondo General        | 01    | 03    | 04    |            |        | 81.03 | Impuesto Municipal sobre las Ventas                             | 03 - Finanzas                | \$ 7,223,009.00  | \$ 4,914,137.00  | \$ 5,404,492.00   | \$ (1,818,517.00) |
| Fondo General        | 01    | 03    | 04    |            |        | 81.21 | Intereses y Recargos por Demoras en Patentes                    | 03 - Finanzas                | \$ 150,000.00    | \$ 100,000.00    | \$ 258,350.00     | \$ 108,350.00     |
| Fondo General        | 01    | 03    | 04    |            |        | 83.01 | Arbitrios de Construcción                                       | 03 - Finanzas                | \$ 605,985.00    | \$ 560,020.00    | \$ 1,256,696.00   | \$ 650,711.00     |
| Fondo General        | 01    | 03    | 04    |            |        | 83.04 | Licencias y Permisos  | 03 - Finanzas                | \$ 125,000.00    | \$ 125,000.00    | \$ 191,803.00     | \$ 66,803.00      |
| Fondo General        | 01    | 03    | 04    |            |        | 84.02 | Compensación AEE  | 03 - Finanzas                | \$ 775,394.00    | \$ 779,691.00    | \$ -              | \$ (775,394.00)   |
| Fondo General        | 01    | 03    | 04    |            |        | 84.04 | Otros Ingresos Intergubernamentales                             | 03 - Finanzas                | \$ 323,264.00    | \$ 341,481.00    | \$ 256,111.00     | \$ (67,153.00)    |
| Fondo General        | 01    | 03    | 04    |            |        | 85.05 | Permisos de Uso Parques y Recreos                               | 03 - Finanzas                | \$ 500,000.00    | \$ 500,000.00    | \$ 387,865.00     | \$ (112,135.00)   |
| Fondo General        | 01    | 03    | 04    |            |        | 85.06 | Permisos de Uso Estadios y Coliseos                             | 03 - Finanzas                | \$ 11,000.00     | \$ 6,000.00      | \$ 21,695.00      | \$ 10,695.00      |
| Fondo General        | 01    | 03    | 04    |            |        | 85.11 | Otros Ingresos por Servicios                                    | 03 - Finanzas                | \$ 100,000.00    | \$ 100,000.00    | \$ 120,031.00     | \$ 20,031.00      |
| Fondo General        | 01    | 03    | 04    |            |        | 86.01 | Multas  | 03 - Finanzas                | \$ 100.00        | \$ 100.00        | \$ 1,000.00       | \$ 900.00         |
| 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                | \$ 200,000.00    | \$ 100,000.00    | \$ 2,009,472.00   | \$ 1,809,472.00   |
| Fondo General        | 01    | 03    | 04    |            |        | 87.05 | Ingresos Eventuales   | 03 - Finanzas                | \$ 600,000.00    | \$ 500,000.00    | \$ 2,674,050.00   | \$ 2,074,050.00   |
| Fondo General        | 01    | 03    | 04    |            |        | 87.06 | Renta Locales y Propiedad Municipal                             | 03 - Finanzas                | \$ 774,025.00    | \$ 845,600.00    | \$ 549,465.00     | \$ (224,560.00)   |
| Fondo General        | 01    | 03    | 04    |            |        | 87.09 | Otros Ingresos  | 03 - Finanzas                | \$ 61,100.00     | \$ 61,100.00     | \$ 364,347.00     | \$ 303,247.00     |
| Fondo General        | 01    | 03    | 04    |            |        | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas                | \$ 4,403,183.00  | \$ 4,325,254.00  | \$ 4,325,254.00   | \$ (77,929.00)    |
| Fondo General        | 01    | 03    | 04    |            |        | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas                | \$ 3,502,203.00  | \$ 3,446,491.00  | \$ 1,503,555.00   | \$ (1,998,648.00) |
| TOTAL                |       |       |       |            |        |       |   |                              | \$ 24,700,012.00 | \$ 21,906,224.00 | \$ 24,101,912.00  | \$ (598,100.00)   |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 01    | 01    |            |        | 91.01 | Empleados Regulares                        | 01 - Legislatura Municipal   | \$ 246,072.00 | \$ 162,576.00 | \$ 135,810.00   | \$ 110,262.00    |
| Fondo General        | 01    | 01    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 01 - Legislatura Municipal   | \$ 7,288.00   | \$ 5,918.00   | \$ 6,391.00     | \$ 897.00        |
| 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   | \$ 20,116.00  | \$ 13,441.00  | \$ 11,335.00    | \$ 8,781.00      |
| Fondo General        | 01    | 01    | 01    |            |        | 91.41 | Plan Médico                                | 01 - Legislatura Municipal   | \$ 16,800.00  | \$ 12,600.00  | \$ 7,000.00     | \$ 9,800.00      |
| Fondo General        | 01    | 01    | 01    |            |        | 91.71 | Bono Navideño                              | 01 - Legislatura Municipal   | \$ 9,600.00   | \$ 7,200.00   | \$ 5,973.00     | \$ 3,627.00      |
| Fondo General        | 01    | 01    | 04    |            |        | 92.01 | Materiales de Oficina                      | 01 - Legislatura Municipal   | \$ 500.00     | \$ 500.00     | \$ 180.00       | \$ 320.00        |
| 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  | \$ 49,215.00    | \$ 30,785.00     |
| Fondo General        | 01    | 01    | 04    |            |        | 94.05 | Gastos de Representación                   | 01 - Legislatura Municipal   | \$ 5,000.00   | \$ 5,000.00   | \$ 151.00       | \$ 4,849.00      |
| 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   | \$ 3,888.00     | \$ 4,112.00      |
| Fondo General        | 01    | 01    | 04    |            |        | 94.15 | Relaciones Públicas                        | 01 - Legislatura Municipal   | \$ 1,000.00   | \$ 1,000.00   | \$ 655.00       | \$ 345.00        |
| Fondo General        | 01    | 01    | 04    |            |        | 94.21 | Gastos de Viaje                            | 01 - Legislatura Municipal   | \$ 500.00     | \$ 500.00     | \$ -            | \$ 500.00        |
| Fondo General        | 01    | 01    | 04    |            |        | 94.25 | Servicios Legales                          | 01 - Legislatura Municipal   | \$ 24,000.00  | \$ 24,000.00  | \$ 9,900.00     | \$ 14,100.00     |
| 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) | \$ 590,484.00 | \$ 526,620.00 | \$ 338,656.00   | \$ 251,828.00    |
| Fondo General        | 01    | 02    | 01    |            |        | 91.05 | Empleados Transitorios                     | 02 - Oficina del Alcalde(sa) | \$ 158,628.00 | \$ 95,400.00  | \$ 81,049.00    | \$ 77,579.00     |
| Fondo General        | 01    | 02    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 02 - Oficina del Alcalde(sa) | \$ 8,209.00   | \$ 4,650.00   | \$ 2,381.00     | \$ 5,828.00      |
| Fondo General        | 01    | 02    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 02 - Oficina del Alcalde(sa) | \$ 32,865.00  | \$ 19,690.00  | \$ 18,407.00    | \$ 14,458.00     |
| Fondo General        | 01    | 02    | 01    |            |        | 91.10 | Seguro Choferil                            | 02 - Oficina del Alcalde(sa) | \$ 160.00     | \$ 128.00     | \$ 43.00        | \$ 117.00        |
| Fondo General        | 01    | 02    | 01    |            |        | 91.31 | Seguro Social Federal                      | 02 - Oficina del Alcalde(sa) | \$ 62,928.00  | \$ 51,558.00  | \$ 35,258.00    | \$ 27,670.00     |
| Fondo General        | 01    | 02    | 01    |            |        | 91.41 | Plan Médico                                | 02 - Oficina del Alcalde(sa) | \$ 58,800.00  | \$ 50,400.00  | \$ 25,725.00    | \$ 33,075.00     |
| Fondo General        | 01    | 02    | 01    |            |        | 91.71 | Bono Navideño                              | 02 - Oficina del Alcalde(sa) | \$ 32,400.00  | \$ 27,600.00  | \$ 20,400.00    | \$ 12,000.00     |
| Fondo General        | 01    | 02    | 05    |            |        | 94.05 | Gastos de Representación                   | 02 - Oficina del Alcalde(sa) | \$ 20,000.00  | \$ 15,000.00  | \$ 19,036.00    | \$ 964.00        |
| Fondo General        | 01    | 02    | 04    |            |        | 94.06 | Adiestramientos                            | 02 - Oficina del Alcalde(sa) | \$ 1,000.00   | \$ 1,500.00   | \$ 600.00       | \$ 400.00        |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 02    | 04    |            |        | 94.11 | Servicios Profesionales - No Clasificados  | 02 - Oficina del Alcalde(sa) | \$ 350,000.00 | \$ 500,000.00 | \$ 301,113.00   | \$ 48,887.00     |
| Fondo General        | 01    | 02    | 05    |            |        | 94.15 | Relaciones Públicas                        | 02 - Oficina del Alcalde(sa) | \$ 60,000.00  | \$ 75,000.00  | \$ 107,538.00   | \$ (47,538.00)   |
| Fondo General        | 01    | 02    | 04    |            |        | 94.21 | Gastos de Viaje                            | 02 - Oficina del Alcalde(sa) | \$ 5,000.00   | \$ 5,000.00   | \$ 4,364.00     | \$ 636.00        |
| Fondo General        | 01    | 02    | 04    |            |        | 94.25 | Servicios Legales                          | 02 - Oficina del Alcalde(sa) | \$ 280,000.00 | \$ 360,000.00 | \$ 378,458.00   | \$ (98,458.00)   |
| Fondo General        | 01    | 02    | 04    |            |        | 94.44 | Cuotas y Suscripciones                     | 02 - Oficina del Alcalde(sa) | \$ 13,000.00  | \$ 13,000.00  | \$ 11,953.00    | \$ 1,047.00      |
| Fondo General        | 01    | 02    | 05    |            |        | 94.67 | Publicaciones y Anuncios                   | 02 - Oficina del Alcalde(sa) | \$ 30,000.00  | \$ 35,000.00  | \$ 23,449.00    | \$ 6,551.00      |
| 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) | \$ 49,800.00  | \$ 68,800.00  | \$ 43,946.00    | \$ 5,854.00      |
| Fondo General        | 01    | 02    | 07    |            |        | 91.01 | Empleados Regulares                        | 02 - Oficina del Alcalde(sa) | \$ 88,056.00  | \$ 126,360.00 | \$ 59,670.00    | \$ 28,386.00     |
| Fondo General        | 01    | 02    | 07    |            |        | 91.05 | Empleados Transitorios                     | 02 - Oficina del Alcalde(sa) | \$ 277,572.00 | \$ 259,272.00 | \$ 154,562.00   | \$ 123,010.00    |
| Fondo General        | 01    | 02    | 07    |            |        | 91.06 | Empleados Irregulares                      | 02 - Oficina del Alcalde(sa) | \$ 19,584.00  | \$ 19,584.00  | \$ 6,506.00     | \$ 13,078.00     |
| Fondo General        | 01    | 02    | 07    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 02 - Oficina del Alcalde(sa) | \$ -          | \$ 933.00     | \$ 26.00        | \$ (26.00)       |
| Fondo General        | 01    | 02    | 07    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 02 - Oficina del Alcalde(sa) | \$ 60,008.00  | \$ 47,900.00  | \$ 31,326.00    | \$ 28,682.00     |
| 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) | \$ 36,079.00  | \$ 36,846.00  | \$ 20,478.00    | \$ 15,601.00     |
| Fondo General        | 01    | 02    | 07    |            |        | 91.41 | Plan Médico                                | 02 - Oficina del Alcalde(sa) | \$ 46,200.00  | \$ 48,300.00  | \$ 18,000.00    | \$ 28,200.00     |
| Fondo General        | 01    | 02    | 07    |            |        | 91.71 | Bono Navideño                              | 02 - Oficina del Alcalde(sa) | \$ 26,400.00  | \$ 27,600.00  | \$ 15,600.00    | \$ 10,800.00     |
| Fondo General        | 01    | 02    | 07    |            |        | 94.11 | Servicios Profesionales - No Clasificados  | 02 - Oficina del Alcalde(sa) | \$ 100,000.00 | \$ 100,000.00 | \$ 104,920.00   | \$ (4,920.00)    |
| 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) | \$ 135,600.00 | \$ 168,600.00 | \$ 155,789.00   | \$ (20,189.00)   |
| Fondo General        | 01    | 02    | 07    |            |        | 94.49 | Becas                                      | 02 - Oficina del Alcalde(sa) | \$ 11,000.00  | \$ 11,000.00  | \$ -            | \$ 11,000.00     |
| Fondo General        | 01    | 02    | 07    |            |        | 94.65 | Misceláneos                                | 02 - Oficina del Alcalde(sa) | \$ 100.00     | \$ 100.00     | \$ -            | \$ 100.00        |
| Fondo General        | 01    | 02    | 31    |            |        | 94.47 | Donaciones                                 | 02 - Oficina del Alcalde(sa) | \$ 102,000.00 | \$ 101,000.00 | \$ 140,644.00   | \$ (38,644.00)   |
| Fondo General        | 01    | 02    | 35    |            |        | 91.05 | Empleados Transitorios                     | 02 - Oficina del Alcalde(sa) | \$ 59,808.00  | \$ 86,268.00  | \$ 31,031.00    | \$ 28,777.00     |
| Fondo General        | 01    | 02    | 35    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 02 - Oficina del Alcalde(sa) | \$ -          | \$ 1,279.00   | \$ -            | \$ -             |
| Fondo General        | 01    | 02    | 35    |            |        | 91.31 | Seguro Social Federal                      | 02 - Oficina del Alcalde(sa) | \$ 4,943.00   | \$ 7,156.00   | \$ 2,557.00     | \$ 2,386.00      |
| Fondo General        | 01    | 02    | 35    |            |        | 91.41 | Plan Médico                                | 02 - Oficina del Alcalde(sa) | \$ 8,400.00   | \$ 10,500.00  | \$ 2,100.00     | \$ 6,300.00      |
