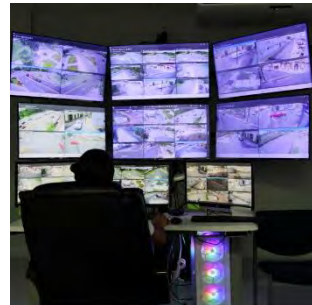


BUDGET 2024-2025

July 1, 2024 to June 30, 2025

Caguas...



Safe City, with Quality of Life and Opportunities for all.



AUTONOMOUS MUNICIPALITY OF CAGUAS



June 6, 2024

To the honorable Municipal Legislature and Citizens of the Autonomous Municipality of Caguas:

In compliance with the provisions of the law, I submit for your consideration the **Revenue and Expenditure Budget for the fiscal year 2024-2025.**

Our commitment to the well-being of citizens and the development of the city are the guides that mark the budget we present. We offer people first-class services and we provide them with the best resources to have a safe city with quality of life.

This budget responds to a work agenda that serves citizens well, which makes possible the continuous construction of an innovative, equitable city with opportunities for all. Therefore, I respectfully request that you evaluate and approve the Revenue and Expenditure Budget for the fiscal year 2024-2025.

Cordially,



William E. Miranda Torres
Mayor

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MESSAGE FROM THE MAYOR

In Caguas, despite the fiscal, economic, and social challenges facing Puerto Rico, our commitment to serving our citizens remains strong. We firmly believe that a new Puerto Rico is possible.



Our vision is of a safe city, offering a high quality of life and opportunities for everyone. In Caguas, entrepreneurs find the ideal environment to transform their dreams into reality.

Culture and tradition are woven into the fabric of our daily lives, and they also serve as engines of economic growth. We are confident that our city's tourism and culinary attractions will continue to expand and draw more visitors.

Caguas embraces a harmonious balance between innovation, technology, and nature. We believe that through self-management, our communities will continue to flourish.

The dedicated men and women within our municipal structure are the driving force behind our mission to make Caguas a better city every day. Their efforts power our agenda.

Our strength lies in the resilience and efficiency we've shown in response to emergencies. With organization, leadership, and professionalism, we have tirelessly served our citizens. Public service is a continuous effort, and there is always more to be done.

With that in mind, I respectfully present the budget for the 2024-2025 fiscal year, outlined as follows:

The Consolidated Revenue and Expenditure Budget for the Autonomous Municipality of Caguas for the fiscal year 2024-2025 totals \$194,038,404. This marks an increase of \$3,048,175 from the current fiscal year. Of this, \$104,983,121 comes from the General Fund, \$59,152,223 from operational funds, and \$29,903,060 for capital improvements.



The General Fund will be sourced from the following: \$27,962,272 from Property Taxes; \$32,155,500 from Municipal Licenses; \$23,200,000 from Sales and Use Taxes; \$5,260,399 from Intergovernmental Revenues; \$3,350,000 from Non-recurring Revenues; \$9,240,630 from Licenses and Permits; \$714,900 from Service Revenues; \$24,420 from Miscellaneous Revenues; \$2,025,000 from Bank Interests; and \$900,000 from Fines and Confiscations.

Dependency	2023-24	2024-25	Change
Municipal Legislature	\$ 623,136	\$ 525,437	\$ (97,699)
Executives	1,907,645	1,857,097	(50,548)
Advisory Offices	5,628,117	5,896,459	268,342
Support Offices	43,390,018	41,134,744	(2,255,274)
Operational Offices	48,986,976	55,569,384	6,582,408
Total	\$ 100,535,892	\$ 104,983,121	\$ 4,447,229

Through this responsibly designed budget, we continue to build the safe and prosperous city we envision. I have always believed that a budget is more than numbers—it’s a tool for social justice and development.

One key area impacted by our budget is public safety. Our aim is to protect and preserve the peace and quality of life for our citizens. While the central government bears the primary responsibility for public safety, we at the municipal level are doing our part.

Knowing that our citizens deserve a secure environment, we are committed to providing the best resources to ensure peace. Public safety remains a priority in this budget, as we focus on protecting our residents and reducing violence. To that end, we are training 22 new municipal police officers, who are currently enrolled in three academies.

The expansion of our police force is part of a comprehensive security plan, which includes doubling the number of 24/7 surveillance cameras across the city, equipping all officers with body cameras, establishing a drone unit, and acquiring top-tier technology to ensure our Municipal Police are among the best in Puerto Rico.

This commitment to excellence extends to our entire workforce. We strive to maintain the best working conditions for our municipal employees. In the 2024-2025 budget, the Christmas Bonus remains set at \$1,000, and excess sick leave payments will continue. Additionally, we offer a free cancer insurance policy to employees and life insurance to municipal police officers.



As part of our innovation agenda, we are making services more accessible to our citizens. Starting in the 2024-2025 fiscal year, licenses can be filed and paid for electronically, and permits can be submitted online. Furthermore, supplier payments will be made through electronic transfers.

Several key priorities are addressed in this budget. For example, \$1,321,710 from the General Fund and \$7,882,042 for capital improvements have been allocated for infrastructure and roadways.

For recycling and sanitation, we've allocated \$7,148,868 from the General Fund and \$747,843 from Act 53-2021 for solid waste collection, totaling \$7,896,711. This includes adding 3,900 housing units to the "Recycle with Heart" program and an additional 164 units to solid waste collection.

Additionally, \$4,916,840 from the General Fund is earmarked for green spaces and beautification efforts, including maintenance of municipal and state roads, passive parks, and sports facilities.

The city's infrastructure is vital to continue building a social life of well-being, quality, efficiency, and economic development that Caguas deserves. Addressing the significant need to improve our road infrastructure is one of our highest priorities.

ANNUAL ELEMENT OF CAPITAL IMPROVEMENT

Sources	Cost
Federal Emergency Management Agency (FEMA)	\$ 5,152,047.00
Community Development Block Grant (CDBG)	\$ 578,833.00
Loan – Notes of General Obligations	\$ 23,365,309.00
Budget Realignment	\$ 806,871.00
Total	\$ 29,903,060.00

Maintaining a beautiful and orderly city for the enjoyment of residents and visitors is part of the work that sets us apart and has allowed us to share our Criollo pride with the rest of the country.

Caguas is vibrant city working hand in hand with our people. We are the heart of Puerto Rico. And we will continue working with the same commitment and dedication.

We hereby present to you the budget for the fiscal year 2024-2025.



Caguas...



Safe City,

**With Quality of Life
and Opportunities for all.**



DISTINGUISHED BUDGET 2023-2024



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Autonomous Municipality of Caguas, Puerto Rico** for its annual budget beginning **July 01, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

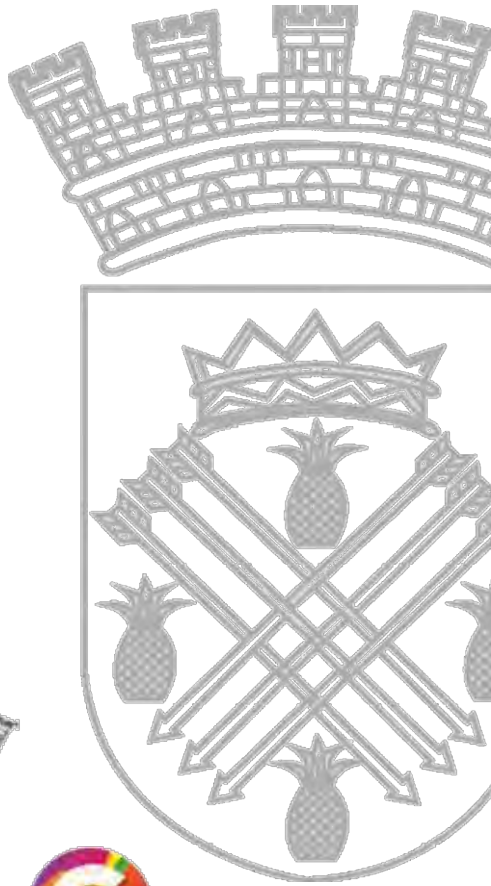
This award is valid for a period of one year only and we have received it for 14th consequently years. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Caguas



Protection and Security



ORGANIZATIONAL STRUCTURE

INTRODUCTION

This section presents the administrative organization of the Municipal Executive and Legislative Branches. Our organizational structure was designed to strengthen teamwork, facilitate interaction among its components, reasonably ensure compliance with strategic objectives and promote comprehensive, effective and efficient service delivery. It allows us to continue advancing our priority projects, works and programs, as established in our Strategic Plan and aimed at becoming a world-class City.

MUNICIPAL LEGISLATURE

The Municipal Legislature is composed of 16 members elected by the people. It has a President, two Vice Presidents and a Secretary who directs the work of the administrative staff.



EXECUTIVE OFFICES

The main executives of the Municipal Administration are the Mayor, the Vice Mayor, the Executive Advisor, the Secretaries and the Director of Press and Communications. The Office of the Mayor, the Office of the Executive Advisor and the Secretaries are the administrative units that cover the managerial function. The divisions attached to the Office of the Mayor are: the Mayor's Office itself, the Office of the Vice Mayor and the Faith-Based and Community Initiatives Unit.

ADVISORY OFFICES

The following administrative units constitute the advisory offices: Human Resources, Planning, Environmental Affairs, Internal Audit and Permits. These offices are responsible for providing technical advice to the Mayor and other municipal officials.

SECRETARIATS

The secretariats are administrative units headed by Secretaries, who are appointed by the Mayor and confirmed by the Municipal Legislature. They are in charge of supporting, coordinating and following up the execution of the strategic objectives and the Municipal Government Program. They are: Secretariat of Administration, Secretariat of Infrastructure, Beautification and Building Conservation, Secretariat of Human Development and Secretariat of Economic Development.

SUPPORT OFFICES

Units headed by directors, responsible for managing all the organization's resources and offering internal services of a general nature. This group reports to the **Secretary of Administration** and is composed of: Finance, Management and Budget, Municipal Clerk, Information Technology and Purchasing and Auctions. In addition, the Press and Communications and Public Events offices report directly to the Mayor.



ORGANIZATIONAL STRUCTURE

OPERATIONAL OFFICES

Administrative units headed by directors. They are responsible for providing services that directly impact citizens. This group is composed of the following administrative units:

- The **Secretariat of Infrastructure, Beautification and Building Conservation** groups the following administrative units: Citizen Mobility, Public Works, Landscaping and Beautification, Building Conservation and Recycling and Sanitation, and the Municipal Office of Recovery and Reconstruction (OMRR), which reports directly to the Mayor.
- The **Human Development Secretariat** groups the following administrative units: Citizen Services, Community Self-Development, Housing, Education, Cultural Development, Recreation and Sports, Head Start Program and the Women's Office.
- The **Secretariat of Economic Development Caguas Emprende** groups the following areas or programs: PromoCaguas, Plaza del Mercado, Tourism and Marketing, Film Development Program and the Office for the Development of the Traditional Urban Center (ODECUT).
- The **Public Safety and Security Area** groups the following administrative units: Municipal Police, the Municipal Office of Emergency Management (OMME) and the Municipal Office of Emergency Medical Services (OMEM). These operational units report directly to the Mayor's Office.



ORGANIZATIONAL STRUCTURE



ELECTED OFFICIALS

MAYOR

William E. Miranda Torres

MUNICIPAL LEGISLATURE

CHAIRMAN

Alberto R. Costa Berríos

Victoria Cintron Cruz
Juan J. Velázquez Villares
Sylvia Rodríguez Aponte
Luis R. Pérez Rosario
Ismael González Rivera
Antonio Cruz Gorritz
Esteban Ramirez Del Valle
Héctor J. Cotto Lebrón
Félix Guzmán Alejandro
Myrna L. Carrión Parrilla
Miguel A. Cestero Cavo
Wenddy L. Colón Martínez
Sonia Delgado Cotto
Jason L. Domenech Miller

DESIGNATED OFFICERS

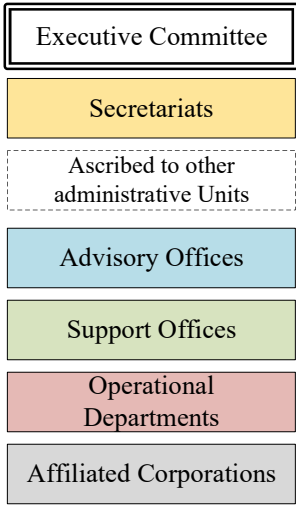
Lydia I. Rivera Denizard
Lcda. Mónica Y. Vega Conde
Victor M. Coriano Reyes
Aida I. González Santiago
Ada Belén Caballero Miranda

Deputy Mayor
Executive Advisor
Secretariat of Administration
Secretariat of Human Development
Secretariat of Infrastructure, Beautification and Building
Conservation
Secretariat of Economic Development

Zamia M. Baerga Torres

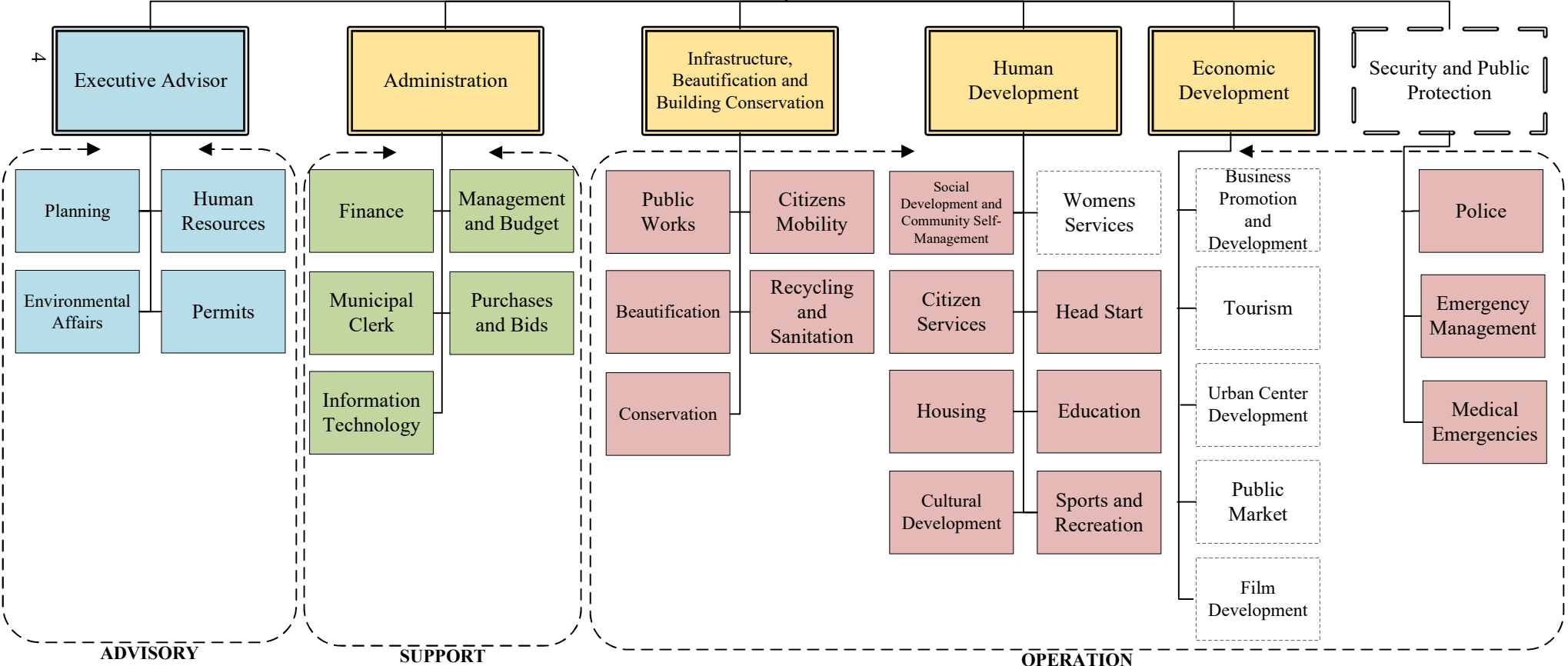
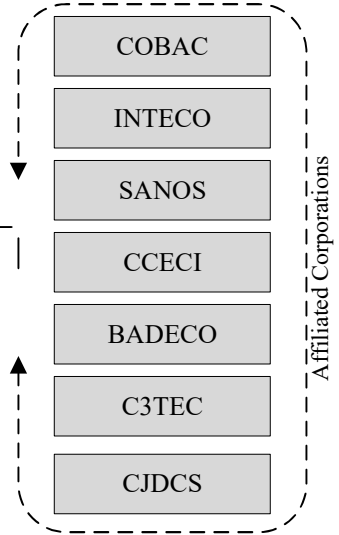
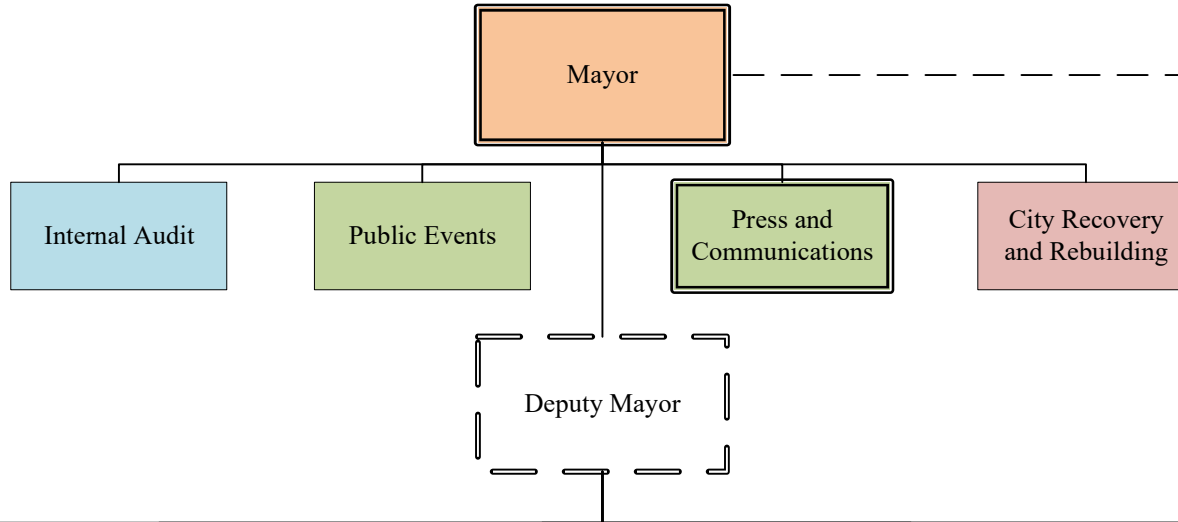


LEGEND



Autonomous Municipality of Caguas

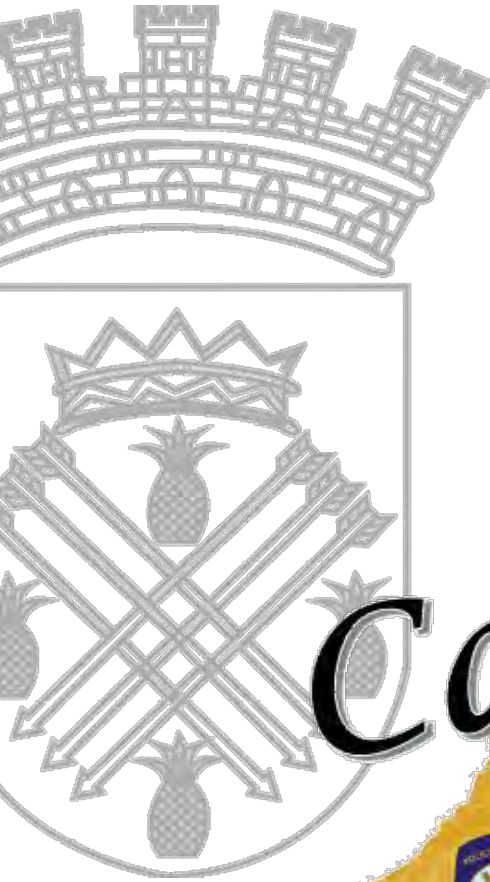
Organizational Chart



STRATEGIC PLAN

NEW GENERATION STRATEGIC PLAN					
VALUES					
<i>Loyalty</i>	<i>Professionalism</i>	<i>Commitment</i>	<i>Integrity</i>	<i>Humanism</i>	<i>Courage</i>
VISION					
<i>"Caguas Nuestro Nuevo País, a vibrant, safe, beautiful and orderly city, sustainable, healthy, cultured and modern, technologically advanced, solidary in its coexistence, economically dynamic, competitive, proud to be the best. Center...and Heart of Puerto Rico."</i>					
MISSION					
<i>"To provide the people with access to quality services in a creative and effective manner, through the optimal use of resources and the active participation of the citizenry."</i>					
STRATEGIC GUIDELINES AND GOALS					
<i>Caguas is youth and healthy coexistence; committing ourselves to the values of human development postulated by the international community.</i>					
<ul style="list-style-type: none"> • City of Participatory Democracy • Safe City • Healthy City • City of All • Educating City 					
<i>Caguas is committed to the principles of environmental conservation that contribute to the sustainability of the city.</i>					
<ul style="list-style-type: none"> • Sustainable City • Citizen Mobility City • Livable City 					
<i>Caguas fosters a new culture of entrepreneurship with a global perspective, within a framework of competitiveness, sustainability and solidarity economy.</i>					
<ul style="list-style-type: none"> • Entrepreneurial City • City with a Vibrant Urban Center • World Class Tourist City 					
<i>Caguas is the City of the Future, technology and sustainable production: the development of information technologies, communications, agro-ecologies, renewable energies, waste management and new modes of sustainable production processes will be promoted.</i>					
<ul style="list-style-type: none"> • High Tech City • Strategic Axis of the Region 					
<i>Caguas is Native pride: the cultural identity, traditional knowledge, history and heritage of the city are fundamental resources for sustainable development.</i>					
<ul style="list-style-type: none"> • Native City 					
<i>Caguas operates with a new public management model: based on strategic planning, democratic governance, professionalization, e-government and accountability.</i>					
<ul style="list-style-type: none"> • Democratic Governance City • Total Native Quality City 					





Caguas



Protection and Security



CAGUAS IN GRAPHICS

The following graphs show the population profile of Caguas and the change over the past few years. The data are also compared with the rest of Puerto Rico. The figures used come mainly from the U.S. Census Bureau, Census Estimate 2022 and the Puerto Rico Community Survey 2018-2022. The data related to the services offered virtually were provided by the Electronic and Digital Government Units of the Autonomous Municipality of Caguas.

ABOUT CAGUAS

The Municipality of Caguas became a city in 1894, after being founded in 1775. The City is composed of eleven wards (Bairoa, Beatriz, Borinquen, Cañabón, Cañaboncito, Pueblo, Río Cañas, San Antonio, San Salvador, Tomás de Castro, and Turabo), which total an area of 58.7 square miles. Each of the neighborhoods has its own flag.

In Caguas, we focus on meeting the needs of our citizens, communities and merchants, providing them with excellent service. Over the years, we have succeeded in promoting the use of technology in the labor, social and commercial spheres. The City serves as an example and model for local and international cities. In our town, Democratic Governance allows us to demonstrate that we are transparent, planned, organized and that we have a good human team, with which we will achieve our goals.



The municipal administration continues to work in all the neighborhoods of our city. We continue to impact the communities by bringing the main services to their homes. We have improved the recreational and sports facilities in the communities, the paving of the roads and the infrastructure works, to continue with the reconstruction of our city. Our city offers the opportunity for our citizens and visitors to come to Caguas to enjoy the activities that we celebrate throughout the year.

Caguas... is a Safe City, with Quality of Life and Opportunities for all.



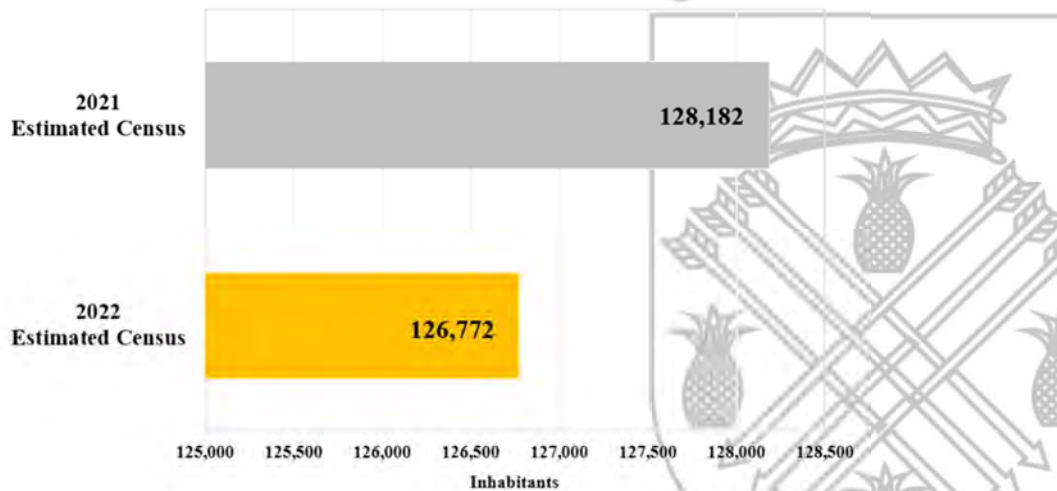
CAGUAS IN GRAPHICS

POPULATION

The population of Caguas, according to the 2022 Census Estimate, reflects a total of 126,772 inhabitants. When compared to the 128,182 population reported in the 2021 Census Estimate, there is an increase of 1,410 people or 1.11% percent. This decrease could be directly related to migration, having a high elderly population and low birth rates.

Graph 1

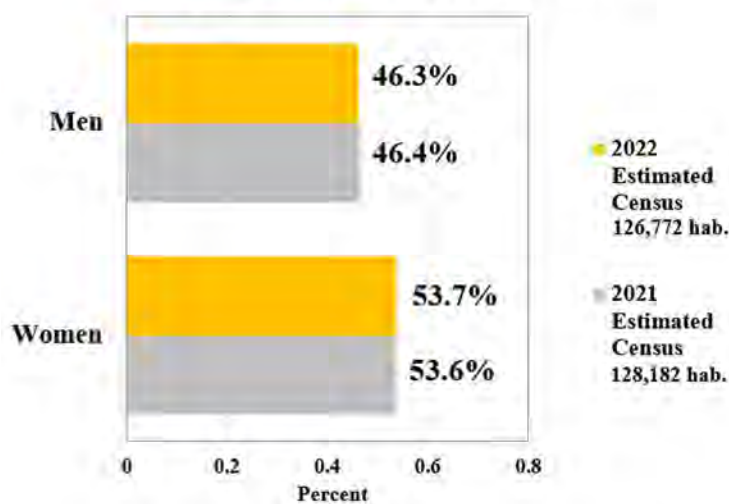
Population of Caguas



The changes in the different age groups in the population of Caguas are greatly reflected in the different age groups (graph 4).

Graph 2

Population by Gender



According to the 2022 Census Estimate, Graph 2 shows that women represent 53.7% of the City's population and men represent the remaining 46.3%.

The population increase reflects a 0.1% change in the number of men and women. The population of Caguas is a population that is constantly changing year after year. Population changes allow us to continue developing new strategies and opportunities in both the social and economic spheres.



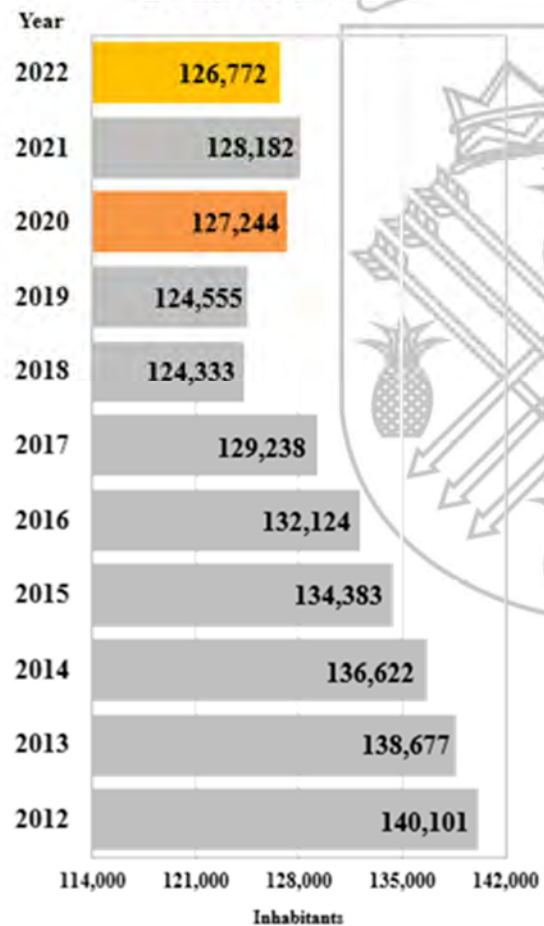
CAGUAS IN GRAPHICS

In Graph 3, we present a breakdown of the population of Caguas from the 2012 Estimated Census to the 2022 Estimated Census. We represent in a different color the actual number of inhabitants through the 2020 Census. The graph shows us a diverse movement between the number of people when comparing each of the years. Our City is one of the most populated on the island. Positively, the constant movement of inhabitants in our City has allowed us to see economic growth, in addition to allowing us to increase the services we provide to citizens. Likewise, the social activities that impact our citizens also allow people from nearby towns to participate and benefit from them.

Graph 4 represents the total population change by age and gender according to the 2022 Estimated Census. The population groups are distributed in 68,113 females and 58,659 males. The estimated 2022 census data by age group currently shows that the estimated population totals 126,772 inhabitants. Persons under 18 years of age represent 17.1% of the population. People between the ages of 18 and 64 represent 61.4% of the population. In addition, the group of people over 65 years of age represents 21.5% of the population.

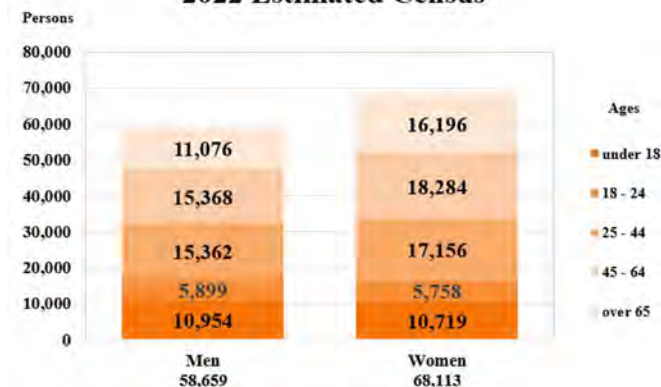
Graph 3

Estimated Population of Caguas 2012 to 2022



Graph 4

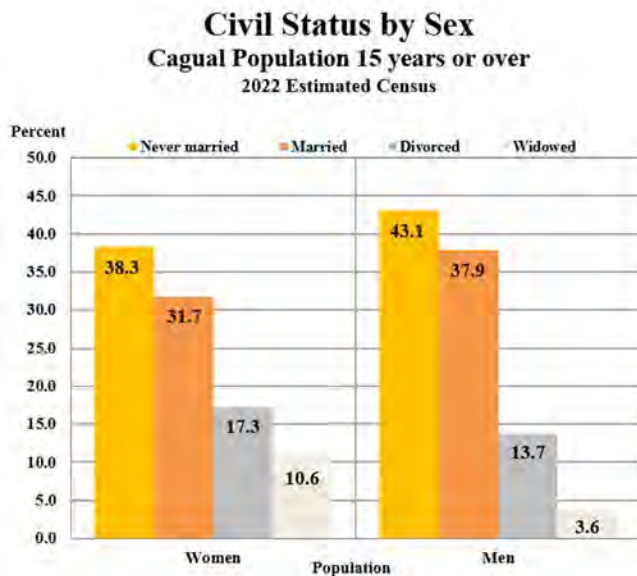
Age Groups 2022 Estimated Census



CAGUAS IN GRAPHICS

HOMES AND FAMILY

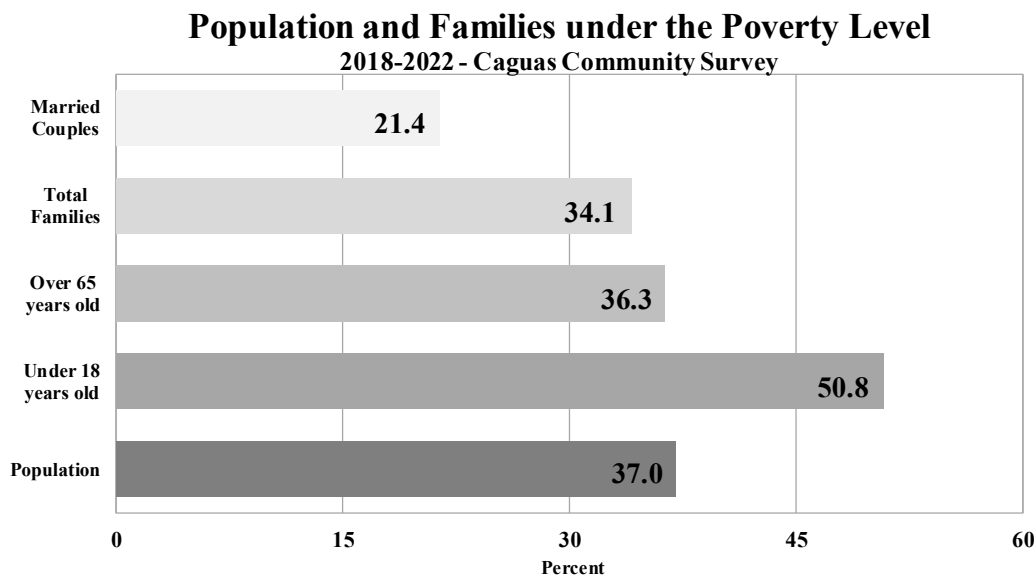
Graph 5



Marital Status of the Population by Sex reflects a great change in some of the concepts. The 2018-2022 Census Survey reflects that 43.1% of males ages 15 and older have never been married, followed by 37.9% of those who are married. The Survey also shows that there are 27.9% of women who may be living alone, either due to divorce or widowhood. The services provided to our citizens are evaluated based on population changes; which is why we are bringing these services and impacting communities with activities in their neighborhoods.

The 2018-2022 Survey, which measures the percent of the population under poverty levels, reveals in all lines that a high percent of people are under poverty level. The City's Poverty level is at 37.0% of the total population. In turn, people over 65 years of age represent 36.3% of the city's poverty level.

Graph 6



CAGUAS IN GRAPHICS

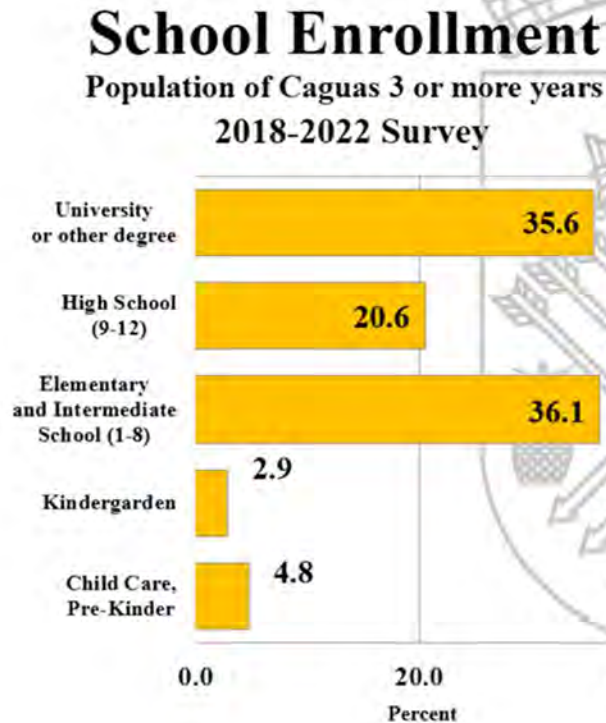
EDUCATION

The results of the 2018-2022 Survey regarding school enrollment in Caguas, 3 years of age or older, indicate that 7.7% were enrolled at the preschool levels; 36.1% at the primary level; 20.6% at the secondary level; and 35.6% at the university level. The level of school enrollment growth has remained constant in our city.

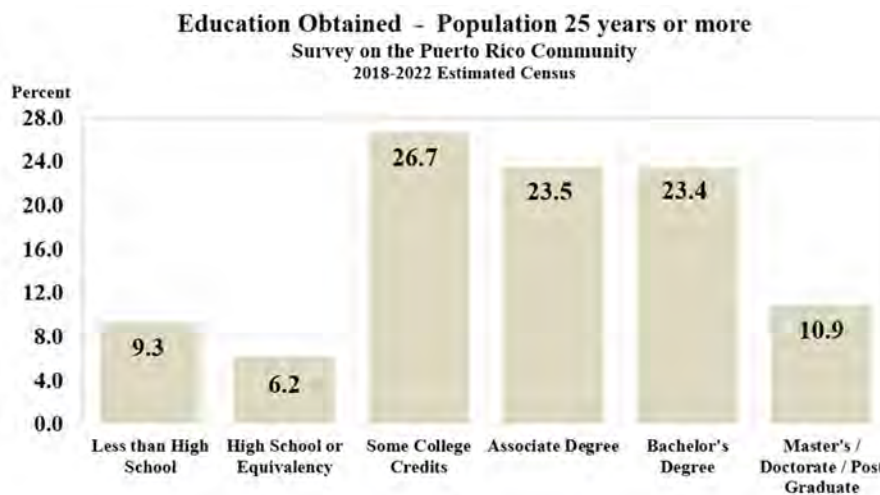
The population of Caguas aged 25 years and older, according to the 2018-2022 Community Survey in Graph 8, shows that it has an academic preparation beyond high school or its equivalence.

84.5% of the population has from some college credit to a doctorate degree. The line of higher education or equivalency reflects an amount of 6.2%. In the municipality of Caguas we have seen an increase in the number of academic institutions that offer university courses as well as postgraduate ones.

Graph 7



Graph 8



The growth of educational options in our city has allowed young people and adults to have greater opportunities for professional growth. These initiatives allow new options in the field of education to be offered in the labor area.

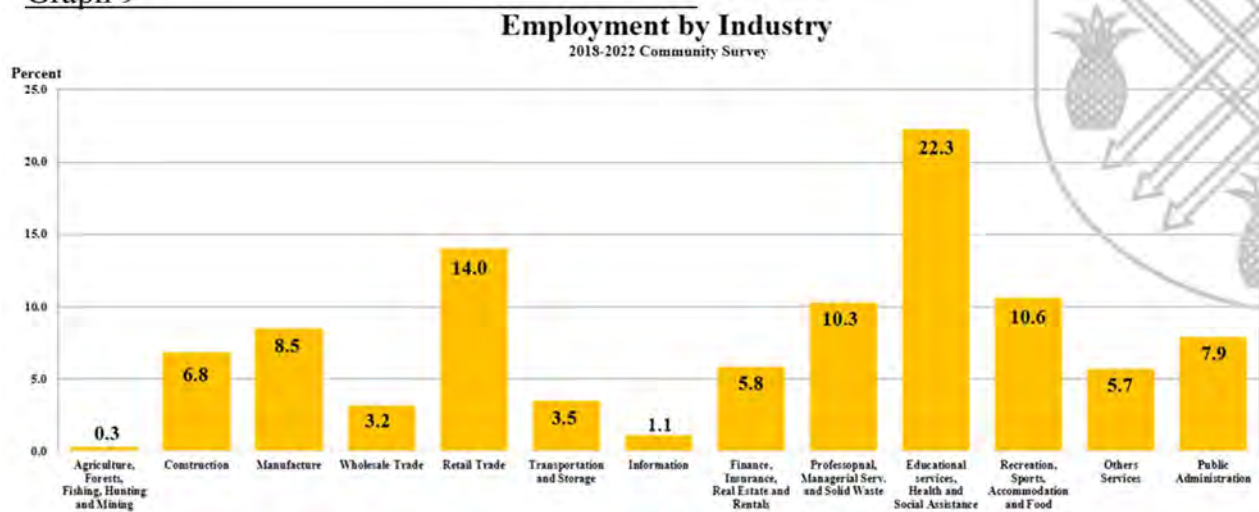


CAGUAS IN GRAPHICS

EMPLOYMENT BY INDUSTRY

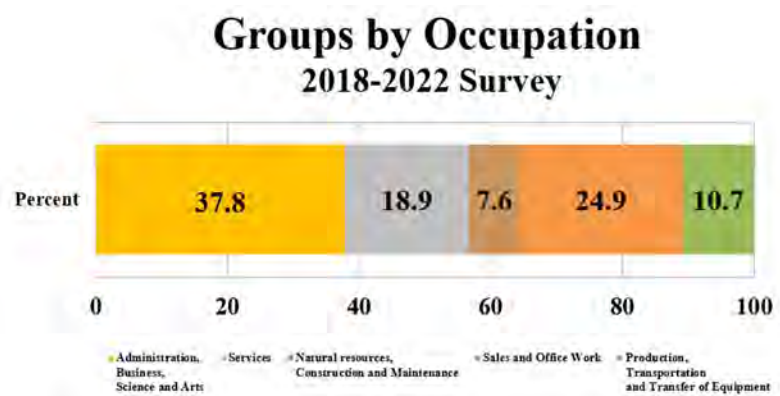
The 2018-2022 Community Survey of occupational groups shows that nine (9) of the thirteen (13) groups represented by area are above 4% percent of jobs. We can highlight that the area of Educational Services, Health and Social Assistance is the one with the highest percentage of jobs, with 22.3% percent. In addition, Retail Trade, Professional Services, Management and Solid Waste, Recreation, Sports, Lodging and Food, Manufacturing and Public Administration have a percentage greater than 7%. The areas with the lowest percentage are Agriculture, Forests, Fishing, Hunting and Mining, Construction, Information, Transportation, Wholesale Trade, Finance, Insurance, Real Estate and Rentals and Other Services.

Graph 9



The 2018-2022 Community Survey of occupational groups shows that the highest percentage of occupations in Caguas are related to Administration, Business, Science and Arts with 37.8%. This is followed by the areas of Sales, Office Work and Services with 24.9% and 18.9%, respectively. Caguas has industries and occupations that provide diverse job options to citizens. The Caguas Emprende Economic Development Secretariat continues to train merchants in our city in the creation and management of their businesses. The benefit of these programs allows for balanced population and economic growth.

Graph 10



CAGUAS IN GRAPHICS

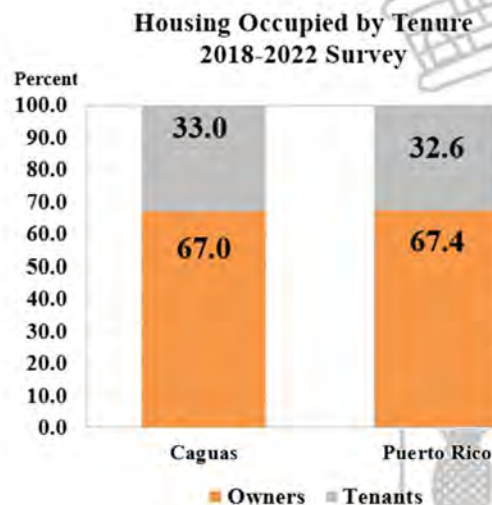
HOUSING

The inventory of properties in Caguas allows different sectors of the population to have available housing in all areas of the city.

According to the 2018-2022 Survey, in Caguas 67.0% of the homes are owner-occupied. When compared to the percentage in Puerto Rico, it is 0.4% higher than in Caguas. The survey shows that the total percentage of rented housing in Caguas is higher than in Puerto Rico.

The survey in Graph 12 shows that 63.4% of property owners in Puerto Rico do not have a mortgage. In Caguas it is 50.9%. When compared with mortgaged homes on the island, the difference is 12.5% higher in Caguas.

Graph 11

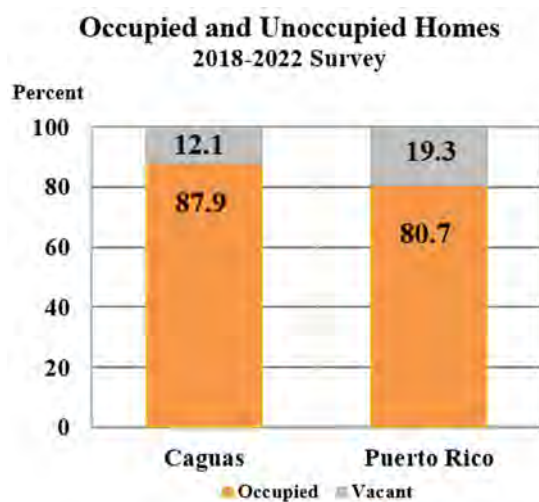


The graph shows that the occupancy rate, at 87.9%, is higher than in Puerto Rico. In addition, there is a 7.2% difference between vacant and occupied properties.

Graph 12



Graph 13

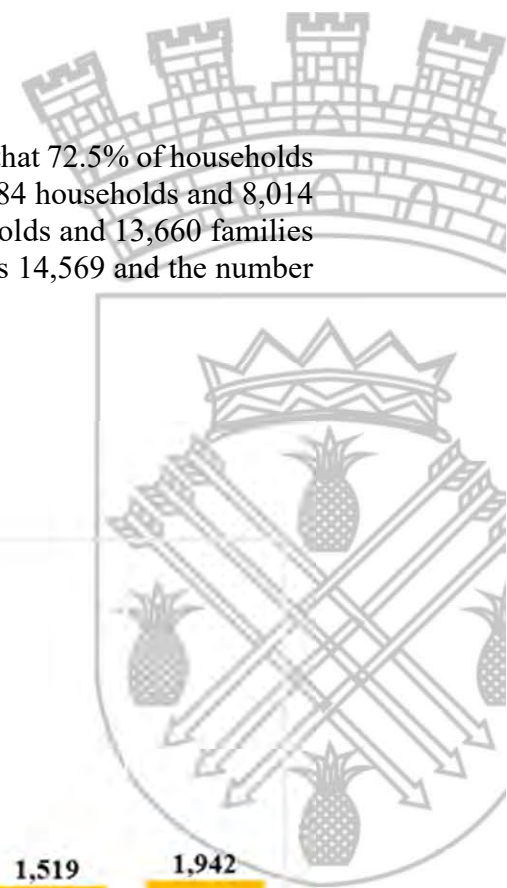
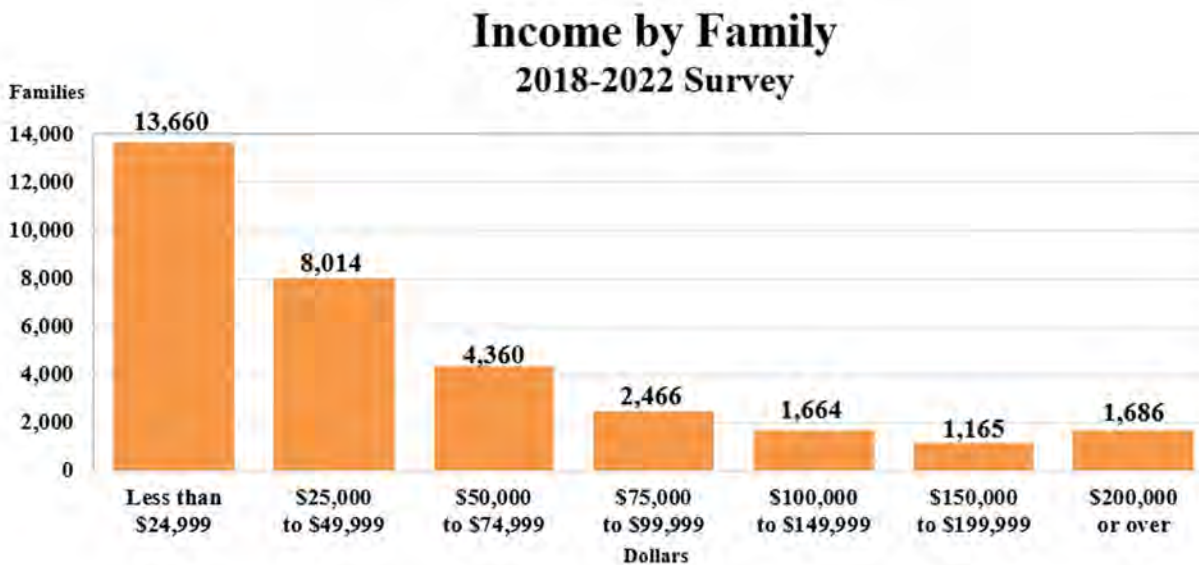
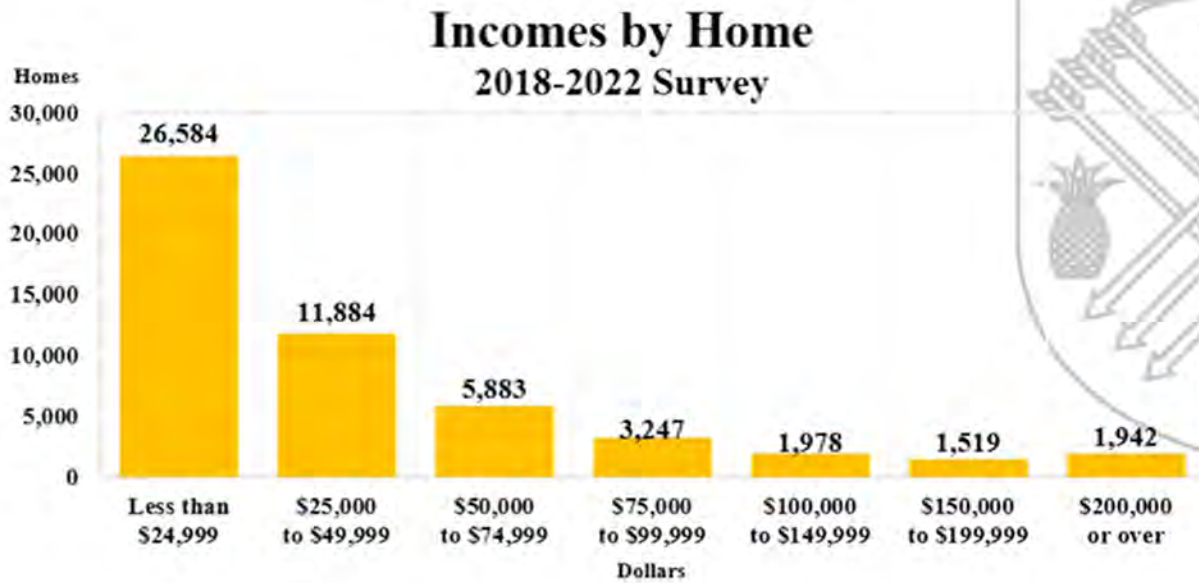


CAGUAS IN GRAPHICS

REVENUES

The Households and Families line item in the 2018-2022 Survey reflects that 72.5% of households in Caguas have an income of less than \$50,000. Of that percentage, 11,884 households and 8,014 families are between \$25,000 to \$49,999. The remaining 26,584 households and 13,660 families are below \$25,000. The number of households above \$50,000 income is 14,569 and the number of families is 11,341 representing 27.5% and 34.4% respectively.

Graph 14



CAGUAS IN GRAPHICS

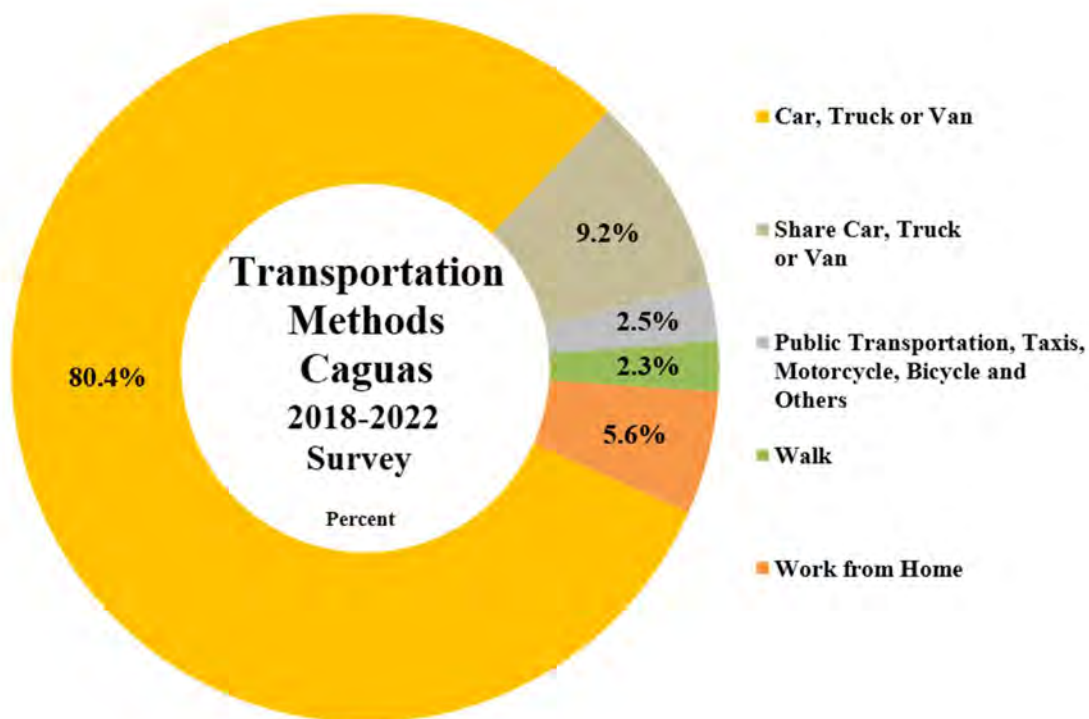
TRANSPORTATION

The following graph presents the data corresponding to the means of transportation used by the inhabitants of Caguas to move from one place to another within and outside of our city. 80.4% use their cars, trucks or vans to get around. The remaining 14.0% share vehicles use public transportation, cabs, motorcycles, bicycles or walk. In addition, we highlight that there are 5.6% who work from home.

The Department of Citizen Mobility is in charge of planning and developing a safe and reliable integrated mass transportation system for the citizens of our City. They have also managed to expand the Trolley Service, taking citizens to more places around our city. They work to have better mobility conditions in urban spaces and contribute to the connectivity in our Central Eastern Region. In addition, they seek to create and maintain a reliable method of mass transportation that integrates all existing systems, educating and motivating citizens to use the various means of transportation available.



Graph 15



CAGUAS IN GRAPHICS

VIRTUAL SERVICE

Graph 16



Graph 16 shows the flow of people navigating the city's portal. The incorporation of technology in the programs and services of our municipal administration has provided citizens with a tool to carry out governmental procedures. This allows costs in the management of the operation to be better distributed. It also facilitates the supervision and implementation of solutions to the needs of citizens achieving that they are carried out in an agile and effective way. From 2020-2021 to the

present, we have achieved greater presence and visits to our portal, increasing the total number of visitors and reaching an average number of visits of 336,964 for these four (4) years.

The cyber portal www.caguas.gov.pr facilitates access to information, provides direct services to citizens, streamlines municipal operations, provides data on transparency, credibility, accountability, citizen participation and everything related to the activities carried out in our city.

Graph 17

Followers of Social Media



The Municipality has a Citizen Attention Unit available for citizens, which offers direct assistance on some services. The Unit electronically channels service requests from citizens related to the Departments of Public Works, Landscaping and Beautification, Environmental Affairs, Housing, Head Start and Cultural Development. Requests are handled through the "Respond" program from 8:00 am to 4:00 pm. The program allows the management of an electronic file, in which the data of the request made by the citizen is kept up to date. For this year 2023-2024, over 401 requests have been handled.

The number of citizens, followers of Social Networks, can be seen in Graph 17. The increased presence of the Municipality of Caguas in the media allows citizens to be informed at all times of what is happening in our City. In addition, the use of the networks for education, cultural activities and to promote the different activities of our agencies, helps to immediately attend to the needs of residents and visitors to our City.



Mosaico de los Barrios de Caguas

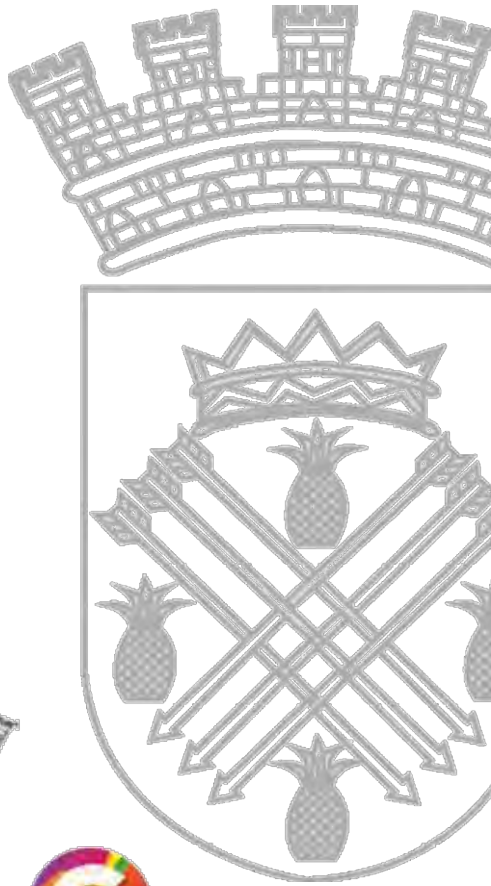


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Caguas



Protection and Security



POLICIES AND PROCEDURES

POLICY ON TRANSPARENCY AND ACCOUNTABILITY

The Municipality recognizes the right to public information as fundamental and autonomous, establishing procedures to ensure transparency and access to information and regulate its implementation principles. Under Law 141 of August 1, 2019, known as the “Law on Transparency and Expedited Procedure for Access to Public Information,” the Municipality enacts Ordinance No. 2 of Fiscal Year 2018-2019 to express the requirements and ensure compliance with the disclosure of municipal government actions, which are fundamental to the democratic system and to strengthen public trust in the institution.



Based on the principles of municipal autonomy declared in Article 1.007 of Law No. 107 of August 14, 2020, known as the “Municipal Code,” the Municipality establishes Chapter 2 of the Administration Book, titled “Transparency, Access to Information, and Accountability.” This chapter details municipal procedures to regulate the principles of transparency and accountability in public administration and the right to access information. Through mechanisms of democratic governance and citizen participation, the Municipality incorporates various technologies into procedures, service delivery, and the disclosure of public information.

Transparency involves proactively disclosing government actions and their rationale, facilitating access to public information for anyone through established procedures and periodic communications on the website.

In other words, accountability involves public administration focusing on service quality and meeting the needs of citizens, as well as the responsibility that public officials assume for the outcomes of their actions.

Additionally, following the uniform procedure established by law to obtain public information generated or held by government entities, the Municipality designates five public servants as Information Officers. These officers receive information requests and process them via the official email address oficialdeinformacion@caguas.gov.pr, in compliance with applicable legislation and regulations. The disclosure of public information can only be restricted by a clearly defined regime of exceptions established by law, related to security, personal information, or any evidentiary privilege established in our legal system.



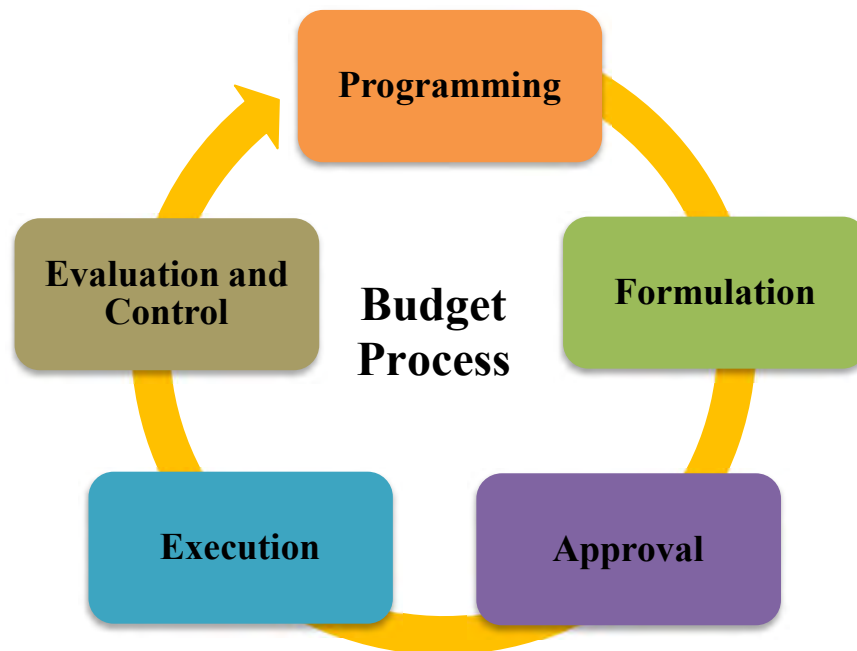
POLICIES AND PROCEDURES

FINANCIAL AND BUDGETARY POLICIES

In Caguas we have adopted several financial and budgetary policies through ordinances, resolutions, executive orders, regulations and procedural manuals to maintain the financial integrity of our City. However, the main fiscal procedures of the Municipality are established by Act No. 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico, and the Regulations for Municipal Administration 2016, managed by the Office of Management and Budget of the Government of Puerto Rico.

Established financial and budgetary policies provide advantages in the administration of our City. In addition, they save time and resources in the discussion of financial matters, increase the people's trust and provide continuity in procedures. Their purpose is to ensure that financial resources are available to meet the present and future needs of Caguas. They are the fundamental basis and conceptual framework for the issues and decisions facing the City. They promote the stability, efficiency, and effectiveness of our Municipal Administration.

BUDGET PROCESS



The Strategic Plan contains the defined goals, objectives, plans, projects and services that are the basis of the budgetary process of the Municipality. In this way, resources are distributed in a structured manner to ensure quality, cost efficiency, effectiveness, and citizen satisfaction.

The budget process is a cyclical one and revolves around the phases of programming, formulation, approval, execution, evaluation, and control. This process is part of the essential components that seek to transform the municipal government program into achievements and results. The Budget Calendar is established as a guide to effectively comply with this process.



POLICIES AND PROCEDURES

BUDGET CALENDAR

FEBRUARY - APRIL 2024
<p>Director of Management and Budget</p> <ul style="list-style-type: none"> • Prepare and distribute to the municipal units the budget calendar and the forms with their instructions. • To provide unit directors with the statistics of the previous year's expenditures and estimated expenditures for the current year, in accordance with the current budget. • Initial meeting with directors for orientation on the process. • Review and discuss budget estimates with unit directors. • Final meeting with the Mayor. • Prepare draft resolution, with the approval of the Mayor. <p>Chief Financial Officer</p> <ul style="list-style-type: none"> • Prepare revenue estimates. • Refer the most recent Audited Financial Statement to the Director of Management and Budget. <p>Unit Directors</p> <ul style="list-style-type: none"> • Prepare a work plan on the operations of the different programs, which includes an estimate of expenses for the fiscal year and financial resources. • Prepare and submit to the Director of Management and Budget budget data, including Special Fund revenue estimates. <p>Mayor, Director of Management and Budget</p> <ul style="list-style-type: none"> • Hold meeting to determine capital improvement program.

APRIL 1, 2024	MAY 15 TO 31, 2024	JUNE 10, 2024
<ul style="list-style-type: none"> • State agencies and public corporations must submit revenue and expenditure estimates to the municipalities. 	<ul style="list-style-type: none"> • Reproduce the Budget document. 	<ul style="list-style-type: none"> • The Mayor files with the Municipal Legislature the Balanced Budget Resolution Draft, together with a budget message. • Forward a copy of the budget resolution draft to the Office of Management and Budget of the Government of Puerto Rico (OMB) in digital format (OCR) and the electronic spreadsheets designed by OMB.



POLICIES AND PROCEDURES

JUNE 10 TO 20, 2024	JUNE 10, 2024
<ul style="list-style-type: none"> • Period in which the Municipal Legislature evaluates the proposed budget and approves it. 	<ul style="list-style-type: none"> • The Office of Management and Budget of the Government of Puerto Rico preliminarily reviews the budget to verify that it complies with the provisions of law and submits its observations and recommendations on the draft budget resolution to the Mayor.

JUNE 2024	JUNE 25, 2024
<ul style="list-style-type: none"> • The Mayor, within six (6) days after the draft budget resolution has been approved by the Legislature, approves or objects to the same. • Upon approval of the budget by the Mayor, the Secretary of the Municipal Legislature distributes a copy of the budget to the Mayor and concerned municipal officials. • The Director of the Office of Management and Budget sends to the Secretary of the Municipal Legislature the Approved Budget and the approved Salary Distribution in the electronic spreadsheet designed by the Office of Management and Budget of the Government of Puerto Rico. • Within 10 days following the date of its approval, the Secretary of the Municipal Legislature shall send by e-mail to the Office of Management and Budget of the Government of Puerto Rico, a certified copy of the Approved Budget in digital format (OCR) and in the electronic spreadsheet designed by the Office of Management and Budget of the Government of Puerto Rico. 	<ul style="list-style-type: none"> • Deadline for the Mayor to respond to the observations of the Office of Management and Budget of the Government of Puerto Rico. Include evidence of the actions taken, including a copy of the budget document in digital format (OCR) and the electronic spreadsheet designed by the Office of Management and Budget.

JULY 1 TO AUGUST 15, 2024	AUGUST 25, 2024
<ul style="list-style-type: none"> • The Office of Management and Budget of the Government of Puerto Rico reviews the draft resolution of the approved budget to verify whether it complies with the provisions of the law. 	<ul style="list-style-type: none"> • The Office of Management and Budget of the Government of Puerto Rico forwards any observations or recommendations to the Mayor and the President of the Legislature.

AFTER AUGUST 26, 2024
<ul style="list-style-type: none"> • The Mayor and the President of the Municipal Legislature have ten (10) days from the receipt of the communication to answer the observations and actions they will take to the Office of Management and Budget of the Government of Puerto Rico. • At the end of the previous ten days, the Mayor and the President of the Municipal Legislature shall forward to the Municipal Management and Budget Office a copy of the documents evidencing the actions taken, including a copy of the budget document containing the same.



POLICIES AND PROCEDURES

PROGRAMMING

The Municipal Strategic Plan is a guiding and vital instrument in the programming phase. It discusses the strategies, programs, measurements, and performance indicators that support all strategic objectives, which serve as the primary mechanism for assessing progress toward the achievement of the short-term goals that are developed each fiscal year.

In this phase, the goals and objectives of the Municipality are linked to the programs of each department or office that develops the actions and strategies leading to compliance with the Strategic Plan. This link articulates the institutional objectives with the human and economic resources that we will invest for the benefit and welfare of the citizens.

The Administration of the Municipality of Caguas continues with the development of the New Generation Strategic Plan. In the development of this plan, discussions have been held with the different sectors of the city (business, education, religious), as well as with the communities. The new Plan will have terms, goals, and objectives for the short (2020-2022), medium (2023-2025), and long term (2026-2030). The proposals to be developed include the input of citizens in order to ensure that the projects or actions they request, based on established criteria, can guarantee economic, climatological and cultural sustainability.

FORMULATION

It begins with the preparation of the budget request process guides by the Municipal Office of Management and Budget. The guidelines are distributed to all managers of municipal offices and departments so that each one may exercise his or her responsibility within each stage of the process, as appropriate. They provide specific instructions on how to prepare the budget requests, as well as the Calendar or Work Plan with the defined deadlines for completing each activity or task.

To prepare and balance the budget, the calculations and estimates provided by the Executive Director of the Municipal Revenue Collection Center (CRIM) and the public corporations required by law to make contributions and/or compensations to the municipal governments are used. Likewise, for those revenues that are part of the Municipality's taxing powers, the revenues certified in the most recent external audit report or "Single Audit" are included. Revenue estimates are classified by funds and sources of income, following the uniform chart of accounts established by the Office of Management and Budget of the Government of Puerto Rico.

Estimated revenues from the Property Tax, Equalization Fund and Lottery are as reported by the Executive Director of the CRIM. Revenues to be received as compensation or contributions from the Government of Puerto Rico, compensation in lieu of taxes paid by public corporations, contributions to trusts, federal contributions, and any other contributions, are as reported by the public corporations or the agency that manages the distribution of such funds.



POLICIES AND PROCEDURES

On the other hand, the estimates comprising local revenues are based on the experience of previous years' collections. For less recurring revenue items, in addition to the aforementioned basis, the Municipality analyzes other factors such as economic trends or projections and departmental estimates of revenues from services rendered, in order to obtain a reliable figure to be included in the budget. These estimates are reviewed by the Office of Management and Budget of the Government of Puerto Rico.

Revenues from Patents and Sales and Use Tax (IVU) also include interest and late fees associated with such taxes. In the case of patents, the amount included in the budget is the total amount of patents levied minus five percent (5%) taken as a reserve for uncollectible resources. These items are not subject to the revenue estimate mechanism and are prepared on the basis of the revenues certified in the external audit reports or "Single Audit".

Contributions from the federal government considered for budget purposes are those amounts approved and certified or requested and awaiting approval. Legislative contributions are those resolutions approved by the Legislative Assembly for a specific purpose.

On the other hand, the various municipal administrative units prepare a work plan and the calculation of estimated expenditures for the budget year. It is mandatory that they include in their budget requests allocations with sufficient credit for the following purposes and in the following order of priority: (a) interest, amortization and retirement of the municipal public debt; (b) other expenses and statutory obligations; (c) payment of court judgments; (d) the amount necessary to cover any deficit of the preceding fiscal year (if applicable); (e) the expenses to which the Municipality is legally bound by contracts already entered into; (f) other expenses or obligations required by law; (g) other operating expenses; and (h) the hiring of native Puerto Rican music artists, pursuant to Act No. 223-2004, as amended. The Municipal Legislature may amend the draft resolution of the general budget of the Municipality to incorporate new accounts or decrease or eliminate account allocations. However, the appropriations to cover the accounts indicated in items (a) through (e), may not be reduced or eliminated, but may be amended to increase them. Should the Municipality reflect a surplus in the current budget, it may use the surplus to amortize the debt or, by exception, establish an Emergency Fund to which up to thirty percent (30%) of the surplus may be paid in, which may only be used when there is a declaration of emergency. If there is no accumulated deficit, it may be used to nourish an Emergency Fund from the surplus of the current budget.

Once the offices and departments submit their budget requests, OMB begins its evaluation process, taking into consideration: the revenues certified in the "Single Audit" by the Department of Finance; the Mayor's commitments; the municipal work plan, mission and services offered; and the needs of the citizens. This evaluation process results in recommendations for resource allocation and adjustments which are discussed with the directors, secretaries and the Mayor for approval. Subsequently, the General Budget Document of the Municipality is prepared together with the Draft Budget Resolution and the Mayor submits the same to the consideration of the Municipal Legislature no later than June 10 of each year, as provided in Article 2.097 of Act No. 107 of August 14, 2020, as amended, better known as the Municipal Code of Puerto Rico. In addition, said Article provides that, as an exception, in the years in which a state of emergency is decreed, as defined in Act 107, *supra*, the Draft Budget Resolution shall be filed before or electronically filed with the Municipal Legislature and the Office of Municipal Management, together with a written message, no later than June 15 of each year.



POLICIES AND PROCEDURES

APPROVAL

The budget approval process begins with budget hearings before the Fiscal Affairs and Economic Development Committee of the Municipal Legislature. These hearings are attended by the secretaries and directors of the municipal offices and departments to present and defend the budget recommended by the Executive.



Once the budget hearing process is completed, the Municipal Legislature considers the draft general budget resolution in plenary session, during a regular session, approves it and submits it to the Mayor no later than June 20 of each fiscal year. Within five (5) days thereafter, the Mayor shall sign it or return it unsigned within the same term, including his objections and recommendations. If the Mayor fails to comply with the foregoing, it is understood that the same is signed and approved by the Mayor and the resolution of the general budget of the Municipality is effective for all purposes on the date of expiration of said term.

If the Mayor returns to the Legislature the draft budget resolution with his objections and recommendations, the Chairman of the Legislature, within five (5) days following receipt thereof, must call an extraordinary session. This session is only to consider the Mayor's objections and recommendations and may not last more than three (3) consecutive days. The Legislature may amend the draft resolution by adopting all or part of the Mayor's recommendations with the affirmative vote of a majority of the total number of its members.

The draft budget resolution, as amended and approved, is again submitted to the Mayor, who has a term of three (3) days to sign and approve it. If the Mayor does not sign and approve it within said term, it is understood that the draft budget resolution, as amended, has been signed and approved by the Mayor and shall become effective as of the date of expiration of said term, as if the Mayor had approved it.

The Legislature may approve the proposed municipal budget resolution over the objections and recommendations of the Mayor, with the affirmative vote of not less than two-thirds (2/3) of the total number of the members of the Legislature. The budget thus approved shall become effective and shall be in force for the following fiscal year. When the Legislature does not decide on the objections and recommendations of the Mayor to the draft resolution of the general budget of expenditures approved by the Legislature, or when it does so and the Mayor does not concur with



POLICIES AND PROCEDURES

them, the draft resolution in question is approved and the credit of the accounts on which the Legislature did not decide, as well as that of those approved by the Legislature and not accepted by the Mayor, are placed in a reserve account. The distribution of this reserve may only be made by means of a resolution to that effect, duly approved by the Municipal Legislature.

On the other hand, when the Legislature does not meet on the date established to consider and approve the draft general budget resolution submitted by the Mayor, or when, having met, it does not approve it within the term of the regular session, the budget submitted by the Mayor shall be in effect for the following fiscal year. Likewise, when the Mayor does not submit to the Legislature, by the date indicated by law, the draft resolution of the general budget of the Municipality, the Legislature may prepare and approve a draft budget of its own initiative, which shall be effective as if it had been approved and signed by the Mayor. In this case, if the Legislature does not prepare and approve a budget of its own initiative, the original budget approved for the previous fiscal year shall govern.

Once the General Budget Resolution of the Municipality has been approved, the Secretary of the Legislature distributes the same to the municipal officials concerned and to the Office of Management and Budget of the Government of Puerto Rico, together with the supplementary documents that served as the basis for the determination of the allocations and estimates of local revenues to be received during the corresponding fiscal year. The resolution of the General Budget of Revenues and Expenses of the Municipality and the supplementary documents constitute a public document subject to inspection by any interested person.

EXECUTION

Once the budget is approved and the new fiscal year begins, budget accounts are established to record estimated revenues and appropriations in the appropriate fund accounts. The amounts allocated to each account are transferred to the budget control books, according to the regular expenditure budget, as well as the allocations for special and federal programs. The unobligated and obligated balances remaining as of June 30 of the appropriations without a given fiscal year are also transferred.

During the course of the year, obligations, disbursements, and available balances of appropriations by fund are reflected in the books. Allocations for which no detail by account is prepared are recorded in the books on an aggregate basis. Special appropriations for capital improvements and appropriations for specific purposes will be carried on the books only when the corresponding funds are available to the Municipality. Those special appropriations authorized by the Legislature are deposited in a special bank account, separate from any Municipal account. Annually, at the close of the fiscal year, a report of the surplus in this account, including disbursements made and interest earned thereon, is submitted to the Legislature. The interest accrued in this account is paid into the checking account of the Municipality.

Interdepartmental service funds are exempt from budgetary account control if they do not have budgetary appropriations. However, they must record the accounts necessary to determine receipts, disbursements, and status in accordance with generally accepted accounting principles.



POLICIES AND PROCEDURES

The Mayor administrates the general expense budget of the Executive Branch, which includes the authorization of credit transfers between accounts of said budget. The approval of such transfers is made through executive orders of the Mayor, a copy of which is forwarded to the Municipal Legislature within five (5) days from the date of signature. Credit transfers from budgetary allocations for the payment of salaries and fringe benefits to other accounts require the approval of the Municipal Legislature. Likewise, the funds in Reserve Accounts created in the General Expense Budget Resolution may only be distributed by means of a resolution to that effect, duly approved by the Municipal Legislature. On the other hand, the Municipal Legislature manages the general expense budget of the Legislative Branch. It also authorizes credit transfers between accounts of said general expense budget by means of resolutions to that effect.

Before any transfer of appropriations between the accounts of any budget, whether regular, grant, borrowing or any other special funds, is recommended or entered in the books, it must be ascertained that the appropriation to be transferred is available. For such purposes, the amount of orders or contracts authorized and pending payment, even if services have not been rendered or materials have not been supplied, shall be deducted from such appropriation.

The appropriations to cover statutory obligations of the municipality and to cover other obligations, such as contracts for continuous services, electric power, rents, telephones, and dues, contributions and premiums for protection against financial losses, shall not be transferred except when a surplus is determined and certified. The allocations for the payment of the public debt and the interest thereon shall not be transferable, unless it is a surplus liquidated after the obligation has been fully covered, and such surplus has been certified by the Department of the Treasury (Hacienda) or the CRIM. All the provisions of this article shall be applicable during the election period.

The Secretary of the Legislature is responsible for sending to the Office of Management and Budget of the Government of Puerto Rico a certified copy of the ordinances or resolutions transferring funds from the budget appropriation of the Executive Branch and the Municipal Legislative Branch, as the case may be, within five (5) days after their approval. Upon the proposal of the Mayor, the Legislature may authorize readjustments in the general expense budget of the Municipality, to increase the funds in existing accounts or create new expense accounts. This shall be done when there are surpluses resulting as cash balances as of June 30 of each year, after the budget has been closed and debts have been covered against said surpluses.

The budget may also be readjusted with the revenues of previous years collected after July 1, which result as available surplus, as well as with revenues from the lease of public places or facilities for the celebration of patron saint festivities and with the greater net proceeds in the local revenue accounts, which have had an increase over the estimates thereof during any fiscal year. The Secretary of the Legislature shall send to the Office of Management and Budget of the Government of Puerto Rico a certified copy of the ordinances or resolutions authorizing budget readjustments no later than five (5) days after the date of their approval.



POLICIES AND PROCEDURES

SPECIAL PROVISIONS FOR ELECTION YEARS

Article 2.094 of Law 107-2020 provides the following:

During the period between July 1 of each year in which general elections are held and the date of inauguration of newly elected officials, the municipality shall not incur obligations or expenses exceeding fifty percent (50%) of the approved budget for the fiscal year. To this end, the finance officer shall refrain from recording or certifying any order exceeding this Article's limit.

This limitation shall not apply to the following:

- (a) Interest, amortization, and retirement of municipal public debt;
- (b) Other statutory expenses and obligations;
- (c) Payment of court judgments;
- (d) Amount necessary to cover any deficit from the previous fiscal year;
- (e) Expenses legally obligated by contracts already entered into by the municipality;
- (f) Permanent improvements;
- (g) Purchase and repair of equipment;
- (h) Celebration of patron saint festivities or holidays, when a separate account has been provided for such celebrations in the general expense budget resolution;
- (i) Expenses or obligations in case of emergency; and
- (j) Withholdings made by CRIM (Municipal Revenue Collection Center) for statutory or contractual debts owed to the state government.

The Municipal Legislature shall not authorize the municipality to incur expenses and obligations exceeding fifty percent (50%) of the budget allocation during the specified period. The Municipal Legislature may authorize transfers between accounts for uncommitted credits from July 1 to December 31 of the election year. Accounts for basic community needs and services, such as drugs and medications, prescription payments, laboratory tests, solid waste, and similar essential services, may be increased but not reduced for transfer to other accounts. Regarding payroll accounts, the Municipal Legislature may only authorize the use of fifty percent (50%) of available funds or credits for regular or appointed employees not covered during the period from July 1 to December 31. This allows funds corresponding to vacant positions to be available starting in January.

During the same period, the municipality may enter contracts for services, leases, or professional services, but their validity term should not exceed December 31 of the election year, except when essential community services are threatened with interruption. If contracts are funded with federal funds and are at risk of being lost, the term described in this article shall not apply. Every valid contract during the election year must contain a clause certifying that the municipality has complied with the provisions of this Article and that the obligation under the agreement does not affect the fifty percent (50%) budget reserve.

Also, after October 15 of each general election year, the mayor shall provide the Local Elections Commission of the precinct where the City Hall is located with a detailed accounting record of all municipal transactions. The accounting records shall cover the period up to September 30 of the election year and include budgetary accounts for assets, liabilities, income, expenses, and balances of any books or subsystems maintained by the municipality.



POLICIES AND PROCEDURES

The State Elections Commission shall establish, by regulation, the procedure and rules for the custody of said information. Likewise, it shall return said information to the Municipal Legislature within two (2) days following the date of inauguration of the elected Mayor. If the State Elections Commission issues a preliminary certification determining that an incumbent Mayor has been reelected, the provisions of this Article shall be null and void from the date of issuance of the preliminary certification. However, if the preliminary certification reveals a difference of one hundred (100) votes or less between two (2) candidates for the position of Mayor, or half of one percent (1%) of the total votes cast, allowing for a recount request, or if there is a pending challenge to the incumbent's election, it will be necessary to wait for the State Elections Commission to issue an official Election certification before the provisions of this Article can be set aside (or until the date of inauguration of the elected official, whichever occurs first).

EVALUATION AND CONTROL

At the end of each fiscal year, the authorized appropriations for the corresponding fiscal year are closed in the municipal books, in order to know and evaluate the municipal operations during said year and determine its financial situation. Each special fund of a non-budgetary nature is liquidated separately and the appropriations without a specific fiscal year are not subject to the closing of the fiscal year.

The Director of Finance or the Director of Management and Budget, as the case may be, submits to the Office of Management and Budget of the Government of Puerto Rico the financial reports required by law, which disclose the results of fiscal operations during the fiscal year. In addition, it prepares and submits all such financial reports as may be required by the Legislative Assembly, the Office of Management and Budget of the Government of Puerto Rico, or any government entity with the authority by law or regulation to require such reports from the municipalities.

The Mayor, as chief executive of the Municipality, and the President of the Municipal Legislature, as its administrative head, are responsible for supervising the execution of the budget approved for the Executive and Legislative Branches, as applicable, and of all fiscal operations related thereto. The oversight of each budget includes ensuring the legality and purity of fiscal operations and that they are carried out within the authorized amounts. The internal supervision and oversight of the fiscal operations of the Municipality are exercised through the functions and controls of the Department of Finance and the interventions of the fiscal operations carried out by the Office of Internal Audit. External oversight is mainly exercised by the Office of the Comptroller of Puerto Rico (OCPR), pursuant to the provisions of Section 22 of Article M of the Constitution of the Government of Puerto Rico. The OCPR conducts audits every two (2) years in the municipalities. In addition, an external auditing firm, duly qualified and contracted, annually examines the financial statements of the Municipality and renders an opinion on the reliability and correctness thereof and compliance with the provisions of the Single Audit Act of 1984, Pub. L. 98-502, as amended. The external auditors also give their opinion on compliance with the recommendations of the OCPR and the correction of the flaws pointed out in their previous reports.

The Director of Finance and/or the Director of Management and Budget, as appropriate, conduct quarterly reviews of budget distribution and expenditures. As part of such review, they submit to the Office of Management and Budget of the Government of Puerto Rico a report of Estimated and Actual Revenues, as well as the General Fund Budget, Expenditures and Obligations Report with their findings and observations.



POLICIES AND PROCEDURES

At the end of each fiscal year, the Director of Finance prepares and submits a general report to the Office of Management and Budget of the Government of Puerto Rico, containing all revenue and expense operations verified during the year, including deposits and bonds, borrowings, joint resolutions and any others, even if not derived from the budget in which the cash account has been involved. This general report determines and establishes the credits or debits to or from the cash account against the Municipality as of June 30, the savings obtained and the resources pending collection. Said report is filed with the Office of Management and Budget of the Government of Puerto Rico on or before September 30 of each year. It is accompanied by the following documents: Estimated and Actual Revenues Report; Budget, Expenditures and Obligations Report; Detailed Budget Review Report, Balance Sheet; Revenues and Expenditures Report; and Bank Reconciliations.

ACCOUNTING POLICIES

The following sections describe the main policies used by the Municipality for accounting purposes.

STATEMENT OF PRINCIPLE

The Budget is prepared to be integrated into the municipal accounting system in such a way that its transition, from its creation to its liquidation, is orderly. Accounting in our Municipality is based on Generally Accepted Accounting Principles (GAAP) and the requirements established by the Governmental Accounting Standard Board (GASB). These principles are minimum standards and procedures applied to state and local government accounting and financial reporting, which ensure uniformity in the presentation of financial information, terms, measurement criteria, and classification. This is essential to ensure a degree of compatibility among state and local governmental units' financial reports.

FUND ACCOUNTING

The accounts are organized by fund. Each fund is a fiscal and accounting entity that operates independently and with its own asset, liability, fund balance, revenue and expense accounts.

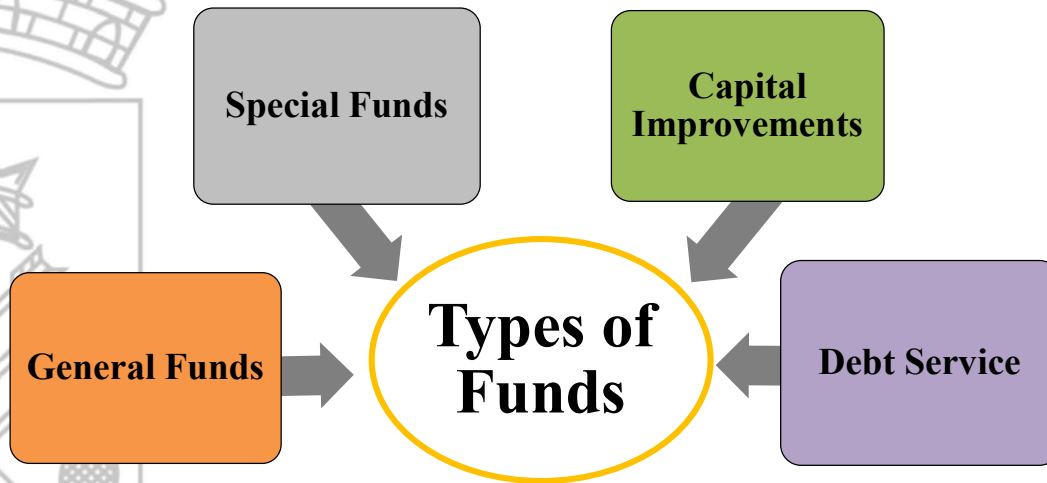
The assets of the Municipality consist mainly of cash and cash equivalents; investment in capital assets, which include buildings and improvements, infrastructure, among others; and accounts receivable. On the other hand, liabilities are mostly composed of bonds payable, promissory notes, and other current and long-term obligations such as vacation, sickness, deferred income, and other accruals.

Fund balance reflects the changes in the results of the financial activities associated with each fund accumulated over the years. The Municipality has established a practice of maintaining minimum fund balance levels.



POLICIES AND PROCEDURES

TYPES OF FUNDS



GENERAL FUND

The General Fund is the Municipality's general operating fund. It is used to account for all governmental activities except those that require accounting in another fund.

SPECIAL FUNDS

Special Funds are those derived from federal or other local state revenue sources. The use and limits of each special fund are specified in municipal ordinances and local and federal statutes. This category of funds also includes the following:

DEBT SERVICE FUND

This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued, bond anticipation notes and other related costs. This source is derived from the CAE and the IVU Municipal Redemption Fund. The CAE is funded by a tax levied by the Municipality on the value of the property and the IVU Municipal Redemption Fund receives the deposits made from the collection of two percent (0.2%) of the proceeds of five percent (.5%) of the IVU.

CAPITAL IMPROVEMENT FUND

This fund includes, but is not limited to, Borrowings and Joint Resolutions, which are to account for financial resources for the acquisition or construction of capital improvement facilities.



POLICIES AND PROCEDURES

TRANSACTIONS BETWEEN FUNDS

There are two basic types of interfund transactions:

REFUNDS

These transactions constitute reimbursements from one fund for expenditures initially made by it but which are properly applicable to another.

ACTUAL TRANSFERS

These are legally authorized transfers between a fund that receives the income and a fund through which the resources are to be spent. There are two types of actual transfers:

RESIDUAL CAPITAL TRANSFERS (NON-ROUTINE CAPITAL TRANSFERS)

These must be reported as additions to or deductions from the governmental funds' Beginning Fund Balance; for example, the contribution to a Proprietary Fund or Internal Service Fund of the General Fund and the subsequent return of some or all of the original money.

OPERATING TRANSFERS

These are those in which one fund receives the income and another fund is the one through which the resources will be used. This type of transfer is like an expense for the fund transferring the money and an income for the fund receiving the money. Since they are not actual operating expenses, they are classified using the accounts "Transfers In" for the income and "Transfers Out" for the expense. They should be reported in the "Other Financing Sources" section of the Statement of Revenues and Expenditures and Changes in Fund Balance. Such transfers should be recognized in the accounting period in which the interfund receivable and interfund payable occur. Other Fund Receivables and Other Fund Payables are affected by interfund transactions.

ACCOUNT CODES

Account codes are assigned through the Chart of Accounts designed by the Office of Management and Budget of the Government of Puerto Rico. Each account code consists of 24 digits. The first three digits identify the **Fund**. The next five digits identify the **Department** or municipal agency in charge of managing the monies of the referred account. The next two digits identify the **Program** or service unit within the department in charge of developing the activities and operations aimed at a given objective.

The next seven digits of the code identify the **Account Number**. This is used to classify and describe the concept of the action intended to execute. Within the Account Number, the first digit identifies the Account Type (Assets, Liabilities, Revenues, Expenses and Fund Balance); the second digit identifies the Account Group (e.g., expenses may be grouped into personnel, equipment, office supplies and other) and digits three through seven are to complete the Account Detail. The last seven digits identify the **Project** or allocation of funds for a particular use for one or more fiscal years. This is used for Special Funds and Capital Projects.



POLICIES AND PROCEDURES

The composition of the code is related to the classification. Expense and revenue accounts are defined with numbers in all of the above segments; but asset, liability, and fund balance accounts use zeros in the department, program, and project segments.

ACCUMULATION METHOD

The Accrual Basis Method is the most complete and recommended for both private enterprise and government. Contrary to the Cash Basis Method, which records transactions when cash is received and disbursed, the Accrual Method is based on recording your transactions and anticipating events. This method makes transactions more accurate, complete, and comparable thus improving the books and records. However, there is a variation of the Accrual Method called Modified Accrual Basis. This is the method that is used in our Municipality for the **Governmental Funds**.

The Modified Accrual method recognizes revenues when they are measurable and available to finance expenses of the fiscal period. This means that they are collectible within the current period or soon enough to be used for the payment of obligations in the current period.

Property taxes are recognized when collection is reasonably assured and available as a debt on or before the end of the fiscal year and collected no more than 60 days after the end of that period.

Patent receivables are composed of all patents filed regardless of the payment period. This simplifies the treatment of the transaction so that it is uniform in all cases. The next fiscal year's filings are considered as deferred revenues that will be adjusted in due course to convert them into Patent Revenues - Current Year.

Expenses are recognized in the period in which the obligation is incurred, regardless of the timing of the cash flow; except for the payment of principal and interest on long-term debt, judgments and indemnities and compensated absences, which are expensed when payment is due.

The purchase of capital assets is reported as an expenditure in the governmental funds. Proceeds from the issuance of long-term debt are reported as other financing sources.

Finally, revenues and expenses of Proprietary Funds, such as the Enterprise Fund, are recognized under the Accrual Method. Revenues are recognized when measurable and expenses are recognized in the period incurred if measurable.

VALUATION OF FIXED ASSETS

Fixed assets are stated at cost. If the cost cannot be determined, it must be estimated. Donated fixed assets are recorded at their estimated market value at the time of receipt. The estimated value includes costs for: freight and transportation charges, preparation of the area, installation, payment of professional services, and claims attributable to the acquisition of the asset, among others.



POLICIES AND PROCEDURES

NO FUNDING OBLIGATION

Obligation accounting is an appropriate and useful tool for management. The integration of the budget combined with liability accounting helps to ensure that total actual expenditures plus related commitments do not exceed appropriations. There are, however, some accounts that do not need to be obligated. An example of this is payroll accounts. The reason for this is that the budget for paying regular employees is fixed for the entire fiscal year and specified in the annual budget. Payroll amounts are established in advance and are subject to further administrative and personnel controls that help control overpayments. Liability accounting, therefore, overlays administrative and personnel functions, making this procedure optional.