| Fondo General        | 01    | 02    | 35    |            |        | 91.71 | Bono Navideño                              | 02 - Oficina del Alcalde(sa) | \$ 4,800.00   | \$ 6,000.00   | \$ 2,400.00     | \$ 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                | \$ 773,668.00 | \$ 784,104.00 | \$ 520,378.00   | \$ 253,290.00    |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                    | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|---|------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |   |                              | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 03    | 01    |            |        | 91.05 | Empleados Transitorios                      | 03 - Finanzas                | \$ 406,092.00 | \$ 412,176.00 | \$ 220,591.00   | \$ 185,501.00    |
| Fondo General        | 01    | 03    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular     | 03 - Finanzas                | \$ 602.00     | \$ -          | \$ -            | \$ 602.00        |
| Fondo General        | 01    | 03    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad  | 03 - Finanzas                | \$ 34,719.00  | \$ 21,528.00  | \$ 19,445.00    | \$ 15,274.00     |
| Fondo General        | 01    | 03    | 01    |            |        | 91.10 | Seguro Choferil                             | 03 - Finanzas                | \$ 352.00     | \$ 384.00     | \$ 90.00        | \$ 262.00        |
| Fondo General        | 01    | 03    | 01    |            |        | 91.31 | Seguro Social Federal                       | 03 - Finanzas                | \$ 98,554.00  | \$ 98,946.00  | \$ 63,444.00    | \$ 35,110.00     |
| Fondo General        | 01    | 03    | 01    |            |        | 91.41 | Plan Médico                                 | 03 - Finanzas                | \$ 128,100.00 | \$ 132,300.00 | \$ 51,100.00    | \$ 77,000.00     |
| Fondo General        | 01    | 03    | 01    |            |        | 91.71 | Bono Navideño                               | 03 - Finanzas                | \$ 73,200.00  | \$ 75,600.00  | \$ 60,923.00    | \$ 12,277.00     |
| 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   | \$ 310.00       | \$ 1,690.00      |
| 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 | \$ 103,536.00   | \$ (3,536.00)    |
| Fondo General        | 01    | 03    | 04    |            |        | 91.51 | Beneficio por Fondo del Seguro del Estado   | 03 - Finanzas                | \$ 598,613.00 | \$ 535,877.00 | \$ 437,355.00   | \$ 161,258.00    |
| Fondo General        | 01    | 03    | 04    |            |        | 94.42 | Seguros                                     | 03 - Finanzas                | \$ 855,000.00 | \$ 855,000.00 | \$ 1,165,181.00 | \$ (310,181.00)  |
| 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                | \$ 21,000.00  | \$ 30,000.00  | \$ 2,769.00     | \$ 18,231.00     |
| Fondo General        | 01    | 04    | 01    |            |        | 91.01 | Empleados Regulares                         | 04 - Obras Públicas          | \$ 133,920.00 | \$ 122,844.00 | \$ 100,733.00   | \$ 33,187.00     |
| Fondo General        | 01    | 04    | 01    |            |        | 91.05 | Empleados Transitorios                      | 04 - Obras Públicas          | \$ 55,752.00  | \$ 49,524.00  | \$ 28,459.00    | \$ 27,293.00     |
| Fondo General        | 01    | 04    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular     | 04 - Obras Públicas          | \$ -          | \$ 5,706.00   | \$ 4,353.00     | \$ (4,353.00)    |
| Fondo General        | 01    | 04    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad  | 04 - Obras Públicas          | \$ 6,932.00   | \$ 6,059.00   | \$ 5,397.00     | \$ 1,535.00      |
| Fondo General        | 01    | 04    | 01    |            |        | 91.10 | Seguro Choferil                             | 04 - Obras Públicas          | \$ 48.00      | \$ 48.00      | \$ 48.00        | \$ -             |
| Fondo General        | 01    | 04    | 01    |            |        | 91.31 | Seguro Social Federal                       | 04 - Obras Públicas          | \$ 15,733.00  | \$ 14,821.00  | \$ 11,272.00    | \$ 4,461.00      |
| Fondo General        | 01    | 04    | 01    |            |        | 91.41 | Plan Médico                                 | 04 - Obras Públicas          | \$ 16,800.00  | \$ 16,800.00  | \$ 7,700.00     | \$ 9,100.00      |
| Fondo General        | 01    | 04    | 01    |            |        | 91.71 | Bono Navideño                               | 04 - Obras Públicas          | \$ 9,600.00   | \$ 9,600.00   | \$ 8,400.00     | \$ 1,200.00      |
| Fondo General        | 01    | 04    | 04    |            |        | 94.06 | Adiestramientos                             | 04 - Obras Públicas          | \$ 100.00     | \$ 100.00     | \$ 15.00        | \$ 85.00         |
| Fondo General        | 01    | 04    | 04    |            |        | 94.21 | Gastos de Viaje                             | 04 - Obras Públicas          | \$ 1,000.00   | \$ 2,000.00   | \$ -            | \$ 1,000.00      |
| Fondo General        | 01    | 04    | 04    |            |        | 94.36 | Cánon Excavaciones y Demoliciones           | 04 - Obras Públicas          | \$ -          | \$ 8,000.00   | \$ 8,000.00     | \$ (8,000.00)    |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL      | AÑO FISCAL      | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|-----------------|-----------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026       | 2024-2025       | 4/30/2025       |                  |
| Fondo General        | 01    | 04    | 04    |            |        | 94.50 | Renta de Edificios, Locales y Terrenos     | 04 - Obras Públicas          | \$ -            | \$ 2,000.00     | \$ -            | \$ -             |
| Fondo General        | 01    | 04    | 04    |            |        | 94.65 | Misceláneos                                | 04 - Obras Públicas          | \$ 22,500.00    | \$ 22,500.00    | \$ 24,423.00    | \$ (1,923.00)    |
| Fondo General        | 01    | 04    | 03    |            |        | 92.38 | Materiales de Construcción                 | 04 - Obras Públicas          | \$ 3,000.00     | \$ 5,000.00     | \$ -            | \$ 3,000.00      |
| 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          | \$ 498,876.00   | \$ 561,756.00   | \$ 430,282.00   | \$ 68,594.00     |
| Fondo General        | 01    | 04    | 06    |            |        | 91.05 | Empleados Transitorios                     | 04 - Obras Públicas          | \$ 1,664,904.00 | \$ 1,657,008.00 | \$ 1,028,570.00 | \$ 636,334.00    |
| Fondo General        | 01    | 04    | 06    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 04 - Obras Públicas          | \$ 4,467.00     | \$ 9,695.00     | \$ 6,006.00     | \$ (1,539.00)    |
| Fondo General        | 01    | 04    | 06    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 04 - Obras Públicas          | \$ 69,387.00    | \$ 43,156.00    | \$ 40,942.00    | \$ 28,445.00     |
| Fondo General        | 01    | 04    | 06    |            |        | 91.10 | Seguro Choferil                            | 04 - Obras Públicas          | \$ 752.00       | \$ 1,120.00     | \$ 547.00       | \$ 205.00        |
| Fondo General        | 01    | 04    | 06    |            |        | 91.31 | Seguro Social Federal                      | 04 - Obras Públicas          | \$ 184,032.00   | \$ 186,539.00   | \$ 125,589.00   | \$ 58,443.00     |
| Fondo General        | 01    | 04    | 06    |            |        | 91.41 | Plan Médico                                | 04 - Obras Públicas          | \$ 294,000.00   | \$ 291,900.00   | \$ 99,050.00    | \$ 194,950.00    |
| Fondo General        | 01    | 04    | 06    |            |        | 91.71 | Bono Navideño                              | 04 - Obras Públicas          | \$ 168,000.00   | \$ 166,800.00   | \$ 135,896.00   | \$ 32,104.00     |
| 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   | \$ 126,108.00   | \$ 107,716.00   | \$ 18,392.00     |
| Fondo General        | 01    | 04    | 08    |            |        | 91.05 | Empleados Transitorios                     | 04 - Obras Públicas          | \$ 167,400.00   | \$ 117,408.00   | \$ 78,176.00    | \$ 89,224.00     |
| Fondo General        | 01    | 04    | 08    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 04 - Obras Públicas          | \$ 2,355.00     | \$ 1,595.00     | \$ -            | \$ 2,355.00      |
| Fondo General        | 01    | 04    | 08    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 04 - Obras Públicas          | \$ 14,824.00    | \$ 9,453.00     | \$ 8,567.00     | \$ 6,257.00      |
| Fondo General        | 01    | 04    | 08    |            |        | 91.10 | Seguro Choferil                            | 04 - Obras Públicas          | \$ 176.00       | \$ 160.00       | \$ 112.00       | \$ 64.00         |
| Fondo General        | 01    | 04    | 08    |            |        | 91.31 | Seguro Social Federal                      | 04 - Obras Públicas          | \$ 25,328.00    | \$ 20,851.00    | \$ 16,131.00    | \$ 9,197.00      |
| Fondo General        | 01    | 04    | 08    |            |        | 91.41 | Plan Médico                                | 04 - Obras Públicas          | \$ 35,700.00    | \$ 31,500.00    | \$ 11,550.00    | \$ 24,150.00     |
| Fondo General        | 01    | 04    | 08    |            |        | 91.71 | Bono Navideño                              | 04 - Obras Públicas          | \$ 20,400.00    | \$ 18,000.00    | \$ 14,400.00    | \$ 6,000.00      |
| 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          | \$ 100,000.00   | \$ 120,000.00   | \$ 158,896.00   | \$ (58,896.00)   |
| 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          | \$ 55,000.00    | \$ 100,000.00   | \$ 28,876.00    | \$ 26,124.00     |
| Fondo General        | 01    | 04    | 08    |            |        | 94.63 | Mantenimiento de Vehículos                 | 04 - Obras Públicas          | \$ 55,000.00    | \$ 100,000.00   | \$ 49,222.00    | \$ 5,778.00      |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO                 | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|--|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |  | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 04    | 45    |            |        | 91.01 | Empleados Regulares                        | 04 - Obras Públicas                          | \$ 70,080.00  | \$ 44,148.00  | \$ 40,454.00    | \$ 29,626.00     |
| Fondo General        | 01    | 04    | 45    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 04 - Obras Públicas                          | \$ 1,851.00   | \$ 1,851.00   | \$ -            | \$ 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                          | \$ 5,778.00   | \$ 3,703.00   | \$ 3,278.00     | \$ 2,500.00      |
| Fondo General        | 01    | 04    | 45    |            |        | 91.41 | Plan Médico                                | 04 - Obras Públicas                          | \$ 6,300.00   | \$ 4,200.00   | \$ 2,800.00     | \$ 3,500.00      |
| Fondo General        | 01    | 04    | 45    |            |        | 91.71 | Bono Navideño                              | 04 - Obras Públicas                          | \$ 3,600.00   | \$ 2,400.00   | \$ 2,400.00     | \$ 1,200.00      |
| Fondo General        | 01    | 04    | 45    |            |        | 94.06 | Adiestramientos                            | 04 - Obras Públicas                          | \$ 100.00     | \$ 200.00     | \$ -            | \$ 100.00        |
| Fondo General        | 01    | 04    | 45    |            |        | 94.21 | Gastos de Viaje                            | 04 - Obras Públicas                          | \$ 500.00     | \$ 500.00     | \$ -            | \$ 500.00        |
| 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                                   | \$ 249,924.00 | \$ 247,140.00 | \$ 177,806.00   | \$ 72,118.00     |
| Fondo General        | 01    | 05    | 01    |            |        | 91.05 | Empleados Transitorios                     | 05 - Salud                                   | \$ 185,052.00 | \$ 185,700.00 | \$ 124,350.00   | \$ 60,702.00     |
| Fondo General        | 01    | 05    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 05 - Salud                                   | \$ 11,706.00  | \$ 8,598.00   | \$ 6,128.00     | \$ 5,578.00      |
| Fondo General        | 01    | 05    | 01    |            |        | 91.10 | Seguro Choferil                            | 05 - Salud                                   | \$ 128.00     | \$ 128.00     | \$ 26.00        | \$ 102.00        |
| Fondo General        | 01    | 05    | 01    |            |        | 91.31 | Seguro Social Federal                      | 05 - Salud                                   | \$ 35,915.00  | \$ 35,514.00  | \$ 24,961.00    | \$ 10,954.00     |
| Fondo General        | 01    | 05    | 01    |            |        | 91.41 | Plan Médico                                | 05 - Salud                                   | \$ 39,900.00  | \$ 39,900.00  | \$ 18,025.00    | \$ 21,875.00     |
| Fondo General        | 01    | 05    | 01    |            |        | 91.71 | Bono Navideño                              | 05 - Salud                                   | \$ 22,800.00  | \$ 22,800.00  | \$ 18,000.00    | \$ 4,800.00      |
| Fondo General        | 01    | 05    | 04    |            |        | 92.11 | Drogas, Medicinas y Otros Suministros      | 05 - Salud                                   | \$ 2,500.00   | \$ 5,000.00   | \$ 2,296.00     | \$ 204.00        |
| Fondo General        | 01    | 05    | 04    |            |        | 94.43 | Gastos de Salud                            | 05 - Salud                                   | \$ 544,645.00 | \$ 544,645.00 | \$ 408,486.00   | \$ 136,159.00    |
| Fondo General        | 01    | 05    | 04    |            |        | 94.73 | Disposición de Desperdicios                | 05 - Salud                                   | \$ 20,000.00  | \$ 20,000.00  | \$ -            | \$ 20,000.00     |
| Fondo General        | 01    | 06    | 01    |            |        | 91.01 | Empleados Regulares                        | 06 - Oficina Municipal Manejo de Emergencias | \$ 79,776.00  | \$ 58,500.00  | \$ 46,050.00    | \$ 33,726.00     |
| Fondo General        | 01    | 06    | 01    |            |        | 91.05 | Empleados Transitorios                     | 06 - Oficina Municipal Manejo de Emergencias | \$ 139,440.00 | \$ 148,836.00 | \$ 102,417.00   | \$ 37,023.00     |
| Fondo General        | 01    | 06    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 06 - Oficina Municipal Manejo de Emergencias | \$ 2,970.00   | \$ 3,099.00   | \$ 3,039.00     | \$ (69.00)       |
| Fondo General        | 01    | 06    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 06 - Oficina Municipal Manejo de Emergencias | \$ 8,191.00   | \$ 5,798.00   | \$ 5,232.00     | \$ 2,959.00      |
| Fondo General        | 01    | 06    | 01    |            |        | 91.10 | Seguro Choferil                            | 06 - Oficina Municipal Manejo de Emergencias | \$ 48.00      | \$ 32.00      | \$ 25.00        | \$ 23.00         |
| Fondo General        | 01    | 06    | 01    |            |        | 91.31 | Seguro Social Federal                      | 06 - Oficina Municipal Manejo de Emergencias | \$ 18,725.00  | \$ 17,552.00  | \$ 12,971.00    | \$ 5,754.00      |
| Fondo General        | 01    | 06    | 01    |            |        | 91.41 | Plan Médico                                | 06 - Oficina Municipal Manejo de Emergencias | \$ 25,200.00  | \$ 23,100.00  | \$ 11,900.00    | \$ 13,300.00     |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO                 | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|--|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |  | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 06    | 01    |            |        | 91.71 | Bono Navideño                              | 06 - Oficina Municipal Manejo de Emergencias | \$ 14,400.00  | \$ 13,200.00  | \$ 12,813.00    | \$ 1,587.00      |
| Fondo General        | 01    | 06    | 04    |            |        | 92.11 | Drogas, Medicinas y Otros Suministros      | 06 - Oficina Municipal Manejo de Emergencias | \$ 1,000.00   | \$ 1,000.00   | \$ 311.00       | \$ 689.00        |
| Fondo General        | 01    | 06    | 04    |            |        | 92.21 | Alimentos                                  | 06 - Oficina Municipal Manejo de Emergencias | \$ 1,000.00   | \$ 1,500.00   | \$ -            | \$ 1,000.00      |
| Fondo General        | 01    | 06    | 04    |            |        | 94.06 | Adiestramientos                            | 06 - Oficina Municipal Manejo de Emergencias | \$ 100.00     | \$ 200.00     | \$ -            | \$ 100.00        |
| Fondo General        | 01    | 06    | 04    |            |        | 94.21 | Gastos de Viaje                            | 06 - Oficina Municipal Manejo de Emergencias | \$ 1,000.00   | \$ 1,000.00   | \$ 830.00       | \$ 170.00        |
| Fondo General        | 01    | 06    | 52    |            |        | 91.01 | Empleados Regulares                        | 06 - Oficina Municipal Manejo de Emergencias | \$ 106,920.00 | \$ 123,060.00 | \$ 74,813.00    | \$ 32,107.00     |
| Fondo General        | 01    | 06    | 52    |            |        | 91.05 | Empleados Transitorios                     | 06 - Oficina Municipal Manejo de Emergencias | \$ 308,112.00 | \$ 368,196.00 | \$ 151,575.00   | \$ 156,537.00    |
| Fondo General        | 01    | 06    | 52    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 06 - Oficina Municipal Manejo de Emergencias | \$ 5,093.00   | \$ 6,131.00   | \$ 2,511.00     | \$ 2,582.00      |
| Fondo General        | 01    | 06    | 52    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 06 - Oficina Municipal Manejo de Emergencias | \$ 4,833.00   | \$ 5,380.00   | \$ 2,746.00     | \$ 2,087.00      |
| Fondo General        | 01    | 06    | 52    |            |        | 91.10 | Seguro Choferil                            | 06 - Oficina Municipal Manejo de Emergencias | \$ 272.00     | \$ 368.00     | \$ 102.00       | \$ 170.00        |
| Fondo General        | 01    | 06    | 52    |            |        | 91.31 | Seguro Social Federal                      | 06 - Oficina Municipal Manejo de Emergencias | \$ 34,345.00  | \$ 40,940.00  | \$ 20,979.00    | \$ 13,366.00     |
| Fondo General        | 01    | 06    | 52    |            |        | 91.41 | Plan Médico                                | 06 - Oficina Municipal Manejo de Emergencias | \$ 42,000.00  | \$ 56,700.00  | \$ 12,075.00    | \$ 29,925.00     |
| Fondo General        | 01    | 06    | 52    |            |        | 91.71 | Bono Navideño                              | 06 - Oficina Municipal Manejo de Emergencias | \$ 24,000.00  | \$ 32,400.00  | \$ 18,000.00    | \$ 6,000.00      |
| Fondo General        | 01    | 06    | 52    |            |        | 92.11 | Drogas, Medicinas y Otros Suministros      | 06 - Oficina Municipal Manejo de Emergencias | \$ 1,000.00   | \$ 1,000.00   | \$ 134.00       | \$ 866.00        |
| 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                       | \$ 799,692.00 | \$ 775,452.00 | \$ 497,427.00   | \$ 302,265.00    |
| Fondo General        | 01    | 07    | 01    |            |        | 91.05 | Empleados Transitorios                     | 07 - Guardia Municipal                       | \$ 339,648.00 | \$ 369,816.00 | \$ 220,229.00   | \$ 119,419.00    |
| Fondo General        | 01    | 07    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 07 - Guardia Municipal                       | \$ 56.00      | \$ 380.00     | \$ -            | \$ 56.00         |
| Fondo General        | 01    | 07    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 07 - Guardia Municipal                       | \$ 32,745.00  | \$ 21,304.00  | \$ 16,188.00    | \$ 16,557.00     |
| Fondo General        | 01    | 07    | 01    |            |        | 91.10 | Seguro Choferil                            | 07 - Guardia Municipal                       | \$ 832.00     | \$ 848.00     | \$ 187.00       | \$ 645.00        |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 07    | 01    |            |        | 91.31 | Seguro Social Federal                      | 07 - Guardia Municipal       | \$ 94,718.00  | \$ 94,413.00  | \$ 60,545.00    | \$ 34,173.00     |
| Fondo General        | 01    | 07    | 01    |            |        | 91.41 | Plan Médico                                | 07 - Guardia Municipal       | \$ 115,500.00 | \$ 117,600.00 | \$ 27,300.00    | \$ 88,200.00     |
| Fondo General        | 01    | 07    | 01    |            |        | 91.71 | Bono Navideño                              | 07 - Guardia Municipal       | \$ 66,000.00  | \$ 67,200.00  | \$ 57,600.00    | \$ 8,400.00      |
| Fondo General        | 01    | 07    | 04    |            |        | 94.06 | Adiestramientos                            | 07 - Guardia Municipal       | \$ 100.00     | \$ 100.00     | \$ -            | \$ 100.00        |
| Fondo General        | 01    | 07    | 04    |            |        | 94.21 | Gastos de Viaje                            | 07 - Guardia Municipal       | \$ 100.00     | \$ 200.00     | \$ -            | \$ 100.00        |
| Fondo General        | 01    | 08    | 01    |            |        | 91.01 | Empleados Regulares                        | 08 - Recursos Humanos        | \$ 254,124.00 | \$ 246,492.00 | \$ 142,094.00   | \$ 112,030.00    |
| Fondo General        | 01    | 08    | 01    |            |        | 91.05 | Empleados Transitorios                     | 08 - Recursos Humanos        | \$ 84,108.00  | \$ 84,528.00  | \$ 51,268.00    | \$ 32,840.00     |
| Fondo General        | 01    | 08    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 08 - Recursos Humanos        | \$ 4,403.00   | \$ 8,179.00   | \$ 2,669.00     | \$ 1,734.00      |
| 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        | \$ 27,680.00  | \$ 27,418.00  | \$ 16,006.00    | \$ 11,674.00     |
| Fondo General        | 01    | 08    | 01    |            |        | 91.41 | Plan Médico                                | 08 - Recursos Humanos        | \$ 33,600.00  | \$ 33,600.00  | \$ 9,100.00     | \$ 24,500.00     |
| Fondo General        | 01    | 08    | 01    |            |        | 91.71 | Bono Navideño                              | 08 - Recursos Humanos        | \$ 19,200.00  | \$ 19,200.00  | \$ 13,200.00    | \$ 6,000.00      |
| Fondo General        | 01    | 08    | 04    |            |        | 91.14 | Cargo de "PayGo"                           | 08 - Recursos Humanos        | \$ 924,565.00 | \$ 941,561.00 | \$ 664,519.00   | \$ 260,046.00    |
| Fondo General        | 01    | 08    | 04    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 08 - Recursos Humanos        | \$ 50,000.00  | \$ 60,000.00  | \$ 64,792.00    | \$ (14,792.00)   |
| Fondo General        | 01    | 08    | 04    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 08 - Recursos Humanos        | \$ 50,000.00  | \$ 60,000.00  | \$ 37,858.00    | \$ 12,142.00     |
| Fondo General        | 01    | 08    | 04    |            |        | 91.31 | Seguro Social Federal                      | 08 - Recursos Humanos        | \$ 7,650.00   | \$ 9,180.00   | \$ 5,971.00     | \$ 1,679.00      |
| Fondo General        | 01    | 08    | 04    |            |        | 94.06 | Adiestramientos                            | 08 - Recursos Humanos        | \$ 500.00     | \$ 500.00     | \$ -            | \$ 500.00        |
| Fondo General        | 01    | 08    | 04    |            |        | 94.11 | Servicios Profesionales - No Clasificados  | 08 - Recursos Humanos        | \$ 10,000.00  | \$ 10,000.00  | \$ 5,660.00     | \$ 4,340.00      |
| Fondo General        | 01    | 08    | 04    |            |        | 94.13 | Pruebas de Dopaje                          | 08 - Recursos Humanos        | \$ 10,000.00  | \$ 10,000.00  | \$ 5,670.00     | \$ 4,330.00      |
| Fondo General        | 01    | 08    | 04    |            |        | 94.21 | Gastos de Viaje                            | 08 - Recursos Humanos        | \$ 500.00     | \$ 500.00     | \$ 167.00       | \$ 333.00        |
| Fondo General        | 01    | 09    | 01    |            |        | 91.01 | Empleados Regulares                        | 09 - Recreación y Deportes   | \$ 361,152.00 | \$ 417,732.00 | \$ 272,695.00   | \$ 88,457.00     |
| Fondo General        | 01    | 09    | 01    |            |        | 91.05 | Empleados Transitorios                     | 09 - Recreación y Deportes   | \$ 368,916.00 | \$ 487,368.00 | \$ 372,707.00   | \$ (3,791.00)    |
| Fondo General        | 01    | 09    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 09 - Recreación y Deportes   | \$ 3,769.00   | \$ 5,319.00   | \$ 2,343.00     | \$ 1,426.00      |
| Fondo General        | 01    | 09    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 09 - Recreación y Deportes   | \$ 34,989.00  | \$ 22,699.00  | \$ 17,969.00    | \$ 17,020.00     |
| Fondo General        | 01    | 09    | 01    |            |        | 91.10 | Seguro Choferil                            | 09 - Recreación y Deportes   | \$ 352.00     | \$ 384.00     | \$ 166.00       | \$ 186.00        |
| Fondo General        | 01    | 09    | 01    |            |        | 91.31 | Seguro Social Federal                      | 09 - Recreación y Deportes   | \$ 63,222.00  | \$ 76,983.00  | \$ 55,541.00    | \$ 7,681.00      |
| Fondo General        | 01    | 09    | 01    |            |        | 91.41 | Plan Médico                                | 09 - Recreación y Deportes   | \$ 100,800.00 | \$ 128,100.00 | \$ 42,700.00    | \$ 58,100.00     |
| Fondo General        | 01    | 09    | 01    |            |        | 91.71 | Bono Navideño                              | 09 - Recreación y Deportes   | \$ 57,600.00  | \$ 73,200.00  | \$ 61,110.00    | \$ (3,510.00)    |
| Fondo General        | 01    | 09    | 04    |            |        | 92.21 | Alimentos                                  | 09 - Recreación y Deportes   | \$ -          | \$ 100,000.00 | \$ -            | \$ -             |
| 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      |