OBLIGATIONS AND RESERVE FOR OBLIGATIONS

There are two accounts whose mention is important, since they are the accounts that establish the control of the Obligations function. These accounts are: Obligations and Reserve for Obligations. Both accounts are of the Fund Balance type.

At the end of the year the obligations are closed against the Fund Balance as if the money had been spent. This prevents the use of these funds to pay for next year's expenditures. The Reserve for Current Year Obligations accumulates in the Reserve for Prior Year Obligations, while the Reserve for the current year starts at zero.

FISCAL YEAR-END CLOSING

The fiscal year-end closing process consists of the following:

- Printing of Financial Statements
- Transfer of the closing balances of the Statement of Financial Position accounts to the new fiscal year
- Closing of Revenue and Expense account balances
- Closing of the Current Year Obligations and Reserve for Obligations Accounts
- Transfer of outstanding balances of the Obligations to the new fiscal year

If there are purchase orders in the system older than one fiscal year, they must be paid through a disbursement voucher, if applicable, or verified through a purchase order review. If purchase orders older than two fiscal years are found, they cannot be paid; only the review is a valid alternative because the law establishes it.

FUND BALANCES

In February 2009, the Government Accounting Standards Board (GASB) issued Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. The intent of GASB54 is to provide greater clarity in understanding the extent of restrictions on the use of fund balances presented in the Financial Statements.



POLICIES AND PROCEDURES

By Ordinance Number 34 Series 2013-14 our Municipality adopted the Policies on Fund Balances, Committed Funds Policy, Appropriated Funds Policy, Unappropriated Funds Policy and the Policy on Allocation of Fund Balance Usage Priorities.

Our Unassigned Funds Policy establishes as a goal to achieve and maintain an unassigned Fund Balance equal to 15% of budgeted expenditures. A Fund Balance greater than 20% is considered a reserve to accumulate funds for the acquisition of machinery, equipment, capital projects, and/or to reduce tax rates. This policy also allows us to have a reserve to meet emergency situations in our City.

REVENUES POLICIES

The revenues of the Municipality are governed by the provisions of the Municipal Code of Puerto Rico, by the rules and regulations promulgated by the Office of Management and Budget of the Government of Puerto Rico, by the provisions of any special laws applicable to municipalities and by the agreements authorized by law that provide funds to the Municipality. The following sources of available revenues are detailed in the Municipal Code:

- Rents and proceeds from municipal goods and services.
- The proceeds of the basic contribution on personal and real estate property.
- The additional levy on all property subject to taxation for the payment of principal and interest on borrowings.
- Patent collections, including interest and surcharges, as imposed and collected by the Municipal Code of Puerto Rico, Book VII, Chapter III.
- Fines and costs imposed by courts of law for violations of municipal ordinances.
- Interest on deposit funds and any other interest earned on other investments.
- Interest on investments in securities of the United States Government, the Government of Puerto Rico, the municipalities of Puerto Rico and quasi-public entities of the Federal Government and any other interest on investments.
- Duties, excise taxes, taxes, charges and tariffs established by ordinances on matters that have not been subject to taxation by the State.
- Contributions and compensations authorized by law.
- Special appropriations authorized by the Legislative Assembly of Puerto Rico.
- Contributions from federal programs.
- Cash donations.
- Special rates imposed on the property subject to contribution.
- Special additional contributions on real estate property.
- Income from corporate funds.
- Funds from legislative appropriations for the Citizen Participation Program for Municipal Development.

The Municipality's revenues consist of two general groups: the General Fund and Special Funds (Federal Funds and Capital Improvement Funds are part of this group).



POLICIES AND PROCEDURES

GENERAL FUND

The resources of the General Fund constitute the main source of income available to the Municipality to cover its operating expenses. These are the resources that are recommended annually by the Chief Executive Officer to develop government programs through each municipal administrative unit. In preparing the General Fund revenue estimates, the Finance Department analyzes the behavior of the accounts in recent years and takes into consideration any laws or ordinances that may affect this relationship. In addition, it evaluates Puerto Rico's economic situation and obtains notifications from agencies, departments, and public corporations of the Central Government. These resources are comprised of Local Revenues and Intergovernmental Revenues.

LOCAL REVENUES

These are those resources generated from activities promoted by the Municipality. These represent the largest amount of revenue to the General Fund. This group is composed of the following items:

LOCAL TAXES

PROPERTY TAXES

This is the annual tax on the assessed value of all real estate and personal property in the Municipality. These properties are classified as exempt or non-exempt properties. These two taxes are part of the Municipality's tax base.

Chapter II - Municipal Property Tax, of Book VII - Municipal Treasury, of Act No. 107 of August 14, 2020, as amended, authorizes municipalities to impose, by means of a municipal ordinance approved for such purpose in fiscal year 1992-1993 and for each subsequent fiscal year, a **basic tax**. This is up to four percent (4%) on the assessed value of all personal property and up to six percent (6%) annually on the assessed value of all real estate property, which, located within its territorial limits, is not exempt or exonerated from taxation, which shall be in addition to any other tax imposed by virtue of other laws in effect.

Revenues from the Basic Contribution correspond entirely to the general fund; revenues generated under the Special Additional Contribution (CAE) do not. The latter are retained by the CRIM for the payment of principal and interest on the public debt. However, the Municipal Code of Puerto Rico, as amended, in Book VII - Municipal Treasury, Chapter V - Municipal Financing, allows the municipality, once it complies with the payment of the corresponding principal and interest, to use the excess CAE for the payment of any other statutory debt or debt with the CRIM and in case the municipality has provided for the payment of such debts, for any other municipal purpose. In our Municipality, such excess is paid into the general fund.

On June 8, 2017, Ordinance No. 29 of Fiscal Year 2016-2017 was approved by the Municipal Legislature and signed by the Mayor on June 13 of the same year. It establishes new tax rates on non-exempt and exempt real estate and personal property located within the territorial limits of the Municipality. This ordinance repeals Ordinance No. 08B-28, Series 2008-09. Therefore, as of January 1, 2018 and in each subsequent year, the new tax rate for personal property is 8.33%. In turn, as of July 1, 2017 and each subsequent year, the new tax rate for real estate property is 10.33%.



POLICIES AND PROCEDURES

The Property Tax Revenue Estimate reflects a reduction in the resources received by the municipalities from the General Fund. As recommended in the Fiscal Plan of the Central Government and approved by the Fiscal Oversight Board, created by the U.S. Congress through the Puerto Rico Oversight, Management and Economic Stability Act (PROMESA), the total reduction amounts to \$350 million dollars. The items affected by this reduction are: the Exoneration Fund, which includes the Exempt Contribution, the Special Additional Contribution (CAE) Exempt and Twenty Cents; and the amount of 2.5% of Net Internal Revenue.

Table 1

PROPERTY TAX COMPUTATION		
CONCEPT	MOVABLE PROPERTY	REAL ESTATE
Basic Tax	3.50%	6%
Special Additional Tax for the amortization and redemption of general obligations of the State	1.03%	1.03%
Special Additional Tax for the amortization and redemption of general obligations of the Municipality	4%	4%
Subtotal	8.53%	10.53%
Minus: Discounts	.20%	.20%
Effective Tax Rate	8.33%	10.33%

PATENTS

Act No. 107 of August 14, 2020, as amended, in Book VII - Municipal Treasury, Chapter III - Patents, authorizes municipal legislatures to levy and collect from any individual, trust, estate, succession, partnership, corporation, association, any form of service organization, financial sales, industry, or business, as well as any assignee, trustee, fiduciary, or representative, whether appointed by a court or any other means for profit to render any service, to sell any property, to any business, as well as any assignee, trustee or representative, whether appointed by a court or by any other means for profit to the rendering of any service, to the sale of any property, to any business within the territorial limits of the Municipality, an annual contribution for municipal patents.

Municipal patents are determined by the volume of business sales generated by them, by the rendering or sale of any service or good, and by the type of business conducted. The Law classifies municipal patents into financial and non-financial businesses. In the Municipality, the prevailing rate for any person engaged in any financial business included under Section 7.202(a) of the Puerto Rico Municipal Code is one point five percent (1.5%) of its business volume, including savings and loan associations. The prevailing rate for any person engaged in any non-financial business included in Article 7.202(b) of the Puerto Rico Municipal Code is point five percent (.5%) of its business volume.



POLICIES AND PROCEDURES

SALES AND USE TAX (IVU)

Table 2

SALES AND USE TAX (IVU) DISTRIBUTION		
FUND	DESCRIPTION	%
General Fund	Portion collected and administrated by the Municipality to cover operational expenses.	1.0%
Municipal Redemption Fund	Separate portion for payment of principal and interest on IVU loans.	0.2%
Municipal Development Fund	Portion that is deposited in a common fund and distributed among all municipalities, according to a formula established in the Law; similar to an equalization fund.	0.2%
Municipal Improvement Fund	Portion that is deposited in a common fund and distributed among all municipalities through a resolution approved by the Legislative Assembly.	0.1%
Total		1.5%

Act No. 117 of July 4, 2006, known as the Tax Fairness Act, incorporated a series of amendments to Act No. 120 of October 31, 1994, the Puerto Rico Internal Revenue Code. One of the objectives of said Act was to establish a Sales and Use Tax (IVU) of 5.5% at the state level. Said Act authorized the municipalities to establish a SUT of 1.5% at the municipal level under the same regulations, criteria and tax base.

On July 12, 2006, the Municipality approved Ordinance No. 6A-6, Series 2006-2007, establishing the 1.5% Municipal Sales and Use Tax effective September 1, 2006. Subsequently, the Puerto Rico Internal Revenue Code was

again amended by Act No. 80 of July 29, 2007, specifically to make the 1.5% SUT mandatory for all municipalities in Puerto Rico. By Ordinance No. 07B-4, Series 2007-2008, the Municipality ratified the amendments set forth in said Act. Table 02 illustrates the distribution of SUT under the legal framework in effect as of June 30, 2014.

Act Number 107 of August 14, 2020, as amended, establishes in Book VII - Municipal Treasury, Chapters VI and VII, the functions of the Municipal Administration Fund (FAM) and the Municipal Financing Corporation (COFIM), respectively. The purpose of COFIM is to issue bonds and use other financing mechanisms to pay or refinance, directly or indirectly, all or part of the obligations of the municipalities of the Government, which are payable with the Sales and Use Tax. COFIM is attached to AAFAF, which assumes COFIM's operating expenses.

As of June 30, 2014, all municipalities have the option to withdraw all of their available balances accumulated in the municipal funds created under Sections 4050.7 and 4050.8 of Act 1 of January 31, 2011, as amended, corresponding to the Municipal Development Fund and the Municipal Redemption Fund, respectively.

Effective July 1, 2014 the proceeds of the one percent (1%) Municipal Tax do not enter, nor are they considered in the General Fund of the municipalities. These funds are deposited in a special account belonging to COFIM.

The municipalities that do not avail themselves of the exception provided in Section 7.003 of Act 107 of August 14, 2020, *supra*, in order not to negatively affect cash flow, may request advances from AAFAF during the first ten (10) days of each month, in one of two ways: (1) advance to the municipalities an amount equal to the difference between: the collection of one percent (1%) of the Municipal SUT collected by the municipality in the same month of the immediately preceding year and the funds paid into the General Fund of said municipality during the calendar month preceding the advance in question from the SUT; (2) semi-annual advances in the months of July



POLICIES AND PROCEDURES

and January of fiscal year 2014-2015 and subsequent fiscal years. The municipality receives an amount equal to one percent (1%) of the Municipal SUT collected by said municipality for the same periods of the preceding year. If the amount advanced by AAFAF exceeds the maximum amount it is entitled to; with prior notification, such excess will be deducted on a pro rata basis, in the advances for the next fiscal year to the municipalities.

The primary purpose of these significant changes to the SUT Act is to address Puerto Rico's fiscal insufficiency and credit crisis by strengthening the financial capacity of the Puerto Rico Surchargeable Interest Rate Fund Corporation (COFINA). This allows restoring the credibility of the Government of Puerto Rico before the investment market, in addition to protecting the financial stability of the municipalities.

LICENSES AND PERMITS

This concept groups the income received for the processing of applications for authorizations and permits, filing fees and construction fees, in accordance with the powers transferred to the Municipality by means of an agreement. This includes, but is not limited to: Building Permits, Use Permits, Segregation of Lots, Certifications and Copies of Plans. In the category of licenses and permits, the line item with the highest revenue is the Construction Tax.

Table 3

WORKS EXEMPT FROM CONSTRUCTION ARBITRATION PAYMENTS	WORKS SUBJECT TO THE PAYMENT OF CONSTRUCTION ARBITRATIONS	
	WORK	TAX RESPONSIBILITY
Works related to agricultural production.	General Rule (work that does not apply to the following sections).	6%
Additions, demolitions and repairs to single-family homes with a cost equal to or less than \$15,000.	New construction housing with a cost equal to or less than \$90,000.	3%
Private investment works in the Traditional Urban Center.	New construction home with a cost greater than \$90,000.	3% plus 6% on the excess of \$90,000
Projects in parks, prayer centers or studies of philosophical or humanist nature .	Repairs, additions and demolitions over \$15,000 to single-family homes.	3%
Works of the Federal, State and Municipal Government carried out by the administration.		
Project for the construction or rehabilitation of social housing and works of non-profit associations, as long as they are intended for certain purposes defined in the Ordinance.		

Section 2.109(a) of Act No. 107 of August 14, 2020, *supra*, authorizes municipalities to impose and collect construction taxes. This tax is directed to any construction work within the territorial limits of a municipality, carried out by a private individual or legal entity, for or on behalf of, or by contract or subcontract subscribed with an agency of the Central or Municipal Government or the Federal Government, including that work that does not require the request or issuance of a permit by the Regulations and Permits Administration or the Permits Office of the Municipality of Caguas.



POLICIES AND PROCEDURES

On February 18, 2011, the Municipality approved Ordinance No. 11A-54, Series 2010-2011, establishing a procedure for the administration, imposition and collection of construction taxes and revising the applicable tax rates, charges and exceptions. Pursuant to said Ordinance, before commencing the development or construction of a project, the developer, contractor or owner of the work shall pay the full amount of the tax in accordance with the following provisions:

SERVICE REVENUES

They are generated by various activities and services offered by the Municipality, such as the rental fees charged for the use of municipal facilities. The largest revenue item under this concept is the Cost Recovery Program. Through this program we seek to reimburse the general fund for the costs associated with utilities and other general services that, in some way, directly or indirectly, may be adjudicated or related to some of the federal programs administrated by our Municipality. To this end, a Cost Distribution Plan is prepared annually, which requires the approval of the Department of Housing and Urban Development (HUD), the federal agency with the largest monetary participation in our Municipality.

BANK INTEREST

This consists of revenue generated by the Municipality as a result of yields on deposit accounts. This source of revenue also includes interest on investments, certificates of deposit and interest generated by the CAE account.

FINES

Most of this revenue is generated by administrative fines, particularly those related to violations of traffic laws and ordinances, the Public Order Code and parking meters.

INTERGOVERNMENTAL REVENUES

These are resources from the Central Government for operational expenses. The main item under this type of revenue is the **Contribution in Lieu of Taxes** from the Puerto Rico Electric Power Authority (PREPA). Act No. 83 of May 2, 1941, as amended, better known as the Puerto Rico Electric Power Authority Act, provides that PREPA shall set aside from its net income and pay annually to the municipalities an amount equal to eleven percent (11%) of its gross income from the sale of electric power as a contribution in lieu of taxes.

SPECIAL FUNDS

Special Fund resources are derived from revenue sources created through local, state or federal legislation that provides for the specific use for these and applicable regulations. In preparing the Municipality's Special Funds revenue estimates, the behavior of the accounts in recent years, approval of laws, ordinances and new or additional federal appropriations are analyzed, and the CRIM notification is obtained with respect to the CAE.

Many of these funds are from proposals prepared by the External Resources Unit in coordination with the different operational offices and departments. The use of these funds is subject to the approved proposal and the regulations established by the controlling federal or state agency.



POLICIES AND PROCEDURES

These revenues are divided into the following sources: contributions from the federal and central governments, local revenues and loans, among other funds. The following is a brief description of the most important items of these revenues:

CONTRIBUTIONS FROM THE FEDERAL GOVERNMENT

Revenues received under this category are grants from the U.S. Government to develop health, social welfare, education, employment, economic development, security, and other programs. The main federal programs are: Federal Emergency Management Agency (FEMA); Community Development Block Grant (CDBG) and Subsidized Housing (better known as Section 8) of the Federal Department of Housing and Urban Development; Head Start of the Federal Department of Health and Human Services; and Federal Transit Administration (FTA), among others.

OTHER CONTRIBUTIONS

Revenues classified as Other Contributions typically come from other public agencies, the Legislative Assembly and other private entities such as foundations. These contributions are for specific expenses defined by the entity that grants them.

With the purpose of encouraging contributions from private entities, on December 20, 2012, Municipal Ordinance No. 12B-26, Series 2012-2013 was approved, which grants tax credits against the payment of the municipal patent, filed and paid in the Municipality of Caguas, of up to eighty percent (80%) of the total tax liability, after applying the discounts, penalties and other credits allowed by law. This credit corresponds to any contribution or donation, to the Municipality or affiliated corporations, under and in compliance with Sections 1033.10 and 1033.15 of the Internal Revenue Code, as amended by Act 1 of January 31, 2011 and Regulations 8104 and 8105 of November 9, 2011, promulgated by the Department of the Treasury. This credit is for taxpayers who file the Business Volume Declaration on or before the five (5) business days following April 15, after the end of each taxable year, and make the payment of the contribution or donation to the Municipality or to the corporations, on or before July 15 of each year. For the 2013 and 2014 taxable years, the maximum number of credits against the municipal patent is one million eight hundred eighty thousand dollars (\$1,880,000) for each year.

LOCAL REVENUES

These are revenues generated from leasing, sales and services of some municipal facilities, such as start-up centers, museums, cemeteries, theaters, among others. These funds are used specifically for the maintenance of the facilities and to support the sustainability of such services. In the category of local revenues, the most projected item is the revenues derived from permit applications for the installation, location, and display of signs and advertisements.

Act No. 107 of August 14, 2020, *supra*, and Act No. 161 of December 9, 2009, as amended, known as the Permitting Process Reform Act, to transfer new powers to autonomous municipalities with Hierarchies I to V. Among them are the permits for the installation, location and exhibition of signs and advertisements, except those related to communication routes that are made with federal funds and those reserved in the agreement. As a result of this amendment, the provisions of the Transfer of Powers Agreement regarding the evaluation and oversight of all matters related to the



POLICIES AND PROCEDURES

issuance of use permits and complaints regarding signs and advertisements within the demarcation of the City of Caguas are once again in effect. Administrative Order OGPe-2010-3, issued by the State Permits Management Office on July 5, 2011, establishes the fees to be charged for permit services, including those related to the installation, location and display of signs and advertisements.

Digital sign installation costs \$400 per digital display. Other types of signs cost \$0.40 per square foot per face, in addition to a minimum charge of \$30. On the other hand, Digital Signs cost \$800 per image. Other types of ads cost \$1.00 per square foot per side, with a minimum charge of \$60.

LOANS

Loans are revenues from the issuance of bonds and notes in anticipation of bonds through the GDB Debt Recovery Authority or any commercial bank for the financing of public works projects and equipment purchases.

EXPENDITURE POLICIES

PAYROLL ITEMS

EXCESS SICK LEAVE SETTLEMENT

Section 2.058 (b) of Act No. 107 of August 14, 2020, *supra*, provides that all career, trusted and temporary employees are entitled to sick leave at the rate of one and a half (1 1/2) days for each month of service. Part-time employees accrue sick leave in proportion to the number of hours in which they render services. Sick leave may accrue up to a maximum of ninety (90) working days at the end of any calendar year. Any employee is entitled to payment of the excess of ninety (90) days accrued sick leave no later than March 31 of the following year.

VACATION LEAVE SETTLEMENT

Act No. 107 of August 14, 2020, *supra*, Section 2.058 (a) establishes that career, trusted and temporary employees are entitled to accrue vacation leave at the rate of two and a half (2 1/2) days for each month of service. Part-time employees accrue such leave in proportion to the number of hours in which they regularly render services. Each municipal agency must prepare and administrate a vacation schedule as compatible as possible with the demands of the service to prevent employees from accruing leave in excess of the maximum allowable per calendar year.

Said Law empowers municipal agencies to pay the employee vacation accrued in the calendar year in excess of the maximum limit of 60 days authorized by law, by way of exception, when due to extraordinary circumstances of the service beyond their control, the employee has not enjoyed the same during the six (6) months following the calendar year reflecting the excess.



POLICIES AND PROCEDURES

CHRISTMAS BONUS

Act No. 34 of June 12, 1969, as amended, known as the Public Employees Christmas Bonus Act., provides that every official or employee of the Government of Puerto Rico and of the Legislative Assembly, including those of public and municipal corporations, who holds or has held a regular, transitory or irregular position, post or employment, is entitled to receive a Christmas Bonus every year in which he/she has rendered services to the Government for at least six (6) months in the case of a regular official or employee of the Government of Puerto Rico and of the Legislative Assembly, including those of public and municipal corporations, and nine hundred and sixty (960) hours in the case of an irregular employee, within the twelve (12) month period from December 1 of the preceding year to November 30 of the year in which it is granted. It also provides that the municipalities must authorize, through a Municipal Ordinance, the granting of the Christmas Bonus to their officers or employees and notify by certified copy thereof to the Secretary of the Treasury on or before August 1 of the year in which the bonus is to be paid.



NEW DEFINED CONTRIBUTION PLAN

On August 23, 2017, Act No. 106, entitled Act to Guarantee Payment to Our Pensioners and Establish a New Defined Contribution Plan for Public Servants, was approved and became effective. This Act reforms the Retirement Systems of the Government Employees and Judiciary Retirement Systems Administration. As part of this reform, Article 3.4 of Act No. 106 establishes that the participants of the Retirement System shall make a mandatory minimum contribution of 8.5% of their monthly compensation to the New Defined Contribution Plan. Article 3.4 reads as follows: “As of the effective date of this Act, every participant in the Retirement Systems shall have to mandatorily contribute to his or her Defined Contribution Account a minimum of eight point five percent (8.5%) of his or her monthly compensation, up to the ceiling established by the Internal Revenue Code. In addition, he/she may voluntarily contribute additional amounts, as allowed by the Internal Revenue Code. Upon the effectiveness of this Act, the Participants of the New Defined Contribution Plan shall have the right to adjust their current contribution to the



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Retirement Systems to the minimum authorized by this Article. The participants of the New Defined Contribution Plan may vary the percentage they wish to contribute to said Plan from time to time, but it may never be less than the minimum percentage required by this Act".

This Act creates the Retirement Board; authorized with all the powers, duties and faculties related to the Retirement Systems of the Government of Puerto Rico. First, for these purposes, through the "PayGo" charge, the disbursements for all current pensions of the Retirement Systems shall continue, as well as the transfers that the Retirement Systems shall continue to make from their available funds, as well as from the proceeds of the liquidation of their assets. Second, the Legislature eliminates the employer contributions that the Government is obliged to make in favor of the Retirement Systems at this time. Third, the Legislature deems it necessary and reasonable to establish prospectively a New Defined Contribution Plan, which shall be nourished with the contributions made by public servants. Thus, they safeguard the contributions made by public servants for their retirement. In this way, they can enjoy a dignified retirement, without this limiting the capacity of the Central Government to provide essential services to the citizen or requiring the implementation of measures that affect the most vulnerable. The foundations for that new defined contribution system began to be established with the approval in the Legislature of House Joint Resolutions 186, 187 and 188 in 2017.

The benefit related to these contributions will be provided to each participant after separation from service. This will depend on the totality of the contributions and the profitability of these contributions. At the time of the participant's retirement, the accrued pension is the annuity, benefit or defined benefit in accordance with the contributions and rules applicable to their respective Retirement Systems, computed since the effective date of this Law.

Article 2.2 "Registry of Accrued Pensions" establishes the creation and maintenance of a registry of each participant, beneficiary and pensioner of the retirement systems that will reflect in detail the amounts that correspond to each one as accrued pension according to their respective retirement systems until the date on which this law enters into effect. It will detail, without this being understood as a limitation, the accrued benefit to which the participant is entitled, the employment history and the contributions made, according to each applicable retirement law to which the participant, beneficiary or pensioner contributed. According to the registry, the payments corresponding to the accumulated pensions to which he/she is entitled will be issued in accordance with the payment terms applicable up to the time this law entered into effect and according to the retirement systems to which each participant, beneficiary or pensioner belongs. However, the registration of the accrued pension for judges who contribute under the Retirement System for the Judiciary and teachers, members of the Retirement System for Teachers, who are contributing under the provisions of Act 91-2004, shall be made for informational purposes, since they shall continue to contribute under their respective systems as provided in Act 91-2004 before the approval of this Act. The individual contributions of teachers, members of the Teachers' Retirement System and Judges shall be maintained as they existed prior to the approval of this Act and shall be deposited in the Account for the payment of accrued pensions, as established by the Retirement Board.



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CONTRIBUTIONS TO CENTRAL GOVERNMENT

HEALTH REFORM

Act No. 72 of September 7, 1993, known as the Puerto Rico Health Insurance Administration Act, provided that the budget allocation of the municipal governments for direct health services, in areas covered by health insurance, is based on the percentages indicated below, applied to the Ordinary Funds Budget of the municipalities of the preceding year, as of July 1, 1997.

This contribution helps defray part of the cost of the health plan premiums provided by the central government to the country's medically indigent population.

Subsequently, Act No. 27 of January 23, 2006 amended Act No. 72 of September 7, 1993, for the purpose of establishing a maximum amount for the economic contribution of the municipalities to the Health Services Administration (ASES). In order to relieve the municipalities of a disproportionate economic burden, by means of this Act, a ceiling was set on the economic contribution of the municipalities to the Health Reform, taking as maximum amount the contribution of the municipalities for Fiscal Year 2004-2005 or the current budget, whichever is less.

The amount included in this Budget to contribute to the ASES is based on the provisions of the Fiscal Oversight Board and the ASES Act.

CONTRIBUTION IN LIEU OF TAXES

Act No. 83 of May 2, 1941, as amended, *supra*, Section 22 provides that the Puerto Rico Electric Power Authority shall set aside from its net revenue and pay annually to the municipalities an amount equal to (i) the actual energy consumption of each municipality (energy consumption), or (ii) the average amount paid by the Authority as contribution in lieu of taxes to the municipalities (contribution) in the preceding five fiscal years, or (iii) 20% of the adjusted net revenue (net revenue as defined in the 1974 Trust Agreement, less the cost of government subsidies), whichever of the three amounts is greater. In our Municipality, energy consumption constitutes the greater alternative, according to the aforementioned provisions of law.

The original purpose of the compensation for the exemption from payment of municipal taxes was to ensure that municipalities would receive sufficient revenues to pay for public lighting and guarantee a surplus to pay off their accumulated debts with the Puerto Rico Electric Power Authority. The intention of the aforementioned provision was that the billing for consumption

Table 4
Percentage of Budget for Health Services

MIN.	-	MAX.	%
\$0		\$10,000,000	5%
10,000,001	-	29,000,000	6%
29,000,001	-	39,000,000	7%
39,000,001	-	49,000,000	8%
49,000,001	-	59,000,000	9%
59,000,001	-	79,000,000	10%
79,000,001	-	89,000,000	12%
89,000,001	-	100,000,000	15%
100,000,001	-	and over	17%



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would be for lighting and public facilities of the municipalities. In addition, the Authority will deduct from its net revenue the costs of subsidies or grants and will distribute 20% of the resulting amount among the municipalities as a contribution in lieu of taxes.

Act No. 233 of December 11, 2011 amended Act No. 83 to restrict the scope of the formula to determine the contribution to the municipalities. Said amendment establishes that for purposes of the calculation, the billing for electric energy consumption of public facilities in which restaurants, bars, stores, parking lots for which admission fees are charged and require night lighting, concessionaires or other for-profit establishments are located within coliseums, recreational parks, fine arts centers or municipal stadiums, for which the municipality receives remuneration, either from rentals or from the entrance fee charged to the general public, shall not be considered.

Section 22 of Act 83 was amended by Act 57 of May 22, 2014. This law establishes the distribution of PREPA's Gross Revenue for the purchase of fuel and energy. The amendment to this section establishes, among other things, that the Maximum Ceiling of the CELI Contribution is based on the average energy consumption of the three years of highest consumption. As of the change to the formula in 2004 to the present, it establishes a 5% annual reduction in consumption for the following three years until reaching 15%, that excess consumption will be billed, as well as an Additional Contribution for savings greater than 5% per year. It also contains specific provisions regarding non-compliance with the 5% annual savings, the power of the Municipality to decide whether or not to include public lighting consumption in the billing calculation. On the other hand, the electric energy consumption of public facilities that house for-profit corporations or businesses are not considered within the calculation, since they will pay for the energy service. In summary, the Contribution in Lieu of Taxes (CELI) comprises 11% of PREPA's Gross Revenues from the purchase of fuel and energy. These will be distributed as follows: 2% to the Stabilization Fund, 9% for Subsidies and Subsidy Costs and 89% for Contribution in Lieu of Taxes (CELI).

On February 16, 2016, Act No. 4 was approved, which again amends Section 22 of Act No. 83, *supra*. Said Act clarifies that the obligation of the Municipality is to reduce consumption to five percent (5%) the first year, ten percent (10%) the second year and fifteen percent (15%) the third year. In addition, it indicates that the established cap will not include the consumption of public lighting. The first review of the municipalities' energy consumption cap or CELI contribution will be carried out by the *State Energy Public Policy Office* (OEPPE) and will take effect in Fiscal Year 2018-2019, in accordance with the rules established in the Regulation to be adopted by the OEEPE for such purposes. The OEEPE recommends the mechanism to be used to establish temporary caps in case the energy consumption review of one or several municipalities is not implemented. The new consumption caps will be disclosed to the municipalities; if the OEEPE does not comply with the revision of the energy consumption caps of the municipalities or CELI's contribution for Fiscal Year 2018-2019, a temporary cap will be adopted until the new consumption or cap established by the OEEPE under the Regulation enters into force.



POLICIES AND PROCEDURES

CONTRIBUTION TO THE MUNICIPAL REVENUE COLLECTION CENTER (CRIM)

Section 7.003(a) of Act No. 107 of August 14, 2020, empowers the CRIM to take all necessary and pertinent actions leading to a better administration of said sections, including updating and maintaining the real property cadastre of each municipality, improving and making more efficient the systems for the charging and collection of said taxes.

In addition, Article 7.003(f) provides that the CRIM may develop programs with any municipality, for them to directly perform work related to the assessment of real estate property located within their territorial limits. The CRIM has the absolute responsibility to appraise the properties and make the corrections to impose the property tax. Likewise, in the aforementioned article, subsection (g), the CRIM may enter into agreements with the municipalities so that they may carry out the collection of the property tax. The agreements include a clause in which it clearly states that the municipality's authority is limited to carrying out procedures in accordance with the Law and applicable regulations. This is to ensure that the taxpayer pays any amount owed for said tax at a place determined by the CRIM by regulation or through any public agency, financial institution or savings and loan cooperative contracted as a collector.

It also establishes that the CRIM may retain up to five (5%) percent of the total debts collected as a result of the implementation of the agreements entered into with the municipalities. Said funds are used for operational expenses related to the services provided to the municipalities.

EXTRAORDINARY FUND LAW 53-2021

Act No. 53 of October 26, 2021, Chapter 4, Section 401. "Extraordinary Fund" establishes the creation of the "Extraordinary Fund to attend to the collection and disposal of residues, waste and to implement Recycling Programs in the Municipalities" hereinafter "Extraordinary Fund". Said fund shall be within the Municipalities' Equalization Fund, but in an account separate from other revenues of said fund and shall be used for the specific purposes set forth in this Act.

This Act provides that, to the extent that the Debt Adjustment Plan includes reductions in the amount of guaranteed debt, a portion of these savings shall be made available to the municipalities. This Extraordinary Fund shall be nourished by an annual allocation from the General Fund, which shall be equivalent in each fiscal year to 42% of the amount collected during the preceding fiscal year, corresponding to 1.03% of the tax rate. This allocation may only be included in the Budget of a fiscal year if the amount of Medicaid funds received during the previous fiscal year exceeds the amount projected for the previous fiscal year in the Fiscal Plan of the Government of Puerto Rico, certified by the Financial Oversight and Management Board for Puerto Rico in April 2021.

Law 53-2021 establishes that such funds shall be exclusively for the following purposes:

- a) garbage collection and disposal;
- b) collection and disposal of solid waste;
- c) debris collection and disposal;
- d) implementation, collection and disposal of recycling



POLICIES AND PROCEDURES

In order to achieve a fair distribution of resources, the following criteria will be used to determine the amounts to which the municipalities may have access:

- a) The total number of beneficiaries of the Nutrition Assistance Program, per capita, as certified by the Department of the Family, as determined in the immediately preceding fiscal year or in the nearest fiscal year for which information is available.
- b) The functional budget per capita of each municipality for the immediately preceding fiscal year or the closest fiscal year for which information is available.
- c) The assessed value of the taxable property per capita located within the territorial limits of each municipality, corresponding to the immediately preceding fiscal year or to the nearest fiscal year for which information is available.
- d) The municipality's population per square mile, according to the last decennial census.

The methodology for the distribution shall be determined by the parameters set forth in this Article, but those existing parameters for the distribution of the Resources of the Municipalities Equalization Fund may be incorporated, as long as they are not contrary to the purposes and objectives described in the law, by the Governing Board of the CRIM. The application of such methodology shall benefit those municipalities that receive the least income from property taxes or other sources, as well as the municipalities with the highest number of dependents of the Nutritional Assistance Program and the highest population density.

CRIM DEBT

Section 7.018 of Act No. 107 of August 14, 2020, *supra*, provides that the CRIM shall deliver to each municipality a final liquidation of the funds distributed. If the funds transferred to the municipalities turn out to be less than the revenue they would have received, the Executive Director of CRIM shall advance the difference from any funds available in the General Fund. In the event that the funds transferred are greater, the surplus shall be distributed equally among all the municipalities as a percentage, using the percentage that represents the aforementioned surplus of the total revenues previously equalized.

In addition, the aforementioned Article indicates that no later than July 1, the Executive Director of the CRIM reviews its records to determine the debt of each municipality with the General Fund for funds advanced in excess of the property tax actually collected. Once the amount of such debt is established, the Executive Director of the CRIM notifies each municipality, as appropriate. Also, Article 7.018 establishes that no later than December 31 of each year, the CRIM make a final liquidation of the funds distributed to the municipalities. If there is any surplus, the Puerto Rico Financial Advisory Authority and Fiscal Agency (AAFAF) shall remit to each municipality the amount that corresponds to it. In the event of having remitted amounts in excess of those corresponding to each municipality according to such final liquidation, the CRIM shall report such fact to the AAFAF so that it may withhold from the remittances of the following fiscal year those amounts necessary to recover the amounts remitted in excess.



POLICIES AND PROCEDURES

MUNICIPAL INSURANCE

Act No. 107 of August 14, 2020, *supra*, in its Section 1.010(f), empowers municipal governments, by themselves or in consortium with other municipalities, to negotiate and contract directly with any entity(ies) duly authorized to do business in Puerto Rico and certified by the Insurance Commissioner(s), the insurance policies and bonds they must acquire to carry out their operations and activities, including health insurance for their employees, and without the intervention of the Public Insurance Unit of the Department of the Treasury. Aligned with the benefits of this measure, effective March 1, 2010 the Municipality of Caguas became the first municipality to establish a group health plan for its employees, contracting directly with a health insurance provider. During fiscal year 2013-14, public liability, auto and property insurance, among others, were contracted directly, after a detailed evaluation of risks, experience, and costs.

OTHER CONCEPTS

SOLID WASTE COLLECTION AND DISPOSAL

Section 3.058 of Act No. 107 of August 14, 2020, *supra*, provides that solid waste management is part of the essential services provided by the municipalities to the community. The Municipality may establish, maintain, and operate by itself, or by contracting with any "bona fide" natural or legal person, the services and programs of solid waste management and public sanitation in general. Likewise, the Municipality may contract or in any form enter into agreements with public agencies and private persons for the establishment of solid waste management facilities and for the rendering of services related thereto. These contracts or agreements may provide for the payment of compensation or other charges based on the actual or projected tonnage of solid waste delivered.

CONTRIBUTIONS TO AFFILIATED CORPORATIONS

Act No. 107 of August 14, 2020, *supra*, in its Section 5.016 Non-Profit Corporations, provides that municipalities may form part of, participate in, sponsor, and back non-profit corporations organized under Act No. 44 of August 10, 1995, as amended, organized for the purpose of promoting the economic, cultural, or social improvement of a municipality or the region of which it is a part, provided that: (1) the corporation is organized with the effort, participation, and commitment, in addition to the municipality or municipalities, of entities or organizations of higher education sectors, private commercial and industrial enterprises and/or associations that group industries and businesses, (2) the corporation obtains tax exemption from the Department of the Treasury, and (3) the entities participating in the corporation execute a contribution agreement that identifies and specifies the nature and amount of the contributions and the obligations of the participants.

From November 2003 to the present, our Municipality has participated in the creation of seven (7) corporations of this type: Bellas Artes de Caguas, Inc. (COBAC), Iniciativa Tecnológica Centro Oriental (INTECO), Salud Aseguradora por Nuestra Organización Solidaria (SANOS), Corporación para la Conservación Etnoecológica Criolla, Inc. (CCECI), Banco de Desarrollo Centro Oriental (BADECO), Corporación Centro Criollo de Ciencias y Tecnología (C3TEC) and Corporación Juvenil para el Desarrollo de Comunidades Sostenibles (CJDCS).



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In turn, the Municipality has formalized agreements or covenants that define the constitution of such corporations and the functions and/or contributions to be made by each of the organizations that comprise them. This Budget includes the necessary allocations to comply with such commitments.

DONATIONS

Article 2.033 of the Puerto Rico Municipal Code provides that municipalities may cede or donate funds or property owned by them to any nonpartisan entity that operates on a nonprofit basis and engages in public interest activities that promote the general welfare of the community. In addition, Article 2.034 establishes that municipalities may cede or donate public funds to persons who demonstrate genuine and specific needs in health, education, housing, sports, assistance in emergencies and natural disasters. The assignment of funds or property may only be made upon proof that the person is indigent or if there is a legitimate public purpose or end, such as health, education, sports and cultural needs; provided that it does not interrupt or adversely affect municipal functions, activities, and operations. In those cases in which a government or private agency does not comply with the disbursement of an already approved donation, the municipality may disburse the donation, and then demand reimbursement from the corresponding government or private agency. Any assignment of assets or donation of funds must be approved by the Municipal Legislature, by resolution to that effect, by an absolute majority of all members.

CLAIMS FROM PREVIOUS YEARS

Section 2.092(a) of Act No. 107 of August 14, 2020, *supra*, Section 2.092(a) establishes that the portion of the appropriations and funds authorized to address a fiscal year that have been obligated on or before June 30 of the fiscal year to which said appropriations and funds correspond, shall continue on the books for one (1) additional year after the fiscal year for which they have been authorized has expired. After said year, no draw against said portion for any concept shall be made, except, in cases of decreed emergency, which shall extend the amortization to four (4) years immediately after the expiration of said year, the obligated balances shall be closed, taking into consideration any legal and regulatory provision in this respect. Any authorized obligation, the payment of which is affected by the closing of the obligated balances, must be included in the budget of the current fiscal year.

DEBT POLICIES

INTRODUCTION

Governments use debt issuance for the primary purpose of financing their Capital Improvement Investment Program for the benefit of citizens and to foster economic development. However, it is important to establish policies and strategies for the proper management of public debt. A good debt management plan takes into consideration the amount of debt, appropriate annual debt service, interest rate, debt maturity, and the integration of a multi-year capital improvement plan with the cost of operating facilities. The plan establishes debt level targets.



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One approach to monitoring and limiting the total amount of all types of debt is to establish a model for passing judgment on debt capacity. This is the amount of debt that can be authorized and issued prudently over a period of time without adversely affecting the issuer's credit rating. The concept of debt capacity recognizes that government units have a limited capacity to issue debt at a specific credit level. Issuing debt above that level can cause erosion in credit ratings. Establishing a debt capacity model helps to balance the government's capital needs with the ability to repay the debt issued to finance those needs.

LEGAL BASIS

Chapter 5 - Municipal Financing of Book VII - Municipal Treasury of the Municipal Code of Puerto Rico constitutes the legal framework for the issuance of debt by all municipalities of Puerto Rico. This Act facilitates and expedites the debt issuance process in a uniform and updated manner in the credit process and financing mechanisms. With this Act, municipalities are authorized to contract loans in the form of basic property tax advances and to issue general obligation note bonds, revenue bonds, special obligation bonds, and refinancing bonds.

The aforementioned Chapter provides that any obligation to be incurred by the municipalities under the provisions of the Chapter must receive the prior approval of the Puerto Rico Financial Advisory Authority and Fiscal Agency of Puerto Rico. Accordingly, the AAFAF evaluates the obligation proposed by a municipality to determine whether it complies with the requirements of law and those established by the AAFAF itself.

Section 7.296(b) of the Act provides that the AAFAF shall establish by regulation the requirements for the application for approval, the procedure for the submission and evaluation of applications, and the criteria applicable to the evaluation of the proposed obligations. Finally, the Act grants the AAFAF the role of Fiscal Agent of the municipalities with the responsibility to ensure faithful compliance and sound administration of the municipal borrowing activity.

The issuance of general obligation bonds, special obligation bonds, revenue bonds, and refinancing bonds by the Municipality is authorized by an Ordinance passed by the Municipal Legislature with the affirmative vote of two-thirds (2/3) of the number of its members and the approval of the Mayor.

DEBT INSTRUMENTS

The Law establishes different types of obligations that municipalities may incur, such as General Obligation Bonds or Notes, Rent Bonds, Bonds, Special Obligation Notes or Instruments, Refinancing Notes, Instruments or Bonds; Bond Anticipation Notes; and Tax and Revenue Anticipation Notes or Instruments. The following is a brief description of the most commonly used Debt Instruments:

GENERAL OBLIGATION BONDS OR PROMISSORY NOTES

Principal and interest payments (debt service) are unconditionally guaranteed by the good faith, credit, and taxing powers of the government issuing the debt. These bonds must be used to acquire any equipment, develop or construct public works or any other project for which the Municipality is legally authorized. An example of these are the bonds held by the Municipality to finance its permanent improvement program.



POLICIES AND PROCEDURES

SPECIAL OBLIGATION BONDS OR NOTES

These are obligations issued for which revenues or resources derived from one or more specific revenue sources authorized by law have been pledged. They may be used to acquire, develop or construct any public works or improvements, revenue-generating projects and equipment of any nature that the Municipality is legally authorized to acquire or to pay operating expenses budgeted in any fiscal period and of current obligations incurred, as well as for other legal purposes of the Municipality.

REVENUE BONDS

These bonds are secured by the revenues generated by the financed project or a specific source of funds. These bonds are used to acquire, develop, or construct any revenue-generating project.

PROMISSORY NOTES OR INSTRUMENTS IN ADVANCE OF CONTRIBUTIONS AND REVENUES

These are obligations intended to comply with the allocations of the Municipality's fiscal year budget without having to wait for receipt of the proceeds from the contributions and other operating revenues corresponding to said fiscal year. These notes or instruments mature no later than ninety (90) days after the close of the fiscal year.

SPECIAL OBLIGATION BONDS OR NOTES SECURED BY THE MUNICIPAL RETAIL SALES AND USE TAX

Article 7.294 of the Puerto Rico Municipal Code authorizes municipalities to incur guaranteed obligations based on the proceeds of revenues or resources derived from the Municipal Sales and Use Tax (IVU). The funds extended to the municipalities via loans shall be used to finance programs for the collection of solid waste and recycling, construction of works and permanent improvements, health, safety, and any activity or project within the sound public administration of the Municipality.

DEBT COMPONENTS

The main components of municipal debt are Property Valuation, Legal Margin, Available Borrowing Margin, Redemption Fund, and Debt Service.

PROPERTY VALUATION

It is the value of all non-exempt and exempt taxable property within the territorial limits of the Municipality. It is determined by the CRIM and may fluctuate as a result of new construction or the elimination of some. It also arises as a result of the appraisal of existing properties that were not taxed during the year. However, with the approval of Act No. 7 of March 9, 2009, Special Act Declaring a State of Fiscal Emergency to Save Puerto Rico's Credit, it is established that the appraised value for all real estate property as of January 1, 2009, January 1, 2010, January 1, 2011 and January 1, 2012 shall be the appraised value as of January 1, 2009 multiplied by ten (10). This provision of law achieves increasing the borrowing margin and the financial capacity of the Municipality for the aforementioned periods.



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LEGAL MARGIN

SPECIAL ADDITIONAL CONTRIBUTION (CAE)

Refers to ten percent (10%) of the assessed value of taxable exempt and non-exempt property, which may be used in the issuance of bonds. This percentage is determined by Chapter V - Municipal Financing, Book VII - Municipal Treasury of the Puerto Rico Municipal Code.

OPERATIONAL

Represents ten percent (10%) of the average of the total recurring operating revenues of the Municipality earned in the two (2) fiscal years immediately preceding the current fiscal year.

AVAILABLE BORROWING MARGIN

The available borrowing margin is established by regulation by the AAFAF and represents the maximum amount of debt that a municipality may incur. It is determined based on the difference between the legal margin and the current debt, reduced by the deposits in the Redemption Fund account, which is not committed to pay accrued interest.

REDEMPTION FUND

CAE REDEMPTION FUND

Trust established by the Municipal Revenue Collection Center (CRIM) with the Financial Advisory Authority and Fiscal Agency (AAFAF), in which it deposits all the proceeds of the special additional tax and any other resources from other sources. This contribution is 3.00% on the taxable value of all exempted and non-exempted property in the Municipality.

SUT REDEMPTION FUND

This fund is under the custody of AAFAF and is funded by deposits from the collection of .2% of the proceeds of the Municipal Sales and Use Tax of .5%. The money deposited is used to grant loans. In addition, in order to increase the payment capacity, the Municipality contributes 100% of the participation of the Municipal Development Fund to the Municipal Redemption Fund.

DEBT SERVICE

Debt service consists of the payment of principal and interest on bonds issued and on promissory notes in anticipation of contributions and revenues. These payments are made twice a year, in January and July.

COMPUTATION OF BORROWER'S LEGAL MARGIN

Puerto Rico's Total Public Debt is comprised of the debt of the Central Government, the debt of the public corporations and the debt of the municipalities. Each one of them has a limit that delineates the extent to which it is prudent to commit the revenues of such institutions to service the outstanding debt kept in circulation at any given time. Regarding the level of debt that a municipality is authorized to acquire, the Municipal Code establishes different limitations on the amount for each type of obligation.



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MUNICIPAL GENERAL OBLIGATION BONDS OR NOTES

No municipality may incur an obligation evidenced by General Obligation Bonds or Notes in an aggregate principal amount which, together with the principal amount payable on all other outstanding obligations of the municipality, exceeds 10% of the total assessed value of the property situated in the municipality. In determining the borrowing margin, the principal amount payable on outstanding obligations may be reduced by deposits in the Municipality's account in the Redemption Fund that is not pledged to pay accrued but not yet paid interest on such obligations.

BONDS, NOTES OR SPECIAL OBLIGATION INSTRUMENTS

No municipality may incur an obligation evidenced by Special Obligation Bonds or Notes if the annual payment of principal of and interest on such bonds or notes, together with the annual payment of principal of and interest on all other obligations, exceeds 10% of the average recurring revenues of the municipality for the two (2) fiscal years immediately preceding the current fiscal year.

PROMISSORY NOTES OR INSTRUMENTS IN ADVANCE OF CONTRIBUTIONS AND REVENUES

No municipality may incur an obligation evidenced by Notes or Instruments in Advance of Taxes and Revenues if the payment of interest on such Notes, together with the annual payment of principal and interest on all other obligations evidenced by Bonds, Special Obligation Notes theretofore outstanding of the municipality, exceeds ten percent (10%) of the average recurring operating revenues of the municipality for the two (2) fiscal years immediately preceding the current fiscal year.

SPECIAL OBLIGATION BONDS OR NOTES SECURED BY MUNICIPAL SALES AND USE TAX.

These special obligation instruments are not subject to the borrowing margin limitations contained as part of the Puerto Rico Municipal Code. However, it requires an analysis of the municipality's payment capacity, resulting from the computation of collections corresponding to two percent (.2%) of the proceeds of five percent (.5%) of the Sales and Use Tax collected by the Secretary of the Treasury for the Redemption Fund, plus the transfer of 100% of the Municipal Development Fund.

FINANCE LEASE AGREEMENTS

Act No. 265 of September 3, 2003, known as the "Act to Regulate Certain Governmental Contracts for the Financing and Leasing of Movable Property," prohibits government and municipal entities from granting financing contracts, leasing contracts, financial leasing contracts or any other type of contract on movable property without obtaining prior approval from AAFAF. These obligations are considered to be operational in nature. For purposes of the borrower margin analysis, the portion of the annual principal and interest payment is reduced.

However, with the approval of the 2011 Regulations on Governmental Financing Contracts, it exempts municipalities from the requirement of prior approval of contracts when the main source of funds for repayment does not come from budgetary allocations of the General Fund.



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On the other hand, the Municipality must obtain prior approval from AAFAF for those financing contracts whose primary source of funds for repayment comes from General Fund budget allocations.

CAPITAL IMPROVEMENT POLICIES

Capital improvements are defined as physical assets, constructed or acquired, with a useful life of more than two (2) years. They are recorded at cost and in the case of donations, are recorded at market value at the time of donation. These may include property, plant, equipment, remodeling and expansion of physical facilities in communities, remodeling of existing structures, construction of new facilities, adapting facilities to comply with current codes, acquisition of property for the construction of community facilities such as parks, community centers, roads and utilities, architectural and engineering consulting related to investment projects. Expenditures for normal maintenance and repairs that do not add value to capital assets or significantly extend their useful lives are not capitalized.

CASH MANAGEMENT POLICIES

The Municipality's Cash and Investments are managed in a prudent and diligent manner, with emphasis on standards of sound management, safety, liquidity, and performance.

COLLECTIONS

The Director of Finance is responsible for the collection, deposit and custody of all public funds belonging to or under the control of the Municipality. He delegates to the Official Collector the functions of collection and deposit of municipal funds. The Official Collector has Auxiliary Collectors to perform such functions. The Collectors are included in the global bond of municipal employees and officers. All are empowered to receive payments of contributions, accounts receivable and other payments in favor of the Municipality. Debit and credit cards, certified and uncertified checks and cash are accepted as methods of payment in our Municipality. Depending on the method of payment, the Official or Auxiliary Collector requires documents and/or information to authenticate the legitimacy of the person making the payment and the validity of the payment. Finally, under Puerto Rico statutes, public funds collected are deposited in commercial banks, according to the corresponding account, duly insured by the Federal Deposit Insurance Corporation (FDIC).

INVESTMENTS

When convenient and feasible, the Director of Finance withdraws municipal funds held by the financial institution where they are deposited and transfers them to any other financial institution duly authorized by the Secretary of the Treasury, as part of a short-term investment plan. This power is exercised exclusively with those funds for which there is no immediate use, and for the purpose of investing, obtaining a better interest rate or providing greater security to the custody thereof.



POLICIES AND PROCEDURES

For this purpose, the Finance Director must obtain at least three (3) estimates in order to pass judgment on the financial aspect of such investments and to ensure that they produce the best yields. The totality of these deposits or investments are maintained as part of the cash balance of the fund, an operation that has no accounting effect, since such investments are an available cash resource.

In addition, funds for construction and permanent improvements obtained through loans are also held in investment accounts to maximize their return. Most of the interest income is derived from the investment of the funds supporting the capital improvement program.

The Chief Financial Officer or his authorized representative maintains a record for the control of investments. This record is maintained by type of investment and indicates, among other things, the date of acquisition, security number issued, name of the financial institution, total amount of the investment, maturity date, interest rate, interest received, increase in the investment, investment balance, and liquidation date.

BUDGET CONTROL POLICIES

In order to maintain a Balanced Budget, the following general policies should be observed:

- General Fund expenditures for the various municipal programs are against current resources and are not dependent on reserves.
- Federal Funds are supported by incentives, laws, or approved proposals. These expenditures are used strictly for the purpose for which they were awarded. These funds are not used to subsidize other funds, except those permitted by federal regulation.
- New or non-current revenues arising during the year are allocated to support existing programs prior to subsidizing or expanding new programs.
- Expenditures of federal funds may be subsidized by general fund revenues only up to the full reimbursement of federal funds. This does not apply in those situations where the Municipality has elected to provide these services.
- The Municipality may apply for all federal, state, and private assistance available, but is strictly limited to financial assistance from these programs to avoid entering into commitments beyond the availability of funds.
- The operating budget must provide for the adequate maintenance of capital assets.
- The Mayor requires the preparation of quarterly revenue and expense reports and the annual audited financial report.



POLICIES AND PROCEDURES

REVENUE ACCOUNTS	
LOCAL TAXES 81.01 - 81.99	
8101	Patents - Income from municipal patents filed.
8102	Patents Previous Years - Charge to this account the income received from municipal patents filed outside the current fiscal year. This account cannot be used when preparing the budget, the income received for this concept can be used to make budget readjustments.
8103	Municipal Sales Tax - Charge the income received from the municipal sales tax to this account.
8104	Interests, Surcharges and Penalties in Municipal Sales Tax - Charge to this account the income from interest, surcharges, and penalties from Municipal Sales Tax.
8105	Municipal Development Fund - Charge to this account the income received by the Government Development Bank (GDB), which will be nourished by the deposits made for the collections corresponding to point two percent (.2%) of the product of the point five percent (.5%) of the sales and use tax (IVU) by the municipalities. The money from the Municipal Development Fund may be used by municipalities in programs for the collection of solid waste and recycling, the construction of works and permanent improvements, health and safety.
8106	Municipal Redemption Fund - This fund will be nourished by the deposits made for the collections corresponding to point two percent (.2%) of the product of five percent (.5%) of the sales and use tax (IVU) by the municipalities. They will be used exclusively to grant loans in favor of the municipalities. The money from the Municipal Redemption Fund may be used by the municipalities in programs for the collection of solid waste and recycling, the construction of works and permanent improvements, health and safety. They must be deposited in the Municipal Redemption Fund (12) (Loan Granting by the IVU Government Development Bank).
8107	Municipal Improvement Fund - This fund will be nourished by the deposits made for collections corresponding to point one percent (.1%) of the product of point five percent (.5%) of the sales and use tax (IVU) by the municipalities. To be distributed through legislation by the Legislative Assembly to be assigned to permanent public works and improvement projects in the municipalities. They must be deposited in the Municipal Redemption Fund (12) (Loan Granting by the Government Development Bank IVU)
8121	Interest and Surcharges for Delays on Patents - Income from interest and surcharges for delays on patents.
8122	Other Local Taxes - Income from any other local tax not previously classified.



POLICIES AND PROCEDURES

Property Taxes 82.00 - 82.99	
8231	Property Tax, Exonerated - Income from the exempt property tax for the current year received from the Municipal Income Collection Center.
8232	Property Tax, Previous Years - To account for the property tax received from the Municipal Revenue Collection Center corresponding to previous years.
Licenses and Permits 83.00 - 83.99	
8301	Construction Taxes - Income received from collecting taxes to carry out some type of construction.
8304	Miscellaneous Licenses and Permits - Income received from other unclassified licenses and permits.
Intergovernmental Income 84.00 - 84.99	
Income from other governments in the form of federal contributions, securities or matched income.	
8402	Electric Power Authority Compensation - Income from the compensation received through the Department of the Treasury from the Electric Power Authority
8403	Compensation PR Telephone Co. - Income from compensation received from the Puerto Rico Telephone Company.
8404	Other Intergovernmental Income - Equalization Fund.
8405	Contributions to Trusts - Income in Trusts (Education Trust, specific donations, etc.)
8406	Federal Contributions - Income from federal allocations by the various federal agencies.
8407	State Contributions - Income from contributions from the state government. Examples are: Joint Resolutions, Law #2, etc.
8408	Federal Contributions – CDBG Program - Income from federal allocations through the program known as “Community Development Block Grant” (CDBG).
8409	Own Home Program Subsidy - Income from federal allocations (CDBG). Subsidy to be used as prompt payment or closing costs in the acquisition of your first home from the Own Home Program.
8410	State Compensations - Income from compensation received from the Department of the Treasury regarding the Christmas Bonus.



POLICIES AND PROCEDURES

Income from Services 85.00 - 85.99	
Income from current services exclusive to public facilities and other public companies.	
8501	Health Services - Income from services offered in municipal health centers.
8502	Hospital Medical Services - Income from medical services in clinics, hospitals, municipal health centers, etc.
8503	Ambulatory Medical Services - Income from medical services on an outpatient basis.
8504	Amusement Park Services - Income from municipal amusement parks.
8505	Parks and Recreation Use Permits - Income from the use of municipal parks and recreation areas.
8506	Permits for the Use of Stadiums and Coliseums - Income from the use of stadiums, coliseums, convention centers, etc.
8507	Waste Disposal - Income from the use of the municipal landfill and other waste equipment.
8511	Other Income from Services - Income from services not previously classified.
8515	Income from Transportation Services - Income received from bus service to private and public entities.
Fines and Confiscations 86.00 - 86.99	
8601	Fines - Includes money derived from fines and penalties imposed by courts for violations of laws, obstruction of the execution of obligations imposed by Law and for violations of rules and regulations.
8602	Confiscations - Includes money derived from confiscated deposits held to guarantee compliance with contracts with municipal agencies.
Other Income 87.00 - 87.99	
8701	Interest on Investments - Income received from interest on investments held by the Municipality.
8702	"Interest on Reserved Surplus - Operating Reserve HAP Projects" - Reserved for section 8.
8703	Bank Interest - Income received from interest accrued from Bank accounts



POLICIES AND PROCEDURES

8704	Parking - Income received from municipal parking meters, municipal parking, etc.
8705	Eventual Income - Income that comes from unanticipated events.
8706	Rent of Municipal Premises and Property - Income received from the rent of public property for public or private use.
8707	Patron Saint Festivities - Income received from the rental auction of premises and public property for use during patron saint festivities and other concepts associated with the festivities.
8709	Other Income - Income received from transactions such as sales of municipal property, cemetery graves, donations and other sources of income.
8710	Sales of Stamps and Receipts - Department of the Treasury - Income from sales of stamps and receipts of the Department of the Treasury.
8720	Other Financial Resources - Any other financial resource of the municipality that does not constitute income is recorded in this account.
8722	Other Financial Sources, Property Tax (Non-Exempt) - This account records the portion of the property tax that reaches the municipality that must be returned (the non-exempt portion that is pending collection).
8723	Other Interest - Interest on debts on leases and payments of landfill contributions, leasing, taxes and others will be charged to this account.
8724	Section 108 Guaranteed Loan (Guaranteed Loan Funds Accounts) - Deposit the funds received for Section 108 Loans.
8801	"Prior Year Adjustment - Affecting Residual Receipts or Prior Year Adjustment" - Reserved Section 8 Deficit.
8802	"Gain or Loss From Disposition of Nonexpendable Equipment" - Reserved for Section 8.
8850	"Provision for Operating Reserve - JAP Projects" - Reserved for Section 8.
8851	"Provision for Project/ACC Reserve Account - Section 8 HAP Projects" - Reserved for Section 8.
8852	"Annual Contributions Earned - HAP Projects" - Reserved for Section 8.
8901	Incoming Transfers - Legally authorized transfers of resources from another fund.



POLICIES AND PROCEDURES

EXPENSE ACCOUNTS	
Personnel Disbursements 91.00 - 91.99	
Salaries and Compensations 91.01 - 91.08	
9101	Regular Employees - Disbursements of salaries to employees holding regular positions in municipalities shall be charged to this account.
9102	Administrative Salaries - Reserved for Section 8.
9103	Medical Shifts - Disbursements for Medical Shifts provided to the Municipality, including the services of nurses' shifts.
9104	Voluntary Pre-retirement Program - Charge to this account the disbursements for salaries to employees covered by the Voluntary Pre-retirement Program.
9105	Transtory Employees - Disbursements of salaries to employees occupying temporary positions in municipalities shall be charged to this account.
9106	Irregular Employees - Disbursements of salaries to employees occupying irregular positions in municipalities should be charged to this account.
9107	Accrued Vacation, Regular Leave - The debit balance in this account reflects the total spent for the lump sum payment to employees and municipal officials on regular leave.
9108	Accrued Vacation, Sick Leave - The debit balance in this account reflects the total amount spent on the balloon payment to City employees and officials on sick leave.
Other Benefits 91.09 - 91.74	
9109	Voluntary Incentivized Resignations - Charge this account for the disbursements for the voluntary incentivized withdrawal.
9110	Drivers Insurance - Charge this account for driver insurance disbursements of employees and municipal officials.
9111	Retirement System - Debit this account for retirement system disbursements for municipal employees and officials.
9112	Late Retirement Contribution - Charges to this account for contributions to the retirement system for years in arrears.



POLICIES AND PROCEDURES

9113	Contribution Retirement System Pensioners - Charge to this account the expenses for the increase of three percent (3%) in the annuities of the pensioners of the municipality to the Retirement System.
9114	"PayGo" Charge - Charge this account the amount billed by the Department of the Treasury for the monthly charge to cover the benefits of pensioners known as "PayGo Charge".
9115	Incentives - Any incentives granted to municipal employees due to the COVID-19 Pandemic and others will be charged to this account
9131	Federal Social Security - Debit this account for social security disbursements of municipal employees and officials.
9141	Medical Plan - Charge this account for medical plan disbursements of municipal employees and officials.
9145	Unemployment Insurance - Debit this account for unemployment insurance disbursements for municipal employees and officials.
9147	Temporary Non-Occupational Disability Insurance (SINOT) - Charge to this account the disbursements for temporary non-occupational disability insurance of municipal employees and officials.
9151	State Insurance Fund Benefit - Disbursements of the State Insurance Fund benefit of municipal employees and officials shall be debited from this account.
9170	Summer Bonus - Charge this account for Summer Bonus disbursements to municipal employees and officials.
9171	Christmas Bonus - Charge this account for disbursements of Christmas Bonus to municipal employees and officials.
9172	"Terminal Leave Payments" - Reserved for Section 8.
9173	Fringe Benefits - Other miscellaneous fringe benefits.
9174	Interest and Penalties for Personal Services Debts - Disbursements for interest, charges and penalties for personal services debts with government agencies such as Retirement System, Unemployment, Treasury, among others.
9175	State Compensatory Time - Charge to this account the disbursements for the payment of State Compensatory Time to municipal employees.
9176	Federal Compensatory Time - Charge to this account the disbursements for the payment of Federal Compensatory Time to municipal employees.



POLICIES AND PROCEDURES

Material and Supply Expenses 92.00 - 92.99	
These accounts include those items that ordinarily have a short period of use and durability, lose their identity characteristics through use, and have only face value or cannot be charged to real estate equipment accounts.	
9201	Office Supplies - Charge this account for the cost of all materials (items and substances) dedicated primarily for office use.
9205	Tools - Charge to this account the cost of tools, which for reasons of their low cost and frequent loss, are not classified as equipment.
9211	Drugs, Medicines, and Other Medical Supplies - Charge this account for the cost of articles and substances used exclusively and primarily in the treatment, cure, and prevention of disease.
9215	Maintenance Materials - Charge to this account the cost of maintenance items and substances, which for reasons of their low cost and frequent loss, are not classified as equipment.
9221	Food - Charge this account with the cost of all provisions for human consumption.
9223	Purchase of Uniforms - Charge this account for the cost of all personal effects, for example: clothing, shoes, uniforms, clothing materials, miscellaneous.
9225	Fuels and Lubricants - Charge to this account all disbursements for fuel and lubricants used solely and primarily in the operation of motor vehicles and other automotive equipment such as trucks, bulldozers, graders, boats, etc.
9228	Electric Energy Expenses - Charge to this account the expenses for electricity and electric energy services purchased by service contracts.
9229	Overdue Utilities - Charge this account for late profit service expenses. For example, electricity, water, etc.
9232	Aqueduct and Sewerage Expenses - Charge to this account the cost of water and sewer service provided by the Aqueduct and Sewer Authority.
9235	Telephone and Communications Expenses - Charge this account for the regular rent and service cost of telephone systems, telephone intercom systems, and telephone equipment.



POLICIES AND PROCEDURES

9238	Building Materials - Charge to this account the cost of materials, articles and substances, purchased for use in and forming part of buildings and their surroundings, minor structures, bridges, roads, roads, sidewalks, etc.
9242	Operating Materials and Supplies - Charge to this account the cost of all materials, supplies and parts consumed and used in the municipality, which were not previously classified.
Equipment Expenses 93.00 - 93.99	
The term equipment includes objects that have four (4) characteristics that distinguish them from materials and supplies: (1) long use and duration, (2) permanent character, (3) high unit cost, and (4) subject to centralized control in inventory as fixed equipment.	
9301	Office Equipment - Charge this account for machines and other office equipment and furniture and facilities specially designed for general office use.
9302	Computer Programs - Charge this account for the cost of computer programs "software". Only for the Purchase of Computer Programs that contain perpetual license and / or those that can be modified to add additional functions at their own discretion.
9305	Mechanical Equipment - Charge this account for the cost of equipment used in the repair and maintenance of vehicles, machines, appliances, etc.
9311	Municipal Vehicles - Charge this account for the cost of cars, buses, trucks and motorcycles.
9315	Medical Equipment - Charge to this account the cost of machinery, apparatus, instruments and surgical supplies and other equipment designed for medical uses in the treatment of patients.
9321	Maintenance Equipment - Charge this account for the cost of equipment used in the maintenance of municipal localities.
9325	Construction Equipment - Charge this account for the cost of machinery used in the construction, repair, alteration or demolition of roads, bridges, tunnels, sewers, buildings and structures, etc.
9327	Equipment Purchase - Charge this account for the overall cost of equipment.
9350	Purchase of Buildings - This account records the municipality's expenditure on the acquisition of buildings.
9360	Purchase of Land - Expenses for the acquisition of land.



POLICIES AND PROCEDURES

Other Disbursements 94.00 - 94.99	
9401	Per Diems/Allowances - Charge to this account the expenses of meals and mileage paid in the form of subsistence allowances to municipal assembly members on official business trips as well as the allowances of the Auction/Bid Board.
9402	Artistic Per Diems/Allowances - Charge to this account the expenses of meals and mileage or subsistence paid in the form of subsistence allowances to members of: bands, orchestras, dance groups, theater groups, etc. created by the municipality to represent it in cultural and tourist activities.
9403	Expense for Collection IVU (Sales Tax) - Charge to this account the expenses to be incurred when paying the Department of Treasury or private company for administering the collection of the municipal Sales & Use Tax.
9404	Acquisition of Animals and associated effects - Charge to this account the expenses incurred in the acquisition of animals and purchases associated with this concept.
9405	Representation Expenses - This group includes all contractual services provided by individuals under express or implicit contract related to operational activities of the municipality. These expenditures must be closely related to the public welfare or interest and be compatible with the specific functions of that public official who incurred the expenditure.
9406	Training - Total expenditure on training.
9407	Library Maintenance - Charge this account for library maintenance expenses, such as: acquisition of books, informational or reference material, library cleaning, and others. Excluded from this expenditure account are wages and fringe benefits.
9410	Single Audit Expenses - Compensation paid for services rendered by Auditors or Audit Firms regarding the preparation of Single Audits.
9411	Professional Services - Unclassified - Compensation paid for fees, commissions or other incidental expenses such as transportation or subsistence, to persons with unclassified specialized knowledge or skills who are not employees of the municipality, professional and/or advisory services.
9412	Non-Professional Services - Compensation paid for non-professional services rendered by individuals who are not municipal employees in work such as secretarial, mechanical, plumbing, painting, etc.



POLICIES AND PROCEDURES

9413	Drug/Doping Tests - Charge to this account the expenses of Tests for the Detection of Controlled Substances in Employment, according to Chapter XII of Law No. 81 of August 30, 1991.
9414	CRIM Cadastre Map Services (LIMS) - Portion retained by the Municipal Revenue Collection Center (CRIM), for the updating of cadastre maps.
9415	Public Relations - Expenses incurred in social activities carried out for the purposes of industrial promotion, instruction, tourism, etc.
9421	Travel Expenses - Include transportation of people, their subsistence while they are making the trip, meals and other incidental expenses to the trip that will be paid by the Municipality.
9422	Transportation Expenses for Students - Transportation of students to schools, colleges or universities.
9425	Legal Services - Compensation paid for fees or other incidental expenses, such as transportation or subsistence, to attorneys and notaries public who are not employees of the municipality, for legal services rendered.
9431	Engineering and Architectural Services - Compensation paid for fees or other incidental expenses, such as transportation or subsistence, to engineers and architects who are not employees of the municipality, for engineering and architectural services.
9432	Construction Costs - Amount contracted with a particular contractor.
9433	Relocation Costs - Relocation costs of a project.
9434	Acquisition Costs - Costs of purchasing real estate.
9435	Appraisals - Compensation paid for fees or other incidental expenses, such as transportation or subsistence, to property appraisers.
9436	Excavation and Demolition Fee - Charge to this account the initial and annual fee to be paid to the Excavation and Demolition Coordination Center.
9437	Landscaping - Charge this account for expenses incurred in the purchase of ornamental plants and purchase of materials related to landscaping.



POLICIES AND PROCEDURES

9438	Acquisition and/or Restoration of Works of Art - Charge this account for expenses incurred in the acquisition and restoration of works of art (paintings, paintings, busts, statues, etc.)
9439	Banking Charges - Charge this account for charges incurred on all bank charges related to banking services.
9441	Inspection of Buildings and Constructions in Progress - Charge to this account the expenses of examination of plans, inspections of construction of buildings, inspection of existing structures, as required by established standards and the issuance of building permits.
9442	Insurance - Premiums and other amounts paid for insurance and other premiums.
9443	Health Expenses - Lump sum expenses of the Municipality's Health Department to be paid to the Health Insurance Administration (ASES).
9444	Dues and Subscriptions - Dues includes the cost of dues authorized to members in technical and professional associations and organizations. Subscriptions include the cost of subscriptions to newspapers, magazines, license for the use of computer programs and other periodicals.
9447	Donations - Amounts given free of charge to people in need and non-profit institutions as donations or contributions.
9448	Municipal Contributions - Charge to this account contributions to Non-Profit Corporations, created under Article 5.016 of the Municipal Code of Puerto Rico, for the administration or development of a municipal project or program.
9449	Scholarships - Debit this account for all payments made to undergraduate or graduate students in schools, colleges or universities as a subsidy for further study.
9450	Rent of Buildings, Premises and Land - Debit this account for the amounts paid for the lease of buildings, premises and land by the municipality.
9451	Rental of Equipment and Vehicles - Charge to this account the amounts paid for the lease of equipment and vehicles by the municipality.
9453	Rent in Arrears - Charge this account for late rent payments to avoid eviction.
9455	Interest - Debit this account for all interest payments on borrowings.



POLICIES AND PROCEDURES

9456	Interest and Surcharges - Remittance Advance - Charge this account for additional interest charges and surcharges on remittance advances.
9457	Loan Principal Repayment - Include principal (and/or interest) payments on loans, whether borrowed or any other type of loan.
9458	Deficit - This account will include the amortization of deficits from previous years.
9459	Deficit Reserve - Charge to this account the portion to be amortized during the next fiscal year incurred during the current fiscal year.
9460	Interest Accounts Sold - Contribution payment loans accounts sold by the CRIM.
9461	Equipment Maintenance - Charge this account for the maintenance and repair of municipal equipment.
9462	Repair and Maintenance of Structures - Charge to this account the expenses for repair and replacement of municipal structures, such as sidewalks, streets, roads, squares, bridges, etc.
9463	Vehicle Maintenance - Charge this account for the costs of repair and maintenance of municipal vehicles.
9464	Building Maintenance - Charge this account for the costs of repairs and alterations to buildings.
9465	Miscellaneous - Include all those positions that were not classified under any specific function or activity.
9466	"Sundry Administrative Expense" - Reserved for Section 8.
9467	Publications and Announcements - Include all those services by contracts related to announcements and publications of notices.
9469	Postage - This account is charged for payments for postal services, such as stamps, stamped envelope machines, registered correspondence, special delivery, and package delivery.
9470	Payment of Judgments and Claims - Debit this account for all payments to claimants prior to trial, or as a result of judgments.
9471	Prior Year Claims - Charge this account for incidental expenses due to claims against prior year debts and inactive surplus funds.



POLICIES AND PROCEDURES

9473	Waste Disposal - Include all expenses incurred in the disposal of solid, liquid and toxic waste.
9475	Reserve - * In the event of disagreement between the Legislative Branch and the Executive Branch in the approval of the budget regarding budgeted expenditures, the amount in disagreement shall pass to this account. * In the event that the municipality sets aside an amount of surplus income after having made the distribution of expenses, said surplus will pass to this account. * The surplus of income resulting after the distribution of expenditures has been made, when the budget of the previous year applies.
9476	Contribution to the Equalization Fund - Charge to this account, the Contribution to the Equalization Fund, as established in Law 29-2019.
9477	Contribution to the CRIM - This account will include the cost of the withholding, by way of the contribution of the Municipality to the operational expenses of the CRIM, as provided for in Law No. 80 of August 30, 1991, as amended.
9478	Debt Settlement with the CRIM - Charge this account, the retention in the remittance for debt with the Municipal Revenue Collection Center.
9479	Return of Interest and Other - This account will be charged for the excess allowable return on investment from the issuance of Bonds Improperly Paid to Municipalities to be returned to IRS or any other interest.
9480	Patron Saint Festivities - Include all expenses incurred in the celebration of the patron saint festivities of the municipality.
9481	Festival or Activity I - Include all expenses incurred in holding festivals or municipal activities.
9482	Festival or Activity II - Include all expenses incurred in holding festivals or municipal activities.
9483	Festival or Activity III - Include all expenses incurred in holding festivals or municipal activities.
9484	Other Festivals or Activities - Include all expenses incurred in holding unclassified municipal festivals or activities.
9490	"Preliminary Administrative Expense" - Prior to ACC Reserved for Section 8.
9491	"Preliminary Administrative Expense" - After ACC Reserved for Section 8.



POLICIES AND PROCEDURES

9492	"Housing Assistance Payments" - Reserved for Section 8.
9493	Homebuyers Assistance (Grant) - Funds to be used to help individual buyers purchase homes and to reduce the monthly cost of mortgage loans. These funds can also be used for rehabilitation activities, so that homes that will later be sold to low-income families can meet applicable quality standards. In addition, under this activity funds can be provided to a buyer to rehabilitate the home after having purchased it.
9494	"Community Housing Development Organization (CHDO)" - Separate funding for Community Nonprofit Housing Development Organizations.
9495	Subsidized Housing Rent - This account will be charged the income subsidy to low-income individuals through the General Fund.
9496	Disbursement of the Own Home Program - Charge this account the disbursement to be used as prompt payment or closing expenses in the acquisition of your first home of the Own Home Program.
9501	"Replacement of Nonexpandable Equipment" - Reserved for Section 8.
9502	"Receipt from Nonexpandable Equipment not Replaced" - Reserved for Section 8.
9503	"Property Betterments and Additions" - Reserved for Section 8.
9504	"Operating Expenditures for Property" - Reserved for Section 8.
9901	Outgoing Transfers - * Transfers of legally authorized resources from one fund to another. * This account will be charged the amount of principal and interest on operational loans according to the Public Debt Maturity document.
9902	Property Tax - Applied to Advances - This account records the portion of the property tax that is levied against the advance debt.
9999	Expenses from Prior Years - This account is required by the system for it to record expenses incurred against obligations of previous years "result". The user should NEVER register anything to this account. The system automatically records transactions.



POLICIES AND PROCEDURES

DEPARTMENTS	
Code	Description
11101	Municipal Legislature
11102	Office of the Mayor
11132	Press and Communications Office
11155	City Recovery and Reconstruction Office
11161	Public Events Office
12108	Human Resources Office
12121	Internal Audit Office
12125	Planning Office
12138	Environmental Affairs Office
12140	Permits Office
12159	Office of the Executive Advisor
13103	Finance Department
13119	Office of the Municipal Clerk
13122	Office of Management and Budget
13123	Information Technology Department
13139	Purchasing and Auctions Department
13152	Secretary of Administration
14104	Department of Public Works
14110	Recycling and Sanitation Department
14127	Department of Citizen Mobility
14128	Beautification and Landscaping Department
14146	Secretariat of Infrastructure, Beautification and Building Conservation
14147	Building Conservation Department
14209	Sports and Recreation Department
14214	Cultural Development Department
14216	Department of Citizen Services
14218	Department of Housing
14224	Department of Education
14237	Head Start Program
14242	Department of Social Development and Community Self-Management
14253	Secretariat of Human Development
14329	Secretariat of Economic Development
14406	Municipal Emergency Management Office
14407	Municipal Police
14464	Municipal Medical Emergencies Office



POLICIES AND PROCEDURES

PROGRAMS

Code	Description	Code	Description
1	Administration	35	Family Services
2	Rent Subsidy	36	Economic Development
3	Planning and Development	37	Purchases and Supplies
4	Income and General Expenses	38	General Services
5	Public Relations	39	Police
6	Sanitation	40	Equal Employment
7	Education	41	Property
8	Transportation	42	Housing Rehabilitation
9	Culture	43	Permanent Works and Improvements
10	Internal Audit	44	Children's Services
11	Health	45	Recycling
12	Youth Services	46	Office of the Deputy Mayor
13	Beautification and Landscaping	47	Promotion and Tourism
14	Center for the Elderly	48	Industrial and Commercial Promotion
15	Home for the Elderly	49	Film Industry Development
16	Services for the Elderly	50	Medical Emergencies
17	Services for the Disabled	51	Municipal Fire Department
18	Municipal Service Center	52	Emergency and Disaster
19	Market Place	53	Municipal Revenue Center
20	Corrections	54	Fine Arts Center
21	Sports and Recreation	55	Territorial Planning
22	Cemetary	56	Public Documents Administration
23	Statistics	57	General Download Permission
24	Legal Services	58	Public Order Code
25	Community Development	59	Homeless Services
26	Computer Center	60	Faith Based Communities
27	Secreteriat	61	American Recovery and Reinvestment Act (ARRA)
28	JTPA Office	62	Electronic Municipal Government
29	ADT Office	63	Public Events, Protocol, and Calendar
30	Coliseum and Municipal Stadiums	64	Programming and Public Policy
31	Home Program	65	Physical Facilities
32	Human Resources	66	Vehicular Fleet
33	Environmental Control	67	Central Warehouse
34	Communications		

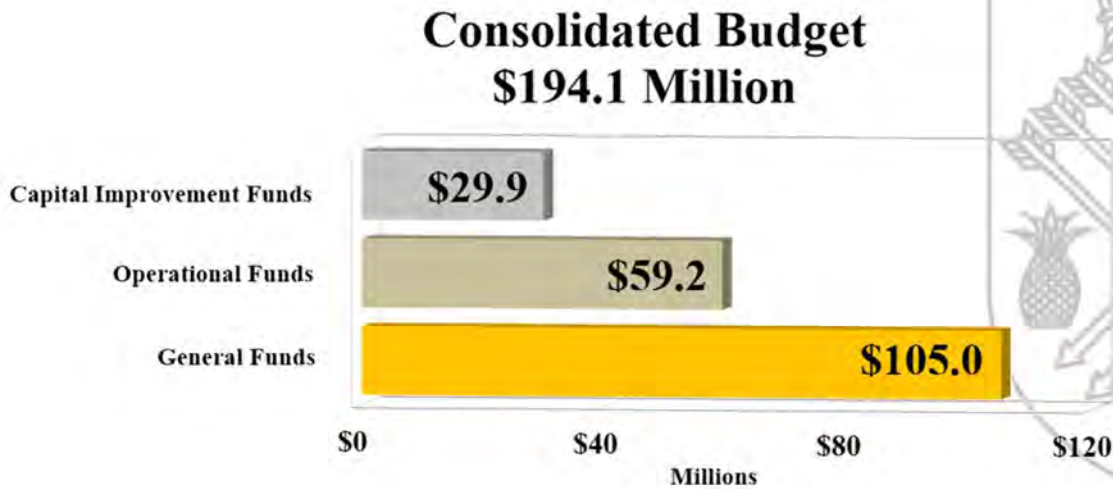


CAGUAS IN GRAPHICS

The FY 2024-2025 Consolidated Revenue and Expenditure Budget is based on a resource projection of \$194.1 million. This represents an increase of two percent (2%) compared to the current fiscal year budget, as adjusted.

TYPES OF FUNDS

Graph 18



Graph 19



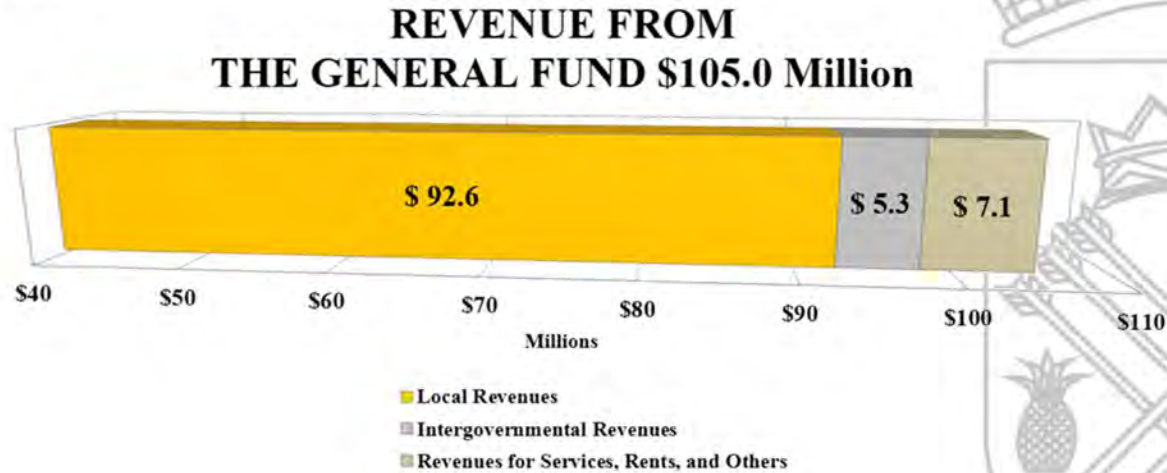
Of these resources, it is estimated that \$105.0 million will come from the General Fund and \$89.1 million from Special Funds. The latter includes resources corresponding to \$59.2 million from the Operating Funds and \$29.9 million from the Capital Improvement Program.



CAGUAS IN GRAPHICS

The estimated \$105.0 million for the General Fund is broken down as follows:

Graph 20

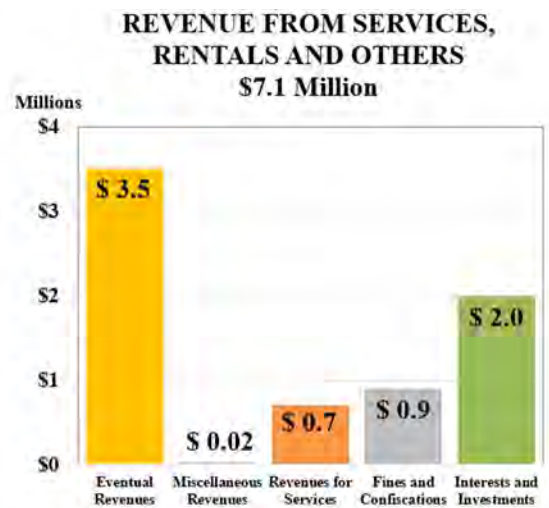


Local Taxes of \$92.6 million (Property Taxes \$28.0 million, Municipal Patents \$32.2 million, Sales and Use Tax (IVU) \$23.2 million and Licenses and Permits \$9.2 million); Intergovernmental Revenues of \$5.3 million and \$7.1 million of Service, Revenue and Other Revenues (Eventual Revenues \$3.5 million, Miscellaneous Revenues of \$24 thousand, Service Revenues of \$714 thousand, Interest of \$2 million and Fines and Forfeitures of \$900 thousand).

Graph 21



Graph 22

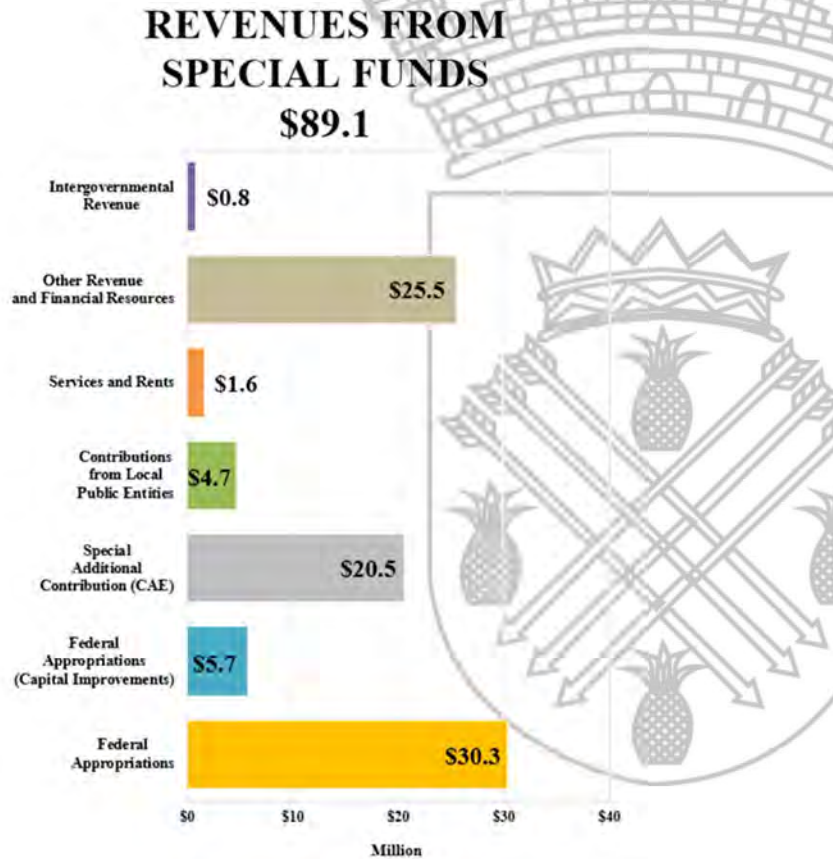


CAGUAS IN GRAPHICS

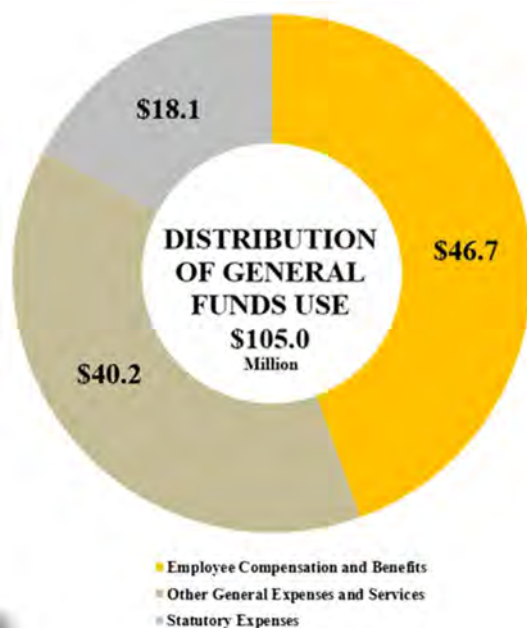
Of the \$89.1 million in Special Funds, \$30.3 million corresponds to contributions from Federal Government agencies, such as: Health and Human Services (HHS) \$18.6 million to finance the Head Start Program; Housing and Urban Development (HUD) \$10.9 million for the Subsidized Housing (Section 8), Community Development Block Grant (CDBG), Minimum Rehabilitation, HOME and Emergency Shelter (ESG) programs. In addition, \$810 thousand for the 21st Century Program to provide educational services to elementary school students.

It is estimated that \$20.5 million will come from the Special Additional Contribution (CAE), \$747 thousand from the Extraordinary Fund - Act 53-2021, \$4.7 million from Local Public Entity Contributions and \$1.6 million from Services and Revenues and \$1.3 thousand from Other Revenues and \$24.2 million from Other Financial Resources. Also included as part of the Special Funds presentation are resources of \$5.7 million for Capital Improvements.

Graph 23



Graph 24



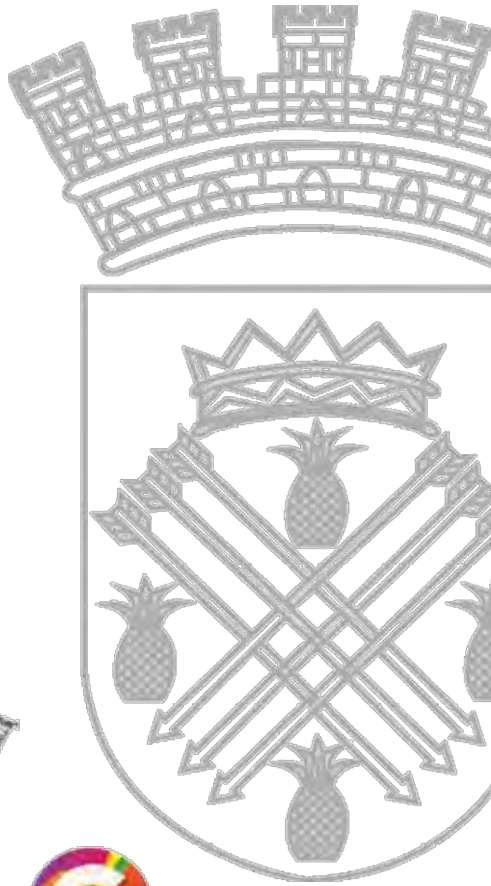
For FY 2024-2025, \$164.2 million or 85% of the total Consolidated Budget is estimated to be for citizen services and operating expenses and \$29.9 million or 15% for capital improvement projects. Of the \$105.0 million General Fund, \$46.4 million or 44% is for compensation and benefits to municipal employees, \$18.1 million or 17% for statutory expenses and \$40.2 million or 39% for other general expenses and services.



Caguas



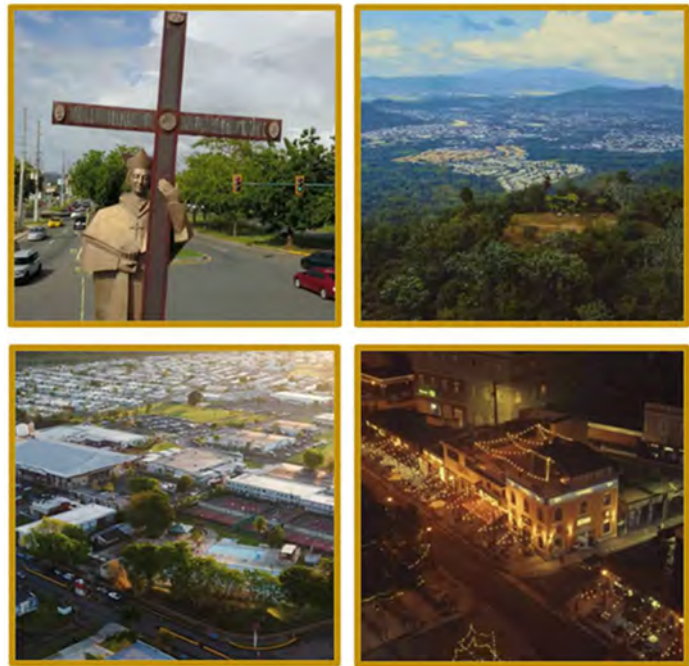
Protection and Security



BUDGET ANALYSIS

REVENUES

In this section we will analyze the revenue sources that the Municipality has to finance the programs and services that we will offer to the citizens during fiscal year 2024-2025. To estimate revenue sources, we used the previous year's revenue liquidation, the revenue projection as of June 30 of the current year, notifications from central government agencies, information from municipal agencies that receive federal funds, Puerto Rico's economic situation, and local and federal laws that have an impact on municipal revenues, among others. Another important aspect when evaluating the revenues generated by the Municipality is the fact that the major revenue items are governed by state laws, which establish a maximum tax rate.