PRESUPUESTO AÑO FISCAL 2025-2026

GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| 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   | \$ 1,000.00   | \$ 1,500.00   | \$ 1,877.00     | \$ (877.00)      |
| 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  | \$ 12,631.00    | \$ 12,749.00     |
| Fondo General        | 01    | 09    | 12    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 09 - Recreación y Deportes   | \$ -          | \$ 1,338.00   | \$ -            | \$ -             |
| Fondo General        | 01    | 09    | 12    |            |        | 91.10 | Seguro Choferil                            | 09 - Recreación y Deportes   | \$ 16.00      | \$ 16.00      | \$ 11.00        | \$ 5.00          |
| Fondo General        | 01    | 09    | 12    |            |        | 91.31 | Seguro Social Federal                      | 09 - Recreación y Deportes   | \$ 2,125.00   | \$ 2,228.00   | \$ 1,120.00     | \$ 1,005.00      |
| Fondo General        | 01    | 09    | 12    |            |        | 91.41 | Plan Médico                                | 09 - Recreación y Deportes   | \$ 4,200.00   | \$ 4,200.00   | \$ 1,400.00     | \$ 2,800.00      |
| 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  | \$ 18,730.00    | \$ 3,746.00      |
| Fondo General        | 01    | 12    | 05    |            |        | 91.05 | Empleados Transitorios                     | 12 - Relaciones Públicas     | \$ 30,336.00  | \$ 14,568.00  | \$ 11,533.00    | \$ 18,803.00     |
| Fondo General        | 01    | 12    | 05    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 12 - Relaciones Públicas     | \$ 2,433.00   | \$ 1,686.00   | \$ 1,686.00     | \$ 747.00        |
| Fondo General        | 01    | 12    | 05    |            |        | 91.10 | Seguro Choferil                            | 12 - Relaciones Públicas     | \$ 16.00      | \$ 16.00      | \$ 12.00        | \$ 4.00          |
| Fondo General        | 01    | 12    | 05    |            |        | 91.31 | Seguro Social Federal                      | 12 - Relaciones Públicas     | \$ 4,502.00   | \$ 3,147.00   | \$ 2,536.00     | \$ 1,966.00      |
| Fondo General        | 01    | 12    | 05    |            |        | 91.41 | Plan Médico                                | 12 - Relaciones Públicas     | \$ 6,300.00   | \$ 4,200.00   | \$ 1,750.00     | \$ 4,550.00      |
| Fondo General        | 01    | 12    | 05    |            |        | 91.71 | Bono Navideño                              | 12 - Relaciones Públicas     | \$ 3,600.00   | \$ 2,400.00   | \$ 1,200.00     | \$ 2,400.00      |
| 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 | \$ 29,363.00    | \$ 70,637.00     |
| Fondo General        | 01    | 12    | 05    |            |        | 94.81 | Festival o Actividad I                     | 12 - Relaciones Públicas     | \$ 100,000.00 | \$ 100,000.00 | \$ 73,040.00    | \$ 26,960.00     |
| Fondo General        | 01    | 12    | 05    |            |        | 94.82 | Festival o Actividad II                    | 12 - Relaciones Públicas     | \$ 500.00     | \$ 100,500.00 | \$ 108,124.00   | \$ (107,624.00)  |
| Fondo General        | 01    | 14    | 47    |            |        | 91.01 | Empleados Regulares                        | 14 - Cultura y Turismo       | \$ 56,040.00  | \$ 54,576.00  | \$ 33,255.00    | \$ 22,785.00     |
| Fondo General        | 01    | 14    | 47    |            |        | 91.05 | Empleados Transitorios                     | 14 - Cultura y Turismo       | \$ 89,616.00  | \$ 87,312.00  | \$ 58,629.00    | \$ 30,987.00     |
| Fondo General        | 01    | 14    | 47    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 14 - Cultura y Turismo       | \$ 1,338.00   | \$ -          | \$ -            | \$ 1,338.00      |
| 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       | \$ 11,979.00  | \$ 11,589.00  | \$ 7,580.00     | \$ 4,399.00      |
| Fondo General        | 01    | 14    | 47    |            |        | 91.41 | Plan Médico                                | 14 - Cultura y Turismo       | \$ 16,800.00  | \$ 16,800.00  | \$ 3,325.00     | \$ 13,475.00     |
| 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   | \$ 345,060.00 | \$ 290,064.00 | \$ 240,346.00   | \$ 104,714.00    |
| Fondo General        | 01    | 16    | 16    |            |        | 91.05 | Empleados Transitorios                     | 16 - Asuntos del Ciudadano   | \$ 223,224.00 | \$ 266,688.00 | \$ 197,533.00   | \$ 25,691.00     |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 16    | 16    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 16 - Asuntos del Ciudadano   | \$ 614.00     | \$ -          | \$ -            | \$ 614.00        |
| Fondo General        | 01    | 16    | 16    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 16 - Asuntos del Ciudadano   | \$ 17,904.00  | \$ 8,396.00   | \$ 6,739.00     | \$ 11,165.00     |
| Fondo General        | 01    | 16    | 16    |            |        | 91.10 | Seguro Choferil                            | 16 - Asuntos del Ciudadano   | \$ 48.00      | \$ 48.00      | \$ 26.00        | \$ 22.00         |
| Fondo General        | 01    | 16    | 16    |            |        | 91.31 | Seguro Social Federal                      | 16 - Asuntos del Ciudadano   | \$ 50,031.00  | \$ 48,191.00  | \$ 38,823.00    | \$ 11,208.00     |
| Fondo General        | 01    | 16    | 16    |            |        | 91.41 | Plan Médico                                | 16 - Asuntos del Ciudadano   | \$ 117,600.00 | \$ 113,400.00 | \$ 21,350.00    | \$ 96,250.00     |
| Fondo General        | 01    | 16    | 16    |            |        | 91.71 | Bono Navideño                              | 16 - Asuntos del Ciudadano   | \$ 67,200.00  | \$ 64,800.00  | \$ 62,912.00    | \$ 4,288.00      |
| Fondo General        | 01    | 16    | 35    |            |        | 91.01 | Empleados Regulares                        | 16 - Asuntos del Ciudadano   | \$ 108,060.00 | \$ 106,860.00 | \$ 65,460.00    | \$ 42,600.00     |
| Fondo General        | 01    | 16    | 35    |            |        | 91.05 | Empleados Transitorios                     | 16 - Asuntos del Ciudadano   | \$ 40,824.00  | \$ 40,824.00  | \$ 17,339.00    | \$ 23,485.00     |
| Fondo General        | 01    | 16    | 35    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 16 - Asuntos del Ciudadano   | \$ 6,743.00   | \$ 4,798.00   | \$ 4,572.00     | \$ 2,171.00      |
| 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   | \$ 12,548.00  | \$ 12,307.00  | \$ 7,143.00     | \$ 5,405.00      |
| Fondo General        | 01    | 16    | 35    |            |        | 91.41 | Plan Médico                                | 16 - Asuntos del Ciudadano   | \$ 14,700.00  | \$ 14,700.00  | \$ 5,250.00     | \$ 9,450.00      |
| Fondo General        | 01    | 16    | 35    |            |        | 91.71 | Bono Navideño                              | 16 - Asuntos del Ciudadano   | \$ 8,400.00   | \$ 8,400.00   | \$ 6,000.00     | \$ 2,400.00      |
| 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  | \$ 14,136.00  | \$ 11,780.00    | \$ 2,356.00      |
| Fondo General        | 01    | 17    | 18    |            |        | 91.05 | Empleados Transitorios                     | 17 - Empresas Municipales    | \$ 72,216.00  | \$ 72,216.00  | \$ 43,222.00    | \$ 28,994.00     |
| Fondo General        | 01    | 17    | 18    |            |        | 91.31 | Seguro Social Federal                      | 17 - Empresas Municipales    | \$ 7,157.00   | \$ 7,157.00   | \$ 4,667.00     | \$ 2,490.00      |
| Fondo General        | 01    | 17    | 18    |            |        | 91.41 | Plan Médico                                | 17 - Empresas Municipales    | \$ 12,600.00  | \$ 12,600.00  | \$ 1,750.00     | \$ 10,850.00     |
| Fondo General        | 01    | 17    | 18    |            |        | 91.71 | Bono Navideño                              | 17 - Empresas Municipales    | \$ 7,200.00   | \$ 7,200.00   | \$ 6,000.00     | \$ 1,200.00      |
| Fondo General        | 01    | 19    | 01    |            |        | 91.01 | Empleados Regulares                        | 19 - Secretaría Municipal    | \$ 173,616.00 | \$ 186,108.00 | \$ 143,418.00   | \$ 30,198.00     |
| Fondo General        | 01    | 19    | 01    |            |        | 91.05 | Empleados Transitorios                     | 19 - Secretaría Municipal    | \$ 58,272.00  | \$ 69,612.00  | \$ 38,919.00    | \$ 19,353.00     |
| Fondo General        | 01    | 19    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 19 - Secretaría Municipal    | \$ 367.00     | \$ 3,231.00   | \$ -            | \$ 367.00        |
| Fondo General        | 01    | 19    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 19 - Secretaría Municipal    | \$ 8,617.00   | \$ 7,168.00   | \$ 5,402.00     | \$ 3,215.00      |
| 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    | \$ 19,345.00  | \$ 21,368.00  | \$ 15,188.00    | \$ 4,157.00      |
| Fondo General        | 01    | 19    | 01    |            |        | 91.41 | Plan Médico                                | 19 - Secretaría Municipal    | \$ 21,000.00  | \$ 23,100.00  | \$ 8,750.00     | \$ 12,250.00     |
| Fondo General        | 01    | 19    | 01    |            |        | 91.71 | Bono Navideño                              | 19 - Secretaría Municipal    | \$ 12,000.00  | \$ 13,200.00  | \$ 10,800.00    | \$ 1,200.00      |
| 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    | \$ 30,000.00  | \$ 35,000.00  | \$ 29,750.00    | \$ 250.00        |
| Fondo General        | 01    | 19    | 04    |            |        | 94.67 | Publicaciones y Anuncios                   | 19 - Secretaría Municipal    | \$ 10,000.00  | \$ 10,000.00  | \$ 15,465.00    | \$ (5,465.00)    |
| Fondo General        | 01    | 20    | 01    |            |        | 91.01 | Empleados Regulares                        | 20 - Asuntos Legales         | \$ 66,924.00  | \$ 66,924.00  | \$ -            | \$ 66,924.00     |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO    | AÑO FISCAL    | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J) |
|----------------------|-------|-------|-------|------------|--------|-------|--|---------------------------------|---------------|---------------|-----------------|------------------|
|                      |       |       |       |            |        |       |  |                                 | 2025-2026     | 2024-2025     | 4/30/2025       |                  |
| Fondo General        | 01    | 20    | 01    |            |        | 91.05 | Empleados Transitorios                     | 20 - Asuntos Legales            | \$ 147,852.00 | \$ 115,200.00 | \$ 84,521.00    | \$ 63,331.00     |
| Fondo General        | 01    | 20    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 20 - Asuntos Legales            | \$ 107.00     | \$ -          | \$ -            | \$ 107.00        |
| Fondo General        | 01    | 20    | 01    |            |        | 91.10 | Seguro Choferil                            | 20 - Asuntos Legales            | \$ 16.00      | \$ 16.00      | \$ -            | \$ 16.00         |
| Fondo General        | 01    | 20    | 01    |            |        | 91.31 | Seguro Social Federal                      | 20 - Asuntos Legales            | \$ 17,173.00  | \$ 14,575.00  | \$ 6,925.00     | \$ 10,248.00     |
| Fondo General        | 01    | 20    | 01    |            |        | 91.41 | Plan Médico                                | 20 - Asuntos Legales            | \$ 16,800.00  | \$ 14,700.00  | \$ 4,550.00     | \$ 12,250.00     |
| Fondo General        | 01    | 20    | 01    |            |        | 91.71 | Bono Navideño                              | 20 - Asuntos Legales            | \$ 9,600.00   | \$ 8,400.00   | \$ 6,000.00     | \$ 3,600.00      |
| Fondo General        | 01    | 20    | 04    |            |        | 94.06 | Adiestramientos                            | 20 - Asuntos Legales            | \$ 100.00     | \$ 200.00     | \$ -            | \$ 100.00        |
| 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          | \$ 107,916.00 | \$ 102,084.00 | \$ 35,508.00    | \$ 72,408.00     |
| Fondo General        | 01    | 21    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 21 - Auditoría Interna          | \$ 3,776.00   | \$ 2,846.00   | \$ -            | \$ 3,776.00      |
| 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          | \$ 8,820.00   | \$ 8,303.00   | \$ 2,808.00     | \$ 6,012.00      |
| 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                  | \$ 168,264.00 | \$ 159,924.00 | \$ 102,354.00   | \$ 65,910.00     |
| Fondo General        | 01    | 24    | 07    |            |        | 91.05 | Empleados Transitorios                     | 24 - Educación                  | \$ 83,148.00  | \$ 83,700.00  | \$ 48,155.00    | \$ 34,993.00     |
| Fondo General        | 01    | 24    | 07    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 24 - Educación                  | \$ 9,147.00   | \$ 4,862.00   | \$ 4,088.00     | \$ 5,059.00      |
| Fondo General        | 01    | 24    | 07    |            |        | 91.10 | Seguro Choferil                            | 24 - Educación                  | \$ 16.00      | \$ 16.00      | \$ -            | \$ 16.00         |
| Fondo General        | 01    | 24    | 07    |            |        | 91.31 | Seguro Social Federal                      | 24 - Educación                  | \$ 21,218.00  | \$ 20,294.00  | \$ 12,837.00    | \$ 8,381.00      |
| 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  | \$ 13,200.00    | \$ 3,600.00      |
| 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 | \$ 46,704.00  | \$ 45,012.00  | \$ 38,568.00    | \$ 8,136.00      |
| Fondo General        | 01    | 25    | 55    |            |        | 91.05 | Empleados Transitorios                     | 25 - Planificación y Desarrollo | \$ 70,848.00  | \$ 54,996.00  | \$ 26,446.00    | \$ 44,402.00     |
| Fondo General        | 01    | 25    | 55    |            |        | 91.10 | Seguro Choferil                            | 25 - Planificación y Desarrollo | \$ 48.00      | \$ 32.00      | \$ 3.00         | \$ 45.00         |
| Fondo General        | 01    | 25    | 55    |            |        | 91.31 | Seguro Social Federal                      | 25 - Planificación y Desarrollo | \$ 9,452.00   | \$ 8,018.00   | \$ 5,157.00     | \$ 4,295.00      |
| Fondo General        | 01    | 25    | 55    |            |        | 91.41 | Plan Médico                                | 25 - Planificación y Desarrollo | \$ 10,500.00  | \$ 8,400.00   | \$ 2,100.00     | \$ 8,400.00      |
| Fondo General        | 01    | 25    | 55    |            |        | 91.71 | Bono Navideño                              | 25 - Planificación y Desarrollo | \$ 6,000.00   | \$ 4,800.00   | \$ 2,400.00     | \$ 3,600.00      |
| Fondo General        | 01    | 25    | 55    |            |        | 94.06 | Adiestramientos                            | 25 - Planificación y Desarrollo | \$ 100.00     | \$ 200.00     | \$ -            | \$ 100.00        |
| Fondo General        | 01    | 25    | 55    |            |        | 94.21 | Gastos de Viaje                            | 25 - Planificación y Desarrollo | \$ 100.00     | \$ 200.00     | \$ -            | \$ 100.00        |



GASTOS

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO   | AÑO FISCAL      | AÑO FISCAL    | GASTO ACTUAL AL | VARIANZA (L - J)  |
|----------------------|-------|-------|-------|------------|--------|-------|--|--------------------------------|-----------------|---------------|-----------------|-------------------|
|                      |       |       |       |            |        |       |  |                                | 2025-2026       | 2024-2025     | 4/30/2025       |                   |
| Fondo General        | 01    | 26    | 04    |            |        | 92.01 | Materiales de Oficina                      | 26 - Servicios Administrativos | \$ 40,000.00    | \$ 50,000.00  | \$ 38,808.00    | \$ 1,192.00       |
| Fondo General        | 01    | 26    | 04    |            |        | 92.15 | Materiales de Mantenimiento                | 26 - Servicios Administrativos | \$ 35,000.00    | \$ 40,000.00  | \$ 37,169.00    | \$ (2,169.00)     |
| 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 | \$ 775,394.00   | \$ 779,691.00 | \$ 298,514.00   | \$ 476,880.00     |
| Fondo General        | 01    | 26    | 04    |            |        | 92.32 | Acueducto y Alcantarillados                | 26 - Servicios Administrativos | \$ 125,000.00   | \$ 125,000.00 | \$ 305,473.00   | \$ (180,473.00)   |
| Fondo General        | 01    | 26    | 04    |            |        | 92.35 | Teléfono y Comunicaciones                  | 26 - Servicios Administrativos | \$ 145,000.00   | \$ 150,000.00 | \$ 92,917.00    | \$ 52,083.00      |
| Fondo General        | 01    | 26    | 04    |            |        | 92.38 | Materiales de Construcción                 | 26 - Servicios Administrativos | \$ 5,000.00     | \$ 5,000.00   | \$ 3,300.00     | \$ 1,700.00       |
| Fondo General        | 01    | 26    | 04    |            |        | 92.42 | Materiales y Suministros de Operación      | 26 - Servicios Administrativos | \$ 60,000.00    | \$ 70,000.00  | \$ 73,985.00    | \$ (13,985.00)    |
| Fondo General        | 01    | 26    | 04    |            |        | 93.01 | Equipo de Oficina                          | 26 - Servicios Administrativos | \$ 10,000.00    | \$ 10,000.00  | \$ 3,823.00     | \$ 6,177.00       |
| Fondo General        | 01    | 26    | 04    |            |        | 93.02 | Programas de Computadoras                  | 26 - Servicios Administrativos | \$ 140,000.00   | \$ 150,000.00 | \$ 175,399.00   | \$ (35,399.00)    |
| Fondo General        | 01    | 26    | 04    |            |        | 93.27 | Compra de Equipos                          | 26 - Servicios Administrativos | \$ 10,000.00    | \$ 5,000.00   | \$ 11,580.00    | \$ (1,580.00)     |
| Fondo General        | 01    | 26    | 04    |            |        | 94.51 | Renta de Equipos y Vehículos               | 26 - Servicios Administrativos | \$ 35,000.00    | \$ 35,000.00  | \$ 15,306.00    | \$ 19,694.00      |
| Fondo General        | 01    | 26    | 04    |            |        | 94.61 | Mantenimiento de Equipo                    | 26 - Servicios Administrativos | \$ 60,000.00    | \$ 60,000.00  | \$ 16,345.00    | \$ 43,655.00      |
| Fondo General        | 01    | 26    | 04    |            |        | 94.62 | Reparación y Mantenimiento de Estructuras  | 26 - Servicios Administrativos | \$ 25,000.00    | \$ 25,000.00  | \$ 16,854.00    | \$ 8,146.00       |
| Fondo General        | 01    | 26    | 04    |            |        | 94.64 | Mantenimiento de Edificios                 | 26 - Servicios Administrativos | \$ 5,000.00     | \$ 5,000.00   | \$ -            | \$ 5,000.00       |
| Fondo General        | 01    | 26    | 04    |            |        | 94.65 | Misceláneos                                | 26 - Servicios Administrativos | \$ 30,000.00    | \$ 30,000.00  | \$ 1,324,746.00 | \$ (1,294,746.00) |
| Fondo General        | 01    | 26    | 04    |            |        | 94.75 | Reserva                                    | 26 - Servicios Administrativos | \$ 3,318,000.00 | \$ -          | \$ -            | \$ 3,318,000.00   |
| Fondo General        | 01    | 26    | 04    |            |        | 94.77 | Aportación al CRIM                         | 26 - Servicios Administrativos | \$ 395,270.00   | \$ 388,587.00 | \$ 291,441.00   | \$ 103,829.00     |
| Fondo General        | 01    | 28    | 01    |            |        | 91.01 | Empleados Regulares                        | 28 - Conservación y Ornato     | \$ 52,080.00    | \$ 52,080.00  | \$ 43,400.00    | \$ 8,680.00       |
| Fondo General        | 01    | 28    | 01    |            |        | 91.05 | Empleados Transitorios                     | 28 - Conservación y Ornato     | \$ 87,216.00    | \$ 88,416.00  | \$ 58,501.00    | \$ 28,715.00      |
| Fondo General        | 01    | 28    | 01    |            |        | 91.07 | Vacaciones Acumuladas, Licencia Regular    | 28 - Conservación y Ornato     | \$ -            | \$ 19.00      | \$ -            | \$ -              |
| Fondo General        | 01    | 28    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 28 - Conservación y Ornato     | \$ -            | \$ 3,280.00   | \$ 1,865.00     | \$ (1,865.00)     |
| 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     | \$ 11,482.00    | \$ 11,827.00  | \$ 8,764.00     | \$ 2,718.00       |
| Fondo General        | 01    | 28    | 01    |            |        | 91.41 | Plan Médico                                | 28 - Conservación y Ornato     | \$ 18,900.00    | \$ 18,900.00  | \$ 8,575.00     | \$ 10,325.00      |
| Fondo General        | 01    | 28    | 01    |            |        | 91.71 | Bono Navideño                              | 28 - Conservación y Ornato     | \$ 10,800.00    | \$ 10,800.00  | \$ 10,800.00    | \$ -              |
| 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     | \$ 155,100.00   | \$ 139,536.00 | \$ 75,965.00    | \$ 79,135.00      |
| Fondo General        | 01    | 35    | 01    |            |        | 91.05 | Empleados Transitorios                     | 35 - Compras y Suministros     | \$ 63,648.00    | \$ 63,648.00  | \$ 39,780.00    | \$ 23,868.00      |