For the upcoming fiscal year 2024-2025, the Town's total combined revenues are estimated at \$194.1 million, which represents an increase of \$3.0 million or 2.0% from the current fiscal year budget, as adjusted. Of this total, \$105.0 million corresponds to the General Fund and \$89.1 million to Special Funds. Of the latter, \$29.9 million corresponds to resources that will support the annual element of the Capital Improvement Program. The General Fund represents 54.1% of the combined funds.

GENERAL FUND (\$105.0 MILLION)

This fund constitutes the Municipality's main source of revenue. It is composed of: Local Taxes (\$92.6 M or 88%), Intergovernmental Revenues (\$5.3 M or 5%) and Service, Revenue and Other Revenues (\$7.1 M or 7%). The 2024-2025 General Fund Budget was prepared to maintain the essential services provided to our citizenry. Through the municipal agencies we allocate resources that will be used to provide direct services to the citizens. In addition, with these resources we develop and achieve programmatic commitments to be carried out by municipal departments and offices, as outlined in the New Generation Strategic Plan.

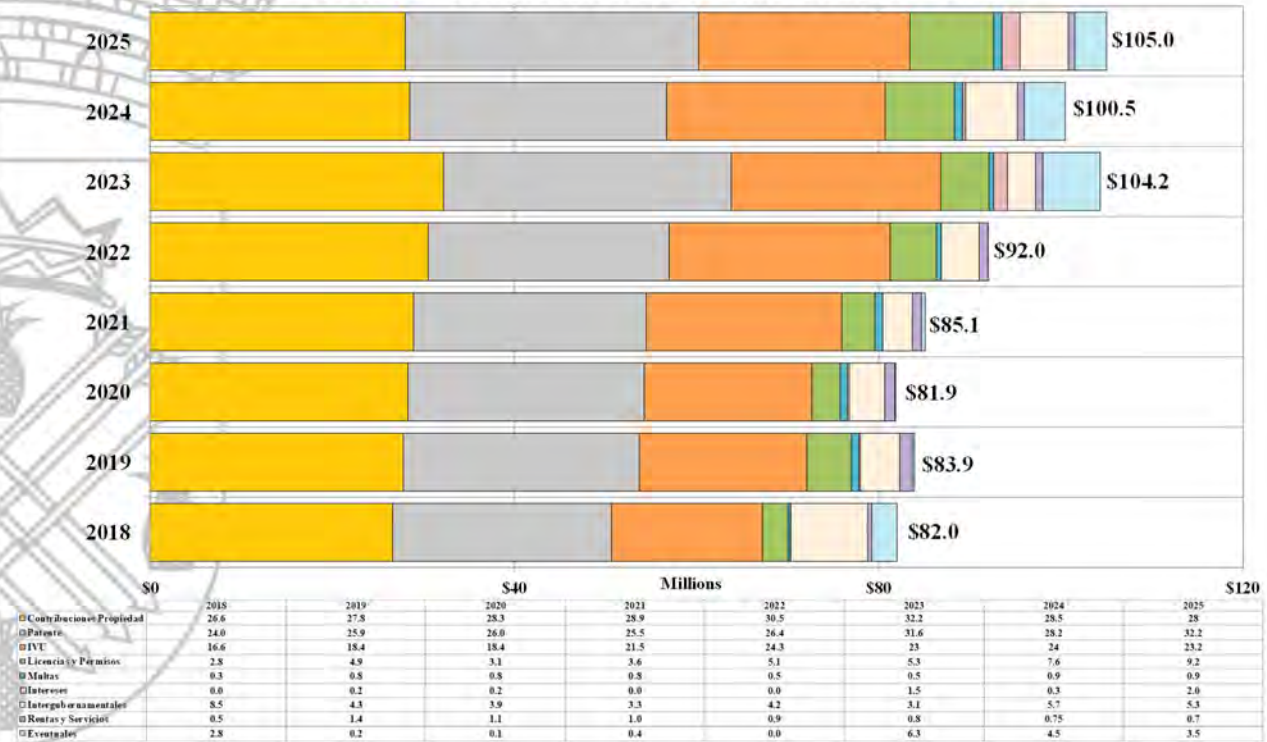
General fund revenues are estimated at \$105.0 million, an increase of \$4.4 million or 4% percent over the current fiscal year budget, as adjusted.



BUDGET ANALYSIS

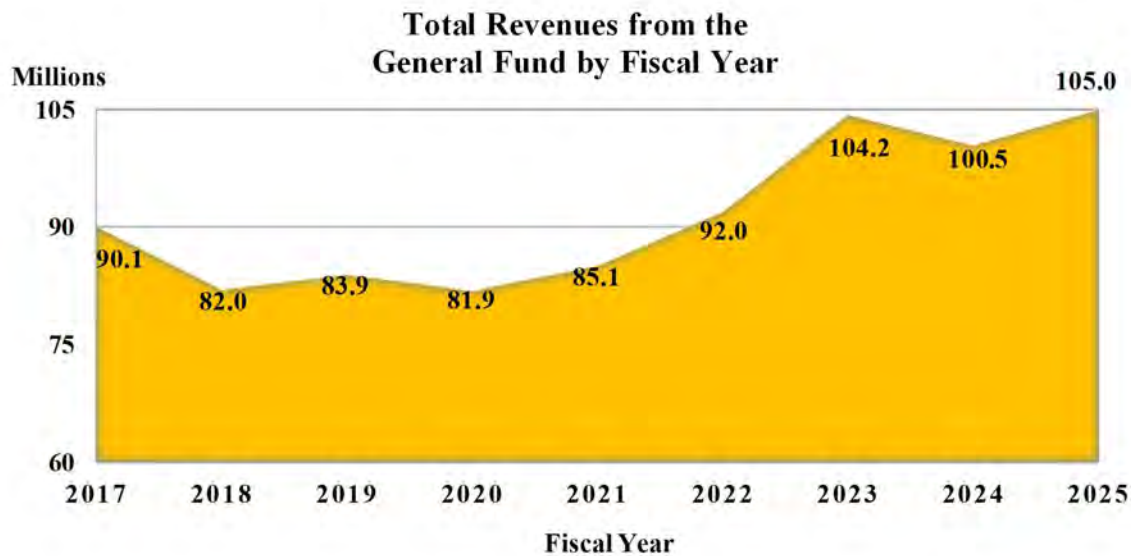
Graph 25

Detail of Total Revenues from the General Fund



The following graph presents the Total General Fund Revenues by fiscal year. For the years 2017 through 2023, current or actual data is presented as derived from the audited financial statements. The data presented for the years 2024 and 2025 are the estimates contained in the corresponding budget requests.

Graph 26

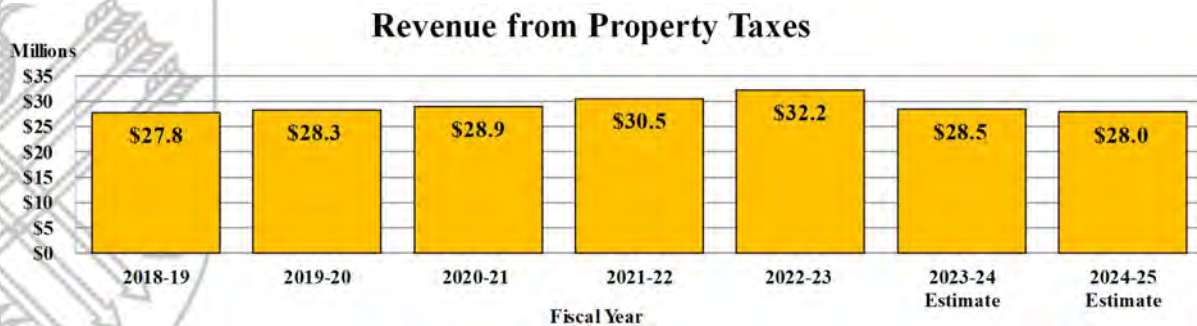


BUDGET ANALYSIS

BASIC PROPERTY TAX (\$28.0 MILLION)

The Basic Property Tax represents the largest revenue component of the General Fund. This source is a tax levied annually on the appraised value of all real estate and personal property in the City of Caguas. The limits established by Act 107, *supra*, for the Basic Tax on Real Estate Property is 6.00% and on Personal Property is 4.00%. The revenue estimate for the Basic Property Tax is submitted to the municipalities by notification from the CRIM, in accordance with Act No. 107 of August 14, 2020, as amended. For fiscal year 2024-2025, the estimate corresponding to the Basic Property Tax amounts to \$28.0 million.

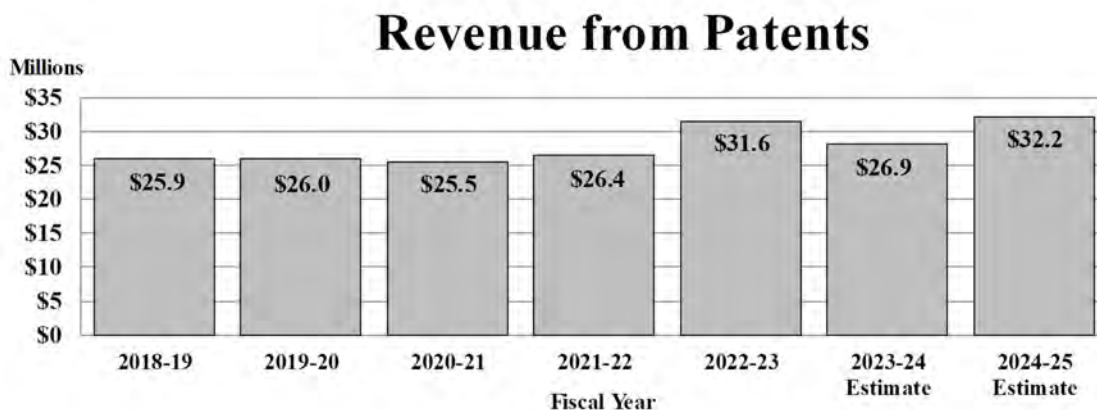
Graph 27



MUNICIPAL PATENTS (\$32.2 MILLION)

Patent revenue is determined by the volume of gross sales generated by the City's businesses for the rendering of services or goods and by the type of business conducted pursuant to Chapter III of Book VII - Municipal Finance of Act 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico. The same classifies municipal patents into financial and non-financial businesses. The tax rates for the payment of patents are imposed on any individual, trust, estate, succession, partnership, corporation, association and any form of service organization, financial sales, industry, or business; as well as any assignee, trustee, or representative, whether appointed by a court or by any other means that engages for profit in the rendering of any service, the sale of any property or any business within the territorial limits of the Municipality.

Graph 28



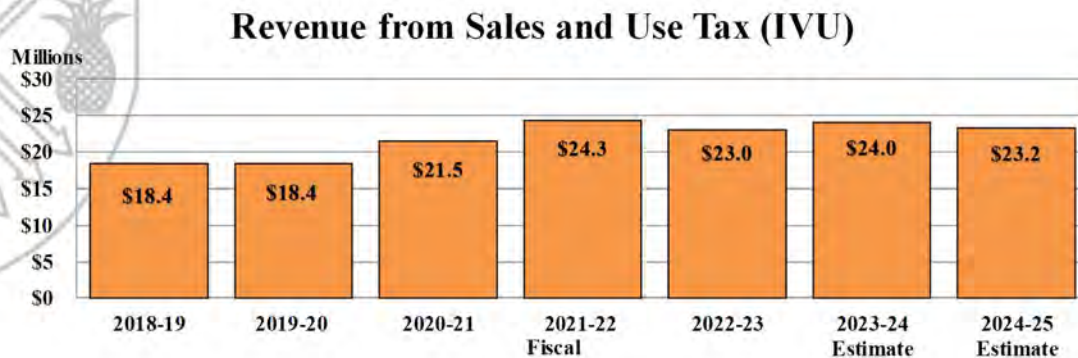
BUDGET ANALYSIS

For the past several years, patent income has been stable. Both in the Urban Center and in other sectors, the creation of businesses has been diverse. We observe new offices and businesses that allow citizens and visitors to move around our city to meet their needs. In Caguas, we seek to provide them with tools and options that allow new merchants and/or suppliers to remain attentive to what is happening in our city, because they are already part of it.

SALES AND USE TAX (SUT) (\$23.2 MILLION)

Act No. 80 of June 29, 2007, among other things, made it mandatory for all municipalities of Puerto Rico to establish a one-point five percent (1.5%) tax, of which our Municipality collects one percent (1%), as provided in Sections 2410 and 6189 of the Act. On the other hand, the Secretary of the Treasury collects point five percent (.5%).

Graph 29



The fraction of SUT revenue corresponding to the one percent (1%) collected by the Municipality for fiscal year 2024-2025 is estimated at \$23.2 million. Factors such as the rise in food prices and trends in consumption patterns and the creation of new businesses associated with the increase in the population of the City and the Region, have kept this revenue stable and solid. The SUT collected in the Municipality applies to unprocessed food, not the portion of the tax collected by the Secretary of the Treasury. The increase in businesses and the way of managing the different establishments show us an estimate of collections in recent years for IVU of an average of \$20 million.

LICENSES AND PERMITS (\$9.2 MILLION)

Within the category of licenses and permits, the line item with the highest income is the **construction tax**. This tax applies to all construction work within the territorial limits of the Municipality, carried out by a private individual or legal entity, for or on behalf of, or under contract or subcontract with an agency or instrumentality of the Central or Municipal Government or the Federal Government, including work that does not require the request or issuance of a permit by the Regulations and Permits Administration or the Permits Office of the Municipality of Caguas.



BUDGET ANALYSIS

Any owner or contractor who carries out any construction activity must obtain a permit from the Municipal Government of Caguas, for which he/she pays up to a maximum of six percent (6%) of the cost of the construction work, in accordance with the tax rate, charges and exceptions established in Ordinance No. 11A-54, Series 2010-2011.

Graph 30



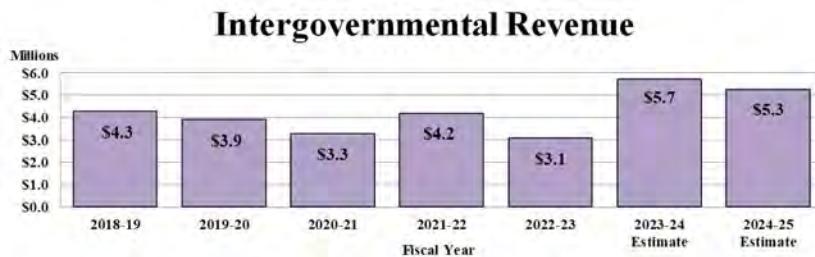
License and permit revenue for fiscal year 2024-2025 is estimated at \$9.2 million.

The projection for the next fiscal year continues to be based mainly on several factors: the continued use of internal regulations that establish tax rates for the payment of construction taxes, routine revenues and new construction projects that arise in the City. Around our city, there are projects underway and we expect that in the future new ones will continue to be developed, which will allow us to have a greater collection. Our staff will continue to use the strategies established for the collection of differences in projects, which has allowed us to collect more taxes and permits.

INTERGOVERNMENTAL REVENUES (\$5.3 MILLION)

Intergovernmental Revenues constitute the fourth main component of the General Fund. It is comprised of the compensations and contributions of the Central Government, among which is included the Contribution in Lieu of Taxes paid by the

Graph 31



Puerto Rico Electric Power Authority (PREPA) to the Municipality, as established in Act No. 83 of May 2, 1941. The amendment made by Act 57 of May 22, 2014, the Compensation in Lieu of Taxes (CELI) establishes how PREPA's Gross Income from the purchase of fuel and energy is distributed. The CELI comprises 11% of PREPA's Gross Revenues for this concept. These will be distributed as follows: 2% to the Stabilization Fund, 9% for Subsidies and Subsidy Costs and 89% for Contribution in Lieu of Taxes - CELI.

For fiscal year 2024-2025, revenues are estimated at \$5.3 million. This figure represents a decrease of \$444 thousand or eight percent (8%) from the current fiscal year.



BUDGET ANALYSIS

SERVICE REVENUES (\$714 THOUSAND)

For the next fiscal year, service revenues are estimated at \$714 line item is mainly funded by the Cost Recovery Program. This is a Program that compensates the general fund for the costs associated with utilities and other general services that, in some way, may be awarded or related to certain federal, state and local programs administrated by our Municipality. In addition to including in the Federal Funds proposals the indirect cost indexes approved by the Federal Government, we seek to strengthen the reimbursement of direct costs through the invoicing of other concepts such as: payroll, utilities, vehicle maintenance, fuel, postage, among others.

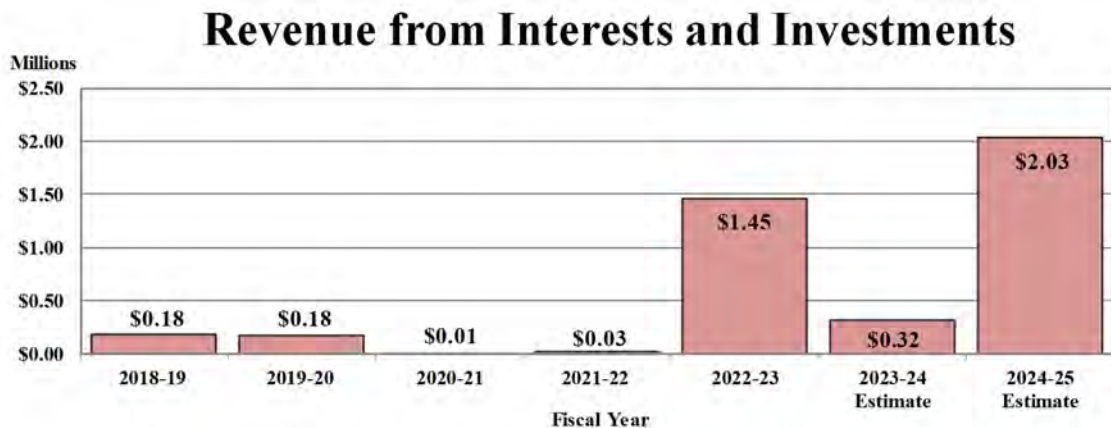
Graph 32



INTEREST AND INVESTMENT INCOME (\$2.0 MILLION)

Interest income is generated as a result of yields on deposit accounts. It also comes from interest on investments, certificates of deposit and interest generated by the CAE account. For fiscal year 2024-2025, this revenue line item is estimated at \$2.0 million. This amount increased by \$1.7 million, compared to the previous fiscal year.

Graph 33



BUDGET ANALYSIS

SPECIAL FUNDS (\$89.1 MILLION)

Special fund resources are distinguished from the General Fund because they have a specific use, defined and regulated by local or federal law. Many of these funds are competitive and are obtained by submitting proposals to various central or federal government agencies. They are divided into the following revenue sources: contributions from the Federal Government, local revenues, contributions from Local Public Entities and other financial resources.

FEDERAL FUNDS (\$36.0 MILLION)

Federal funds are contributions from the Federal Government that the Municipality obtains by submitting proposals to the U.S. Government to develop programs aimed at offering services in the areas of health, public safety, social welfare, housing, public transportation, employment and training, education, emergency services due to natural disasters and economic development, among others. The Municipality continues with the strategy of identifying new sources of federal funds available to cities.

For fiscal year 2024-2025, federal funds are estimated at \$30.3 million. Of these resources, \$30.3 million come from federal funds, which are estimated based on the proposals submitted to the Federal Government, and not necessarily based on a probability or certainty that they will be approved. In addition, \$5.7 million is part of the special funds for capital improvements, which are the result of allocations from the following programs: \$5.2 million from the Federal Emergency Management Agency (FEMA) and \$578 thousand from the Community Development Block Grant (CDBG).

LOCAL REVENUES (\$20.0 MILLION)

Local revenues include the Special Additional Contribution (CAE) and other income and service revenues. The CAE constitutes the main item within local revenues. This revenue is generated under the Property Tax, i.e., it comes from a special levy on the taxable assessed value of property within the territorial limit of the Municipality of Caguas. It is used for the payment of the principal and interest of the municipal public debt. This revenue is received by notification from the CRIM to the Municipality and the prevailing rate under this concept is 3.50%. For the next fiscal year, local revenues that are part of the special funds are estimated at \$20.0 million, an increase of \$109 thousand with respect to the current fiscal year.

LOCAL PUBLIC ENTITY CONTRIBUTIONS (\$4.7 MILLION)

Funds classified as Local Public Entity Contributions generally come from other Central Government agencies and transfers from Legislative Resolutions, among other entities. For fiscal year 2024-2025, such contributions are estimated at \$4.7 million. This amount represents an increase of \$880 thousand dollars with respect to the current fiscal year. These funds are used for service, direct attention and for the needs of citizens in all population groups.



BUDGET ANALYSIS

EXPENSES

The 2024-2025 Budget reflects projected expenditures totaling \$194.1 million for all funds. This represents an increase of \$3.0 million compared to the current year's expenditure projection.

The City budgets expenditures based on and limited to revenue estimates. However, many of the programs and services offered to the citizens are financed in part by federal programs and other special funds. In this section we will provide details on our expenditure programming, i.e., the proposed distribution and use of the resources we estimate we will receive.

EXPENDITURE PROGRAMMING BY FUNCTION

The Autonomous Municipality of Caguas directs its resources and efforts to satisfy the needs, problems and aspirations of its residents. Initially, priorities are established for the programs and activities through which services are provided to the residents of Caguas. In addition, these programs and activities are geared toward satisfying community needs.

In order to achieve a better coordination of services, and in line with the public policy of our Municipal Administration, the action programs are grouped into programmatic areas whose objectives are directed towards a common goal or achievement. On this basis, the Budget has been divided into six programmatic areas, which in turn are subdivided into thirteen sections.

The following are the goals, objectives, and activities of each Area and their assignment:

SOCIAL DEVELOPMENT

The Social Development function is subdivided into the following program sectors: Health and Environment, Social Welfare, Recreation and Culture, and Security. The implementation of programs and services aimed at achieving the goals and objectives of these program sectors fall under the departments of: Environmental Affairs, Recycling and Sanitation, Human Development, Housing, Education, Citizen Services, Community Self-Development, Sports and Recreation, Cultural Development, Office of Emergency Management and the Police Corps. Municipal. For the development of this programmatic function, during Fiscal Year 2024-2025, resources amounting to **\$77.0 million** are being recommended.



BUDGET ANALYSIS

In order to make our City a vibrant, safe, healthy, cultured and supportive city, our Municipal Government seeks to improve the quality of life of Caguas families. Through the provision of preventive health services, social services, recreational and cultural services, security services to life and property, and special services, we meet the needs of those who are on the margins of social and economic progress. We carry out activities that allow us to take the services of our municipal government to the wards, providing assistance and help to the citizens of those communities.

INFRASTRUCTURE AND MAINTENANCE

The goal of the programs under this function is to turn Caguas into a City with the highest quality infrastructure, which will allow it to become a beautiful, orderly and modern city. To achieve this goal, programs are established to develop and maintain public roads in good condition; improve and increase the quality and quantity of drinking water in all housing developments, sectors and rural neighborhoods; rehabilitate storm and sanitary sewage facilities; and maintain our public buildings and facilities, including recreational areas, in optimal conditions.

The Autonomous Municipality of Caguas takes on this function and develops it through the programmatic sectors of Public Space Conservation and Urban Renewal. This functional classification includes the departments of Citizen Mobility, Public Works, Landscaping and Beautification, Building Conservation, the Secretariat of Infrastructure, the Permits Office and the Municipal Office for the Recovery and Reconstruction of the City. For the next fiscal year, resources amounting to **\$74.2 million** are recommended for this programmatic function.



BUDGET ANALYSIS

ECONOMIC DEVELOPMENT

An active Economic Development program is indispensable to achieve employment, income and production levels as a means to reduce extreme poverty and its inherent problems. In this way, we want Caguas to be a City of Entrepreneurship and Entrepreneurs.

The Autonomous Municipality of Caguas performs this function through the Commercial and Industrial Promotion and Facilities Management program sectors. The Secretariat of Economic Development is the municipal agency responsible for developing and implementing activities and programs in this area. For the development of this programmatic function during fiscal year 2024-2025, resources amounting to **\$3.8 million** are recommended.



ADMINISTRATION AND SUPERVISION

The programs included in this classification provide the management services of administration, advice, supervision, and support necessary for the execution of public policy and the operation of the various municipal agencies. For the development of this function, during fiscal year 2024-2025, resources amounting to **\$16.9 million** are being recommended.

INTERNAL OPERATIONAL SERVICES

These services are those of a general nature, necessary for the operations of all departments and offices of the Municipality. Examples of these services are: accrued vacation pay, electric power, telephone service, water and sewer, insurance and contributions to the CRIM. For the payment of these services during fiscal year 2024-2025, resources amounting to **\$21.6 million** are recommended.

LEGISLATION

This function in the Autonomous Municipality of Caguas is exercised through the Municipal Legislature. This is a unicameral body consisting of 16 members. These citizens are elected by direct vote of the constituents of the City of Caguas in each General Election.

The powers of the Municipal Legislature are set forth in Act No. 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico. The powers of this Body arise from the principle of separation of powers. This principle is fundamental in our democratic system of government, where the will of the People is the source of public power. For the development of legislative activities during fiscal year 2024-2025, an appropriation of **\$525 thousand** is recommended.



BUDGET ANALYSIS

Table 5

PROGRAM AREAS AND SECTORS FISCAL YEAR 2024-2025				
ASSIGNED BUDGET	2022-23	2023-24	2024-25	CAMBIO
A. Social Development				
Health and Environment	\$18,595,067	\$15,811,699	\$16,103,614	\$291,915
Social Welfare	\$39,594,377	\$39,699,858	\$42,131,872	\$2,432,014
Recreation and Culture	\$3,700,543	\$4,645,509	\$6,232,301	\$1,586,792
Safety	\$11,281,964	\$12,657,555	\$12,511,215	-\$146,340
Total Social Development	\$73,171,951	\$72,814,621	\$76,979,002	\$4,164,381
B. Infrastructure and Conservation				
Conservation of Public Space	\$75,791,905	\$49,328,755	\$48,692,094	-\$636,661
Urban Renewal	\$25,484,711	\$24,984,031	\$25,538,818	\$554,787
Total Infrastructure and Conservation	\$101,276,616	\$74,312,786	\$74,230,912	-\$81,874
C. Economic Development				
Comercial and Industrial Promotion	\$1,942,502	\$2,709,112	\$2,893,711	\$184,599
Administration of Facilities	\$666,818	\$715,279	\$942,816	\$227,537
Total Economic Development	\$2,609,320	\$3,424,391	\$3,836,527	\$412,136
D. Administration				
Executive Offices	\$1,503,076	\$1,907,645	\$1,857,097	-\$50,548
Advisor Offices (ADM)	\$10,492,472	\$4,435,696	\$5,696,670	\$1,260,974
Administration Secretary	\$7,591,384	\$9,067,781	\$9,322,311	\$254,530
Total Administration	\$19,586,932	\$15,411,122	\$16,876,078	\$1,464,956
E. Legislation				
Municipal Legislature	\$599,057	\$623,136	\$525,437	-\$97,699
Total Legislation	\$599,057	\$623,136	\$525,437	-\$97,699
F. Servicios Operacionales Internos				
General Appropriations	\$21,664,329	\$24,404,173	\$21,590,448	-\$2,813,725
Total Operational Services	\$21,664,329	\$24,404,173	\$21,590,448	-\$2,813,725
BUDGET TOTAL	\$ 218,908,205	\$ 190,990,229	\$ 194,038,404	\$ 3,048,175



BUDGET ANALYSIS

EXPENDITURE PROGRAMMING BY CONCEPT

Of the \$105.0 million General Fund Budget for FY 2024-2025, an appropriation of \$46.7 million is proposed for compensation and benefits to municipal employees, \$18.1 million for statutory expenses and \$40.2 million for other general expenses and services.

PERSONNEL EXPENSES

Personnel expenses represent the most significant portion of the General Fund budget. It includes salaries, the "Pay as you go" charge, federal social security contributions, fringe benefits, and vacation and sick pay. For fiscal year 2023-2024, this item contemplates an appropriation of \$46.8 million or 47%. This figure represents an increase of \$843 thousand or 2% over the current fiscal year. The major change is in the Salary concept for the implementation of the Classification and Compensation Plan for municipal employees in the current fiscal year and in fringe benefits. For fiscal year 2023-2024 the list of positions totals 1,164 positions including 1,095 regular and 69 irregular positions. When compared to the current fiscal year, there is an increase of fourteen (14) positions.

Table 6

PERSONNEL EXPENSES BUDGET				
CONCEPT	2024 IN FORCE	2025 RECOMMENDED	\$ CHANGE	% CHANGE
Salaries	\$ 38,998,504	\$ 39,007,480	\$ 8,976.00	0.02%
Sick Leave	\$ 500,000	\$ 500,000	\$ -	0.0%
"Pay Go" Charge	\$ 6,659,767	\$ 6,518,570	\$ (141,197.00)	-2.1%
Fringe Benefits	\$ 541,000	\$ 541,000	\$ -	0.0%
Vacation Leave	\$ 150,000	\$ 100,000	\$ (50,000.00)	-33.3%
TOTAL	\$ 46,849,271	\$ 46,667,050	\$ (182,221)	-0.4%



BUDGET ANALYSIS

Table 7

POSITION BUDGET REPORT FISCAL YEAR 2023-2024				
DEPENDENCY	IN FORCE 2022-23	IN FORCE 2023-24	RECOMMENDED 2024-25	DIFFERENCE
Municipal Legislature	9	9	6	-3
Office of the Mayor	40	44	40	-4
Press and Communications	9	8	8	0
Recovery and Reconstruction	13	14	16	2
Public Events	7	8	8	0
Office of the Executive Advisor	9	9	9	0
Human Resources	39	37	38	1
Internal Audit	10	10	9	-1
Planning Office	20	20	20	0
Environmental Affairs	7	7	7	0
Permits	33	33	33	0
Administration Clerk's Office	7	6	9	3
Finances	55	55	57	2
Municipal Clerk's Office	48	47	45	-2
Management and Budget	10	11	10	-1
Information Technology	16	16	15	-1
Acquisitions and Bids	15	15	17	2
Infrastructure and Conservation	29	29	30	1
Public Works	59	59	59	0
Recycling and Sanitation	101	103	103	0
Mobility	17	18	18	0
Landscaping and Beautification	78	78	77	-1
Building Conservation	49	47	48	1
Human Development Clerk's Office	22	21	21	0
Sports and Recreation	50	53	52	-1
Cultural Development	56	56	57	1
Citizen Services	56	56	61	5
Housing	25	25	25	0
Education	19	19	20	1
Community Self-Development	17	19	21	2
Head Start Program	4	4	4	0
Economic Development Clerk's Office	30	30	31	1
Emergency Management	56	34	36	-2
Police Force	135	135	132	-3
Medical Emergencies	0	29	29	0
Total	1,150	1,164	1,171	7



BUDGET ANALYSIS

GENERAL EXPENSE

STATUTORY ITEMS

Table 8

STATUTORY ITEMS BUDGET				
CONCEPT	2024 IN FORCE	2025 RECOMMENDED	\$ CHANGE	% CHANGE
Health Expenses	\$ 3,982,252	\$ 4,156,879	\$ 174,627	4%
Operational Loans	5,025,764	5,030,153	\$ 4,389	0%
AEE	6,394,131	5,073,824	\$ (1,320,307)	-21%
Public Insurance	2,100,000	2,405,000	\$ 305,000	15%
Contributions to CRIM	1,425,311	1,398,114	\$ (27,197)	-2%
Debt Settlement with the CRIM		33,758	\$ 33,758	0%
Deficit	2,428,826	-	\$ (2,428,826)	100%
Excavation Canon	12,000	12,000	\$ -	0%
TOTAL	\$ 21,368,284	\$ 18,109,728	\$ (3,258,556)	-15%

Statutory items are those that the Municipality is required by law to allocate resources in the budget as determined and reported by the state agency providing the service. Due to the nature of these accounts, the expense they represent cannot be assigned to a particular administrative unit, since all of them benefit from them. For this reason, they are budgeted in Program No. 38 - General Services of the Department of Finance.

The allocations to statutory items in the recommended budget for 2024-2025 represent a decrease of fifteen (15%) compared to the current fiscal year. This decrease is mainly based on the net effect of a reduction in the items of the Puerto Rico Electric Power Authority (AEE or PREPA) and the Deficit. In addition, an increase in the concepts of Health Expenditure, Operational Loans, Public Insurance and CRIM Debt Settlement.



BUDGET ANALYSIS

UNAVOIDABLE ITEMS

Table 9

ESSENTIAL ITEMS BUDGET				
CONCEPT	2024 IN FORCE	2025 RECOMMENDED	\$ CHANGE	% CHANGE
Solid Waste Disposal	\$ 6,330,163	\$ 6,671,228	\$ 341,065	5%
Contributions:				
CIMATEC	710,000	1,000,000	\$ 290,000	41%
C3TEC	245,416	281,846	\$ 36,430	15%
Sustainable Communities Development Youth Corporation	150,000	150,000	\$ -	0%
INTECO	50,000	100,000	\$ 50,000	100%
Botanical Garden	162,300	162,300	\$ -	0%
AMSI	100,000	100,000	\$ -	0%
Aqueducts and Sewers	2,200,000	2,200,000	\$ -	0%
Telephones and Communications	774,488	774,684	\$ 196	0%
Leasings	676,712	770,307	\$ 93,595	14%
Fuel and Lubricants	800,200	700,200	\$ (100,000)	-12%
Travel Expenses	97,150	110,940	\$ 13,790	14%
Claims from Previous Years	480,000	665,000	\$ 185,000	39%
Scholarships	25,000	25,000	\$ -	0%
Food	125,000	125,000	\$ -	0%
Judgments	20,000	20,000	\$ -	0%
TOTAL	\$ 12,946,429	\$ 13,856,505	\$ 910,076	7%

Inescapable items are those that, although not legislated, by their nature are essential and indispensable for the services offered by the Municipality and/or for the fulfillment of strategic objectives. This category includes appropriations for the payment of utilities, solid waste management, contributions agreed to with organizations for the provision of services to the community, and payments for products necessary for municipal operations.

The allocation to unavoidable items reflects a similar amount with respect to the current fiscal year; there was an increase of only \$910 thousand dollars. The change is due to an increase in Waste Disposal, Contributions to Corporations, Leasing, Travel Expenses and Claims from Prior Years. In the first item, Act 53-2021 created the Extraordinary Fund to cover expenses related to Waste Disposal. For the third fiscal year, an appropriation of \$747 thousand was received for this special fund to supplement the funds of the Waste Disposal item. The remaining funds are budgeted at virtually the same amount as in the current fiscal year.



BUDGET ANALYSIS

OPERATING ITEMS

Table 10

OPERATIONAL ITEMS BUDGET				
CONCEPT	2024 IN FORCE	2025 RECOMMENDED	\$ CHANGE	% CHANGE
Maintenance	\$2,536,386	\$3,265,925	\$729,539	29%
Materials	1,479,695	1,579,195	99,500	7%
Publications and Announcements	455,725	506,525	50,800	11%
Uniforms	191,500	243,500	52,000	27%
Trainings	40,000	90,000	50,000	125%
TOTAL	\$ 4,703,306	\$ 5,685,145	\$ 981,839	21%

Operating items are those that cover general expenses for materials and supplies, some services, and other items necessary for the daily operations of the administrative units of the Municipality. Some of these services are to the community and others are of an administrative nature, that is, from one administrative unit to another or from one unit to the employees of the Municipality. Allocations to operational items show an increase of twenty-one percent (21%) with respect to the current fiscal year.

OTHER EXPENSE ITEMS

In the category of other expenses are those that, although not essential and indispensable, are important and necessary for the programming of services to the community established by the Municipal Administration. These expenses complement the services that the Municipality already offers, and include such items as: professional services, non-professional services, activities and festivities, equipment purchases, and donations, among others. The allocation to other expenses represents an increase of forty-one percent (41%) compared to the current fiscal year's budget.

Table 11

OTHER EXPENSE ITEMS BUDGET				
CONCEPT	2024 IN FORCE	2025 RECOMMENDED	\$ CHANGE	% CHANGE
Professional Services	\$ 4,741,346	\$ 6,060,675	\$ 1,319,329	28%
Non Professional Services	5,198,854	7,515,702	\$ 2,316,848	45%
Activities	3,031,500	4,699,915	\$ 1,668,415	55%
Equipment	1,142,107	1,682,016	\$ 539,909	47%
Donations	298,500	363,500	\$ 65,000	22%
Other	256,295	342,885	\$ 86,590	34%
TOTAL	\$ 14,668,602	\$ 20,664,693	\$ 5,996,091	41%



BUDGET ANALYSIS

FUND BALANCE

At June 30, 2023, the Fund Balance of all governmental funds was \$62.8 million. Of this, \$5.4 million is in the *General Fund*, \$29.1 million in the *Capital Improvement Fund*, \$22.8 million in the *Debt Service Fund*, a \$30 thousand deficiency in *Health and Citizen Services*, a \$204 thousand deficiency in *Social and Welfare Activities*, and \$5.8 million in *Nonmajor Funds*. Of the \$5.4 million in the *General Fund*, \$1.2 million corresponds to *Restricted Fund Balance*, \$4.2 million in *Assigned Fund Balance*. With respect to the *General Fund*, the cash balance as of June 30, 2024 is projected to be \$6.5 million. This represents an increase in \$1 million compared to the initial balance as of July 1, 2024.

Table 12

REVENUE, EXPENSES AND CHANGES IN THE BALANCE OF FUNDS TO JUNE 30, 2023							
CONCEPT	MAJOR GOVERNMENTAL FUNDS					NON MAJOR FUNDS	TOTAL
	GENERAL	CAPITAL IMPROVEMENTS	DEBT SERVICE	HEALTH AND CITIZEN SERVICES	SOCIAL ACTIVITIES		
+ Revenue	\$ 103,680,219	\$ 7,110,890	\$ 26,461,419	\$ 23,480,970	\$ 20,194,257	\$ 14,706,501	\$ 195,634,256
- Expenses	95,173,242	13,021,670	27,332,551	23,814,521	20,506,091	21,445,935	201,294,010
= Surplus (Deficit)	8,506,977	(5,910,780)	(871,132)	(333,551)	(311,834)	(6,739,434)	(5,659,754)
+ Other Financiacial Sources	(8,090,859)	22,948,512	1,335,082	350,443	583,525	9,742,759	26,869,462
+ Sale of Other Assets	-	104,500	-	-	-	-	104,500
= Surplus (Deficit)	416,118	17,142,232	463,950	16,892	271,691	3,003,325	21,314,208
Initial Fund Balance	5,027,387	11,934,954	22,324,379	(47,328)	(476,068)	2,772,019	41,535,343
+/- Adjustment to Previous Periods	-	-	-	-	-	-	-
= Initial Fund Balance Adjusted	5,027,387	11,934,954	22,324,379	(47,328)	(476,068)	2,772,019	41,535,343
= Final Fund Balance	\$ 5,443,505	\$ 29,077,186	\$ 22,788,329	\$ (30,436)	\$ (204,377)	\$ 5,775,344	\$ 62,849,551

Table 13

BALANCE DE FONDOS GUBERNAMENTALES AL 30 DE JUNIO DE 2023							
CONCEPTO	FONDOS GUBERNAMENTALES MAYORES					FONDOS NO MAYORES	TOTAL
	GENERAL	MEJORAS CAPITALES	SERVICIO A LA DEUDA	SALUD Y SERVICIOS AL CIUDADANO	ACTIVIDADES SOCIALES		
+ Activos	\$ 40,748,766	\$ 38,283,299	\$ 40,504,014	\$ 11,344,928	\$ 43,187,203	\$ 12,205,207	\$ 186,273,417
- Pasivos	32,292,347	8,130,228	17,715,685	1,849,837	43,391,580	3,680,691	107,060,368
+ Ingresos Diferidos	3,012,914	1,075,885	-	9,525,527	-	2,749,172	16,363,498
Balance de Fondo:							
Préstamos No Gastables	-	-	-	-	476,251	810,612	1,286,863
Comprometidos	-	-	-	-	34,063	26,433	60,496
Restrictos	1,206,883	27,227,957	22,788,329	191,973	1,394,539	2,354,174	55,163,855
Asignados	4,236,622	1,849,229	-	-	-	3,304,417	9,390,268
No Asignados	-	-	-	(222,409)	(2,109,230)	(720,292)	(3,051,931)
= Total	5,443,505	29,077,186	22,788,329	(30,436)	(204,377)	5,775,344	62,849,551
Pasivos y Balance de Fondo	\$ 40,748,766	\$ 38,283,299	\$ 40,504,014	\$ 11,344,928	\$ 43,187,203	\$ 12,205,207	\$ 186,273,417



BUDGET ANALYSIS

Table 14

REVENUE, EXPENSES AND CHANGES IN THE BALANCE OF THE GENERAL FUND						
CONCEPT	2019-20	2020-21	2021-22	2022-23	PROJECTION 2023-2024	
Revenue	\$ 89,036,768	\$ 92,458,542	\$ 95,967,310	\$ 103,680,219	\$ 105,219,044	
- Expenses	78,848,878	84,060,870	90,406,676	95,173,242	101,668,114	
= Surplus (Deficit)	10,187,890	8,397,672	5,560,634	8,506,977	3,550,930	
+ Other Financial Sources	(5,879,768)	(4,383,754)	(5,328,945)	(8,090,859)	(2,100,000)	
+ Sale of other assets	51,000	-	253,000	-	-	
= Surplus (Deficit)	4,359,122	4,014,018	484,689	416,118	1,450,930	
Initial Fund Balance Reported	(8,557,734)	(2,223,612)	4,542,698	5,027,387	5,027,387	
+/- Adjustment to Previous Periods	1,975,000	-	-	-	-	
= Initial Fund Balance Adjusted	(6,582,734)	(2,223,612)	4,542,698	5,027,387	5,027,387	
= Final Fund Balance	\$ (2,223,612)	\$ 1,790,406	\$ 5,027,387	\$ 5,443,505	\$ 6,478,317	

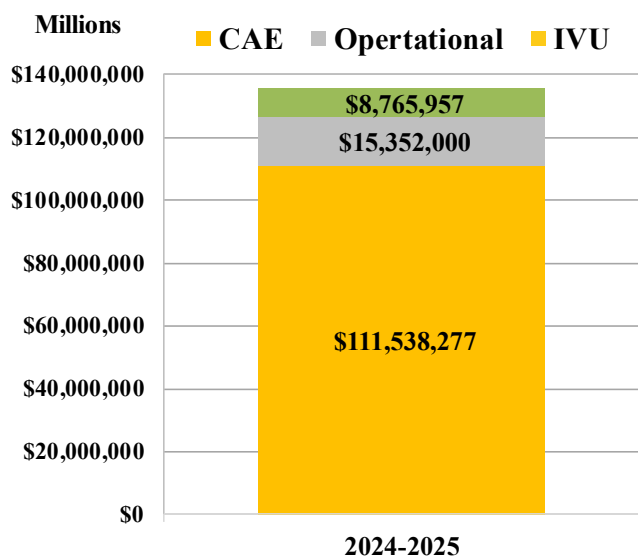
PUBLIC DEBT

In recent years, the statutory limitations that had affected us as a municipality have improved. Transparency and process management have stabilized the trust of the institutions with our city. The operation of our municipality, despite the statutory impositions that may arise in the future, will continue forward designing, contracting, and completing the public works planned for our city.

The total debt of the Autonomous Municipality of Caguas as of July 1, 2024, considering recent financings, amounts to \$135,656,233.91. This debt is comprised of \$111,538,277.29 (82.2%) in general obligation bonds and/or notes considered as financing based on the Special Additional Contribution (CAE); \$15,351,999.89 (11.3%) corresponding to special obligation bonds and/or notes that represent debts secured with general fund revenues; and \$8,765,956.73 (6.5%) corresponding to special obligation bonds and/or notes payable from the Sales and Use Tax (SUT) redemption fund. Pursuant to Section 7.253 of the Puerto Rico Municipal Code (Act 107-2020), the Puerto Rico Financial Advisory Authority and Fiscal Agency (AAFAF) is created.

Graph 34

Public Debt Balance \$133.5 Million



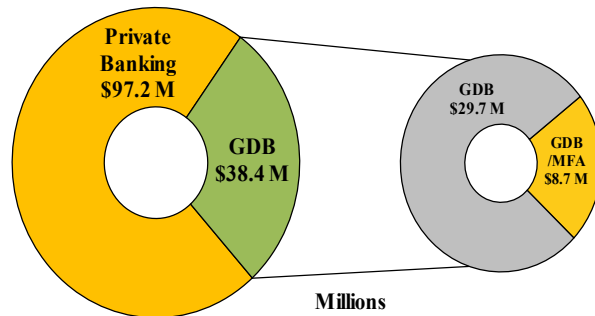
BUDGET ANALYSIS

This is an independent Public Corporation and was created with the purpose of acting as fiscal agent, financial advisor, and reporting agent for the Government of Puerto Rico. AAFAF assumed most of the responsibilities previously held by the Government Development Bank (GDB). The GDB completed a restructuring process of certain financial obligations under Act 109-2017, as amended. The loans were transferred from the GDB to the "GDB Debt Recovery Authority" (new creditor). The terms of all loans remain in full force and term, being the same enforceable by GDB.

Of the total debt of \$135,656,233.91, 28.3% corresponds to loans transferred to the GDB Debt Recovery Authority, advised by AAFAF, and 71.7% to Commercial Banking. Statistics for the last few years have shown fluctuations in public debt. When taking into account the last 10 years and comparing the last year with the highest amount, the debt has decreased by almost \$138,000,000 million. Total Public Debt as of July 1, 2024 amounted to \$135.7 million.

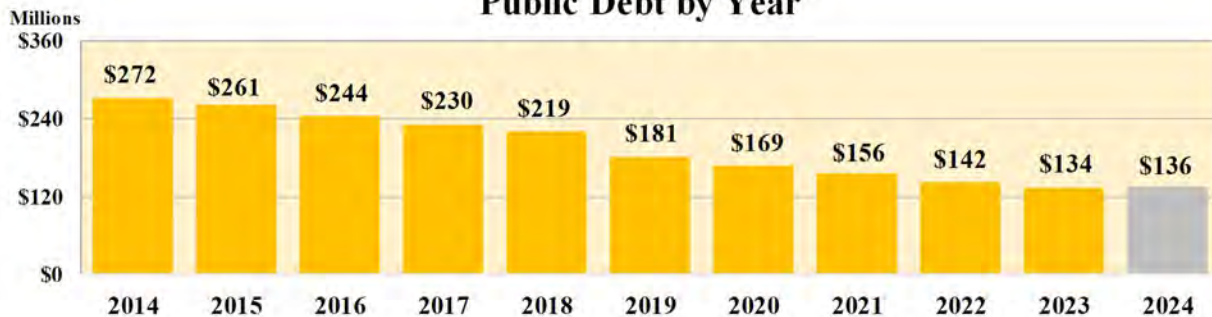
Graph 35

Authorized Funds



Graph 36

Public Debt by Year



GENERAL OBLIGATIONS - CAE LOANS (DEBTS BASED ON THE SPECIAL ADDITIONAL CONTRIBUTION)

Financing evidenced by general obligations is limited by the Legal Margin authorized by Law; that is, it may not exceed 10% of the aggregate assessed valuation of taxable property within the Municipality (the "Legal Margin"). The amount by which such balance exceeds the outstanding general obligation balance is the available Legal Margin.



BUDGET ANALYSIS

Table 15

CAE LEGAL MARGINS		
DESCRIPTION		AMOUNT
Taxable Value of Municipal Property		\$1,311,792,288
Borrower Margin (10%)		131,179,229
Debt in Circulation - July 1, 2023	-	111,538,277
Available Legal Margin	=	19,640,952

The value of taxable property, pursuant to the provisions of Act No. 7 of March 9, 2009, as amended, known as the "Special Act Declaring a State of Fiscal Emergency to Save the Credit of Puerto Rico", amounts to \$1,311,792,288. Therefore, the Borrowing Margin of the Municipality is \$131,179,229 based on data received through June 30, 2023. Discounting the outstanding debt as of July 1, 2024 of (\$111,538,277), the Available Legal Margin would result in \$19,640,952. These totals are the most current values held by the Municipality.

The current and/or authorized debt comprises the issuance of general obligation bonds or notes originated by the Municipality in accordance with the purposes legally authorized by the Puerto Rico Municipal Code. Ninety-point two percent (90.2%) of the funds authorized through CAE borrowings have been used for the development of long-term public works and the remaining nine-point eight percent (9.8%) for the acquisition of equipment and other short-term purposes.

Eighty-nine-point eight percent (89.8%) of the general obligations are concentrated in Private Banking, at a highly competitive interest rate. The remaining ten-point two percent (10.2%) is directly with the GDB Debt Recovery Authority, advised by AAFAF, at an interest rate of one-point fifty percent (1.50%) over the Prime Rate with a minimum of six percent (6%).

The Special Additional Tax (CAE) imposed by the Municipality through Ordinance No. 08B-28, Series 2008-2009, is three percent (3%) on all property subject to taxation within the geographic limits of the Municipality. The proceeds of said tax are paid into the Municipal Debt Redemption Fund established by the Municipal Revenue Collection Center (CRIM).

The Municipality uses approximately \$20,754,364 of the revenues from the special additional property tax for the purpose of paying debt service on obligations evidenced by general obligation bonds or notes (CAE). The projected balance of the Municipal Redemption Fund to determine the ability to pay as of July 1, 2024 is approximately \$36,446,777. Revenues for the fund for fiscal year 2024-2025 are estimated to be \$20,508,666.

Table 16

CAE REDEMPTION FUND			
DESCRIPTION			AMOUNT
CAE Estimated Initial Balance	1 julio 2024		\$36,446,777
CAE Revenue	2024-2025	+	\$20,508,666
Total Available		=	\$56,955,443
Loan Payments	2024-2025	-	\$20,754,368
CAE Estimated Final Balance	30 junio 2025	=	\$36,201,075



BUDGET ANALYSIS

The Redemption Fund Balance, as of June 30, 2025, is estimated at \$36,201,075. The excess arising from the proceeds of the Special Additional Contribution and deposits in the Municipal Public Debt Redemption Fund that are not directly pledged to service outstanding Municipal General Obligation Bonds or Notes, are resources available for the redemption of additional debt and/or for operating expenses, with prior review and certification by the Puerto Rico Financial Advisory Authority and Fiscal Agency (AAFAF).

SPECIAL OBLIGATIONS - OPERATING LOANS (DEBTS SECURED BY THE GENERAL FUND)

The debt for bonds or special obligation notes corresponds to loans where the source of repayment comes from the operating revenues of the Municipality. The maximum amount allowable for the payment of these loans may not exceed 5% of the average recurring operating revenues of the Municipality for the two (2) fiscal years immediately preceding the current fiscal year. The outstanding debt was issued under the previous legal framework, which established a 10% percentage allowed to issue debt. The last operational loan for \$6M was formalized in 2009. At present, the maximum allowable for the payment of debt is \$4,991,118. For fiscal year 2024-2025, the payment of principal and interest of the current debt is estimated at \$5,030,153. This debt was incurred before the application of the amendment of Law 107-2020 that reduced the allowable percentage of debt from 10% to 5%. The ability to pay for additional debt appears to be approximately \$38 thousand dollars.

Act No. 107, *supra*, allows special obligation bonds or notes to be used to finance public works or improvements, equipment acquisition, payment of operating expenses, and cover budget deficits, among others. The special obligations contracted by the Municipality are financed on a long-term basis, and most of them correspond to the development of public works and improvements. The operational obligations are concentrated in thirty-five point nine (35.9%) in the Commercial Bank at a highly competitive interest rate. The remaining sixty-four-point one percent (64.1%) is directly in the “GDB Debt Recovery Authority”, advised by the (AAFAF) at a variable interest rate.

Table 17

OPERATIONAL LEGAL MARGIN	
DESCRIPTION	AMOUNT
Average Revenue for the past two (2) years	\$99,823,765
Maximum Allowable for Debt Payment (5%)	+ \$4,991,188
Total Loan Payments	- \$5,030,153
Ability to Pay Additional Debt	= (\$38,964)

SPECIAL OBLIGATIONS - IVU LOANS (DEBTS SECURED BY THE SUT REDEMPTION FUND)

As of June 30, 2022, the obligations for borrowings payable from the Municipal Redemption Fund (IVU) amounted to \$8,765,956.73. In Book VII - Municipal Treasury, Chapters V and VI create a special fund called the Municipal Administration Fund (FAM) and the Municipal Financing Corporation (COFIM) respectively; the debt corresponding to the municipalities will be covered by the COFIM Redemption Fund.



BUDGET ANALYSIS

The COFIM Redemption Fund shall be funded each fiscal year from the following sources: (1) the product of one percent (1%) of the Municipal Tax collected during the previous fiscal year multiplied by a fraction whose numerator shall be point three percent (0.3%) and whose denominator shall be the Municipal SUT tax rate, or (2) the applicable Fixed Income. For fiscal year 2024-2025 the Fixed Rent shall be seventy-four million nine hundred and thirty-nine thousand two hundred and forty-five dollars (\$73,831,768). The Fixed Rent for each subsequent fiscal year shall be equal to the Fixed Rent for the previous year plus one-point five percent (1.5%) of the Fixed Rent.

Table 18

IVU REDEMPTION FUND		
DESCRIPTION		AMOUNT
Fund Balance: July 1, 2023		\$2,751,413
Debt Service: 2023-2024	-	2,335,734
Fund Excess: June 30, 2024	=	\$415,679

* Debt Service according to Amortization Table. Excess of the Fund reflects the balance in the Banking Statement.

This fund is funded by the deposits made from the collections corresponding to two percent (.2%) of the proceeds of the five percent (.5%) Municipal Sales and Use Tax authorized and collected by the Secretary of the Treasury. The authorized financing payable from the SUT is not subject to the borrowing margin limitations. Pursuant to the provisions of Section 2707 of Act No. 80 of July 29, 2007, as amended, the Municipality authorized the transfer to the Municipal Redemption Fund of one hundred percent (100%) of the revenues of the Municipal Development Fund for the purpose of

increasing its payment capacity for SUT financings. The balance in the Municipal Redemption Fund, projected as of July 1, 2025, amounts to four hundred fifteen thousand six hundred seventy-nine thousand dollars (\$415,679).

Among the authorized purposes for obtaining this financing are the use of programs for the collection of solid waste and recycling, construction of works and permanent improvements, health and safety, payment of payroll and related expenses such as employer contributions or payroll taxes; in any activity or project within the sound public administration of the Municipality, except for the payment of payroll and expenses related to the same activities or projects.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is a planning tool that aims to identify and schedule the permanent works and improvement projects necessary for the future of our City. It emphasizes the strategic use of infrastructure to promote economic development and community revitalization, create and maintain municipal facilities to improve our services, and develop projects that promote sports and cultural activities.

This program groups the proposed projects in their acquisition, design, and construction stages. For each project, it defines, among other things, the administrative unit primarily responsible for its development and the estimated cost and date of operation.



BUDGET ANALYSIS

This section includes a list of the projects to be undertaken during the next fiscal year and their respective funding sources. In addition, it details the amount of funds that the Municipality proposes to invest specifically during fiscal year 2024-2025 which is known as the Annual Element of the Capital Improvement Program.

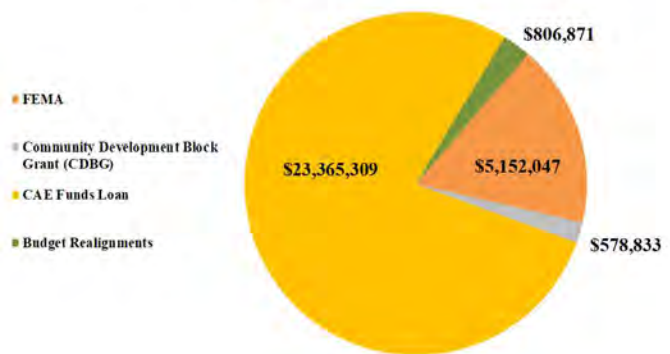
The principal sources of financing for the development of capital works and capital improvement projects are:

- Issuance of Bonds, Notes and other financing instruments, which are backed by revenues provided by the Special Additional Tax (CAE), the General Fund and the Sales and Use Tax (IVU) Redemption Fund.
- Contributions from the Government of the United States of America and Contributions from the Government of Puerto Rico.
- Legislative contributions approved by joint resolutions for the execution of projects through the Municipal Development Fund of the Sales and Use Tax.

The country's fiscal situation has limited access to the bond market. However, due to its fiscal discipline, the Municipality was able to obtain approval from the Fiscal Control Board last February for financing from Banco Popular for improvements to several roads in our Municipality. A summary of the total investment of funds is presented in the chart. The projects listed in the table mark the beginning of the City's reconstruction.

Figure 37

Capital Improvements Program Summary of Funds



The Annual Element of the 2024-2025 Capital Improvement Program is **\$29,903,060 million**. The City, under the Capital Improvement Program, continues to undertake rehabilitation, repair, waterproofing and improvement projects to various facilities and areas of the City. As of June 30, 2023, the City had a fund balance of \$29.1 million in the Capital Improvement Fund.

Table 19

ANNUAL CAPITAL IMPROVEMENT ELEMENT TOTAL INVESTMENT \$29,903,060	
\$5,152,047	
PROJECT	COST
Road Improvements - Sector Los Acueductos, Turabo Ward	\$ 767,552
Community Center Improvements, Bairoa	\$ 296,637
Road Improvements - Alturas de Borinquen	\$ 2,383,314
Road Improvements - Sector Santa María, Turabo Ward	\$ 984,661
Road Improvements - Orquidea Street, La Esmeralda Urbanization	\$ 681,698
Improvements - Hato Arriba Senior Center	\$ 12,490
Improvements - Pedro La Santa Senior Center	\$ 25,695



BUDGET ANALYSIS

Community Development Block Grant (CDBG)	
\$578,833	
PROJECT	COST
Community Improvements and Infrastructure	
Street and Road Improvements (Naranjito, Borinquen Ward)	\$ 186,000
Street and Road Improvements (Savarona, Pueblo Ward)	\$ 392,833
CAE Funds Loan	
\$23,365,309	
PROJECT	COST
Asphalt Streets and Avenues	
PR-1 (Indigenous Woman Monument)	\$ 283,262
PR-798 (La Liga, Sector)	\$ 313,227
Los Trovadores Avenue, Bairoa	\$ 1,044,792
Parque Napoleón Avenue	\$ 560,620
Bicycle Circuit, Parque Napoleón Avenue y Parque Central Avenue	\$ 598,964
Mirador de Bairoa	\$ 193,915
Bairoa Park	\$ 132,855
Avenue Gaviota, Bairoa Ward (Fase 3)	\$ 326,325
Avenue Angora, Bairoa Ward	\$ 191,033
El Retiro, Urbanization	\$ 145,900
Bairoa I, Urbanization	\$ 276,905
Bairoa II, Urbanization	\$ 385,590
Turabo Gardens I, II y III, Urbanization	\$ 488,771
Turabo Gardens IV, Urbanization	\$ 246,300
22 Stree, Villa del Rey IV, Urbanization	\$ 32,650
Industrial Park (CESCO)	\$ 405,460
Caguas Norte, Urbanization	\$ 474,975
Madrigal Street, La Serranía	\$ 113,325
El Faro, Sector	\$ 148,500
Villa Nueva, Urbanization-Fase 3	\$ 161,645
Río Verde, Urbanization	\$ 398,195
Community Facility Improvements	
La Sierra Recreational Park and Track	\$ 920,000
Turabo Gardenes I and II Community Center	\$ 150,000
Estancias del Turabo	\$ 70,000
Los Panes (CCSSAC)	\$ 102,000
Honor al Río	\$ 1,301,000
Bioengineering Project, Cañaboncito Ward	\$ 310,000
Screen and Sound, Solá Morales Park	\$ 1,000,000
Villa Nueva Park	
Bunker Basketball Court	\$ 295,100
Bunker Park	\$ 345,000
Baseball Park, Mirador Bairoa	\$ 435,000
Baseball Park, Bairoa Park	\$ 885,000
Recreational Facility, Parque del Monte	\$ 280,000



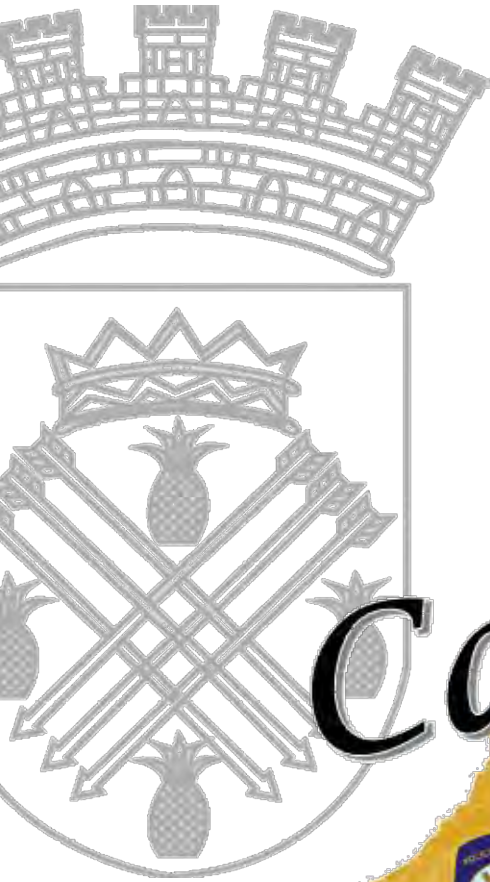
BUDGET ANALYSIS

CAE Funds Loan \$23,365,309	
PROJECT	COST
Rainwater System Villa Nueva	\$ 5,680,000
Transfer Station Repair	\$ 1,510,000
Improvement of Sports Recreation Facilities	
Los Campeones Park	\$ 540,000
Millán Clara Track	\$ 340,000
Santa Juana I y II	\$ 99,000
Recreational Facility La Sierra	\$ 80,000
Head Start Center Construction (Oscar L. Bunker)	\$ 1,000,000
Budget Realigments \$806,871	
PROJECT	COST
Recreational Facilities	
San Alfonso	\$ 183,998
Bonneville Gardens	\$ 29,254
Villa Criollos	\$ 64,463
Jardines de Caguas	\$ 175,908
Villa Victoria	\$ 87,827
Villa Blanca	\$ 149,013
La Sierra	\$ 54,838
Reparto San José	\$ 35,081
Hormigas	\$ 14,746
Villa del Rey IV	\$ 11,743



African Heritage Monument





Caguas



Protection and Security



DETAILED BUDGET

Table 20

ESTIMATED REVENUES FISCAL YEAR 2024-25				
REVENUE SOURCES	2023-24	2023-24	2024-25	CHANGE
GENERAL FUND RESOURCES				
A. S/L Property Tax				
S/L Property Tax: Not Exonerated	\$17,107,086	\$17,107,086	\$16,406,932	-\$700,154
1% & 3% (Previously General Fund)	11,399,126	11,399,126	11,555,340	\$156,214
Total S/L Property Tax	\$28,506,212	\$28,506,212	\$27,962,272	-\$543,940
B. Patents				
Patents	\$26,530,000	\$26,530,000	\$29,955,500	\$3,425,500
Interests for Delays in Patents	860,000	860,000	1,200,000	\$340,000
Surcharges for Delays in Patents	800,000	800,000	1,000,000	\$200,000
Total for Patents	\$28,190,000	\$28,190,000	\$32,155,500	\$3,965,500
C. Sales and Use Tax (IVU)				
Sales and Use Tax	\$23,990,000	\$23,990,000	\$23,200,000	-\$790,000
Total for Sales and Use Tax (IVU)	\$23,990,000	\$23,990,000	\$23,200,000	-\$790,000
D. Intergovernmental Revenue				
Compensation:				
AEE	\$5,347,689	\$5,347,689	\$5,073,824	-\$273,865
Equalization Fund & Electronic Lottery	\$356,541	\$356,541	\$186,575	-\$169,966
Lottery				
Total Intergovernmental Revenue	\$5,704,230	\$5,704,230	\$5,260,399	-\$443,831
E. Eventual Revenues				
CAE Fund Surplus	\$1,400,000	\$1,400,000	\$0	-\$1,400,000
IVU Fund Surplus	\$3,000,000	\$3,000,000	\$3,000,000	\$0
Other Eventual Revenue	150,000	150,000	500,000	\$350,000
Total Eventual Revenues	\$4,550,000	\$4,550,000	\$3,500,000	-\$1,050,000
F. Licenses and Permits				
Construction Excise Taxes	\$7,000,000	\$7,000,000	\$8,600,000	\$1,600,000
Miscellaneous Licenses and Permits:				
Land Segregation Excise Taxes	10,000	10,000	10,000	\$0
Certifications	2,000	2,000	2,000	\$0
Licenses and Permits	570,000	570,000	600,000	\$30,000
Permits for Street Vendors	28,630	28,630	28,630	\$0
Total Licenses and Permits	\$7,610,630	\$7,610,630	\$9,240,630	\$1,630,000



DETAILED BUDGET

ESTIMATED REVENUES FISCAL YEAR 2024-25

REVENUE SOURCES	2022-23	2023-24	2024-25	CHANGE
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GENERAL FUND RESOURCES

G. Revenue for Services

Sale of Stamps and Receipts	4,500	4,500	6,000	\$1,500
Other Revenue from Services:				
Utilities Transportation Center	8,900	8,900	8,900	\$0
Personal Expense Recovery: Prog CDBG	380,000	380,000	380,000	\$0
Personal Expense Recovery: Prog H.Start	100,000	100,000	100,000	\$0
Utilities	100,000	100,000	100,000	\$0
Vehicle Maintenance and Fuel	20,000	20,000	20,000	\$0
Others	100,000	100,000	100,000	\$0
Total Revenue for Services	\$713,400	\$713,400	\$714,900	\$1,500

H. Miscellaneous Revenue

Rent of Premises and Municipal Property:				
Transportation Center I	\$29,000	\$29,000	\$0	-\$29,000
Gautier Benítez Plaza: Land	24,420	24,420	24,420	\$0
Total Miscellaneous Revenue	\$53,420	\$53,420	\$24,420	-\$29,000

I. Bank Interests

Investment Interests	\$60,000	\$10,000	\$225,000	\$215,000
Bank Interests	50,000	308,000	1,800,000	\$1,492,000
Total Bank Interests	\$110,000	\$318,000	\$2,025,000	\$1,707,000

J. Fines and Confiscations

Traffic	\$900,000	\$900,000	\$900,000	\$0
Total Fines and Confiscations	\$900,000	\$900,000	\$900,000	\$0

GENERAL FUND TOTAL

Eventual Revenues: Budget Realigments	\$2,312,140	\$1,132,222	\$0	-\$1,132,222
GENERAL FUND TOTAL (ADJUSTED)	\$102,009,188	\$101,668,114	\$104,983,121	\$3,315,007



DETAILED BUDGET

ESTIMATED REVENUES FISCAL YEAR 2024-25

REVENUE SOURCES	2022-23	2023-24	2024-25	CHANGE
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SPECIAL FUNDS RESOURCES

SPECIAL FUNDS FOR OPERATIONS

A. Federal Contributions				
CNCS-STATE/AmeriCorps	\$77,458	\$0	\$0	\$0
DE- XXIst Century Academic Learning Center	810,000	810,000	810,000	\$0
HHS-Head Start/Early Head Start Program	17,216,047	18,408,733	18,636,730	\$227,997
HUD- HOME Program	729,906	854,123	704,407	-\$149,716
HUD-Section 8, Certified/Certificates	8,129,258	7,695,089	8,926,791	\$1,231,702
HUD-Emergency Solution Grant Program (ESG)	150,936	149,968	149,192	-\$776
HUD-Community Development Program (CDBG)	663,036	674,886	1,118,024	\$443,138
HUD- American Rescue Plan Act. (HOME)	2,645,438	0	0	\$0
Federal Transit Administration (FTA)	4,455,869	1,600,108	0	-\$1,600,108
Total Federal Contributions	\$34,877,948	\$30,192,907	\$30,345,144	\$152,237

B. Contribution S/L Property (CAE)				
DF-Contribution S/L Property (CAE) :				
Not Exonerated	\$19,848,398	\$19,958,267	\$20,508,665	\$550,398
Total Contribution S/L Property	\$19,848,398	\$19,958,267	\$20,508,665	\$550,398

C. Intergovernmental Revenue				
Extraordinary Fund - Law 53-2021	1,177,340	1,139,750	747,843	-\$391,907
Total Intergovernmental Revenue	\$1,177,340	\$1,139,750	\$747,843	-\$391,907

D. Contributions from Local Public Entities				
ACUDEN-Child Care Program	\$728,594	\$957,460	\$1,247,339	\$289,879
ADFAN-Serv Domestic Violence Victim Support	50,000	60,000	55,000	-\$5,000
ADFAN-Support for Survivors of Sexual Assault	71,965	94,950	120,906	\$25,956
ADFAN-Emergency Preparedness and Response to Victims of V	0	21,500	0	-\$21,500
ADFAN-Family Violence Prevention Services Program	20,664	0	0	\$0
ADSEF - Women's Zone (Self-sufficiency)	148,212	147,212	174,974	\$27,762
DE-Children's Food Program	904,321	970,000	1,214,000	\$244,000
DE-School Transportation Program	990,100	990,100	1,000,285	\$10,185
DE- Library Services Program	18,000	18,000	0	-\$18,000
DF-Program for the Elderly	296,014	194,880	111,987	-\$82,893
DJ-Project Free Your Wings (VOCA)	0	144,000	81,600	-\$62,400
DE -Law 205- English/Civics Program	140,200	140,200	140,200	\$0
DT-Law 52	116,556	118,030	590,538	\$472,508
Total Other Contributions	\$3,484,626	\$3,856,332	\$4,736,829	\$880,497



DETAILED BUDGET

ESTIMATED REVENUES FISCAL YEAR 2024-25

REVENUE SOURCES	2022-23	2023-24	2024-25	CHANGE
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SPECIAL FUNDS RESOURCES

SPECIAL FUNDS FOR OPERATIONS

E. Revenue for Services				
DF- Stationometer Commission	25,000	27,000	20,000	-\$7,000
DPMC- Special Trips	5,000	5,000	6,000	\$1,000
DCE-Public Schools Routine Maintenance Project (OMEP)	473,340	414,405	489,732	\$75,327
DDC- Tobacco Museum-Cigar Sales	12,000	18,000	20,000	\$2,000
DDC- Contributions to Activities	10,000	10,000	10,000	\$0
DRD- Soft Drink Machine Commissions	4,000	4,000	6,000	\$2,000
SM - Soft Drink Machine Commission	4,200	4,200	8,400	\$4,200
DRD – Camp Muni	0	50,000	45,000	-\$5,000
DRS - Community Contribution (ETDS)	25,000	25,000	25,000	\$0
DRS - Royalties for Collection of Solid Waste (ETDS)	120,000	120,000	120,000	\$0
OMME- Medical Emergency Ambulance Services	350,000	625,000	450,000	-\$175,000
OP- Signs and Advertisements Program	20,000	10,000	10,000	\$0
PM- Fines Public Order Code	10,000	10,000	10,000	\$0
SDE - Reinvestment and Development Fund	234,000	250,000	307,000	\$57,000
SDE-Tourism Store	1,000	1,000	1,000	\$0
SDE- Market Square Utilities	36,000	36,000	39,000	\$3,000
Total Revenue for Services	\$1,329,540	\$1,609,605	\$1,567,132	-\$42,473

F. Other Revenue				
DRS- Recycling Commission	45,000	45,000	60,000	\$15,000
SDE- Income:				
Plaza Palmer Carts	10,000	9,600	9,600	\$0
Emerging Business Center	30,000	30,000	32,000	\$2,000
Parking lots	24,000	21,600	21,600	\$0
Marketplace	144,000	146,000	149,000	\$3,000
Advertising Areas in Public Space	21,300	0	10,500	\$10,500
DDC-Income from Cultural Facilities and Museums	15,000	2,000	2,000	\$0
DRD-Rentals for Sports and Recreational Facilities	59,500	71,000	90,000	\$19,000
DRS - Solid Waste Transfer Station Rental	300,000	300,000	300,000	\$0
DSM- Cafeteria Rent Government Center	4,200	4,200	1,910	-\$2,290
DSM-Lincoln Center Plaza Rentals	200,000	200,000	450,000	\$250,000
DSM-Cemetery No. 3 Niches	145,000	140,000	120,000	-\$20,000
Total Other Revenue	\$998,000	\$969,400	\$1,246,610	\$277,210

Total Special Funds for Operations	\$61,715,852	\$57,726,261	\$59,152,223	\$1,425,962
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DETAILED BUDGET

ESTIMATED REVENUES FISCAL YEAR 2024-25				
REVENUE SOURCES	2022-23	2023-24	2024-25	CHANGE
SPECIAL FUNDS RESOURCES				
SPECIAL FUNDS FOR CAPITAL IMPROVEMENTS				
G. Federal Contributions:				
Federal Emergency Management Administration (FEMA)	\$36,727,557	\$9,331,961	\$5,152,047	-\$4,179,914
City Revitalization Program (CDBG-DR)	3,786,945	0	0	\$0
Federal Transit Administration (FTA)	10,768,478	0	0	\$0
HUD-Community Development Prog. (CDBG)	1,045,638	1,022,614	578,833	-\$443,781
Total Federal Contributions	\$52,328,618	\$10,354,575	\$5,730,880	-\$4,623,695
H. Other Financial Resources:				
CAE Loans	\$0	\$22,373,501	\$23,365,309	\$991,808
Loan - General Obligation Promissory Note	\$5,166,687	\$0	\$0	\$0
Budget Realignment	\$0	\$0	\$806,871	\$806,871
Total Other Financial Resources	\$27,540,188	\$22,373,501	\$24,172,180	\$1,798,679
Total Special Funds for Capital Improvements	\$79,868,806	\$32,728,076	\$29,903,060	-\$2,825,016
TOTAL SPECIAL FUNDS RESOURCES	\$141,584,658	\$90,454,337	\$89,055,283	-\$1,399,054
TOTAL ALL RESOURCES	\$243,593,846	\$192,122,451	\$194,038,404	\$1,915,953

Caguas...



Safe City,
with Quality of Life and
Opportunities for all.



DETAILED BUDGET

Table 21

EXPENDITURE PROGRAMMING						
FISCAL YEAR 2024-2025						
GENERAL FUND						
Offices and Departments	Personnel Expense	General Expense	Total	%	Special Funds	Grand Total
A. Legislation and Executive						
Municipal Legislature	\$286,587	\$238,850	\$525,437	0.50%	\$0	\$525,437
Mayor's Office	\$1,417,757	\$439,340	\$1,857,097	1.77%	\$0	\$1,857,097
Subtotal	\$1,704,344	\$678,190	\$2,382,534	2.27%	\$0	\$2,382,534
B. Oficinas Asesoras						
Executive Advisor's Office	\$437,514	\$289,240	\$726,754	0.69%	\$0	\$726,754
Human Resources	\$1,732,721	\$466,150	\$2,198,871	2.09%	\$590,538	\$2,789,409
Internal Audit	\$406,493	\$4,550	\$411,043	0.39%	\$0	\$411,043
Planning Office	\$782,726	\$93,200	\$875,926	0.83%	\$893,538	\$1,769,464
Environmental Affairs	\$285,935	\$26,625	\$312,560	0.30%	\$0	\$312,560
Permits	\$1,269,215	\$102,090	\$1,371,305	1.31%	\$10,000	\$1,381,305
Subtotal	\$4,914,604	\$981,855	\$5,896,459	5.62%	\$1,494,076	\$7,390,535
C. Support Offices						
Administration Clerk's Office	\$391,476	\$173,741	\$565,217	0.54%	\$0	\$565,217
Finances	\$9,332,555	\$19,001,928	\$28,334,483	26.99%	\$20,528,665	\$48,863,148
Municipal Clerk's Office	\$1,304,187	\$299,463	\$1,603,650	1.53%	\$580,310	\$2,183,960
Management and Budget	\$424,443	\$2,190	\$426,633	0.41%	\$0	\$426,633
Information Technology	\$608,418	\$2,522,795	\$3,131,213	2.98%	\$0	\$3,131,213
Acquisitions and Bids	\$699,370	\$2,491,700	\$3,191,070	3.04%	\$0	\$3,191,070
Press and Communications	\$294,681	\$1,201,815	\$1,496,496	1.43%	\$0	\$1,496,496
Public Events	\$324,282	\$1,911,700	\$2,235,982	2.13%	\$0	\$2,235,982
Subtotal	\$13,379,412	\$27,605,332	\$40,984,744	39.04%	\$21,108,975	\$62,093,719
D. Advisors' Offices						
Infrastructure and Conservation	\$1,062,403	\$2,467,315	\$3,529,718	3.36%	\$0	\$3,529,718
Public Works	\$1,802,998	\$1,321,710	\$3,124,708	2.98%	\$7,882,042	\$11,006,750
Recycling and Sanitation	\$2,810,820	\$7,148,868	\$9,959,688	9.49%	\$1,252,843	\$11,212,531
Citizen Mobility	\$546,455	\$8,500	\$554,955	0.53%	\$6,000	\$560,955
Landscaping and Beautification	\$2,204,506	\$4,916,840	\$7,121,346	6.78%	\$0	\$7,121,346
Building Conservation	\$1,387,919	\$1,258,500	\$2,646,419	2.52%	\$639,732	\$3,286,151
Recovery and Reconstruction Office	\$619,129	\$2,423,368	\$3,042,497	2.90%	\$21,871,018	\$24,913,515
Human Development Clerk's Office	\$747,497	\$777,275	\$1,524,772	1.45%	\$452,480	\$1,977,252
Sports and Recreation	\$1,473,318	\$1,824,000	\$3,297,318	3.14%	\$141,000	\$3,438,318
Cultural Development	\$1,668,573	\$1,093,410	\$2,761,983	2.63%	\$32,000	\$2,793,983
Citizen Services	\$1,737,194	\$660,589	\$2,397,783	2.28%	\$1,459,326	\$3,857,109
Housing	\$900,380	\$30,611	\$930,991	0.89%	\$9,780,390	\$10,711,381
Education	\$710,568	\$1,583,248	\$2,293,816	2.18%	\$1,950,485	\$4,244,301
Head Start	\$175,501	\$0	\$175,501	0.17%	\$19,850,730	\$20,026,231
Community Self-Development	\$709,268	\$65,375	\$774,643	0.74%	\$0	\$774,643
Economic Development Clerk's Office	\$1,219,235	\$1,462,796	\$2,682,031	2.55%	\$674,186	\$3,356,217
Emergency Management	\$1,161,232	\$214,596	\$1,375,828	1.31%	\$0	\$1,375,828
Medical Emergencias	\$992,117	\$0	\$992,117	0.95%	\$450,000	\$1,442,117
Community Police	\$4,739,577	\$1,793,693	\$6,533,270	6.22%	\$10,000	\$6,543,270
Subtotal	\$26,668,690	\$29,050,694	\$55,719,384	53.07%	\$66,452,232	\$122,171,616
Total	\$46,667,050	\$58,316,071	\$104,983,121	100%	\$89,055,283	\$194,038,404





MUNICIPAL LEGISLATURE

BUDGET BY ADMINISTRATIVE UNIT

(GENERAL FUND 2024-2025)

INTRODUCTION

This section presents the Detailed Budget of General Fund Expenditures for each Office and Department of the Municipality. Each administrative unit includes: narrative description, organization chart and the detail of general fund expenditure accounts by Program and Account. In addition, it includes the Consolidated Budget Summary and Statistics. For each Professional Services, Non-Professional Services, Donations and Activities and Festivities Account, the detail of contracts, beneficiaries, and specific events that the Municipality intends to carry out in fiscal year 2024-2025 is presented. This information is required by the Office of Management and Budget of the Government of Puerto Rico.

MUNICIPAL LEGISLATURE

Honorable Alberto R. Costa Berrios, Chairman

PROGRAM AREA

Legislation

LEGAL BASIS AND PURPOSE

The municipality is the legal entity of local government, subordinate to the Constitution of the Commonwealth of Puerto Rico and its laws. Each municipality has independent and separate legal capacity from the Government of the Commonwealth of Puerto Rico, with perpetual succession and legislative, administrative, and fiscal capacity in all matters of a municipal nature. Its purpose is the common good and, within this and primarily, attention to the collective affairs, problems and, needs of its inhabitants.

The Municipal Government is constituted by the Executive Branch and the Legislative Branch. The power vested in the municipalities to legislate on matters of a municipal nature is exercised by a Municipal Legislature elected and constituted in the manner established in Act No. 107 of August 14, 2020, as amended, better known as the Municipal Code of Puerto Rico (hereinafter Act 107-2020).

The Municipal Legislature is created by virtue of Section 1.020 of Act 107-2020, *supra* and is composed of 16 members, elected in the most recent General Election held in Puerto Rico.

The purpose of the Legislature is to exercise legislative power in the Municipality, and it has the powers and duties over local matters conferred upon it by the Municipal Code of Puerto Rico, among which the following may be mentioned:

- Approve annually the resolution of the General Budget of Revenue and Expenses for the operation and functioning of the Municipality.
- Confirm the appointments of municipal officers and municipal officials and members of municipal boards or entities whose appointments are subject to confirmation by the Legislature by provision of this Act or any other law.



- Approve by ordinance the positions of trust of the municipality, in accordance with the provisions of this Law.
- Approve the exchange, encumbrance, lease, or sale of municipal real estate.
- Authorize the imposition of property taxes, special rates, assessments, rates, fees, duties or taxes within the jurisdictional limits of the Municipality on matters not incompatible with the taxation of the State subject to law.
- Approve ordinances imposing criminal penalties or administrative fines for violation of municipal ordinances and resolutions, up to the limits and in accordance with the provisions of this Law.
- Authorize budget readjustments submitted by the Mayor and transfers of appropriations from accounts for the payment of Personnel Expenses to other accounts within the general expense budget. The Legislature may not make readjustments or transfers that adversely affect the accounts for the payment of interest, the amortization and retirement of the public debt, statutory obligations, for the payment of judgments of the courts of justice and contracts already entered into, nor the account appropriated to cover overdrafts from the previous year.
- Authorize the contracting of borrowings in accordance with the provisions of Act 107-2020, as amended, special laws and applicable regulations, as well as the corresponding federal laws.
- Provide by ordinance or resolution, what is necessary to implement the powers conferred to the Municipality regarding the creation of intermunicipal organizations and the granting of agreements, insofar as they economically and legally commit the Municipality.
- Approve the personnel area plans of the Municipality submitted by the Mayor, in accordance with the Law, regulations, and the guidelines, classifications, and pay scales to be adopted for the administration of the personnel system.
- Approve regulations for the purchase, lease of equipment, or performance of services for emergencies caused by disasters.
- Ratify and validate the steps, actions, expenses, and obligations incurred by the Mayor in the exercise of the power conferred by this Law for cases in which a state of emergency is decreed.
- Approve those ordinances, resolutions, and regulations on matters and subjects of municipal competence or jurisdiction that, in accordance with this Law or any other law, must be submitted for its consideration and approval.
- Authorize the constitution of municipal and intermunicipal corporations to be organized and operate in accordance with this Law.
- To conduct such investigations, including public hearings, as may be necessary for the consideration of proposed ordinances and resolutions submitted to it or for purposes of developing any municipal legislation.
- Approve authorizations for donations of funds and municipal property to private non-profit entities or groups, and that are not partisan or groups with political purposes, dedicated to activities of public interest, which promote the general interest of the community as long as the assignment does not interrupt the proper functions of the Municipality.

An Ordinance is duly passed legislation of municipal jurisdiction, the subject matter of which is of a general or specific nature and is effective indefinitely. A Resolution is the legislation of the municipal jurisdiction that shall cease to be effective upon the fulfillment of its purpose. It also refers to any measure, provision, or order to govern the internal functioning of the Municipal Legislature.



LOCATION

The Legislature's facilities are located on the third floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

ORGANIZATIONAL STRUCTURE

The Municipal Legislature has a Chairperson, selected from among its members to direct its work, and two Vice Chairpersons. In the temporary absence of the Chairperson, the First Vice-Chairperson shall act as Chairman for the duration of the absence. In the absence of both, the Second Vice-Chairman shall act as Chairman. In addition, there shall be a Secretary, who shall be nominated by the Chairperson and elected by the Municipal Legislators. He/she shall have the functions and responsibilities provided in Act 107-2020, *supra*, and those indicated pursuant to Book I, Code of the Municipal Legislative Branch, in its Chapter 5, Legislative Procedures and Internal Government of the Municipal Legislature of the Autonomous Municipality of Caguas, in its Article 5.019, approved by Ordinance Number 12 of Fiscal Year 2015-2016, in case this function is delegated to him/her by the Chairman.

The Municipal Legislature meets in Regular and Special Sessions. All sessions of the Legislature are public and are held on the day and time pursuant to Book I, Code of the Municipal Legislative Branch, in its Chapter 5, Legislative Procedures and Internal Government of the Municipal Legislature of the Autonomous Municipality of Caguas, in its Article 5.106, approved by Ordinance Number 12 of Fiscal Year 2015-2016. Regular Sessions are held on the third Wednesday of each month, and pursuant to the provisions of Section 1.037 of Act 107-2020, *supra*, the Legislature shall keep open two (2) regular sessions each year and may meet for up to a maximum of (30) days for each session, to address the matters brought before its consideration. Special sessions are called by the Mayor, on his own initiative, or upon written request signed by no less than two-thirds (2/3) of the total number of its members.

Legislators are organized and carry out their work in committees. There are four (4) types of commissions: permanent, special, joint, and total commission. The main purpose of the commissions is to study situations or problems of the community in order to develop and approve Municipal Legislation, that is, Ordinances and Resolutions, that provide solutions. At present, the Caguas Municipal Legislature is organized into sixteen (16) standing committees:

- *ADMINISTRATION AREA*
 - Legal
 - Appointments
 - Municipal Audit
 - MAC Municipal Law Codification Procedures
 - Ethics
- *INFRASTRUCTURE AND CONSERVATION AREA*
 - Transit, Infrastructure and Beautification
- *SOCIAL DEVELOPMENT AREA*
 - Environmental, Veteran Affairs, Health Affairs, Citizen Welfare and Women's Affairs
 - Art and Culture
 - Sports and Recreation
 - Community Self-Development and Volunteering



- Municipal Legislative Internship Program Alba N. Lebrón Delgado
- Acknowledgments
- Youth Affairs
- Education
- *ECONOMIC DEVELOPMENT AREA*
 - Fiscal Affairs, Economic Development, Cooperatives and Small Business
 - Government and Public Safety

Municipal legislators have, among others and without limitation, the following duties, powers and responsibilities:

1. Present draft ordinances or resolutions for the benefit of all social sectors living in the municipality.
2. Hold public hearings to gather the opinions of all citizens who wish to express themselves on a municipal project.
3. Make decisions based on the best interests of the municipality and not on personal or group interests.
4. Conduct investigations on matters of municipal interest and oversee the performance of municipal entities and the use of their economic and human resources.
5. Record their approval or opposition in situations such as the approval of the budget or municipal ordinances and resolutions.

Due to the complexity and wide diversity of issues that the Legislature is compelled to evaluate and address, it relies on administrative employees and external advisors in various professional specialties to assist in the drafting, evaluation, and guidance of legislative measures pertinent to municipal matters under its jurisdiction.

SIGNIFICANT CHANGES

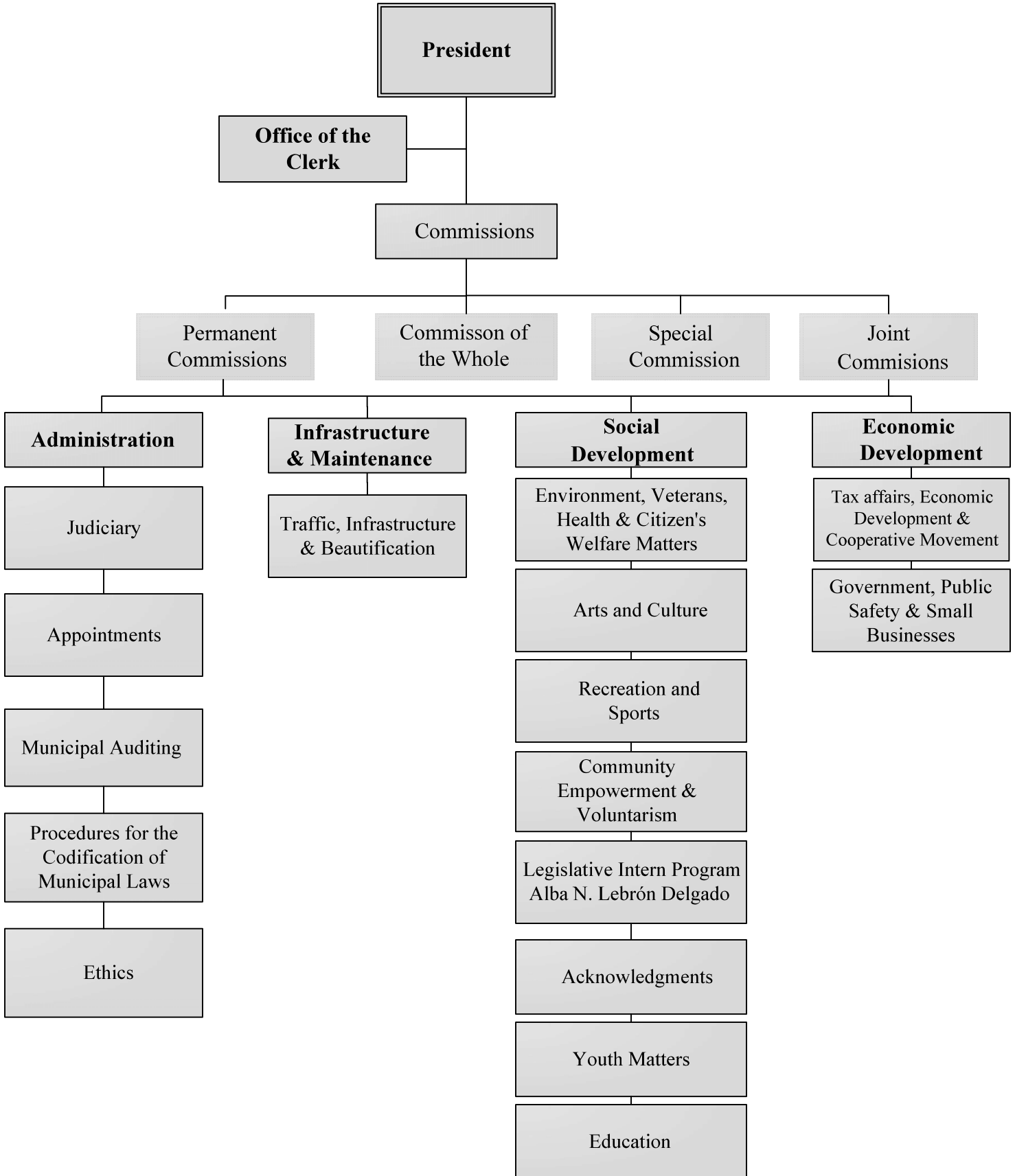
The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of a reduction in the Personal Expenditure items based mainly on the net effect of the elimination of three (3) vacant positions, salary adjustments and the increase in the Christmas Bonus. On the other hand, General Expenditure does not reflect changes.

CONSOLIDATED BUDGET SUMMARY

Municipal Legislature	Personnel Expense	General Expense	Total
General Fund	\$286,587	\$238,850	\$525,437
Special Funds	\$0	\$0	\$0
Consolidated Total	\$286,587	\$238,850	\$525,437



MUNICIPAL LEGISLATURE



Detailed Budget General Fund

Municipal Legislature

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	292,075	319,836	237,756	-82,080
9131 Federal Social Security	23,354	25,480	19,109	-6,371
9141 Health Insurance	16,450	18,900	12,600	-6,300
9151 State Insurance Fund	6,799	6,870	5,122	-1,748
9171 Christmas Bonus	7,200	7,200	6,000	-1,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	799	1,000	1,000	0
9215 Maintenance Materials	1,235	750	750	0
9223 Uniforms	0	500	500	0
9301 Office Equipment	0	500	500	0
9327 Equipment	4,388	2,000	2,000	0
9401 Per Diems/Allowance	65,280	100,000	100,000	0
9406 Training	8,000	2,000	2,000	0
9411 Professional Services	91,800	100,800	100,800	0
9412 Non-Professional Services	1,236	1,300	1,300	0
9421 Travel Expenses	0	500	500	0
9444 Subscriptions	1,620	2,000	2,000	0
9465 Miscellaneous	7,255	5,000	5,000	0
9467 Publications and Announcements	2,000	2,500	2,500	0
9484 Other Festivals or Activities	11,859	20,000	20,000	0
Personnel Expense :	351,877	384,286	286,587	-97,699
General Expense :	<u>195,472</u>	<u>238,850</u>	<u>238,850</u>	<u>0</u>
Subtotal :	<u>\$547,349</u>	<u>\$623,136</u>	<u>\$525,437</u>	<u>(\$97,699)</u>
 Total : Municipal Legislature				
Personnel Expense :	351,877	384,286	286,587	-97,699
General Expense :	<u>195,472</u>	<u>238,850</u>	<u>238,850</u>	<u>0</u>
Total :	<u>\$547,349</u>	<u>\$623,136</u>	<u>\$525,437</u>	<u>(\$97,699)</u>

Positions and Salaries Budget Fiscal Year 2024-25

Municipal Legislature

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	LM-Administrative Assistant in Communications	1	12	0	2,162	0	25,944
Regular	LM-Service Assistant	1	12	0	2,157	0	25,884
Regular	LM-Executive Assistant	2	12	0	7,016	409	89,100
Regular	LM-Secretary of Municipal Legislature	1	12	0	6,116	0	73,392
Regular	LM-Multimedia Technician	1	12	0	1,953	0	23,436
Subtotal : Administration		<u>6</u>			<u>\$19,404</u>	<u>\$409</u>	<u>\$237,756</u>
Positions : Confidence : <u>6</u>		Regular : <u>6</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Municipal Legislature		<u>6</u>			<u>\$19,404</u>	<u>\$409</u>	<u>\$237,756</u>
Positions : Confidence : <u>6</u>		Regular : <u>6</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

Detailed Budget Professional Services

Municipal Legislature

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Administrative Advisor	12,000	12,000	0
Transit and Infrastructure Advisor	18,000	18,000	0
Legal Advisor	9,600	9,600	0
Legislative Advisor	18,000	18,000	0
Legislative Advisor	25,200	25,200	0
Public Relations	18,000	18,000	0
Subtotal : Administration	<u>\$100,800</u>	<u>\$100,800</u>	<u>\$0</u>
Total : Professional Services	<u>\$100,800</u>	<u>\$100,800</u>	<u>\$0</u>

Detailed Budget Non-Professional Services

Municipal Legislature

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Quality Water Services	1,300	1,300	0
Subtotal : Administration	<u>\$1,300</u>	<u>\$1,300</u>	<u>\$0</u>
Total : Non-Professional Services	<u><u>\$1,300</u></u>	<u><u>\$1,300</u></u>	<u><u>\$0</u></u>

Detailed Budget Other Festivals or Activities

Municipal Legislature

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Others Activities	20,000	20,000	0
Subtotal : Administration	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$0</u>
Total : Other Festivals or Activities	<u><u>\$20,000</u></u>	<u><u>\$20,000</u></u>	<u><u>\$0</u></u>



EXECUTIVES



MAYOR'S OFFICE

Hon. William E. Miranda Torres, Mayor

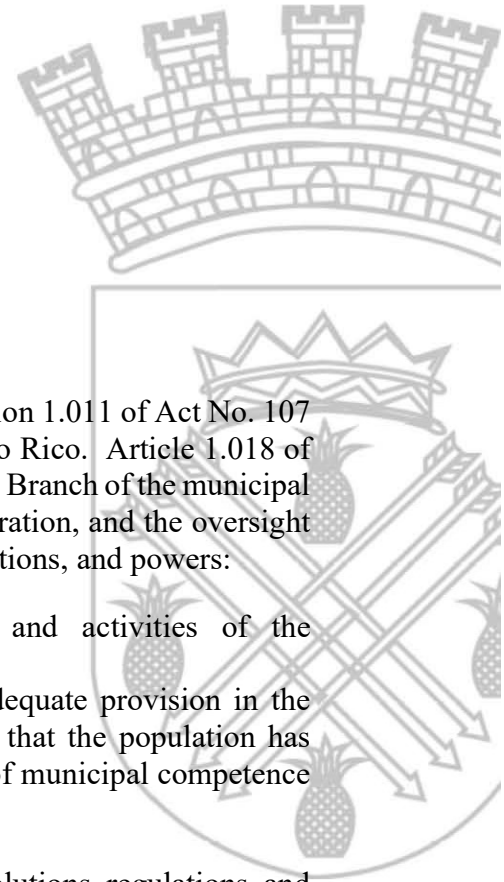
PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The creation and requirements of the office of Mayor are set forth in Section 1.011 of Act No. 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico. Article 1.018 of this Act establishes that the Mayor is the highest authority of the Executive Branch of the municipal government and in that capacity is responsible for its direction, administration, and the oversight of its operation. Among others, the Mayor has the following duties, functions, and powers:

- Organize, direct, and supervise all administrative functions and activities of the Municipality.
- Coordinate the municipal services to ensure their integral and adequate provision in the totality of the territorial limits of the Municipality and to ensure that the population has access under equal conditions to all the minimum public services of municipal competence or responsibility.
- Promulgate and publish municipal rules and regulations.
- Comply with and enforce duly approved municipal ordinances, resolutions, regulations, and provisions.
- Represent the Municipality in judicial or extrajudicial actions brought by or against the Municipality, to appear before any Court of Justice, forum, or public agency of the Government of Puerto Rico and the Government of the United States of America, and to uphold all kinds of rights, actions, and proceedings.
- Represent the Municipality in any official, community, civic, cultural, or sporting acts, or in any other act, event or activity of public interest in and out of Puerto Rico.
- Manage the personal and real estate property of the Municipality in accordance with the provisions of law, ordinances, and applicable regulations, as well as the public domain assets assigned to its custody by law.
- Carry out in accordance with the law all necessary, useful, or convenient steps to execute the municipal functions and powers regarding public works and services of all types and of any nature.
- Process, with the consent of the Municipal Legislature and in accordance with applicable laws, all matters related to the contracting of municipal loans.
- Prepare the draft resolution of the general operating expense budget of the Municipality as provided in the Puerto Rico Municipal Code.
- Administrate the general expenditure budget of the Executive Branch and make transfers of appropriations between its accounts, with the exception of accounts created for the payment of personnel services.
- Design, formulate, and implement the personnel administration system for the Municipality, in accordance with the provisions of the Municipal Code of Puerto Rico, the regulations adopted thereunder, and promulgate the rules which municipal officers and employees shall be subject to in the performance of their duties and obligations.



- Appoint all officers and employees and remove them from their positions when necessary for the good of the service, for the causes and in accordance with the procedure established in the Municipal Code of Puerto Rico.
- Establish the guidelines and common general objectives that allow the efforts of the municipal agencies to interact and complement each other, thus increasing the effectiveness and efficiency of public management.

LOCATION

The Mayor's Office is located on the fifth floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

ORGANIZATIONAL STRUCTURE

In order to carry out the functions that the Puerto Rico Municipal Code assigns to the Mayor as the highest authority of the Municipal Executive Branch, there are several administrative units attached to the Office of the Mayor. These are: the Mayor's Office itself and Administration Area, Office of the Vice Mayor and the Faith-Based and Community Initiatives unit.

ADMINISTRATION

This program plans, organizes, directs, supervises, and controls all the activities of the office. It also provides the administrative support required for the proper functioning of the office.

OFFICE OF THE DEPUTY MAYOR

It is a support unit to give continuity to the plans established in the City. Through this office, municipal functions are supervised and directed in accordance with the law, ordinances, and regulations. It is also the liaison with the state government to follow up on projects.

FAITH-BASED AND COMMUNITY INITIATIVES

Aware of the clear trend, both at the federal and state levels, to recognize the great contributions made by community-based, religious, and secular organizations to complement the government's duty to meet the basic needs of citizens, the structure of Faith and Community-Based Initiatives is formalized.

NEW GENERATION STRATEGIC PLAN GUIDELINES

- Caguas is youth and healthy coexistence; committing ourselves to the values of human development postulated by the international community.
- Caguas is committed to the principles of environmental conservation that contribute to the sustainability of the city.
- Caguas fosters a new culture of entrepreneurship with a global perspective, within a framework of competitiveness, sustainability, and economic solidarity.
- Caguas is the City of the Future, technology and sustainable production: the development of information technologies, communications, agro-ecologies, renewable energies, waste management, and new modes of sustainable production processes will be promoted.
- Caguas is Native pride: the cultural identity, traditional knowledge, history, and heritage of the city are fundamental resources for sustainable development.



- Caguas operates with a new public management model based on strategic planning, democratic governance, professionalization, e-government, and accountability.

COMMON GENERAL OBJECTIVES/GOVERNMENT PROGRAM PRIORITIES

LIVABLE CITY

- We will establish a permanent recovery center for electronic effects.
- A special brigade will be created to attend to the maintenance of public nuisances, with priority to the Traditional Urban Center.
- We will establish a plan to evaluate the pluvial infrastructure to identify high-risk areas and establish priorities to address them.

CITIZEN MOBILITY

- The design of the PR-189 bicycle lane will be completed and the conceptual design of the internal circuit of PR-189, Ave. Cordero and Ave. Luis Muñoz Marín will begin.

SAFE CITY

- We will establish a Continuous Training Plan to professionalize all Municipal Police personnel in the best standards and practices.
- Through the Resident Boards we will implement a new Community Safety Program.
- We will continue with the transformation of our public areas to be an animal-friendly City.

PUBLIC ADMINISTRATION

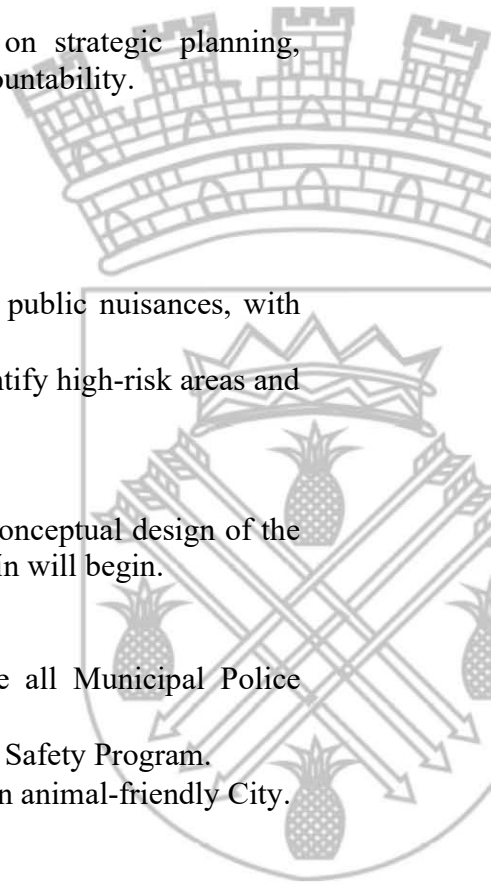
- We will expand our offer of online procedures and services through the use of technology in order to streamline the processes of requesting services and making payment transactions.
- We will implement an Online Bid System to promote greater participation by bidders and make the process more efficient.
- We will promote alliances with other municipalities in the region to acquire goods and services jointly, to streamline administrative procedures and obtain savings in the cost of products by purchasing volume.

ECONOMIC DEVELOPMENT

- COEX (Caguas, Commerce and Exports) will be a technological platform that will allow the virtual commercialization of products and services to support micro, small, and medium-sized enterprises.
- I Am a Native Heart [Soy Corazón Criollo]: We will develop a tourism program focused on the residents of Caguas.
- Christmas Native Market: Develop a market for micro-entrepreneurs during the Christmas season.
- In collaboration with INTECO, we will promote the development of District E to promote the establishment of university student housing within our Traditional Urban Center.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of a reduction in Personal Expenditure that is mainly based on the net effect of the transfer of four (4) posts to other Departments to reinforce the Baseball Unit, the Occupational Health and Safety Program and the Administrative Units of the Secretariat of Administration and

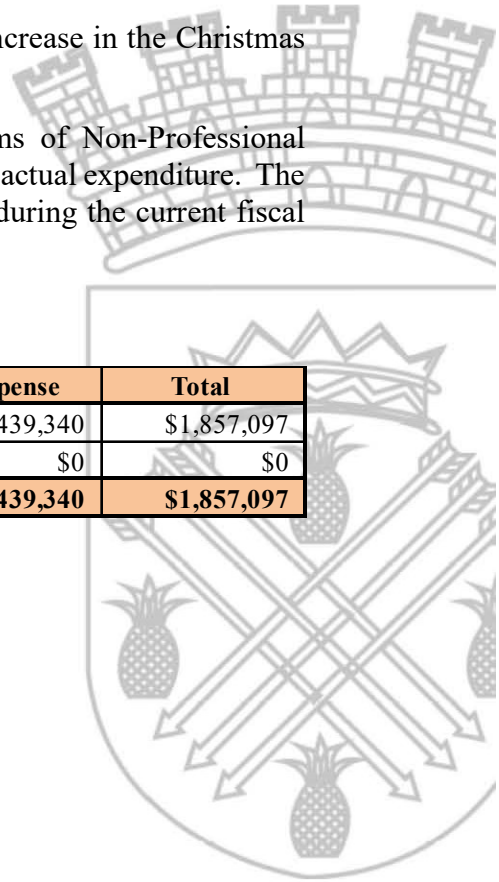


the Secretariat of Human Development. respectively. In addition, the increase in the Christmas Bonus is included.

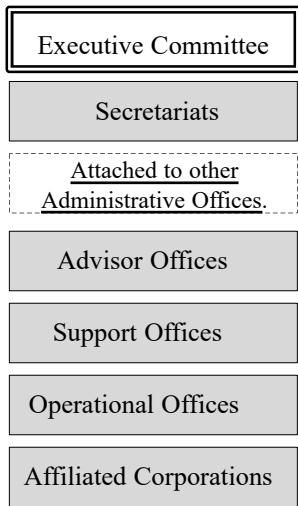
In the General Expenditure items, an increase is reflected in the items of Non-Professional Services, Fees and Subscriptions and Office Supplies to adjust them to the actual expenditure. The Activities of the Faith Bases Initiatives Program includes activities that during the current fiscal year were paid for with Local Special Funds.

CONSOLIDATED BUDGET SUMMARY

Office of the Mayor	Personnel Expense	General Expense	Total
General Fund	\$1,417,757	\$439,340	\$1,857,097
Special Funds	\$0	\$0	\$0
Consolidated Total	\$1,417,757	\$439,340	\$1,857,097

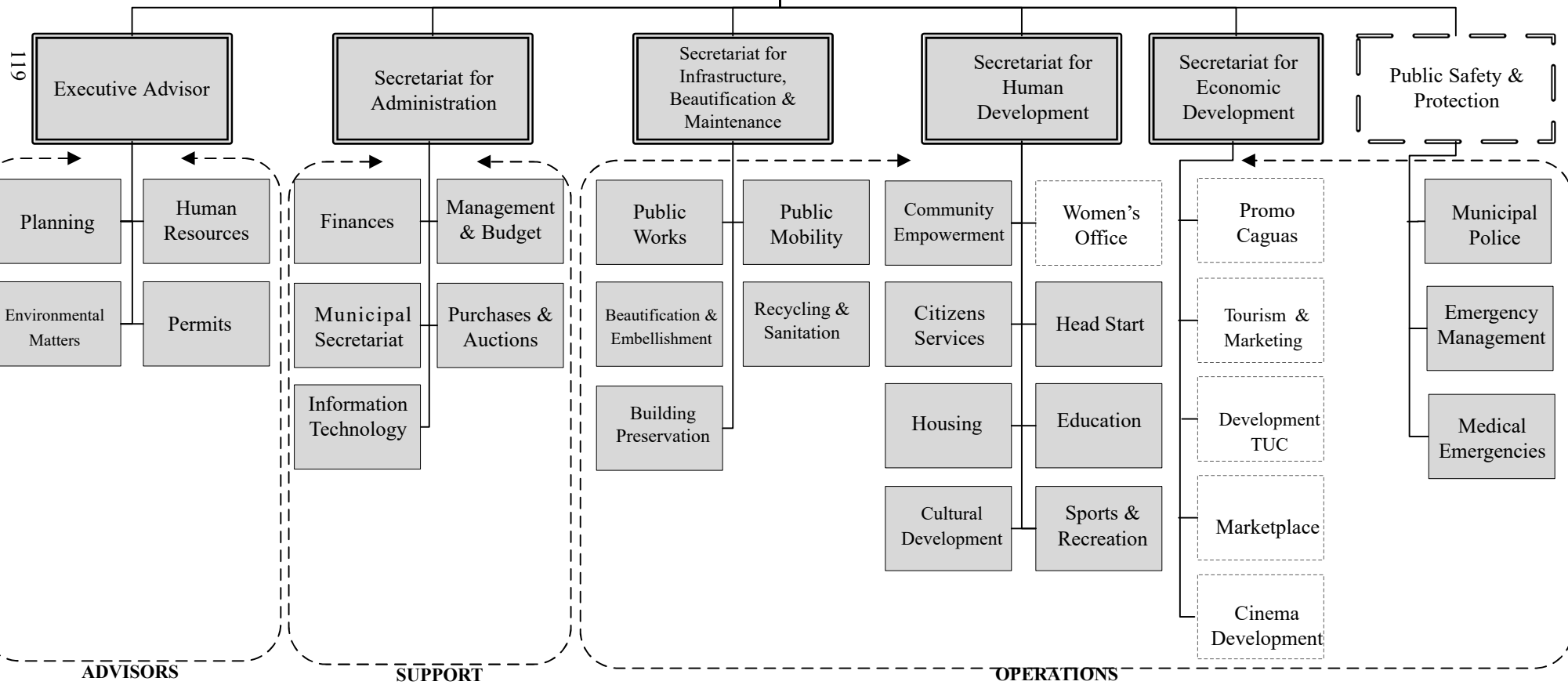
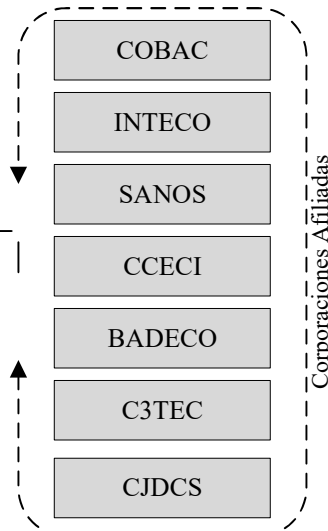
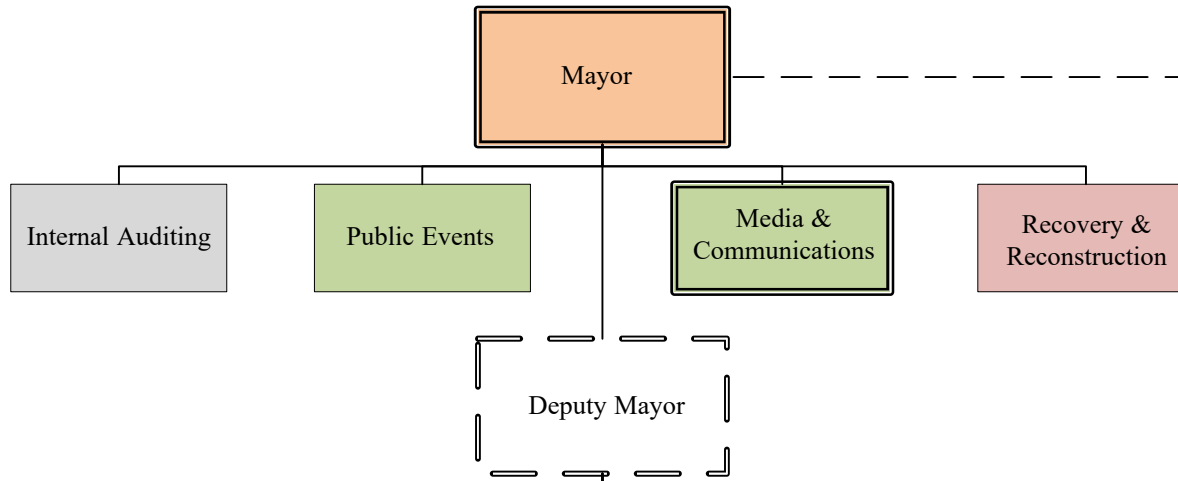


Legend



Autonomous Municipality of Caguas

Official Organizational Chart



Detailed Budget General Fund

Office of the Mayor

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	783,826	874,228	836,992	-37,236
9106 Irregular Employees	36,515	38,220	38,220	0
9110 Driver Insurance	77	132	110	-22
9131 Federal Social Security	65,991	73,491	71,025	-2,466
9141 Health Insurance	42,125	60,900	58,800	-2,100
9151 State Insurance Fund	13,751	19,679	19,002	-677
9171 Christmas Bonus	20,783	24,000	29,000	5,000
9173 Marginal Benefits	21,500	24,000	24,000	0
9201 Office Supplies	3,187	3,000	3,000	0
9223 Uniforms	0	5,000	5,000	0
9242 Operating Materials and Supplies	20,652	20,000	20,000	0
9301 Office Equipment	0	1,000	1,000	0
9405 Representation Expenses	6,295	8,000	8,000	0
9411 Professional Services	192,000	192,000	192,000	0
9412 Non-Professional Services	3,870	3,870	4,000	130
9421 Travel Expenses	17,124	20,000	20,000	0
9444 Subscriptions	26,600	31,300	33,000	1,700
9461 Equipment Maintenance	34	8,000	8,000	0
9464 Building Maintenance	4,678	35,000	35,000	0
9465 Miscellaneous	920	1,000	1,000	0
9484 Other Festivals or Activities	17,159	15,000	15,000	0
Personnel Expense:	984,567	1,114,650	1,077,149	-37,501
General Expense:	<u>292,519</u>	<u>343,170</u>	<u>345,000</u>	<u>1,830</u>
Subtotal:	<u><u>\$1,277,087</u></u>	<u><u>\$1,457,820</u></u>	<u><u>\$1,422,149</u></u>	<u><u>(\$35,671)</u></u>
05 Public Relations				
9101 Regular Employees	28,962	29,712	29,712	0
9131 Federal Social Security	2,277	2,335	2,350	15
9141 Health Insurance	1,313	2,100	2,100	0
9151 State Insurance Fund	547	641	645	4
9171 Christmas Bonus	800	800	1,000	200

Budget 2024-2025

Detailed Budget General Fund

Office of the Mayor

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
05 Public Relations				
Personnel Expense :	33,898	35,588	35,807	219
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$33,898</u>	<u>\$35,588</u>	<u>\$35,807</u>	<u>\$219</u>
46 Office of the Deputy Mayor				
9101 Regular Employees	261,393	272,964	192,936	-80,028
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	21,068	21,960	15,758	-6,202
9141 Health Insurance	13,910	21,000	14,700	-6,300
9151 State Insurance Fund	5,563	5,904	4,203	-1,701
9171 Christmas Bonus	8,000	8,000	7,000	-1,000
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	449	1,000	1,500	500
9421 Travel Expenses	515	2,000	2,000	0
Personnel Expense :	315,949	335,850	240,619	-95,231
General Expense :	<u>964</u>	<u>3,000</u>	<u>3,500</u>	<u>500</u>
Subtotal :	<u>\$316,913</u>	<u>\$338,850</u>	<u>\$244,119</u>	<u>(\$94,731)</u>
60 Bases of Faith				
9101 Regular Employees	51,318	53,364	52,632	-732
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	4,048	4,206	4,180	-26
9141 Health Insurance	3,340	4,200	4,200	0
9151 State Insurance Fund	898	1,155	1,148	-7
9171 Christmas Bonus	1,600	1,600	2,000	400
9421 Travel Expenses	3,840	3,840	3,840	0
9484 Other Festivals or Activities	3,925	7,000	87,000	80,000
Personnel Expense :	61,220	64,547	64,182	-365
General Expense :	<u>7,765</u>	<u>10,840</u>	<u>90,840</u>	<u>80,000</u>
Subtotal :	<u>\$68,985</u>	<u>\$75,387</u>	<u>\$155,022</u>	<u>\$79,635</u>

Budget 2024-2025

Detailed Budget General Fund

Office of the Mayor

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
Total : Office of the Mayor				
Personnel Expense :	1,395,635	1,550,635	1,417,757	-132,878
General Expense :	<u>301,248</u>	<u>357,010</u>	<u>439,340</u>	<u>82,330</u>
Total :	<u><u>\$1,696,883</u></u>	<u><u>\$1,907,645</u></u>	<u><u>\$1,857,097</u></u>	<u><u>(\$50,548)</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Office of the Mayor

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Mayor	1	12	0	8,333	0	100,000
Regular	Administrative Affairs Assistant	4	12	0	6,806	133	83,268
Regular	Management Assistant	1	12	0	2,327	0	27,924
Regular	Construction Assistant	1	12	0	1,834	0	22,008
Regular	Administrative Assistant	6	12	0	20,000	0	240,000
Regular	Special Assistant	1	12	0	4,319	0	51,828
Regular	Heavy Motor Vehicle Cond.	1	12	0	2,525	0	30,300
Regular	Cond. of Light Motor Vehicle	1	12	0	1,712	134	22,152
Regular	Cleaning Employee	2	12	0	3,250	0	39,000
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Irregular	Ir- Brigade Worker	2	0	52	3,185	0	38,220
Regular	Administrative Affairs Officer	2	12	0	4,346	0	52,152
Regular	Supv. of Conservation and Maintenance	1	12	0	1,924	0	23,088
Regular	Worker	6	12	0	10,097	195	123,504
Subtotal : Administration		<u>30</u>			<u>\$72,472</u>	<u>\$462</u>	<u>\$875,212</u>

Positions : Confidence : 8 Regular : 28 Transitory : 0 Irregular : 2

Program : Public Relations

Regular	Administrative Affairs Officer	1	12	0	2,476	0	29,712
Subtotal : Public Relations		<u>1</u>			<u>\$2,476</u>	<u>\$0</u>	<u>\$29,712</u>

Positions : Confidence : 0 Regular : 1 Transitory : 0 Irregular : 0

Program : Office of the Deputy Mayor

Regular	Administrative Affairs Assistant	3	12	0	5,474	0	65,688
Regular	Management Assistant	1	12	0	2,772	0	33,264
Regular	Special Assistant	1	12	0	3,780	0	45,360
Regular	Administrative Affairs Officer	1	12	0	2,282	0	27,384
Regular	Vice Mayor	1	12	0	1,770	0	21,240

Positions and Salaries Budget Fiscal Year 2024-25

Office of the Mayor

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Office of the Deputy Mayor		<u>7</u>			<u>\$16,078</u>	<u>\$0</u>	<u>\$192,936</u>
Positions : Confidence : <u>2</u>		Regular : <u>7</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Faith Based Communities							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Coordinator of Faith Base	1	12	0	2,756	0	33,072
Subtotal : Faith Based Communities		<u>2</u>			<u>\$4,386</u>	<u>\$0</u>	<u>\$52,632</u>
Positions : Confidence : <u>0</u>		Regular : <u>2</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Office of the Mayor		<u>40</u>			<u>\$95,412</u>	<u>\$462</u>	<u>\$1,150,492</u>
Positions : Confidence : <u>10</u>		Regular : <u>38</u>		Transitory : <u>0</u>		Irregular : <u>2</u>	

Detailed Budget Professional Services

Office of the Mayor

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Security Advisor	88,320	88,320	0
Advisor City Recovery and Rebuilding Office	103,680	103,680	0
Subtotal : Administration	<u>\$192,000</u>	<u>\$192,000</u>	<u>\$0</u>
Total : Professional Services	<u><u>\$192,000</u></u>	<u><u>\$192,000</u></u>	<u><u>\$0</u></u>

Detailed Budget Non-Professional Services

Office of the Mayor

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Quality Water Services	3,870	4,000	130
Subtotal : Administration	<u>\$3,870</u>	<u>\$4,000</u>	<u>\$130</u>
Total : Non-Professional Services	<u><u>\$3,870</u></u>	<u><u>\$4,000</u></u>	<u><u>\$130</u></u>

Detailed Budget Other Festivals or Activities

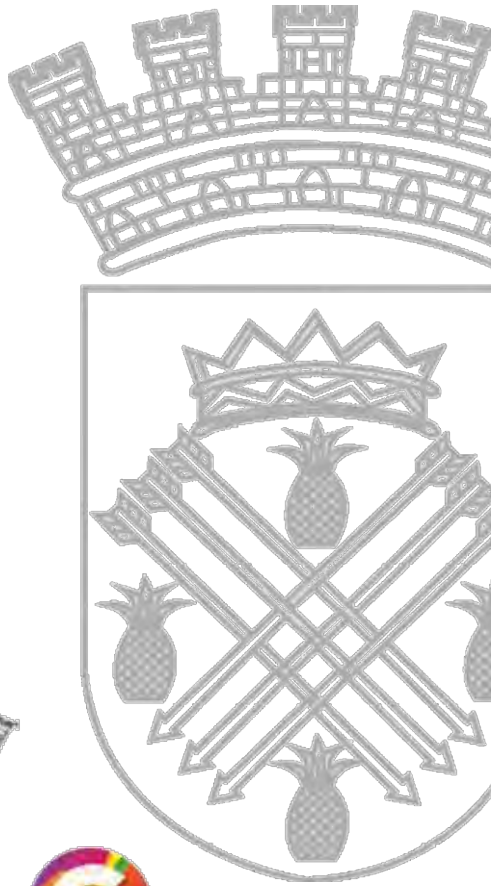
Office of the Mayor

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Meetings	15,000	15,000	0
Subtotal : Administration	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>
Program: Bases of Faith			
Sacred Music Concert	0	30,000	30,000
Activity "Domingos Pa'l Encuentro"	0	30,000	30,000
Leaders Meetings	3,000	4,000	1,000
Impact on Communities	2,000	5,000	3,000
The Passion of Christ (Resurrection)	0	15,000	15,000
Workshops (Snacks)	2,000	3,000	1,000
Subtotal : Bases of Faiths	<u>\$7,000</u>	<u>\$87,000</u>	<u>\$80,000</u>
Total : Other Festivals or Activities	<u>\$22,000</u>	<u>\$102,000</u>	<u>\$80,000</u>

Caguas



Protection and Security





Mayor's Office Hon. William Miranda Marín

ADVISORY OFFICES

OFFICE OF THE EXECUTIVE ADVISOR

Atty. Monica Y. Vega Conde, Executive Advisor

PROGRAM AREA

Consulting

LEGAL BASIS AND PURPOSE

The Office of the Executive Advisor is created by Executive Order No. 2013-001 of January 15, 2013. Said Executive Order, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

As a measure aimed at saving municipal funds for Fiscal Year 2014-2015, the functions of the Office of the Executive Advisor are merged with the Office of Legal Affairs.

This Office is responsible for advising the Mayor and the Directors of administrative units on all matters of a legal nature, as well as coordinating the efforts and services of the offices of Human Resources, Planning, Permits, Environmental Affairs, and Internal Audit. It is also responsible for representing the Municipality as a governmental entity and its officials in an official capacity before courts, governmental agencies, and private entities. In addition, the Office offers guidance services and preparation of affidavits to citizens of limited economic resources.

LOCATION

The Office of the Executive Advisor is located on the fourth floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

ORGANIZATIONAL STRUCTURE

The main function of the Office of the Executive Advisor is to coordinate and supervise the units known as advisory offices, and to ensure a greater degree of effectiveness and efficiency in the services they provide.

This Office has three budget programs: (1) Administration and Management, (2) Legal Division and (3) Administrative Court.

ADMINISTRATION AND MANAGEMENT

This program plans, organizes, directs, supervises, and controls all the activities of the office. It also provides the administrative support required for the proper functioning of the office.

LEGAL DIVISION

This program includes the following operational areas:



LEGAL COUNSEL AND LITIGATION

This function includes drafting and reviewing contracts, draft ordinances and resolutions, executive orders and legislative projects.

CONSULTATIONS AND AFFIDAVITS

This function includes guidance to the community on legal aspects that do not conflict with the best interests of the Municipality. Affidavits are also prepared for persons of limited financial means.

ADMINISTRATIVE HEARINGS

This function includes holding hearings regarding violations of housing benefit contracts entered into with the Municipal Housing Department, Public System Personnel Laws and Regulations, and municipal ordinances.

MUNICIPAL ADMINISTRATIVE COURT

This unit is attached to the Legal Division for administrative matters. Operationally, it functions as an independent unit and is responsible for adjudicating petitions for review of tickets and fines imposed for violation of the City’s Public Order Code.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in Personal Expenditure that is mainly based on the increase in the Christmas Bonus.

The Legal Services item reflects an increase that corresponds to the hiring of a Legal Representative in administrative investigations and the adjustment of other legal representatives to the actual expense. On the other hand, the Fees and Subscriptions item is adjusted based on the cost of Microjuris' license.

CONSOLIDATED BUDGET SUMMARY

Office of the Executive Advisor	Personnel Expense	General Expense	Total
General Fund	\$437,514	\$289,240	\$726,754
Special Funds	\$0	\$0	\$0
Consolidated Total	\$437,514	\$289,240	\$726,754



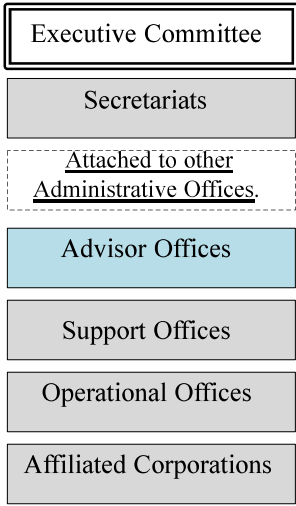
STATISTICS

EXECUTIVE ADVISOR	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Legal Division			
Legal Opinions	5	6	2
Testimonial Swearing Services	977	1,111	648
Administrative Hearings (Housing, Personnel, Usufruct Revocation)	45	30	18
Review and Drafting of Municipal Contracts	1,746	1,887	3,130
Review and Drafting of Resolution Projects	28	23	22
Review and Drafting of Ordinance Projects	27	5	9
Review and Drafting of Executive Order Projects	11	25	6
Review and Drafting of Regulations	2	1	0
Cases in Judicial Forums at the Local Level	0	21	21
Cases in Judicial Forums at the Federal Level	0	0	0
Cases in Forums in State Administrative Agencies	4	21	4
Percent Cases of Favorable Judicial Decision at the Local Level	100%	100%	100%
Percent Cases of Favorable Judicial Decision at the Federal Level	N/A*	N/A*	N/A*
Percent Cases Favorable Decision in State Agencies	100%	100%	100%
Cases Held in Municipal Court on Parking Meter Tickets	279	248	322
Cases in Municipal Court on Violations of the Public Order Code and Traffic Law	81	253	298
Citizens Served (Legal Consultations)	288	223	173

*We do not currently have litigation in Federal Court

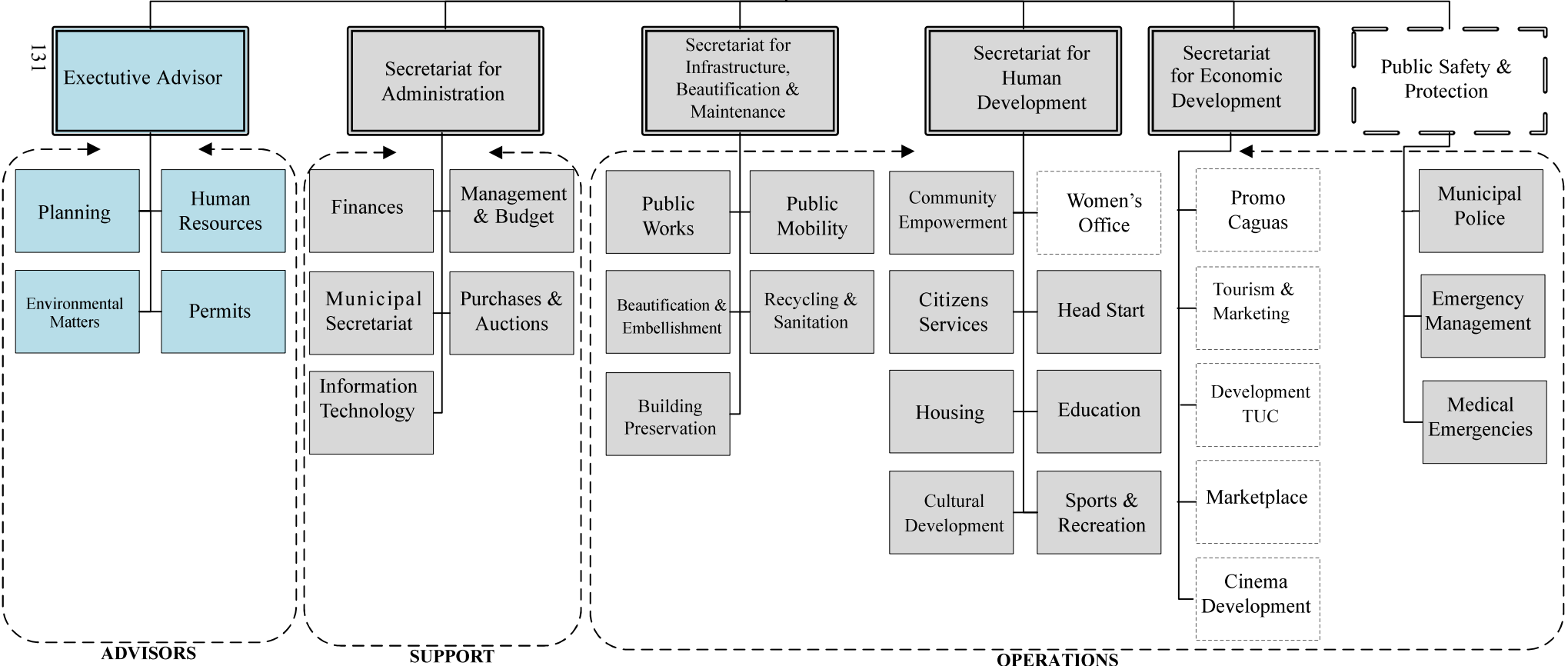
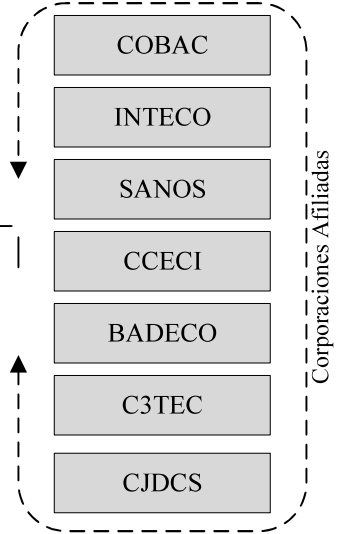
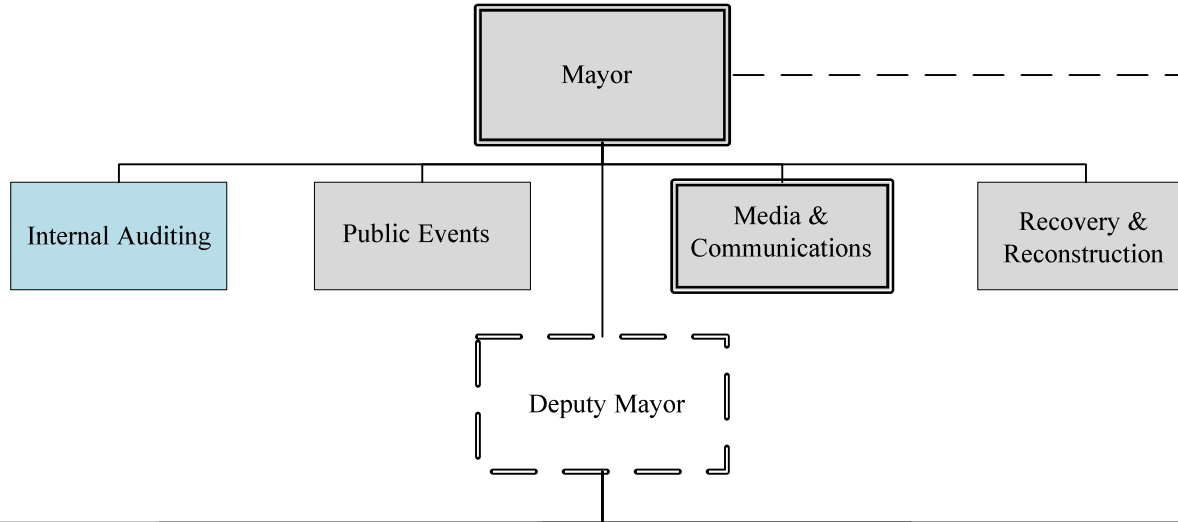


Legend



Autonomous Municipality of Caguas

Official Organizational Chart



Detailed Budget General Fund

Office of the Executive Advisor

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	133,784	137,088	137,088	0
9131 Federal Social Security	10,877	11,132	11,177	45
9141 Health Insurance	6,054	6,300	6,300	0
9151 State Insurance Fund	2,514	2,930	2,944	14
9171 Christmas Bonus	2,400	2,400	3,000	600
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	653	800	800	0
9242 Operating Materials and Supplies	270	270	270	0
9484 Other Festivals or Activities	0	600	600	0
Personnel Expense :	161,629	165,850	166,509	659
General Expense :	<u>923</u>	<u>1,670</u>	<u>1,670</u>	<u>0</u>
Subtotal :	<u>\$162,553</u>	<u>\$167,520</u>	<u>\$168,179</u>	<u>\$659</u>
24 Legal Services				
9101 Regular Employees	119,674	118,932	118,932	0
9131 Federal Social Security	9,339	9,284	9,329	45
9141 Health Insurance	4,200	6,300	6,300	0
9151 State Insurance Fund	2,265	2,549	2,561	12
9171 Christmas Bonus	2,400	2,400	3,000	600
9412 Non-Professional Services	1,445	1,500	1,500	0
9421 Travel Expenses	7,040	7,680	7,680	0
9425 Legal Services	175,549	195,000	250,000	55,000
9444 Subscriptions	7,140	7,500	7,740	240
9467 Publications and Announcements	238	250	250	0
9470 Judgments and Legal Claims	0	20,000	20,000	0
Personnel Expense :	137,878	139,465	140,122	657
General Expense :	<u>191,412</u>	<u>231,930</u>	<u>287,170</u>	<u>55,240</u>
Subtotal :	<u>\$329,290</u>	<u>\$371,395</u>	<u>\$427,292</u>	<u>\$55,897</u>
58 Code of Public Order				
9101 Regular Employees	101,856	104,628	104,628	0
9131 Federal Social Security	8,435	8,648	8,694	46
9141 Health Insurance	4,215	6,300	6,300	0
9151 State Insurance Fund	1,900	2,249	2,261	12

Budget 2024-2025

Detailed Budget General Fund

Office of the Executive Advisor

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
58 Code of Public Order				
9171 Christmas Bonus	2,400	2,400	3,000	600
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	269	400	400	0
Personnel Expense :	124,806	130,225	130,883	658
General Expense :	<u>269</u>	<u>400</u>	<u>400</u>	<u>0</u>
Subtotal :	<u>\$125,075</u>	<u>\$130,625</u>	<u>\$131,283</u>	<u>\$658</u>
Total : Office of the Executive Advisor				
Personnel Expense :	424,313	435,540	437,514	1,974
General Expense :	<u>192,605</u>	<u>234,000</u>	<u>289,240</u>	<u>55,240</u>
Total :	<u>\$616,918</u>	<u>\$669,540</u>	<u>\$726,754</u>	<u>\$57,214</u>

Positions and Salaries Budget Fiscal Year 2024-25

Office of the Executive Advisor

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Executive Advisor	1	12	0	7,350	0	88,200
Regular	Administrative Affairs Assistant	1	12	0	1,695	0	20,340
Regular	Administrative Affairs Coordinator	1	12	0	2,379	0	28,548
Subtotal : Administration		<u>3</u>			<u>\$11,424</u>	<u>\$0</u>	<u>\$137,088</u>
Positions : Confidence : <u>1</u>		Regular : <u>3</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Legal Services							
Regular	Attorney at Law	2	12	0	7,800	0	93,600
Regular	Management Assistant	1	12	0	2,111	0	25,332
Subtotal : Legal Services		<u>3</u>			<u>\$9,911</u>	<u>\$0</u>	<u>\$118,932</u>
Positions : Confidence : <u>0</u>		Regular : <u>3</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Public Order Code							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Judge Administrator	1	12	0	5,149	0	61,788
Regular	Administrative Affairs Officer	1	12	0	1,940	0	23,280
Subtotal : Public Order Code		<u>3</u>			<u>\$8,719</u>	<u>\$0</u>	<u>\$104,628</u>
Positions : Confidence : <u>1</u>		Regular : <u>3</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Office of the Executive Advisor		<u>9</u>			<u>\$30,054</u>	<u>\$0</u>	<u>\$360,648</u>
Positions : Confidence : <u>2</u>		Regular : <u>9</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

Detailed Budget Non-Professional Services

Office of the Executive Advisor

	Actual 2023-24	Recommended 2024-25	Change
Program: Legal Services			
Emplacer	500	500	0
Property Title Studies	500	500	0
Shorthand Services	500	500	0
Subtotal : Legal Services	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$0</u>
Total : Non-Professional Services	<u><u>\$1,500</u></u>	<u><u>\$1,500</u></u>	<u><u>\$0</u></u>

Detailed Budget Legal Services

Office of the Executive Advisor

	Actual 2023-24	Recommended 2024-25	Change
Program: Legal Services			
Legal Advisor in Government Affairs	10,000	5,000	-5,000
Intellectual Property Advisor	5,000	5,000	0
Administrative Investigations	0	35,000	35,000
Legal Representative in Tax Matters	30,000	35,000	5,000
Legal Representative In Personnel Cases	40,000	40,000	0
Legal Representative in Federal Affairs (2)	110,000	130,000	20,000
Subtotal : Legal Services	<u>\$195,000</u>	<u>\$250,000</u>	<u>\$55,000</u>
Total : Legal Services	<u>\$195,000</u>	<u>\$250,000</u>	<u>\$55,000</u>

Detailed Budget Other Festivals or Activities

Office of the Executive Advisor

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Legal Clinic - Bar Association	600	600	0
Subtotal : Administration	<u>\$600</u>	<u>\$600</u>	<u>\$0</u>
Total : Other Festivals or Activities	<u><u>\$600</u></u>	<u><u>\$600</u></u>	<u><u>\$0</u></u>

HUMAN RESOURCES OFFICE

Lucille J. Cordero Ponce, Director

PROGRAM AREA

Consulting

LEGAL BASIS AND PURPOSE

The Office of Human Resources was created by virtue of Section 6.001, Subsection (e) and Section 11.001 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico, currently typified under Act 107 of 2020, as amended, known as the Municipal Code of Puerto Rico. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, calls it an Advisory Office.

The purpose of this Office is to provide the Municipality with an autonomous system for the administration of municipal personnel. This System is governed by the principle of merit so as to promote a public service of excellence on the basis of equity, justice, efficiency, and productivity, without discrimination based on race, color, sex, birth, age, sexual orientation, origin or social condition, political or religious ideas, or for being a victim of domestic violence. The areas essential to the Merit Principle are the following: Job Classification, Recruitment and Selection, Promotions, Transfers, and Demotions, Training and Retention.

With the objective of attracting, developing, and retaining the best talent, the Human Resources Office has developed the necessary tools through the adoption of appropriate and updated regulations, varied services to Departments and employees, development of compensation, development and retention strategies, in addition to focusing on compliance with applicable laws and regulations. The Human Resources Office is responsible for promoting the active and effective participation of our employees to maximize the highest levels of execution and performance in the operations and projects of the Municipal Administration, as well as promoting the organizational competencies and values that distinguish our organization.

LOCATION

This Administrative Unit is located on the second floor (Office 202) of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

The Human Resources Office is composed of five (5) operational units: Customer Service, Talent Support, Organizational Strategy and Wellness, Occupational Health and Safety, and Performance Maximization.



The Office is organized into the following budgetary programs:

MANAGEMENT AND ADMINISTRATION

The main functions in this program are to provide direction, supervision, and administrative support to the entire office. It handles matters regarding purchasing, contracts, and budget for the office. It oversees the Performance Maximization Unit, Maintenance of the Personnel Management Module of the SAP System, and the administration of documents and personnel files.

HUMAN RESOURCES

This program was divided into four main areas: Client Services, Talent Support, Organizational Strategy, and Workplace Health, Safety and Wellness.

CUSTOMER SERVICES

It offers the primary direct services to the employee such as Payroll, Retirement, AEELA, Driver's Insurance, Fixed Provision, Car Allowance, Disability Insurance, resignation management, payroll recovery projects, among others. It is also in charge of the Attendance and Leave Area.

TALENT SUPPORT

It works on everything regarding organizational development, recruitment, and selection of the most suitable talent, both internal and external; job classification, compensation, reclassification, transfers, postings (temporary duty), promotions, demotions, among others. This area focuses on offering agile services without compromising the proper and documented process of personnel transactions.

ORGANIZATIONAL STRATEGY

Focus is on the development of large organizational projects which require more time for analysis and implementation. In addition, it is responsible for compliance with laws and regulations applicable to Human Resources, compliance with government agencies such as the Office of Government Ethics, Office of Management and Budget - City Management, OATRH, Office of the Women's Advocate, and Office of the Comptroller, among others. It manages performance evaluations and the Labor Mediation Program and the review of professional services contracts.

HEALTH, WELL-BEING AND JOB SECURITY

Manages programs that offer our employees tools to obtain a better quality of life at work, such as the Employee Assistance Program (PAE), Occupational Medicine, Domestic Violence and Suicide Prevention Protocol, Drug and Alcohol-Free Work Environment Policy, the Workplace Safety Program, Health Promotion Program, and Group Health Plan.

PERFORMANCE MAXIMIZATION

Advises Secretaries, Directors, and Supervisors on processes and strategies to maximize employee performance. Receives, analyzes, and investigates referrals of non-compliance with rules, regulations, and legislation for the imposition of corrective measures or disciplinary actions. Works on investigations regarding complaints made against employees, sexual harassment and/or workplace harassment. Provides guidance to employees on expected behavior, values, competencies, and regulations to be followed to maximize their performance.



SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in the Personal Expenditure items. The change is mainly based on the transfer of a position from the Mayor's Office to reinforce the services of the Occupational Health and Safety area and the increase of the Christmas Bonus.

The increase in the Professional Services item will allow participants of the Temporary Jobs Program through AMSI to comply with the federal minimum wage increase. The increase in the Uniforms item will allow office staff to be provided with additional pieces while maintaining the professional image of our employees. However, the Training item reflects an increase to give continuity to the Management Training Program.

The Office of Human Resources will also have the allocation of special funds estimated at \$590,538.

CONSOLIDATED BUDGET SUMMARY

Human Resources	Personnel Expense	General Expense	Total
General Fund	\$1,732,721	\$466,150	\$2,198,871
Special Funds			
DOL - Law 52	\$590,538	\$0	\$590,538
Total Special Funds	\$590,538	\$0	\$590,538
Consolidated Total	\$2,323,259	\$466,150	\$2,789,409

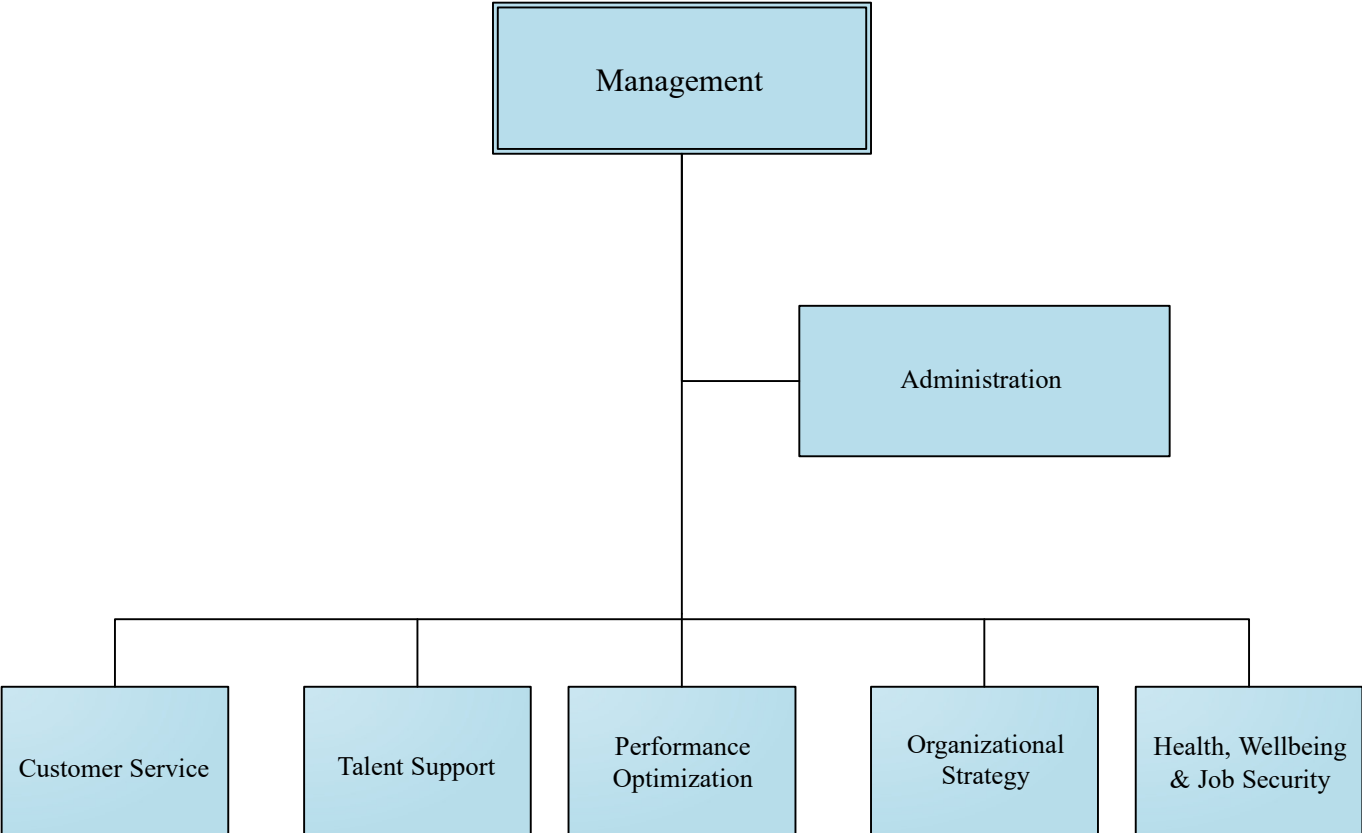


STATISTICS

HUMAN RESOURCES	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Training and Organizational Development			
Internal Trainings	48	39	55
External Trainings	56	67	81
Compulsory Training	28	35	25
Training Hours	516	899	1276
Payroll and Changes			
Total Employees	1,645	1,638	1,667
Regular Employees	753	781	764
Transitional Employees	269	271	324
Irregular Employees	70	76	82
Trusted Employees	60	60	57
Head Start Employees	493	450	440
Resignations, Withdrawals or Terminations	125	144	129
Turnover Percent	8%	9%	8%
Area of Wellbeing, Health and Occupational Safety			
Cases reported to the State Insurance Fund	78	81	70
Promotion and Health Activities	34	6	20
Health Plan			
Mennonite Group Health Plan	934	1,017	908
Health plan under Law 95	4	12	16
First Medical Health Plan	314	360	288
Performance Evaluations			
Number of Performance Evaluations Completed	675	650	655
Percent Completed Evaluations	80%	83%	84%



HUMAN RESOURCES



Detailed Budget General Fund

Human Resources

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	371,504	376,032	376,032	0
9131 Federal Social Security	29,920	29,904	30,071	167
9141 Health Insurance	19,140	23,100	23,100	0
9151 State Insurance Fund	7,198	8,086	8,132	46
9171 Christmas Bonus	8,000	8,800	11,000	2,200
9173 Marginal Benefits	8,000	6,000	6,000	0
9411 Professional Services	62,000	100,000	150,000	50,000
9421 Travel Expenses	2,400	2,400	2,400	0
9444 Subscriptions	525	1,750	1,950	200
Personnel Expense :	443,762	451,922	454,335	2,413
General Expense :	<u>64,925</u>	<u>104,150</u>	<u>154,350</u>	<u>50,200</u>
Subtotal :	<u>\$508,687</u>	<u>\$556,072</u>	<u>\$608,685</u>	<u>\$52,613</u>

32 Human Resources

9101 Regular Employees	770,385	798,216	817,344	19,128
9131 Federal Social Security	60,515	62,667	64,602	1,935
9141 Health Insurance	43,543	54,600	56,700	2,100
9151 State Insurance Fund	14,033	17,211	17,740	529
9171 Christmas Bonus	21,600	20,800	27,000	6,200
9173 Marginal Benefits	10,500	295,000	295,000	0
9201 Office Supplies	3,943	5,000	4,000	-1,000
9223 Uniforms	2,911	120,000	170,000	50,000
9406 Training	23,177	35,000	85,000	50,000
9411 Professional Services	38,000	38,000	38,000	0
9413 Doping Tests	7,000	7,000	10,000	3,000
9421 Travel Expenses	2,400	4,800	4,800	0
Personnel Expense :	920,577	1,248,494	1,278,386	29,892
General Expense :	<u>77,431</u>	<u>209,800</u>	<u>311,800</u>	<u>102,000</u>
Subtotal :	<u>\$998,008</u>	<u>\$1,458,294</u>	<u>\$1,590,186</u>	<u>\$131,892</u>

Budget 2024-2025

Detailed Budget General Fund

Human Resources

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
Total : Human Resources				
Personnel Expense :	1,364,338	1,700,416	1,732,721	32,305
General Expense :	<u>142,356</u>	<u>313,950</u>	<u>466,150</u>	<u>152,200</u>
Total :	<u><u>\$1,506,694</u></u>	<u><u>\$2,014,366</u></u>	<u><u>\$2,198,871</u></u>	<u><u>\$184,505</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Human Resources

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Human Resources Analyst	2	12	0	4,521	0	54,252
Regular	Human Resources Assistant	2	12	0	4,160	0	49,920
Regular	Administrative Affairs Coordinator	1	12	0	2,521	0	30,252
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Specialist in Human Resources	1	12	0	2,400	0	28,800
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Human Resources Supervisor	2	12	0	5,824	0	69,888
Subtotal : Administration		<u>11</u>			<u>\$31,336</u>	<u>\$0</u>	<u>\$376,032</u>
Positions : Confidence : <u>1</u>		Regular : <u>11</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Human Resources							
Regular	Human Resources Analyst	3	12	0	6,776	0	81,312
Regular	Human Resources Assistant	3	12	0	6,080	0	72,960
Regular	Integral Wellness Coordinator	1	12	0	2,650	0	31,800
Regular	Administrative Affairs Coordinator	2	12	0	3,700	0	44,400
Regular	General Nurse Practitioner	1	12	0	2,612	0	31,344
Regular	Specialist in Human Resources	6	12	0	15,057	0	180,684
Regular	Senior Human Resources Specialist	1	12	0	2,756	0	33,072
Regular	Health and Safety Specialist	1	12	0	2,579	0	30,948
Regular	Human Resources Manager	4	12	0	15,450	0	185,400
Regular	Administrative Affairs Officer	3	12	0	5,690	0	68,280
Regular	Human Resources Supervisor	1	12	0	2,912	0	34,944
Regular	Occupational Health and Safety Technician	1	12	0	1,850	0	22,200
Subtotal : Human Resources		<u>27</u>			<u>\$68,112</u>	<u>\$0</u>	<u>\$817,344</u>
Positions : Confidence : <u>0</u>		Regular : <u>27</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Human Resources		<u>38</u>			<u>\$99,448</u>	<u>\$0</u>	<u>\$1,193,376</u>
Positions : Confidence : <u>1</u>		Regular : <u>38</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Professional Services

Human Resources

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
AMSI - Temporary Jobs	100,000	150,000	50,000
Subtotal : Administration	<u>\$100,000</u>	<u>\$150,000</u>	<u>\$50,000</u>
Program: Human Resources			
Occupational Medicine	6,000	13,000	7,000
Sign Language Interpreter	3,000	3,000	0
Physical Ability Assessments	8,000	0	-8,000
Employee Assistance Program	21,000	22,000	1,000
Subtotal : Human Resources	<u>\$38,000</u>	<u>\$38,000</u>	<u>\$0</u>
Total : Professional Services	<u><u>\$138,000</u></u>	<u><u>\$188,000</u></u>	<u><u>\$50,000</u></u>



INTERNAL AUDIT OFFICE

CPA Carlos Espada Colón, Director

PROGRAM AREA

Consulting

LEGAL BASIS AND PURPOSE

The Office of Internal Audit is created by virtue of Section 6.004 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order: 2021-004 of March 16, 2020, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

This Office is responsible for advising the Mayor and the directors of administrative units on fiscal and operational procedures and on the establishment and strengthening of internal controls. This is to ensure that municipal operations are carried out in compliance with applicable laws, ordinances, resolutions, and regulations. In addition, it is responsible for overseeing the use of public funds and property and making interventions, responding to specific needs regarding the Municipality's activities and operations.

The Internal Audit activity should evaluate and make appropriate recommendations that contribute to the Municipal Administration achieving the following objectives:

- Ensure effective administrative performance and accountability
- Communicate risk areas to all levels and maintain control of them
- Promote ethics and transparency in administrative processes

LOCATION

The Internal Audit Office is located on the fourth floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

ORGANIZATIONAL STRUCTURE

This Office has three budget programs: (1) Management and Administration, (2) Audit Unit and (3) Compliance Unit.

MANAGEMENT AND ADMINISTRATION

This program plans, organizes, directs, supervises, and controls all the activities of the Internal Audit Department. It also provides the administrative support required for the proper functioning of the office.



INTERNAL AUDIT

The three main operational areas are grouped in this program:

TAX AND OPERATIONAL ADVISING

This unit provides advice to the directors of administrative units on actions to be taken to ensure compliance with laws and regulations and recommend actions that contribute to operational efficiency. It also performs risk assessments of administrative and operational processes to improve and strengthen internal controls.

AUDIT PROGRAM

Through this Unit, interventions are made on municipal operations, funds, and public property, to ensure that municipal resources are used for public purposes in the most efficient way and with optimal performance and utility. It also continuously monitors the risks and controls identified to ensure the reliability and integrity of information, effectiveness, and efficiency of operations, asset protection, and compliance with laws.

SPECIAL INTERVENTIONS

This Unit is responsible for evaluating any situation referred by the Mayor that requires immediate intervention to prevent any loss or damage to public funds or property.

COMPLIANCE

FEDERAL FUNDS MONITORING

This Unit is responsible for ensuring compliance with the funds allocated to the Municipality as established in the applicable federal legislation, as well as for reporting and issuing recommendations aimed at correcting situations in the event of noncompliance with the same. It will review and follow up on the filing of the required reports, as well as assist in the preparation of the corresponding corrective action plans.

SIGNIFICANT CHANGES

The most significant variance between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in personal expenditure items. This change is mainly based on the net effect of the transfer of a vacant position to the Department of Cultural Development to strengthen the administrative area and the increase of the Christmas Bonus.

The Travel Expenses item is adjusted to the actual expense.

CONSOLIDATED BUDGET SUMMARY

Internal Audit	Personnel Expense	General Expense	Total
General Fund	\$432,308	\$4,400	\$436,708
Special Funds	\$0	\$0	\$0
Consolidated Total	\$432,308	\$4,400	\$436,708

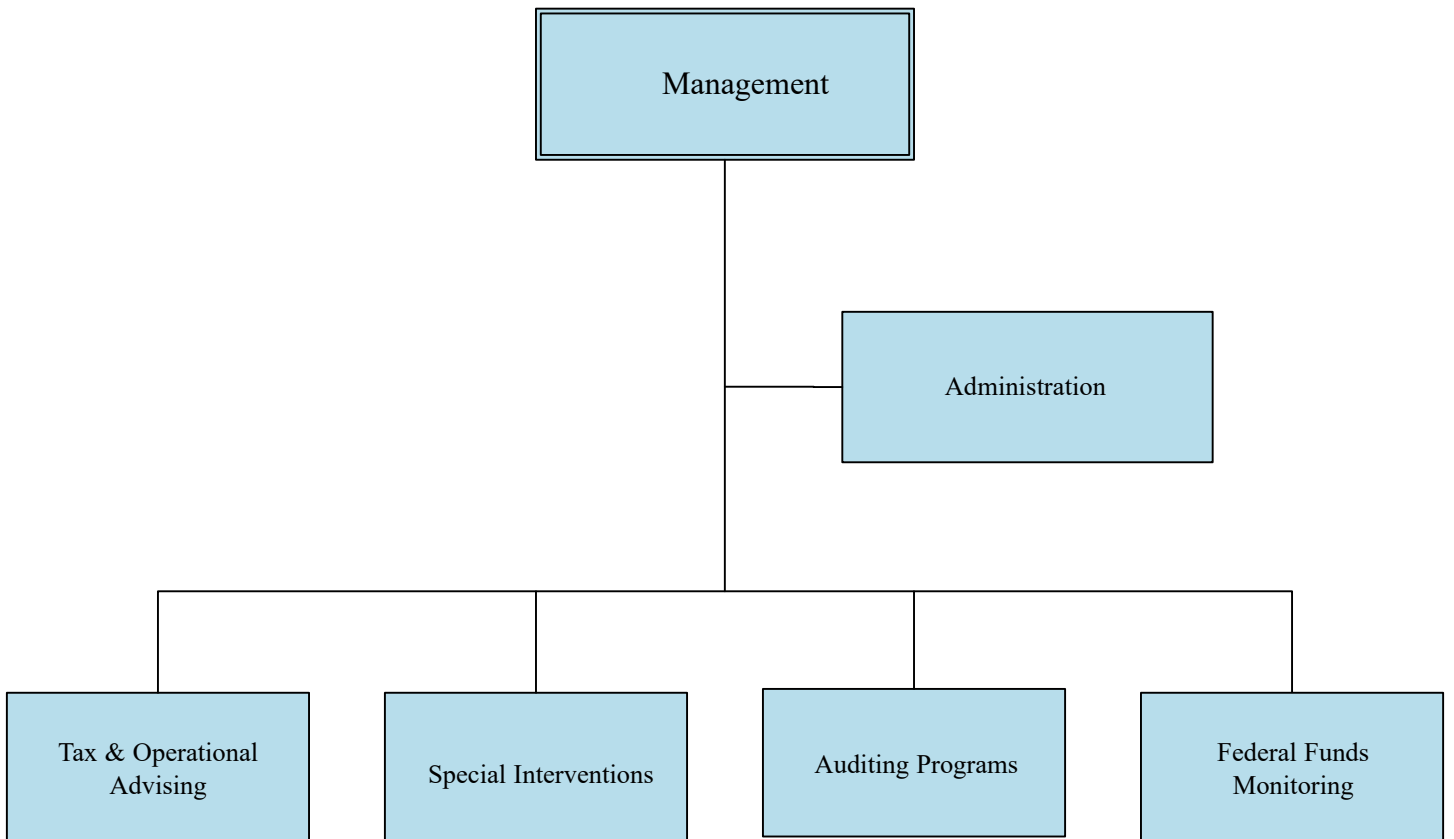


STATISTICS

INTERNAL AUDIT	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Audits Performed	2	3	2
Monitorings Performed	6	0	0
Complaints Received	7	9	3
Inquiries Received	25	15	5
Seizures Made	10	5	7
Investigations	36	48	24



INTERNAL AUDITING



Detailed Budget General Fund

Internal Audit

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	93,706	117,960	96,960	-21,000
9131 Federal Social Security	7,750	9,668	8,030	-1,638
9141 Health Insurance	2,100	6,300	4,200	-2,100
9151 State Insurance Fund	2,010	2,528	2,079	-449
9171 Christmas Bonus	1,600	2,400	2,000	-400
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	671	600	600	0
9465 Miscellaneous	0	2,250	2,250	0
Personnel Expense :	113,166	144,856	119,269	-25,587
General Expense :	<u>671</u>	<u>2,850</u>	<u>2,850</u>	<u>0</u>
Subtotal :	<u>\$113,837</u>	<u>\$147,706</u>	<u>\$122,119</u>	<u>(\$25,587)</u>
10 Internal Audit				
9101 Regular Employees	205,472	242,916	241,308	-1,608
9131 Federal Social Security	16,086	19,015	18,999	-16
9141 Health Insurance	12,600	14,700	14,700	0
9151 State Insurance Fund	4,378	5,221	5,217	-4
9171 Christmas Bonus	4,800	5,600	7,000	1,400
9421 Travel Expenses	97	150	300	150
9444 Subscriptions	1,300	1,400	1,400	0
Personnel Expense :	243,335	287,452	287,224	-228
General Expense :	<u>1,397</u>	<u>1,550</u>	<u>1,700</u>	<u>150</u>
Subtotal :	<u>\$244,732</u>	<u>\$289,002</u>	<u>\$288,924</u>	<u>(\$78)</u>
Total : Internal Audit				
Personnel Expense :	356,501	432,308	406,493	-25,815
General Expense :	<u>2,067</u>	<u>4,400</u>	<u>4,550</u>	<u>150</u>
Total :	<u>\$358,569</u>	<u>\$436,708</u>	<u>\$411,043</u>	<u>(\$25,665)</u>

**Positions and Salaries Budget
Fiscal Year 2024-25**

Internal Audit

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Subtotal : Administration		<u>2</u>			<u>\$8,080</u>	<u>\$0</u>	<u>\$96,960</u>
Positions : Confidence : <u>1</u>		Regular : <u>2</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Internal Audit							
Regular	Senior Auditor	4	12	0	10,326	0	123,912
Regular	Senior Auditor Specialist	2	12	0	5,883	0	70,596
Regular	Audit MAnager	1	12	0	3,900	0	46,800
Subtotal : Internal Audit		<u>7</u>			<u>\$20,109</u>	<u>\$0</u>	<u>\$241,308</u>
Positions : Confidence : <u>0</u>		Regular : <u>7</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Internal Audit		<u>9</u>			<u>\$28,189</u>	<u>\$0</u>	<u>\$338,268</u>
Positions : Confidence : <u>1</u>		Regular : <u>9</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	



PLANNING OFFICE

PP. Zaid Díaz Isaac, Director

PROGRAM AREA

Consulting

LEGAL BASIS AND PURPOSE

The Planning Office is created by virtue of Section 13.003 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, calls it an Advisory Office.

The Planning Office has the primary responsibility of advising the Mayor on matters of territorial planning of the Municipality. In addition, it is responsible for developing and implementing the public policy of the Autonomous Municipality of Caguas with respect to the planning, management, and use of land in the municipal territory. This Office exercises the powers provided in the Municipal Code of Puerto Rico for an Office of Territorial Planning.

LOCATION

The Planning Office is located on the third floor (Room 301) of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

The Planning Office is responsible for performing the following functions:

- Prepare and review management plans and carry out all activities necessary for the efficient execution of the processes.
- Hold public hearings related to management plans and to carry out all activities incidental thereto.
- Supervise the development and compliance of management plans.
- Collect and update information, as well as maintain files, regarding the territorial planning of the Municipality.
- Support the Community Boards through technical advice, so that they may adequately comply with their duties.
- Develop and maintain a Geographic Information System (GIS) and statistics to assist in analysis and decision making.

The Office is organized under four budget programs: (1) Management and Administration, (2) Planning and Development, (3) Land Management and (4) Vital Statistics.



MANAGEMENT AND ADMINISTRATION

This program is responsible for planning, organizing, directing, supervising, and controlling all activities of the Planning Office. It is responsible for supporting the activities of the Office by, among other ways, providing the personnel and resources necessary for the development of these activities, budget management and control, purchasing, file control and management, property inventory, maintaining the accounting records of the federal CDBG, CDBG-CV and CDBG-DR programs, and submit invoices for recovery of CDBG-DR funds through the Vendor Café platform.

PLANNING AND DEVELOPMENT

This budget program administrates the Community Planning and Development Unit. Among its functions are:

- Preparation and evaluation of studies, plans and programs in the areas of economic and social development
- Guidance and dissemination of information on programs aimed at the development of low-income housing
- Provide technical advice in the preparation of proposals for local and federal programs and the use of funds
- Manage and monitor Community Development Block Grant (CDBG) federal funding programs
- Collect and evaluate the needs of the communities in Caguas as part of the Citizen Participation Plan for CDBG programs
- Analyze and collect documentation to prepare the Consolidated Plan and Annual Plan for registration in the IDIS (Integrated Disbursement and Information system).
- Analyze and review CDBG project achievement reports for preparation and registration in IDIS of the CAPER (Consolidated Annual Performance and Evaluation Report).
- Support and assist in the areas of housing development, social welfare, and community development

LAND MANAGEMENT

This budget program administrates the Physical Planning and Endorsement Unit. Among its functions are:

- Evaluate requests for endorsement in segregations, construction, use permits, land subdivision, access control, preliminary projects, urbanization, and land movement, among others
- Prepare and review management plans and carry out all activities necessary for the efficient execution of the processes
- Hold public hearings regarding management plans and carry out all activities incidental thereto
- Attend to requests for changes of qualification (zoning) and carry out the process until the qualification change becomes effective, if authorized



- Provide guidance on urban development, land management plans, interpretation of Caguas regulations, and referrals to state agencies
- Support the Community Boards through technical advice, so that they may adequately comply with their duties
- Support the Planning and Development Unit in the evaluation of proposals under the CDBG and CDBG-DR Programs and work in conjunction with the Geographic Information and Vital Statistics Unit in gathering information and data for the development of information layers
- Offer support to municipal agencies for improvements and design of their spaces
- Develop and maintain the federally required Multi-Hazard Mitigation Plan under FEMA
- Conduct the process for historic site designation and the required Planning Board tabs
- Attend to requests for services such as: processing of road certification together with the Municipal Public Works Department, other certifications: qualification, location of the Traditional Urban Center, among others
- Review documents from other neighboring municipalities for which our comments are required: Management and Mitigation Plans, among others.
- Participate in the development of projects and strategies presented by SIOC and other departments. Also presented by the Municipal Legislature - Traffic Commission such as parking meters.

VITAL STATISTICS

The Geographic Information and Vital Statistics Unit is administrated under this budget program. Among its functions are:

- Maintain and update a Geographic Information System (GIS) and statistics from various sources for decision making. Continue to invest in GIS tools and licenses.
- Maintain and update the cartography of Caguas and create new layers of the Geographic Information System of Caguas, which nourishes the catalog of digital maps, such as: sectors, urbanizations and communities, maps of points of interest, flood zones, Traditional Urban Center, among others.
- Offer population statistics on social, economic, education, health, housing, infrastructure, crime, and transportation issues at the Puerto Rico level and at the level of the Municipality and its neighborhoods, according to availability of data.
- Collaborate in database design, data entry, analysis and graphical representation of data from municipal departments. Includes, for example: requests for housing, public works and infrastructure and the report of damages and needs caused by natural events.
- Continue with the development of the Physical Address System.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of a decrease in Personal Expenditure that is mainly based on the net effect of the adjustment of salaries of vacant positions to the minimum in scale, reduction of working hours and increase in the Christmas Bonus.



The Fees and Subscriptions item reflects an increase consisting of the increase for the use of "Azure" and GIS Program licenses.

The Equipment Purchase item is eliminated because the necessary equipment was acquired during the current fiscal year. The Publications and Notices item is adjusted to the actual expenditure.

On the other hand, in addition to the budget allocations recommended under the General Fund, it should be noted that the Planning Office will be executing its work plan with the allocation of special funds that are estimated at \$893,538 from the Administration and Public Service programs of the "Community Development Block Grant" (CDBG).

CONSOLIDATED BUDGET SUMMARY

Planning Office	Personnel Expense	General Expense	Total
General Fund	\$782,726	\$93,200	\$875,926
Special Funds			
HUD - Community Development Prog	\$0	\$893,538	\$893,538
Total Special Funds	\$0	\$893,538	\$893,538
Consolidated Total	\$782,726	\$986,738	\$1,769,464



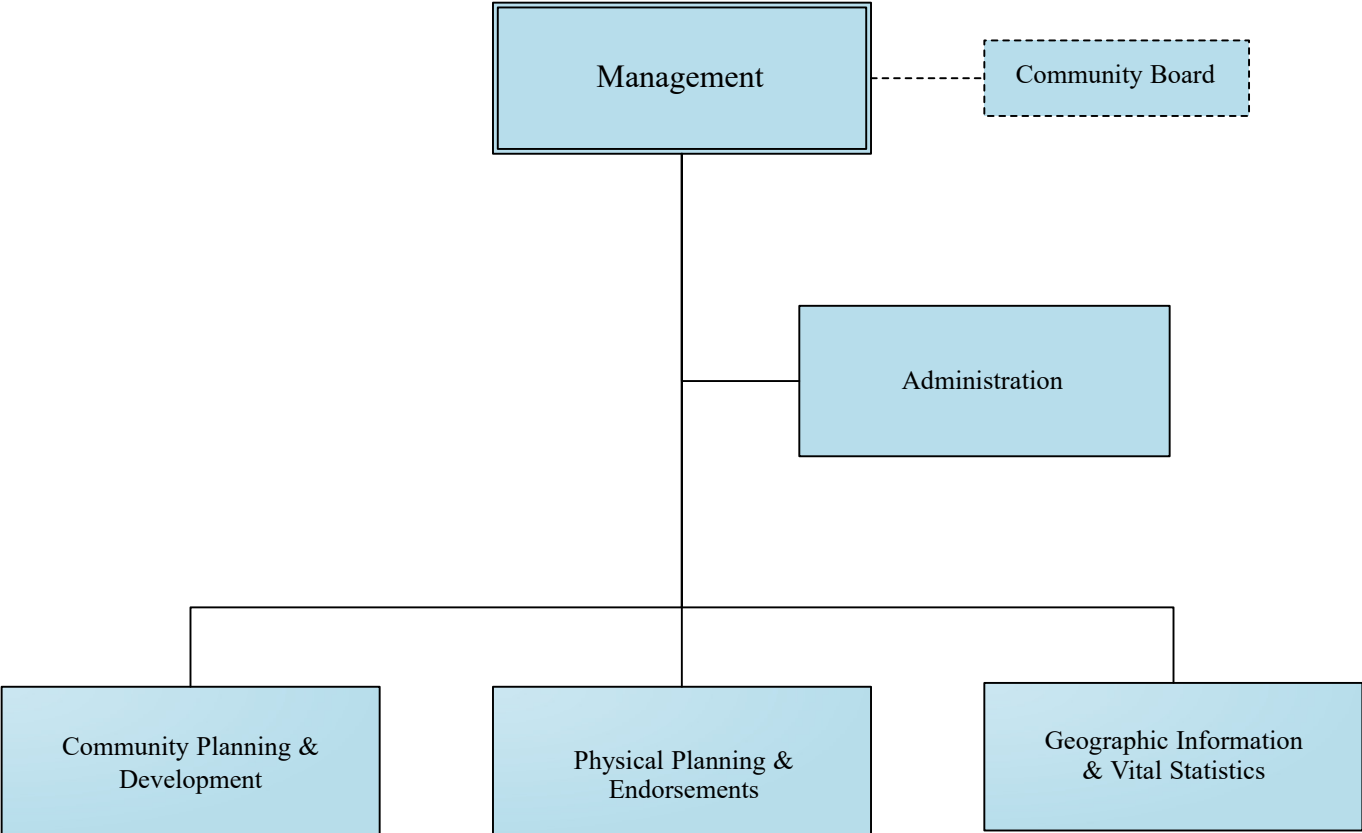
STATISTICS

PLANNING	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Planning & Development			
Environmental Evaluations	13	17	17
Consultations and Assessments	20	20	18
Beneficiary Non-Profit Institutions	4	2	2
Percentage of Compliance with Federal Regulations	1.8	1.47	1.39
Physical Planning and Endorsements			
Orientations Provided	150	120	130
Endorsement Requests Handled	115	100	80***
Service Requests Handled	150	148	160**
Document reproduction	5	8	1
Creation of Geographic Information Layers	33	100	3
Zoning Changes - Petitions*	2*	0*	0*
Geographic Information and Statistics Unit			
Service Requests Handled	64	89	158
Maps/Photos/Statistics	215	373	186
Creation of Geographic Information Layers	33	0	3
Georeferencing Certifications	17	19	15
Distributed Bulletins "Caguas informs its people"	1	1	0
Petitions filed - assign names to streets	3	0	1
Streets - assigned names	12	0	1
Orientation in flood cases	1	3	3
Inspections Performed	1	1	1

* The Planning Board (JP by its Spanish acronym) adopted a new 2023 Joint Regulation, effective as of June 2023. The 2020 Joint Regulation was declared void by the Supreme Court. Therefore, a cycle of amendments to the soil classification has not been initiated. It is expected to open a new cycle in 2024. ** We have referred approximately 15 contracts to the Recovery Office for appropriate action. *** We are receiving applications for Location Certification in the CUT for Single Permits



PLANNING



Detailed Budget General Fund

Planning Office

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	300,607	313,980	309,780	-4,200
9131 Federal Social Security	24,840	25,032	24,850	-182
9141 Health Insurance	13,754	18,900	18,900	0
9151 State Insurance Fund	5,352	6,749	6,698	-51
9171 Christmas Bonus	7,200	7,200	9,000	1,800
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	807	1,000	1,000	0
9242 Operating Materials and Supplies	137	400	400	0
9444 Subscriptions	39,382	47,000	80,000	33,000
Personnel Expense :	357,753	377,861	375,228	-2,633
General Expense :	<u>40,326</u>	<u>48,400</u>	<u>81,400</u>	<u>33,000</u>
Subtotal :	<u>\$398,079</u>	<u>\$426,261</u>	<u>\$456,628</u>	<u>\$30,367</u>
03 Planning and Development				
9101 Regular Employees	86,000	89,280	89,280	0
9131 Federal Social Security	6,763	7,015	7,061	46
9141 Health Insurance	2,100	6,300	6,300	0
9151 State Insurance Fund	1,513	1,927	1,939	12
9171 Christmas Bonus	2,400	2,400	3,000	600
Personnel Expense :	98,776	106,922	107,580	658
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$98,776</u>	<u>\$106,922</u>	<u>\$107,580</u>	<u>\$658</u>
23 Statistics				
9101 Regular Employees	30,354	57,396	57,396	0
9131 Federal Social Security	2,383	4,514	4,545	31
9141 Health Insurance	2,100	4,200	4,200	0
9151 State Insurance Fund	1,515	1,240	1,248	8
9171 Christmas Bonus	800	1,600	2,000	400
9467 Publications and Announcements	634	1,000	0	-1,000
Personnel Expense :	37,152	68,950	69,389	439
General Expense :	<u>634</u>	<u>1,000</u>	<u>0</u>	<u>-1,000</u>
Subtotal :	<u>\$37,786</u>	<u>\$69,950</u>	<u>\$69,389</u>	<u>(\$561)</u>

Budget 2024-2025

Detailed Budget General Fund

Planning Office

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
55 Territorial Planning				
9101 Regular Employees	88,674	200,040	192,564	-7,476
9131 Federal Social Security	6,936	15,674	15,193	-481
9141 Health Insurance	4,200	12,600	12,600	0
9151 State Insurance Fund	4,243	4,305	4,172	-133
9171 Christmas Bonus	1,991	4,800	6,000	1,200
9327 Equipment	0	5,200	0	-5,200
9401 Per Diems/Allowance	1,800	1,800	1,800	0
9467 Publications and Announcements	0	10,000	10,000	0
Personnel Expense :	106,044	237,419	230,529	-6,890
General Expense :	<u>1,800</u>	<u>17,000</u>	<u>11,800</u>	<u>-5,200</u>
Subtotal :	<u>\$107,844</u>	<u>\$254,419</u>	<u>\$242,329</u>	<u>(\$12,090)</u>
 Total : Planning Office				
Personnel Expense :	599,725	791,152	782,726	-8,426
General Expense :	<u>42,760</u>	<u>66,400</u>	<u>93,200</u>	<u>26,800</u>
Total :	<u>\$642,485</u>	<u>\$857,552</u>	<u>\$875,926</u>	<u>\$18,374</u>

Positions and Salaries Budget Fiscal Year 2024-25

Planning Office

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Finance Assistant	1	12	0	1,750	0	21,000
Regular	Administrative Affairs Coordinator	2	12	0	4,121	0	49,452
Regular	Director of the Advisory Office	1	12	0	6,615	0	79,380
Regular	Senior Computer Software Specialist	1	12	0	3,010	0	36,120
Regular	Executive Officer	2	12	0	5,777	0	69,324
Regular	Finance Supervisor	1	12	0	2,912	0	34,944
Subtotal : Administration		<u>9</u>			<u>\$25,815</u>	<u>\$0</u>	<u>\$309,780</u>
Positions : Confidence : <u>1</u>		Regular : <u>9</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Planning and Development							
Regular	Planning Analyst	1	12	0	2,430	0	29,160
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Administration Manager	1	12	0	3,380	0	40,560
Subtotal : Planning and Development		<u>3</u>			<u>\$7,440</u>	<u>\$0</u>	<u>\$89,280</u>
Positions : Confidence : <u>0</u>		Regular : <u>3</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Statistics							
Regular	Planning Analyst	2	12	0	4,783	0	57,396
Subtotal : Statistics		<u>2</u>			<u>\$4,783</u>	<u>\$0</u>	<u>\$57,396</u>
Positions : Confidence : <u>0</u>		Regular : <u>2</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Territorial Planning							
Regular	Planning Analyst	2	12	0	3,771	0	45,252
Regular	Training Architect	1	12	0	3,000	0	36,000
Regular	Planning Manager	1	12	0	3,990	0	47,880
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Planner	1	12	0	3,536	0	42,432

**Positions and Salaries Budget
Fiscal Year 2024-25**

Planning Office

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Territorial Planning		<u>6</u>			<u>\$16,047</u>	<u>\$0</u>	<u>\$192,564</u>
Positions :	Confidence : <u>0</u>	Regular : <u>6</u>		Transitory : <u>0</u>	Irregular : <u>0</u>		
Total : Planning Office		<u>20</u>			<u>\$54,085</u>	<u>\$0</u>	<u>\$649,020</u>
Positions :	Confidence : <u>1</u>	Regular : <u>20</u>		Transitory : <u>0</u>	Irregular : <u>0</u>		

ENVIRONMENTAL AFFAIRS OFFICE

PP. Guillermo Rivera Cruz, Director

PROGRAM AREA

Consulting

LEGAL BASIS AND PURPOSE

This Office is created by virtue of Resolution No. 06-68, Series 2005-06. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

The purpose of the Office of Environmental Affairs is to advise the Municipal Administration on compliance with environmental laws and regulations of the Government of Puerto Rico and the Federal Government at the Municipal level or that affect the territorial jurisdiction of the Autonomous Municipality of Caguas. To this end, the Office pursues the following operational objectives:

- Promote Caguas as a model city educated on the use and conservation of natural, environmental, and ecological resources to be imitated by the Central Government and the rest of the municipalities of Puerto Rico.
- Continue to implement, evaluate, and monitor procedures regarding compliance with the NPDES-Phase II General Discharge Permit for the proper management of the City's stormwater systems.
- Continue with the implementation, evaluation, and oversight of all procedures regarding compliance with the provisions of the environmental laws in force that affect the territorial jurisdiction of the Autonomous Municipality of Caguas.
- Establish collaboration, advisory and/or technical support alliances with public and private entities to promote awareness of environmental conservation and compliance with current environmental laws.
- Continue with the development and implementation of a public environmental policy that is coherent, effective, and harmonious with the Municipality's strategic initiatives.
- Collaborate with municipal initiatives aimed at the recovery and efficient management of non-hazardous solid waste through agreements with the public and private sectors.
- Promote the implementation of initiatives directed towards the research and development of technologies and projects that use renewable energy sources to reduce energy consumption within the territorial jurisdiction of the Autonomous Municipality of Caguas.

LOCATION

The Environmental Affairs Office is located on the second floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.



ORGANIZATIONAL STRUCTURE

The Office of Environmental Affairs is organized under the Management and Administration budget program. The following areas of work are interrelated in this program:

PLANNING AND ADVISORY PROGRAM

- Prepare ordinances and/or executive orders
- Review and evaluate public documents (state and legislative projects, etc.)
- Develop, coordinate and implement the municipal environmental public policy
- Implement and monitor the Office's annual work plan
- Advise municipal agencies on environmental matters

ENVIRONMENTAL ASSESSMENT AND COMPLIANCE PROGRAM FOR ENDORSEMENTS AND PERMITS

- Prepare environmental documents for compliance with all environmental permitting procedures for projects in the Municipality.
- Evaluate and endorse, as required by the Permits Office, environmental documents for private projects to be built within the territorial jurisdiction of the Autonomous Municipality of Caguas.

ENVIRONMENTAL EDUCATION PROGRAM

- Hold activities, tours, workshops, orientations, and educational projects for teachers and students of all public and private levels in various aspects of the environmental area
- Collaborate with the other Programs in the logistics and development of environmental regulation and conservation guidance to businesses, industries, non-profits, community-based and faith-based organizations

STORMWATER RUNOFF MANAGEMENT PROGRAM

- Implement, comply with, and follow up on the National Pollutant Discharge Elimination System (NPDES) and the Federal Environmental Protection Agency (EPA) approved Municipal Storm Sewer System General Discharge Permit (MS4) for the entire municipal jurisdiction. The Municipality is responsible for preventing, to the extent practicable, all water flowing through the City's storm sewer system from reaching the receiving water body as unpolluted as possible. Violations of this permit constitute an environmental offense, subject to administrative and fiscal penalties by the EPA. This permit includes the following tasks:
 - o Public education and citizen participation
 - o Detection and elimination of illegal discharges
 - o Runoff control in construction sites
 - o Technical training for municipal operations personnel
 - o Investigation, evaluation, and follow-up of complaints about discharges and other problems regarding the stormwater system



SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in the Personal Expenditure items that is mainly based on a salary adjustment and the increase in the Christmas Bonus.

The items of Professional Services, Non-Professional Services, Building Maintenance and Miscellaneous are adjusted to the actual expense. The increase reflected in the Other Festivals and Activities item corresponds to the Earth Hour Activity that for the current fiscal year was included in the Public Events budget. As it is an activity of the Office of Environmental Affairs, it was decided to allocate the budget in this office.