**GASTOS**

| DESCRIPCIÓN DE FONDO | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA CUENTA                   | DESCRIPCIÓN DEL DEPARTAMENTO | AÑO FISCAL              | AÑO FISCAL              | GASTO ACTUAL AL         | VARIANZA (L - J)       |
|----------------------|-------|-------|-------|------------|--------|-------|--|------------------------------|-------------------------|-------------------------|-------------------------|------------------------|
|                      |       |       |       |            |        |       |  |                              | 2025-2026               | 2024-2025               | 4/30/2025               |                        |
| Fondo General        | 01    | 35    | 01    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 35 - Compras y Suministros   | \$ 3,425.00             | \$ 1,814.00             | \$ -                    | \$ 3,425.00            |
| Fondo General        | 01    | 35    | 01    |            |        | 91.10 | Seguro Choferil                            | 35 - Compras y Suministros   | \$ 176.00               | \$ 160.00               | \$ 51.00                | \$ 125.00              |
| Fondo General        | 01    | 35    | 01    |            |        | 91.31 | Seguro Social Federal                      | 35 - Compras y Suministros   | \$ 18,006.00            | \$ 16,600.00            | \$ 9,589.00             | \$ 8,417.00            |
| Fondo General        | 01    | 35    | 01    |            |        | 91.41 | Plan Médico                                | 35 - Compras y Suministros   | \$ 23,100.00            | \$ 21,000.00            | \$ 7,000.00             | \$ 16,100.00           |
| Fondo General        | 01    | 35    | 01    |            |        | 91.71 | Bono Navideño                              | 35 - Compras y Suministros   | \$ 13,200.00            | \$ 12,000.00            | \$ 9,600.00             | \$ 3,600.00            |
| Fondo General        | 01    | 35    | 04    |            |        | 94.06 | Adiestramientos                            | 35 - Compras y Suministros   | \$ 100.00               | \$ 100.00               | \$ -                    | \$ 100.00              |
| Fondo General        | 01    | 35    | 04    |            |        | 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     | \$ 76,776.00            | \$ 74,964.00            | \$ 63,603.00            | \$ 13,173.00           |
| Fondo General        | 01    | 40    | 55    |            |        | 91.05 | Empleados Transitorios                     | 40 - Oficina de Permisos     | \$ 95,160.00            | \$ 95,160.00            | \$ 68,044.00            | \$ 27,116.00           |
| Fondo General        | 01    | 40    | 55    |            |        | 91.08 | Vacaciones Acumuladas, Licencia Enfermedad | 40 - Oficina de Permisos     | \$ 6,306.00             | \$ 4,811.00             | \$ 4,657.00             | \$ 1,649.00            |
| Fondo General        | 01    | 40    | 55    |            |        | 91.10 | Seguro Choferil                            | 40 - Oficina de Permisos     | \$ 80.00                | \$ 80.00                | \$ 26.00                | \$ 54.00               |
| Fondo General        | 01    | 40    | 55    |            |        | 91.31 | Seguro Social Federal                      | 40 - Oficina de Permisos     | \$ 15,706.00            | \$ 14,025.00            | \$ 10,886.00            | \$ 4,820.00            |
| Fondo General        | 01    | 40    | 55    |            |        | 91.41 | Plan Médico                                | 40 - Oficina de Permisos     | \$ 14,700.00            | \$ 14,700.00            | \$ 5,250.00             | \$ 9,450.00            |
| Fondo General        | 01    | 40    | 55    |            |        | 91.71 | Bono Navideño                              | 40 - Oficina de Permisos     | \$ 8,400.00             | \$ 8,400.00             | \$ 6,000.00             | \$ 2,400.00            |
| Fondo General        | 01    | 40    | 55    |            |        | 94.06 | Adiestramientos                            | 40 - Oficina de Permisos     | \$ 100.00               | \$ 200.00               | \$ -                    | \$ 100.00              |
| Fondo General        | 01    | 40    | 55    |            |        | 94.21 | Gastos de Viaje                            | 40 - Oficina de Permisos     | \$ 100.00               | \$ 200.00               | \$ -                    | \$ 100.00              |
|                      |       |       |       |            |        |       |  |                              | <b>\$ 24,700,012.00</b> | <b>\$ 21,906,224.00</b> | <b>\$ 16,541,972.00</b> | <b>\$ 8,158,040.00</b> |



MUNICIPIO DE: FAJARDO  
PRESUPUESTO AÑO FISCAL 2025-2026

OGP-1M

Rev. 01/marzo/2025

CAE

| DESCRIPCIÓN DE FONDO              | FONDO | DPTO. | PROG. | SUB. PROG. | ACTIV. | CTA.  | DESCRIPCIÓN DE LA   | DESCRIPCIÓN DEL | AÑO FISCAL             |
|-----------------------------------|-------|-------|-------|------------|--------|-------|---|-----------------|------------------------|
|                                   |       |       |       |            |        |       |   |                 | 2025-2026              |
| Fondo Redención de la Deuda (CAE) | 10    | 03    | 04    | 00         | 00     | 82.31 | Contribución sobre Propiedad Exonerada                          | 03 - Finanzas   |                        |
| Fondo Redención de la Deuda (CAE) | 10    | 03    | 04    | 00         | 00     | 87.22 | Contribución Propiedad No Exonerada (Otras Fuentes Financieras) | 03 - Finanzas   | \$ 4,592,359.00        |
| <b>TOTAL</b>                      |       |       |       |            |        |       |   |                 | <b>\$ 4,592,359.00</b> |
| Fondo Redención de la Deuda (CAE) | 10    | 03    | 04    | 00         | 00     | 94.57 | Amortización de Principal de Préstamos                          | 03 - Finanzas   | 765,000.00             |
| Fondo Redención de la Deuda (CAE) | 10    | 03    | 04    | 00         | 00     | 94.55 | Intereses   | 03 - Finanzas   | 400,260.00             |
| Fondo Redención de la Deuda (CAE) | 10    | 03    | 04    | 00         | 00     | 94.75 | Reserva   | 03 - Finanzas   | \$ 3,427,099.00        |
| <b>TOTAL</b>                      |       |       |       |            |        |       |   |                 | <b>\$ 4,592,359.00</b> |



INFORME DISTRIBUTIVO DE SUELDOS  
MUNICIPIO DE:  
AÑO FISCAL: 2025-2026  
CONFIANZA, REGULAR Y TRANSITORIO

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento                 | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto                   | Cant. Empl. | Meses | Sueldo Mensual | Sueldo Anual  | 0.000%            | 7.65%         | \$ 175.00          | \$ 1,200.00  | \$ 200.00               | TOTAL       |                 |                        |
|------|-----------------|----------------|------------------------------|---------------|-------|------------|--------|-------------------------------------|-------------|-------|----------------|---------------|-------------------|---------------|--------------------|--------------|-------------------------|-------------|-----------------|------------------------|
|      |                 |                |                              |               |       |            |        |                                     |             |       |                |               | Sistema de Retiro | Seguro Social | Aport. Plan Médico | Plan Médico  | Bono de Navidad a pagar |             | Bono de Navidad | Bono de Verano a pagar |
| C    | Confianza       | 91.01          | 01 - Legislatura Municipal   | 01            | 01    | 00         | 00     | Secretaría de La Legislatura        | 1           | 12    | \$ 4,821.00    | \$ 57,852.00  | \$ -              | \$ 4,517.48   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 65,669.48           |
| C    | Confianza       | 91.01          | 01 - Legislatura Municipal   | 01            | 01    | 00         | 00     | Coordinador de Asuntos Legislativos | 1           | 12    | \$ 2,280.00    | \$ 27,360.00  | \$ -              | \$ 2,184.84   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 32,844.84           |
| C    | Confianza       | 91.01          | 01 - Legislatura Municipal   | 01            | 01    | 00         | 00     | Secretaría Confidencial             | 1           | 12    | \$ 3,359.00    | \$ 40,308.00  | \$ -              | \$ 3,175.36   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 46,783.36           |
| C    | Confianza       | 91.01          | 01 - Legislatura Municipal   | 01            | 01    | 00         | 00     | Oficina I                           | 4           | 12    | \$ 2,280.00    | \$ 109,440.00 | \$ -              | \$ 8,739.36   | \$ -               | \$ 8,400.00  | \$ -                    | \$ 4,800.00 | \$ -            | \$ 131,379.36          |
| C    | Confianza       | 91.01          | 01 - Legislatura Municipal   | 01            | 01    | 00         | 00     | Trabajador                          | 1           | 12    | \$ 926.00      | \$ 11,112.00  | \$ -              | \$ 941.87     | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 15,353.87           |
| C    | Confianza       | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Alcalde                             | 1           | 12    | \$ 6,000.00    | \$ 72,000.00  | \$ -              | \$ 5,508.00   | \$ -               | \$ 2,100.00  | \$ -                    | \$ -        | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 47,002.97           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Ayudante Administrativo             | 2           | 12    | \$ 2,511.00    | \$ 60,264.00  | \$ -              | \$ 4,793.80   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00 | \$ -            | \$ 71,657.80           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Ayudante Administrativo             | 1           | 12    | \$ 1,548.00    | \$ 18,576.00  | \$ -              | \$ 1,512.86   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 30,312.91           |
| C    | Confianza       | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Secretaría Alcalde                  | 1           | 12    | \$ 3,049.00    | \$ 36,588.00  | \$ -              | \$ 2,890.78   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 42,778.78           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Secretaría                          | 1           | 12    | \$ 1,243.00    | \$ 14,916.00  | \$ -              | \$ 1,232.87   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 19,448.87           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Secretaría                          | 1           | 12    | \$ 1,803.00    | \$ 21,636.00  | \$ -              | \$ 1,746.95   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 26,682.95           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Secretaría                          | 1           | 12    | \$ 1,486.00    | \$ 17,832.00  | \$ -              | \$ 1,455.95   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 22,587.95           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Técnico de Oficina                  | 1           | 12    | \$ 1,699.00    | \$ 20,388.00  | \$ -              | \$ 1,651.48   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 25,339.48           |
| C    | Confianza       | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Recuperación                        | 1           | 12    | \$ 4,883.00    | \$ 58,596.00  | \$ -              | \$ 4,574.39   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 66,470.39           |
| C    | Confianza       | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Director Oficina Asuntos Federales  | 1           | 12    | \$ 4,636.00    | \$ 55,632.00  | \$ -              | \$ 4,347.65   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 63,279.65           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Supervisor de Obras Públicas        | 1           | 12    | \$ 2,389.00    | \$ 28,668.00  | \$ -              | \$ 2,284.90   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 34,252.90           |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 37,249.88           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Trabajador                          | 3           | 12    | \$ 1,278.00    | \$ 46,008.00  | \$ -              | \$ 3,795.01   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00 | \$ -            | \$ 59,703.01           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Trabajador                          | 1           | 12    | \$ 1,178.00    | \$ 14,136.00  | \$ -              | \$ 1,173.20   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 18,609.20           |
| C    | Confianza       | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Directora Child Care                | 1           | 12    | \$ 1,851.00    | \$ 22,212.00  | \$ -              | \$ 1,791.02   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 27,303.02           |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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  | \$ -              | \$ 2,598.10   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 19,074.25           |
| R    | Regular         | 91.01          | 02 - Oficina del Alcalde(sa) | 02            | 35    | 00         | 00     |                                     | 0           | 0     | \$ -           | \$ -          | \$ -              | \$ -          | \$ -               | \$ -         | \$ -                    | \$ -        | \$ -            | \$ -                   |
| C    | Confianza       | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Directora de Finanzas               | 1           | 12    | \$ 5,521.00    | \$ 66,252.00  | \$ -              | \$ 5,160.08   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 74,712.08           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Supervisor de Finanzas              | 1           | 12    | \$ 1,986.00    | \$ 23,832.00  | \$ -              | \$ 1,914.95   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 43,411.76           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Supervisor de Finanzas              | 1           | 12    | \$ 1,886.00    | \$ 22,632.00  | \$ -              | \$ 1,823.15   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 27,755.15           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Contador                            | 7           | 12    | \$ 1,613.00    | \$ 135,492.00 | \$ -              | \$ 11,007.74  | \$ -               | \$ 14,700.00 | \$ -                    | \$ 8,400.00 | \$ -            | \$ 169,599.74          |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Contador                            | 1           | 12    | \$ 1,513.00    | \$ 18,156.00  | \$ -              | \$ 1,480.73   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 22,936.73           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Ayudante de Contabilidad            | 1           | 12    | \$ 2,772.00    | \$ 33,264.00  | \$ -              | \$ 2,636.50   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 39,200.50           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Ayudante de Contabilidad            | 2           | 12    | \$ 1,426.00    | \$ 34,224.00  | \$ -              | \$ 2,801.74   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00 | \$ -            | \$ 43,625.74           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Oficial de Presupuesto              | 1           | 12    | \$ 2,252.00    | \$ 27,024.00  | \$ -              | \$ 2,159.14   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 32,483.14           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Oficial de Presupuesto              | 1           | 12    | \$ 1,752.00    | \$ 21,024.00  | \$ -              | \$ 1,700.14   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 24,344.80           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Recaudador Auxiliar                 | 1           | 12    | \$ 1,426.00    | \$ 17,112.00  | \$ -              | \$ 1,400.87   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 21,812.87           |
| R    | Regular         | 91.01          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Secretaría                          | 2           | 12    | \$ 1,486.00    | \$ 35,664.00  | \$ -              | \$ 2,911.90   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00 | \$ -            | \$ 59,703.01           |
| C    | Confianza       | 91.01          | 04 - Obras Públicas          | 04            | 01    | 00         | 00     | Director de Obras Públicas          | 1           | 12    | \$ 3,874.00    | \$ 46,488.00  | \$ -              | \$ 3,648.13   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 53,436.13           |
| R    | Regular         | 91.01          | 04 - Obras Públicas          | 04            | 01    | 00         | 00     | Supervisor de Obras Públicas        | 1           | 12    | \$ 2,082.00    | \$ 24,984.00  | \$ -              | \$ 2,003.08   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 30,287.08           |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 30,816.71           |
| R    | Regular         | 91.01          | 04 - Obras Públicas          | 04            | 01    | 00         | 00     | Secretaría                          | 1           | 12    | \$ 1,536.00    | \$ 18,432.00  | \$ -              | \$ 1,501.85   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 23,350.11           |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 41,719.51           |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 33,490.74           |
| R    | Regular         | 91.01          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Supervisor de Obras Públicas        | 1           | 12    | \$ 2,082.00    | \$ 24,984.00  | \$ -              | \$ 2,003.08   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 30,287.08           |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00 | \$ -            | \$ 25,946.63           |
| R    | Regular         | 91.01          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Albañil                             | 1           | 12    | \$ 1,486.00    | \$ 17,832.00  | \$ -              | \$ 1,455.95   | \$ -               | \$ 2,100.00  | \$                      |             |                 |                        |