CONSOLIDATED BUDGET SUMMARY

Environmental Affairs	Personnel Expense	General Expense	Total
General Fund	\$285,935	\$26,625	\$312,560
Special Funds	\$0	\$0	\$0
Consolidated Total	\$285,935	\$26,625	\$312,560

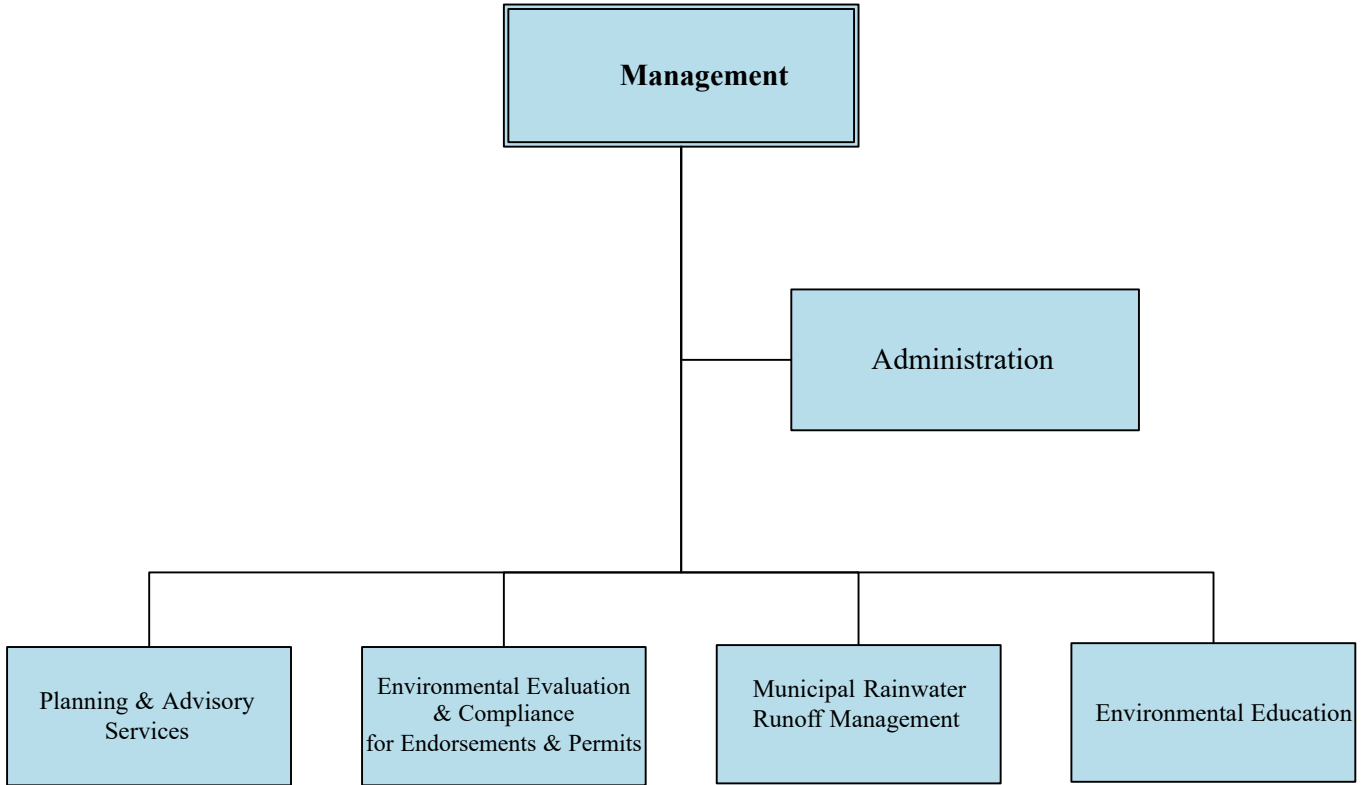
STATISTICS

ENVIRONMENTAL AFFAIRS	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Pounds Reduced from CO2 Emissions	4,673,278.70 lbs	4,716,139.50 lbs	4,748,286.10 lbs
Petroleum Reduction (gallons)	244,975.80 gal	247,032.12 gal	245,518.04 gal
Annual Consumption Expenditure (kWh)*	21,504,682	20,542,354	19,602,278
Electrical Energy Reduction**	-0.23%	4.5%	4.6%
Completed Renewable Energy Projects (EECBG)	11	11	14
Benefited Participants EECBG Projects	5,620	5,620	6,020
Benefited Citizens	2,021	1,980	1,104
Educational Activities	14	11	15
Environmental Compliance Documents	87	124	82
Benefited Municipal Employees	1,121	896	917
Workshops for Municipal Employees	3	2	2
NPDES Service Requests	76	58	45
Benefited Businesses	7	3	5
Benefited Industries	1	1	1
Compliance - NPDES Permit	85%	87%	85%
Informative Leaflets Delivered	1,661	1,234	2,000

* Consumption limit established by the Puerto Rico State Office of Public Energy Policy (OEPPEPR by its Spanish acronym) is 33,823,502 kWh ** The electric energy reduction calculation is tied to a metric established by the OEPPEPR on measured and unmetered service.



ENVIRONMENTAL AFFAIRS



Detailed Budget General Fund

Environmental Affairs

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	129,935	223,872	224,892	1,020
9110 Driver Insurance	3	66	66	0
9131 Federal Social Security	10,682	18,017	18,202	185
9141 Health Insurance	4,200	14,700	14,700	0
9151 State Insurance Fund	12,952	14,917	15,075	158
9171 Christmas Bonus	3,200	5,600	7,000	1,400
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	413	700	700	0
9411 Professional Services	5,000	12,825	10,825	-2,000
9412 Non-Professional Services	0	1,000	3,000	2,000
9421 Travel Expenses	0	100	100	0
9464 Building Maintenance	0	2,000	1,000	-1,000
9465 Miscellaneous	1,193	2,000	3,000	1,000
9484 Other Festivals or Activities	175	1,000	8,000	7,000
Personnel Expense :	166,972	283,172	285,935	2,763
General Expense :	<u>6,781</u>	<u>19,625</u>	<u>26,625</u>	<u>7,000</u>
Subtotal :	<u>\$173,753</u>	<u>\$302,797</u>	<u>\$312,560</u>	<u>\$9,763</u>
Total : Environmental Affairs				
Personnel Expense :	166,972	283,172	285,935	2,763
General Expense :	<u>6,781</u>	<u>19,625</u>	<u>26,625</u>	<u>7,000</u>
Total :	<u>\$173,753</u>	<u>\$302,797</u>	<u>\$312,560</u>	<u>\$9,763</u>

Positions and Salaries Budget Fiscal Year 2024-25

Environmental Affairs

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	1,736	0	20,832
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Environmental Affairs Specialist	1	12	0	2,400	0	28,800
Regular	Environmental Affairs Specialist Senior	1	12	0	2,981	0	35,772
Regular	Environmental Technician	2	12	0	3,700	0	44,400
Subtotal : Administration		<u>7</u>			<u>\$18,741</u>	<u>\$0</u>	<u>\$224,892</u>
Positions : Confidence : <u>1</u>		Regular : <u>7</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Environmental Affairs		<u>7</u>			<u>\$18,741</u>	<u>\$0</u>	<u>\$224,892</u>
Positions : Confidence : <u>1</u>		Regular : <u>7</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

Detailed Budget Professional Services

Environmental Affairs

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Environmental Studies	4,825	4,825	0
Asbestos And Lead Testing	8,000	6,000	-2,000
Subtotal : Administration	<u>\$12,825</u>	<u>\$10,825</u>	<u>(\$2,000)</u>
Total : Professional Services	<u><u>\$12,825</u></u>	<u><u>\$10,825</u></u>	<u><u>(\$2,000)</u></u>

Detailed Budget Non-Professional Services

Environmental Affairs

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Laboratory Testing - Environmental Project Compliance	1,000	3,000	2,000
Subtotal : Administration	<u>\$1,000</u>	<u>\$3,000</u>	<u>\$2,000</u>
Total : Non-Professional Services	<u><u>\$1,000</u></u>	<u><u>\$3,000</u></u>	<u><u>\$2,000</u></u>

Detailed Budget Other Festivals or Activities

Environmental Affairs

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
"La Hora de la Tierra"	0	6,000	6,000
Environmental Education Program	1,000	2,000	1,000
Subtotal : Administration	<u>\$1,000</u>	<u>\$8,000</u>	<u>\$7,000</u>
Total : Other Festivals or Activities	<u><u>\$1,000</u></u>	<u><u>\$8,000</u></u>	<u><u>\$7,000</u></u>

PERMITS OFFICE

Eng. Jaime A. Plaza Velázquez, Director

PROGRAM AREA

Consulting

LEGAL BASIS AND PURPOSE

The Permits Office is created pursuant to Sections 13.003 (m), 13.012 (c) and 13.013 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico and the Agreement for the Transfer of Powers on Land Management, ratified on December 22, 2016, by the Municipal Legislature through Resolution Number 25 of Fiscal Year 2016-2017 and approved by the Governor of the Government of Puerto Rico. Executive Order: 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

The main purpose of this Office is to advise the Mayor on permit processes in order to ensure the best use and utilization of the land. In addition, to promote an orderly, rational, and comprehensive administration of permits, ensuring the welfare of current and future generations. Among its functions are the following:

- Grant or deny applications for permits for construction, subdivision, development, and land use
- Investigate and adjudicate permit complaints
- Authorize or deny the establishment of itinerant businesses
- Administrate all matters related to the declaration and removal of public nuisances
- Handle requests for street closures, revocation of usufructs, access control, crosswalks closures and sales

LOCATION

The Permits Office is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

The Permits Office has three budget programs: (1) Management and Administration, (2) Secretariat and (3) Municipal Service Center.

MANAGEMENT AND ADMINISTRATION

This program is responsible for planning, organizing, directing, supervising, and controlling all the activities of the Office. In addition, it is responsible for supporting the activities of the other areas of the Office, among other ways, by providing the work area, equipment and materials necessary for the development of these activities. It also attends to the needs of the employees which may affect in some way the performance and fulfillment of the work.





SECRETARIAT

The Secretariat Unit performs the functions of Customer Service, Filings and Dispatch. Customer Service begins the process of submitting requests for authorizations and permits in accordance with the powers transferred to the Municipality through the Agreement on the Transfer of Powers on Land Management. In this Unit, citizens are oriented on the services of the Office, procedures to follow and the documentation that must be filed with their requests and service applications.

In the Filings area, all the documentation required from the petitioners to support their request is submitted. For each request for authorization, permits, and complaints, a file is created and maintained where all the documentation of the case is filed, as well as the determinations on the same.

Dispatch issues all notifications and final approvals or denials. A record of these documents is kept and follow-up is provided for cases assigned specific terms.

MUNICIPAL SERVICE CENTER

This budget program groups together three operational areas: (1) Permits Management, (2) Oversight and Compliance, and (3) Advisory and Special Services.

PERMITS MANAGEMENT

The Technical Review Unit provides guidance to citizens, proponents, or petitioners in all matters related to permits and authorizations. In addition, all applications submitted for permits and authorizations are studied and analyzed. Evaluations and recommendations are developed for each application. This work is carried out by means of plans, regulations, and codes established by the Municipality, the State, the Planning Board, and the Permit Management Office (OGPE).

AUDITING AND COMPLIANCE

Field inspections are carried out in the Inspection and Compliance Unit as part of the technical evaluation of applications, complaints, and other matters handled by the Permits Office. These inspections are necessary to issue a recommendation and final determination. In addition, inspection visits are made to validate compliance with the permits granted that promote the initiation of legal, administrative, or judicial actions to process violations or complaints. In addition, this Unit is responsible for providing guidance and evaluating applications for the Street Business Program.

CONSULTING AND SPECIAL SERVICES

This area groups two operational units: (1) Legal Counsel and (2) Special Services.

The Legal Advice Unit is in charge of holding public or administrative hearings when required as part of the proceedings of the Permits Office, and all activities incidentals thereto are carried out. In addition, this Unit is in charge of promoting the initiation of legal, administrative, or judicial actions to process violations or complaints filed before the Permits Office. They carry out evaluations of revocation of usufructs, street closures, access controls, and closure and sale of crosswalks. Advise the technical staff of the Office on applicable legal procedures and provisions.



The Special Services Unit provides guidance and assessments on properties that may be considered or are declared public nuisances. It also carries out the process of declaring public nuisances, which includes signage, notifications required by law, procedures for registry certifications and title studies, procedures for appraisals and publications, among other tasks.

During fiscal year 2021-22, the Public Nuisance Management and Eradication Program took a new turn in terms of intensity and workload since the Municipal Code 2020 (Law 107-2020) introduced changes and mechanisms to work these cases with greater agility and speed. This program was restructured to use these mechanisms to address the serious health and safety problem of abandoned properties.

The purpose of this program is to discourage property owners from abandoning their properties thus creating safety and sanitary situations for their neighbors. At no time does this program intend for the Municipality to keep the properties for revenue generating purposes. Our goal is that the nuisance condition is eliminated, the units are occupied and reentered into the tax system, or that aesthetic and ornamental improvements are achieved.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in Personal Expenditure that is mainly based on salary adjustments because of the modification of the organizational structure of the office and the increase in the Christmas Bonus.

The Permit Office will also have special funds, estimated at \$10,000, corresponding to the collection of installation and display fees for signs and advertisements, among other concepts.

On the other hand, they will have an additional \$300,000 from Special Local Funds for the development services of the Public Permit and Nuisance Administration System.

CONSOLIDATED BUDGET SUMMARY

Permits	Personnel Expense	General Expense	Total
General Fund	\$1,269,215	\$102,090	\$1,371,305
Special Funds			
Signage and Advertisement Program	\$0	\$10,000	\$10,000
Total Special Funds	\$0	\$10,000	\$10,000
Consolidated Total	\$1,269,215	\$112,090	\$1,381,305



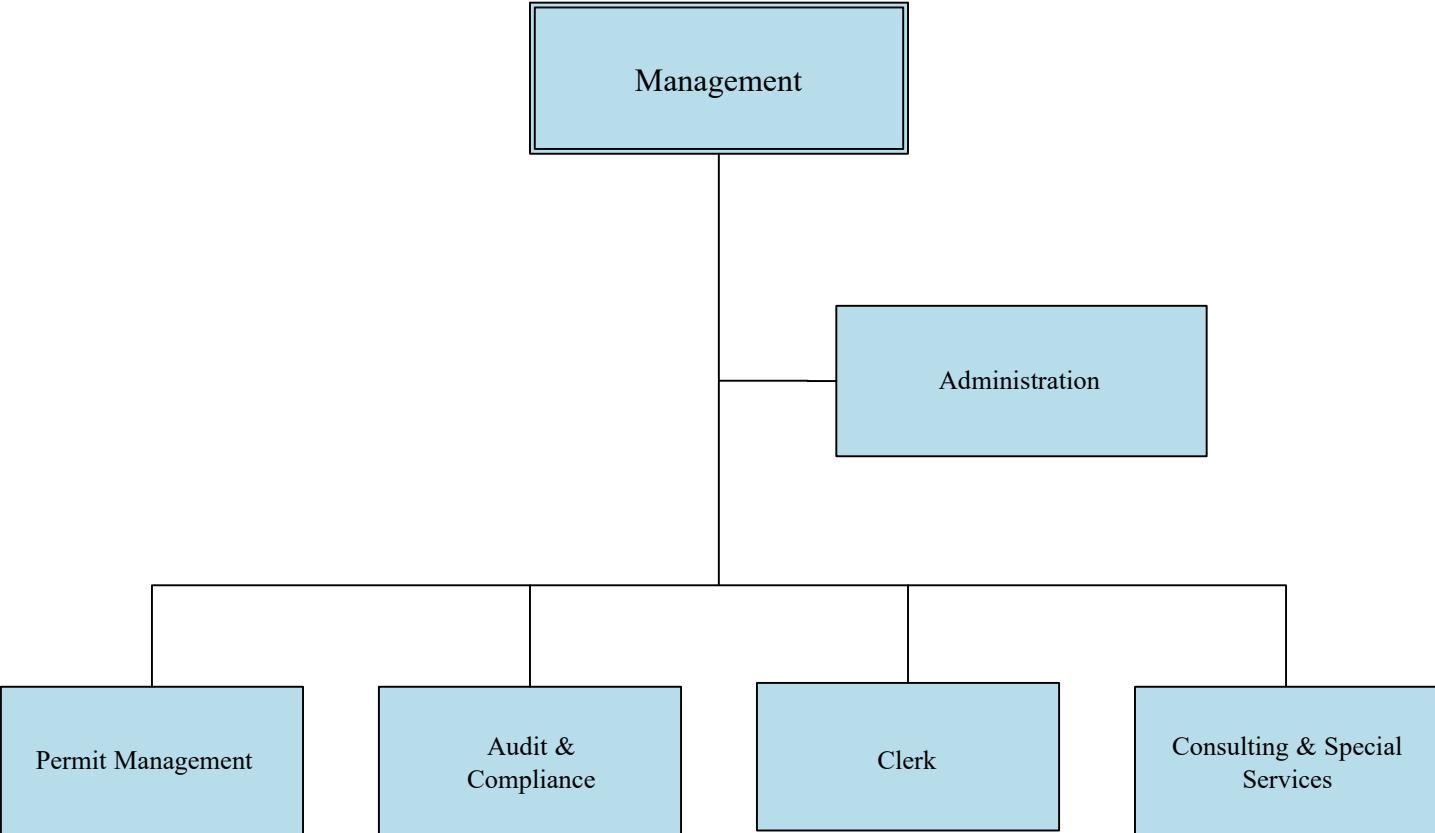
STATISTICS

PERMITS	Current 2021-2022	Current 2002-2023	Projected 2023-2024
Permit Management			
People Served	3,755	4,317	4,495
Authorization and Permit Requests	3,853	3,930	4,323
Granting of Authorization and Permits	3,541	3,503	2,864
Orientations Provided	1,994	2,280	2,918
Analysis of Applications Filed*	3,240	5,740	3,318
Cases Inspected	705	713	867
Construction Investment (according to permits)	\$58,589,220	\$33,559,840	\$98,830,638
Legal Advice and Special Services			
Street Vendor Applications	111	110	143
Permits Granted Mobile Businesses	84	97	125
Public Nuisance Applications	584	172	140
Administrative or Public Hearings	18	22	20
Complaint Requests	422	292	209
Violation Complaints Handled	258	203	572

*A case may go through the evaluator on more than one occasion



PERMITS OFFICE



Detailed Budget General Fund

Permits

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	201,958	192,024	254,172	62,148
9110 Driver Insurance	0	0	22	22
9131 Federal Social Security	16,735	15,917	20,823	4,906
9141 Health Insurance	8,364	10,500	12,600	2,100
9151 State Insurance Fund	4,571	4,118	5,466	1,348
9171 Christmas Bonus	4,800	4,000	6,000	2,000
9173 Marginal Benefits	12,000	12,000	12,000	0
9201 Office Supplies	375	700	1,200	500
9242 Operating Materials and Supplies	896	700	1,200	500
9461 Equipment Maintenance	0	1,700	400	-1,300
9465 Miscellaneous	90	100	400	300
Personnel Expense :	248,428	238,559	311,083	72,524
General Expense :	<u>1,360</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
Subtotal :	<u>\$249,788</u>	<u>\$241,759</u>	<u>\$314,283</u>	<u>\$72,524</u>
18 Municipal Services Center				
9101 Regular Employees	514,730	679,572	632,772	-46,800
9110 Driver Insurance	73	154	198	44
9131 Federal Social Security	40,601	53,345	50,025	-3,320
9141 Health Insurance	30,647	46,200	44,100	-2,100
9151 State Insurance Fund	12,591	14,650	13,738	-912
9171 Christmas Bonus	16,000	17,600	21,000	3,400
9201 Office Supplies	483	700	700	0
9242 Operating Materials and Supplies	826	600	600	0
9411 Professional Services	41,400	77,400	76,600	-800
9435 Appraisals	4,000	5,000	5,000	0
9444 Subscriptions	0	90	890	800
9465 Miscellaneous	960	200	200	0
9467 Publications and Announcements	4,000	14,000	14,000	0
Personnel Expense :	614,642	811,521	761,833	-49,688
General Expense :	<u>51,669</u>	<u>97,990</u>	<u>97,990</u>	<u>0</u>
Subtotal :	<u>\$666,311</u>	<u>\$909,511</u>	<u>\$859,823</u>	<u>(\$49,688)</u>

Budget 2024-2025

Detailed Budget General Fund

Permits

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
27 Municipal Clerk				
9101 Regular Employees	155,860	161,376	161,376	0
9131 Federal Social Security	12,291	12,716	12,807	91
9141 Health Insurance	12,301	12,600	12,600	0
9151 State Insurance Fund	2,797	3,492	3,516	24
9171 Christmas Bonus	4,800	4,800	6,000	1,200
9201 Office Supplies	461	700	700	0
9242 Operating Materials and Supplies	134	100	100	0
9465 Miscellaneous	200	100	100	0
Personnel Expense :	188,049	194,984	196,299	1,315
General Expense :	<u>794</u>	<u>900</u>	<u>900</u>	<u>0</u>
Subtotal :	<u>\$188,843</u>	<u>\$195,884</u>	<u>\$197,199</u>	<u>\$1,315</u>
 Total : Permits				
Personnel Expense :	1,051,119	1,245,064	1,269,215	24,151
General Expense :	<u>53,823</u>	<u>102,090</u>	<u>102,090</u>	<u>0</u>
Total :	<u>\$1,104,942</u>	<u>\$1,347,154</u>	<u>\$1,371,305</u>	<u>\$24,151</u>

Positions and Salaries Budget Fiscal Year 2024-25

Permits

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,852	0	22,224
Regular	Executive Assistant	1	12	0	4,631	0	55,572
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Administrative Affairs Officer	1	12	0	2,349	0	28,188
Regular	Sub-Director	1	12	0	4,499	0	53,988
Subtotal : Administration		<u>6</u>			<u>\$21,181</u>	<u>\$0</u>	<u>\$254,172</u>
Positions : Confidence : <u>2</u>		Regular : <u>6</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Municipal Service Center							
Regular	Attorney at Law	1	12	0	3,536	0	42,432
Regular	Surveyor in Training	1	12	0	3,000	0	36,000
Regular	Administrative Affairs Coordinator	2	12	0	3,826	0	45,912
Regular	Permits Manager	1	12	0	4,355	0	52,260
Regular	Inspector Municipal	1	12	0	1,850	0	22,200
Regular	Administrative Affairs Officer	2	12	0	3,760	0	45,120
Regular	Legal Officer	1	12	0	2,756	0	33,072
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Engineering Technician	6	12	0	15,996	0	191,952
Regular	Permits Technician	5	12	0	11,000	0	132,000
Subtotal : Municipal Service Center		<u>21</u>			<u>\$52,731</u>	<u>\$0</u>	<u>\$632,772</u>
Positions : Confidence : <u>0</u>		Regular : <u>21</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Secretariat							
Regular	Administrative Affairs Assistant	1	12	0	1,852	0	22,224
Regular	Administrative Affairs Coordinator	3	12	0	5,772	0	69,264
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Executive Officer	1	12	0	2,444	0	29,328

Positions and Salaries Budget Fiscal Year 2024-25

Permits

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Secretariat		<u>6</u>			<u>\$13,448</u>	<u>\$0</u>	<u>\$161,376</u>
Positions :	Confidence : <u>0</u>	Regular : <u>6</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Permits		<u>33</u>			<u>\$87,360</u>	<u>\$0</u>	<u>\$1,048,320</u>
Positions :	Confidence : <u>2</u>	Regular : <u>33</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Professional Services

Permits

	Actual 2023-24	Recommended 2024-25	Change
Program: Municipal Services Center			
Emplacer	5,500	4,000	-1,500
Property Title Studies	11,000	2,000	-9,000
Public Nuisance Management and Administration	60,900	70,600	9,700
Subtotal : Municipal Services Center	<u>\$77,400</u>	<u>\$76,600</u>	<u>(\$800)</u>
Total : Professional Services	<u>\$77,400</u>	<u>\$76,600</u>	<u>(\$800)</u>



Municipal Government Center
Hon. Ángel Rivera Rodríguez

SUPPORT OFFICES

SECRETARIAT OF ADMINISTRATION

Victor M. Coriano Reyes, Secretary

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Secretariat of Administration is created by Executive Order No. 2005-599 of January 14, 2005 and Resolution No. 05A-67, Series 2004-2005. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as a Secretariat. This Secretariat is responsible for coordinating, planning, and directing the administrative, financial, and managerial processes, maintaining effectiveness and efficiency as its guiding principles. In addition, it is responsible for coordinating the efforts and activities of the offices of Finance, Acquisitions and Bids, Municipal Clerk, Information Technology, and Management and Budget.

LOCATION

The Secretariat is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

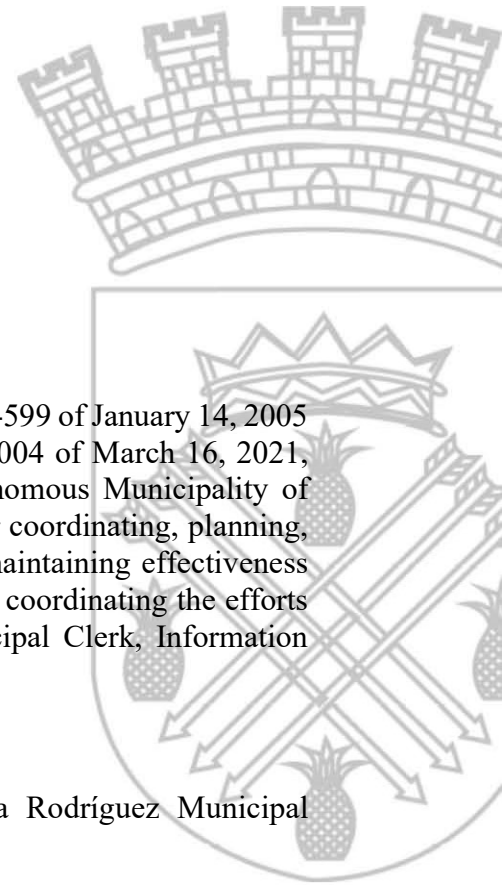
The main function of the Secretariat of Administration is to establish a modern, agile, creative, and dynamic management system that ensures the optimal use of resources. In addition, to provide advice and improve the effectiveness, efficiency, and coordination of support services to the offices and departments that make up the Autonomous Municipality of Caguas. The Secretariat operates under two budgetary programs: Management and Administration and Electronic Government.

MANAGEMENT AND ADMINISTRATION

Through this program, the Secretariat plans, supervises, and evaluates the functions and activities under its responsibility, and ensures compliance with the established objectives. It also organizes, coordinates, and directs the administrative affairs of the office, such as purchasing, budgeting, and property control, among others.

ELECTRONIC MUNICIPAL GOVERNMENT

This program administers and maintains the Portal (www.caguas.gov.pr). It is responsible for deploying a series of functions crucial to the modernization and efficiency of public service. It is in charge of developing and managing digital platforms to facilitate interaction with citizens. Its work extends to the implementation of policies aimed at improving transparency and streamlining administrative processes. In addition, it promotes access to public information through electronic means and coordinates digital transformation initiatives throughout the organization.



The unit is also responsible for ensuring information security and protecting personal data online, while encouraging citizen participation through digital tools and collaborating with other municipal agencies to transform and modernize the way they provide their services.

CITIZEN SERVICE

Work unit that complements the management of the Electronic Government Program. This unit is responsible for promoting efficient and satisfactory citizen service. It is in charge of channeling service requests received from citizens through different points of contact, including reception areas, the telephone switchboard, and digital platforms. Its functions also include managing complaints and claims, preparing monitoring reports and trend analysis, coordinating with other areas to solve complex problems, training staff in customer service skills, implementing quality management systems, disseminating information on available services, organizing citizen awareness campaigns, and collaborating with other municipal departments to improve the quality of life of citizens. In addition, they can conduct satisfaction surveys and use technological tools such as citizen relationship management systems to optimize interaction and communication with citizens.

OBJECTIVES AND PRIORITIES

- Develop new strategies to increase revenues, control and reduce expenditures, and ensure the efficient use of public resources.
- Assist and monitor compliance with the work plans, objectives, and priorities of the departments attached to the Secretariat of Administration.
- Maintain a monitoring and management assistance plan that contributes to the best use of resources.
- Coordinate and integrate e-government initiatives that enable and encourage the provision of more and better services through the Internet.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in the Personal Expenditure items that is mainly based on the transfer of three (3) positions from other administrative units to reinforce the administration area and the Citizen Service Program and the increase in the Christmas Bonus.

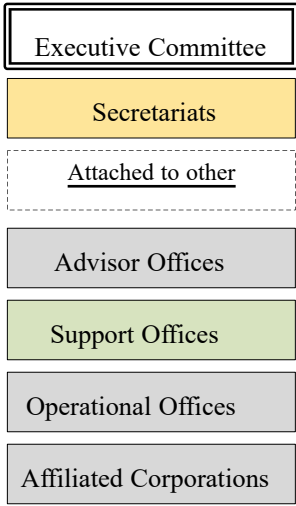
The Fees and Subscriptions item reflects a decrease that corresponds to Virtual Collector licenses that are budgeted for six (6) months. This is because on July 1, 2024, the SAP Taxpayer Services Portal will be activated and this period will be the transition period.

CONSOLIDATED BUDGET SUMMARY

Secretariat of Administration	Personnel Expense	General Expense	Total
General Fund	\$391,476	\$173,741	\$565,217
Special Funds	\$0	\$0	\$0
Consolidated Total	\$391,476	\$173,741	\$565,217

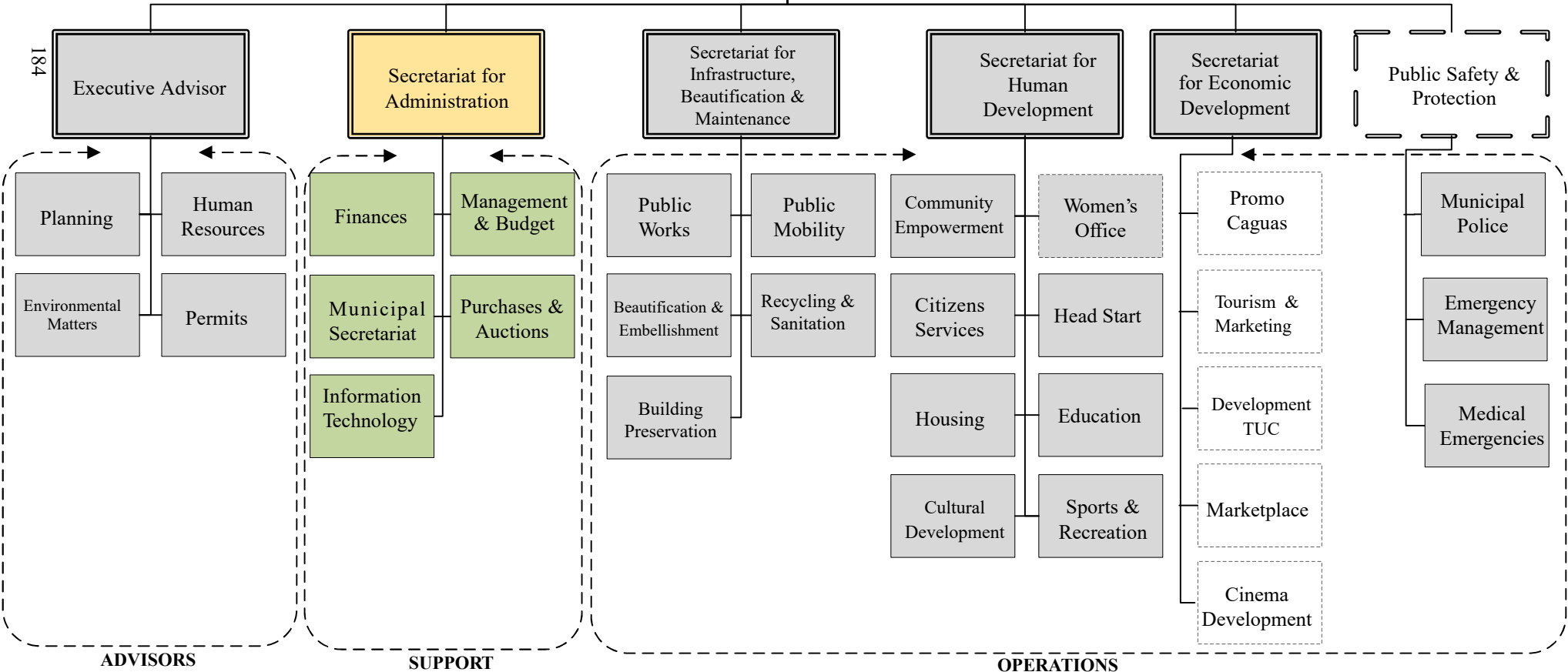
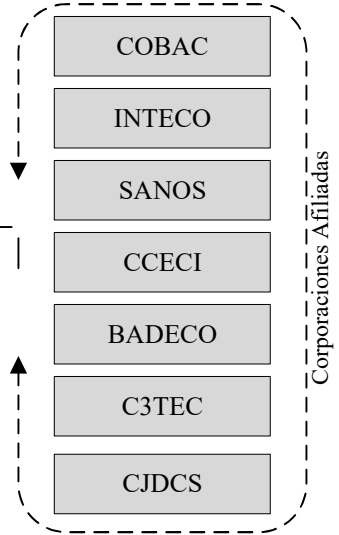
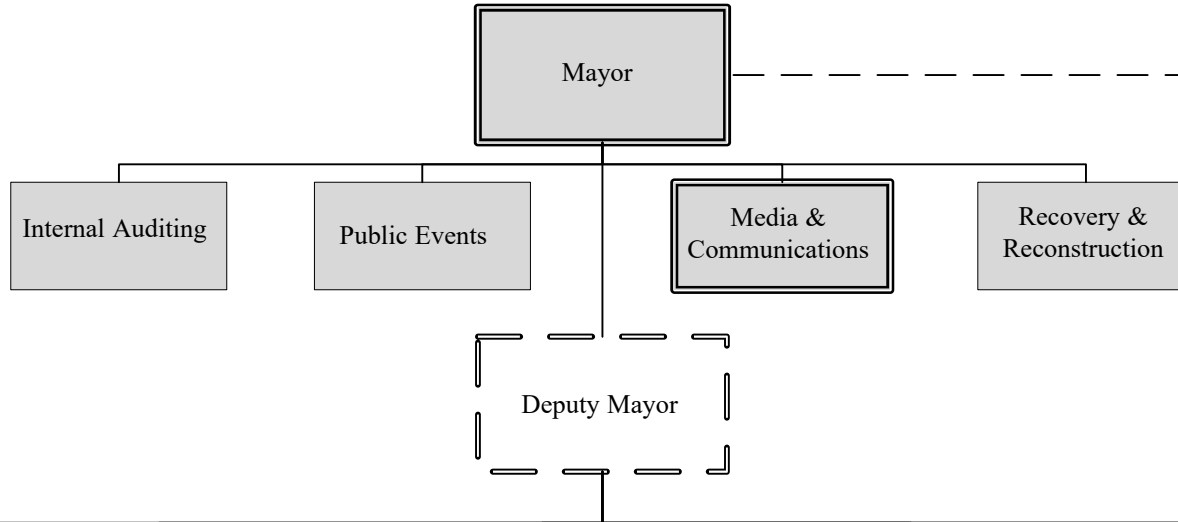


Legend



Autonomous Municipality of Caguas

Official Organizational Chart



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Detailed Budget General Fund

Secretariat of Administration

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	180,628	185,028	233,568	48,540
9106 Irregular Employees	0	0	19,110	19,110
9131 Federal Social Security	14,522	14,860	20,326	5,466
9141 Health Insurance	7,169	8,400	12,600	4,200
9151 State Insurance Fund	5,989	6,966	9,611	2,645
9171 Christmas Bonus	3,200	3,200	7,000	3,800
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	245	300	300	0
9411 Professional Services	278,930	11,200	11,200	0
9465 Miscellaneous	192	200	200	0
Personnel Expense :	217,508	224,454	308,215	83,761
General Expense :	<u>279,368</u>	<u>11,700</u>	<u>11,700</u>	<u>0</u>
Subtotal :	<u>\$496,875</u>	<u>\$236,154</u>	<u>\$319,915</u>	<u>\$83,761</u>
62 E-Government				
9101 Regular Employees	66,328	69,000	69,000	0
9131 Federal Social Security	5,235	5,402	5,433	31
9141 Health Insurance	4,105	4,200	4,200	0
9151 State Insurance Fund	2,376	2,613	2,628	15
9171 Christmas Bonus	1,600	1,600	2,000	400
9411 Professional Services	14,400	14,400	14,400	0
9444 Subscriptions	174,383	175,127	147,341	-27,786
9465 Miscellaneous	0	300	300	0
Personnel Expense :	79,644	82,815	83,261	446
General Expense :	<u>188,783</u>	<u>189,827</u>	<u>162,041</u>	<u>-27,786</u>
Subtotal :	<u>\$268,427</u>	<u>\$272,642</u>	<u>\$245,302</u>	<u>(\$27,340)</u>
Total : Secretariat of Administration				
Personnel Expense :	297,152	307,269	391,476	84,207
General Expense :	<u>468,151</u>	<u>201,527</u>	<u>173,741</u>	<u>-27,786</u>
Total :	<u>\$765,303</u>	<u>\$508,796</u>	<u>\$565,217</u>	<u>\$56,421</u>

Budget 2024-2025

Positions and Salaries Budget Fiscal Year 2024-25

Secretary of Administration

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,695	0	20,340
Regular	Administration Manager	1	12	0	3,556	0	42,672
Irregular	Ir - Office Assistant	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Executive Officer	1	12	0	2,350	0	28,200
Regular	Secretary	1	12	0	7,350	0	88,200
Regular	Executive Supervisor	1	12	0	2,763	0	33,156
Subtotal : Administration		<u>7</u>			<u>\$21,057</u>	<u>\$0</u>	<u>\$252,678</u>
Positions : Confidence : <u>1</u>		Regular : <u>6</u>		Transitory : <u>0</u>		Irregular : <u>1</u>	
Program : Electronic Municipal Government							
Regular	Computer Software Analyst	1	12	0	2,370	0	28,440
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
Subtotal : Electronic Municipal Government		<u>2</u>			<u>\$5,750</u>	<u>\$0</u>	<u>\$69,000</u>
Positions : Confidence : <u>0</u>		Regular : <u>2</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Secretary of Administration		<u>9</u>			<u>\$26,807</u>	<u>\$0</u>	<u>\$321,678</u>
Positions : Confidence : <u>1</u>		Regular : <u>8</u>		Transitory : <u>0</u>		Irregular : <u>1</u>	

Detailed Budget Professional Services

Secretariat of Administration

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Advisor on Secretariat Affairs	11,200	11,200	0
Subtotal : Administration	<u>\$11,200</u>	<u>\$11,200</u>	<u>\$0</u>
Program: E-Government			
Website Maintenance	14,400	14,400	0
Subtotal : E-Government	<u>\$14,400</u>	<u>\$14,400</u>	<u>\$0</u>
Total : Professional Services	<u><u>\$25,600</u></u>	<u><u>\$25,600</u></u>	<u><u>\$0</u></u>

FINANCE DEPARTMENT

Angie L. Frías Báez, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Department of Finance is created by virtue of Sections 6.005 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The purpose of the Finance Department is:

- Advise the Mayor in the development and implementation of public policy concerning revenue generation, investment, and financing
- Design, revise, and maintain the accounting system of the Municipality
- Develop, implement, and update the payment and revenue procedures of the different municipal agencies, so as to establish a comprehensive system for the presentation of financial information

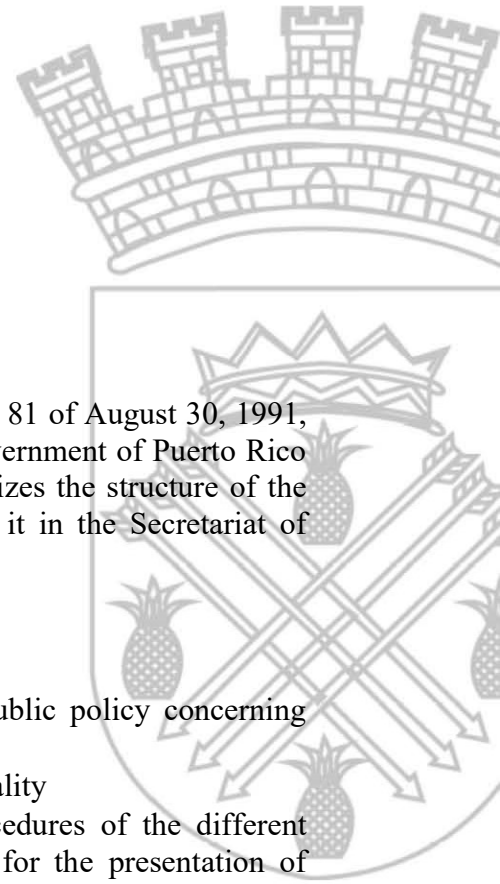
LOCATION

The Department is located on the second floor (Office 205) of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

The main functions of the Department revolve around the following general objectives:

- Develop and establish a new financial accounting model
- Safeguard assets and guarantee the collection of revenues for all concepts through efficient auditing
- Develop and maintain a system that provides the financial information necessary for the administration of municipal operations
- Streamline the process of preparing the Municipality's financial statements
- Serve as a facilitator and financial support to the units
- Provide dignified, considerate, and impartial treatment to all taxpayers, offering quality services and excellence.



The Department is composed of the following budget programs:

MANAGEMENT AND ADMINISTRATION

Establishes and administrates the fiscal policy of the Municipality to collect the tax imposed in an efficient manner. Coordinates, supervises, develops, and evaluates the public policy of the components of the Finance Department. Provides all administrative and support services to the other units of the Department. This budget program is composed of the following units:

COMPTROLLER'S OFFICE

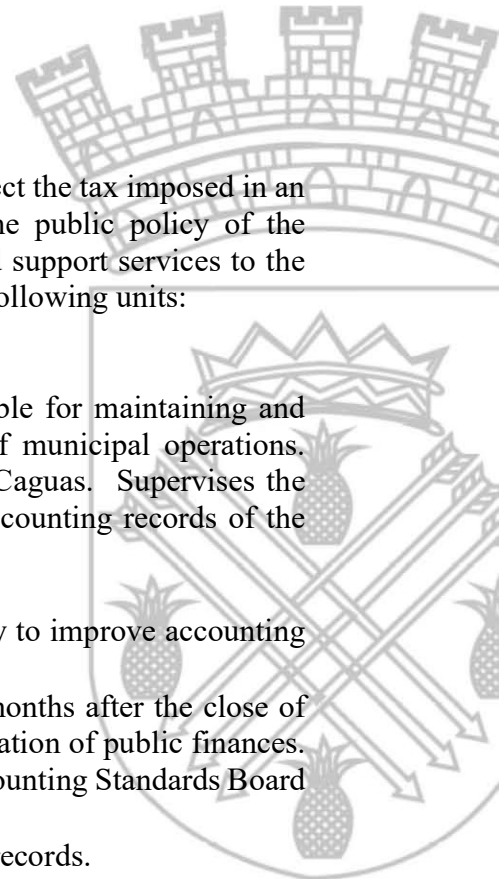
Administrates the accounting systems of the Municipality. Is responsible for maintaining and providing the necessary financial information for the administration of municipal operations. Prepares the Financial Statements of the Autonomous Municipality of Caguas. Supervises the tasks of the Accounting and Treasury areas. In addition, reviews the accounting records of the Internal Revenue and Disbursements Division. Among its priorities are:

- Optimize the use of computerized systems and existing technology to improve accounting systems, taxation and tax collection.
- Develop Financial Statements: they must be presented three (3) months after the close of the fiscal year as a measure to maintain credibility in the administration of public finances. They must comply with the requirements of the Governmental Accounting Standards Board (G.A.S.B.) Pronouncements.
- Train users of accounting systems in order to improve accounting records.
- Establish mechanisms to strengthen and/or improve processes and controls.
- Restructure municipal debt to reduce interest expenses and maximize our budgetary capacity.
- Identify and certify the supporting documents necessary to recover and return to the general fund amounts previously paid for public works and improvements.

INTERNAL REVENUE

Establishes and administrates the fiscal policy of the Municipality to control and collect the different revenue concepts in an efficient manner. Among its priorities are:

- Identify new sources of economic resources that will allow us to obtain more revenue to finance municipal operations
- Maximize financial resources by identifying tax evaders of Patents, Construction Taxes, Real Estate and Personal Property and Sales and Use Tax (IVU)
- Increase control mechanisms and ensure compliance with tax laws
- Increase the taxpayer base of the Municipality by identifying established businesses that are not complying with their civic responsibility to operate their businesses with the proper permits and be up to date in the payment of Patents and other local taxes
- Reduce the portfolio of accounts receivable for Patents and IVU
- Debug, reconcile, and maintain quality control of the data contained in the mechanized accounting system with the taxpayer's physical files.



DISBURSEMENTS

This unit is responsible for reviewing and certifying the legality and accuracy of disbursements processed in the municipality. It is composed of the Accounts Payable, Preintervention and Accounts Payable areas. Among its priorities are:

- Ensure the proper use of public funds and compliance with the laws and regulations in force.
- Maintain the municipality's good credit by guaranteeing better prices and services.
- Maintain payments within 30 to 60 days.

PROPERTY AND ARCHIVES

It is composed of the Fixed Assets, Risk Management, and Insurance and Tax Documents areas. Among its priorities are:

- Record, safeguard, and update the inventory of movable property.
- Ensure that properties are covered by a policy to protect against economic loss as a result of damages covering different areas.
- Custody and preservation of tax documents.
- Develop a catalog of Municipal Properties for the purpose of updating the value of the properties and recording data regarding utility accounts, location, and description of use.

GENERAL SERVICES

This program budgets for statutory commitments, such as payment of public debt (Special Loans, CAE and IVU), Utilities, Insurance, State Insurance Fund Corporation (CFSE) and other necessary services for all the departments that make up the Municipal Government.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a decrease in Personal Expenditure that is mainly based on the net effect of the creation of a post for the Property Unit, the transfer of a post from another administrative unit to strengthen the administration area, the increase in the Christmas Bonus, the adjustment of vacant positions to the minimum wage on a scale and the adjustment in the Regular Vacation item to the actual expenditure.

The allocations in the items of PayGo Charge, Electric Power Authority Expenses, Excavation Fee, Health Expenses, CRIM Contribution, CRIM Debt Settlement and Outgoing Transfers are strictly based on the Estimates provided by the corresponding agencies.

In addition, the items of Audit Expenses, Professional Services, Fees and Subscriptions, Miscellaneous, Unemployment Insurance, and Insurance are adjusted to the actual expense.

On the other hand, the Claims from Prior Years item reflects an increase that corresponds to the Payment Plan Agreement with the Aqueduct and Sewer Authority. It corresponds to the final result of claims for invoices from previous years.



For the current fiscal year, \$2,428,826 was budgeted to amortize the allocation of \$9,715,304 to attend to the Fiona Emergency as established in the Municipal Code. However, as of June 30, 2023, the Audited Financial Statement reflects a positive fund balance of \$5,443,505, so it is not necessary to budget the Deficit Reserve item.

It should be noted that in addition to the recommended budget allocations under the General Fund, the Department of Finance will administer special funds estimated at \$20,528,665 from the Special Additional Property Tax, among others.

CONSOLIDATED BUDGET SUMMARY

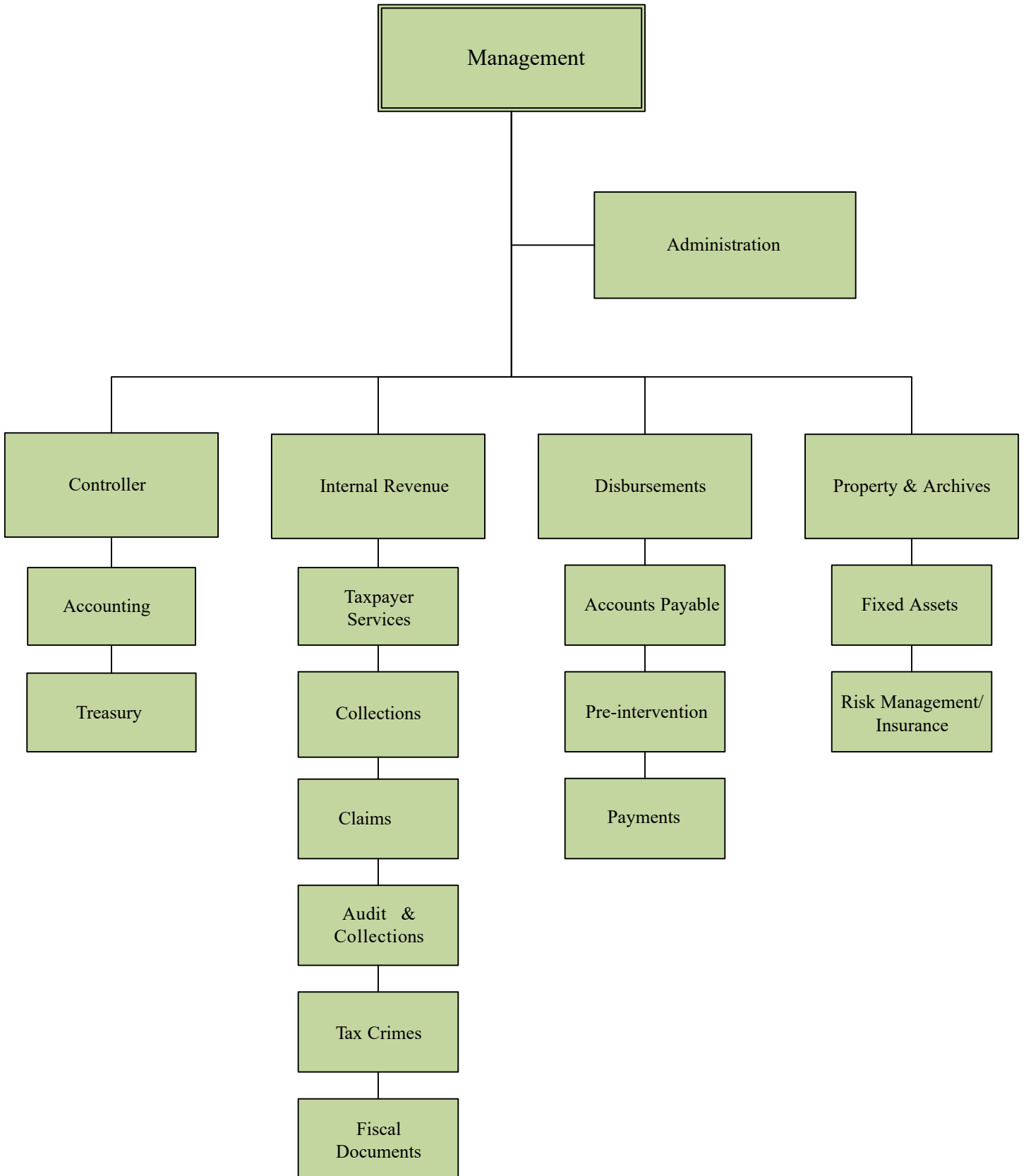
Finance	Personnel Expense	General Expense	Total
General Fund	\$9,332,555	\$19,001,928	\$28,334,483
Special Funds			
CAE -Contribution S/L Prop. Not Exonerated	\$0	\$20,508,665	\$20,508,665
Stationometer Commissions	\$0	\$20,000	\$20,000
Total Special Funds	\$0	\$20,528,665	\$20,528,665
Consolidated Total	\$9,332,555	\$39,530,593	\$48,863,148

STATISTICS

FINANCES	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Taxpayers served in the Finance Office	10,591	9,000	9,500
Patent Payment Plans	76	31	14
Municipal Revenue Collection Center (CRIM by its Spanish acronym)	0	0	0
Insurance Claims - Submitted	107	130	120
Insurance Claims - Disbursed	70	75	55
Overseeing of Commercial Construction Taxes - Impacted	0	1	7
Overseeing of Commercial Construction Taxes - Recovered	\$0.00	\$12,000	\$723,720
Public Debt-Active Loans	47	47	51
Public Debt-Overdue Loans	1	2	6
Service Requests Received	4,049	4,000	4,500
Service Requests Handled	4,049	4,000	4,500
Evaders and Debtors Visited and Counseled	541	411	393
New Taxpayers Identified	375	401	590
Interagency Operations	0	0	0
Businesses Operating without the Required License	217	152	363
Checks Issued in General	8,608	11,600	11,733
Electronic Payments	0	600	629



FINANCE



Detailed Budget General Fund

Finance

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	1,550,306	1,689,348	1,683,408	-5,940
9110 Driver Insurance	78	110	110	0
9131 Federal Social Security	122,179	133,086	133,624	538
9141 Health Insurance	97,460	115,500	119,700	4,200
9151 State Insurance Fund	50,100	64,164	64,418	254
9171 Christmas Bonus	40,800	44,000	57,000	13,000
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	3,881	5,000	5,000	0
9410 Audit Services	32,920	37,750	40,000	2,250
9411 Professional Services	150,000	207,200	182,200	-25,000
9444 Subscriptions	1,500	1,500	2,000	500
9465 Miscellaneous	1,986	2,000	3,000	1,000
Personnel Expense :	1,866,922	2,052,208	2,064,260	12,052
General Expense :	<u>190,286</u>	<u>253,450</u>	<u>232,200</u>	<u>-21,250</u>
Subtotal :	<u>\$2,057,208</u>	<u>\$2,305,658</u>	<u>\$2,296,460</u>	<u>(\$9,198)</u>
38 General Services				
9107 Accrued Vacation, Regular Leave	16,540	150,000	100,000	-50,000
9108 Accrued Vacation, Sick Leave	1,152,820	500,000	500,000	0
9114 "PAYGO" Charge	6,732,348	6,659,767	6,518,570	-141,197
9131 Federal Social Security	81,841	49,725	49,725	0
9145 Unemployment Insurance	80,000	80,000	100,000	20,000
9228 Electric Energy Expenses	4,328,644	6,394,131	5,073,824	-1,320,307
9436 Excavation and Demolition Fee	12,000	12,000	12,000	0
9442 Insurance	2,077,828	2,100,000	2,400,000	300,000
9443 Health Expenses	3,134,837	3,982,252	4,156,879	174,627
9459 Deficit Reserve	0	2,428,826	0	-2,428,826
9471 Prior Year Claims	652,023	480,000	665,000	185,000
9477 Contribution to the CRIM	1,444,862	1,425,311	1,398,114	-27,197
9478 Debt Settlement with the CRIM	0	0	33,758	33,758
9901 Outgoing Transfers	5,635,717	5,025,764	5,030,153	4,389

Budget 2024-2025

Detailed Budget General Fund

Finance

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
38 General Services				
Personnel Expense :	8,063,548	7,439,492	7,268,295	-171,197
General Expense :	<u>17,285,911</u>	<u>21,848,284</u>	<u>18,769,728</u>	-3,078,556
Subtotal :	<u>\$25,349,459</u>	<u>\$29,287,776</u>	<u>\$26,038,023</u>	<u>(\$3,249,753)</u>
Total : Finance				
Personnel Expense :	9,930,471	9,491,700	9,332,555	-159,145
General Expense :	<u>17,476,197</u>	<u>22,101,734</u>	<u>19,001,928</u>	-3,099,806
Total :	<u>\$27,406,668</u>	<u>\$31,593,434</u>	<u>\$28,334,483</u>	<u>(\$3,258,951)</u>

Positions and Salaries Budget Fiscal Year 2024-25

Finance

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Internal Revenue Agent	1	12	0	1,902	0	22,824
Regular	Senior Internal Revenue Agent	2	12	0	5,019	0	60,228
Regular	Finance Analyst	13	12	0	29,392	180	354,864
Regular	Administrative Affairs Assistant	1	6	0	1,630	0	9,780
Regular	Administrative Affairs Assistant	2	12	0	3,260	0	39,120
Regular	Finance Assistant	3	12	0	5,854	0	70,248
Regular	Accountant	5	12	0	10,390	0	124,680
Regular	Senior Accountant	1	12	0	2,507	0	30,084
Regular	Administrative Affairs Coordinator	5	12	0	10,075	151	122,712
Regular	Director	1	12	0	6,685	0	80,220
Regular	Finance Specialist	3	12	0	7,513	0	90,156
Regular	Administration Manager	1	6	0	3,250	0	19,500
Regular	Finance Manager	4	12	0	15,690	0	188,280
Regular	Projects and Programs Manager	2	12	0	6,760	0	81,120
Regular	Administrative Affairs Officer	2	6	0	3,500	0	21,000
Regular	Administrative Affairs Officer	2	12	0	3,685	143	45,936
Regular	Executive Officer	1	12	0	2,350	0	28,200
Regular	Sub-Director	1	12	0	4,898	0	58,776
Regular	Finance Supervisor	7	12	0	19,640	0	235,680
Subtotal : Administration		<u>57</u>			<u>\$144,000</u>	<u>\$474</u>	<u>\$1,683,408</u>
Positions : Confidence : <u>1</u>		Regular : <u>57</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Finance		<u>57</u>			<u>\$144,000</u>	<u>\$474</u>	<u>\$1,683,408</u>
Positions : Confidence : <u>1</u>		Regular : <u>57</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Professional Services

Finance

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Administration of the Agreement with the CRIM	170,000	170,000	0
Accounting Advisor	25,000	0	-25,000
Financing Advisor	12,200	12,200	0
Subtotal : Administration	<u>\$207,200</u>	<u>\$182,200</u>	<u>(\$25,000)</u>
Total : Professional Services	<u>\$207,200</u>	<u>\$182,200</u>	<u>(\$25,000)</u>

MUNICIPAL CLERK'S OFFICE

Saquia Azize Cintrón, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Office of the Municipal Secretary is created by virtue of Section 6.001 2 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

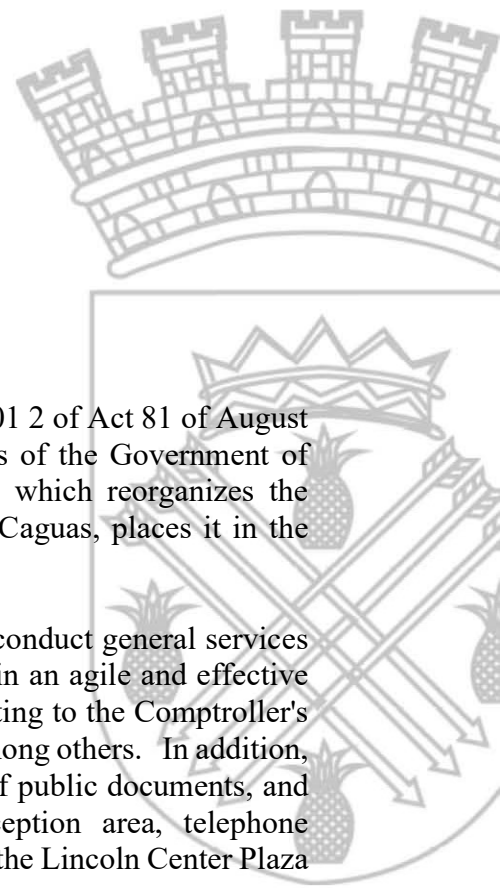
The purpose of the Office is to streamline, modernize, standardize, and conduct general services so that the administrative units can perform their functions and operate in an agile and effective manner. It is responsible for the registration of contracts and for submitting to the Comptroller's Office the deeds of purchase and sale of properties of the Municipality, among others. In addition, they are in charge of internal and external mail, niche leasing, custody of public documents, and administration of the Municipal Government Center, including reception area, telephone switchboard, municipal cemeteries, the External Resources program, and the Lincoln Center Plaza Building.

LOCATION

The Municipal Clerk's Office is located on the second floor (Room 204) of the Ángel Rivera Rodríguez Municipal Government Center. The Administration and Secretariat programs are located at this location.

Other areas attached to the Municipal Clerk's Office are:

- General Services Program, located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center, in charge of the administration of the building, in addition to the maintenance of nearby areas.
- Cemetery Program, which includes Municipal Cemeteries 1 and 3: Municipal Cemetery #1, is located at Avenida Joviniano Ríos #415 (near the old Café Crema Company premises) and is known as El Cementerio Viejo (The Old Cemetery). Municipal Cemetery #3, is located on PR 156 km 57.7, next to the Eng. Ángel O. Berríos Díaz Sports Complex.
- Public Documents Program, located on the second floor of the Annex Building to the Old City Hall on Padial Street.
- Lincoln Center Plaza Building, located on Luis Muñoz Rivera Street and Dr. Goyco Street in the Traditional Urban Center of Caguas.



ORGANIZATIONAL STRUCTURE

The Municipal Clerk's Office is organized on the basis of the following budgetary programs: (1) Management and Administration, (2) External Resources, (3) Cemeteries, (4) Municipal Clerk's Office, (5) General Services and (6) Public Documents Program.

MANAGEMENT AND ADMINISTRATION

This program develops the administrative processes for the planning, follow-up, and evaluation of the different areas of the Municipal Clerk. Administrative services for the acquisition of goods and equipment supplies are offered through requisitions. Invoices and payments for purchases and services received are reviewed and processed. Preparation and administration of the budget allocated to the department using the necessary expenditure control mechanisms to ensure quality results at an efficient cost including transactions, balance sheet analysis, etc. Adequate controls are established to maintain the inventory of property in their custody.

In addition, it performs the protocol functions of the Municipal Clerk. Among them, it is the custodian of the Official Seal of the Municipality and the issuance of the same; the signing of certifications, letters, and other official documents delegated to it by the Mayor.

MUNICIPAL CLERK

Through this program, the services of Contract Registration, Internal Mail, and the Lincoln Plaza Administration are offered.

Contract registration

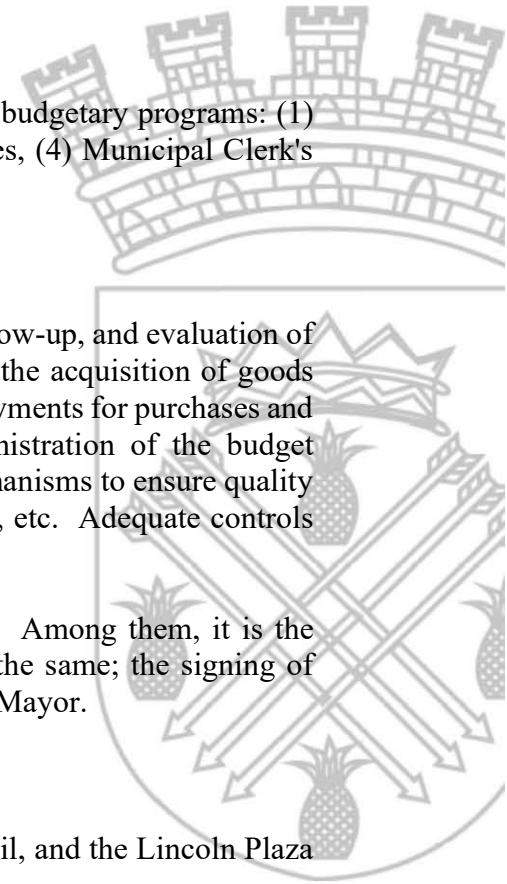
Provides guidance services, review, processing, and registration of all contracts of the Municipality in accordance with applicable laws, regulations and jurisprudence. It registers contracts, amendments, change orders, purchase and sale contracts, deeds, and related documents. Approximately 3,700 documents of this nature are recorded annually.

Internal Mail

This area provides the services of control and receipt of internal and external correspondence, maintaining a modern and reliable system of registration, distribution, and follow-up of correspondence. Delivery and pick-up at government offices and agencies. Annually processes over 3,000 pieces of internal correspondence and over 8,200 pieces of external correspondence.

Lincoln Plaza Administration

The Municipal Clerk's Office manages the Lincoln Plaza Building facilities to ensure services are provided including leasing of commercial space, renewal of use permits, operations of various equipment, and major structural repairs.



EXTERNAL RESOURCES

This program is responsible for providing information, technical assistance, and advice to the Mayor and Administrative Unit Directors regarding federal and state agency program laws and regulations.

Through proposals, other initiatives for external resources and financing, efforts are coordinated with service providers, federal agencies, and private organizations to bring these funds to the municipality. This program provides support in monitoring federal programs and ensuring compliance with applicable regulations.

MUNICIPAL CEMETERIES

Municipal Cemeteries I and III are administrated through this program. Municipal Cemetery I, classified as a historical resource by the Institute of Puerto Rican Culture, housed the mortal remains of Blessed Carlos Manuel Cecilio Rodríguez. In addition, there are the pantheons of Caguas' heroes. Interment services are offered, burials, exhumations, and transfers of remains are coordinated when permission is obtained from the Department of Health.

The Municipal Cemetery III offers the services of leasing graves for adults, infants, exhumation graves, niche, columbarium (ashes area) and ossuary with an option to renew every 5 years. Exhumations and transfers of remains to other cemeteries are coordinated and carried out with the permits required by the Health Department.

ADMINISTRATION OF THE MUNICIPAL GOVERNMENT CENTER

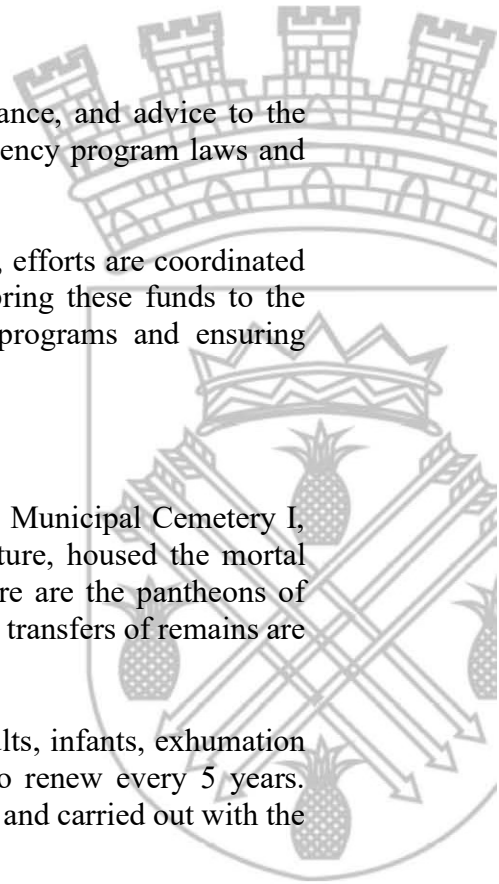
This program provides maintenance services for the administrative facilities of the Ángel Rivera Rodríguez Municipal Government Center and other municipal areas. General repair and maintenance services are channeled for elevators, air conditioners, and electric generators. The warehouse of general cleaning materials and supplies is organized and managed.

PUBLIC DOCUMENTS PROGRAM

This program performs the functions of custody, filing, preservation, and disposal of the records that have been transferred as inactive documents, in accordance with Act No. 5 of December 8, 1955, as amended, and with the other requirements for the administration and preservation of public documents. Currently, the area occupied by retained documents is estimated at 3,031.56 square feet; and the area occupied by documents to be disposed of is 1,698.67 square feet.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of a decrease in the Personal Expenditure items that is mainly based on the net effect of the transfer of two (2) positions to the Secretariat of Administration as a result of the integration of the reception of the Municipal Government Center to the Citizen Service Program and the increase in the Christmas Bonus.



The items of Professional Services, Equipment and Vehicle Rental, Equipment Maintenance and Postage are adjusted to the actual expense. On the other hand, the item of Non-Professional Services reflects an increase that corresponds to the maintenance costs of the Municipal Government Center, according to auction. The Building Rental item is also created to cover the rental costs of the premises where the Permanent Registration Board is located. The municipality assumed the cost of rent to maintain the services offered by this office to the citizens of Caguas. For the current fiscal year, this expenditure was covered by Special Local Funds.

On the other hand, in addition to the budget allocations recommended under the General Fund, it should be noted that the Department of Municipal Clerk will have allocations of special funds that are estimated at \$580,310 from the Lincoln Plaza Rent, Soft Drink Machine Commissions and the Municipal Cemetery, among others.

CONSOLIDATED BUDGET SUMMARY

Municipal Clerk	Personnel Expense	General Expense	Total
General Fund	\$1,304,187	\$299,463	\$1,603,650
Special Funds			
Soft Drink Machine Commissions	\$0	\$8,400	\$8,400
Rent Lincoln Center Plaza	\$0	\$450,000	\$450,000
Rent Cafeteria Government Center	\$0	\$1,910	\$1,910
Cemetery No. 3	\$0	\$120,000	\$120,000
Total Special Funds	\$0	\$580,310	\$580,310
Consolidated Total	\$1,304,187	\$879,773	\$2,183,960



STATISTICS

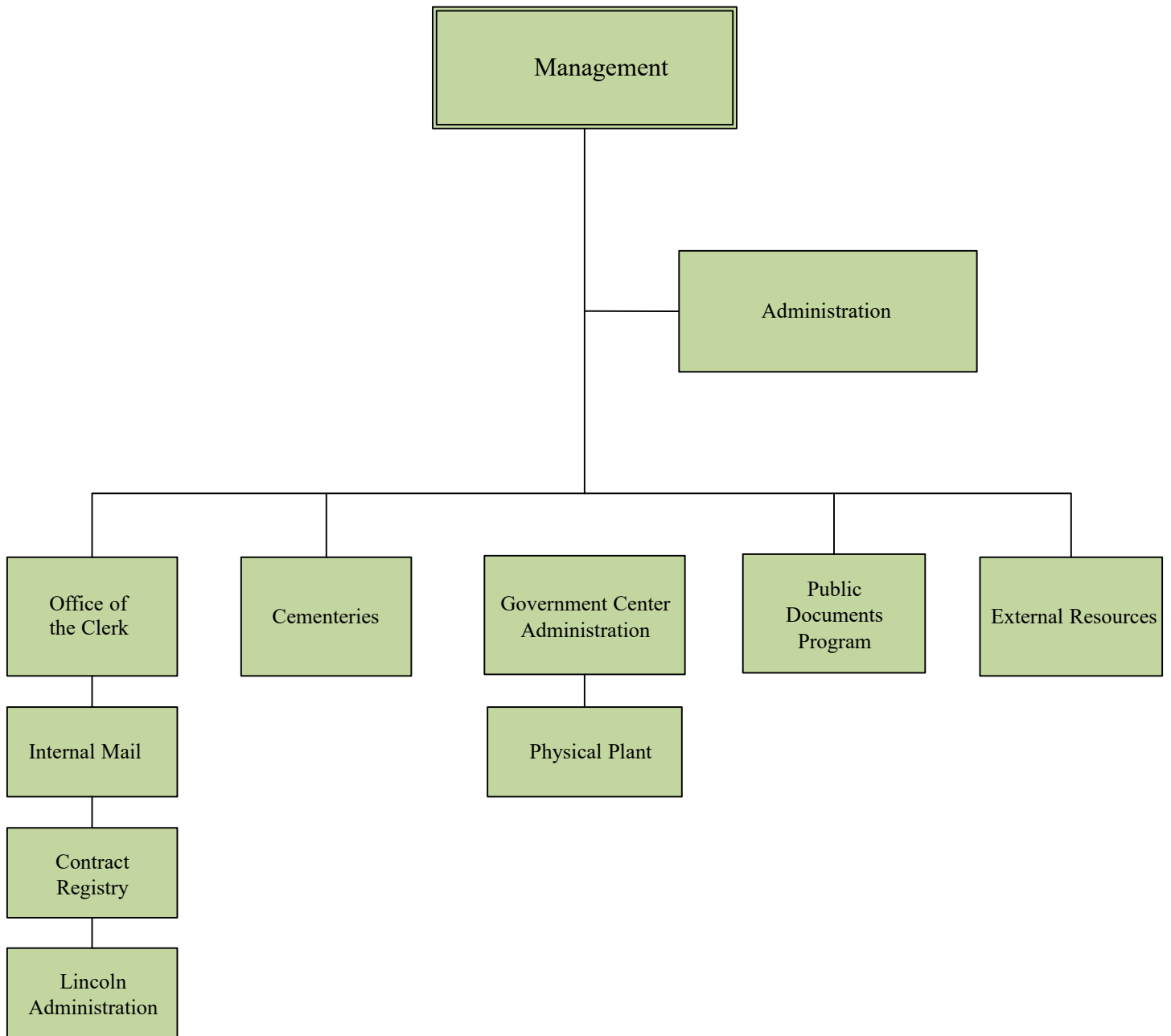
MUNICIPAL CLERK	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Municipal Secretariat			
Internal Correspondence (Pieces)	2,590	3,520	3,500
External Correspondence (Pieces)	6,858	7,569	5,172
Correspondence Sent by Regular Mail (Pieces)	30,972	35,538	26,782
Certified Letters (Pieces)	652	784	689
Registered Contracts	3,705	2,660	2,474
Amendment of Registered Contracts	482	370	352
Municipal Service Center			
Coordination of Cargo Zone Services (maintenance)	175	200	200
Citizens' visits to the Government Center	19,152	13,262	13,000
Requests for access to facilities	150	130	130
Public Documents Program			
Preserved Documents	210,372	221,032	223,231
Disposal of Documents Central File	14,760	4,800	6,816
Disposal of Private Documents	7,200	0	5,000
Permanent Documents (does not include plans)	93,964	94,064	97,029
Transfer of Received Documents	11,760	15,360	6,050
Transfer of Received Plans	1,700	0	0
Requests for Received Documents	50	71	65
Inspections of Documents and Archives Areas in the Units	12	17	10
List of provisions approved by the Institute of Puerto Rican Culture (ICP by its Spanish acronym)	0	2	2
Training and Orientation in the Units	5	12	15
Municipal Cemetery I			
Burial	7	17	20
Exhumation	3	3	0
Transfers to another Cemetery	0	1	0
Transfers received to our Cemetery	1	1	1
Municipal Cemetery III			
Burial Regular Niche	122	109	76
Burial Adult Grave	0	1	17
Burial Infant Grave	5	1	1
Burial Columbarium Grave	31	21	24
Exhumation and Internal Transfer of Grave from Niches to Ossuary	6	2	0
Mass Exhumation Regular Niches	0	0	860
Mass Exhumation Oversize Niches	0	0	1
Exhumation and Transfer of Grave from Regular Niches to Other Cemeteries	3	7	9
Exhumation and Transfer of Grave from Columbarium to Other Cemeteries	1	0	0
Exhumation and Transfer of Grave from Ossuary to Other Cemeteries	1	0	0
Exhumation and Transfer of Grave from Common Mausoleum to other Cemeteries	1	0	0
Delivery of Ashes to Families or Custodians	1	0	2



MUNICIPAL CLERK	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Municipal Cemetery Services Office			
Lease Contract Case Burial Regular Niche	122	109	76
Lease Contract Case Burial Adult Grave	0	0	5
Lease Contract Case Burial Infant Grave	5	0	5
Lease Contract Columbarium Burial Case	31	14	30
Lease Contract Renewal Regular Niche	185	166	76
Lease Contract Renewal Adult Grave	16	20	25
Lease Contract Renewal Infant Grave	5	4	5
Lease Contract Renewal Ossuary Grave	54	25	35
Lease Contract Renewal Columbarium Grave	7	4	25
Assigned Lease Agreement Burial Regular Niche	0	1	5
Assigned Lease Agreement Burial Adult Grave	0	1	2
Assigned Lease Agreement Burial Infant Grave	0	0	2
Assigned Lease Agreement Burial Columbarium Grave	0	0	5
External Resources			
Overall Evaluated Proposals	9	22	24
Filed Proposals - Corporations/Municipality	0	1	1
Approved Proposals - Corporations/Municipality	0	4	1
Guidance for Corporations to request SAM/UEI	0	0	3
Special Projects	0	0	4



MUNICIPAL CLERK'S OFFICE



Detailed Budget General Fund

Municipal Clerk

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	205,416	231,768	208,056	-23,712
9106 Irregular Employees	18,512	15,288	19,110	3,822
9110 Driver Insurance	0	22	44	22
9131 Federal Social Security	18,140	19,914	18,453	-1,461
9141 Health Insurance	16,165	16,800	14,700	-2,100
9151 State Insurance Fund	6,990	9,413	8,704	-709
9171 Christmas Bonus	7,200	7,200	8,000	800
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	166	200	200	0
Personnel Expense :	278,423	306,405	283,067	-23,338
General Expense :	<u>166</u>	<u>200</u>	<u>200</u>	<u>0</u>
Subtotal :	<u>\$278,590</u>	<u>\$306,605</u>	<u>\$283,267</u>	<u>(\$23,338)</u>
03 Planning and Development				
9101 Regular Employees	21,940	23,088	23,088	0
9131 Federal Social Security	1,740	1,828	1,843	15
9141 Health Insurance	2,005	2,100	2,100	0
9151 State Insurance Fund	629	884	892	8
9171 Christmas Bonus	800	800	1,000	200
9201 Office Supplies	75	100	100	0
9411 Professional Services	18,000	18,000	18,000	0
9465 Miscellaneous	200	200	200	0
Personnel Expense :	27,114	28,700	28,923	223
General Expense :	<u>18,275</u>	<u>18,300</u>	<u>18,300</u>	<u>0</u>
Subtotal :	<u>\$45,389</u>	<u>\$47,000</u>	<u>\$47,223</u>	<u>\$223</u>
22 Cemetery				
9101 Regular Employees	209,502	259,392	224,028	-35,364
9110 Driver Insurance	25	66	44	-22
9131 Federal Social Security	16,578	20,523	17,908	-2,615
9141 Health Insurance	14,707	23,100	21,000	-2,100
9151 State Insurance Fund	6,765	9,928	8,664	-1,264
9171 Christmas Bonus	7,200	8,800	10,000	1,200

Budget 2024-2025

Detailed Budget General Fund

Municipal Clerk

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
22 Cemetery				
Personnel Expense :	254,777	321,809	281,644	-40,165
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$254,777</u>	<u>\$321,809</u>	<u>\$281,644</u>	<u>(\$40,165)</u>

27 Municipal Clerk

9101	Regular Employees	125,317	135,960	135,960	0
9106	Irregular Employees	0	19,110	0	-19,110
9110	Driver Insurance	28	22	22	0
9131	Federal Social Security	9,954	12,295	10,863	-1,432
9141	Health Insurance	10,505	12,600	12,600	0
9151	State Insurance Fund	3,826	5,947	5,257	-690
9171	Christmas Bonus	4,800	5,600	6,000	400
9201	Office Supplies	196	200	200	0
9301	Office Equipment	0	100	100	0
9327	Equipment	0	100	100	0
9411	Professional Services	8,249	7,165	10,156	2,991
9451	Rental of Equipment and Vehicles	1,320	1,360	1,440	80
9461	Equipment Maintenance	1,868	2,055	2,054	-1
9469	Postage	54,835	20,000	25,000	5,000
Personnel Expense :		154,430	191,534	170,702	-20,832
General Expense :		<u>66,469</u>	<u>30,980</u>	<u>39,050</u>	<u>8,070</u>
Subtotal :		<u>\$220,898</u>	<u>\$222,514</u>	<u>\$209,752</u>	<u>(\$12,762)</u>

38 General Services

9101	Regular Employees	317,534	286,620	320,880	34,260
9110	Driver Insurance	47	22	44	22
9131	Federal Social Security	26,714	22,790	25,701	2,911
9141	Health Insurance	30,932	29,400	31,500	2,100
9151	State Insurance Fund	10,606	11,026	12,435	1,409
9171	Christmas Bonus	13,600	11,200	15,000	3,800
9201	Office Supplies	0	50	50	0
9215	Maintenance Materials	2,364	2,500	2,500	0
9242	Operating Materials and Supplies	14,092	10,000	10,000	0
9321	Maintenance Equipment	0	500	500	0

Budget 2024-2025

Detailed Budget General Fund

Municipal Clerk

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
38 General Services				
9412 Non-Professional Services	11,166	119,187	164,037	44,850
9421 Travel Expenses	5,520	5,520	5,520	0
9450 Rent of Buildings	0	0	58,656	58,656
9464 Building Maintenance	0	200	200	0
Personnel Expense :	399,433	361,058	405,560	44,502
General Expense :	<u>33,142</u>	<u>137,957</u>	<u>241,463</u>	<u>103,506</u>
Subtotal :	<u>\$432,575</u>	<u>\$499,015</u>	<u>\$647,023</u>	<u>\$148,008</u>
56 Public Document Management				
9101 Regular Employees	107,066	94,404	94,404	0
9106 Irregular Employees	0	13,650	13,650	0
9131 Federal Social Security	8,497	8,574	8,651	77
9141 Health Insurance	7,875	8,400	8,400	0
9151 State Insurance Fund	3,547	4,148	4,186	38
9171 Christmas Bonus	4,000	4,000	5,000	1,000
9201 Office Supplies	0	100	100	0
9242 Operating Materials and Supplies	300	300	300	0
9444 Subscriptions	0	50	50	0
Personnel Expense :	130,985	133,176	134,291	1,115
General Expense :	<u>300</u>	<u>450</u>	<u>450</u>	<u>0</u>
Subtotal :	<u>\$131,285</u>	<u>\$133,626</u>	<u>\$134,741</u>	<u>\$1,115</u>
Total : Municipal Clerk				
Personnel Expense :	1,245,162	1,342,682	1,304,187	-38,495
General Expense :	<u>118,352</u>	<u>187,887</u>	<u>299,463</u>	<u>111,576</u>
Total :	<u>\$1,363,514</u>	<u>\$1,530,569</u>	<u>\$1,603,650</u>	<u>\$73,081</u>

Positions and Salaries Budget Fiscal Year 2024-25

Municipal Clerk

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	2	12	0	3,260	0	39,120
Regular	Management Assistant	1	12	0	2,000	0	24,000
Regular	Director	1	12	0	5,500	0	66,000
Irregular	Ir - Office Assistant	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	2	12	0	3,926	0	47,112
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Subtotal : Administration		<u>8</u>			<u>\$18,931</u>	<u>\$0</u>	<u>\$227,166</u>
Positions : Confidence : <u>1</u>		Regular : <u>7</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		
Program : Planning and Development							
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Subtotal : Planning and Development		<u>1</u>			<u>\$1,924</u>	<u>\$0</u>	<u>\$23,088</u>
Positions : Confidence : <u>0</u>		Regular : <u>1</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Cemetary							
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Cleaning Employee	1	12	0	1,658	0	19,896
Regular	Brigade Manager	1	12	0	2,020	0	24,240
Regular	Administrative Affairs Officer	1	12	0	2,036	0	24,432
Regular	Executive Supervisor	1	12	0	2,476	0	29,712
Regular	Worker	5	12	0	8,425	130	102,660
Subtotal : Cemetary		<u>10</u>			<u>\$18,539</u>	<u>\$130</u>	<u>\$224,028</u>
Positions : Confidence : <u>0</u>		Regular : <u>10</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Secretariat							
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Administrative Affairs Officer	4	12	0	7,400	0	88,800
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960

Positions and Salaries Budget Fiscal Year 2024-25

Municipal Clerk

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Secretariat Positions :		<u>6</u>			<u>\$11,330</u>	<u>\$0</u>	<u>\$135,960</u>
Confidence : <u>0</u>		Regular : <u>6</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : General Services							
Regular	Cleaning Employee	6	12	0	9,946	0	119,352
Regular	Brigade Manager	2	12	0	3,659	0	43,908
Regular	Administration Manager	1	12	0	3,250	0	39,000
Regular	Worker	6	12	0	9,885	0	118,620
Subtotal : General Services		<u>15</u>			<u>\$26,740</u>	<u>\$0</u>	<u>\$320,880</u>
Positions : Confidence : <u>0</u>		Regular : <u>15</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Public Documents Administration							
Regular	Document Administrator	1	12	0	2,444	0	29,328
Regular	Administrative Affairs Assistant	2	12	0	3,403	0	40,836
Regular	Administrative Affairs Coordinator	1	12	0	2,020	0	24,240
Irregular	Ir - Office Assistant	1	0	52	1,138	0	13,650
Subtotal : Public Documents Administration		<u>5</u>			<u>\$9,005</u>	<u>\$0</u>	<u>\$108,054</u>
Positions : Confidence : <u>0</u>		Regular : <u>4</u>		Transitory : <u>0</u>		Irregular : <u>1</u>	
Total : Municipal Clerk		<u>45</u>			<u>\$86,468</u>	<u>\$130</u>	<u>\$1,039,176</u>
Positions : Confidence : <u>1</u>		Regular : <u>43</u>		Transitory : <u>0</u>		Irregular : <u>2</u>	

Detailed Budget Professional Services

Municipal Clerk

	Actual 2023-24	Recommended 2024-25	Change
Program: Planning and Development			
Proposal Writing Consultant	18,000	18,000	0
Subtotal : Planning and Development	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>
Program: Secretariat			
"Turnos PR"	7,165	10,156	2,991
Subtotal : Secretariat	<u>\$7,165</u>	<u>\$10,156</u>	<u>\$2,991</u>
Total : Professional Services	<u>\$25,165</u>	<u>\$28,156</u>	<u>\$2,991</u>

Detailed Budget Non-Professional Services

Municipal Clerk

	Actual 2023-24	Recommended 2024-25	Change
Program: General Services			
General Fumigation	13,416	18,546	5,130
Cleaning Municipal Government Center	103,083	142,803	39,720
Water Service	2,688	2,688	0
Subtotal : General Services	<u>\$119,187</u>	<u>\$164,037</u>	<u>\$44,850</u>
Total : Non-Professional Services	<u>\$119,187</u>	<u>\$164,037</u>	<u>\$44,850</u>

MANAGEMENT AND BUDGET OFFICE

Ana L. Vélez Martínez, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

Ordinance No. 23, Series 1989-90, created the Office of Management and Budget and Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The purpose of the OMB is to ensure that the Municipal Administration achieves the highest standards of compliance and efficiency through the intelligent use of human, organizational, economic, and technological resources. In this way, a better service to citizens is guaranteed. To this end, the following general objectives have been established:

- Increase productivity through more efficient processes and the use of technology
- Streamline and improve the quality of services and internal operations
- Optimize available human and financial resources
- Develop projects and activities aimed at controlling and reducing costs
- Account for accurate and timely information on the fiscal affairs of the Municipality for managerial decision making

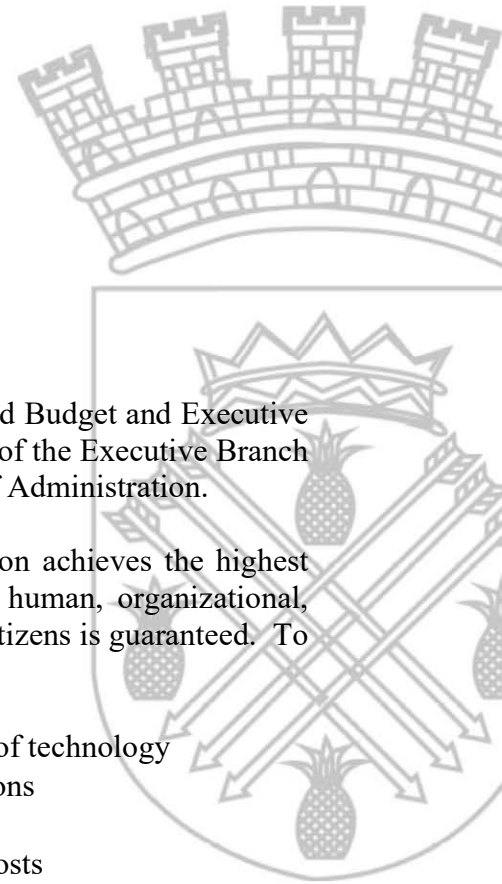
LOCATION

The office is located on the second floor, Office 203, of the Angel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

The main function of the OMB is to develop and administrate the Municipality's Operating Budget. As part of this function, the Office performs an analysis of the funding needs of each unit, with the active and individual participation of each unit, and advises the Mayor and the heads of administrative units on all matters related to the municipal budget. In addition, it provides budget modification services through realignments, authorizations, and fund transfers.

In addition, consulting and development services are offered to agencies in the areas of organization, methods, procedures, management practices, and program and application development. To provide these services, new technology is used that allows a more agile and efficient operation with fewer resources.



The office is organized into the following budget programs:

- Administration and Management
- Budget

Administration and Management

MANAGEMENT AND ADMINISTRATION

Responsible for planning, organizing, directing, supervising, monitoring, evaluating, and controlling all OGP activities. Among its functions are the following:

- Maintain an administrative structure that provides the necessary services and materials.
- Administrate the Program of Donations to Non-Profit Entities of the Autonomous Municipality of Caguas.
- Administrate the Cost Recovery Plan for service to federally funded programs.

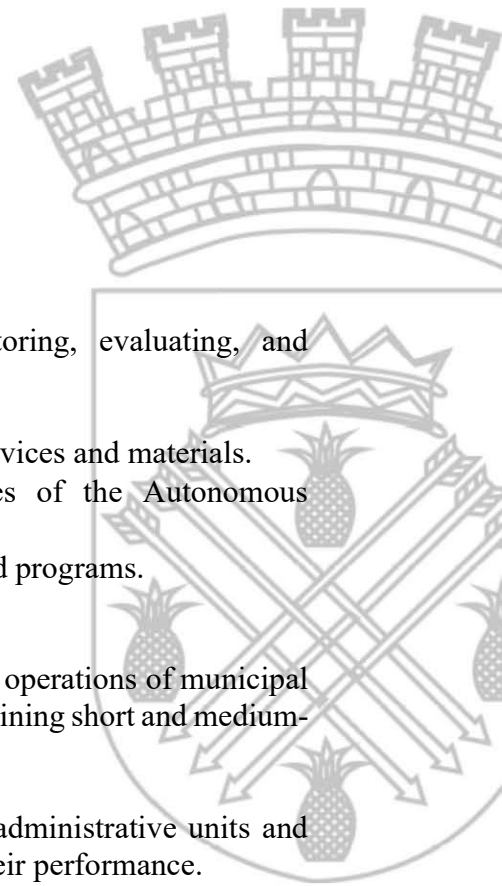
MANAGEMENT

This area is responsible for promoting efficiency and effectiveness in the operations of municipal departments and offices through modern and agile initiatives aimed at obtaining short and medium-term results. Among its functions are the following:

- Conduct organizational and operational studies of programs and administrative units and formulate and implement recommendations aimed at facilitating their performance.
- Develop and implement methods to evaluate and identify programs, services, and projects susceptible to improvement.
- Analyze and evaluate systems, processes, units, and functions of municipal agencies and formulate and implement recommendations aimed at improving their efficiency and effectiveness.
- Collaborate with the Information Technology Department in promoting the use of technology, sharing skills, knowledge of process analysis, and documentation.
- Collaborate with the Internal Audit Office in identifying and prioritizing organizational risks (risk assessment) as an initial phase of the risk management process, and support the offices and departments concerned in making decisions and implementing controls to mitigate them
- Advise the Mayor and heads of administrative units on measures to encourage improved organizational performance.
- Evaluate successful management projects in other jurisdictions and promote the implementation of new practices and innovative ideas.

BUDGET

It is responsible for evaluating, formulating, analyzing, controlling the municipal budget, and advising the Mayor on matters affecting the fiscal health of the Municipality. Among its functions are the following:



- Prepare the Annual Municipal Budget.
- Evaluate, process, and recommend the approval of the various budgetary transactions such as: Authorizations of Non-Budgeted Funds, Transfers of Funds between Accounts, Fund Carryforwards, and Budget Adjustments.
- Continuously monitor and analyze municipal revenues, expenditures of municipal offices and departments, comparing them with previous periods to determine trends that require preventive action.
- Analyze ordinances, resolutions, executive orders, agreements, financing, federal programs, and other documents through which funds are allocated to the Municipality to produce the corresponding budgetary transactions.
- Identify new sources of resources and help maximize them.
- Advise the Mayor on the availability of resources and their allocation to priority programs, projects, and activities of the Municipality.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a decrease in the Personal Expenditure items that is mainly based on the net effect of the transfer of a vacant position to the Purchasing and Auction Department to reinforce the Purchasing Unit and the increase in the Christmas Bonus.

General Expenditure items do not reflect changes.

CONSOLIDATED BUDGET SUMMARY

Management and Budget	Personnel Expense	General Expense	Total
General Fund	\$424,443	\$2,190	\$426,633
Special Funds	\$0	\$0	\$0
Consolidated Total	\$424,443	\$2,190	\$426,633

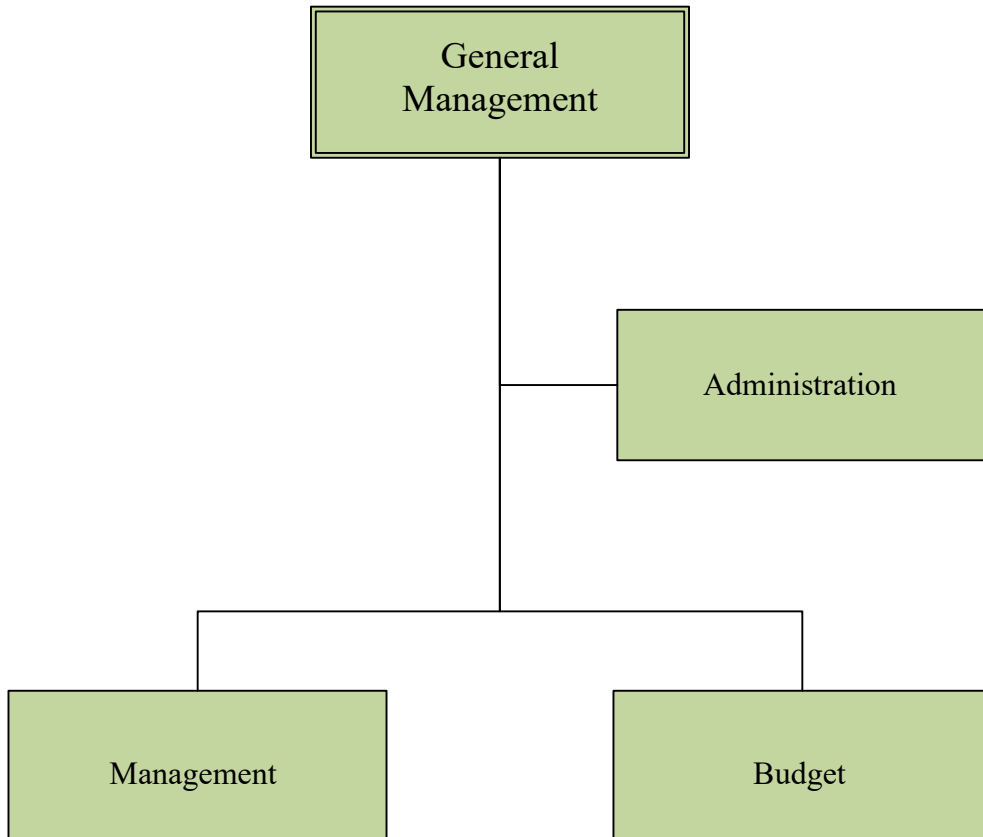


STATISTICS

MANAGEMENT AND BUDGET	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Direct Costs - Recovery Program			
Costs - Invoiced	\$1,192,217	\$1,056,181	\$990,648
Costs - Collected	\$976,514	\$623,340	\$684,067
Percentage of Costs Collected	82%	59%	57%
Donation Program to Non-Profit Entities			
Proposals Received	19	18	12
Proposals Approved	16	15	12
Percentage of Approved Requests	84%	83%	100%
Programming Services for Mechanized Systems			
Services Requested	1	1	1
Programs Developed	1	1	1
Percentage of Approved Requests	100%	100%	100%
Management Area			
Management Analysis	77	127	120
Management Analysis Reports Issued	6	7	8
Development of Regulations, Procedures and Policies	6	13	10
Orientations and Trainings Provided	14	21	22
Budget			
Budgetary transactions	1,300	1,614	1,630
Budget Adjustments Processed	\$1,768,828	\$2,312,140	\$1,132,222



MANAGEMENT & BUDGET



Detailed Budget General Fund

Management and Budget

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	232,808	270,588	192,264	-78,324
9131 Federal Social Security	18,735	21,652	15,551	-6,101
9141 Health Insurance	14,491	16,800	10,500	-6,300
9151 State Insurance Fund	4,187	5,821	4,145	-1,676
9171 Christmas Bonus	5,600	6,400	5,000	-1,400
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	699	700	700	0
9444 Subscriptions	665	665	665	0
9465 Miscellaneous	338	825	825	0
Personnel Expense :	281,822	327,261	233,460	-93,801
General Expense :	<u>1,702</u>	<u>2,190</u>	<u>2,190</u>	<u>0</u>
Subtotal :	<u>\$283,524</u>	<u>\$329,451</u>	<u>\$235,650</u>	<u>(\$93,801)</u>
04 General Income and Expenses				
9101 Regular Employees	104,658	109,248	159,444	50,196
9131 Federal Social Security	8,190	8,542	12,583	4,041
9141 Health Insurance	6,300	6,300	10,500	4,200
9151 State Insurance Fund	1,768	2,346	3,456	1,110
9171 Christmas Bonus	2,400	2,400	5,000	2,600
Personnel Expense :	123,316	128,836	190,983	62,147
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$123,316</u>	<u>\$128,836</u>	<u>\$190,983</u>	<u>\$62,147</u>
Total : Management and Budget				
Personnel Expense :	405,138	456,097	424,443	-31,654
General Expense :	<u>1,702</u>	<u>2,190</u>	<u>2,190</u>	<u>0</u>
Total :	<u>\$406,840</u>	<u>\$458,287</u>	<u>\$426,633</u>	<u>(\$31,654)</u>

Positions and Salaries Budget Fiscal Year 2024-25

Management and Budget

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Director	1	12	0	5,775	0	69,300
Regular	Management and Budget Specialist	2	12	0	5,017	0	60,204
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
Subtotal : Administration		<u>5</u>			<u>\$16,022</u>	<u>\$0</u>	<u>\$192,264</u>
Positions : Confidence : <u>1</u>		Regular : <u>5</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Income and General Expenses							
Regular	Management and Budget Analyst	1	12	0	2,565	0	30,780
Regular	Management and Budget Specialist	3	12	0	6,822	0	81,864
Regular	Management and Budget Manager	1	12	0	3,900	0	46,800
Subtotal : Income and General Expenses		<u>5</u>			<u>\$13,287</u>	<u>\$0</u>	<u>\$159,444</u>
Positions : Confidence : <u>0</u>		Regular : <u>5</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Management and Budget		<u>10</u>			<u>\$29,309</u>	<u>\$0</u>	<u>\$351,708</u>
Positions : Confidence : <u>1</u>		Regular : <u>10</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

INFORMATION TECHNOLOGY DEPARTMENT

Marisol Fontáñez Caraballo, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Department of Information Technology is created by Resolution No. 01A-121, Series 2000-01, Budget Resolution for Fiscal Year 2001-02. Executive Order 2021-00 of March 16, 2020, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

It is responsible for developing, establishing, and maintaining the Digital Information Network for the City of Caguas. In addition, it offers support services, organization, methods, procedures, information security, best practices, and applications to all agencies through the use of high technology, allowing a more agile and efficient operation that responds to the needs of citizens. It also coordinates efforts to provide correct, reliable, truthful, and pertinent information to support the decision-making process.

LOCATION

The Department is located on the first floor of the Ángel Rivera Rodríguez Municipal Government Center.

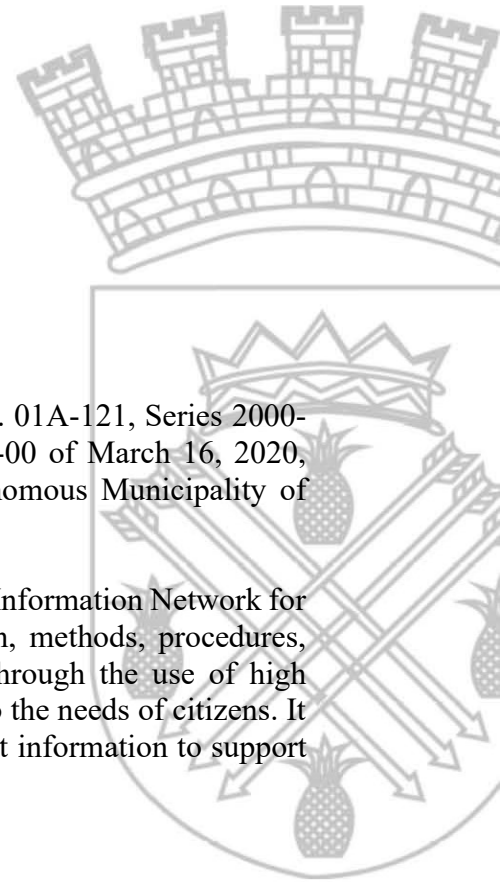
ORGANIZATIONAL STRUCTURE

The Department is organized into the following budget programs: (1) Management and Administration, (2) User Support and Networks (SAP Development and Applications, General Services and Communications) and (3) Special Projects.

MANAGEMENT AND ADMINISTRATION

Through this program organizes, directs, supervises and controls all activities in the different areas of the Technology Department through modern and agile initiatives aimed at obtaining results that allow for a more diligent and efficient operation with fewer resources. In addition, the implementation of the Information Technology Plan is prepared, coordinated and developed in order to achieve a system that supports the formulation of policies, strategies, planning, administration and decision making. Its functions include:

- Identify and prioritize risks in operations and support municipal departments in making decisions and implementing controls to reduce them
- Develop and implement methods to evaluate and identify services and projects requiring improvement.



- Research, evaluate new technology and emerging communication systems to determine their application and adaptation to the development of municipal processes.
- Develop technology projects that support initiatives aimed at meeting municipal strategic objectives.
- Advise municipal agencies to promote the use of technology, share skills and knowledge of process analysis and documentation.
- Provide guidance and/or training on good practices and good use of the information systems contained in the regulations and public policy established by Information Technology and the Municipality.
- Train and update human talent in the use and application of the new information technologies available in the market.
- Develop and/or supervise SAP accounting system expansion projects.
- Establish and execute control and follow-up measures to ensure that the company in charge of the implementation and technical maintenance of the SAP accounting system complies with the provisions contained in the contract formalized with the municipality.

USER AND SUPPORT NETWORKS

- Receive, identify, and channel user requests through the operational units of the Technology Office.
- Offer services to users in order to satisfy their needs and expectations in an agile and timely manner.
- Provide the user with a fast and adequate way to report and determine their failures, according to the requirements of Information Technology.
- Improve attention to user problems, formalizing the service and maintaining better control of requirements and requests for support.
- Establish a relationship with all units affected by the SAP accounting system to handle any change requests appropriately and effectively.
- Establish an effective Quality Control system to maintain a constant quality audit system regarding the changes made to the SAP accounting system.
- Confirm the completion of all necessary testing in the SAP accounting systems Development and Quality environments and ensure that the testing meets the objectives of the change without affecting other areas of the system before approving the changes to go to the Production environment.
- Coordinate change management to SAP accounting application modules and reports using Change Management best practices and standards.
- Generate and manage the necessary information technology for the modernization and systematization of the Municipal Administration's operations in accordance with the most current trends and advances.
- Coordinate the process of design, development, and strengthening of the municipal information subsystems in order to achieve the integration of the systems of the different areas.
- Supervise the study, design, development, implementation, maintenance, security, and documentation of information systems and their equipment.
- Propose, design, and coordinate the implementation of norms, standards, guidelines, and procedures regarding hardware, software, networks, and communications elements of the technical platform and technologies concerning IT management.



- Promote the development and coordination of information systems, as well as their confidentiality, reliability, accuracy, and availability of data, recommending appropriate and efficient procedures and technologies.
- Offer mechanisms and measures that enhance the security of institutional information
- Manage the Institution's information and communication technologies, guaranteeing their access and adequate treatment.
- Monitor the entity and/or contracted personnel to make changes to programming and SAP accounting system reports to ensure that they comply with the agreements formalized with the municipality.

Communications

- This program ensures the proper functioning of telephone services. Support is provided to telephone users by addressing their service requests in a timely manner and maintaining control of the telephone call codes.

General Services

- This program manages the telecommunications service contracts granted to external providers of commercial, cellular telephone and internet services.

SPECIAL PROJECTS

- The program's objective is to manage projects that require the use of technology and/or the identification and recommendation of new technology implementation.
- Through this program, procedural documents, network diagrams, and usage policies are generated in order to standardize, facilitate configurations, and improve the maintenance offered to customers and external entities.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a decrease in the Personal Expenditure items that is mainly based on the net effect of the transfer of a vacant position to the City's Office of Recovery and Reconstruction to reinforce the administrative area and the increase in the Christmas Bonus.

The decrease in Professional Services reflects the net effect of the elimination of the SAP maintenance contract and the inclusion of a new Taxpayer Services Portal maintenance contract beginning July 1, 2024. The Quotas and Subscriptions line item includes SAP licenses considering Cloud infrastructure and system maintenance.

CONSOLIDATED BUDGET SUMMARY

Information Technology	Personnel Expense	General Expense	Total
General Fund	\$608,418	\$2,522,795	\$3,131,213
Special Funds	\$0	\$0	\$0
Consolidated Total	\$608,418	\$2,522,795	\$3,131,213

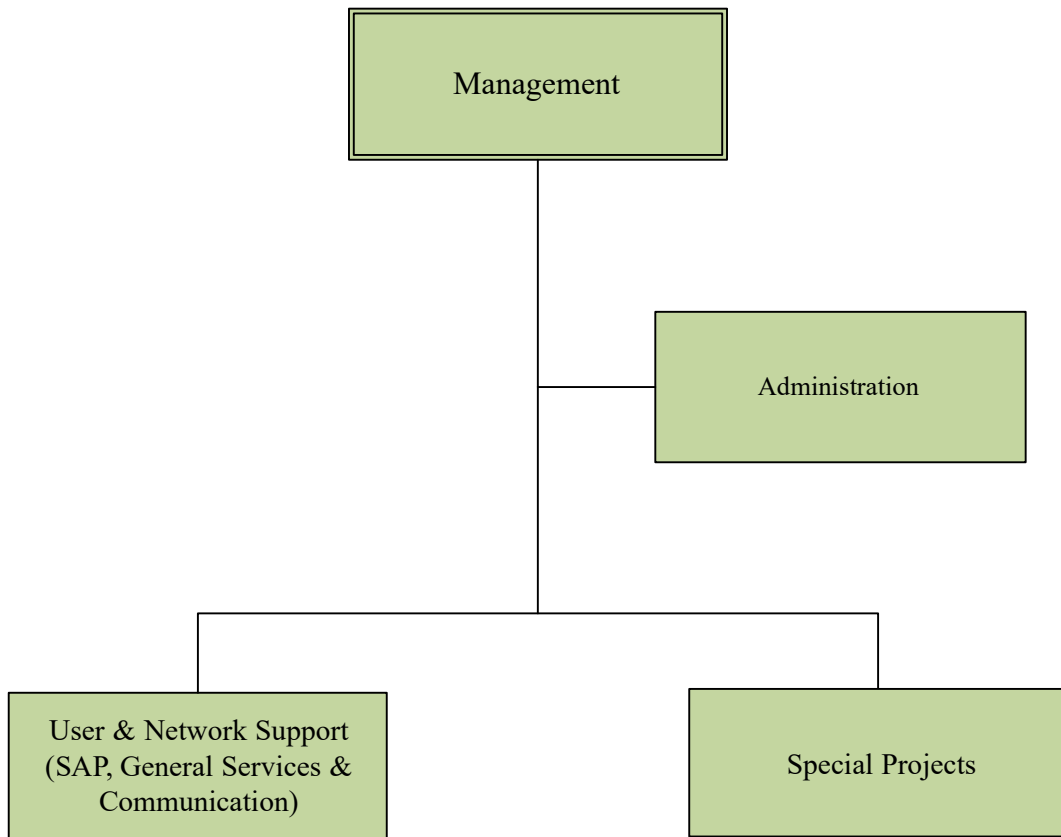


STATISTICS

INFORMATION TECHNOLOGY	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Computer Center			
Total Servers	64	45	53
Number of Physical Servers	4	5	5
Number of Virtual Servers	60	40	48
Service Requests	290	350	370
SAP Licenses	150	150	150
Internet Users	1,085	570	575
Communications			
Service Requests Received	2,377	1,610	1,350
Service Requests Handled	2,377	1,610	980
Control Codes Assigned	79	34	20
General Services			
Contracts Awarded to External Providers	28	21	20



INFORMATION TECHNOLOGY



Detailed Budget General Fund

Information Technology

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	256,620	270,216	270,216	0
9106 Irregular Employees	11,036	19,110	19,110	0
9131 Federal Social Security	21,363	23,087	23,208	121
9141 Health Insurance	10,454	14,700	14,700	0
9151 State Insurance Fund	8,655	10,946	11,004	58
9171 Christmas Bonus	5,600	6,400	8,000	1,600
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	730	750	750	0
Personnel Expense :	319,727	350,459	352,238	1,779
General Expense :	<u>730</u>	<u>750</u>	<u>750</u>	<u>0</u>
Subtotal :	<u>\$320,457</u>	<u>\$351,209</u>	<u>\$352,988</u>	<u>\$1,779</u>
26 Computer Center				
9101 Regular Employees	203,404	236,220	209,820	-26,400
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	15,989	18,564	16,590	-1,974
9141 Health Insurance	14,454	16,800	14,700	-2,100
9151 State Insurance Fund	7,023	8,980	8,026	-954
9171 Christmas Bonus	5,600	6,400	7,000	600
9242 Operating Materials and Supplies	21,428	1,000	1,000	0
9411 Professional Services	499,322	460,000	422,720	-37,280
9444 Subscriptions	788,058	838,500	1,276,350	437,850
9451 Rental of Equipment and Vehicles	31,268	30,600	30,600	0
9461 Equipment Maintenance	15,609	43,000	30,000	-13,000
9465 Miscellaneous	0	375	375	0
Personnel Expense :	246,501	287,008	256,180	-30,828
General Expense :	<u>1,355,684</u>	<u>1,373,475</u>	<u>1,761,045</u>	<u>387,570</u>
Subtotal :	<u>\$1,602,186</u>	<u>\$1,660,483</u>	<u>\$2,017,225</u>	<u>\$356,742</u>
38 General Services				
9235 Telephone and Communications Expenses	590,499	761,400	761,000	-400

Budget 2024-2025

Detailed Budget General Fund

Information Technology

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
38 General Services				
Personnel Expense :	0	0	0	0
General Expense :	<u>590,499</u>	<u>761,400</u>	<u>761,000</u>	<u>-400</u>
Subtotal :	<u>\$590,499</u>	<u>\$761,400</u>	<u>\$761,000</u>	<u>(\$400)</u>
Total : Information Technology				
Personnel Expense :	566,229	637,467	608,418	-29,049
General Expense :	<u>1,946,913</u>	<u>2,135,625</u>	<u>2,522,795</u>	<u>387,170</u>
Total :	<u>\$2,513,141</u>	<u>\$2,773,092</u>	<u>\$3,131,213</u>	<u>\$358,121</u>

Positions and Salaries Budget Fiscal Year 2024-25

Information Technology

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Computer Software Analyst	1	12	0	2,536	0	30,432
Regular	Director	1	12	0	5,500	0	66,000
Regular	Technology Project Manager	1	12	0	4,160	0	49,920
Regular	Information Technology Manager	1	12	0	3,900	0	46,800
Irregular	Ir - Office Assistant	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	2	12	0	3,770	0	45,240
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Subtotal : Administration		<u>8</u>			<u>\$24,111</u>	<u>\$0</u>	<u>\$289,326</u>
Positions :		Confidence : <u>1</u>	Regular : <u>7</u>	Transitory : <u>0</u>	Irregular : <u>1</u>		
Program : Computer Center							
Regular	Information Technology Analyst	3	12	0	7,614	0	91,368
Regular	Information Technology Manager	1	12	0	3,900	0	46,800
Regular	Telecom. Equipment Installer and Repairer	1	12	0	1,738	0	20,856
Regular	Information Technology Technician	2	12	0	4,233	0	50,796
Subtotal : Computer Center		<u>7</u>			<u>\$17,485</u>	<u>\$0</u>	<u>\$209,820</u>
Positions :		Confidence : <u>0</u>	Regular : <u>7</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Total : Information Technology		<u>15</u>			<u>\$41,596</u>	<u>\$0</u>	<u>\$499,146</u>
Positions :		Confidence : <u>1</u>	Regular : <u>14</u>	Transitory : <u>0</u>	Irregular : <u>1</u>		

Detailed Budget Professional Services

Information Technology

	Actual 2023-24	Recommended 2024-25	Change
Program: Computer Center			
Taxpayer Portal Maintenance	0	121,000	121,000
SAP System Maintenance (Basic)	45,000	0	-45,000
Server Maintenance and Monitoring	360,000	246,720	-113,280
Security Monitoring	55,000	55,000	0
Subtotal : Computer Center	<u>\$460,000</u>	<u>\$422,720</u>	<u>(\$37,280)</u>
Total : Professional Services	<u>\$460,000</u>	<u>\$422,720</u>	<u>(\$37,280)</u>

PURCHASING AND AUCTIONS DEPARTMENT

Wilfredo A. Puig Medina, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Department of Purchasing and Auctions is created by Executive Order No. 97-002. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The Purchasing and Auctions Department is responsible for supporting the purchasing and procurement processes of materials, equipment, and services necessary for the municipal units to perform their functions. In addition, it advises the administrative units on the legal and regulatory procedures for public bid processes, request for proposals and requests for qualifications.

LOCATION

The Department is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

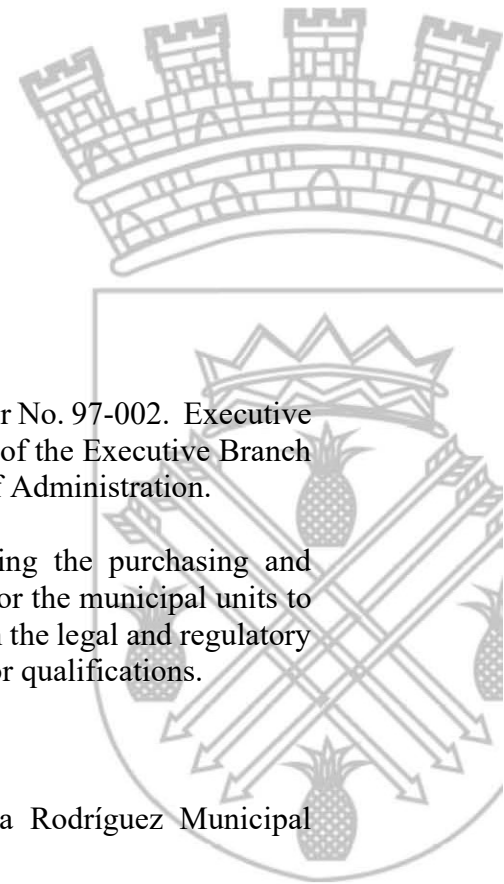
The main function of the Purchasing and Auctions Department is to coordinate the procurement and purchasing processes through bids, request for proposals, request for quotations, maintenance of the bidders' registry, administration of the SAP System's Purchasing Module, and oversight of purchases made. The Department has the following budget programs: (1) Management and Administration, (2) Purchases and Supplies, (3) Secretariat (Auctions) and (4) Technical Support.

MANAGEMENT AND ADMINISTRATION

This program establishes the procedures for the administrative and managerial coordination and organization of the Department.

PURCHASING AND SUPPLIES

This program is used to process requisitions and issue purchase orders. These purchases may be made by requesting quotations or holding public bids, depending on the amount and type of good or service to be acquired. The Purchasing Unit serves as a liaison between service providers and the administrative units of the Municipality, performs data and information entry of suppliers and participants, and advises the Municipal Administration on the criteria applicable to the purchasing process.



SECRETARIAT (AUCTIONS)

It coordinates the holding of bids and requests for proposals for the acquisition of goods and services, as established in the Municipal Code. This unit is responsible for ensuring that the parties concerned prepare the requirements for the bids, evaluate the proposals, as well as comply with the processes in accordance with the applicable state, federal, and municipal regulations. In addition, it provides administrative support to the Bid Board in the processes of coordination, publication, and notification to the bidders.

TECHNICAL SUPPORT

Preparation and analysis of reports regarding the services offered by the Acquisitions and Bids Department for management decision making. Studies trends and makes projections regarding the supply and demand of goods and services. It also maintains the Registry of Suppliers and Bidders. Provides technical assistance to users of the SAP System, Purchasing Module.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in Personal Expenditure that is mainly based on the transfer of two vacant positions from other administrative units to strengthen the Technical Support and Purchasing Units and the increase in the Christmas Bonus.

The Equipment Rental and Publications and Advertisements items reflect an increase that corresponds to the negotiation of the rental contract of the multifunctional and the increase in publications of Auction notices, respectively. In the case of multifunctional, equipment was added in new facilities. On the other hand, the items of Office Materials and Miscellaneous are adjusted to the actual expense.

CONSOLIDATED BUDGET SUMMARY

Purchasing and Auction	Personnel Expense	General Expense	Total
General Fund	\$699,370	\$2,491,700	\$3,191,070
Special Funds	\$0	\$0	\$0
Consolidated Total	\$699,370	\$2,491,700	\$3,191,070

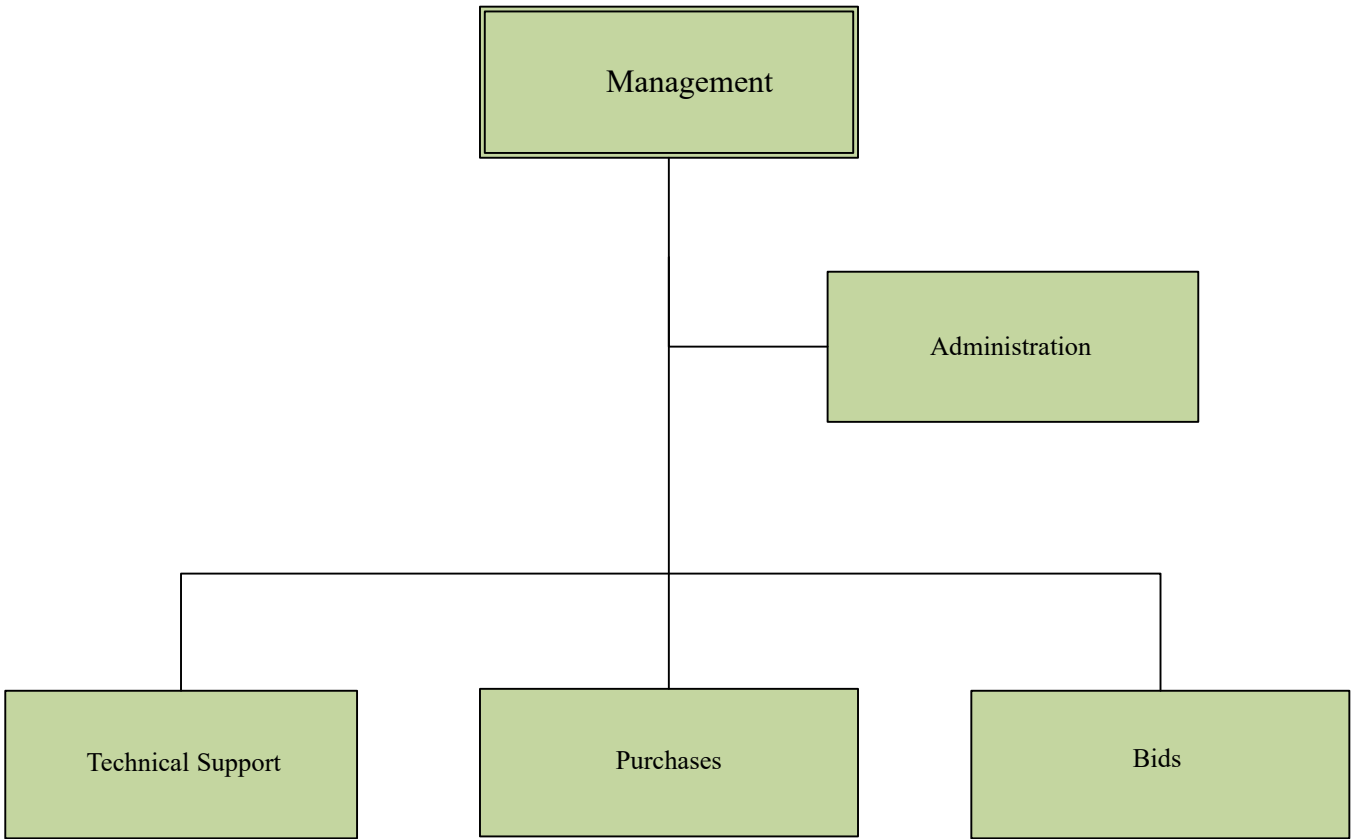


STATISTICS

PURCHASES AND AUCTION	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Purchases and Supplies			
Requisitions Processed	6,018	6,200	7,200
Purchase Orders Processed	7,143	7,813	9,515
Auctions			
Auctions Held	76	83	85
Auctions Awarded	73	83	83
Auctions Canceled	1	15	2
Auctions Pending Award	3	3	0
Requests for Proposals (RFP)			
RFPs Held	N/D	15	15
RFPs Awarded	N/D	15	13
RFPs Canceled	N/D	3	2
General Services			
Active PRASA Accounts	237	240	237
Municipal Electric Energy Consumption	18,911,156 kWh	3,642,581 kWh	3,425,373 kWh
Municipal Electric Energy Billing	\$4,949,971	\$1,077,965	\$1,399,210
Municipal Water Billing in Dollars	\$3,755,844	\$3,575,350	\$2,848,440
Suppliers Created in the Bidders Registry	0	400	720
Certified Suppliers	0	300	300



PURCHASES & AUCTION



Detailed Budget General Fund

Purchasing and Auction

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	104,098	112,560	149,784	37,224
9131 Federal Social Security	8,606	9,255	12,226	2,971
9141 Health Insurance	4,550	6,300	8,400	2,100
9151 State Insurance Fund	3,278	4,255	5,692	1,437
9171 Christmas Bonus	2,400	2,400	4,000	1,600
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	509	300	300	0
9242 Operating Materials and Supplies	298	300	300	0
Personnel Expense :	128,932	140,770	186,102	45,332
General Expense :	<u>807</u>	<u>600</u>	<u>600</u>	<u>0</u>
Subtotal :	<u>\$129,739</u>	<u>\$141,370</u>	<u>\$186,702</u>	<u>\$45,332</u>
27 Municipal Clerk				
9101 Regular Employees	98,548	136,968	136,968	0
9131 Federal Social Security	8,182	11,183	11,245	62
9141 Health Insurance	4,304	8,400	8,400	0
9151 State Insurance Fund	3,384	5,188	5,217	29
9171 Christmas Bonus	2,400	3,200	4,000	800
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	213	100	300	200
9401 Per Diems/Allowance	850	2,000	2,000	0
9465 Miscellaneous	200	200	500	300
9467 Publications and Announcements	14,690	20,000	26,800	6,800
Personnel Expense :	122,818	170,939	171,830	891
General Expense :	<u>15,953</u>	<u>22,300</u>	<u>29,600</u>	<u>7,300</u>
Subtotal :	<u>\$138,770</u>	<u>\$193,239</u>	<u>\$201,430</u>	<u>\$8,191</u>
37 Purchasing & Supplies				
9101 Regular Employees	101,644	130,152	155,400	25,248
9131 Federal Social Security	8,059	10,203	12,273	2,070
9141 Health Insurance	6,017	8,400	10,500	2,100
9151 State Insurance Fund	4,668	4,936	5,936	1,000
9171 Christmas Bonus	3,200	3,200	5,000	1,800
9201 Office Supplies	92	100	100	0

Budget 2024-2025

Detailed Budget General Fund

Purchasing and Auction

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
37 Purchasing & Supplies				
Personnel Expense :	123,588	156,891	189,109	32,218
General Expense :	<u>92</u>	<u>100</u>	<u>100</u>	<u>0</u>
Subtotal :	<u>\$123,680</u>	<u>\$156,991</u>	<u>\$189,209</u>	<u>\$32,218</u>
38 General Services				
9101 Regular Employees	129,708	134,184	125,256	-8,928
9131 Federal Social Security	10,167	10,512	9,890	-622
9141 Health Insurance	6,140	8,400	8,400	0
9151 State Insurance Fund	4,092	5,086	4,783	-303
9171 Christmas Bonus	3,200	3,200	4,000	800
9232 Aqueduct And Sewerage Expenses	1,900,000	2,200,000	2,200,000	0
9301 Office Equipment	575	100	100	0
9327 Equipment	15,506	100	100	0
9444 Subscriptions	1,055	1,100	1,100	0
9451 Rental of Equipment and Vehicles	245,604	250,955	260,000	9,045
9461 Equipment Maintenance	0	100	100	0
Personnel Expense :	153,307	161,382	152,329	-9,053
General Expense :	<u>2,162,740</u>	<u>2,452,355</u>	<u>2,461,400</u>	<u>9,045</u>
Subtotal :	<u>\$2,316,048</u>	<u>\$2,613,737</u>	<u>\$2,613,729</u>	<u>(\$8)</u>
Total : Purchasing and Auction				
Personnel Expense :	528,645	629,982	699,370	69,388
General Expense :	<u>2,179,592</u>	<u>2,475,355</u>	<u>2,491,700</u>	<u>16,345</u>
Total :	<u>\$2,708,237</u>	<u>\$3,105,337</u>	<u>\$3,191,070</u>	<u>\$85,733</u>

Positions and Salaries Budget Fiscal Year 2024-25

Purchasing and Auction

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Coordinator	1	12	0	2,060	0	24,720
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer Executive	1	12	0	1,820	0	21,840
Regular	Executive Supervisor	1	12	0	3,102	0	37,224
Subtotal : Administration		<u>4</u>			<u>\$12,482</u>	<u>\$0</u>	<u>\$149,784</u>
Positions : Confidence : <u>1</u>		Regular : <u>4</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Secretariat							
Regular	Special Assistant	1	12	0	4,726	0	56,712
Regular	Purchasing and Auction Officer	3	12	0	6,688	0	80,256
Subtotal : Secretariat		<u>4</u>			<u>\$11,414</u>	<u>\$0</u>	<u>\$136,968</u>
Positions : Confidence : <u>1</u>		Regular : <u>4</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Purchases and Supplies							
Regular	Buyer	2	12	0	4,400	0	52,800
Regular	Senior Buyer	2	12	0	4,800	0	57,600
Regular	Purchasing and Auction Manager	1	12	0	3,750	0	45,000
Subtotal : Purchases and Supplies		<u>5</u>			<u>\$12,950</u>	<u>\$0</u>	<u>\$155,400</u>
Positions : Confidence : <u>0</u>		Regular : <u>5</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : General Services							
Regular	Purchasing and Auction Manager	1	12	0	3,750	0	45,000
Regular	Purchasing and Auction Officer	3	12	0	6,688	0	80,256
Subtotal : General Services		<u>4</u>			<u>\$10,438</u>	<u>\$0</u>	<u>\$125,256</u>
Positions : Confidence : <u>0</u>		Regular : <u>4</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Positions and Salaries Budget Fiscal Year 2024-25

Purchasing and Auction

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Total : Purchasing and Auction		<u>17</u>			<u>\$47,284</u>	<u>\$0</u>	<u>\$567,408</u>
Positions :	Confidence : <u>2</u>	Regular : <u>17</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

PRESS AND COMMUNICATIONS OFFICE

Hector López Marcano, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Press and Communications Office is created by Executive Order Number 2021-004 approved on March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas. This office is an administrative support unit and reports directly to the Mayor.

LOCATION

The office is located on the second floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

ORGANIZATIONAL STRUCTURE

This Office has two budget programs: (1) Management and Administration, (2) Press and Communications.

MANAGEMENT AND ADMINISTRATION

This program establishes the procedures for the administrative and managerial coordination and organization of the Office, maximization of available resources and compliance with the work plan.

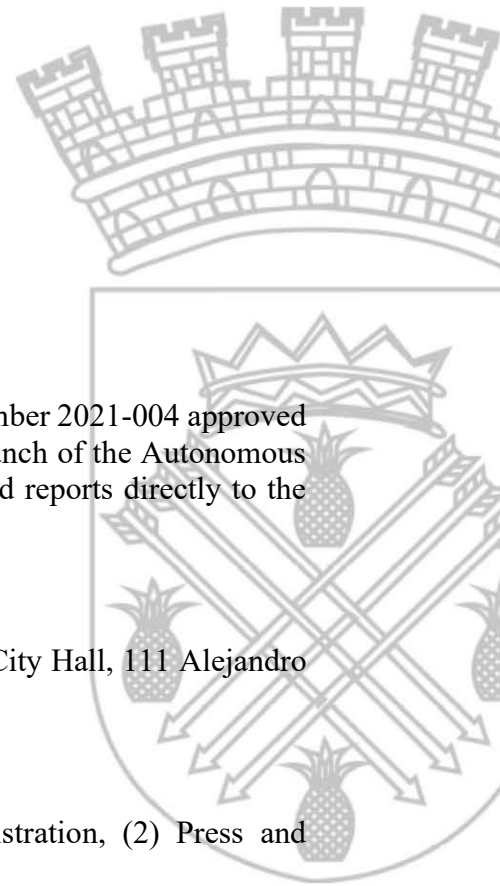
PRESS AND COMMUNICATIONS

Keeps the public duly informed about the plans, programs, projects, and results of the Municipal Administration's management through the country's news media and electronic media.

SIGNIFICANT CHANGES

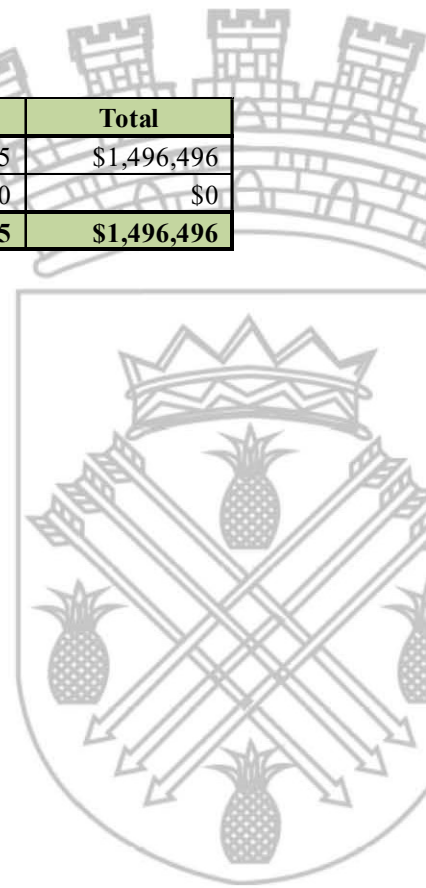
The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in Personal Expenditure that is mainly based on the increase in the Christmas Bonus.

The Professional Services item reflects an increase in order to adjust it to actual expenditure. On the other hand, in the Publications and Announcements item it is increased to include the cost of publications of events such as: Joventour Criollo, Iluminación Navideña and the 250 years of the city Project, respectively.

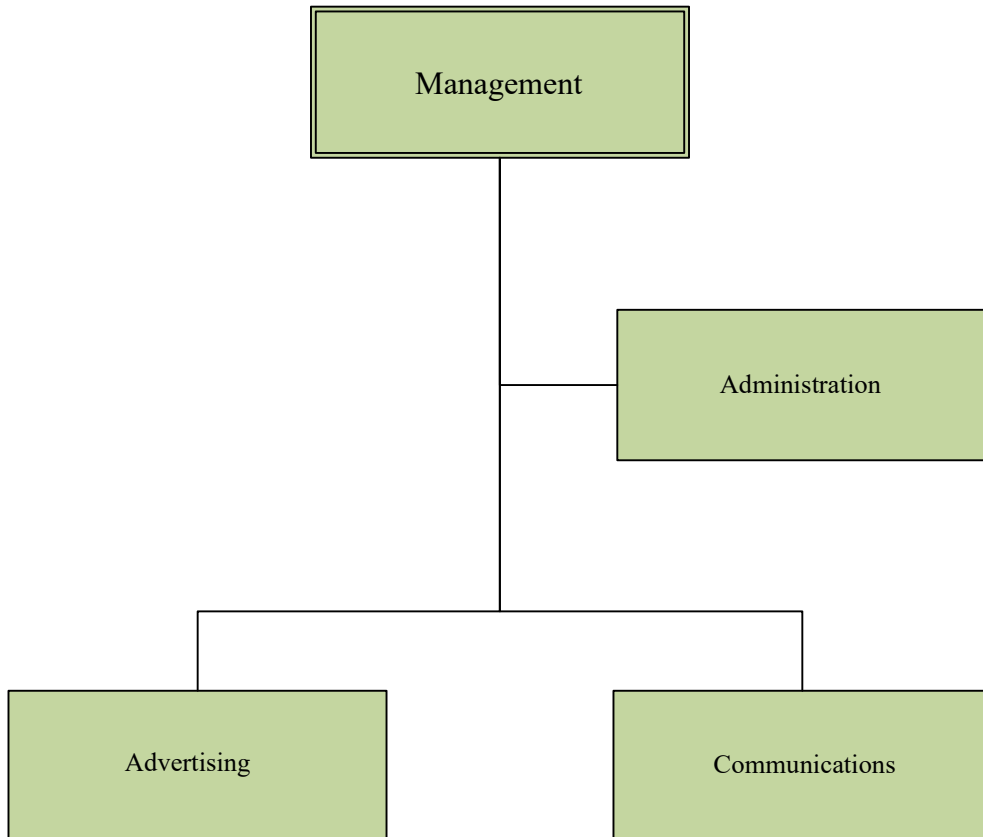


CONSOLIDATED BUDGET SUMMARY

Press and Communications	Personnel Expense	General Expense	Total
General Fund	\$294,681	\$1,201,815	\$1,496,496
Special Funds	\$0	\$0	\$0
Consolidated Total	\$294,681	\$1,201,815	\$1,496,496



PRESS AND COMMUNICATIONS



Detailed Budget General Fund

Press and Communications

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	142,498	166,080	166,080	0
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	11,605	13,473	13,549	76
9141 Health Insurance	8,313	10,500	10,500	0
9151 State Insurance Fund	3,055	3,574	3,594	20
9171 Christmas Bonus	3,200	4,000	5,000	1,000
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	1,561	3,000	3,000	0
9242 Operating Materials and Supplies	3,383	5,000	5,000	0
9465 Miscellaneous	900	1,000	1,000	0
Personnel Expense :	174,686	203,649	204,745	1,096
General Expense :	<u>5,844</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>
Subtotal :	<u>\$180,530</u>	<u>\$212,649</u>	<u>\$213,745</u>	<u>\$1,096</u>
34 Communications				
9101 Regular Employees	42,474	73,164	73,164	0
9110 Driver Insurance	16	44	44	0
9131 Federal Social Security	3,433	5,782	5,828	46
9141 Health Insurance	0	6,300	6,300	0
9151 State Insurance Fund	2,041	1,588	1,600	12
9171 Christmas Bonus	2,400	2,400	3,000	600
9411 Professional Services	666,246	679,200	697,715	18,515
9467 Publications and Announcements	197,615	378,200	425,100	46,900
9484 Other Festivals or Activities	77,653	70,000	70,000	0
Personnel Expense :	50,363	89,278	89,936	658
General Expense :	<u>941,514</u>	<u>1,127,400</u>	<u>1,192,815</u>	<u>65,415</u>
Subtotal :	<u>\$991,877</u>	<u>\$1,216,678</u>	<u>\$1,282,751</u>	<u>\$66,073</u>
Total : Press and Communications				
Personnel Expense :	225,049	292,927	294,681	1,754
General Expense :	<u>947,357</u>	<u>1,136,400</u>	<u>1,201,815</u>	<u>65,415</u>
Total :	<u>\$1,172,407</u>	<u>\$1,429,327</u>	<u>\$1,496,496</u>	<u>\$67,169</u>

Budget 2024-2025

**Positions and Salaries Budget
Fiscal Year 2024-25**

Press and Communications

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,816	0	21,792
Regular	Management Assistant	1	12	0	2,507	0	30,084
Regular	Administrative Affairs Coordinator	1	12	0	1,467	0	17,604
Regular	Director	1	12	0	5,500	0	66,000
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Subtotal : Administration		<u>5</u>			<u>\$13,840</u>	<u>\$0</u>	<u>\$166,080</u>
Positions : Confidence : <u>1</u>		Regular : <u>5</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Communications							
Regular	Administrative Affairs Assistant	1	12	0	1,297	0	15,564
Regular	Communications and Networks Officer	2	12	0	4,800	0	57,600
Subtotal : Communications		<u>3</u>			<u>\$6,097</u>	<u>\$0</u>	<u>\$73,164</u>
Positions : Confidence : <u>0</u>		Regular : <u>3</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Press and Communications		<u>8</u>			<u>\$19,937</u>	<u>\$0</u>	<u>\$239,244</u>
Positions : Confidence : <u>1</u>		Regular : <u>8</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

Detailed Budget Professional Services

Press and Communications

	Actual 2023-24	Recommended 2024-25	Change
Program: Communications			
Archivist and Photographer	30,000	30,000	0
Graphic Artists (2)	92,000	94,000	2,000
Advisor in Public Interest Matters	36,000	36,000	0
Communications Advisor	45,600	45,600	0
Communications and Press Advisor	58,000	56,000	-2,000
Advisor in National and International Sports Events	100,000	118,000	18,000
Communications and Public Relations Advisors (2)	85,000	85,000	0
Cameraman	35,000	35,000	0
Photographer Infrastructure Projects	36,000	36,000	0
Photographer/Videographer	45,000	45,000	0
Photographers (3)	47,400	47,400	0
Phone Messaging	18,000	18,515	515
News Monitoring	31,200	31,200	0
Editor	20,000	20,000	0
Subtotal : Communications	<u>\$679,200</u>	<u>\$697,715</u>	<u>\$18,515</u>
Total : Professional Services	<u><u>\$679,200</u></u>	<u><u>\$697,715</u></u>	<u><u>\$18,515</u></u>

Detailed Budget Other Festivals or Activities

Press and Communications

	Actual 2023-24	Recommended 2024-25	Change
Program: Communications			
Press Conferences and Others	70,000	70,000	0
Subtotal : Communications	<u>\$70,000</u>	<u>\$70,000</u>	<u>\$0</u>
Total : Other Festivals or Activities	<u><u>\$70,000</u></u>	<u><u>\$70,000</u></u>	<u><u>\$0</u></u>

PUBLIC EVENTS OFFICE

José Luis Colón Conde, Director

PROGRAM AREA

Administration

LEGAL BASIS AND PURPOSE

The Office of Public Events is created by Executive Order Number 2021-004 approved on March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas. This office is an administrative support unit and reports directly to the Mayor.

The Public Events Office is an administrative unit, whose main function is the planning, development, and coordination of events for protocol, recreational, sporting, educational, and cultural purposes for the whole family.

LOCATION

The Public Events Office is located on the second floor of City Hall (Casa Alcaldía William Miranda Marín, 111 Alejandro Tapia y Rivera Street).

ORGANIZATIONAL STRUCTURE

The Public Events Office is organized into the following budget programs: (1) Management and Administration and (2) Public Events.

ADMINISTRATION

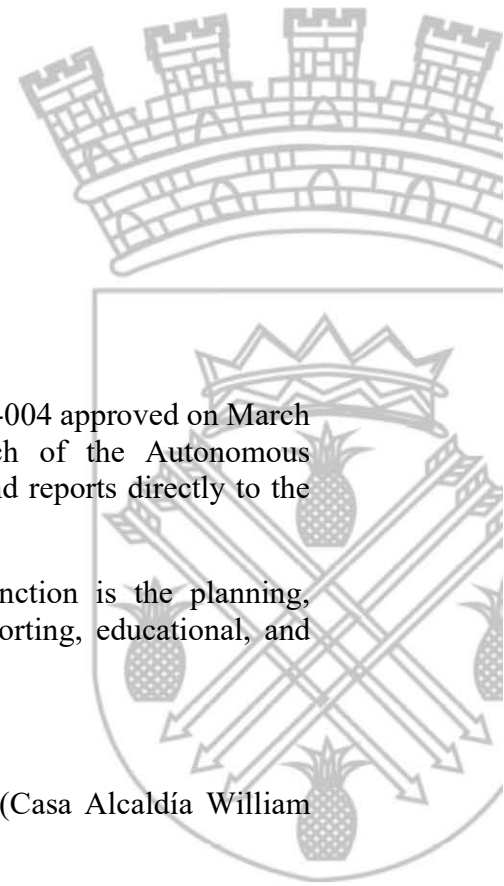
This program includes the planning, organization, direction, supervision, and control of all the activities of the office. It will also provide the administrative support required for the proper functioning of the office.

PUBLIC EVENTS

Plan, develop, and coordinate protocol, recreational, sporting, educational, and cultural events for the whole family.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in Personal Expenditure that is mainly based on the net effect of the adjustment of vacant positions to the minimum wage on a scale and the increase in the Christmas Bonus.



The increase in the Professional Services item corresponds to the adjustment to the actual expenditure of sound services for official activities. The Other Festivals or Activities item includes several new activities, among these, the Fairs in the Communities, Exhibition Gallery and the Mayor Inauguration.

CONSOLIDATED BUDGET SUMMARY

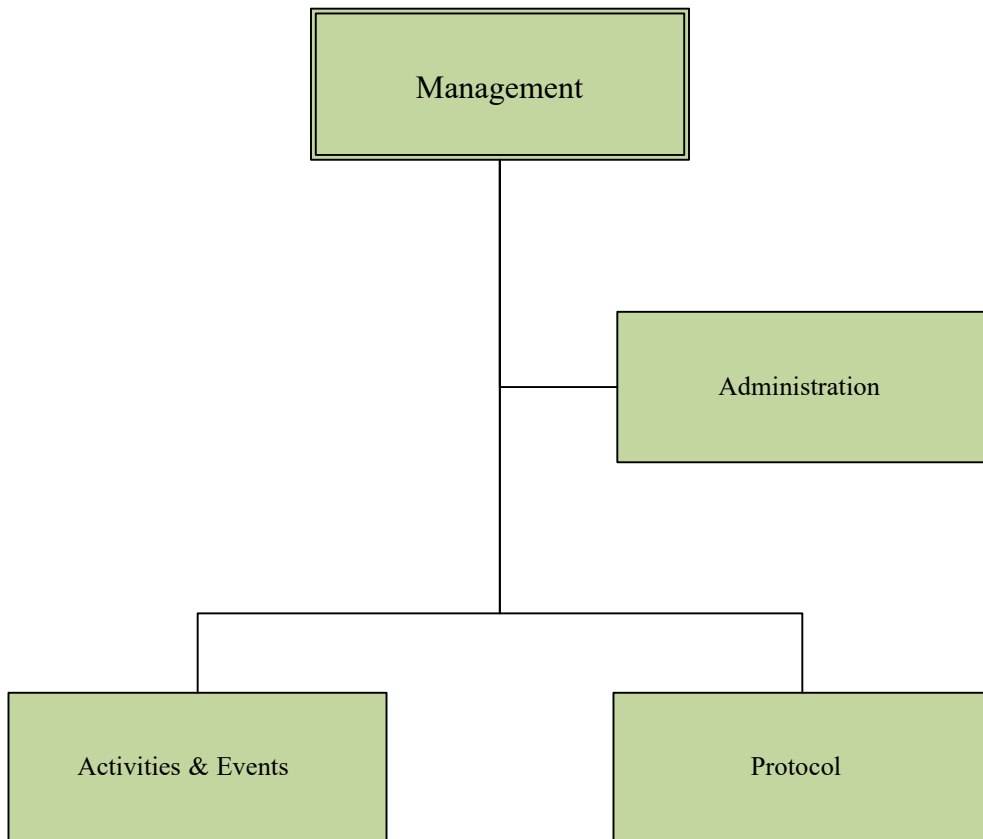
Public Events	Personnel Expense	General Expense	Total
General Fund	\$324,282	\$1,911,700	\$2,235,982
Special Funds	\$0	\$0	\$0
Consolidated Total	\$324,282	\$1,911,700	\$2,235,982

STATISTICS

PUBLIC EVENTS	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Inaugurations	32	48	39
Multitudinous Activities	26	23	27
Number of Events in Wards and/or Mayor in Your Ward	28	45	52
Attendees Impacted in Wards	1,800	3,000	1,779



PUBLIC EVENTS



Detailed Budget General Fund

Public Events

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	160,616	194,280	193,392	-888
9110 Driver Insurance	0	0	22	22
9131 Federal Social Security	13,090	15,630	15,638	8
9141 Health Insurance	6,005	10,500	10,500	0
9151 State Insurance Fund	2,869	4,166	4,170	4
9171 Christmas Bonus	3,200	4,000	5,000	1,000
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	1,491	1,500	1,500	0
9242 Operating Materials and Supplies	19,412	15,000	25,000	10,000
9327 Equipment	2,226	3,000	3,000	0
9465 Miscellaneous	964	1,000	1,000	0
Personnel Expense :	191,780	234,576	234,722	146
General Expense :	<u>24,093</u>	<u>20,500</u>	<u>30,500</u>	<u>10,000</u>
Subtotal :	<u>\$215,873</u>	<u>\$255,076</u>	<u>\$265,222</u>	<u>\$10,146</u>
63 Public Events				
9101 Regular Employees	70,600	72,840	72,840	0
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	5,584	5,757	5,803	46
9141 Health Insurance	4,040	6,300	6,300	0
9151 State Insurance Fund	1,299	1,581	1,595	14
9171 Christmas Bonus	2,400	2,400	3,000	600
9411 Professional Services	77,250	75,000	89,000	14,000
9412 Non-Professional Services	0	10,000	0	-10,000
9482 Festival or Activity II	108,616	130,500	140,500	10,000
9484 Other Festivals or Activities	1,255,262	1,431,700	1,651,700	220,000
Personnel Expense :	83,939	88,900	89,560	660
General Expense :	<u>1,441,128</u>	<u>1,647,200</u>	<u>1,881,200</u>	<u>234,000</u>
Subtotal :	<u>\$1,525,067</u>	<u>\$1,736,100</u>	<u>\$1,970,760</u>	<u>\$234,660</u>

Budget 2024-2025

Detailed Budget General Fund

Public Events

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
Total : Public Events				
Personnel Expense :	275,719	323,476	324,282	806
General Expense :	<u>1,465,220</u>	<u>1,667,700</u>	<u>1,911,700</u>	<u>244,000</u>
Total :	<u><u>\$1,740,940</u></u>	<u><u>\$1,991,176</u></u>	<u><u>\$2,235,982</u></u>	<u><u>\$244,806</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Public Events

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Director	1	12	0	5,676	0	68,112
Regular	Events Officer	1	12	0	2,350	0	28,200
Regular	Sub-Director	1	12	0	4,160	0	49,920
Subtotal : Administration		<u>5</u>			<u>\$16,116</u>	<u>\$0</u>	<u>\$193,392</u>
Positions : Confidence : <u>1</u>		Regular : <u>5</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Public Events							
Regular	Events and Shows Assistant	1	12	0	1,691	0	20,292
Regular	Events Coordinator	1	12	0	1,897	143	24,480
Regular	Senior Events Coordinator	1	12	0	2,176	163	28,068
Subtotal : Public Events		<u>3</u>			<u>\$5,764</u>	<u>\$306</u>	<u>\$72,840</u>
Positions : Confidence : <u>0</u>		Regular : <u>3</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Public Events		<u>8</u>			<u>\$21,880</u>	<u>\$306</u>	<u>\$266,232</u>
Positions : Confidence : <u>1</u>		Regular : <u>8</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Professional Services

Public Events

	Actual 2023-24	Recommended 2024-25	Change
Program: Public Events			
Masters of Ceremonies	28,800	28,800	0
Sound Technician	46,200	60,200	14,000
Subtotal : Public Events	<u>\$75,000</u>	<u>\$89,000</u>	<u>\$14,000</u>
Total : Professional Services	<u><u>\$75,000</u></u>	<u><u>\$89,000</u></u>	<u><u>\$14,000</u></u>

Detailed Budget Non-Professional Services

Public Events

	Actual 2023-24	Recommended 2024-25	Change
Program: Public Events			
Framing Services	10,000	0	-10,000
Subtotal : Public Events	<u>\$10,000</u>	<u>\$0</u>	<u>(\$10,000)</u>
Total : Non-Professional Services	<u><u>\$10,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$10,000)</u></u>

Detailed Budget Festival or Activity II

Public Events

	Actual 2023-24	Recommended 2024-25	Change
Program: Public Events			
Christmas Activity	20,000	20,000	0
Civic Cultural Activities	8,000	8,000	0
Flowers	10,000	20,000	10,000
"Juventour Criollo"	60,000	60,000	0
"Semana del Servidor Público"	30,000	30,000	0
Distinguished Visitors	2,500	2,500	0
Subtotal : Public Events	<u>\$130,500</u>	<u>\$140,500</u>	<u>\$10,000</u>
Total : Festival or Activity II	<u>\$130,500</u>	<u>\$140,500</u>	<u>\$10,000</u>

Detailed Budget Other Festivals or Activities

Public Events

	Actual 2023-24	Recommended 2024-25	Change
Program: Public Events			
"Vestidos de Graduandos"	3,000	3,000	0
Activities of the Mayor's Office	30,000	30,000	0
Ecumenical Act of Thanksgiving	8,000	10,000	2,000
Holy Week Ecumenical Act	8,000	10,000	2,000
Acts of the Constitution	5,000	5,000	0
"Al Fresco"	66,700	66,700	0
Mothers Concert	50,000	60,000	10,000
Fathers Concert	50,000	60,000	10,000
Christmas Concert	275,000	250,000	-25,000
Christmas Decoration	200,000	200,000	0
Delivery of School Materials	5,000	5,000	0
Sporting Events	100,000	82,000	-18,000
Fairs in the Communities	0	50,000	50,000
"Fiesta de Reyes"	95,000	95,000	0
Exhibition Gallery	0	80,000	80,000
Distinguished Graduates	3,000	3,000	0
Annual Achievement Report	50,000	70,000	20,000
"La Hora de la Tierra"	6,000	0	-6,000
"Paseo de Los Artistas"	12,000	12,000	0
Holy Week Procession	12,000	12,000	0
Recognition of Sponsors of Activities	3,000	3,000	0
Municipal Services in your Neighborhood	400,000	375,000	-25,000
Mayor Inauguration	0	100,000	100,000
"Trullas Comunidades"	25,000	25,000	0
Volunteer Recognition	10,000	30,000	20,000
"Willie Vive"	15,000	15,000	0
Subtotal : Public Events	<u>\$1,431,700</u>	<u>\$1,651,700</u>	<u>\$220,000</u>
Total : Other Festivals or Activities	<u>\$1,431,700</u>	<u>\$1,651,700</u>	<u>\$220,000</u>



OPERATIONAL OFFICES

SECRETARIAT OF INFRASTRUCTURE, BEAUTIFICATION AND BUILDING CONSERVATION

Ada B. Caballero Miranda, Secretary

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Secretariat of Infrastructure, Beautification and Building Conservation is created by Executive Order No. 2002-428, Series 2001-02, and Resolution Number 02A-126, Series: 2001-02, Budget Resolution for Fiscal Year 2002-03. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, calls it a Secretariat. This is composed of five Departments, namely: Building Conservation, Citizen Mobility, Public Works, Landscaping and Beautification, Recycling and Sanitation, and the Office of the Secretary.

The Office of the Secretary is responsible for coordinating, supporting, and following up on the fulfillment of the objectives of all the departments and offices under its responsibility and providing the necessary resources to comply with the activities and projects established in their respective work plans.

LOCATION

The Secretariat's Departments are located in the facilities of the Secretariat of Infrastructure, Beautification and Conservation, Bairoa Ward, PR Road 1, km 31.0 Interior, in Caguas.

ORGANIZATIONAL STRUCTURE

The Office of the Secretary is organized into two budget programs: (1) Management and Administration and (2) General Services.

MANAGEMENT AND ADMINISTRATION

This budget program groups four administrative units:

OFFICE OF THE SECRETARY AND ADMINISTRATION

This unit is responsible for planning, organizing, directing, supervising, controlling, and coordinating all the activities of the Secretariat. In addition, it is responsible for supporting the activities of the Secretariat by, among other things, providing personnel with a work area, equipment, and materials necessary for the performance of their duties.



INFORMATION SYSTEMS AREA

This unit is responsible for the operations and maintenance of the information systems of the entire Secretariat of Infrastructure, Beautification and Conservation.

FINANCE AREA

This unit is responsible for maintaining an accounting system with the allocated budgets, preparation of contracts and disbursements of the Department of Infrastructure, Beautification and Conservation. Maintain the file with the information of the works and capital improvements that are being developed and operate the Secretariat's telephone communication system.

MUNICIPAL PROPERTY AND MAINTENANCE AREA

This unit is responsible for keeping the property records updated in coordination with the liaisons of the different Departments. It is also responsible for the general maintenance of the departments that make up the Secretariat.

GENERAL SERVICES

This program administers the operation and maintenance services of the fleet of vehicles of the Autonomous Municipality of Caguas. It provides the following services: preventive maintenance, repairs, warranty compliance, licenses, and permits. It is also responsible for the distribution and dispatch of fuel for the vehicle fleet.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) include an increase in Personal Expenditure items. The change is mainly based on the creation of a position for the Vehicle Fleet Workshop and the increase in the Christmas Bonus.

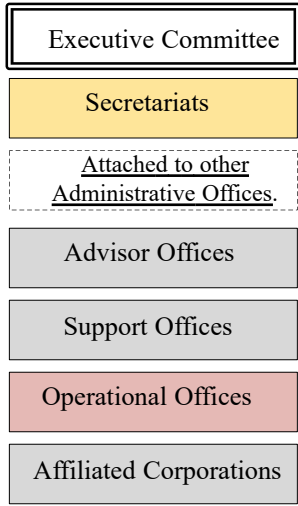
The items of Professional Services, Fuels and Lubricants and Operating Materials and Supplies are adjusted to the actual expense. The increase in the Vehicle Maintenance item is strictly based on the maintenance contract of the Vehicle Fleet.

CONSOLIDATED BUDGET SUMMARY

Infrastructure and Conservation	Personnel Expense	General Expense	Total
General Fund	\$1,062,403	\$2,467,315	\$3,529,718
Special Funds	\$0	\$0	\$0
Consolidated Total	\$1,062,403	\$2,467,315	\$3,529,718

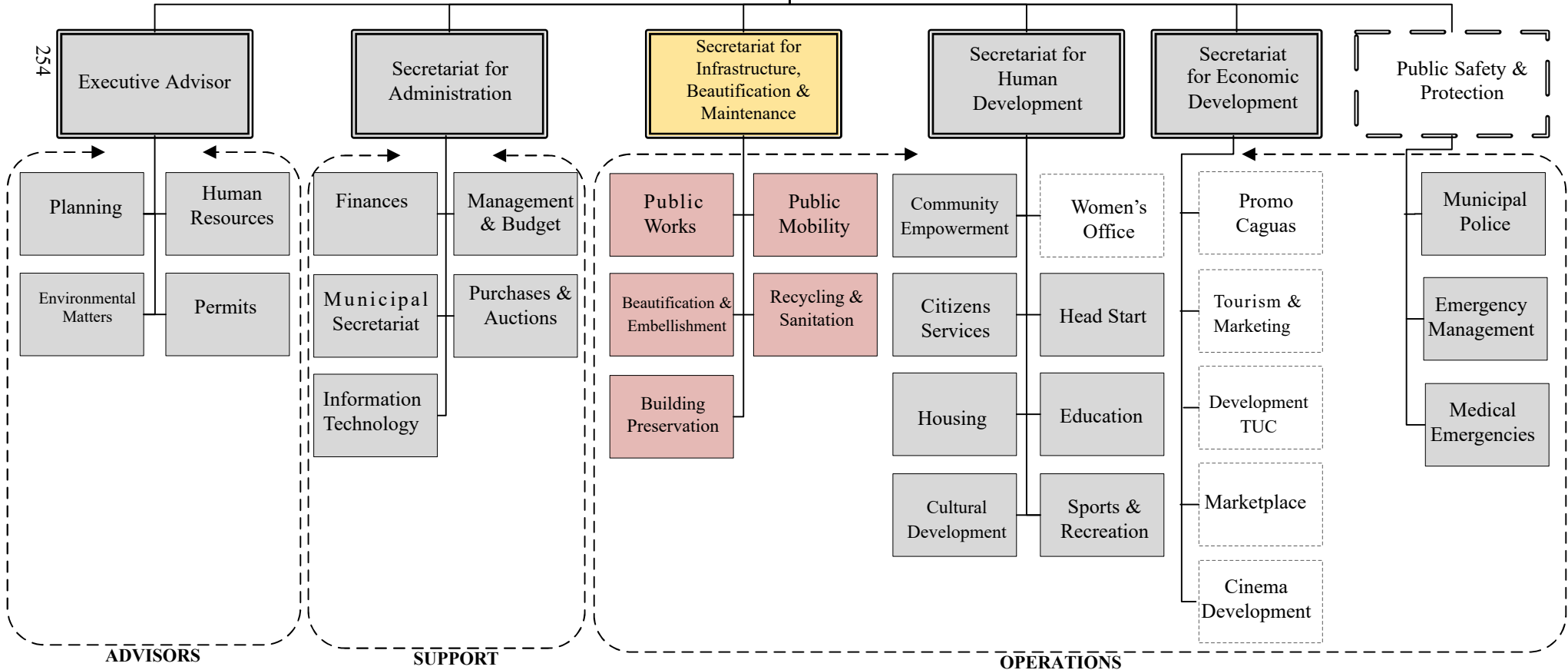
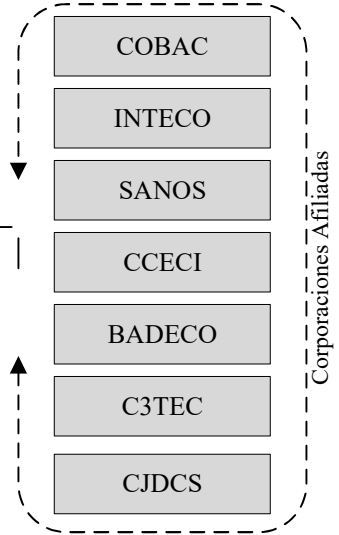
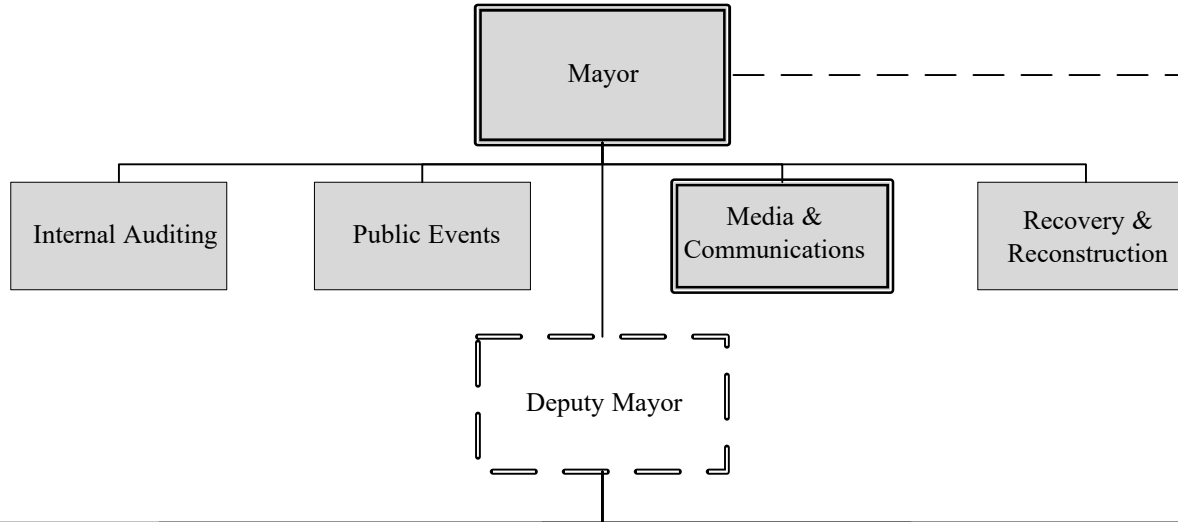


Legend



Autonomous Municipality of Caguas

Official Organizational Chart



Detailed Budget General Fund

Infrastructure, Beautification and Building Conservation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	592,524	625,176	624,912	-264
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	47,512	50,102	50,415	313
9141 Health Insurance	36,356	46,200	46,200	0
9151 State Insurance Fund	34,324	41,790	42,059	269
9171 Christmas Bonus	16,549	17,600	22,000	4,400
9173 Marginal Benefits	12,000	12,000	12,000	0
9201 Office Supplies	3,000	5,000	5,000	0
9215 Maintenance Materials	2,403	5,000	5,000	0
9242 Operating Materials and Supplies	40	3,000	3,000	0
9411 Professional Services	22,992	22,992	26,824	3,832
9465 Miscellaneous	63	1,000	1,000	0
Personnel Expense :	739,281	792,890	797,608	4,718
General Expense :	<u>28,498</u>	<u>36,992</u>	<u>40,824</u>	<u>3,832</u>
Subtotal :	<u>\$767,779</u>	<u>\$829,882</u>	<u>\$838,432</u>	<u>\$8,550</u>
38 General Services				
9101 Regular Employees	152,669	172,560	191,940	19,380
9106 Irregular Employees	17,399	19,110	19,110	0
9110 Driver Insurance	37	44	44	0
9131 Federal Social Security	13,377	15,095	16,760	1,665
9141 Health Insurance	8,696	12,600	14,700	2,100
9151 State Insurance Fund	10,050	12,825	14,241	1,416
9171 Christmas Bonus	4,800	5,600	8,000	2,400
9225 Fuels and Lubricants	754,632	800,000	700,000	-100,000
9242 Operating Materials and Supplies	14,807	43,000	30,000	-13,000
9463 Vehicle Maintenance	1,714,233	1,611,561	1,696,491	84,930
Personnel Expense :	207,027	237,834	264,795	26,961
General Expense :	<u>2,483,672</u>	<u>2,454,561</u>	<u>2,426,491</u>	<u>-28,070</u>
Subtotal :	<u>\$2,690,699</u>	<u>\$2,692,395</u>	<u>\$2,691,286</u>	<u>(\$1,109)</u>

Budget 2024-2025

Detailed Budget General Fund

Infrastructure, Beautification and Building Conservation

<u>Program / Account</u>	<u>FY 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Recommended 2024-2025</u>	<u>Change</u>
Total : Infrastructure, Beautification and Building Conservation				
Personnel Expense :	946,308	1,030,724	1,062,403	31,679
General Expense :	<u>2,512,170</u>	<u>2,491,553</u>	<u>2,467,315</u>	<u>-24,238</u>
Total :	<u><u>\$3,458,478</u></u>	<u><u>\$3,522,277</u></u>	<u><u>\$3,529,718</u></u>	<u><u>\$7,441</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Infrastructure, Beautification and Building Conservation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	6	12	0	10,309	0	123,708
Regular	Management Assistant	1	12	0	2,483	0	29,796
Regular	Executive Assistant	1	12	0	5,149	0	61,788
Regular	Administrative Affairs Coordinator	6	12	0	12,301	0	147,612
Regular	Cleaning Employee	2	12	0	3,251	0	39,012
Regular	Brigade Manager	1	12	0	1,744	0	20,928
Regular	Municipal Inspector	1	12	0	2,060	231	27,492
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Secretary	1	12	0	7,350	0	88,200
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	3,368	0	40,416
Subtotal : Administration		<u>22</u>			<u>\$51,845</u>	<u>\$231</u>	<u>\$624,912</u>
Positions : Confidence : <u>2</u>		Regular : <u>22</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : General Services							
Regular	Special Assistant	1	12	0	4,972	0	59,664
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Irregular	Ir- Brigade Worker	1	0	52	1,593	0	19,110
Regular	Automotive Technician	2	12	0	3,774	0	45,288
Regular	Worker	2	12	0	3,410	65	41,700
Subtotal : General Services		<u>8</u>			<u>\$17,523</u>	<u>\$65</u>	<u>\$211,050</u>
Positions : Confidence : <u>1</u>		Regular : <u>7</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		
Total : Infrastructure, Beautification and Building Conservation		<u>30</u>			<u>\$69,368</u>	<u>\$296</u>	<u>\$835,962</u>
Positions : Confidence : <u>3</u>		Regular : <u>29</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		

Detailed Budget Professional Services

Infrastructure, Beautification and Building Conservation

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Consultant in Information Systems	22,992	26,824	3,832
Subtotal : Administration	<u>\$22,992</u>	<u>\$26,824</u>	<u>\$3,832</u>
Total : Professional Services	<u><u>\$22,992</u></u>	<u><u>\$26,824</u></u>	<u><u>\$3,832</u></u>

PUBLIC WORKS DEPARTMENT

Eng. José J. Rivera González, Director

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Department of Public Works is created by virtue of Section 6.001(d) of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The purpose of this Department is to maintain and keep all municipal roads, sidewalks, curbs, and bridges in optimal condition and to ensure that storm drains and waterbodies are clean and channeled. Among the Department's priorities are:

- Promote and use collaborative models that have fostered the use and participation of the community in order to carry out quality works for the benefit of all.
- Work to achieve success in the NPDES Phase II regulation and comply with the implementation of the control measures imposed by the EPA, reducing pollutants in an agile and practical way in order to protect our waterbodies.
- Coordinate work with the following agencies: OAA, JCA, DRNA and the U.S. Army Corps of Engineers.
- Improve the procedure for granting certifications or authorizations to facilitate the process with other service agencies in order to speed up the processes.

LOCATION

The Department is located at the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

ORGANIZATIONAL STRUCTURE

The Department is organized into four budget programs: (1) Management and Administration, (2) Municipal Service Center, (3) Permanent Works and Improvements, and (4) General Discharge Permit Service.



MANAGEMENT AND ADMINISTRATION

This program functions as follows:

- Plan, evaluate, coordinate, and supervise all administrative matters of the Department.
- Review, establish, and recommend policies and procedures necessary for the better functioning of the Department.
- Direct, plan, coordinate, and supervise the technical activities of design, construction, repair, and maintenance of public infrastructure.
- Establish the priorities for public works to be carried out in the Municipality.

MUNICIPAL SERVICE CENTER

The Transit and Endorsement Unit is administrated under this budget program. It is responsible for:

- Grant certifications and/or authorizations to make the process with other service agencies viable in order to speed up the processes.
- Traffic signs, streets, avenues, etc.
- Marking of lane lines, curbing, ramps for people with physical limitations, and installation of reflective signs.
- Maintenance of traffic lights under municipal jurisdiction.

PERMANENT WORKS AND IMPROVEMENTS

This budget program administrates the Construction and Paving Unit. Its services include the following:

- Maintenance of public roads in order to improve the quality of life of the residents of Caguas
- Cleaning of landslides on municipal roads; collaborative models; repair and construction of speed bumps, curbs, sidewalks and curbs; repaving of streets and municipal roads; construction of ford bridges, retaining walls and handicapped ramps; asphalt on local roads and driveways; pothole patching; installation of safety fences; labeling and painting of curbs.

GENERAL DISCHARGE PERMIT SERVICE

The Rainfall Systems Maintenance Unit is administrated through this budget program. It performs the following functions:

- Maintenance and cleaning of gutters, curbs, and storm drains
- Maintenance and cleaning of canals, streams, and rivers in coordination with the Department of Natural and Environmental Resources (DRNA), when required.



SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) include an increase in the Personal Expenditure items that is strictly based on the net effect of the transfer of a vacant position to the Department of Beautification and Landscaping, the transfer of a position from the Municipal Police and the increase in the Christmas Bonus.

Equipment Rental and Equipment Maintenance items are adjusted to actual spending.

In addition to the budget allocations recommended under the General Fund, it should be noted that the Department of Public Works will have the allocation of special funds estimated at \$7,882,042 from the Community Development Block Grant (CDBG), CDBG-DR and Capital Improvement financing.

CONSOLIDATED BUDGET SUMMARY

Public Works	Personnel Expense	General Expense	Total
General Fund	\$1,802,998	\$1,321,710	\$3,124,708
Special Funds			
HUD - Community Development Prog.(CDBG)			
Reconstruction of Streets and Roads			
Bo. Borinquen, Naranjito	\$0	\$186,000	\$186,000
Bo. Pueblo, Savarona	\$0	\$392,833	\$392,833
CAE Loans (See Details Capital Improvements)	\$0	\$7,303,209	\$7,303,209
Total Special Funds	\$0	\$7,882,042	\$7,882,042
Consolidated Total	\$1,802,998	\$9,203,752	\$11,006,750



STATISTICS

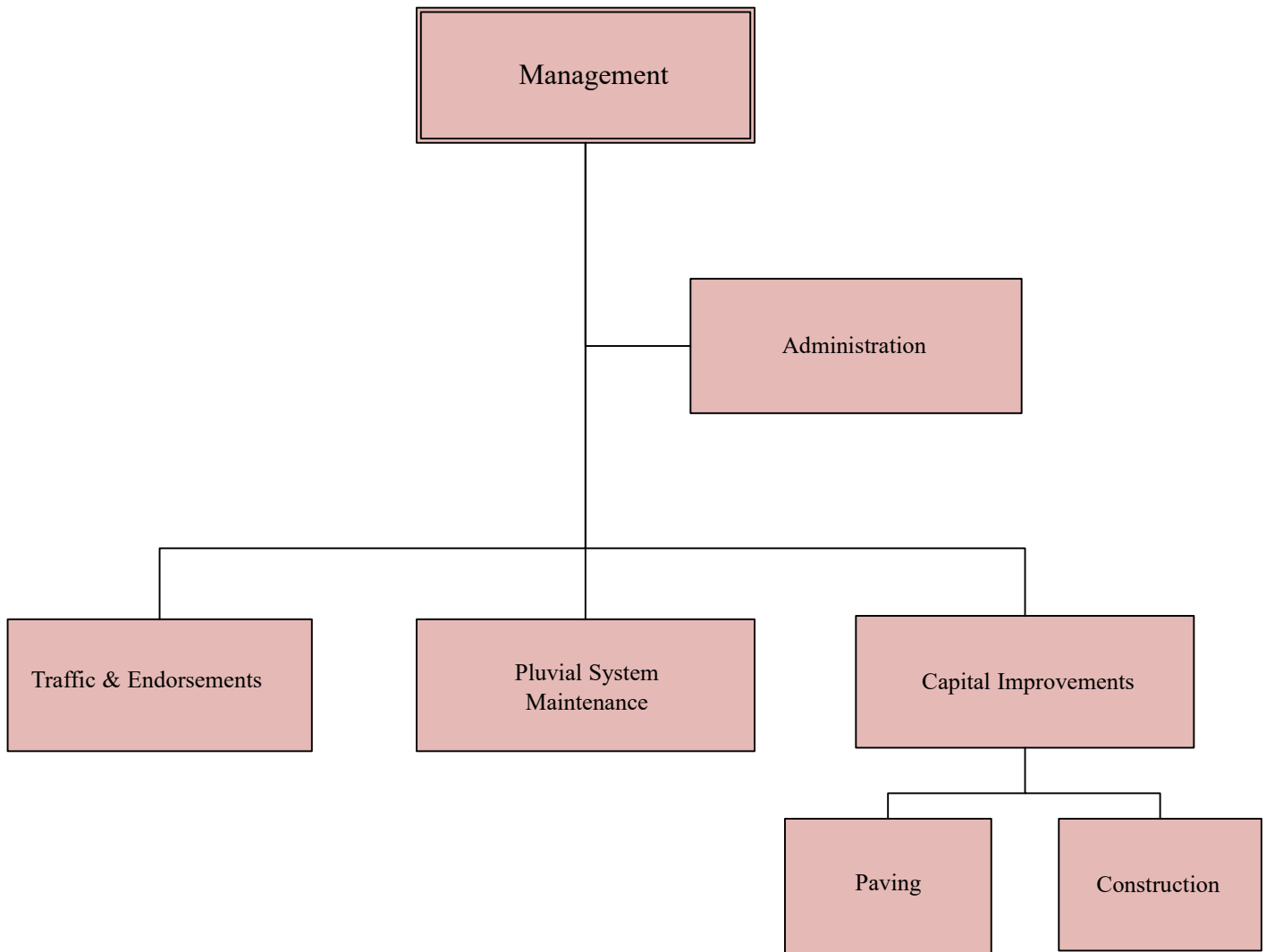
PUBLIC WORKS	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024
Permanent Works and Improvements			
Tons of Asphalt Deposited by Administration	3,411	3,348	3,248
Tons of Asphalt Deposited by Contract	33,352	73,788	51,077
Cubic Yards of Concrete Deposited by Administration	1,177	832	1,361
Cubic Yards of Concrete Deposited by Contract	510	1,089	1,498
Projects Completed by Private Contracting	2	3	7
Breakdown of Service Requests Served:			
Sidewalk Repair - State Agency	6	59	171
Street Repair - State Agency	24	7	4
Asphalt Local Road	58	15	56
Asphalt Private Driveways	92	101	371
Patching	193	368	245
Gutter Construction or Repair	32	2	15
Construction and Repair of Sidewalks	30	141	155
Construction and Repair of Speedbumps	2	4	0
Construction and Repair of Disabled Access Ramps	3	5	4
Construction of Retaining Walls	23	0	1
Construction and Installation of Grills	42	28	5
Security Fence Installation	5	46	17
General Research	27	45	47
Cleaning of Landslides on Municipal Roads	10	16	36
OPM Collaborative Model	29	34	13
OPM Trunk Removal	4	1	0
Repair and Construction of Rainwater Systems	4	30	9
Bridge Repair	2	0	0
Repaving of Municipal Streets and Paths	35	71	48
Machinery Services and Equipment Rental	21	24	3
Transit and Endorsements			
Street and Road Endorsements (Certifications)	55	45	70
Permits and Bonds for connections	64	46	34
Permits and Bonds for permits in public areas (IFA)	57	69	50
Accident Claims and Lawsuits	39	65	85
Signs Installed	59	41	80
Pails Used for Painting Lines, Curbs and Ramps for People with Disabilities	36	70	100
Application for Street Vendor Businesses	0	0	6



PUBLIC WORKS	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024
Transit and Endorsements - cont.			
Breakdown of Service Requests Served:			
Evaluation of Speed Reducer Installation and Removal	3	32	68
Technical Consulting (Municipal Public Works)	4	-	-
Maintenance of Traffic Lights (Municipal Roads)	-	-	-
Pavement Marking	2	2	15
Installation of Traffic Signs and Street Identification	29	27	19
Painting of Ramps and Curbs	13	15	-
Painting of Parking Lots in Municipal Facilities	2	6	1
General Research	3	-	1
Maintenance of Rainwater Systems			
Breakdown of Service Requests Served:			
Cleaning of Creeks and Streams	23	36	31
Cleaning of Gutters	26	58	53
Cleaning and Maintenance of the Rainwater System	36	84	93
General Research	6	5	23
Summary of Service Requests			
Total Requests Received	1,338	1,578	1,685
Total Requests Served	822	1,262	1,535



PUBLIC WORKS



Detailed Budget General Fund

Public Works

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	222,295	232,656	241,608	8,952
9110 Driver Insurance	16	22	44	22
9131 Federal Social Security	17,373	18,230	19,022	792
9141 Health Insurance	10,828	14,700	14,700	0
9151 State Insurance Fund	11,919	15,490	16,163	673
9171 Christmas Bonus	4,800	5,600	7,000	1,400
Personnel Expense :	267,230	286,698	298,537	11,839
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$267,230</u>	<u>\$286,698</u>	<u>\$298,537</u>	<u>\$11,839</u>

18 Municipal Services Center

9101 Regular Employees	80,388	85,584	148,272	62,688
9110 Driver Insurance	16	22	66	44
9131 Federal Social Security	6,334	6,733	11,805	5,072
9141 Health Insurance	5,719	6,300	12,600	6,300
9151 State Insurance Fund	5,074	5,721	10,030	4,309
9171 Christmas Bonus	2,400	2,400	6,000	3,600
9201 Office Supplies	260	100	100	0
9238 Building Materials	0	100	100	0
9242 Operating Materials and Supplies	8,775	28,850	30,650	1,800
9412 Non-Professional Services	60,700	60,700	60,700	0
9421 Travel Expenses	3,520	3,840	0	-3,840
9444 Subscriptions	400	480	280	-200
9467 Publications and Announcements	0	900	1,000	100
Personnel Expense :	99,930	106,760	188,773	82,013
General Expense :	<u>73,655</u>	<u>94,970</u>	<u>92,830</u>	<u>-2,140</u>
Subtotal :	<u>\$173,586</u>	<u>\$201,730</u>	<u>\$281,603</u>	<u>\$79,873</u>

43 Permanent Works and Improvements

9101 Regular Employees	789,352	886,800	828,456	-58,344
9106 Irregular Employees	128,823	137,865	136,500	-1,365
9110 Driver Insurance	336	506	462	-44
9131 Federal Social Security	72,910	81,164	77,130	-4,034
9141 Health Insurance	58,877	79,800	75,600	-4,200

Budget 2024-2025

Detailed Budget General Fund

Public Works

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
43 Permanent Works and Improvements				
9151 State Insurance Fund	53,482	68,960	65,534	-3,426
9171 Christmas Bonus	34,400	36,000	43,000	7,000
9223 Uniforms	0	0	2,000	2,000
9238 Building Materials	986,856	1,000,000	1,000,000	0
9242 Operating Materials and Supplies	3,504	4,500	7,700	3,200
9321 Maintenance Equipment	399	100	100	0
9411 Professional Services	86,250	60,000	60,000	0
9421 Travel Expenses	3,840	7,680	7,680	0
9432 Constructions Costs	0	100	100	0
9451 Rental of Equipment and Vehicles	3,160	3,400	5,000	1,600
9461 Equipment Maintenance	2,102	23,800	25,000	1,200
9462 Repair and Maintenance of Structures	0	100	100	0
Personnel Expense :	1,138,181	1,291,095	1,226,682	-64,413
General Expense :	<u>1,086,111</u>	<u>1,099,680</u>	<u>1,107,680</u>	<u>8,000</u>
Subtotal :	<u>\$2,224,292</u>	<u>\$2,390,775</u>	<u>\$2,334,362</u>	<u>(\$56,413)</u>
57 General Download Permit				
9101 Regular Employees	66,830	69,432	69,432	0
9106 Irregular Employees	17,953	19,110	0	-19,110
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	6,731	7,020	5,543	-1,477
9141 Health Insurance	6,100	6,300	6,300	0
9151 State Insurance Fund	4,565	5,965	4,709	-1,256
9171 Christmas Bonus	3,200	3,200	3,000	-200
9238 Building Materials	13,332	15,000	15,000	0
9242 Operating Materials and Supplies	0	100	100	0
9321 Maintenance Equipment	0	100	100	0
9451 Rental of Equipment and Vehicles	88,296	104,936	106,000	1,064
Personnel Expense :	105,394	111,049	89,006	-22,043
General Expense :	<u>101,628</u>	<u>120,136</u>	<u>121,200</u>	<u>1,064</u>
Subtotal :	<u>\$207,022</u>	<u>\$231,185</u>	<u>\$210,206</u>	<u>(\$20,979)</u>

Budget 2024-2025

Detailed Budget General Fund

Public Works

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
Total : Public Works				
Personnel Expense :	1,610,736	1,795,602	1,802,998	7,396
General Expense :	<u>1,261,394</u>	<u>1,314,786</u>	<u>1,321,710</u>	<u>6,924</u>
Total :	<u><u>\$2,872,130</u></u>	<u><u>\$3,110,388</u></u>	<u><u>\$3,124,708</u></u>	<u><u>\$14,320</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Public Works

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Administrative Affairs Coordinator	1	12	0	2,020	0	24,240
Regular	Director	1	12	0	6,685	0	80,220
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Administrative Affairs Officer	2	12	0	3,923	0	47,076
Regular	Engineering Technician	1	12	0	2,496	0	29,952
Subtotal : Administration		<u>7</u>			<u>\$20,134</u>	<u>\$0</u>	<u>\$241,608</u>
Positions : Confidence : <u>1</u> Regular : <u>7</u> Transitory : <u>0</u> Irregular : <u>0</u>							
Program : Municipal Service Center							
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,744	0	20,928
Regular	Driver Operator of Heavy Motor Vehicle	1	12	0	1,774	0	21,288
Regular	Builder	1	12	0	1,774	0	21,288
Regular	Brigade Manager	1	12	0	1,962	0	23,544
Regular	Projects and Programs Manager	1	12	0	3,250	0	39,000
Regular	Administrative Affairs Officer	1	12	0	1,852	0	22,224
Subtotal : Municipal Service Center		<u>6</u>			<u>\$12,356</u>	<u>\$0</u>	<u>\$148,272</u>
Positions : Confidence : <u>0</u> Regular : <u>6</u> Transitory : <u>0</u> Irregular : <u>0</u>							
Program : Permanent Works and Improvements							
Regular	Construction Assistant	2	12	0	3,292	0	39,504
Regular	Heavy Motor Vehicle Cond. Driver	2	12	0	3,608	0	43,296
Regular	Operator of Heavy Motor Vehicle	7	12	0	12,702	0	152,424
Regular	Heavy Equipment Operator Driver	1	12	0	1,706	0	20,472
Regular	Builder	5	12	0	8,734	0	104,808
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Regular	Draftsman	1	12	0	1,850	0	22,200
Regular	Brigade Manager	7	12	0	12,863	0	154,356
Irregular	Ir-Heavy Equipment Operator	2	0	52	3,413	0	40,950
Irregular	Ir- Brigade Worker	5	0	52	7,963	0	95,550
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Sub-Director	1	12	0	4,160	0	49,920

Positions and Salaries Budget Fiscal Year 2024-25

Public Works

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Executive Supervisor	1	12	0	3,232	0	38,784
Regular	Supv. of Conservation and Maintenance	1	12	0	2,131	0	25,572
Regular	Engineering Technician	1	12	0	2,496	0	29,952
Regular	Worker	4	12	0	6,675	65	80,880
Subtotal : Permanent Works and Improvements		<u>43</u>			<u>\$80,348</u>	<u>\$65</u>	<u>\$964,956</u>

Positions : Confidence : 0 Regular : 36 Transitory : 0 Irregular : 7

Program : General Download Permission

Regular	Brigade Manager	1	12	0	1,814	0	21,768
Regular	Supv. of Conservation and Maintenance	1	12	0	2,357	0	28,284
Regular	Worker	1	12	0	1,615	0	19,380
Subtotal : General Download Permission		<u>3</u>			<u>\$5,786</u>	<u>\$0</u>	<u>\$69,432</u>

Positions : Confidence : 0 Regular : 3 Transitory : 0 Irregular : 0

Total : Public Works 59 \$118,624 \$65 \$1,424,268

Positions : Confidence : 1 Regular : 52 Transitory : 0 Irregular : 7

Detailed Budget Professional Services

Public Works

	Actual 2023-24	Recommended 2024-25	Change
Program: Permanent Works and Improvements			
Construction Inspection Engineer	60,000	60,000	0
Subtotal : Permanent Works and Improvements	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$0</u>
Total : Professional Services	<u><u>\$60,000</u></u>	<u><u>\$60,000</u></u>	<u><u>\$0</u></u>

Detailed Budget Non-Professional Services

Public Works

	Actual 2023-24	Recommended 2024-25	Change
Program: Municipal Services Center			
Maintenance of seven (7) Traffic Light Intersections	60,700	60,700	0
Subtotal : Municipal Services Center	<u>\$60,700</u>	<u>\$60,700</u>	<u>\$0</u>
Total : Non-Professional Services	<u><u>\$60,700</u></u>	<u><u>\$60,700</u></u>	<u><u>\$0</u></u>

RECYCLING AND SANITATION DEPARTMENT

Livia Román Ocasio, Director

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Department of Recycling and Sanitation is created by Resolution No. 50, Series: 1981-82, Budget Resolution for Fiscal Year 1982-83. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The main purpose of the Department is to administrate the program for the collection and disposal of solid waste and recycling generated by the citizens and merchants of the Autonomous Municipality of Caguas. It guarantees the public health of the citizens and the enjoyment of residing in a clean, beautiful, and orderly city. Specifically, the Recycling and Sanitation Department has the following functions:

- Collect and dispose of non-hazardous solid waste generated in the Autonomous Municipality of Caguas.
- Debris collection and disposal. The debris is divided and delivered to the Vegetative Material Station and Transfer Station.
- Provide cleaning services in areas of importance and tourist interest such as the Traditional Urban Center, Monuments, and Plazas.
- Plan, implement, and maintain a Recycling Program for all citizens.
- Provide recycling programs in private sectors, agencies, dependencies, and industries
- Provide septic tank emptying services.