INFORME DISTRIBUTIVO DE SUELDOS  
MUNICIPIO DE: \_\_\_\_\_  
AÑO FISCAL: 2025-2026  
CONFIANZA, REGULAR Y TRANSITORIO

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento               | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto                   | Cant. Empl. | Meses | Sueldo Mensual | Sueldo Anual  | 0.000%            | 7.65%         | \$ 175.00          | \$ 1,200.00  | \$ 200.00               | TOTAL        |                 |                        |
|------|-----------------|----------------|----------------------------|---------------|-------|------------|--------|-------------------------------------|-------------|-------|----------------|---------------|-------------------|---------------|--------------------|--------------|-------------------------|--------------|-----------------|------------------------|
|      |                 |                |                            |               |       |            |        |                                     |             |       |                |               | Sistema de Retiro | Seguro Social | Aport. Plan Médico | Plan Médico  | Bono de Navidad a pagar |              | Bono de Navidad | Bono de Verano a pagar |
| 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  | \$ -            | \$ 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          | Emergencias                | 06            | 01    | 00         | 00     | Director                            | 1           | 12    | \$ 3,199.00    | \$ 38,388.00  | \$ -              | \$ 3,028.48   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 44,716.48           |
| R    | Regular         | 91.01          | Emergencias                | 06            | 01    | 00         | 00     | Técnico de Emergencias Médicas      | 1           | 12    | \$ 2,023.00    | \$ 24,276.00  | \$ -              | \$ 1,948.91   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 29,524.91           |
| R    | Regular         | 91.01          | Emergencias                | 06            | 01    | 00         | 00     | Oficial de Comunicaciones           | 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          | Emergencias                | 06            | 52    | 00         | 00     | Técnico de Emergencias Médicas      | 2           | 12    | \$ 2,023.00    | \$ 48,552.00  | \$ -              | \$ 3,897.83   | SI                 | \$ 4,200.00  | SI                      | \$ 2,400.00  | NO              | \$ 59,049.83           |
| R    | Regular         | 91.01          | Emergencias                | 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          | Emergencias                | 06            | 52    | 00         | 00     | Conductor de Ambulancia             | 1           | 12    | \$ 1,719.00    | \$ 20,628.00  | \$ -              | \$ 1,669.84   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 25,597.84           |
| R    | Regular         | 91.01          | Emergencias                | 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    | \$ 2,636.00    | \$ 31,632.00  | \$ -              | \$ 2,511.65   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 37,443.65           |
| 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    | \$ 2,504.00    | \$ 30,048.00  | \$ -              | \$ 2,390.47   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 35,738.47           |
| R    | Regular         | 91.01          | 07 - Guardia Municipal     | 07            | 01    | 00         | 00     | Sargento                            | 2           | 12    | \$ 2,386.00    | \$ 57,264.00  | \$ -              | \$ 4,564.30   | SI                 | \$ 4,200.00  | SI                      | \$ 2,400.00  | NO              | \$ 68,428.30           |
| R    | Regular         | 91.01          | 07 - Guardia Municipal     | 07            | 01    | 00         | 00     | Sargento                            | 1           | 12    | \$ 2,228.00    | \$ 26,736.00  | \$ -              | \$ 2,137.10   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 32,173.10           |
| R    | Regular         | 91.01          | 07 - Guardia Municipal     | 07            | 01    | 00         | 00     | Policia Municipal                   | 12          | 12    | \$ 2,064.00    | \$ 29,721.00  | \$ -              | \$ 23,838.62  | SI                 | \$ 25,200.00 | SI                      | \$ 14,400.00 | NO              | \$ 360,654.62          |
| R    | Regular         | 91.01          | 07 - Guardia Municipal     | 07            | 01    | 00         | 00     | Policia Municipal                   | 11          | 12    | \$ 1,976.00    | \$ 26,832.00  | \$ -              | \$ 20,963.45  | SI                 | \$ 23,100.00 | SI                      | \$ 13,200.00 | NO              | \$ 318,095.45          |
| 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  | \$ -              | \$ 1,265.05   | 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    | \$ 4,015.00    | \$ 48,180.00  | \$ -              | \$ 3,777.57   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 55,257.57           |
| 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    | \$ 39,824.00  | \$ -              | \$ 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              | \$ 70,168.59           |
| R    | Regular         | 91.01          | 08 - Recursos Humanos      | 08            | 01    | 00         | 00     | Técnico de Oficina                  | 2           | 12    | \$ 1,314.00    | \$ 31,536.00  | \$ -              | \$ 2,598.10   | 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    | \$ 3,087.00    | \$ 37,044.00  | \$ -              | \$ 2,925.67   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 43,269.67           |
| R    | Regular         | 91.01          | 09 - Recreación y Deportes | 09            | 01    | 00         | 00     | Supervisor 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    | \$ 1,428.00    | \$ 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    | \$ 731.00      | \$ 8,772.00   | \$ -              | \$ 872.86     | 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                          | 5           | 12    | \$ 1,278.00    | \$ 76,800.00  | \$ -              | \$ 6,325.02   | SI                 | \$ 10,500.00 | SI                      | \$ 6,000.00  | NO              | \$ 99,505.02           |
| 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 Asuntos de la Juventud  | 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 de Arte, Cultura y Turismo | 1           | 12    | \$ 3,356.00    | \$ 40,272.00  | \$ -              | \$ 3,172.61   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 46,744.61           |
| R    | Regular         | 91.01          | 14 - Cultura y Turismo     | 14            | 47    | 00         | 00     | Técnica                             | 1           | 12    | \$ 1,314.00    | \$ 15,768.00  | \$ -              | \$ 1,298.05   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 20,368.05           |
| R    | Regular         | 91.01          | 16 - Asuntos del Ciudadano | 16            | 16    | 00         | 00     | Supervisora 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 del Hogar                  | 22          | 12    | \$ 683.00      | \$ 180,312.00 | \$ -              | \$ 15,813.47  | SI                 | \$ 46,200.00 | SI                      | \$ 26,400.00 | NO              | \$ 268,725.47          |
| C    | Confianza       | 91.01          | 16 - Asuntos del Ciudadano | 16            | 16    | 00         | 00     | Directora de CAMED                  | 1           | 12    | \$ 2,538.00    | \$ 30,456.00  | \$ -              | \$ 2,421.68   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 36,177.68           |
| 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     | Cuidador                            | 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          | 16 - Asuntos del Ciudadano | 16            | 16    | 00         | 00     | Cuidador                            | 4           | 12    | \$ 1,178.00    | \$ 56,544.00  | \$ -              | \$ 4,692.82   | SI                 | \$ 8,400.00  | SI                      | \$ 4,800.00  | NO              | \$ 74,436.82           |
| C    | Confianza       | 91.01          | 16 - Asuntos del Ciudadano | 16            | 35    | 00         | 00     | Directora                           | 1           | 12    | \$ 3,255.00    | \$ 39,060.00  | \$ -              | \$ 3,079.89   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00  | NO              | \$ 45,439.89           |
| 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              | \$ 20,368.05           |
| 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    | \$ 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          | 19 - Secretaría Municipal  | 19            | 01    | 00         | 00     | Documentos                          | 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    | \$ 1,703.00    | \$ 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     | 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     | Técnico de Oficina                  | 1           | 12    | \$ 1,599.00    | \$ 19,188.00  | \$ -              | \$ 1,559.68   |                    |              |                         |              |                 |                        |