LOCATION

The Department is located at the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

ORGANIZATIONAL STRUCTURE

The Recycling and Sanitation Department is organized into three budget programs: (1) Management and Administration, (2) Environmental Control, and (3) Recycling.

MANAGEMENT AND ADMINISTRATION

This program establishes the procedures for the administrative and managerial coordination and organization of the Department, maximization of available resources and compliance with the work plan.



ENVIRONMENTAL CONTROL

In this program, the Department exercises its responsibility to keep the City clean by collecting solid waste, maintaining and eliminating clandestine dumps, and executing the City's cleanup plan, mainly in the tourist areas and the Urban Center.

RECYCLING

This program seeks to increase the recovery and routing of materials with recyclable value such as cardboard, aluminum, plastic, paper, newspapers, scrap metal and textiles. Develop a plan for processing vegetative material and encourage the development of educational and operational programs that promote Recycling participation in: Community Depot Centers, School Depot Center, Home Recycling Program, Textile Recovery Program, and Electronics Collection Center. Strengthen the residential vegetative material disposal program at the Vegetative Material Station.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in Personal Expenditure items that is mainly based on salary adjustments and the increase in the Christmas Bonus.

It also reflects an increase in resource allocations for solid waste collection and disposal services. The increase is based on the contract awarded to the private company that provides the services, valid until June 30, 2027. To cover the contract, \$6.1 million is allocated in the General Fund and \$747 thousand in the Special Fund created under Law 53-2021. On the other hand, the Waste Collection item of the Recycling Program includes 3,900 additional housing units.

The increase reflected in the Non-Professional Services item responds to the fact that for the current fiscal year \$93,812 was allocated in the General Fund and the difference was covered with a Special Local Fund. For 2024-25, all funds are allocated in the General Fund.

The Department of Recycling and Sanitation will have the allocation of special funds that are estimated at \$ 1,252,843 mainly from the rental contract of the Transfer Plant and Law 53 -2021, among others.

CONSOLIDATED BUDGET SUMMARY

Recycling and Sanitation	Personnel Expense	General Expense	Total
General Fund	\$2,810,820	\$7,148,868	\$9,959,688
Special Funds			
Commission for Recycling	\$0	\$60,000	\$60,000
Transfer Station (ETDS)			
Community Contribution	\$0	\$25,000	\$25,000
Royalties	\$0	\$120,000	\$120,000
Rent	\$0	\$300,000	\$300,000
Extraordinary Fund Law 53-2021	\$0	\$747,843	\$747,843
Total Special Funds	\$0	\$1,252,843	\$1,252,843
Consolidated Total	\$2,810,820	\$8,401,711	\$11,212,531

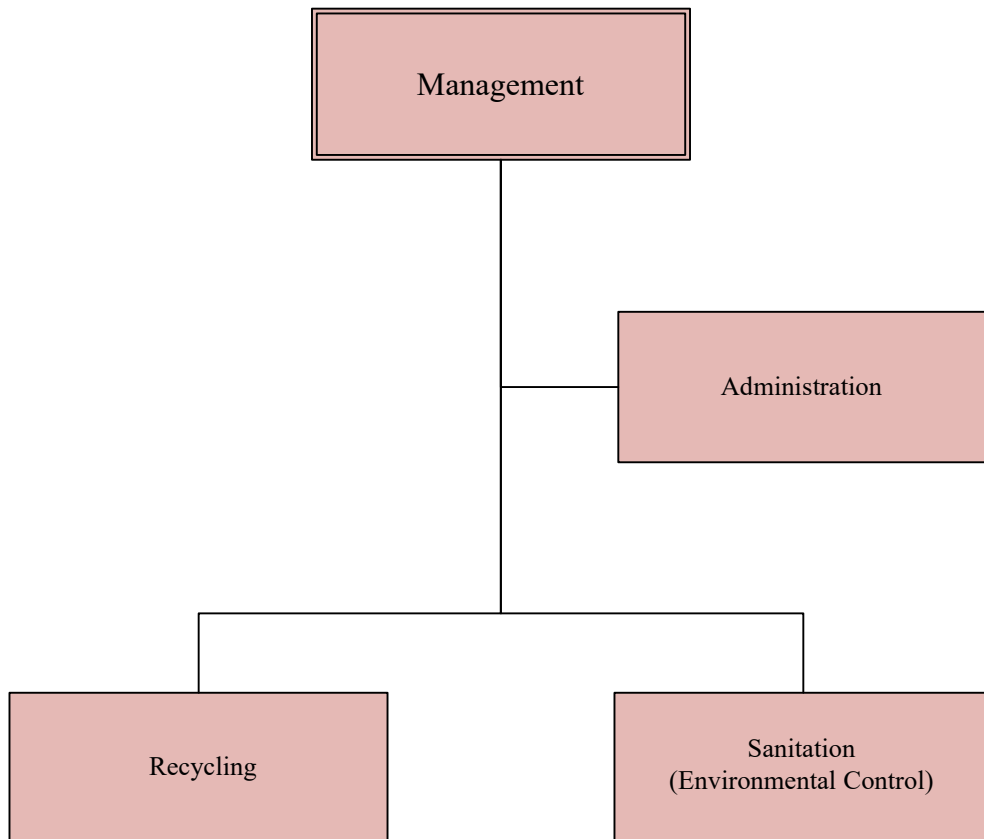


STATISTICS

RECYCLING AND SANITATION	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Environmental Control			
Square Feet Pressure Washed	1,564,157	1,564,157	1,564,157
Home Service Solid Waste Collection	48,243	48,243	48,407
Tons of Residential Solid Waste	81,590	72,987	67,303
Bridge Cleaning and Painting	\$32,000	\$ 32,000	\$ 32,000
Cleaning of Areas for Special Events	\$70,000	\$ 70,000	\$ 70,000
Recycling			
Home Communities Recycling Program	22	93	107
Participating Homes	2,674	12,774	15,394
Participating Schools	82	80	68
Participating Businesses - Private Sector	149	149	141
Participating State and Municipal Agencies	41	41	41
Participating Industries	9	9	7
Community Deposit Centers	6	5	5
Tons of Recovered Material	6,095	5,340	6,384
Deposit Center Pounds of Electronic Equipment	5,040	9,753	10,080
Pounds of Textiles	611,250	665,991	621,432



RECYCLING & SANITATION



Detailed Budget General Fund

Recycling and Sanitation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	204,444	294,912	294,912	0
9110 Driver Insurance	47	66	66	0
9131 Federal Social Security	16,650	23,699	23,865	166
9141 Health Insurance	15,083	23,100	23,100	0
9151 State Insurance Fund	12,956	19,745	19,888	143
9171 Christmas Bonus	7,200	8,800	11,000	2,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9465 Miscellaneous	0	11,200	11,200	0
Personnel Expense :	262,379	376,322	378,831	2,509
General Expense :	<u>0</u>	<u>11,200</u>	<u>11,200</u>	<u>0</u>
Subtotal :	<u>\$262,379</u>	<u>\$387,522</u>	<u>\$390,031</u>	<u>\$2,509</u>
33 Environmental Control				
9101 Regular Employees	1,075,109	1,266,144	1,288,764	22,620
9106 Irregular Employees	136,985	155,610	155,610	0
9110 Driver Insurance	175	308	352	44
9131 Federal Social Security	96,772	113,081	115,964	2,883
9141 Health Insurance	86,410	128,100	130,200	2,100
9151 State Insurance Fund	65,764	96,087	98,532	2,445
9171 Christmas Bonus	47,200	56,000	71,000	15,000
9242 Operating Materials and Supplies	55,079	51,000	51,000	0
9321 Maintenance Equipment	1,692	1,000	1,000	0
9412 Non-Professional Services	92,586	192,562	399,190	206,628
9451 Rental of Equipment and Vehicles	3,175	5,000	5,000	0
9473 Waste Disposal	5,903,689	5,984,963	6,129,978	145,015
Personnel Expense :	1,508,415	1,815,330	1,860,422	45,092
General Expense :	<u>6,056,222</u>	<u>6,234,525</u>	<u>6,586,168</u>	<u>351,643</u>
Subtotal :	<u>\$7,564,637</u>	<u>\$8,049,855</u>	<u>\$8,446,590</u>	<u>\$396,735</u>
45 Recycling				
9101 Regular Employees	452,428	406,932	386,772	-20,160
9106 Irregular Employees	9,597	59,696	59,696	0
9110 Driver Insurance	125	110	132	22
9131 Federal Social Security	36,691	37,053	35,771	-1,282

Budget 2024-2025

Detailed Budget General Fund

Recycling and Sanitation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
45 Recycling				
9141 Health Insurance	35,430	39,900	37,800	-2,100
9151 State Insurance Fund	25,877	31,486	30,396	-1,090
9171 Christmas Bonus	17,600	17,600	21,000	3,400
9201 Office Supplies	3,345	3,000	3,000	0
9215 Maintenance Materials	0	500	500	0
9412 Non-Professional Services	0	6,000	6,000	0
9444 Subscriptions	0	250	250	0
9461 Equipment Maintenance	506	500	500	0
9473 Waste Disposal	210,138	345,200	541,250	196,050
Personnel Expense :	577,748	592,777	571,567	-21,210
General Expense :	<u>213,990</u>	<u>355,450</u>	<u>551,500</u>	<u>196,050</u>
Subtotal :	<u><u>\$791,738</u></u>	<u><u>\$948,227</u></u>	<u><u>\$1,123,067</u></u>	<u><u>\$174,840</u></u>
 Total : Recycling and Sanitation				
Personnel Expense :	2,348,542	2,784,429	2,810,820	26,391
General Expense :	<u>6,270,212</u>	<u>6,601,175</u>	<u>7,148,868</u>	<u>547,693</u>
Total :	<u><u>\$8,618,754</u></u>	<u><u>\$9,385,604</u></u>	<u><u>\$9,959,688</u></u>	<u><u>\$574,084</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Recycling and Sanitation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,759	68	21,924
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director	1	12	0	5,775	0	69,300
Regular	Storekeeper	1	12	0	1,695	0	20,340
Regular	Administrative Affairs Officer	2	12	0	3,751	0	45,012
Regular	Executive Officer	1	12	0	2,350	0	28,200
Regular	Supv. of Conservation and Maintenance	2	12	0	3,848	0	46,176
Regular	Worker	2	12	0	3,406	0	40,872
Subtotal : Administration Positions :		<u>11</u>			<u>\$24,508</u>	<u>\$68</u>	<u>\$294,912</u>

Confidence : 1 Regular : 11 Transitory : 0 Irregular : 0

Program : Environmental Control

Regular	Administrative Affairs Assistant	1	12	0	1,695	0	20,340
Regular	Heavy Motor Vehicle Cond.	8	12	0	13,800	0	165,600
Regular	Driver Operator of Heavy Motor Vehicle	3	12	0	5,134	0	61,608
Regular	Heavy Equipment Operator Driver	1	12	0	1,706	0	20,472
Regular	Brigade Manager	3	12	0	5,372	0	64,464
Irregular	Ir- Brigade Worker	9	0	52	12,968	0	155,610
Regular	Administrative Affairs Officer	2	12	0	3,570	0	42,840
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Supv. of Conservation and Maintenance	4	12	0	7,918	0	95,016
Regular	Worker	38	12	0	62,885	585	761,640
Subtotal : Environmental Control Positions :		<u>71</u>			<u>\$119,780</u>	<u>\$585</u>	<u>\$1,444,374</u>

Confidence : 0 Regular : 62 Transitory : 0 Irregular : 9

Program : Recycling

Regular	Administrative Affairs Assistant Heavy	1	12	0	1,630	0	19,560
Regular	Motor Vehicle Cond.	4	12	0	7,007	0	84,084
Regular	Recycling Coordinator	1	12	0	3,310	0	39,720
Irregular	Ir-Heavy Motor Vehicle Cond.	2	0	52	3,382	0	40,586
Irregular	Ir- Brigade Worker	1	0	52	1,593	0	19,110

Positions and Salaries Budget Fiscal Year 2024-25

Recycling and Sanitation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Administrative Affairs Officer	1	12	0	1,820	0	21,840
Regular	Supv. of Conservation and Maintenance	1	12	0	1,924	0	23,088
Regular	Worker	10	12	0	16,540	0	198,480
Subtotal : Recycling		<u>21</u>			<u>\$37,206</u>	<u>\$0</u>	<u>\$446,468</u>
Positions : Confidence : <u>0</u>		Regular : <u>18</u>	Transitory : <u>0</u>		Irregular : <u>3</u>		
Total : Recycling and Sanitation		<u>103</u>			<u>\$181,493</u>	<u>\$653</u>	<u>\$2,185,754</u>
Positions : Confidence : <u>1</u>		Regular : <u>91</u>	Transitory : <u>0</u>		Irregular : <u>12</u>		

Detailed Budget Non-Professional Services

Recycling and Sanitation

	Actual 2023-24	Recommended 2024-25	Change
Program: Environmental Control			
Cleaning Special and Emergency Activities	70,000	70,000	0
Traditional Urban Center Cleaning	93,812	297,190	203,378
Bridge Cleaning and Painting	28,750	32,000	3,250
Subtotal : Environmental Control	<u>\$192,562</u>	<u>\$399,190</u>	<u>\$206,628</u>
Program: Recycling			
Recyclable Materials	6,000	6,000	0
Subtotal : Recycling	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>
Total : Non-Professional Services	<u><u>\$198,562</u></u>	<u><u>\$405,190</u></u>	<u><u>\$206,628</u></u>



CITIZEN MOBILITY DEPARTMENT

Juan G. Jacob Greenaway

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Department of Citizen Mobility is created by Executive Order No. 2021-004 approved on March 16, 2021. Said Executive Order places it within the Department of Infrastructure, Beautification and Conservation.

This Department is created with the purpose of being in charge of the planning and development of a safe and reliable integrated mass transportation system for the citizens of the City of Caguas.

LOCATION

The Department is located in the facilities of the Francisco (Pancho) Pereira Casillas Transportation Center, Acosta Street, corner of Goyco.

ORGANIZATIONAL STRUCTURE

This Department has three programs: (1) Management and Administration, (2) Federal Transit Administration (FTA) and (3) Francisco (Pancho) Pereira Transportation Center Administration.

MANAGEMENT AND ADMINISTRATION Ó N

This program establishes the procedures for planning, coordination and administrative and managerial organization of the Department. It is responsible for the maximization of available resources and compliance with the work plan. Likewise, it works on the evaluation of the City's Mass Transportation Plans, on the analysis to establish sections in the city to incorporate Complete Streets projects, on the development of the Municipal Bicycle Plan and with the development of new intermunicipal routes. It is responsible for coordinating activities that increase the use of bicycles as a transportation and recreation vehicle in the municipality, through the Municipal Bicycle Plan and the Comprehensive Pedestrian and Bicycle Plan of the Highway and Transportation Authority (ACT), in order to make the city accessible.

In addition, this unit is responsible for providing services to the community through the Special Trips system and handling all types of transportation service complaints.

FEDERAL TRANSIT ADMINISTRATION (FTA)

This program is responsible for coordinating, implementing, and supervising the Citizen Mobility Plan to ensure the best mobility conditions in the urban space and contribute to connectivity in our



Central Eastern Region. This plan seeks to create and maintain a reliable method of intermodal collective transportation that integrates all existing systems: Private Carriers, Trolleys and High Capacity Buses.

It also prepares and submits proposals to the Federal Transit Administration (FTA) and the Office of Federal Coordination of the Highway and Transportation Authority to receive public transportation funds. Ensures compliance with established federal and state regulations for the coordination of public transportation in the city and is responsible for the application for funds for the maintenance of the fleet assigned to the Department of Citizen Mobility. In addition, it continues to coordinate this Plan by establishing collaborative agreements with private transportation systems, reviewing daily operations to ensure efficiency, and constantly reevaluating the Plan to adjust and implement alternatives as needed.

FRANCISCO (PANCHO) PEREIRA TRANSPORTATION CENTER ADMINISTRATION

It is responsible for the security and maintenance of the Francisco (Pancho) Pereira Public Transportation Terminal. It is also responsible for enforcing the Security Plan and all regulations established for facilities that provide collective transportation services. It ensures that each vehicle authorized to park within the facilities complies with the requirements established under federal and state regulations. Likewise, it is in charge of maintaining a close relationship with the tenants of the terminal to attend to their needs.

Finally, it maintains the order and distribution of space regarding the services offered inside the terminal. These are: public carriers, trolleys, Transcriollo program, special travel buses or other transportation alternatives authorized to use our facilities.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) include an increase in Personal Expenditure items that is mainly based on the net effect of the adjustment of vacant positions to the minimum wage on a scale and the increase in the Christmas Bonus.

General Expenditure items do not reflect changes.

In addition to the budget allocations recommended under the General Fund, it should be noted that the Department of Citizen Mobility will have the allocation of special funds estimated at \$6,000 from the Special Travel Program.



CONSOLIDATED BUDGET SUMMARY

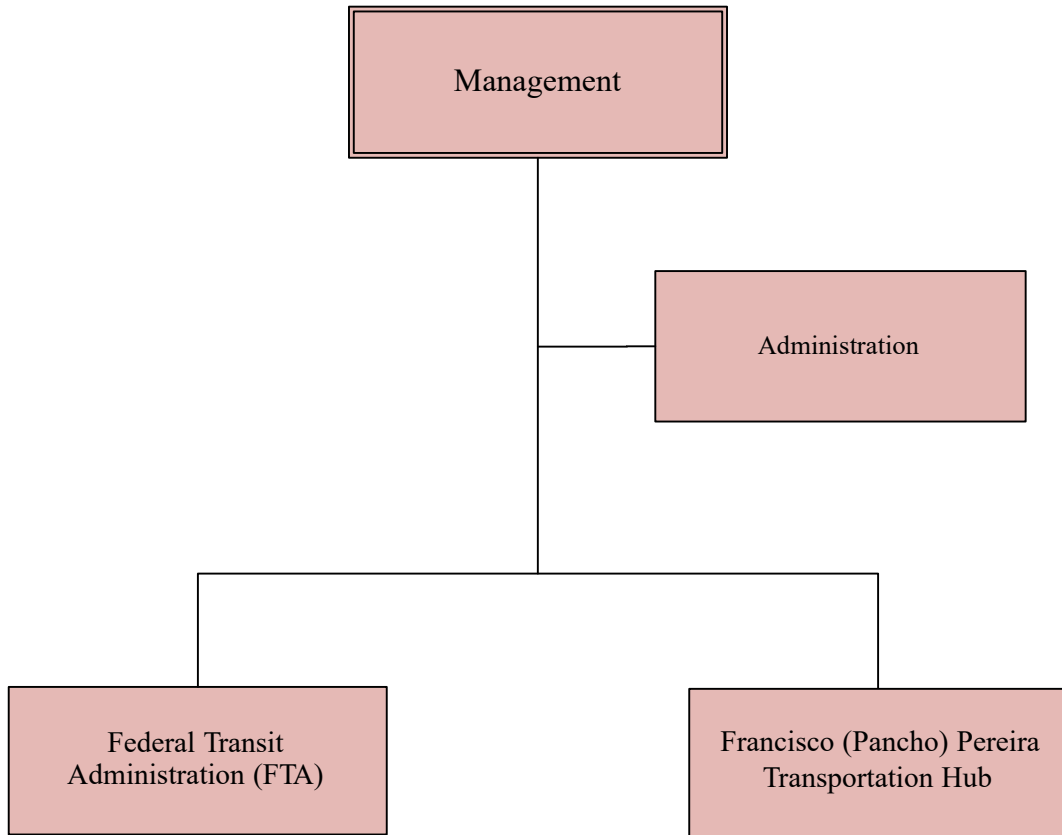
Citizen Mobility	Personnel Expense	General Expense	Total
General Fund	\$546,455	\$8,500	\$554,955
Special Funds			
Special Trips	\$0	\$6,000	\$6,000
Total Special Funds	\$0	\$6,000	\$6,000
Consolidated Total	\$546,455	\$14,500	\$560,955

STATISTICS

CITIZEN MOBILITY	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Trolleys			
Number of Functioning Trolleys	5	5	5
Mobilized Regular Users	9,667	14,986	17,372
Mobilized Disabled Users	4	12	34
Trips Made	8,451	9,486	8,590
Mobilized Users Special Activities	3	0	0
Miles Traveled Arrivals -Total	26,587,163	76,524,647	65,562,701
Cycling Lanes			
Estimated Number of Users in Activities	1,200	1,000	15,000
Number of Projected Cycling Lanes	2	5	2
Number of Cycling Lanes Built or in Process	1	1	4
Number of Approved Cycling Lanes	1	1	4
Evaluation of Additional Routes	0	2	12
Estimated Number of Cyclists who use the 189 Cycling Lane	1200	1,300	1,500
Fatalities from Crashes in Cyclist Traffic in Caguas	0	0	0
Number of Educational Activities	1	3	4
	10,524	11,976	13,000
Buses for Special Trips			
Number of Buses (Special Trips) - operating	1	3	3
Number of Buses (in the process of auction)	0	12	12
Users Special Trips	1,424	10,000	5,109
Mileage Bus Arrivals - in total	4,528,428	469,695	402,235
Private Carriers Francisco Pereira Terminal			
Number of Transcriollo Carriers	23	14	10
Number of Routes	17	11	9
Number of Municipal Routes (local)	12	8	6
Number of Intermunicipal Routes	3	3	3
Number of intermunicipal Omnibus routes (Large Bus)	1	1	1
Evaluation of Additional Routes (ATI Caguas to Cupey Route)	1	1	1
Terminal Population	18,036	40,024	55,000
Transcriollo Program			
Users	27,267	47,196	54,750
Number of Buses	12	10	9
Mileage Bus Arrivals -collected in total	817,406,869	107,690,838	90,268,547
Routes	6	6	6
Customer Service			
Bureau of Transportation	147	148	105
Citizens Served in General	466	512	438



CITIZEN MOBILITY



Detailed Budget General Fund

Citizen Mobility

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	4,675	88,440	88,440	0
9110 Driver Insurance	0	22	22	0
9131 Federal Social Security	419	7,348	7,379	31
9141 Health Insurance	0	4,200	4,200	0
9151 State Insurance Fund	1,144	1,892	1,900	8
9171 Christmas Bonus	800	1,600	2,000	400
9173 Marginal Benefits	0	6,000	6,000	0
9201 Office Supplies	903	5,000	5,000	0
9242 Operating Materials and Supplies	1,092	2,500	2,500	0
9465 Miscellaneous	56	500	500	0
Personnel Expense :	7,038	109,502	109,941	439
General Expense :	<u>2,050</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Subtotal :	<u>\$9,088</u>	<u>\$117,502</u>	<u>\$117,941</u>	<u>\$439</u>
08 Transportation				
9101 Regular Employees	346,001	353,556	350,964	-2,592
9110 Driver Insurance	112	154	154	0
9131 Federal Social Security	27,487	28,033	28,079	46
9141 Health Insurance	23,534	33,600	33,600	0
9151 State Insurance Fund	5,978	7,701	7,717	16
9171 Christmas Bonus	12,800	12,800	16,000	3,200
9467 Publications and Announcements	0	500	500	0
Personnel Expense :	415,912	435,844	436,514	670
General Expense :	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
Subtotal :	<u>\$415,912</u>	<u>\$436,344</u>	<u>\$437,014</u>	<u>\$670</u>
Total : Citizen Mobility				
Personnel Expense :	422,950	545,346	546,455	1,109
General Expense :	<u>2,050</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>
Total :	<u>\$425,000</u>	<u>\$553,846</u>	<u>\$554,955</u>	<u>\$1,109</u>

Budget 2024-2025

Positions and Salaries Budget Fiscal Year 2024-25

Citizen Mobility

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Cond. of Light Motor Vehicle	1	12	0	1,870	0	22,440
Regular	Director	1	12	0	5,500	0	66,000
Subtotal : Administration		<u>2</u>			<u>\$7,370</u>	<u>\$0</u>	<u>\$88,440</u>
Positions : Confidence : <u>1</u>		Regular : <u>2</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Transportation							
Regular	Heavy Motor Vehicle Cond.	6	12	0	10,282	0	123,384
Regular	Administrative Affairs Coordinator	1	12	0	2,131	0	25,572
Regular	Cleaning Employee	1	12	0	1,593	0	19,116
Regular	Administrative Affairs Officer	2	12	0	3,640	0	43,680
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Regular	Supv. of Conservation and Maintenance	1	12	0	1,924	0	23,088
Regular	Worker	3	12	0	5,047	0	60,564
Subtotal : Transportation		<u>16</u>			<u>\$29,247</u>	<u>\$0</u>	<u>\$350,964</u>
Positions : Confidence : <u>0</u>		Regular : <u>16</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Citizen Mobility		<u>18</u>			<u>\$36,617</u>	<u>\$0</u>	<u>\$439,404</u>
Positions : Confidence : <u>1</u>		Regular : <u>18</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

DEPARTMENT OF BEAUTIFICATION AND LANDSCAPING

Agro. Omarf D. Ortega Milanés, Director

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Department of Beautification and Landscaping is created by Executive Order No. 97-002, Series 1996-97, and Resolution No. 110, Series: 1996-97. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The Department's main purpose is to improve and maintain the Municipality's green infrastructure, which includes the City's Tree Management. Among its functions are: reforestation, conservation of green spaces, maintenance of avenues, green areas in squares, monuments, and other areas in urban and rural areas.

LOCATION

The Department is located in the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

ORGANIZATIONAL STRUCTURE

The Department of Beautification and Landscaping is organized into the following budget programs:

- Administration and Management
- Education
 - School Beautification
 - Community Beautification
- Landscaping and Beautification
 - Garden Planting and Maintenance
 - Maintenance of Green Areas in Urban and Rural Areas
 - Quality Control in the Maintenance of Green Areas
 - City Tree Management



OBJECTIVES AND PRIORITIES

- Maintain the reforestation and beautification of 100% of the Traditional Urban Center
- Maintain the reforestation and beautification of the seven main entrances to the City
- Maintain and beautify the five (5) commercial corridors as defined in the Caguas 2020 Plan, according to the Collaborative Model
- Continue reforesting and beautifying all tourist areas of the City
- Continue reforesting and beautifying schools, parks, and recreational areas
- Execute the reforestation plan for the watersheds defined in the New Generation Strategic Plan
- Strengthen the City's Tree Management Program
- Maintain the green areas of the Santiago R. Palmer Plaza
- Strengthen community empowerment in the maintenance of green areas
- Orientation and planting of gardens in the communities and public schools of Caguas

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) include a decrease in Personal Expenditure items that is mainly based on the net effect of the transfer of two (2) positions to the Municipal Office of Emergency Management and Building Conservation to cover Storekeeper and Worker needs, respectively. In addition, a vacant position was transferred from the Municipal Public Works to strengthen the Landscaping Program, and the Christmas Bonus is increased.

Equipment Purchase, Professional Services, and Equipment Rental items are adjusted to actual spending. The landscaping item is created and funds are allocated for the acquisition of plants and other materials necessary for the maintenance of gardens. These funds were originally allocated under Operating Materials and Supplies. In the Non-Professional Services item, the necessary funds are allocated to cover the cost of maintenance of green areas. The increase reflected is based on the fact that for the current fiscal year \$1.9M had been allocated in other funds and for 2024-25 all funds are allocated in the General Fund.

CONSOLIDATED BUDGET SUMMARY

Beautification and Landscaping	Personnel Expense	General Expense	Total
General Fund	\$2,204,506	\$4,916,840	\$7,121,346
Special Funds			\$0
Consolidated Total	\$2,204,506	\$4,916,840	\$7,121,346

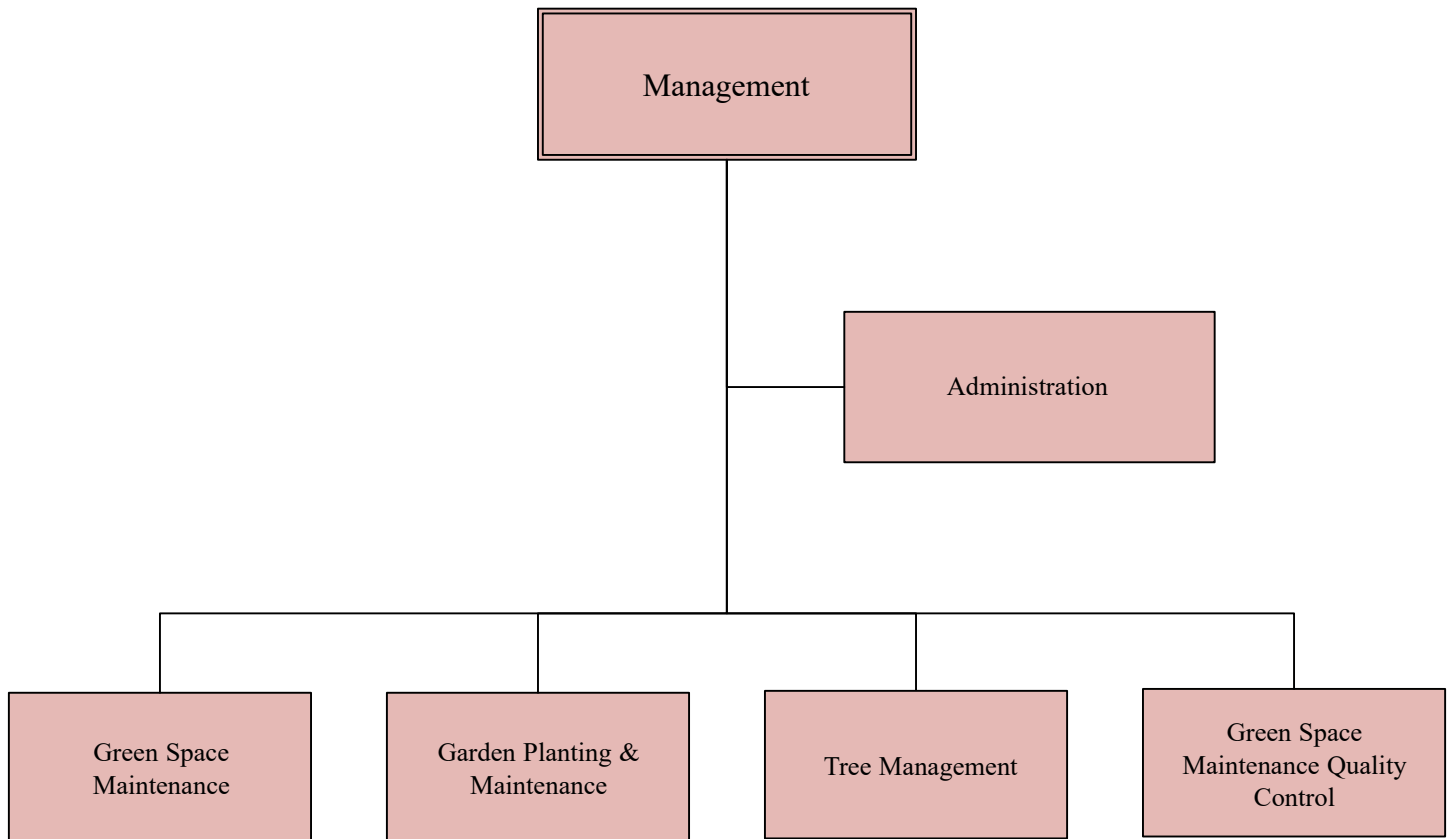


STATISTICS

BEAUTIFICATION AND LANDSCAPING	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Beautification and Landscaping			
Traditional Urban Center - Reforestation	50%	65%	85%
Schools and Recreational Areas - Reforestation	30%	15%	25%
Tourist Areas - Reforestation	25%	50%	75%
City Trees - Strengthening the Program	100%	75%	60%
Education			
School Guidance	1	1	2
Participating Students	70	100	115
Collaborative Projects	1	3	9
Activities Carried Out	11	13	13
Participants	200	300	340
Community Education Programs	2	3	11
Participating Communities	2	11	11



BEAUTIFICATION & LANDSCAPING



Detailed Budget General Fund

Beautification and Landscaping

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	200,654	207,180	206,292	-888
9131 Federal Social Security	16,176	16,678	16,701	23
9141 Health Insurance	9,808	12,600	12,600	0
9151 State Insurance Fund	11,236	13,782	13,802	20
9171 Christmas Bonus	4,800	4,800	6,000	1,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9465 Miscellaneous	2,723	3,000	3,000	0
Personnel Expense :	248,675	261,040	261,395	355
General Expense :	<u>2,723</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Subtotal :	<u>\$251,397</u>	<u>\$264,040</u>	<u>\$264,395</u>	<u>\$355</u>

07 Education

9101 Regular Employees	180,254	220,908	221,568	660
9106 Irregular Employees	22,614	38,220	38,220	0
9110 Driver Insurance	46	66	88	22
9131 Federal Social Security	16,009	20,564	20,798	234
9141 Health Insurance	10,856	21,000	21,000	0
9151 State Insurance Fund	13,004	17,474	17,672	198
9171 Christmas Bonus	6,400	9,600	12,000	2,400
9242 Operating Materials and Supplies	3,000	3,000	5,000	2,000
9406 Training	0	3,000	3,000	0
Personnel Expense :	249,183	327,832	331,346	3,514
General Expense :	<u>3,000</u>	<u>6,000</u>	<u>8,000</u>	<u>2,000</u>
Subtotal :	<u>\$252,183</u>	<u>\$333,832</u>	<u>\$339,346</u>	<u>\$5,514</u>

13 Beautification and Landscaping

9101 Regular Employees	997,087	1,216,920	1,174,908	-42,012
9106 Irregular Employees	42,925	57,330	76,440	19,110
9110 Driver Insurance	250	374	440	66
9131 Federal Social Security	83,313	101,179	100,277	-902
9141 Health Insurance	75,042	119,700	115,500	-4,200
9151 State Insurance Fund	64,026	85,973	85,200	-773
9171 Christmas Bonus	41,112	48,000	59,000	11,000
9242 Operating Materials and Supplies	118,440	70,000	50,000	-20,000

Budget 2024-2025

Detailed Budget General Fund

Beautification and Landscaping

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
13 Beautification and Landscaping				
9321 Maintenance Equipment	10,798	10,000	10,000	0
9327 Equipment	4,532	10,000	30,000	20,000
9411 Professional Services	21,725	39,600	32,000	-7,600
9412 Non-Professional Services	2,125,898	2,727,504	4,695,000	1,967,496
9421 Travel Expenses	3,840	3,840	3,840	0
9437 Landscaping	0	0	50,000	50,000
9451 Rental of Equipment and Vehicles	37,050	10,000	25,000	15,000
9461 Equipment Maintenance	1,529	10,000	10,000	0
Personnel Expense :	1,303,754	1,629,476	1,611,765	-17,711
General Expense :	<u>2,323,812</u>	<u>2,880,944</u>	<u>4,905,840</u>	<u>2,024,896</u>
Subtotal :	<u>\$3,627,566</u>	<u>\$4,510,420</u>	<u>\$6,517,605</u>	<u>\$2,007,185</u>
 Total : Beautification and Landscaping				
Personnel Expense :	1,801,613	2,218,348	2,204,506	-13,842
General Expense :	<u>2,329,534</u>	<u>2,889,944</u>	<u>4,916,840</u>	<u>2,026,896</u>
Total :	<u>\$4,131,147</u>	<u>\$5,108,292</u>	<u>\$7,121,346</u>	<u>\$2,013,054</u>

Positions and Salaries Budget Fiscal Year 2024-25

Beautification and Landscaping

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	2,203	0	26,436
Regular	Administrative Affairs Coordinator	2	12	0	3,893	0	46,716
Regular	Director	1	12	0	5,775	0	69,300
Regular	Executive Supervisor	2	12	0	5,320	0	63,840
Subtotal : Administration		<u>6</u>			<u>\$17,191</u>	<u>\$0</u>	<u>\$206,292</u>

Positions : Confidence : 1 Regular : 6 Transitory : 0 Irregular : 0

Program : Education

Regular	Agronomist	1	12	0	3,013	0	36,156
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Regular	Municipal Inspector	2	12	0	3,752	0	45,024
Irregular	Ir- Brigade Worker	2	0	52	3,185	0	38,220
Regular	Worker	6	12	0	9,885	0	118,620
Subtotal : Education		<u>12</u>			<u>\$21,649</u>	<u>\$0</u>	<u>\$259,788</u>

Positions : Confidence : 0 Regular : 10 Transitory : 0 Irregular : 2

Program : Beautification and Landscaping

Regular	Agronomist	2	12	0	5,300	0	63,600
Regular	Heavy Motor Vehicle Cond.	3	12	0	5,209	0	62,508
Regular	Driver Operator of Heavy Motor Vehicle	2	12	0	3,548	0	42,576
Regular	Heavy Equipment Operator Driver	1	12	0	1,706	0	20,472
Regular	Brigade Manager	11	12	0	19,463	0	233,556
Regular	Storekeeper	1	12	0	1,695	204	22,788
Irregular	Ir- Brigade Worker	4	0	52	6,370	0	76,440
Regular	Sub-Director	1	12	0	4,000	0	48,000
Regular	Supv. of Conservation and Maintenance	2	12	0	4,021	0	48,252
Regular	Worker	32	12	0	52,698	65	633,156
Subtotal : Beautification and Landscaping		<u>59</u>			<u>\$104,010</u>	<u>\$269</u>	<u>\$1,251,348</u>

Positions : Confidence : 0 Regular : 55 Transitory : 0 Irregular : 4

**Positions and Salaries Budget
Fiscal Year 2024-25**

Beautification and Landscaping

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Total : Beautification and Landscaping		<u>77</u>			<u>\$142,850</u>	<u>\$269</u>	<u>\$1,717,428</u>
Positions :	Confidence :	Regular :	Transitory :	Irregular :			
	<u>1</u>	<u>71</u>	<u>0</u>	<u>6</u>			

Detailed Budget Professional Services

Beautification and Landscaping

	Actual 2023-24	Recommended 2024-25	Change
Program: Beautification and Landscaping			
Landscape Designer	36,000	26,400	-9,600
Exotic Birds Veterinarian	3,600	5,600	2,000
Subtotal : Beautification and Landscaping	<u>\$39,600</u>	<u>\$32,000</u>	<u>(\$7,600)</u>
Total : Professional Services	<u><u>\$39,600</u></u>	<u><u>\$32,000</u></u>	<u><u>(\$7,600)</u></u>

Detailed Budget Non-Professional Services

Beautification and Landscaping

	Actual 2023-24	Recommended 2024-25	Change
Program: Beautification and Landscaping			
Maintenance of Green Areas (Municipal Ordinance 10A - 55, Series 2009-2010)	920,000	920,000	0
Maintenance of Green Areas of Municipal Roads, Passive Parks and Others Areas	690,000	905,000	215,000
Maintenance of Green Areas on State Highways in the Jurisdiction of Caguas	1,110,004	1,750,000	639,996
Maintenance of Green Areas on Recreational and Sports Facilities	0	1,100,000	1,100,000
Maintenance and Repair of Irrigation Systems	7,500	20,000	12,500
Subtotal : Beautification and Landscaping	<u>\$2,727,504</u>	<u>\$4,695,000</u>	<u>\$1,967,496</u>
Total : Non-Professional Services	<u>\$2,727,504</u>	<u>\$4,695,000</u>	<u>\$1,967,496</u>



BUILDING CONSERVATION DEPARTMENT

Carlos M. Díaz Vega, Director

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Department of Building Conservation is created by Executive Order No. 2002-428, Series 2001-02, and Resolution No. 02A-126, Series 2001-02. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The purpose of the Department is to provide maintenance and conservation services to all municipal buildings and structures and the recreational areas of the communities. In addition, it provides support to different activities and projects developed by other municipal agencies.

LOCATION

The Department is located at the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

ORGANIZATIONAL STRUCTURE

The Department is organized into the following budget programs: (1) Management and Administration, (2) General Services, and (3) Permanent Works and Improvements.

MANAGEMENT AND ADMINISTRATION

This program performs the following functions:

- Plan, evaluate, coordinate, and supervise all administrative matters of the Department.
- Review, establish, and recommend policies and procedures necessary for the better functioning of the Department.
- Establish the priorities of the technical work to be carried out.
- Direct, plan, coordinate, and supervise the technical maintenance and construction activities carried out by the Department.
- Collaborate in the process of prioritizing public works to be carried out in the Municipality.

GENERAL SERVICES

All repair and maintenance activities for municipal facilities and public schools are carried out under this program. In addition, the "RESPOND" Program is administrated through which service requests are received, work orders are issued, and reports of the work performed are submitted.



PERMANENT WORKS AND IMPROVEMENTS

Through this program, all construction tasks assigned to the Department are carried out and the materials and equipment warehouse is managed. Specialized personnel coordinate the work by monitoring, supervising and certifying the tasks performed by the brigades. This program is aimed at the conservation of recreational facilities, buildings, tourist areas and renewable energy systems that require extensive repairs.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in Personal Expenditure that is mainly based on the reclassification of positions, the transfer of a Worker position from another administrative unit and the increase in the Christmas Bonus.

The Fees and Subscriptions item is created to cover the cost of licenses for Electrical Experts. Equipment Maintenance, Equipment Rental, Miscellaneous, and Professional Services items are adjusted to actual spending. The items for Maintenance Equipment and Equipment Purchase are also created. These changes reflect the fact that for the current fiscal year, \$650 thousand was allocated in a Special Local Fund for the operations of the department and for 2024-25 it is being included in the General Fund.

On the other hand, the Department of Building Conservation will have the allocation of special funds estimated at about \$639,732 corresponding to the School Maintenance Program and financing.

CONSOLIDATED BUDGET SUMMARY

Building Conservation	Personnel Expense	General Expense	Total
General Fund	\$1,387,919	\$1,258,500	\$2,646,419
Special Funds			
CAE Loans			
Community Center Improvements - Turabo Gardens I y II	\$0	\$150,000	\$150,000
OMEF - Maintenance of Public Schools	\$0	\$489,732	\$489,732
Total Special Funds	\$0	\$639,732	\$639,732
Consolidated Total	\$1,387,919	\$1,898,232	\$3,286,151



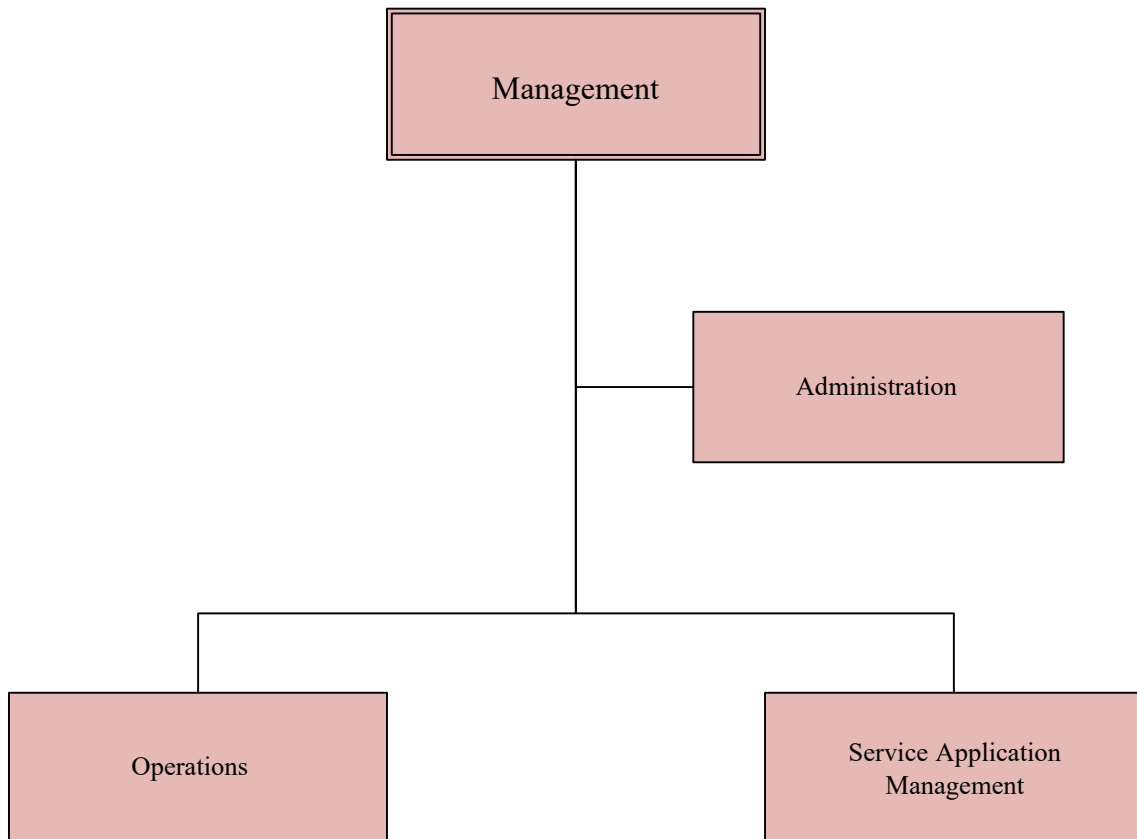
STATISTICS

BUILDING CONSERVATION	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Building Conservation			
Maintenance Recreational/Sports Facilities	365	351	326
Support Official Activities	24	45	76
Reclaimed Fluorescent Tubes	1,713	2,710	2,500
Facilities Maintenance	1,463	1,137	857
Maintenance of Streets, Boulevards, Walks, Avenues, Squares, Monuments, Bridges and Fountains	153	126	130
Community Centers	105	130	123
Permanent Works and Improvements			
Project Development	38	46	52
Service Requests	1,837	1,860	2,194
Requests Served	1,742	1,744	1,547
School Maintenance			
Schools - Service Requests	486	456	436
Schools - Requests Handled	486	456	386

* The accounting is based on the number of times the installation is impacted.



BUILDING PRESERVATION



Detailed Budget General Fund

Building Conservation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	323,560	317,076	359,052	41,976
9131 Federal Social Security	25,823	25,332	28,850	3,518
9141 Health Insurance	13,278	21,000	25,200	4,200
9151 State Insurance Fund	5,687	6,831	7,797	966
9171 Christmas Bonus	8,000	8,000	12,000	4,000
9173 Marginal Benefits	6,000	6,000	6,000	0
9444 Subscriptions	0	0	1,500	1,500
9461 Equipment Maintenance	16,846	10,000	30,000	20,000
9465 Miscellaneous	37,710	500	3,000	2,500
Personnel Expense :	382,348	384,239	438,899	54,660
General Expense :	<u>54,556</u>	<u>10,500</u>	<u>34,500</u>	<u>24,000</u>
Subtotal :	<u>\$436,904</u>	<u>\$394,739</u>	<u>\$473,399</u>	<u>\$78,660</u>
38 General Services				
9101 Regular Employees	416,915	472,932	472,668	-264
9106 Irregular Employees	11,247	19,110	19,110	0
9110 Driver Insurance	137	176	176	0
9131 Federal Social Security	34,703	39,059	39,392	333
9141 Health Insurance	37,141	46,200	46,200	0
9151 State Insurance Fund	8,249	10,732	10,821	89
9171 Christmas Bonus	17,558	18,400	23,000	4,600
9242 Operating Materials and Supplies	0	0	50,000	50,000
9321 Maintenance Equipment	0	0	30,000	30,000
9327 Equipment	0	0	30,000	30,000
9411 Professional Services	15,000	72,000	84,000	12,000
9464 Building Maintenance	594,727	648,290	1,000,000	351,710
Personnel Expense :	525,950	606,609	611,367	4,758
General Expense :	<u>609,727</u>	<u>720,290</u>	<u>1,194,000</u>	<u>473,710</u>
Subtotal :	<u>\$1,135,676</u>	<u>\$1,326,899</u>	<u>\$1,805,367</u>	<u>\$478,468</u>
43 Permanent Works and Improvements				
9101 Regular Employees	273,559	290,688	269,688	-21,000
9110 Driver Insurance	47	66	88	22
9131 Federal Social Security	21,784	23,101	21,634	-1,467

Budget 2024-2025

Detailed Budget General Fund

Building Conservation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
43 Permanent Works and Improvements				
9141 Health Insurance	27,884	29,400	27,300	-2,100
9151 State Insurance Fund	5,028	6,346	5,943	-403
9171 Christmas Bonus	11,200	11,200	13,000	1,800
9451 Rental of Equipment and Vehicles	28,453	10,000	30,000	20,000
Personnel Expense :	339,502	360,801	337,653	-23,148
General Expense :	<u>28,453</u>	<u>10,000</u>	<u>30,000</u>	<u>20,000</u>
Subtotal :	<u>\$367,955</u>	<u>\$370,801</u>	<u>\$367,653</u>	<u>(\$3,148)</u>
 Total : Building Conservation				
Personnel Expense :	1,247,800	1,351,649	1,387,919	36,270
General Expense :	<u>692,736</u>	<u>740,790</u>	<u>1,258,500</u>	<u>517,710</u>
Total :	<u>\$1,940,536</u>	<u>\$2,092,439</u>	<u>\$2,646,419</u>	<u>\$553,980</u>

Positions and Salaries Budget Fiscal Year 2024-25

Building Conservation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,763	0	21,156
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	4	12	0	7,419	0	89,028
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	2	12	0	5,304	0	63,648
Regular	Worker	1	12	0	1,615	0	19,380
Subtotal : Administration		<u>12</u>			<u>\$29,921</u>	<u>\$0</u>	<u>\$359,052</u>

Positions : Confidence : 1 Regular : 12 Transitory : 0 Irregular : 0

Program : General Services

Regular	Construction Assistant	7	12	0	11,852	0	142,224
Regular	Electrician Assistant	4	12	0	6,832	0	81,984
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,773	0	21,276
Regular	Builder	1	12	0	1,706	0	20,472
Regular	Electrician	4	12	0	8,049	0	96,588
Regular	Brigade Manager Storekeeper	2	12	0	3,884	0	46,608
Regular	Ir- Brigade Worker	1	12	0	1,863	0	22,356
Irregular	Administrative Affairs Officer	1	0	52	1,593	0	19,110
Regular	Worker	1	12	0	1,750	0	21,000
Regular		1	12	0	1,680	0	20,160
Subtotal : General Services		<u>23</u>			<u>\$40,982</u>	<u>\$0</u>	<u>\$491,778</u>

Positions : Confidence : 0 Regular : 22 Transitory : 0 Irregular : 1

Program : Permanent Works and Improvements

Regular	Construction Assistant	10	12	0	17,134	0	205,608
Regular	Cond. of Light Motor Vehicle	1	12	0	1,712	0	20,544
Regular	Brigade Manager	2	12	0	3,628	0	43,536

Positions and Salaries Budget Fiscal Year 2024-25

Building Conservation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Permanent Works and Improvements		<u>13</u>			<u>\$22,474</u>	<u>\$0</u>	<u>\$269,688</u>
Positions :	Confidence : <u>0</u>	Regular : <u>13</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Building Conservation		<u>48</u>			<u>\$93,377</u>	<u>\$0</u>	<u>\$1,120,518</u>
Positions :	Confidence : <u>1</u>	Regular : <u>47</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		

Detailed Budget Professional Services

Building Conservation

	Actual 2023-24	Recommended 2024-25	Change
Program: General Services			
Coordinator - Structural Repair	36,000	0	-36,000
Coordinator - Electrical Services	36,000	0	-36,000
Projects Coordinator	0	48,000	48,000
Preventive Maintenance Services Coordinator	0	36,000	36,000
Subtotal : General Services	<u>\$72,000</u>	<u>\$84,000</u>	<u>\$12,000</u>
Total : Professional Services	<u><u>\$72,000</u></u>	<u><u>\$84,000</u></u>	<u><u>\$12,000</u></u>

MUNICIPAL OFFICE FOR THE RECOVERY AND RECONSTRUCTION OF THE CITY

Juan F. Alicea Flores, Consultant

PROGRAM AREA

Infrastructure and Maintenance

LEGAL BASIS AND PURPOSE

The Municipal Office for the Recovery and Reconstruction of the City (OMRR) is created by Executive Order Number 2021-004 approved on March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas. The OMRR is an operational office that reports directly to the Mayor.

This Office is temporary in nature and will focus exclusively on reconstruction projects and the administration of federal disaster assistance grants associated with Hurricanes Maria and Fiona. In addition, it will address other projects assigned to it, using the best knowledge and technology available and coordinating all applicable stages.

MISSION:

The mission of the OMRR is to plan, manage, direct, and develop in an orderly manner the reconstruction projects of the City of Caguas as a result of natural disasters, in order to comply with the following:

- The end of its development
- The applicable regulatory framework
- Carry out projects on time and within budget
- Compile the necessary documentation to justify all decisions

VISION:

OMRR's vision is to rebuild approximately 780 projects affected by natural disasters and renew the history of the infrastructure in the XXI century in a determined time of ten years so that it can be enjoyed by all the citizens of Caguas.

OBJECTIVES:

- Promote the most efficient and effective use of available resources for reconstruction
- Ensure that the recovery and reconstruction process is a continuous one without interruption from other priorities or unrelated factors
- Minimize any duplication of recovery work
- Audit of federal funds
- Allow other municipal agencies to concentrate on their respective tasks and responsibilities



LOCATION

The office is located on the second floor of the Old Banco Santander, Betances Street in the Traditional Urban Center of Caguas.

ORGANIZATIONAL STRUCTURE

This Office has five budget programs: (1) Management and Administration, (2) Planning and Engineering, (3) Project Development, (4) Contracting, Procurement, and Compliance, (5) Finance and Cost Control.

MANAGEMENT AND ADMINISTRATION

This program establishes the procedures for the administrative and managerial coordination and organization of the Office, maximization of available resources and compliance with the work plan.

PLANNING AND ENGINEERING

This program will be in charge of project planning, which includes studies, designs, permits, construction, specifications, and cost estimates.

PROJECT DEVELOPMENT

Project management, schedule management, construction, construction inspection, and acceptance testing will be carried out through this program.

CONTRACTING, PROCUREMENT AND COMPLIANCE

This program will contract the necessary resources to develop the project in strict compliance with federal requirements, as well as compile the necessary information that will serve as data support to claim the disbursement of federal funds.

FINANCE AND COST CONTROL DIVISION

This program responsible for managing the office's budget, project costs, reimbursements and disbursements, invoicing for services rendered, fund authorizations, and auditing of funds corresponding to federal agencies.

SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in Personnel Expenses items based mainly on the net effect of the transfer of two (2) positions from other departments to strengthen the administrative area, salary adjustments and the increase in the Christmas Bonus.



The items of Fees and Subscriptions, Operating Materials and Supplies, Purchase of Equipment and Equipment Rental are adjusted to the actual expense. The Travel Expenses item is adjusted based on the Fixed Provision granted to eligible employees for the use of their personal vehicle for official business. Professional Services reflect an increase that corresponds mainly to the contracting of services for the administration of the Fema Funds, cost estimator, Legal Counsel for claims for non-compliance in projects and the development of Information Systems for project management. The Building Maintenance item is created to cover the maintenance costs of municipal facilities. In addition, the Repair Maintenance and Maintenance of Structures item is created to continue with the replacement of luminaires on several roads in the city that continue to be turned off since Hurricane Maria due to lack of attention on the part of Luma Energy.

The City's Office of Recovery and Reconstruction will also have the allocation of special funds estimated at \$21,871,018.

CONSOLIDATED BUDGET SUMMARY

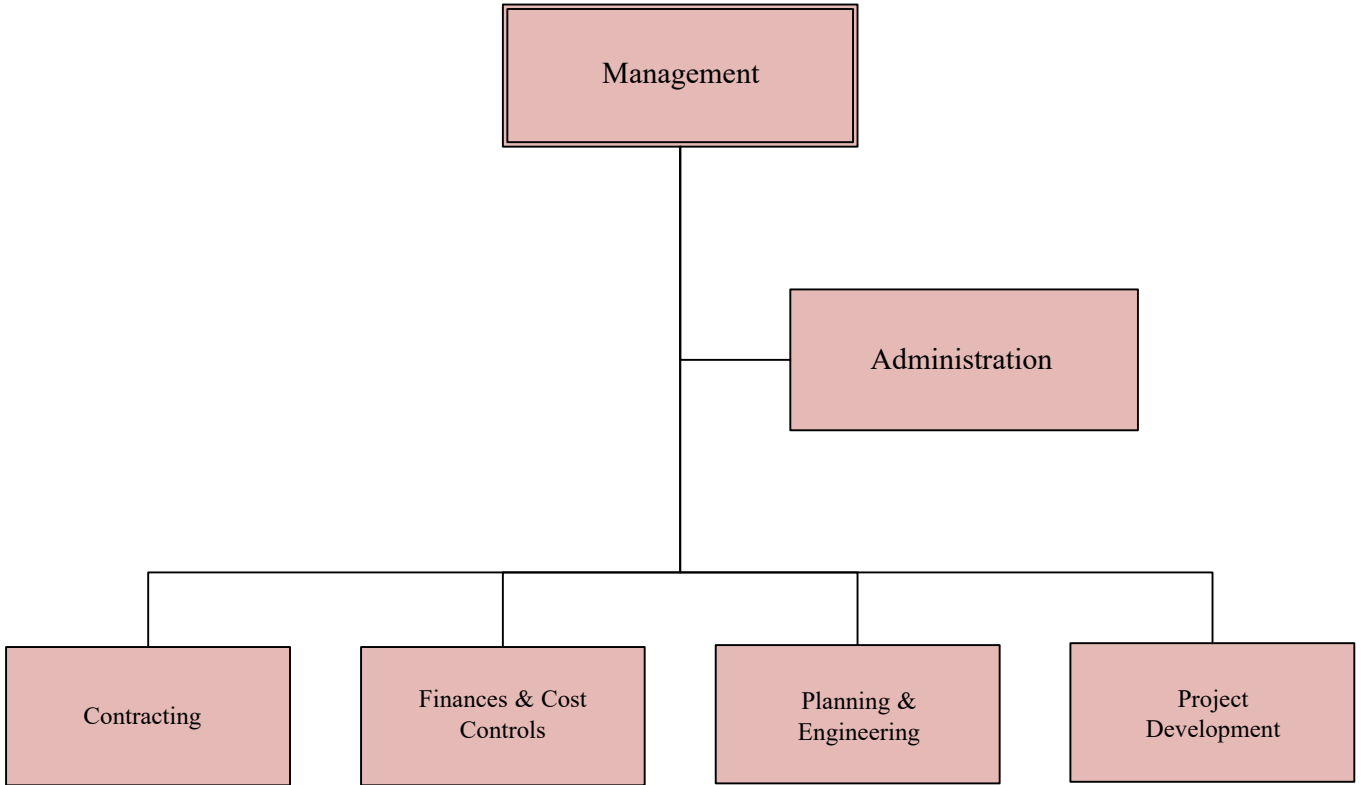
City Recovery and Reconstruction	Personnel Expense	General Expense	Total
General Fund	\$619,129	\$2,423,368	\$3,042,497
Special Funds			
CAE Loans (See Details Capital Improvements)	\$0	\$15,912,100	\$15,912,100
Budget Readjustment (See Details Capital Improvements)	\$0	\$806,871	\$806,871
FEMA (See Details Capital Improvements)	\$0	\$5,152,047	\$5,152,047
Total Special Funds	\$0	\$21,871,018	\$21,871,018
Consolidated Total	\$619,129	\$24,294,386	\$24,913,515

STATISTICS

CITY RECOVERY AND RECONSTRUCTION	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Construction Department			
Construction Projects	23	271	273
Investment	19,362,754	\$ 103,130,250.00	\$214,515.00
Planning and Design Department			
Designs	13	52	290
Investment	1,201,427	\$ 35,900,000.00	\$87,230,000.00
Appraisals & Acquisitions			
Acquisitions in Process	3	1	12
Investment	1,704,500	128,000	2,214,000
Sale of Properties in Process	21	0	15
Investment	259,000	0.00	214,000.00



**CITY OFFICE FOR RECOVERY &
RECONSTRUCTION**



Detailed Budget General Fund

City Recovery and Reconstruction

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	201,368	210,000	240,072	30,072
9106 Irregular Employees	0	0	10,920	10,920
9110 Driver Insurance	0	22	22	0
9131 Federal Social Security	15,772	16,497	19,893	3,396
9141 Health Insurance	13,815	14,700	16,800	2,100
9151 State Insurance Fund	3,746	4,530	5,464	934
9171 Christmas Bonus	4,800	5,600	9,000	3,400
9201 Office Supplies	2,536	5,000	5,000	0
9223 Uniforms	784	1,000	1,000	0
9242 Operating Materials and Supplies	26,742	30,000	20,000	-10,000
9321 Maintenance Equipment	0	4,000	4,000	0
9327 Equipment	18,407	15,000	10,000	-5,000
9411 Professional Services	0	0	1,114,848	1,114,848
9421 Travel Expenses	0	0	2,400	2,400
9444 Subscriptions	200	10,000	5,000	-5,000
9450 Rent of Buildings	0	72,000	72,000	0
9465 Miscellaneous	683	5,000	5,000	0
Personnel Expense :	239,500	251,349	302,171	50,822
General Expense :	<u>49,351</u>	<u>142,000</u>	<u>1,239,248</u>	<u>1,097,248</u>
Subtotal :	<u>\$288,851</u>	<u>\$393,349</u>	<u>\$1,541,419</u>	<u>\$1,148,070</u>
03 Planning and Development				
9101 Regular Employees	148,404	174,684	174,684	0
9131 Federal Social Security	11,537	13,610	13,671	61
9141 Health Insurance	6,300	8,400	8,400	0
9151 State Insurance Fund	3,059	3,737	3,753	16
9171 Christmas Bonus	2,400	3,200	4,000	800
9411 Professional Services	49,500	50,000	0	-50,000
9421 Travel Expenses	3,120	2,000	3,120	1,120
9431 Engineering and Architectural Services	1,346	200,000	200,000	0
9435 Appraisals	0	20,000	20,000	0
9467 Publications and Announcements	8,000	26,000	26,000	0

Budget 2024-2025

Detailed Budget General Fund

City Recovery and Reconstruction

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
03 Planning and Development				
Personnel Expense :	171,700	203,631	204,508	877
General Expense :	<u>61,966</u>	<u>298,000</u>	<u>249,120</u>	-48,880
Subtotal :	<u>\$233,666</u>	<u>\$501,631</u>	<u>\$453,628</u>	<u>(\$48,003)</u>
43 Permanent Works and Improvements				
9101 Regular Employees	47,700	121,584	93,696	-27,888
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	5,276	9,486	7,399	-2,087
9141 Health Insurance	788	6,300	6,300	0
9151 State Insurance Fund	3,602	2,605	2,033	-572
9171 Christmas Bonus	2,400	2,400	3,000	600
9411 Professional Services	746,857	750,000	672,000	-78,000
9421 Travel Expenses	3,520	10,000	5,000	-5,000
9451 Rental of Equipment and Vehicles	675	5,000	3,000	-2,000
9462 Repair and Maintenance of Structures	0	0	150,000	150,000
9464 Building Maintenance	0	0	100,000	100,000
9465 Miscellaneous	180	5,000	5,000	0
Personnel Expense :	59,782	142,397	112,450	-29,947
General Expense :	<u>751,232</u>	<u>770,000</u>	<u>935,000</u>	<u>165,000</u>
Subtotal :	<u>\$811,013</u>	<u>\$912,397</u>	<u>\$1,047,450</u>	<u>\$135,053</u>
Total : City Recovery and Reconstruction				
Personnel Expense :	470,981	597,377	619,129	21,752
General Expense :	<u>862,549</u>	<u>1,210,000</u>	<u>2,423,368</u>	<u>1,213,368</u>
Total :	<u>\$1,333,530</u>	<u>\$1,807,377</u>	<u>\$3,042,497</u>	<u>\$1,235,120</u>

Positions and Salaries Budget Fiscal Year 2024-25

City Recovery and Reconstruction

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,816	0	21,792
Regular	Management Assistant	1	12	0	2,103	0	25,236
Regular	Administrative Affairs Coordinator	2	12	0	4,040	0	48,480
Regular	Administration Manager	1	12	0	3,380	0	40,560
Irregular	Ir-Cleaning Employee	1	0	52	910	0	10,920
Regular	Executive Officer	2	12	0	5,799	0	69,588
Regular	Executive Supervisor	1	12	0	2,868	0	34,416
Subtotal : Administration		<u>9</u>			<u>\$20,916</u>	<u>\$0</u>	<u>\$250,992</u>
Positions :		Confidence : <u>0</u>	Regular : <u>8</u>	Transitory : <u>0</u>	Irregular : <u>1</u>		
Program : Planning and Development							
Regular	Administrative Affairs Coordinator	1	12	0	2,103	0	25,236
Regular	Planning and Construction Manager	1	12	0	5,474	0	65,688
Regular	Executive Officer	1	12	0	4,484	0	53,808
Regular	Engineering Technician	1	12	0	2,496	0	29,952
Subtotal : Planning and Development		<u>4</u>			<u>\$14,557</u>	<u>\$0</u>	<u>\$174,684</u>
Positions :		Confidence : <u>0</u>	Regular : <u>4</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Program : Permanent Works and Improvements							
Regular	Executive Officer	1	12	0	2,350	0	28,200
Regular	Executive Supervisor	1	12	0	2,758	0	33,096
Regular	Engineering Technician	1	12	0	2,700	0	32,400
Subtotal : Permanent Works and Improvements		<u>3</u>			<u>\$7,808</u>	<u>\$0</u>	<u>\$93,696</u>
Positions :		Confidence : <u>0</u>	Regular : <u>3</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Total : City Recovery and Reconstruction		<u>16</u>			<u>\$43,281</u>	<u>\$0</u>	<u>\$519,372</u>
Positions :		Confidence : <u>0</u>	Regular : <u>15</u>	Transitory : <u>0</u>	Irregular : <u>1</u>		

Detailed Budget Professional Services

City Recovery and Reconstruction

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
FEMA Project Management (3)	0	100,000	100,000
Legal Advisor	0	71,040	71,040
Legal Advisor- Claims for non-compliance with projects	0	150,000	150,000
Information Systems Consultant	0	16,848	16,848
FEMA Projects Consultant	0	700,000	700,000
Information Systems Development	0	36,960	36,960
Cost Estimator	0	40,000	40,000
Subtotal : Administration	<u>\$0</u>	<u>\$1,114,848</u>	<u>\$1,114,848</u>
Program: Planning and Development			
FEMA Project Management	50,000	0	-50,000
Subtotal : Planning and Development	<u>\$50,000</u>	<u>\$0</u>	<u>(\$50,000)</u>
Program: Permanent Works and Improvements			
Engineers for Construction Inspection	750,000	672,000	-78,000
Subtotal : Permanent Works and Improvements	<u>\$750,000</u>	<u>\$672,000</u>	<u>(\$78,000)</u>
Total : Professional Services	<u>\$800,000</u>	<u>\$1,786,848</u>	<u>\$986,848</u>



SECRETARIAT OF HUMAN DEVELOPMENT

Aida Ivette González Santiago, Secretary

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Secretary of Human Development is created by Executive Order No. 2005-599 of January 14, 2005 and Resolution No. 05A-67, Series: 2004-05. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as a Secretariat.

This Secretariat is an instrument of integration, coordination, follow-up, and support for the departments under its responsibility: Sports and Recreation, Cultural Development, Citizen Services, Housing, Education, Head Start Program and Community Self-Development.

LOCATION

The Human Development Secretariat is located on the third floor of the Ángel Rivera Rodríguez Municipal Government Center.

Organizational Structure

The Human Development Secretariat is organized into three budgetary programs: (1) Management and Administration, (2) Health, (3) Family Services (Women's Office) and Baseball Program.

MANAGEMENT AND ADMINISTRATION

Through this program, a modern, agile, creative, and dynamic management system is maintained to ensure the optimal use of the Secretariat's resources and the integration, coordination, and follow-up of the administrative units under its responsibility. In addition, it organizes, coordinates, and directs internal administrative matters such as purchasing, budgeting, property control, and others.

HEALTH

Under this program, the positions of some of the employees of the SANOS Corporation are administrated, as well as a contribution in goods and services provided by the Municipality to said organization. SANOS is a private corporation, affiliated with the Municipality, and was created to develop a program of preventive and maintenance health services for the citizens. SANOS operates and manages the facilities of the former Diagnostic and Treatment Center (CDT) of the Municipality.





FAMILY SERVICES

WOMEN'S OFFICE

This office seeks the integral development of women living in Caguas, in addition to promoting the recognition of their rights and establishing and implementing public policy that promotes equal opportunities. During the past 17 years, this office has offered services to more than 20,000 women and their families, a third of whom come from other municipalities in the region, providing them with access to information on resources and services that can support their development and self-development. It provides services to women with psychosocial needs through psychological support, case management and intervention in situations of domestic violence with counseling services, representation, and legal intervention in the Specialized Domestic Violence Court of the Caguas Court. These services are the result of the following initiatives: Support Services Projects for Victims and Survivors of Domestic Violence and the Municipal Protection Order Follow-up Program (PSORP). The Women's Office has a budget from external grants with which each year hundreds of women gain access to resources and services aimed at the self-sufficiency and employability of this population.

BASEBALL PROGRAM

Through this program, the facilities of the Complejo Recreo-Deportivo del Este and Parque Los Campeones are administrated. In addition, the baseball and softball disciplines are developed through the Sports Massification Program in other parks of the city. The Unit supports the maintenance of playgrounds and the beautification of other parks.

OBJECTIVES AND PRIORITIES

- Assist and monitor compliance with the objectives and work plans assigned to the Secretariat
- Expand the network of collaborators in the prevention of domestic violence and continue to prevent the mortality of women from this social evil. To this end, we will establish the First Circuit of Welfare and Safety Services for Victims of Domestic Violence. We will contribute to the integral well-being of the women of Caguas and neighboring towns by identifying and attending to their psychosocial needs.
- Support the City's post-hurricane and pandemic recovery efforts by providing guidance and outreach to citizens on opportunities presented by local agencies, federal agencies, and outside organizations.
- Expand our artistic-cultural, recreational, sports, educational, and housing proposal by incorporating new services, especially reaching out to the most vulnerable communities outside the urban area.
- Continue to create and develop new projects to effectively respond to current challenges in the social area and human development with special attention to the elderly and fragile citizens of the City.
- Continue to support and strengthen the Corporación de Salud Asegurada por Nuestra Organización Solidaria, Inc. (SANOS) and its main projects aimed at prevention and health promotion. Especially, to collaborate in the recovery of the health of citizens during and after the quarantine imposed by the Coronavirus Pandemic (Covid-19).



- Strengthen comprehensive strategies to address addictions and homelessness from a health perspective and join efforts towards the rehabilitation of homeless people or people with physical or mental health conditions.
- Assist programs and departments in identifying and submitting applications for new funding sources.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a decrease in Personal Expenditure based mainly on the net effect of the transfer from one position to another department, salary adjustments, adjustment of vacant positions to the minimum wage on a scale and the increase in the Christmas Bonus.

The Non-Professional Services item reflects an increase that corresponds to the Collaborative Agreements of Disused Schools. The Activities item includes the budget necessary to cover the cost of Community Impacts on Public Housing. On the other hand, the increase under Professional Services corresponds to the adjustment to the actual expenditure of the Women's Bureau contracts.

The increase in the General Expenditure items of the Coliseums and Municipal Stadiums Program is based on the fact that for the current fiscal year part of its expenses were covered with unrestricted Local Special Funds.

In addition to the budget allocations recommended under the general fund, it should be noted that the Ministry of Human Development will have special funds estimated at \$452,480.

CONSOLIDATED BUDGET SUMMARY

Secretariat of Human Development	Personnel Expense	General Expense	Total
General Fund	\$747,497	\$777,275	\$1,524,772
Special Funds			
HUD - Public Service Program - SANOS (CDBG)	\$0	\$20,000	\$20,000
ADFAN - Support for Victims of Domestic Violence	\$0	\$55,000	\$55,000
ADSEF - Woman Zone (Self Sufficiency)	\$0	\$174,974	\$174,974
ADFAN - Support for Victims of Sexual Assault	\$0	\$120,906	\$120,906
DJ-Project Libera tus Alas (VOCA)	\$0	\$81,600	\$81,600
Total Special Funds	\$0	\$452,480	\$452,480
Consolidated Total	\$747,497	\$1,229,755	\$1,977,252



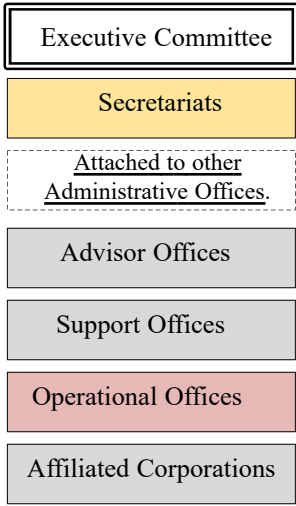
STATISTICS

SECRETARIAT OF HUMAN DEVELOPMENT	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Office of Women's Affairs			
Request for services	1,981	1,259	2,875
Services provided	9,727	6,000	8,500
Telephone guidance	5,242	3,533	5,250
Municipal Protection Orders Monitoring Program (PSORP by its Spanish acronym)	161	150	165
Community Education	3,064	3,500	4,000
Office of Women's Affairs in Caguas Court			
Services Provided	689	892	1,450
Orientations	1,242	2,535	3,225
Accompaniments to Views	626	800	900
Domestic Violence Support Services (Counseling, Guidance and Psychology)	8,227	7,000	7,250
Health Insurance Corporation Assured by Our Solidarity Organization (SANOS by its Spanish acronym)			
Primary Medicine (General Medicine, Pediatrics, Gynecology, Internist, Family Medicine)	37,182	45,876	52,000
Vaccination	18,001	13,522	13,600
Behavioral Sciences (Social Work, Psychology and Counseling)	11,719	12,953	13,200
Community Activities (Health Fairs, Educational Workshops, Information Booths and Orientations)	7,128	7,300	7,350
Baseball and Soccer Unit*			
Eastern Recreation - Sports Complex			
Number of Activities	-	14	14
Participants	-	12,135	13,200
Sports Events			
Number of Activities	-	12	11
Participants	-	2,482	4,370

*Unit created in Fiscal Year 2022-23

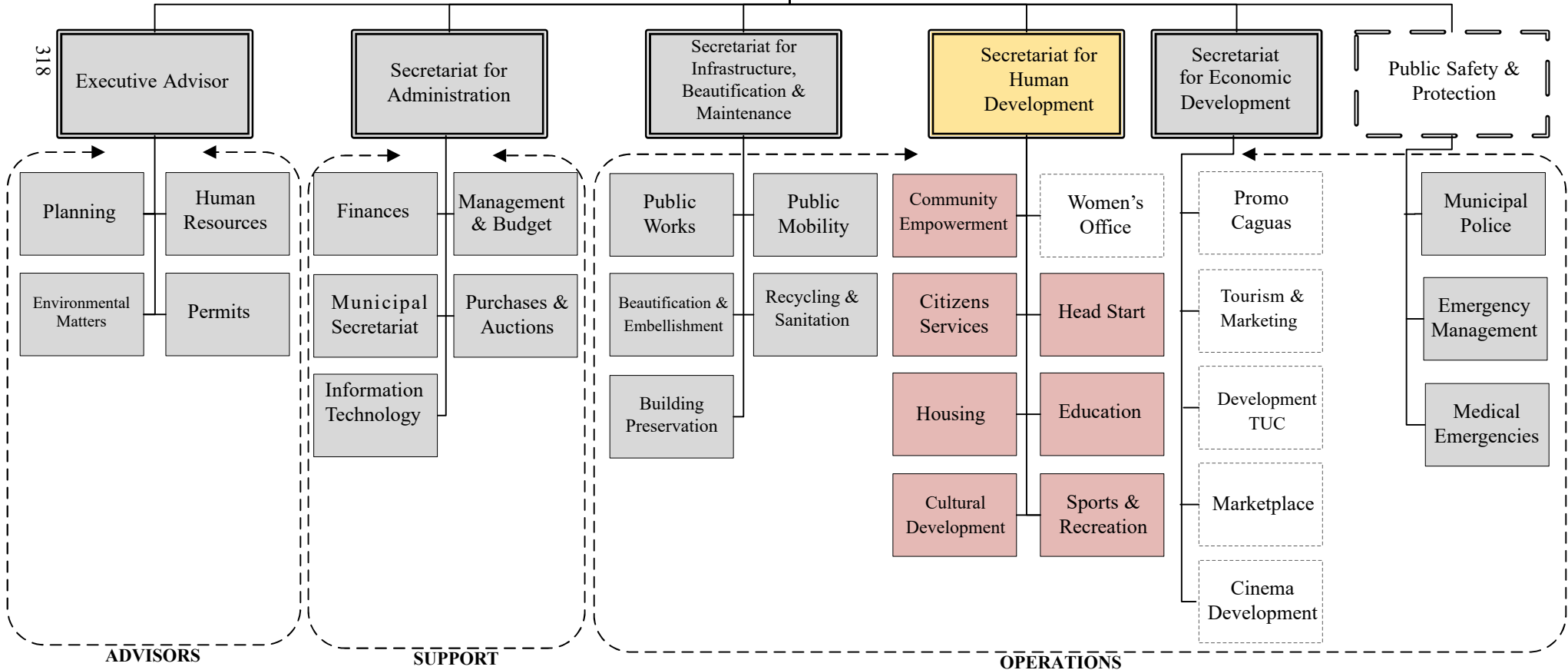
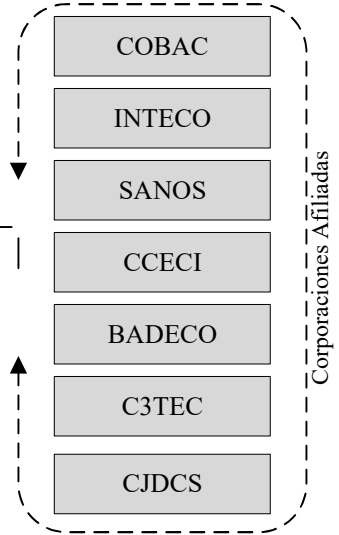
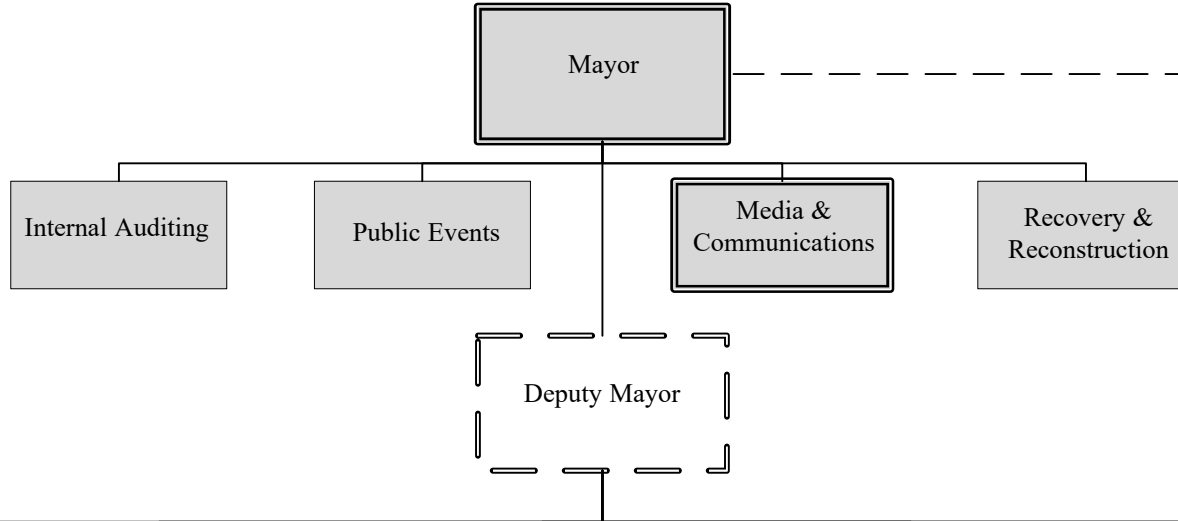


Legend



Autonomous Municipality of Caguas

Official Organizational Chart



Detailed Budget General Fund

Secretariat of Human Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	358,841	373,176	353,076	-20,100
9110 Driver Insurance	42	66	66	0
9131 Federal Social Security	29,015	29,623	28,238	-1,385
9141 Health Insurance	17,588	21,000	21,000	0
9151 State Insurance Fund	7,042	8,008	7,629	-379
9171 Christmas Bonus	8,000	8,000	10,000	2,000
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	442	500	500	0
9412 Non-Professional Services	12,000	12,000	46,600	34,600
9465 Miscellaneous	2,534	500	9,500	9,000
9484 Other Festivals or Activities	1,603	1,000	24,000	23,000
Personnel Expense :	426,528	445,873	426,009	-19,864
General Expense :	<u>16,578</u>	<u>14,000</u>	<u>80,600</u>	<u>66,600</u>
Subtotal :	<u>\$443,106</u>	<u>\$459,873</u>	<u>\$506,609</u>	<u>\$46,736</u>
11 Health				
9101 Regular Employees	53,268	54,768	54,768	0
9106 Irregular Employees	11,318	19,110	19,110	0
9131 Federal Social Security	5,124	5,837	5,883	46
9141 Health Insurance	2,100	4,200	4,200	0
9151 State Insurance Fund	1,290	1,604	1,616	12
9171 Christmas Bonus	2,400	2,400	3,000	600
9411 Professional Services	16,500	14,000	14,000	0
Personnel Expense :	75,500	87,919	88,577	658
General Expense :	<u>16,500</u>	<u>14,000</u>	<u>14,000</u>	<u>0</u>
Subtotal :	<u>\$92,000</u>	<u>\$101,919</u>	<u>\$102,577</u>	<u>\$658</u>
30 Coliseums and Municipal Stadiums				
9101 Regular Employees	169,966	177,336	183,000	5,664
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	13,951	14,519	15,075	556
9141 Health Insurance	13,951	16,800	16,800	0
9151 State Insurance Fund	3,482	3,862	4,014	152
9171 Christmas Bonus	6,400	6,400	8,000	1,600

Budget 2024-2025

Detailed Budget General Fund

Secretariat of Human Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
30 Coliseums and Municipal Stadiums				
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	0	1,000	1,000	0
9242 Operating Materials and Supplies	9,984	25,000	68,950	43,950
9327 Equipment	0	0	21,000	21,000
9411 Professional Services	4,100	3,000	40,000	37,000
9412 Non-Professional Services	5,000	41,400	40,000	-1,400
9464 Building Maintenance	8,328	7,500	10,500	3,000
9465 Miscellaneous	2,614	1,000	1,000	0
9483 Festival or Activity III	246	7,500	177,820	170,320
9484 Other Festivals or Activities	23,577	187,160	213,255	26,095
Personnel Expense :	213,765	224,939	232,911	7,972
General Expense :	<u>53,849</u>	<u>273,560</u>	<u>573,525</u>	<u>299,965</u>
Subtotal :	<u>\$267,614</u>	<u>\$498,499</u>	<u>\$806,436</u>	<u>\$307,937</u>
35 Family Services				
9242 Operating Materials and Supplies	106	150	1,000	850
9411 Professional Services	87,594	93,450	108,150	14,700
9450 Rent of Buildings	3,000	9,000	0	-9,000
Personnel Expense :	0	0	0	0
General Expense :	<u>90,700</u>	<u>102,600</u>	<u>109,150</u>	<u>6,550</u>
Subtotal :	<u>\$90,700</u>	<u>\$102,600</u>	<u>\$109,150</u>	<u>\$6,550</u>
Total : Secretariat of Human Development				
Personnel Expense :	715,793	758,731	747,497	-11,234
General Expense :	<u>177,627</u>	<u>404,160</u>	<u>777,275</u>	<u>373,115</u>
Total :	<u>\$893,420</u>	<u>\$1,162,891</u>	<u>\$1,524,772</u>	<u>\$361,881</u>

Positions and Salaries Budget Fiscal Year 2024-25

Secretariat of Human Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,979	0	23,748
Regular	Management Assistant	1	12	0	2,000	0	24,000
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,691	0	20,292
Regular	Socioeconomic Coordinator	1	12	0	2,192	0	26,304
Regular	Projects and Programs Manager	1	12	0	3,250	0	39,000
Regular	Administrative Affairs Officer	1	12	0	1,750	326	24,912
Regular	Executive Officer	1	12	0	2,639	674	39,756
Regular	Secretary	1	12	0	7,350	0	88,200
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	2,983	509	41,904
Subtotal : Administration		<u>10</u>			<u>\$27,914</u>	<u>\$1,509</u>	<u>\$353,076</u>
Positions :		Confidence : <u>1</u>	Regular : <u>10</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Program : Health							
Regular	Administrative Affairs Assistant	1	12	0	1,773	0	21,276
Regular	General Nurse Practitioner	1	12	0	2,791	0	33,492
Irregular	Ir-Cleaning Employee	1	0	52	1,593	0	19,110
Subtotal : Health		<u>3</u>			<u>\$6,157</u>	<u>\$0</u>	<u>\$73,878</u>
Positions :		Confidence : <u>0</u>	Regular : <u>2</u>	Transitory : <u>0</u>	Irregular : <u>1</u>		
Program : Coliseum and Municipal Stadiums							
Regular	Special Assistant	1	12	0	3,500	0	42,000
Regular	Worker	7	12	0	11,750	0	141,000
Subtotal : Coliseum and Municipal Stadiums		<u>8</u>			<u>\$15,250</u>	<u>\$0</u>	<u>\$183,000</u>
Positions :		Confidence : <u>1</u>	Regular : <u>8</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		

**Positions and Salaries Budget
Fiscal Year 2024-25**

Secretariat of Human Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Total : Secretariat of Human Development		<u>21</u>			<u>\$49,321</u>	<u>\$1,509</u>	<u>\$609,954</u>
Positions :	Confidence : <u>2</u>	Regular : <u>20</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		

Detailed Budget Professional Services

Secretariat of Human Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Health			
Community Outreach Service	14,000	14,000	0
Subtotal : Health	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$0</u>
Program: Coliseums and Municipal Stadiums			
Baseball Technician	3,000	40,000	37,000
Subtotal : Coliseums and Municipal Stadiums	<u>\$3,000</u>	<u>\$40,000</u>	<u>\$37,000</u>
Program: Family Services			
Coordinator of Services and Self - Sufficiency	44,400	48,000	3,600
Self - Sufficiency Specialist	3,900	4,500	600
Intervention Specialist	30,000	40,500	10,500
Psychologist	7,200	7,200	0
Clinical Social Worker	7,950	7,950	0
Subtotal : Family Services	<u>\$93,450</u>	<u>\$108,150</u>	<u>\$14,700</u>
Total : Professional Services	<u>\$110,450</u>	<u>\$162,150</u>	<u>\$51,700</u>

Detailed Budget Non-Professional Services

Secretariat of Human Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Collaborative Agreement	12,000	46,600	34,600
Subtotal : Administration	<u>\$12,000</u>	<u>\$46,600</u>	<u>\$34,600</u>
Program: Coliseums and Municipal Stadiums			
Facility Maintenance - Community Associations	3,000	0	-3,000
Baseball Massification Program	38,400	40,000	1,600
Subtotal : Coliseums and Municipal Stadiums	<u>\$41,400</u>	<u>\$40,000</u>	<u>(\$1,400)</u>
Total : Non-Professional Services	<u><u>\$53,400</u></u>	<u><u>\$86,600</u></u>	<u><u>\$33,200</u></u>

Detailed Budget Festival o Activity III

Secretariat of Human Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Coliseums and Municipal Stadiums			
"AA Juvenil"	0	4,500	4,500
Sports Activities	0	15,000	15,000
"Alianza Municipal Ligas Criollas Baseball"	0	90,000	90,000
Little League Support	2,000	2,000	0
Caguas Softball Boomer's	0	5,320	5,320
Class A Indians	0	3,000	3,000
Women's Superior Softball - Criollas	0	30,000	30,000
Class A - Criollos	0	2,500	2,500
Double - A Youth	5,500	3,500	-2,000
Rays Class A	0	1,000	1,000
RO 40	0	20,000	20,000
Women's Softball Yaz	0	1,000	1,000
Subtotal : Coliseums and Municipal Stadiums	<u>\$7,500</u>	<u>\$177,820</u>	<u>\$170,320</u>
Total : Festival o Activity III	<u><u>\$7,500</u></u>	<u><u>\$177,820</u></u>	<u><u>\$170,320</u></u>

Detailed Budget Other Festivals or Activities

Secretariat of Human Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Collaboration to Priority Projects	1,000	4,000	3,000
Community Impacts - Public Housing	0	20,000	20,000
Subtotal : Administration	<u>\$1,000</u>	<u>\$24,000</u>	<u>\$23,000</u>
Program: Coliseums and Municipal Stadiums			
Bamboo Tournament	4,800	6,070	1,270
Bamboo Tournament - Churches	0	4,800	4,800
Blue Jays Showcase	4,020	0	-4,020
Caguas Softball Boomer's	65,000	0	-65,000
Awards Ceremonies	0	15,000	15,000
Manolito Sullivan Cup	0	1,500	1,500
William Miranda Marín High School Cup	6,000	6,000	0
State Competitions -Acopur	2,300	3,100	800
Perfect Game Cultural Exchange	0	20,000	20,000
Punta Cana Cultural Exchange	20,000	0	-20,000
Baseball Leagues	2,000	0	-2,000
RO 40 - Roberto Ortiz Activity	10,000	0	-10,000
Softball	5,000	9,900	4,900
Summer Workout Camp	4,020	4,020	0
Disabled Tournament	0	25,000	25,000
Excellence Tournament	10,000	10,000	0
Thanksgiving Classic	50,000	100,000	50,000
Girls Softball Tournament RA12	0	3,845	3,845
Winter Camp	4,020	4,020	0
Subtotal : Coliseums and Municipal Stadiums	<u>\$187,160</u>	<u>\$213,255</u>	<u>\$26,095</u>
Total : Other Festivals or Activities	<u>\$188,160</u>	<u>\$237,255</u>	<u>\$49,095</u>

SPORTS AND RECREATION DEPARTMENT

Johann Estades Santaliz, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Department of Recreation and Sports is created by Ordinance No. 54, Series 1975-76. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Department's main purpose is to provide the public with a variety of recreational and sports services with the greatest individual and community participation. Among its priorities are:

- Promote national and international sporting events.
- Develop and diversify the Sports Massification Program.
- Integrate and promote community self-development and citizen participation in the Community Facilities Maintenance Program.
- Collaborate with the health prevention and healthy lifestyle initiatives of the SANOS Corporation through exercise and sports.
- Create sports links with schools and communities.
- Train and capacitate community volunteers to offer the different sports disciplines.
- Create the rules applicable to each sport and recreational facility.
- Offer maintenance to facilities: Ángel O. Berríos Díaz Sports Complex, Yldefonso Solá Morales Stadium, Pedro Millán Clara Track, House of Chess, House of Dominos and external facilities in the communities.
- Establish collaborative agreements with for-profit and not-for-profit entities.

LOCATION

The main offices of the Department are located at the Eng. Ángel O. Berríos Díaz Sports Complex, PR-156, exit to Aguas Buenas.

ORGANIZATIONAL STRUCTURE

The Sports and Recreation Department is organized into the following budget programs: (1) Management and Administration, (2) Sports and Recreation, and (3) Municipal Coliseums and Stadiums.



MANAGEMENT AND ADMINISTRATION

This program establishes the procedures for the administrative and managerial coordination and organization of the Department, plans the use of available resources and ensures compliance with the work plan. Among its priorities are the following:

- Carry the message of national events.
- Promote the Government/Citizen collaborative model.
- Develop an action plan to bring all sports programs in the communities into compliance with the certification required by the State Department of Sports and Recreation.