MUNICIPIO DE:  
AÑO FISCAL: 2025-2026  
CONFIANZA, REGULAR Y TRANSITORIO

INFORME DISTRIBUTIVO DE SUELDOS

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento                 | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto                | Cant. Empl. | Meses | Sueldo Mensual | Sueldo Anual  | 0.000%            | 7.65%         | \$ 175.00          | \$ 1,200.00  | \$ 200.00               | TOTAL           |                        |                |               |
|------|-----------------|----------------|------------------------------|---------------|-------|------------|--------|----------------------------------|-------------|-------|----------------|---------------|-------------------|---------------|--------------------|--------------|-------------------------|-----------------|------------------------|----------------|---------------|
|      |                 |                |                              |               |       |            |        |                                  |             |       |                |               | Sistema de Retiro | Seguro Social | Aport. Plan Médico | Plan Médico  | Bono de Navidad a pagar | Bono de Navidad | Bono de Verano a pagar | Bono de Verano |               |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 35,828.90  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Coordinador Programas Federales  | 1           | 12    | \$ 1,513.00    | \$ 18,156.00  | \$ -              | \$ 1,480.73   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 22,936.73  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Secretaría de Programa Federales | 1           | 12    | \$ 1,703.00    | \$ 20,436.00  | \$ -              | \$ 1,655.15   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 25,391.15  |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 24,047.68  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Mensajero Conductor              | 1           | 12    | \$ 1,302.00    | \$ 15,624.00  | \$ -              | \$ 1,287.04   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 20,211.04  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 01    | 00         | 00     | Auxiliar Administrativo          | 1           | 12    | \$ 1,965.00    | \$ 23,580.00  | \$ -              | \$ 1,895.67   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 28,775.67  |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 18,609.20  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Técnico de Oficina               | 1           | 12    | \$ 1,446.00    | \$ 17,352.00  | \$ -              | \$ 1,419.23   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 22,071.23  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Técnico de Oficina               | 1           | 12    | \$ 1,393.00    | \$ 16,716.00  | \$ -              | \$ 1,370.57   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 21,386.57  |
| 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   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00     | \$ -                   | \$ -           | \$ 61,098.16  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Técnica en Servicios de Salud    | 1           | 12    | \$ 1,818.00    | \$ 21,816.00  | \$ -              | \$ 1,760.72   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 26,876.72  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Trabajador Social                | 1           | 12    | \$ 1,681.00    | \$ 20,172.00  | \$ -              | \$ 1,634.96   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 25,106.96  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Trabajador Social                | 2           | 12    | \$ 1,581.00    | \$ 37,944.00  | \$ -              | \$ 3,086.32   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 19,901.00  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Trabajador                       | 4           | 12    | \$ 1,178.00    | \$ 56,544.00  | \$ -              | \$ 4,692.82   | \$ -               | \$ 8,400.00  | \$ -                    | \$ 4,800.00     | \$ -                   | \$ -           | \$ 74,436.82  |
| T    | Transitorio     | 91.05          | 02 - Oficina del Alcalde(sa) | 02            | 35    | 00         | 00     | Técnico de Oficina               | 2           | 12    | \$ 1,314.00    | \$ 31,536.00  | \$ -              | \$ 2,596.10   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 40,732.10  |
| 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   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 37,218.41  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Contador                         | 3           | 12    | \$ 1,513.00    | \$ 54,468.00  | \$ -              | \$ 4,442.20   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00     | \$ -                   | \$ -           | \$ 68,810.20  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Ayudante de Contabilidad         | 1           | 12    | \$ 1,426.00    | \$ 17,112.00  | \$ -              | \$ 1,400.87   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 41,042.14  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Investigador de Recaudos         | 1           | 12    | \$ 1,590.00    | \$ 19,080.00  | \$ -              | \$ 1,551.42   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 23,931.42  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Recaudador Auxiliar              | 3           | 12    | \$ 1,326.00    | \$ 47,736.00  | \$ -              | \$ 3,927.20   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00     | \$ -                   | \$ -           | \$ 61,563.20  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Colector de Recaudos             | 3           | 12    | \$ 1,507.00    | \$ 54,252.00  | \$ -              | \$ 4,425.68   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00     | \$ -                   | \$ -           | \$ 68,577.68  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Colector de Recaudos             | 5           | 12    | \$ 1,269.00    | \$ 76,140.00  | \$ -              | \$ 6,283.71   | \$ -               | \$ 10,500.00 | \$ -                    | \$ 6,000.00     | \$ -                   | \$ -           | \$ 98,923.71  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Técnico de Oficina               | 1           | 12    | \$ 1,442.00    | \$ 17,304.00  | \$ -              | \$ 1,415.56   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 22,019.56  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Técnico de Oficina               | 1           | 12    | \$ 1,314.00    | \$ 15,768.00  | \$ -              | \$ 1,298.05   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 20,366.05  |
| T    | Transitorio     | 91.05          | 03 - Finanzas                | 03            | 01    | 00         | 00     | Técnico de Oficina               | 4           | 12    | \$ 1,214.00    | \$ 58,272.00  | \$ -              | \$ 4,825.01   | \$ -               | \$ 8,400.00  | \$ -                    | \$ 4,800.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 18,609.20  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 01    | 00         | 00     | Secretaría                       | 1           | 12    | \$ 1,955.00    | \$ 23,460.00  | \$ -              | \$ 1,886.49   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 28,646.49  |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 19,074.25  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 01    | 00         | 00     | Encargado de Cementerio          | 1           | 12    | \$ 1,477.00    | \$ 17,724.00  | \$ -              | \$ 1,447.69   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 22,471.69  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Supervisor de Obras Públicas     | 2           | 12    | \$ 2,082.00    | \$ 49,968.00  | \$ -              | \$ 4,006.15   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 60,574.15  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Auxiliar de Obras Públicas       | 1           | 12    | \$ 1,746.00    | \$ 20,952.00  | \$ -              | \$ 1,694.63   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 25,946.63  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Auxiliar de Obras Públicas       | 1           | 12    | \$ 1,386.00    | \$ 16,632.00  | \$ -              | \$ 1,364.15   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 21,296.15  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Técnico de Oficina               | 1           | 12    | \$ 702.00      | \$ 8,424.00   | \$ -              | \$ 736.24     | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 12,460.24  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Albañil                          | 1           | 12    | \$ 1,646.00    | \$ 19,752.00  | \$ -              | \$ 1,602.83   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 4,200.00  | \$ -                    | \$ 2,400.00     | \$ -                   | \$ -           | \$ 44,194.13  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Trabajador                       | 20          | 12    | \$ 1,278.00    | \$ 306,720.00 | \$ -              | \$ 25,300.08  | \$ -               | \$ 42,000.00 | \$ -                    | \$ 24,000.00    | \$ -                   | \$ -           | \$ 398,020.08 |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Trabajador                       | 1           | 12    | \$ 1,262.00    | \$ 15,144.00  | \$ -              | \$ 1,250.32   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 19,694.32  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Trabajador                       | 4           | 12    | \$ 1,232.00    | \$ 59,136.00  | \$ -              | \$ 4,891.10   | \$ -               | \$ 8,400.00  | \$ -                    | \$ 4,800.00     | \$ -                   | \$ -           | \$ 77,227.10  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Trabajador                       | 43          | 12    | \$ 1,178.00    | \$ 607,848.00 | \$ -              | \$ 50,447.77  | \$ -               | \$ 90,300.00 | \$ -                    | \$ 51,600.00    | \$ -                   | \$ -           | \$ 800,195.77 |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Trabajador                       | 1           | 12    | \$ 683.00      | \$ 8,196.00   | \$ -              | \$ 718.79     | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 12,214.79  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Trabajador                       | 3           | 12    | \$ 629.00      | \$ 22,644.00  | \$ -              | \$ 2,007.67   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00     | \$ -                   | \$ -           | \$ 34,551.67  |
| 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   | \$ -               | \$ 2,100.00  | \$ -                    | \$ 1,200.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 10,500.00 | \$ -                    | \$ 6,000.00     | \$ -                   | \$ -           | \$ 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   | \$ -               | \$ 6,300.00  | \$ -                    | \$ 3,600.00     | \$ -                   | \$ -           | \$ 56,757.71  |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Conductor Vehículo Motor Pesado  | 8           | 12    | \$ 1,369.00    | \$ 131,424.00 | \$ -              | \$ 10,788.34  | \$ -               | \$ 18,600.00 | \$ -                    | \$ 9,600.00     | \$ -                   | \$ -           | \$ 168,612.34 |
| T    | Transitorio     | 91.05          | 04 - Obras Públicas          | 04            | 06    | 00         | 00     | Conductor Veh                    |             |       |                |               |                   |               |                    |              |                         |                 |                        |                |               |

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE:  
AÑO FISCAL: 2025-2026  
CONFIANZA, REGULAR Y TRANSITORIO

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento                    | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto                 | Cant. Empl. | Meses | Sueldo Mensual | Sueldo Anual  | 0.000%            | 7.65%         | \$ 175.00          | Plan Médico  | \$ 1,200.00             | Bono de Navidad        | \$ 200.00      | Bono de Verano | TOTAL         |
|------|-----------------|----------------|---------------------------------|---------------|-------|------------|--------|-----------------------------------|-------------|-------|----------------|---------------|-------------------|---------------|--------------------|--------------|-------------------------|------------------------|----------------|----------------|---------------|
|      |                 |                |                                 |               |       |            |        |                                   |             |       |                |               | Sistema de Retiro | Seguro Social | Aport. Plan Médico | Plan Médico  | Bono de Navidad a pagar | Bono de Verano a pagar | Bono de Verano |                |               |
| T    | Transitorio     | 91.05          | Emergencias                     | 06            | 52    | 00         | 00     | Técnico de Emergencias Médicas    | 2           | 12    | \$ 1,386.00    | \$ 33,264.00  | \$ -              | \$ 2,728.30   | SI                 | \$ 4,200.00  | SI                      | \$ 2,400.00            | NO             | \$ -           | \$ 42,592.30  |
| T    | Transitorio     | 91.05          | Emergencias                     | 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          | Emergencias                     | 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          | Emergencias                     | 06            | 52    | 00         | 00     | Técnico de Búsqueda y Rescate     | 1           | 12    | \$ 1,326.00    | \$ 15,912.00  | \$ -              | \$ 1,309.07   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00            | NO             | \$ -           | \$ 20,521.07  |
| T    | Transitorio     | 91.05          | Emergencias                     | 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          | Emergencias                     | 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                          | 14          | 12    | \$ 1,257.00    | \$ 211,176.00 | \$ -              | \$ 17,440.16  | SI                 | \$ 29,400.00 | SI                      | \$ 16,800.00           | NO             | \$ -           | \$ 274,816.16 |
| 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     | Oficial de Recursos Humanos       | 1           | 12    | \$ 1,513.00    | \$ 18,156.00  | \$ -              | \$ 1,480.73   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00            | NO             | \$ -           | \$ 22,936.73  |
| 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    | \$ 1,671.00    | \$ 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    | \$ 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            | 3           | 12    | \$ 1,269.00    | \$ 45,884.00  | \$ -              | \$ 3,770.23   | SI                 | \$ 6,300.00  | SI                      | \$ 3,600.00            | NO             | \$ -           | \$ 59,354.23  |
| 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     | 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     | 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          | 09 - Recreación y Deportes      | 09            | 01    | 00         | 00     | Trabajador                        | 2           | 12    | \$ 1,232.00    | \$ 29,568.00  | \$ -              | \$ 2,445.55   | SI                 | \$ 4,200.00  | SI                      | \$ 2,400.00            | NO             | \$ -           | \$ 38,613.55  |
| T    | Transitorio     | 91.05          | 09 - Recreación y Deportes      | 09            | 01    | 00         | 00     | Trabajador                        | 7           | 12    | \$ 1,178.00    | \$ 98,952.00  | \$ -              | \$ 8,212.43   | SI                 | \$ 14,700.00 | SI                      | \$ 8,400.00            | NO             | \$ -           | \$ 130,264.43 |
| T    | Transitorio     | 91.05          | 09 - Recreación y Deportes      | 09            | 01    | 00         | 00     | Trabajador                        | 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     | Trabajador                        | 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 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          | 12 - Relaciones Públicas        | 12            | 05    | 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          | 14 - Cultura y Turismo          | 14            | 47    | 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    | \$ 1,268.00    | \$ 15,216.00  | \$ -              | \$ 1,255.82   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00            | NO             | \$ -           | \$ 19,771.82  |
| T    | Transitorio     | 91.05          | 14 - Cultura y Turismo          | 14            | 47    | 00         | 00     | Trabajador                        | 1           | 12    | \$ 1,352.00    | \$ 16,224.00  | \$ -              | \$ 1,332.94   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00            | NO             | \$ -           | \$ 20,856.94  |
| T    | Transitorio     | 91.05          | 14 - Cultura y Turismo          | 14            | 47    | 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          | 14 - Cultura y Turismo          | 14            | 47    | 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          | 16 - Asuntos del Ciudadano      | 16            | 16    | 00         | 00     | Auxiliar en el Hogar              | 7           | 12    | \$ 683.00      | \$ 57,372.00  | \$ -              | \$ 5,031.56   | SI                 | \$ 14,700.00 | SI                      | \$ 8,400.00            | NO             | \$ -           | \$ 85,503.56  |
| T    | Transitorio     | 91.05          | 16 - Asuntos del Ciudadano      | 16            | 16    | 00         | 00     | Auxiliar en el Hogar              | 14          | 12    | \$ 629.00      | \$ 50,672.00  | \$ -              | \$ 9,369.11   | SI                 | \$ 29,400.00 | SI                      | \$ 16,800.00           | NO             | \$ -           | \$ 161,241.11 |
| 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    | \$ 1,178.00    | \$ 14,136.00  | \$ -              | \$ 1,173.20   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00            | NO             | \$ -           | \$ 18,609.20  |
| T    | Transitorio     | 91.05          | 16 - Asuntos del Ciudadano      | 16            | 35    | 00         | 00     | Coord. Serv. Personas Impedimento | 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    | \$ 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          | 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          | 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                | 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          | 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             | \$ -           | \$ 36,567.51  |
| T    | Transitorio     | 91.05          | 20 - Asuntos Legales            | 20            | 01    | 00         | 00     | Para Legal                        | 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     | Oficial de Contrato               | 1           | 12    | \$ 2,775.00    | \$ 33,300.00  | \$ -              | \$ 2,639.25   | SI                 | \$ 2,100.00  | SI                      | \$ 1,200.00            | NO             | \$ -           | \$ 39,239.25  |
| 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                | 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     | Electrónica                       | 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          | 24 - Educación                  | 24            | 07    | 00         | 00     | Electrónica                       | 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                | 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          | 24 - Educación                  | 24            | 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          | 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          | 2           | 12    | \$ 1,652.00    | \$ 39,648.00  | \$ -              | \$ 3,216.67   | SI                 | \$ 4,200.00  | SI                      | \$ 2,400.00            | NO             | \$ -           | \$ 49,464.67  |
| 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                 |              |                         |                        |                |                |               |

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: 0 0 0  
AÑO FISCAL: 2025-2026

TRANSITORIO E IRREGULAR

| Cat. | Desc. Categoría | Num. de Cuenta | Departamento                 | Núm. de Dpto. | Prog. | Sub. Prog. | Activ. | Título del Puesto | Cant. Empl. | Sueldo por hora | Horas   |      |        |       |       | Meses | Sueldo Mensual | Sueldo Anual | 7.65%         | \$ 100.00   | Plan Médico | \$ 500.00         | \$ 650.00 | Bono de Verano | TOTAL |                  |
|------|-----------------|----------------|------------------------------|---------------|-------|------------|--------|-------------------|-------------|-----------------|---------|------|--------|-------|-------|-------|----------------|--------------|---------------|-------------|-------------|-------------------|-----------|----------------|-------|------------------|
|      |                 |                |                              |               |       |            |        |                   |             |                 | Diarias | Sem. | Quinc. | Mens. | Anual |       |                |              | Seguro Social | Aport. Plan |             | Bono de Navidad a |           |                |       | Bono de Verano a |
| 1    | Irregular       | 91.06          | 02 - Oficina del Alcalde(sa) | 02            | 07    | 00         | 00     | Estudiantes       | 10          | \$ 5.44         | 4.00    |      |        |       |       | 4.5   | \$ -           | \$ -         | \$ -          | NO          | \$ -        | NO                | \$ -      | NO             | \$ -  | \$ -             |
|      |                 |                |                              |               |       |            |        |                   | 10          |                 |         |      |        |       |       |       | \$ -           | \$ -         | \$ -          |             | \$ -        |                   | \$ -      |                | \$ -  |                  |