SPORTS AND RECREATION

Through this program, technical services are offered to citizens and the possibility of expanding them to other communities is being studied. Among its priorities are the following:

- Support the Physical Education Program of the Department of Education with the Massification Program.
- Work on the sports training of volunteers to support the services that can be offered in the communities.
- Collaborate with the health prevention and healthy lifestyle initiatives of the SANOS Corporation through exercise and sports.

COLISEUMS AND MUNICIPAL STADIUMS

This program is responsible for the administration, supervision, and maintenance of the following municipal facilities:

- Héctor Solá Bezares Coliseum
- Roger Mendoza Field
- Multipurpose Center
- Handball Court
- Soccer Field
- Ydelfonso Solá Morales Stadium
- Pedro Millán Clara Track
- Olympic Pool
- Tennis Courts
- Diego Lizardi Gymnasium
- Sports Village
- Aerobics Court
- Passive Park
- Turabo Heights
- House of Chess
- House of Dominos



In addition, collaboration ties are developed with the communities through the Sports Massification Program to assist in the maintenance of recreational facilities, communal and collaborative agreements of shared administration, and use with the clubs within the Angel O. Berrios Sports Complex to assist in the maintenance of recreational facilities and collaboration with the Massification Program.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a decrease in Personal Expenditure items that is mainly based on the net effect of the transfer of a vacant position to the Technical Support Unit of the Purchasing and Auction Department and the increase in the Christmas Bonus.

The allocation under Donations corresponds to the recommendation made based on proposals received and funds available for the Donations Program. Office Supplies, Maintenance Materials, Miscellaneous, Operating Materials and Supplies, Maintenance Equipment, and Equipment Maintenance items are adjusted to actual expenditure.

The items of Festival or Activity III, Professional and Non-Professional Services present an increase based on the fact that for the current fiscal year these expenses were covered with ARPA Funds.

In addition to the recommended budget allocations under the General Fund, the Department of Recreation and Sports will have special funds estimated at \$141,000.

CONSOLIDATED BUDGET SUMMARY

Sports and Recreation	Personnel Expense	General Expense	Total
General Fund	\$1,473,318	\$1,824,000	\$3,297,318
Special Funds			
Commissions Refreshment Machines	\$0	\$6,000	\$6,000
MUNI Camp	\$0	\$45,000	\$45,000
Sports and Recreation Facilities Rent	\$0	\$90,000	\$90,000
Total Special Funds	\$0	\$141,000	\$141,000
Consolidated Total	\$1,473,318	\$1,965,000	\$3,438,318

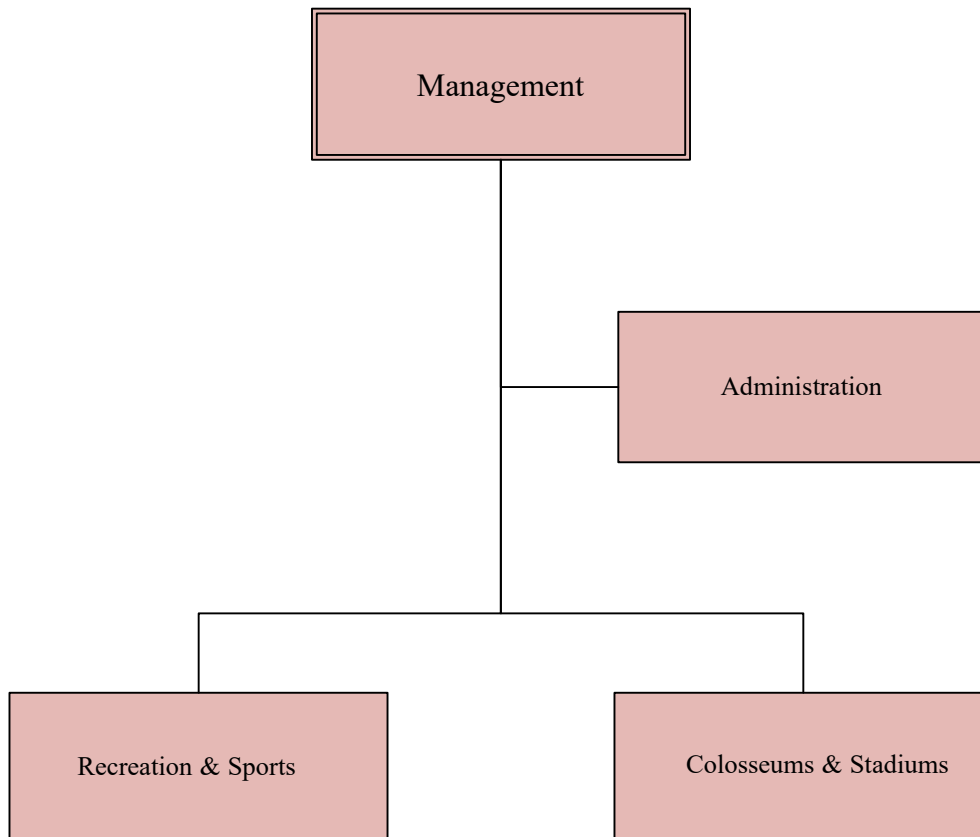


STATISTICS

SPORTS AND RECREATION	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Use of the Facilities			
Yldefonso Solá Morales Stadium			
Activities	14	39	60
Participants	9,150	51,500	79,600
Roger Mendoza Court			
Activities	88	137	482
Participants	8,713	14,451	72,287
Handball Court			
Activities	29	162	395
Participants	610	14,130	57,540
Tennis Court			
Activities	25	32	350
Participants	425	520	18,480
Pool			
Activities	100	235	890
Participants	900	38,400	39,775
Pedro Millán Clara Athletic Track			
Activities	800	974	1384
Participants	55,000	73,260	89,459
Soccer Field			
Activities	50	57	156
Participants	475	4,250	8,136
Multipurpose			
Activities	215	285	1332
Participants	3,575	4,565	47,956
Diego Lizardi Gym			
Activities	75	89	140
Participants	1,100	2,100	1,080
Adult Program			
Participants	32,969	36,784	60,230
Impacted Sectors	16	12	43
Sports Coaches	18	19	23
Sports Disciplines	11	12	14
Adult Program	3	3	4
Impacted Audience	32,969	36,784	60,230
Events and Competitions			
Sports Events	27	17	34
Special Activities Participants	6,692	7,366	8,450



SPORTS AND RECREATION



Detailed Budget General Fund

Sports and Recreation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	325,606	324,528	324,528	0
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	26,200	25,964	26,132	168
9141 Health Insurance	20,554	23,100	23,100	0
9151 State Insurance Fund	8,922	12,337	12,421	84
9171 Christmas Bonus	9,600	8,800	11,000	2,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	973	3,000	6,000	3,000
Personnel Expense :	396,897	400,751	403,203	2,452
General Expense :	<u>973</u>	<u>3,000</u>	<u>6,000</u>	<u>3,000</u>
Subtotal :	<u>\$397,870</u>	<u>\$403,751</u>	<u>\$409,203</u>	<u>\$5,452</u>
21 Sports and Recreation				
9101 Regular Employees	182,908	246,156	207,156	-39,000
9110 Driver Insurance	47	66	66	0
9131 Federal Social Security	14,543	19,447	16,540	-2,907
9141 Health Insurance	13,310	21,000	18,900	-2,100
9151 State Insurance Fund	7,050	9,409	8,002	-1,407
9171 Christmas Bonus	7,200	8,000	9,000	1,000
9215 Maintenance Materials	4,017	4,000	20,000	16,000
9411 Professional Services	0	0	100,000	100,000
9447 Donations	215,000	207,500	262,500	55,000
9465 Miscellaneous	1,294	500	3,000	2,500
9483 Festival or Activity III	268,783	425,500	1,177,500	752,000
Personnel Expense :	225,058	304,078	259,664	-44,414
General Expense :	<u>489,094</u>	<u>637,500</u>	<u>1,563,000</u>	<u>925,500</u>
Subtotal :	<u>\$714,152</u>	<u>\$941,578</u>	<u>\$1,822,664</u>	<u>\$881,086</u>
30 Coliseums and Municipal Stadiums				
9101 Regular Employees	366,716	414,192	414,192	0
9106 Irregular Employees	161,289	245,700	245,700	0
9110 Driver Insurance	62	88	88	0
9131 Federal Social Security	42,041	52,458	52,948	490
9141 Health Insurance	26,317	39,900	39,900	0

Budget 2024-2025

Detailed Budget General Fund

Sports and Recreation

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
30 Coliseums and Municipal Stadiums				
9151 State Insurance Fund	17,458	25,376	25,623	247
9171 Christmas Bonus	21,548	25,600	32,000	6,400
9215 Maintenance Materials	7,279	4,000	10,000	6,000
9242 Operating Materials and Supplies	19,903	5,000	10,000	5,000
9321 Maintenance Equipment	4,932	5,000	10,000	5,000
9412 Non-Professional Services	48,686	20,000	105,000	85,000
9451 Rental of Equipment and Vehicles	680	5,000	10,000	5,000
9461 Equipment Maintenance	2,929	6,000	10,000	4,000
9464 Building Maintenance	43,140	100,000	100,000	0
Personnel Expense :	635,431	803,314	810,451	7,137
General Expense :	<u>127,548</u>	<u>145,000</u>	<u>255,000</u>	<u>110,000</u>
Subtotal :	<u><u>\$762,980</u></u>	<u><u>\$948,314</u></u>	<u><u>\$1,065,451</u></u>	<u><u>\$117,137</u></u>
Total : Sports and Recreation				
Personnel Expense :	1,257,386	1,508,143	1,473,318	-34,825
General Expense :	<u>617,616</u>	<u>785,500</u>	<u>1,824,000</u>	<u>1,038,500</u>
Total :	<u><u>\$1,875,002</u></u>	<u><u>\$2,293,643</u></u>	<u><u>\$3,297,318</u></u>	<u><u>\$1,003,675</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Sports and Recreation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,730	0	20,760
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Cond. of Light Motor Vehicle	1	12	0	1,834	0	22,008
Regular	Administrative Affairs Coordinator	5	12	0	9,990	0	119,880
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Sub-Director	1	12	0	4,160	0	49,920
Subtotal : Administration		<u>11</u>			<u>\$27,044</u>	<u>\$0</u>	<u>\$324,528</u>

Positions : Confidence : 1 Regular : 11 Transitory : 0 Irregular : 0

Program : Sports and Recreation

Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Event Coordinator	3	12	0	5,580	0	66,960
Regular	Senior Event Coordinator	1	12	0	2,000	0	24,000
Regular	Sports Instructor	2	12	0	3,651	0	43,812
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Subtotal : Sports and Recreation		<u>9</u>			<u>\$17,263</u>	<u>\$0</u>	<u>\$207,156</u>

Positions : Confidence : 0 Regular : 9 Transitory : 0 Irregular : 0

Program : Coliseos y Estadios Municipales

Regular	Construction Assistant	3	12	0	5,070	0	60,840
Regular	Cleaning Employee	1	12	0	1,658	0	19,896
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Irregular	Ir- Brigade Worker	13	0	52	20,475	0	245,700
Regular	Administrative Affairs Officer	2	12	0	3,640	0	43,680
Regular	Administrative Supervisor	1	12	0	3,309	0	39,708
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Regular	Worker	10	12	0	16,410	65	197,700

Positions and Salaries Budget Fiscal Year 2024-25

Sports and Recreation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Coliseums and Municipal Stadiums		<u>32</u>			<u>\$54,926</u>	<u>\$65</u>	<u>\$659,892</u>
Positions :	Confidence : <u>0</u>	Regular : <u>19</u>		Transitory : <u>0</u>		Irregular : <u>13</u>	
Total : Sports and Recreation		<u>52</u>			<u>\$99,233</u>	<u>\$65</u>	<u>\$1,191,576</u>
Positions :	Confidence : <u>1</u>	Regular : <u>39</u>		Transitory : <u>0</u>		Irregular : <u>13</u>	

Detailed Budget Professional Services

Recreation and Sports

	Actual 2023-24	Recommended 2024-25	Change
Program: Sports and Receptions			
Sports Instructors - Massification Program (16 disciplines)	0	100,000	100,000
Subtotal : Sports and Recreation	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>
Total : Professional Services	<u><u>\$0</u></u>	<u><u>\$100,000</u></u>	<u><u>\$100,000</u></u>

Detailed Budget Non-Professional Services

Sports and Recreation

	Actual 2023-24	Recommended 2024-25	Change
Program: Coliseums and Municipal Stadiums			
Maintenance Community Facilities (Community Associations)	20,000	30,000	10,000
Sports Technicians (16 disciplines)	0	75,000	75,000
Subtotal : Coliseums and Municipal Stadiums	<u>\$20,000</u>	<u>\$105,000</u>	<u>\$85,000</u>
Total : Non-Professional Services	<u><u>\$20,000</u></u>	<u><u>\$105,000</u></u>	<u><u>\$85,000</u></u>

Detailed Budget Donations

Sports and Recreation

	Actual 2023-24	Recommended 2024-25	Change
Program: Recreation and Sports			
"Asociación Central de Balompié de PR"	10,000	10,000	0
Caribbean Stars	30,000	30,000	0
Centrum Sport Club, Inc.	150,000	200,000	50,000
"Club de Leones"	0	5,000	5,000
"Criollos Caguas FC"	5,000	5,000	0
"El Pabellón de la Fama del Deporte Cagüeyño, Inc."	12,500	12,500	0
Subtotal : Recreation and Sports	<u>\$207,500</u>	<u>\$262,500</u>	<u>\$55,000</u>
Total : Donations	<u>\$207,500</u>	<u>\$262,500</u>	<u>\$55,000</u>

Detailed Budget Festival o Activity III

Sports and Recreation

	Actual 2023-24	Recommended 2024-25	Change
Program: Sports and Recreation			
3 X 3 (Basketball)	0	50,000	50,000
Activities of the Sports Massification Program	0	75,000	75,000
Support for Senior Activities	6,000	6,000	0
Support for Boxing Clubs	6,000	10,000	4,000
Best Of The Best	30,000	40,000	10,000
Caguas Sporting	30,000	90,000	60,000
Amateur Boxing in Communities	0	10,000	10,000
Mayor Football Cup	5,000	7,000	2,000
Mayor Basketball Cup	5,000	7,000	2,000
Mayor Volleyball Cup	5,000	7,000	2,000
International Cheerleading Cup	15,000	0	-15,000
Criollos Baseball Club Management Group	150,000	250,000	100,000
Criollos Basketball	0	350,000	350,000
"Criollos Doble A"	125,000	125,000	0
Sports Impacts on Communities	4,500	5,000	500
Special Sports Games	4,500	6,000	1,500
"Liga Puertorriqueña de Voleibol"	15,000	7,500	-7,500
School Sports Liaison Program	5,500	7,000	1,500
Swimming Relay	4,000	5,000	1,000
Chess Tournament	5,000	5,000	0
Boxing Tournament "Cheo Aponte"	0	50,000	50,000
Domino Tournament	5,000	20,000	15,000
"El Criollo" Tournament	5,000	5,000	0
Sports Values	0	40,000	40,000
Subtotal : Sports and Recreation	<u>\$425,500</u>	<u>\$1,177,500</u>	<u>\$752,000</u>
Total : Festival o Activity III	<u>\$425,500</u>	<u>\$1,177,500</u>	<u>\$752,000</u>



CULTURAL DEVELOPMENT DEPARTMENT

Carmen E. Muñoz Hernández, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Department of Cultural Development is created by Ordinance No. 23, Series 1976-77. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Department aims to develop and maintain a people proud of their roots. To this end, it plans and coordinates a series of activities aimed at fostering and promoting the cultural values that define us as Puerto Ricans. In addition, it offers activities and workshops to the community on aspects of our national culture, including theater, visual arts, music, literature, history, and folklore.

LOCATION

The Department's main office is located on the second floor of the Caguas Art Museum, Padial, Street, corner of Ruiz Belvis. The Department also offers services at the following facilities, all located in the Traditional Urban Center of the City: the Víctor Torres Lizardi Amphitheater, the Luis M. Arcelay Theater, the Caguas Historical Archive and ten (10) museums.

ORGANIZATIONAL STRUCTURE

The Cultural Development Department is organized into the following budgetary programs: (1) Direction and Administration, (2) Cultural Promotion and (3) Cultural Heritage.

These support five major program areas which, together with the areas of Administration and Management, make up the organizational structure. These five programmatic areas are: Cultural Promotion, which includes Fine Arts, Artistic Resources, and Educational Services. The Cultural Heritage area includes the Museum Program and the Historical Archive. The Artisan Development program is currently being developed by the Cultural Development Department as part of this programmatic area. The Cultural Promotion area works on the program of activities and artistic resources.

MANAGEMENT AND ADMINISTRATION

Through this program, the functions of directing, organizing, and administering the work of the Department are carried out. Work plans are developed by areas, programs, and activities. Also controls and procedures for administrative operations are established and implemented. It also provides all the administrative support required by the other programs.





CULTURAL PROMOTION

This program plans and coordinates activities that promote our Puerto Rican cultural values. The Cultural Activities, Fine Arts Workshops, Puppet Theater, Artistic Resources, and Theater Festivals programs are administrated.

CULTURAL HERITAGE

Through this program, the ten (10) museums are administrated, where cultural educational services are offered, the functions of exhibition and conservation of the museography are exercised, and searches and interpretations of the objects that identify the history of Caguas are carried out, as well as the programs of Educational Services, Artisan Development, and the Caguas Historical Archive.

OBJECTIVES AND PRIORITIES

- Expand the offerings of the Fine Arts and Puppet Theater Workshop in the Caguas communities, with the purpose of laying the foundations for the adoption of a community created economic model.
- Establish a Sustainable Culture Work Plan to implement a self-development model in all museums, Fine Arts Workshops, Arcelay Theater, and Artistic Resources.
- Continue to originate activities for all types of public in order to strengthen our Cultural Tourism offer. Among the strategies to achieve this are:
 - Develop diverse cultural activities framed and originated in our museums or tourism spaces, using our own artistic and community resources, where our national culture is promoted in an attractive and novel way.
 - Offer an exhibition program at the Caguas Art Museum that transcends the borders of the Island through the exhibition of works by local and international artists. Likewise, to create a teaching curriculum and produce work materials for the training of our museum guides in universal culture.
 - The Municipal Administration is committed to the cultural heritage of our city. The Department of Cultural Development has 10 cultural memorabilia spaces: the Caguas Museum, the Tobacco Museum, the Art Museum, the Popular Arts Museum, the Caguas Sports Museum, Casita Verde Albardo Díaz Alfaro, Casa Rosada Beato Manuel (Charlie) Rodríguez, Casa del Trovador Luis Miranda "Pico de Oro", Casa del Compositor Héctor Flores Ozuna and the José Ignacio Quintón Music Center.
 - Continue to support the Caguas Theater Festival, the Children's Theater Festival, and the School Festival, with emphasis on presenting plays by Caguas and national theater companies.



- Continue to support innovative "entertainment" activities that attract a new public to the City, motivated not only by the artistic offerings but also by the atmosphere of civility and security that Caguas offers as a cultured city.
- Promote projects for the revitalization of the Traditional Urban Center (CUT), through conservation efforts of historic structures, serving as a liaison with the Institute of Puerto Rican Culture and other related entities.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) include an increase in Personal Expenditure items that is mainly based on the transfer of an administrative position from Internal Audit and the increase in the Christmas Bonus.

The items of Professional Services and Activities present an increase based on the fact that for the current fiscal year these expenses were covered with ARPA Funds. The Building Maintenance item is increased to cover the maintenance of the Arcelay Theatre. The items of Insurance and Fees and Subscriptions are created to cover the cost of the insurance of the premises where the Puppet Workshop is located and the payment of the ACEMLA license, respectively.

On the other hand, the items of Maintenance Materials, Operating Materials and Supplies, Maintenance Equipment, Equipment Rental, Equipment Maintenance and Miscellaneous are adjusted to the actual expense.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Department of Cultural Development will have special funds estimated at \$32,000.

CONSOLIDATED BUDGET SUMMARY

Cultural Development	Personnel Expense	General Expense	Total
General Fund	\$1,668,573	\$1,093,410	\$2,761,983
Special Funds			
Tobacco Museum (Cigars)	\$0	\$20,000	\$20,000
Contributions for Activities	\$0	\$10,000	\$10,000
Rent for Cultural and Museum Facilities	\$0	\$2,000	\$2,000
Total Special Funds	\$0	\$32,000	\$32,000
Consolidated Total	\$1,668,573	\$1,125,410	\$2,793,983

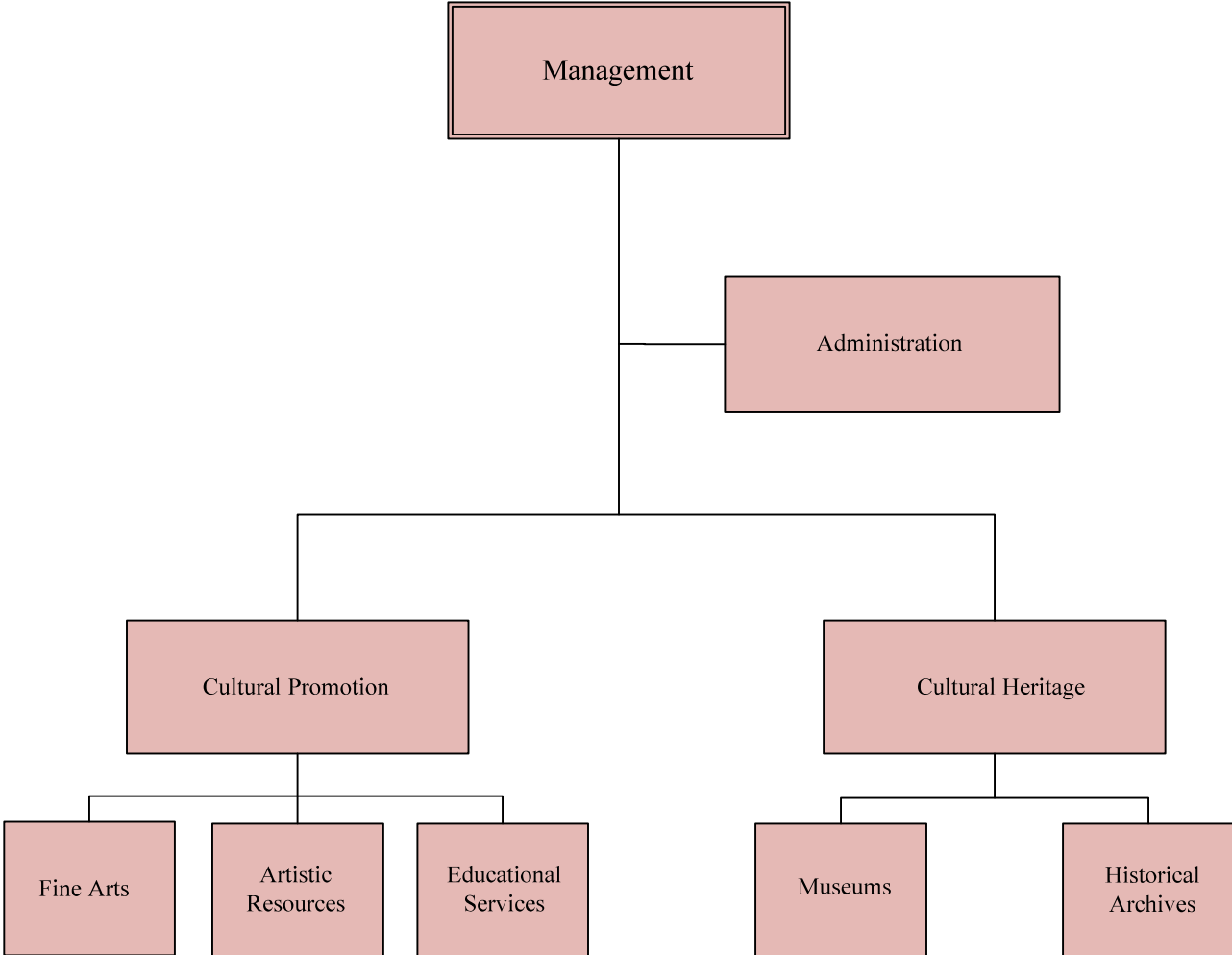


STATISTICS

CULTURAL DEVELOPMENT	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Fine Arts Workshops, Activities and Luis M. Arcelay Theater			
Workshops	31	31	38
Workshop Participants	382	1,016	815
Cultural Activities	77	85	80
Public Impacted in Activities	26,793	46,932	43,000
Volume of Visits to Museums	13,049	21,678	19,000
Guidance and Historical Archives Reference Services	168	177	130
Municipal Artisan Market			
Artesan's Registry	405	414	450
Activities in Caguas	11	15	16
Benefited Artisans	300	334	330
Workshops for Artisans	1	1	1



CULTURAL DEVELOPMENT



Detailed Budget General Fund

Cultural Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	298,645	311,508	289,668	-21,840
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	23,979	24,968	23,387	-1,581
9141 Health Insurance	21,250	23,100	21,000	-2,100
9151 State Insurance Fund	5,141	6,730	6,297	-433
9171 Christmas Bonus	8,800	8,800	10,000	1,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	1,498	500	500	0
9327 Equipment	18,999	3,000	3,000	0
Personnel Expense :	363,829	381,128	356,374	-24,754
General Expense :	<u>20,497</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
Subtotal :	<u><u>\$384,327</u></u>	<u><u>\$384,628</u></u>	<u><u>\$359,874</u></u>	<u><u>(\$24,754)</u></u>

09 Culture

9101 Regular Employees	344,894	402,924	395,724	-7,200
9106 Irregular Employees	56,750	62,660	65,650	2,990
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	32,121	36,914	36,910	-4
9141 Health Insurance	26,516	35,700	35,700	0
9151 State Insurance Fund	8,183	10,137	10,140	3
9171 Christmas Bonus	15,200	16,800	21,000	4,200
9201 Office Supplies	942	1,000	1,000	0
9215 Maintenance Materials	1,642	3,000	3,000	0
9242 Operating Materials and Supplies	9,656	10,000	10,000	0
9411 Professional Services	321,540	331,837	434,210	102,373
9447 Donations	4,000	4,000	4,000	0
9461 Equipment Maintenance	150	200	200	0
9481 Festival or Activity I	85,397	97,500	452,500	355,000
Personnel Expense :	483,696	565,179	565,168	-11
General Expense :	<u>423,328</u>	<u>447,537</u>	<u>904,910</u>	<u>457,373</u>
Subtotal :	<u><u>\$907,023</u></u>	<u><u>\$1,012,716</u></u>	<u><u>\$1,470,078</u></u>	<u><u>\$457,362</u></u>

18 Municipal Services Center

9101 Regular Employees	449,428	496,932	538,932	42,000
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Budget 2024-2025

Detailed Budget General Fund

Cultural Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
18 Municipal Services Center				
9106 Irregular Employees	63,494	75,530	75,530	0
9131 Federal Social Security	40,643	45,275	49,006	3,731
9141 Health Insurance	29,159	39,900	44,100	4,200
9151 State Insurance Fund	9,086	12,435	13,463	1,028
9171 Christmas Bonus	18,359	19,200	26,000	6,800
9215 Maintenance Materials	2,807	3,000	3,000	0
9442 Insurance	0	0	5,000	5,000
9444 Subscriptions	0	0	12,250	12,250
9450 Rent of Buildings	24,000	24,000	24,000	0
9461 Equipment Maintenance	160	200	200	0
9464 Building Maintenance	16,461	20,000	50,000	30,000
9484 Other Festivals or Activities	57,596	67,050	90,550	23,500
Personnel Expense :	610,169	689,272	747,031	57,759
General Expense :	<u>101,024</u>	<u>114,250</u>	<u>185,000</u>	<u>70,750</u>
Subtotal :	<u>\$711,193</u>	<u>\$803,522</u>	<u>\$932,031</u>	<u>\$128,509</u>
Total : Cultural Development				
Personnel Expense :	1,457,694	1,635,579	1,668,573	32,994
General Expense :	<u>544,849</u>	<u>565,287</u>	<u>1,093,410</u>	<u>528,123</u>
Total :	<u>\$2,002,543</u>	<u>\$2,200,866</u>	<u>\$2,761,983</u>	<u>\$561,117</u>

Positions and Salaries Budget Fiscal Year 2024-25

Cultural Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	2,400	0	28,800
Regular	Builder	1	12	0	1,774	0	21,288
Regular	Administrative Affairs Coordinator	1	12	0	2,131	0	25,572
Regular	Director	1	12	0	5,500	0	66,000
Regular	Cleaning Employee	2	12	0	3,314	0	39,768
Regular	Administration Manager	1	12	0	3,250	0	39,000
Regular	Administrative Affairs Officer	2	12	0	3,690	0	44,280
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Subtotal : Administration		<u>10</u>			<u>\$24,139</u>	<u>\$0</u>	<u>\$289,668</u>

Positions : Confidence : 1 Regular : 10 Transitory : 0 Irregular : 0

Program : Culture

Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Construction Assistant	1	12	0	1,712	0	20,544
Regular	Events and Shows Assistant	2	12	0	3,711	0	44,532
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Cultural Guide	2	12	0	3,488	0	41,856
Regular	Arts Instructor	2	12	0	3,925	0	47,100
Regular	Senior Arts Instructor	4	12	0	8,354	0	100,248
Irregular	Ir-Tobacco Artisan	1	0	52	1,138	0	13,650
Irregular	Ir-Arts Instructor	2	0	52	2,741	0	32,890
Irregular	Ir- Brigade Worker	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	2	12	0	3,646	0	43,752
Regular	Supervisor of Arts Workshops	2	12	0	4,587	0	55,044
Subtotal : Culture		<u>21</u>			<u>\$38,448</u>	<u>\$0</u>	<u>\$461,374</u>

Positions : Confidence : 0 Regular : 17 Transitory : 0 Irregular : 4

Program : Municipal Service Center

Regular	Administrative Affairs Assistant	2	12	0	3,480	0	41,760
Regular	Builder	1	12	0	1,774	0	21,288
Regular	Curator	1	12	0	2,496	0	29,952
Regular	Cleaning Employee	1	12	0	1,593	0	19,116

**Positions and Salaries Budget
Fiscal Year 2024-25**

Cultural Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Regular	Guardian	2	12	0	3,390	0	40,680
Regular	Cultural Guide	4	12	0	7,186	0	86,232
Irregular	Ir-Tobacco Artisan	4	0	52	4,550	0	54,600
Irregular	Ir-Museum Guide	1	0	52	1,744	0	20,930
Regular	Administrative Affairs Officer	2	12	0	3,646	0	43,752
Regular	Executive Officer	2	12	0	5,251	0	63,012
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Executive Supervisor	3	12	0	8,197	0	98,364
Regular	Art and Design Technician	1	12	0	1,924	0	23,088
Subtotal : Municipal Service Center		<u>26</u>			<u>\$51,205</u>	<u>\$0</u>	<u>\$614,462</u>
Positions : Confidence : <u>0</u>		Regular : <u>21</u>	Transitory : <u>0</u>		Irregular : <u>5</u>		
Total : Cultural Development		<u>57</u>			<u>\$113,792</u>	<u>\$0</u>	<u>\$1,365,504</u>
Positions : Confidence : <u>1</u>		Regular : <u>48</u>	Transitory : <u>0</u>		Irregular : <u>9</u>		

Detailed Budget Professional Services

Cultural Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Culture			
Children's Choir	0	10,000	10,000
Communications Advisor	36,000	36,000	0
Dancers - Ballet Folklórico	42,087	51,714	9,627
Municipal Band - Singer	20,000	22,747	2,747
Municipal Band - Director	22,000	24,970	2,970
Bell Master	0	10,000	10,000
"Coral Criolla" - Director	15,000	6,000	-9,000
"Taller Típico Criollo" - Director	0	16,500	16,500
Master - Cuatro and Guitar	0	4,000	4,000
Sports Museum - Text Update	5,000	5,000	0
Percussion Musician and Singer for Ballet	0	16,663	16,663
Municipal Band - Musicians	131,250	143,768	12,518
"Palo Santo"	11,500	12,738	1,238
Puppet Program Support Service	0	5,000	5,000
"Taller Típico Criollo" - Musicians	49,000	54,110	5,110
"Trova" Whorkshops	0	15,000	15,000
Subtotal : Culture	<u>\$331,837</u>	<u>\$434,210</u>	<u>\$102,373</u>
Total : Professional Services	<u>\$331,837</u>	<u>\$434,210</u>	<u>\$102,373</u>

Detailed Budget Donations

Cultural Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Culture			
"Asociación Recreativa y Cultural Villa Criollos"	1,000	1,000	0
"Centro Cultural José Mercado"	2,000	2,000	0
Artists Fund	1,000	1,000	0
Subtotal : Culture	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>
Total : Donations	<u><u>\$4,000</u></u>	<u><u>\$4,000</u></u>	<u><u>\$0</u></u>

Detailed Budget Festival or Activity I

Cultural Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Culture			
250 years of the City	0	100,000	100,000
Activities, Artistic Resources and Sound	0	25,000	25,000
Bienal de Títeres	0	10,000	10,000
"Bombazo Criollo"	0	10,000	10,000
Easter Celebration	30,000	30,000	0
Whorkshop Closures	0	2,500	2,500
Choir Concert	0	3,000	3,000
"Cultura Pa' Ti"	0	2,000	2,000
"Decimanía"	0	20,000	20,000
50th Anniversary Charlie Aponte	0	50,000	50,000
"Feria Artesanal"	5,000	5,000	0
"Feria del Libro"	20,000	20,000	0
"Pico de Oro" Festival	0	15,000	15,000
"Festival de Teatro de Caguas"	10,000	20,000	10,000
"Festival de Teatro Escolar"	4,000	4,000	0
"Festival de Teatro Infantil"	10,000	20,000	10,000
Puerto Rican Cuatro Festival	0	10,000	10,000
Inauguration of William Miranda Marín	0	10,000	10,000
Sculpture ACEMLA License	7,500	0	-7,500
Birthday Felipe Rodríguez	5,000	5,000	0
Presentations of Trojan Works	0	30,000	30,000
Rosaries Sung to the Kings	6,000	6,000	0
Dean Zayas Classical Theatre	0	50,000	50,000
Locker Rooms Resources and Workshops	0	5,000	5,000
Subtotal : Culture	<u>\$97,500</u>	<u>\$452,500</u>	<u>\$355,000</u>
Total : Festival or Activity I	<u><u>\$97,500</u></u>	<u><u>\$452,500</u></u>	<u><u>\$355,000</u></u>

Detailed Budget Other Festivals or Activities

Cultural Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Municipal Services Center			
Cagueños Adoptive and Centenarians Activity	4,000	4,000	0
Casa del Trovador Activity	0	3,500	3,500
Celebration of the Abolition of Slavery Activity	0	8,000	8,000
Tríos Activity	0	12,000	12,000
Ramón E. Betances Floral Offering Activity	750	750	0
Historical Archive Activities	1,000	1,000	0
Casa Rosada Abelardo Díaz Alfaro Activities	500	500	0
Activities Museum de Caguas	6,000	6,000	0
Flag Anniversary	3,000	3,000	0
Abelardo Díaz Alfaro Short Story Competition	5,000	5,000	0
Carving Contest - Ana G. Méndez University	300	300	0
José Gautier Benítez National Contest/ Puerto Rican Heritage Week	5,000	5,000	0
Plastic Artist's Day	1,000	1,000	0
Exhibitions Museum of Arts of Caguas (MUAC)	4,000	4,000	0
Exhibitions Museum Of Popular Arts	1,500	1,500	0
Exhibitions and/or Activities Casita Verde	500	500	0
Creole Cultural Impacts	20,000	20,000	0
Book Printing	7,500	7,500	0
Artisanal Market/ Artisanal Expo	3,500	3,500	0
Presentations Books	2,000	2,000	0
Re-Print Museum Booklets	1,500	1,500	0
Subtotal : Municipal Services Center	<u>\$67,050</u>	<u>\$90,550</u>	<u>\$23,500</u>
Total : Other Festivals or Activities	<u>\$67,050</u>	<u>\$90,550</u>	<u>\$23,500</u>



CITIZEN SERVICES DEPARTMENT

Myriam Cartagena Martínez, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Department of Citizen Services is created by Executive Order 2005-599 of January 14, 2005. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

This Department is responsible for establishing public policy that seeks to strengthen the vision of each citizen to achieve self-sufficiency and achieve a better quality of life. It is the agent of direct contact with the citizens. It supports, strengthens, and collaborates in the development of low-income citizens to help them achieve their maximum integration and participation in the social and economic processes of the community and achieve their general welfare.

LOCATION

The main offices of the Citizen Services Department are located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center. The Department has offices in different parts of the City which offer services at the Multi Activity Centers for the Elderly, Nutrition Center at the Cagüeno Senior Citizen's Home, Child Care, and collaborations with external agencies.

ORGANIZATIONAL STRUCTURE

The Department is composed of the following budgetary programs: (1) Management and Administration, (2) Transportation, (3) Services to the Elderly (Long Term Private Homes Program, Activity Centers, Home Care, and Nutrition Program), (4) Family Services (Social Area) and (5) Children's Services.

MANAGEMENT AND ADMINISTRATION

This program plans, organizes, directs, supervises, and controls all the activities of the Citizen Services Department. It also supports the activities of the Office, among other ways, by providing the personnel, work area, equipment, and materials necessary for the development of these activities.



TRANSPORTATION

Under the Paratransit program, the department provides transportation services for recreational, social, and cultural activities. In addition, we also transport citizens to medical appointments. These services are aimed at people with disabilities, the elderly, among others.

SERVICES FOR THE ELDERLY

Through this program, initiatives are developed to meet the needs and improve the quality of life of our senior citizens. Among the main components or services aimed at this sector of the population are:

LONG-TERM PRIVATE HOMES PROGRAM

Institutionalization services in homes located in Caguas for frail elderly people who do not have human and economic resources to support them in their daily lives. Promote recreation, socialization, health, and nutrition for people over 60 years old.

PEDRO LA SANTA AND CENTRO DE HATO MULTIPLE ACTIVITIES CENTER FOR THE ELDERLY

The centers offer nutritional, recreational, cultural, social, transportation, and health services.

HOUSEKEEPERS

These are services of companionship and assistance in the home for frail elderly people. In addition, with the new CDBG proposal (addresses the elderly and people with special needs) the program provides a social worker, a nurse and a psychologist to take care of the needs of the population we serve. As part of these services, we attend to requests for donations of medical equipment, shopping vouchers, hygiene kits, and activity guides to strengthen motor skills and memory. In addition, since it is a dual program, it allows us to offer employment to Caguas citizens.

During this year we are working with a proposal for ARPA funds, which allowed us to contract the Mennonite Hospital home health program to expand the recruitment phase of these caregivers.

HOME NUTRITION

This program provides clients (frail elderly) with a hot lunch Monday through Friday at home in accordance with the nutritional parameters established by regulatory agencies. The service is aimed at frail elderly who are home alone.

FAMILY SERVICES

Through this program, the needs of other groups in the community are addressed as indicated below:

SOCIAL AREA

This area allows any citizen who experiences any special need to have access to be attended, guided, and directed by a Social Technician or Social Worker who will elaborate an action plan based on satisfying the need and guiding the citizen to a better state of social welfare.



COLLABORATIONS WITH EXTERNAL ORGANIZATIONS

We have collaborative agreements for the provision of program services, ASSMCA, Amigos Acompañantes, among other collaborations such as: MAVI, APSAP, and AARP.

CHILD SERVICES

Program aimed at strengthening families who study or work by addressing the care of infants and preschoolers. The resources for this program come mainly from the Federal and State Governments.

CHILD CARE PROGRAM

This program is subsidized with federal funds administrated by the Administration for the Integral Care of Children (ACUDEN), an agency attached to the Department of the Family of the Government of Puerto Rico. In addition, we have a partnership with the Early Head Start program of the Municipality of Caguas to improve the quality of the service. Through this program we serve an authorized enrollment of 80 children between infants/maternity and preschoolers in 2 centers: Multigenerational and Turabo Ward.

PRIVATE CARE CENTERS PROGRAM

The program has the dual role of providing a contribution to working or studying families for payments of Private Care and supporting certified Caguas businesses with private care centers for contracts.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) include an increase in Personal Expenditure items that is mainly based on the creation of five (5) positions for the Home Nutrition Program for the Elderly and the increase in the Christmas Bonus.

The increase in the Travel Expenses item corresponds to the stipend for the use of a private vehicle for official procedures for the five (5) employees of the Home Nutrition Program. On the other hand, the Non-Professional Services item is reduced as posts were created to cover the functions that were carried out through contracts.

The allocation under Donations corresponds to the recommendation made based on proposals received and funds available for the Donations Program. Two Non-Profit Entities are added, Urbe a Pie and La Tiendita de Jesucristo, which offer services to the elderly.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Department of Citizen Services will have special fund allocations estimated at \$1,459,326.



CONSOLIDATED BUDGET SUMMARY

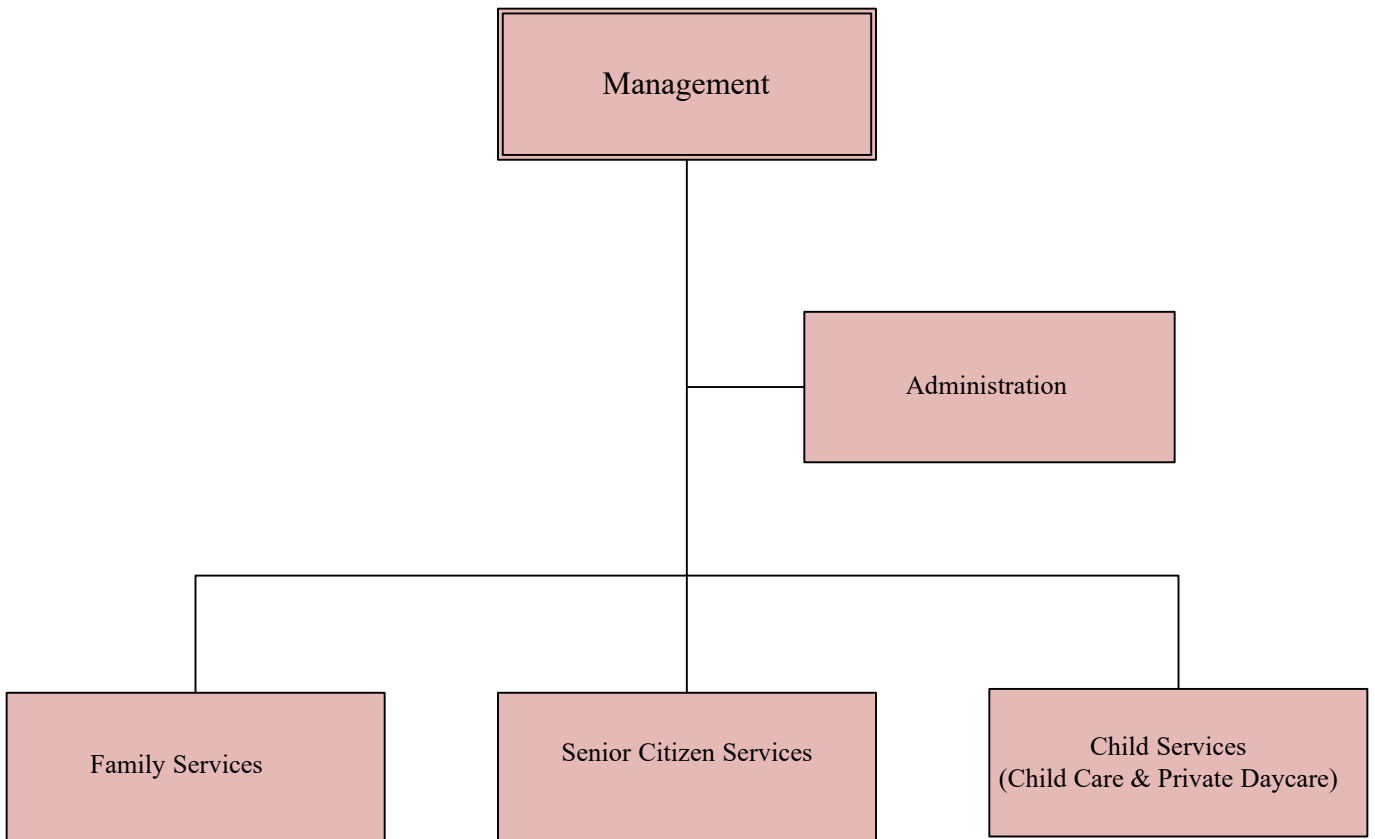
Citizen Services	Personnel Expense	General Expense	Total
General Fund	\$1,737,194	\$660,589	\$2,397,783
Special Funds			
HUD - Public Sevice Program - Si Cuidas, Conectas (CDBG)	\$0	\$100,000	\$100,000
ACUDEN - Child Care Program	\$1,102,429	\$144,910	\$1,247,339
DF - Program for the Elderly	\$0	\$111,987	\$111,987
Total Special Funds	\$1,102,429	\$356,897	\$1,459,326
Consolidated Total	\$2,839,623	\$1,017,486	\$3,857,109

STATISTICS

CITIZEN SERVICES	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Family Services			
Citizens Served in general	2,789	6,881	3,100
Donations			
Requests	164	243	295
Benefited Families	63	198	227
Child Services			
Child Care (0 to 2 years and 11 months)			
Assigned Enrollment	80	80	80
Impacted Families	64	72	80
Private Center Contracts (0 to 3 and 11 months)	3	4	3
Children Served	21	18	20
Transportation			
Participants	231	345	395
Trips	24,591	28,000	29,100
Services to the Elderly			
Long Term Homes	5	6	6
Impacted Families	25	30	36
Home Helpers -Caregivers			
Auxiliaries	79	133	150
Impacted Families	121	264	300
Home Nutrition Center			
Participants	227	219	250
Food Services	58,799	57,966	60,000
Multiple Activities Center			
Participants	81	80	85
Food Services	20,551	17,701	25,000
Activities	522	627	650
Health Services	3,199	6,440	7,000
Social Service	4,779	3,520	4,230
Attention Focused on the Elderly and Citizens with Special Needs			
Impacted Citizens	637	787	900



CITIZEN SERVICES



Detailed Budget General Fund

Citizen Services

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	263,935	365,964	418,944	52,980
9110 Driver Insurance	0	22	88	66
9131 Federal Social Security	21,418	29,257	33,664	4,407
9141 Health Insurance	12,390	27,300	31,500	4,200
9151 State Insurance Fund	8,739	12,616	14,543	1,927
9171 Christmas Bonus	9,600	10,400	15,000	4,600
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	4,950	2,000	2,000	0
Personnel Expense :	322,082	451,559	519,739	68,180
General Expense :	<u>4,950</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Subtotal :	<u>\$327,031</u>	<u>\$453,559</u>	<u>\$521,739</u>	<u>\$68,180</u>
08 Transportation				
9101 Regular Employees	90,746	73,200	73,200	0
9110 Driver Insurance	61	66	66	0
9131 Federal Social Security	7,187	5,784	5,831	47
9141 Health Insurance	5,934	6,300	6,300	0
9151 State Insurance Fund	2,951	2,534	2,554	20
9171 Christmas Bonus	3,200	2,400	3,000	600
Personnel Expense :	110,079	90,284	90,951	667
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$110,079</u>	<u>\$90,284</u>	<u>\$90,951</u>	<u>\$667</u>
16 Services for the Elderly				
9101 Regular Employees	560,291	609,252	574,284	-34,968
9106 Irregular Employees	147,978	188,513	229,528	41,015
9110 Driver Insurance	137	220	198	-22
9131 Federal Social Security	56,118	63,187	64,497	1,310
9141 Health Insurance	38,767	52,500	52,500	0
9151 State Insurance Fund	21,079	27,681	28,248	567
9171 Christmas Bonus	28,000	28,000	39,000	11,000
9221 Food	146,200	125,000	125,000	0
9242 Operating Materials and Supplies	22,712	15,000	15,000	0
9327 Equipment	3,495	1,000	1,000	0

Budget 2024-2025

Detailed Budget General Fund

Citizen Services

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
16 Services for the Elderly				
9411 Professional Services	273,208	340,229	340,229	0
9412 Non-Professional Services	53,814	71,556	32,000	-39,556
9421 Travel Expenses	0	0	15,360	15,360
9447 Donations	25,000	25,000	25,000	0
9464 Building Maintenance	4,183	2,000	2,000	0
Personnel Expense :	852,370	969,353	988,255	18,902
General Expense :	<u>528,610</u>	<u>579,785</u>	<u>555,589</u>	<u>-24,196</u>
Subtotal :	<u>\$1,380,980</u>	<u>\$1,549,138</u>	<u>\$1,543,844</u>	<u>(\$5,294)</u>
35 Family Services				
9101 Regular Employees	79,354	83,112	55,656	-27,456
9106 Irregular Employees	10,302	19,110	19,110	0
9131 Federal Social Security	7,103	8,067	5,950	-2,117
9141 Health Insurance	4,040	6,300	4,200	-2,100
9151 State Insurance Fund	2,579	3,533	2,607	-926
9171 Christmas Bonus	3,200	3,200	3,000	-200
9242 Operating Materials and Supplies	990	1,000	1,000	0
9447 Donations	38,821	37,000	47,000	10,000
Personnel Expense :	106,578	123,322	90,523	-32,799
General Expense :	<u>39,811</u>	<u>38,000</u>	<u>48,000</u>	<u>10,000</u>
Subtotal :	<u>\$146,389</u>	<u>\$161,322</u>	<u>\$138,523</u>	<u>(\$22,799)</u>
44 Children's Services				
9101 Regular Employees	30,217	34,176	40,104	5,928
9131 Federal Social Security	2,373	2,676	3,145	469
9141 Health Insurance	1,842	2,100	2,100	0
9151 State Insurance Fund	1,021	1,172	1,377	205
9171 Christmas Bonus	800	800	1,000	200
9412 Non-Professional Services	13,370	45,000	45,000	0
9447 Donations	8,000	10,000	10,000	0
Personnel Expense :	36,252	40,924	47,726	6,802
General Expense :	<u>21,370</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
Subtotal :	<u>\$57,622</u>	<u>\$95,924</u>	<u>\$102,726</u>	<u>\$6,802</u>

Budget 2024-2025

Detailed Budget General Fund

Citizen Services

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
Total : Citizen Services				
Personnel Expense :	1,427,361	1,675,442	1,737,194	61,752
General Expense :	<u>594,740</u>	<u>674,785</u>	<u>660,589</u>	<u>-14,196</u>
Total :	<u><u>\$2,022,102</u></u>	<u><u>\$2,350,227</u></u>	<u><u>\$2,397,783</u></u>	<u><u>\$47,556</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Citizen Services

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	4	12	0	6,728	0	80,736
Regular	Management Assistant	1	12	0	2,156	0	25,872
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,759	0	21,108
Regular	Senior Accountant	1	12	0	2,400	0	28,800
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	2	12	0	3,685	0	44,220
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Social and Human Services Technician	3	12	0	6,600	0	79,200
Subtotal : Administration		<u>15</u>			<u>\$34,912</u>	<u>\$0</u>	<u>\$418,944</u>
Positions : Confidence : <u>1</u>		Regular : <u>15</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Transportation							
Regular	Heavy Motor Vehicle Cond.	2	12	0	3,450	0	41,400
Regular	Social Worker	1	12	0	2,650	0	31,800
Subtotal : Transportation		<u>3</u>			<u>\$6,100</u>	<u>\$0</u>	<u>\$73,200</u>
Positions : Confidence : <u>0</u>		Regular : <u>3</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Services for the Elderly							
Regular	Center Administrator	2	12	0	5,009	0	60,108
Regular	Cook	2	12	0	3,325	0	39,900
Regular	Heavy Motor Vehicle Cond.	3	12	0	5,073	0	60,876
Regular	Cond. of Light Motor Vehicle	4	12	0	6,997	0	83,964
Regular	Administrative Affairs Coordinator	1	12	0	2,043	0	24,516
Regular	Cleaning Employee	1	12	0	1,657	0	19,884
Regular	Food Services Manager	3	12	0	5,205	0	62,460
Regular	Nurse Practitioner	2	12	0	3,566	0	42,792
Regular	General Nurse Practitioner	2	12	0	5,582	0	66,984
Irregular	Ir - Office Assistant	2	0	52	3,185	0	38,220
Irregular	Ir-Cook	4	0	52	6,289	0	75,465
Irregular	Ir-Heavy Motor Vehicle Driver	1	0	52	1,691	0	20,293
Irregular	Ir-Cond. of Light Motor Vehicle	5	0	26	3,185	0	38,220

Positions and Salaries Budget Fiscal Year 2024-25

Citizen Services

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Irregular	Ir- Brigade Worker	3	0	52	4,778	0	57,330
Regular	Administrative Supervisor	1	12	0	2,000	0	24,000
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Regular	Social and Human Services Technician	1	12	0	2,200	0	26,400
Regular	Social Worker	1	12	0	2,650	0	31,800
Subtotal : Services for the Elderly		<u>39</u>			<u>\$66,984</u>	<u>\$0</u>	<u>\$803,812</u>

Positions : Confidence : 0 Regular : 24 Transitory : 0 Irregular : 15

Program : Family Services

Regular	Center Administrator	1	12	0	2,350	0	28,200
Irregular	Ir-Cleaning Employee	1	0	52	1,593	0	19,110
Regular	Social and Human Services Technician	1	12	0	2,288	0	27,456
Subtotal : Family Services Positions :		<u>3</u>			<u>\$6,231</u>	<u>\$0</u>	<u>\$74,766</u>

Confidence : 0 Regular : 2 Transitory : 0 Irregular : 1

Program : Children's Services

Regular	Executive Supervisor	1	12	0	2,550	792	40,104
Subtotal : Children's Services		<u>1</u>			<u>\$2,550</u>	<u>\$792</u>	<u>\$40,104</u>

Positions : Confidence : 0 Regular : 1 Transitory : 0 Irregular : 0

Total : Citizen Services **61** **\$116,777** **\$792** **\$1,410,826**

Positions : Confidence : 1 Regular : 45 Transitory : 0 Irregular : 16

Detailed Budget Professional Services

Citizen Services

	Actual 2023-24	Recommended 2024-25	Change
Program: Services for the Elderly			
Federal Funds Accounting Advisor	8,000	8,000	0
Private Asylums	332,229	332,229	0
Subtotal : Services for the Elderly	<u>\$340,229</u>	<u>\$340,229</u>	<u>\$0</u>
Total : Professional Services	<u><u>\$340,229</u></u>	<u><u>\$340,229</u></u>	<u><u>\$0</u></u>

Detailed Budget Non-Professional Services

Citizen Services

	Actual 2023-24	Recommended 2024-25	Change
Program: Services for the Elderly			
Home Auxiliaries	39,556	0	-39,556
Transportation Services	32,000	32,000	0
Subtotal : Services for the Elderly	<u>\$71,556</u>	<u>\$32,000</u>	<u>(\$39,556)</u>
Program: Children's Services			
Child Care Services	45,000	45,000	0
Subtotal : Children's Services	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$0</u>
Total : Non-Professional Services	<u><u>\$116,556</u></u>	<u><u>\$77,000</u></u>	<u><u>(\$39,556)</u></u>

Detailed Budget Donations

Citizen Services

	Actual 2023-24	Recommended 2024-25	Change
Program: Services for the Elderly			
"Club de Oro, Inc."	25,000	25,000	0
Subtotal : Services for the Elderly	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>
Program: Family Services			
"Dale Valor a tu Vida"	2,000	2,000	0
Donations to Individuals	25,000	25,000	0
"Instituto de Orientación y Terapia Familiar "	5,000	5,000	0
"La Tiendita de Jesucristo"	0	5,000	5,000
"Sociedad Americana Contra el Cáncer"	5,000	5,000	0
"Urbe A Pie"	0	5,000	5,000
Subtotal : Family Services	<u>\$37,000</u>	<u>\$47,000</u>	<u>\$10,000</u>
Program: Children's Services			
"Proyecto Fuente de Esperanza, Inc."	10,000	10,000	0
Subtotal : Children's Services	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>
Total : Donations	<u><u>\$72,000</u></u>	<u><u>\$82,000</u></u>	<u><u>\$10,000</u></u>



HOUSING DEPARTMENT

Clara Cruz Díaz, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Municipal Housing Department is created by Executive Order AOB 93-001 of May 4, 1993 and Resolution No. 37, Series 1992-93. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Housing Department's main objective is to provide support to low and moderate-income families in obtaining safe and sanitary housing through the purchase, rental, or rehabilitation of their own residence. In addition, it supports homeowners through professional counseling to prevent and mitigate the loss of their homes.

LOCATION

The Housing Department is located at Consolidated Medical Plaza, 4th Floor, Room No. 407, 201 José Gautier Benítez Avenue, Rt. No. 1.

ORGANIZATIONAL STRUCTURE

The Housing Department is organized into the following budget programs: Administration and Management, Rental Subsidy, Project Development, HOME Program, Housing Rehabilitation Program, Mortgage Debtor Assistance, and Emergency Solution Grant Program.

ADMINISTRATION AND MANAGEMENT

This program is responsible for planning, coordinating, and implementing the Department's management procedures and administrative controls. In addition, it implements public policy on housing events or issues and ensures compliance with the objectives and work plan. In order to maximize resources, raise the quality standards of services, and ensure transparency and sound administration of transactions, this program supports the Fiscal Administration Unit.

RENT SUBSIDY

This program provides support to low and moderate-income families by providing a subsidy on the rental payment of the housing unit. Section 8 Programs are administrated under this program.





PROJECT DEVELOPMENT AND HOME PROGRAM

The purpose of this program is to make our city a City of Homeowners. To meet this objective, we support people in identifying and obtaining their first home by granting donations for the prompt payment of a house. The Project Development Area is in charge of identifying housing opportunities or alternatives, either for purchase or rental.

The Office of Federal Housing, better known as HUD, created a new program called HOME ARP, to provide services for the homeless population, specifically to non-profit organizations that assist homeless families. Eligible activities may be for acquisition, rehabilitation, and construction of housing or shelters. It may also include activities to provide rental housing vouchers and supportive services.

HOUSING REHABILITATION PROGRAM

The purpose of the Minimum Rehabilitation Program is to assist low-income families by granting donations of building materials to bring housing units up to basic quality standards.

This program is currently in transition with the Repair and Improvement Program which provides construction materials and labor funded by federal ARPA funds.

MORTGAGE DEBTOR RELIEF PROGRAM

This program provides housing counseling for loss prevention and mitigation through Collaborative Agreements with two HUD-approved One Stop Centers.

EMERGENCY SOLUTION GRANT (ESG)

Federal emergency assistance program for people who are homeless or experiencing a crisis that could lead them to lose their homes. The Housing Department is currently the Program Administrator, allocating benefits to several non-profit institutions in Caguas to provide services for emergency shelter, outreach, prevention, and rapid housing.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a reduction in Personal Expenditure that is mainly based on the net effect of the adjustment of vacant positions to the minimum wage on a scale and the increase in the Christmas Bonus.

General Expenditure items do not reflect changes.

On the other hand, in addition to the budget allocations recommended under the General Fund, it should be noted that the Department of Housing will have special fund allocations estimated at \$9,780,390.



CONSOLIDATED BUDGET SUMMARY

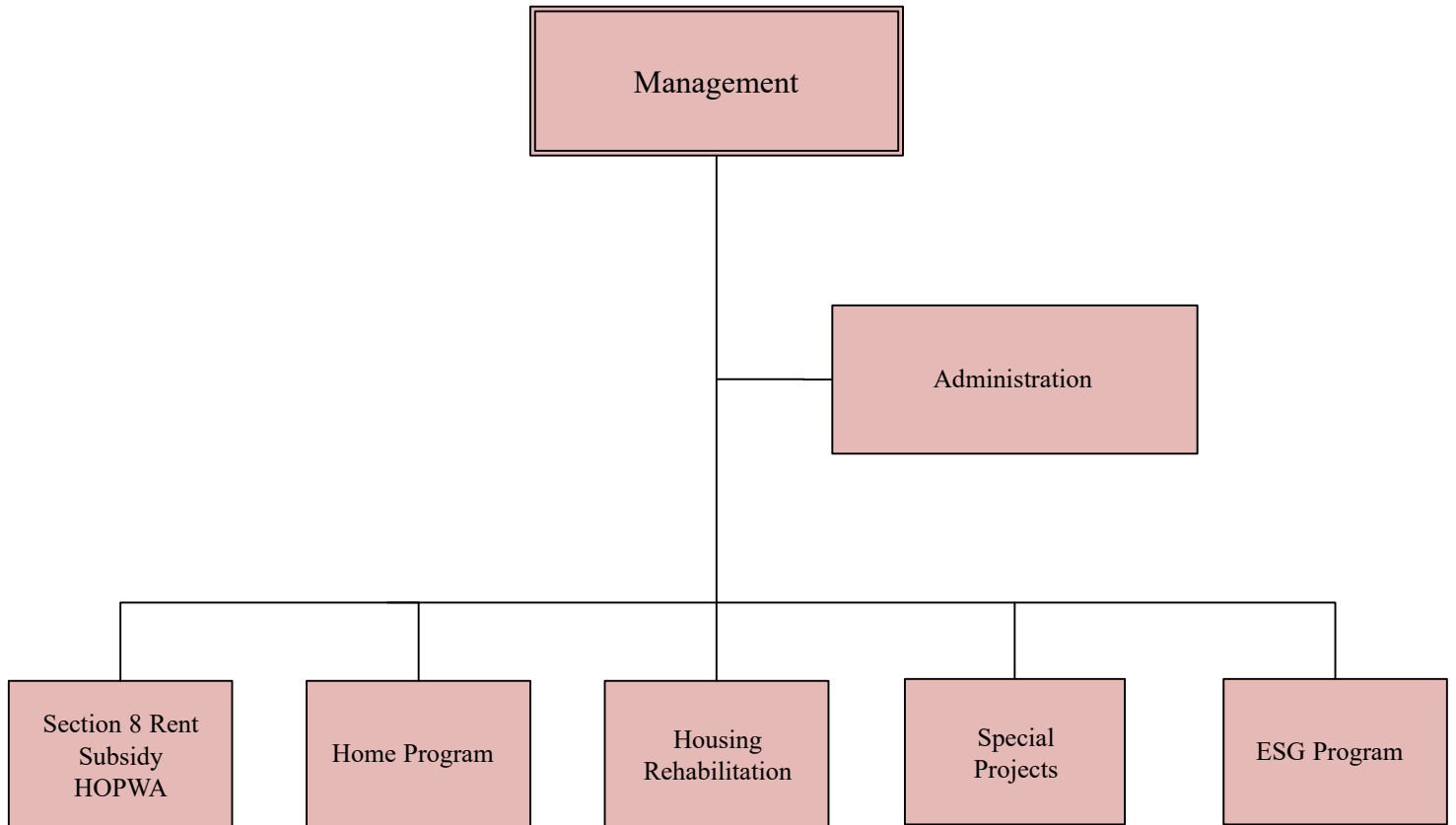
Housing	Personnel Expense	General Expense	Total
General Fund	\$900,380	\$30,611	\$930,991
Special Funds			
HUD - Section 8	\$707,493	\$8,219,298	\$8,926,791
HUD - HOME Program	\$52,523	\$651,884	\$704,407
HUD - Emergency Solution Grant Program (ESG)	\$0	\$149,192	\$149,192
Total Special Funds	\$760,016	\$9,020,374	\$9,780,390
Consolidated Total	\$1,660,396	\$9,050,985	\$10,711,381

STATISTICS

HOUSING	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Rent Subsidy			
Subsidies Granted	173	135	202
Benefited Families	1,330	1,405	1,405
Orientations Provided	232	211	250
Own Home	1	1	0
Fraud Investigations Conducted	188	188	130
Recovered Funds	\$34,776	\$40,132	\$49,268
Projects and HOME Program			
Benefited Families First Home	8	7	5
Development of Social Interest Projects	0	0	1
Additional Housing Units	0	0	0
Minimum Rehabilitation Program			
Benefited Families	93	111	7
Impacted Communities	11	11	5
ARPA Repair and Improvement Program			
Benefited Families	0	0	78
ESG Program			
Benefited Families Includes COVID Funds *(includes Organizations that receive funds)"	*1,493	355	265
*Rehabilitation requests will be attended to with ARPA funds			



MUNICIPAL HOUSING



Detailed Budget General Fund

Housing

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	425,466	485,796	485,796	0
9131 Federal Social Security	33,321	38,027	38,241	214
9141 Health Insurance	20,900	29,400	29,400	0
9151 State Insurance Fund	7,964	10,444	10,502	58
9171 Christmas Bonus	9,600	11,200	14,000	2,800
9450 Rent of Buildings	30,611	30,611	30,611	0
Personnel Expense :	497,252	574,867	577,939	3,072
General Expense :	<u>30,611</u>	<u>30,611</u>	<u>30,611</u>	<u>0</u>
Subtotal :	<u>\$527,863</u>	<u>\$605,478</u>	<u>\$608,550</u>	<u>\$3,072</u>
02 Rent Subsidy				
9101 Regular Employees	89,462	93,192	93,192	0
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	7,089	7,377	7,437	60
9141 Health Insurance	8,149	8,400	8,400	0
9151 State Insurance Fund	1,556	2,025	2,043	18
9171 Christmas Bonus	3,200	3,200	4,000	800
Personnel Expense :	109,487	114,238	115,116	878
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$109,487</u>	<u>\$114,238</u>	<u>\$115,116</u>	<u>\$878</u>
31 Home Program				
9101 Regular Employees	22,482	23,232	23,232	0
9131 Federal Social Security	1,781	1,839	1,854	15
9141 Health Insurance	1,854	2,100	2,100	0
9151 State Insurance Fund	411	505	509	4
9171 Christmas Bonus	800	800	1,000	200
Personnel Expense :	27,328	28,476	28,695	219
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$27,328</u>	<u>\$28,476</u>	<u>\$28,695</u>	<u>\$219</u>
42 Housing Rehabilitation				
9101 Regular Employees	123,930	153,036	145,236	-7,800
9110 Driver Insurance	16	44	44	0

Budget 2024-2025

Detailed Budget General Fund

Housing

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
42 Housing Rehabilitation				
9131 Federal Social Security	9,787	12,077	11,573	-504
9141 Health Insurance	3,994	12,600	12,600	0
9151 State Insurance Fund	2,282	3,316	3,177	-139
9171 Christmas Bonus	4,000	4,800	6,000	1,200
Personnel Expense :	144,008	185,873	178,630	-7,243
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$144,008</u>	<u>\$185,873</u>	<u>\$178,630</u>	<u>(\$7,243)</u>
 Total : Housing				
Personnel Expense :	778,075	903,454	900,380	-3,074
General Expense :	<u>30,611</u>	<u>30,611</u>	<u>30,611</u>	<u>0</u>
Total :	<u>\$808,686</u>	<u>\$934,065</u>	<u>\$930,991</u>	<u>(\$3,074)</u>

Positions and Salaries Budget Fiscal Year 2024-25

Housing

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	2	12	0	4,406	0	52,872
Regular	Senior Accountant	1	12	0	2,496	0	29,952
Regular	Director	1	12	0	5,775	0	69,300
Regular	Projects and Programs Manager	2	12	0	6,760	0	81,120
Regular	Administrative Affairs Officer	1	12	0	1,979	0	23,748
Regular	Senior Housing Officer	1	12	0	2,400	0	28,800
Regular	Executive Officer	1	12	0	2,269	0	27,228
Regular	Sub-Director	1	12	0	4,160	326	53,832
Regular	Administrative Supervisor	1	12	0	2,410	0	28,920
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Social and Human Services Technician	1	12	0	2,200	0	26,400
Regular	Social Worker	1	12	0	2,650	0	31,800
Subtotal : Administration		<u>14</u>			<u>\$40,157</u>	<u>\$326</u>	<u>\$485,796</u>
Positions : Confidence : <u>1</u>		Regular : <u>14</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Rent Subsidy							
Regular	Administrative Affairs Assistant	1	12	0	1,917	0	23,004
Regular	Municipal Inspector	3	12	0	5,698	151	70,188
Subtotal : Rent Subsidy		<u>4</u>			<u>\$7,615</u>	<u>\$151</u>	<u>\$93,192</u>
Positions : Confidence : <u>0</u>		Regular : <u>4</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Home Program							
Regular	Administrative Affairs Officer	1	12	0	1,936	0	23,232
Subtotal : Home Program		<u>1</u>			<u>\$1,936</u>	<u>\$0</u>	<u>\$23,232</u>
Positions : Confidence : <u>0</u>		Regular : <u>1</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Housing Rehabilitation							
Regular	Administrative Affairs Officer	1	12	0	1,896	0	22,752
Regular	Senior Housing Officer	1	6	0	2,400	0	14,400

Budget 2024-2025

**Positions and Salaries Budget
Fiscal Year 2024-25**

Housing

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Senior Housing Officer	3	12	0	7,392	0	88,704
Regular	Worker	1	12	0	1,615	0	19,380
Subtotal : Housing Rehabilitation		<u>6</u>			<u>\$13,303</u>	<u>\$0</u>	<u>\$145,236</u>
Positions : Confidence : <u>0</u>		Regular : <u>6</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Housing		<u>25</u>			<u>\$63,011</u>	<u>\$477</u>	<u>\$747,456</u>
Positions : Confidence : <u>1</u>		Regular : <u>25</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		



EDUCATION DEPARTMENT

Mayra Lee Franco Colón, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Municipal Department of Education was created by Ordinance No. 75, Series: 1979-80. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The purpose of this Department is to ensure that the educational services provided to the City's children, youth, and adults enable them to learn to the best of their ability so that they may be fulfilled and productive citizens in the future, of benefit to themselves, their families and their community.

LOCATION

The main offices of the Education Department are located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center. In addition, through the Library Services Circuit it has a presence in the following municipal facilities:

- Native Neurodigital Center Santa Elvira, Urb. Santa Elvira, Santa Elena Street.
- Bairoa Native Neurodigital Center, Urb. Bairoa, 5 Los Criollos Street.
- Pedro Albizu Campos Municipal Library, 38 Padial Street.
- Native Knowledge Centers.

ORGANIZATIONAL STRUCTURE

The Municipal Education Department is organized under the following budget programs: (1) Fiscal Management and Administration, (2) Education, (3) School Transportation, (4) Youth Services and (5) Municipal Service Center.

FISCAL MANAGEMENT AND ADMINISTRATION

This program is responsible for directing, supervising, planning, organizing, and managing all the activities of the Municipal Education Department. In addition, it supports the activities of the other programs, providing the personnel, work area, equipment, and materials necessary for their development.





EDUCATION

Through this program, the Caguas Educating City Initiative is working to focus the city's commitment to the comprehensive education of its citizens. It is committed to education as a tool for social transformation, in which all city stakeholders are involved. It is a city project based on dialogue with the government, society, and the cities of the world.

This program also offers services to students such as scholarships at the primary, secondary, and university levels; donations for tuition, uniforms, books, other related expenses, and special education projects, among other services.

TRANSPORTATION

This program offers school transportation to children and young people from different sectors of the city. The Autonomous Municipality of Caguas complements the allocation of state funds and coordinates everything related to school transportation.

YOUTH SERVICES

Under this program, the Summer Camp is administrated, offering services to young people between the ages of 14 and 17, thus contributing to their personal development.

MUNICIPAL SERVICE CENTER

This program manages the Library Services Circuit, which operates at the Santa Elvira Native Neurodigital Center, the Bairoa Native Neurodigital Center, the Pedro Albizu Campos Municipal Library and the Native Knowledge Centers. Through this Circuit, technological training, tutoring, and Internet services, among others, are offered.

OBJECTIVES AND PRIORITIES

- Promote a creative response to the development of the knowledge economy.
- Promote education and competitiveness in Caguas and the East Central Region of Puerto Rico through innovative projects in the areas of science, mathematics, and technology.
- Improve student learning levels through a variety of family educational development activities, including traditional literacy and information technology.
- Improve learning levels in core subjects through various academic enrichment activities in regular, evening, summer, and other face-to-face and non-face-to-face periods.
- Improve student retention levels through the creation of internal and external alliances at different levels: District, Region, School, Municipality, and Public and Private Institutions.
- Promote the integral development of students through their participation in departmental projects aimed at improving their academic performance and developing appropriate lifestyles.
- Contribute to academic enrichment by providing teaching support services that motivate students to stay in school, attend classes, and develop their character within the framework of peaceful behavior.
- Contribute to the academic leadership development of teachers, counselors, principals, and students.



- Promote the enjoyment of science and technology as an act of lifelong learning.
- Expand the scope of the Department's projects by seeking external resources.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in the Personal Expenditure items that is mainly based on the creation of a position to coordinate services to special education students and the increase in the Christmas Bonus.

The increase in the Municipal Contribution item will cover the salary adjustment of the teachers of the CIMATEC School.

The Department of Education will have special funding allocations estimated at \$1,950,485.

CONSOLIDATED BUDGET SUMMARY

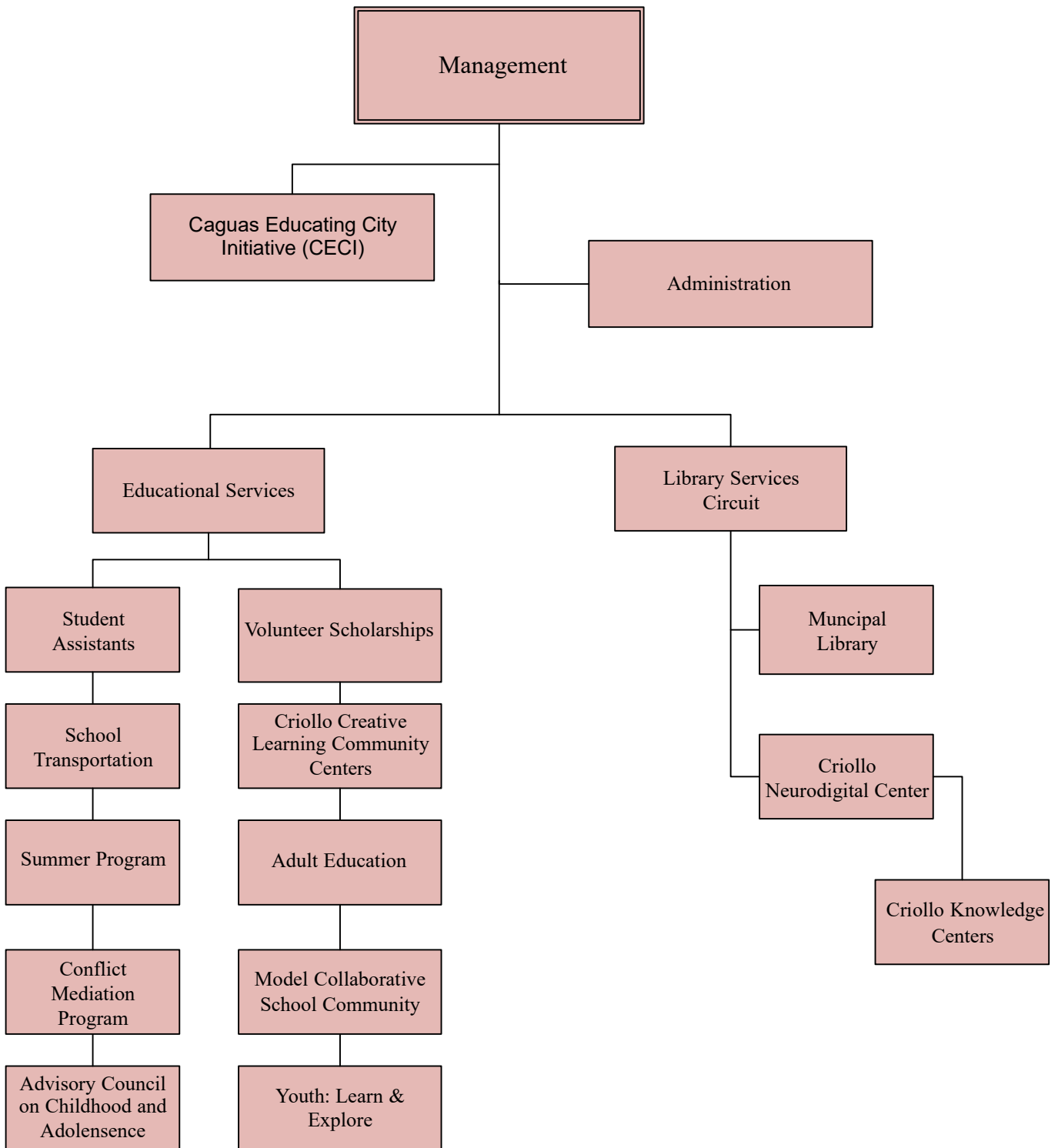
Education	Personnel Expense	General Expense	Total
General Fund	\$710,568	\$1,583,248	\$2,293,816
Special Funds			
DE- Library Services Program			\$0
DE -XXIst Century Academic Learning Center	\$0	\$810,000	\$810,000
DE - School Transportation	\$0	\$1,000,285	\$1,000,285
English/Civics Program	\$0	\$140,200	\$140,200
Total Special Funds	\$0	\$1,950,485	\$1,950,485
Consolidated Total	\$710,568	\$3,533,733	\$4,244,301

STATISTICS

EDUCATION	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Education			
Citizens Served	2,007	2,100	2,289
Donations	43	55	60
Scholarships	64	65	75
School Aid	1,655	1,700	1,750
Workshops-Participants	302	300	3,042
School Transportation-Participants	846	459	622
Youth Services			
Impacted Children, Youth, Parents and Teachers	583	600	4,363
Library Services Circuit			
Information Search	2,015	2,200	3,435
Technology Workshops-Participants	491	550	850
Tutoring (contact hours)	1,189	1,200	2,928
Computers (public use and wireless)	1,238	1,500	1,890



MUNICIPAL EDUCATION



Detailed Budget General Fund

Education

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	220,846	229,560	248,676	19,116
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	17,759	18,392	20,022	1,630
9141 Health Insurance	8,240	12,600	14,700	2,100
9151 State Insurance Fund	3,098	3,988	4,348	360
9171 Christmas Bonus	4,800	4,800	7,000	2,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	188	200	200	0
9465 Miscellaneous	1,384	5,400	5,400	0
Personnel Expense :	260,759	275,362	300,768	25,406
General Expense :	<u>1,572</u>	<u>5,600</u>	<u>5,600</u>	<u>0</u>
Subtotal :	<u>\$262,331</u>	<u>\$280,962</u>	<u>\$306,368</u>	<u>\$25,406</u>

07 Education

9101 Regular Employees	58,038	115,632	138,456	22,824
9131 Federal Social Security	4,624	9,093	10,977	1,884
9141 Health Insurance	2,100	8,400	10,500	2,100
9151 State Insurance Fund	1,397	2,021	2,441	420
9171 Christmas Bonus	2,400	3,200	5,000	1,800
9201 Office Supplies	0	150	150	0
9242 Operating Materials and Supplies	1,396	1,500	1,500	0
9411 Professional Services	0	45,000	45,000	0
9412 Non-Professional Services	0	2,250	2,250	0
9447 Donations	12,709	5,000	5,000	0
9448 Municipal Contributions	710,000	710,000	1,000,000	290,000
9449 Scholarships	19,200	25,000	25,000	0
9450 Rent of Buildings	36,000	36,000	36,000	0
9484 Other Festivals or Activities	12,255	110,000	110,000	0
Personnel Expense :	68,559	138,346	167,374	29,028
General Expense :	<u>791,560</u>	<u>934,900</u>	<u>1,224,900</u>	<u>290,000</u>
Subtotal :	<u>\$860,119</u>	<u>\$1,073,246</u>	<u>\$1,392,274</u>	<u>\$319,028</u>

08 Transportation

9101 Regular Employees	33,174	33,924	33,924	0
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Budget 2024-2025

Detailed Budget General Fund

Education

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
08 Transportation				
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	2,599	2,657	2,672	15
9141 Health Insurance	2,051	2,100	2,100	0
9151 State Insurance Fund	514	591	594	3
9171 Christmas Bonus	800	800	1,000	200
9422 Student Transportation	163,412	164,912	164,912	0
Personnel Expense :	39,154	40,094	40,312	218
General Expense :	<u>163,412</u>	<u>164,912</u>	<u>164,912</u>	<u>0</u>
Subtotal :	<u>\$202,566</u>	<u>\$205,006</u>	<u>\$205,224</u>	<u>\$218</u>
12 Youth Services				
9411 Professional Services	41,000	45,000	45,000	0
Personnel Expense :	0	0	0	0
General Expense :	<u>41,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
Subtotal :	<u>\$41,000</u>	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$0</u>
18 Municipal Services Center				
9101 Regular Employees	162,856	169,020	164,364	-4,656
9106 Irregular Employees	17,869	19,110	0	-19,110
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	14,315	14,885	13,112	-1,773
9141 Health Insurance	12,456	14,700	14,700	0
9151 State Insurance Fund	2,581	3,311	2,916	-395
9171 Christmas Bonus	6,400	6,400	7,000	600
9201 Office Supplies	325	400	400	0
9215 Maintenance Materials	0	400	400	0
9235 Telephone and Communications Expenses	13,838	12,888	12,888	0
9407 Library Maintenance	0	1,400	1,400	0
9411 Professional Services	72,210	86,748	86,748	0
9412 Non-Professional Services	20,859	40,000	40,000	0
9461 Equipment Maintenance	0	1,000	1,000	0

Budget 2024-2025

Detailed Budget General Fund

Education

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
18 Municipal Services Center				
Personnel Expense :	216,493	227,448	202,114	-25,334
General Expense :	<u>107,232</u>	<u>142,836</u>	<u>142,836</u>	<u>0</u>
Subtotal :	<u>\$323,725</u>	<u>\$370,284</u>	<u>\$344,950</u>	<u>(\$25,334)</u>
Total : Education				
Personnel Expense :	584,964	681,250	710,568	29,318
General Expense :	<u>1,104,776</u>	<u>1,293,248</u>	<u>1,583,248</u>	<u>290,000</u>
Total :	<u>\$1,689,740</u>	<u>\$1,974,498</u>	<u>\$2,293,816</u>	<u>\$319,318</u>

Positions and Salaries Budget Fiscal Year 2024-25

Education

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	2,000	0	24,000
Regular	Cond. of Light Motor Vehicle	1	12	0	1,646	0	19,752
Regular	Director	1	12	0	5,500	0	66,000
Regular	Cleaning Employee	1	12	0	1,593	0	19,116
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
Regular	Executive Officer	1	12	0	2,444	0	29,328
Regular	Sub-Director	1	12	0	4,160	0	49,920
Subtotal : Administration		<u>7</u>			<u>\$20,723</u>	<u>\$0</u>	<u>\$248,676</u>

Positions : Confidence : 1 Regular : 7 Transitory : 0 Irregular : 0

Program : Education

Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Socioeconomic Development Coordinator	2	12	0	4,000	0	48,000
Regular	Executive Officer	1	12	0	3,138	0	37,656
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Subtotal : Education		<u>5</u>			<u>\$11,538</u>	<u>\$0</u>	<u>\$138,456</u>

Positions : Confidence : 0 Regular : 5 Transitory : 0 Irregular : 0

Program : Transportation

Regular	Executive Officer	1	12	0	2,827	0	33,924
Subtotal : Transportation		<u>1</u>			<u>\$2,827</u>	<u>\$0</u>	<u>\$33,924</u>

Positions : Confidence : 0 Regular : 1 Transitory : 0 Irregular : 0

Program : Municipal Service Center

Regular	Administrative Affairs Assistant	3	12	0	5,033	0	60,396
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Digitized Programs Educator	1	12	0	2,396	0	28,752
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Executive Officer	1	12	0	2,668	0	32,016

Budget 2024-2025

Positions and Salaries Budget Fiscal Year 2024-25

Education

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Municipal Service Center		<u>7</u>			<u>\$13,697</u>	<u>\$0</u>	<u>\$164,364</u>
Positions :	Confidence : <u>0</u>	Regular : <u>7</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Education		<u>20</u>			<u>\$48,785</u>	<u>\$0</u>	<u>\$585,420</u>
Positions :	Confidence : <u>1</u>	Regular : <u>20</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Professional Services

Education

	Actual 2023-24	Recommended 2024-25	Change
Program: Education			
Educational Programs Advisor	30,000	30,000	0
Educational Workshops	15,000	15,000	0
Subtotal : Education	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$0</u>
Program: Youth Service			
Employment Experiences - Summer Program	45,000	45,000	0
Subtotal : Youth Service	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$0</u>
Program: Municipal Services Center			
Librarians	11,748	11,748	0
Tutors	75,000	75,000	0
Subtotal : Municipal Services Center	<u>\$86,748</u>	<u>\$86,748</u>	<u>\$0</u>
Total : Professional Services	<u><u>\$176,748</u></u>	<u><u>\$176,748</u></u>	<u><u>\$0</u></u>

Detailed Budget Non-Professional Services

Education

	Actual 2023-24	Recommended 2024-25	Change
Program: Education			
Review for College Board	2,250	2,250	0
Subtotal : Education	<u>\$2,250</u>	<u>\$2,250</u>	<u>\$0</u>
Program: Municipal Services Center			
Library Assistants - Researchers	40,000	40,000	0
Subtotal : Municipal Services Center	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$0</u>
Total : Non-Professional Services	<u><u>\$42,250</u></u>	<u><u>\$42,250</u></u>	<u><u>\$0</u></u>

Detailed Budget Donations

Education	Actual 2023-24	Recommended 2024-25	Change
Program: Education			
Uniforms, School Shoes and Other Aid	5,000	5,000	0
Subtotal : Education	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>
Total : Donations	<u><u>\$5,000</u></u>	<u><u>\$5,000</u></u>	<u><u>\$0</u></u>

Detailed Budget Municipal Contribution

Education	Actual 2023-24	Recommended 2024-25	Change
Program: Education			
INTECO	710,000	1,000,000	290,000
Subtotal : Education	<u>\$710,000</u>	<u>\$1,000,000</u>	<u>\$290,000</u>
Total : Municipal Contribution	<u>\$710,000</u>	<u>\$1,000,000</u>	<u>\$290,000</u>

Detailed Budget Other Festivals or Activities

Education

	Actual 2023-24	Recommended 2024-25	Change
Program: Education			
School Materials	50,000	50,000	0
Medals, Diplomas and Awards	20,000	20,000	0
Distinguished Graduates Awards	20,000	20,000	0
Educational Week	20,000	20,000	0
Subtotal : Education	<u>\$110,000</u>	<u>\$110,000</u>	<u>\$0</u>
Total : Other Festivals or Activities	<u><u>\$110,000</u></u>	<u><u>\$110,000</u></u>	<u><u>\$0</u></u>

HEAD START PROGRAM

Margot Vélez Meléndez, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Head Start Program is created by Executive Order No. 2005-599 of January 14, 2005 and Resolution No. 05A-67, Series: 2004-05. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Autonomous Municipality of Caguas is a direct recipient of the Head Start & Early Head Start Program and is legally and fiscally responsible for the administration of the federal funds received. They are also responsible for the funds received under the Early Head Start Expansion-Child Care Partnership proposals, where alliances are established with Child Care Program providers.

These funds are used to offer high quality services to children from zero to five years old in the municipalities of Caguas, Aguas Buenas, Gurabo, and Juncos. We have thirty-two (32) Head Start Centers, five (5) Early Head Start, five (5) combined Head Start/Early Head Start centers, and four (4) Child Care Partnership partners. The total allocated enrollment in Head Start/Early Head Start and Child Care Partnership for the year 2022-2023 was 1,448 children and 16 pregnant women for a total of 1,464. The enrollment projection for the 2023-2024 program year and the 2024 – 2025 program year will be 1,327 (1,311 children and 16 pregnant women) due to the reduction in HS enrollment and the increase in EHS enrollment.

LOCATION

The Program's administrative office is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

It consists of a Governing Board responsible for the legal and fiscal administration of the Head Start Program and a Policy Council. It is organized into two budget programs: (1) Management and Administration and (2) Child and Family Services.

MANAGEMENT AND ADMINISTRATION

The program plans, organizes, directs, supervises, and controls all activities aimed at offering high quality service to the children, with the commitment of a qualified human resource to identify and meet the needs of the participants, their families, and the community.



CHILD AND FAMILY SERVICES

HEAD START PROGRAM

Head Start (HS) serves children ages 2 years 8 months to 5 years from families whose income meets the Federal Poverty Guidelines. It currently has an assigned enrollment of 1,064 children. We are awaiting approval for a reduction of 169 slots due to difficulty in meeting the assigned enrollment, resulting in a projected Head Start enrollment of 895 slots. The Program recognizes that children are not alone, so services are broader and more comprehensive with a focus that includes the family and the community. It offers services in education, health, mental health, nutrition, services to children with special needs, and social services and emphasizes parent involvement.

EARLY HEAD START PROGRAM

Early Head Start (EHS) provides services to infants and toddlers from two months to two years and eight months, including pregnant women, whose income meets the Federal Poverty Guidelines. It provides comprehensive, continuous, intensive, broad, and comprehensive services for the development of infants and toddlers with family support. It currently has an assigned enrollment of 192 maternity infants, plus 16 pregnant women, for a total of 176 slots. Currently, the Early Head Start centers of our Program are located in Caguas, Juncos, and Aguas Buenas. We will be adding 32 additional spaces under a conversion proposal.

EARLY HEAD START EXPANSION-CHILD CARE PARTNERSHIP PROGRAM (CCP) I-II

This is a federally funded Special Project created to expand Early Head Start services and improve services to Child Care centers in quantity and quality. This project provided the opportunity to expand Early Head Start services, creating ten (10) additional settings, for a total of 80 slots with the expansion and 144 slots with the collaborations.

We currently have three alliances with Child Care; Native Children's Centers (80) administrated by the Department of Citizen Affairs of the Autonomous Municipality of Caguas; Centro Margarita, Inc. (24) and Centro Del Valenciano (40) in the Municipality of Juncos. With this project we impacted a total of 144 infants/maternal directly, as there are other children who are indirectly impacted by these services. They receive comprehensive, high-quality services in the areas of education, nutrition, mental health, social work, special needs, and health. This partnership is established through a contract with the responsibilities of each of the Early Head Start and Child Care Programs for compliance with the Performance Standards and Regulations of each Program.

CHILD AND ADULT CARE FOOD PROGRAM/SUMMER FOOD PROGRAM

This Program is supported by federal funds administrated by the Department of Education, State Food Agency, delegated to the Municipality by approval of a proposal. These funds are authorized and received through reimbursement, according to the food services offered. They provide to guarantee a complete and balanced diet, Breakfast, Lunch, and Snack, including the service of special diets to the children participating in these programs.

The Child Care Margarita, Inc. and Child Care Del Valenciano centers are not part of the Municipality of Caguas proposal, but they also receive food from the same Program. In these centers our responsibility is to ensure the quantity and quality of services, offering the necessary technical assistance.



RECOVERY FUND PROJECTS

The federal government established the opportunity to request funds for the recovery of the programs in the wake of hurricanes Irma and Maria, which required the development of proposals, which were approved with a term of 24 months from the date of approval. This year we completed the demolition of the Juan Navarro School in which Head Start and Early Head Start classrooms will be established. The demolition of the Oscar L. Bunker School and the interior part of the Betances Building #57 are in process.

The Program continues with ongoing monitoring at the centers to ensure safe and healthy environments. COVID-19 and ARPA funds were used.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consists of an increase in Personal Expenditure that is mainly based on the increase in the Christmas Bonus.

For operational purposes, the Head Start Program will have special funding allocations estimated at \$19,850,730.

CONSOLIDATED BUDGET SUMMARY

Head Start	Personnel Expense	General Expense	Total
General Fund	\$175,501	\$0	\$175,501
Special Funds			
HHS - Head Start Program	\$15,321,595	\$3,315,135	\$18,636,730
DE - Nutrition Program	\$0	\$1,214,000	\$1,214,000
Total Special Funds	\$15,321,595	\$4,529,135	\$19,850,730
Consolidated Total	\$15,497,096	\$4,529,135	\$20,026,231

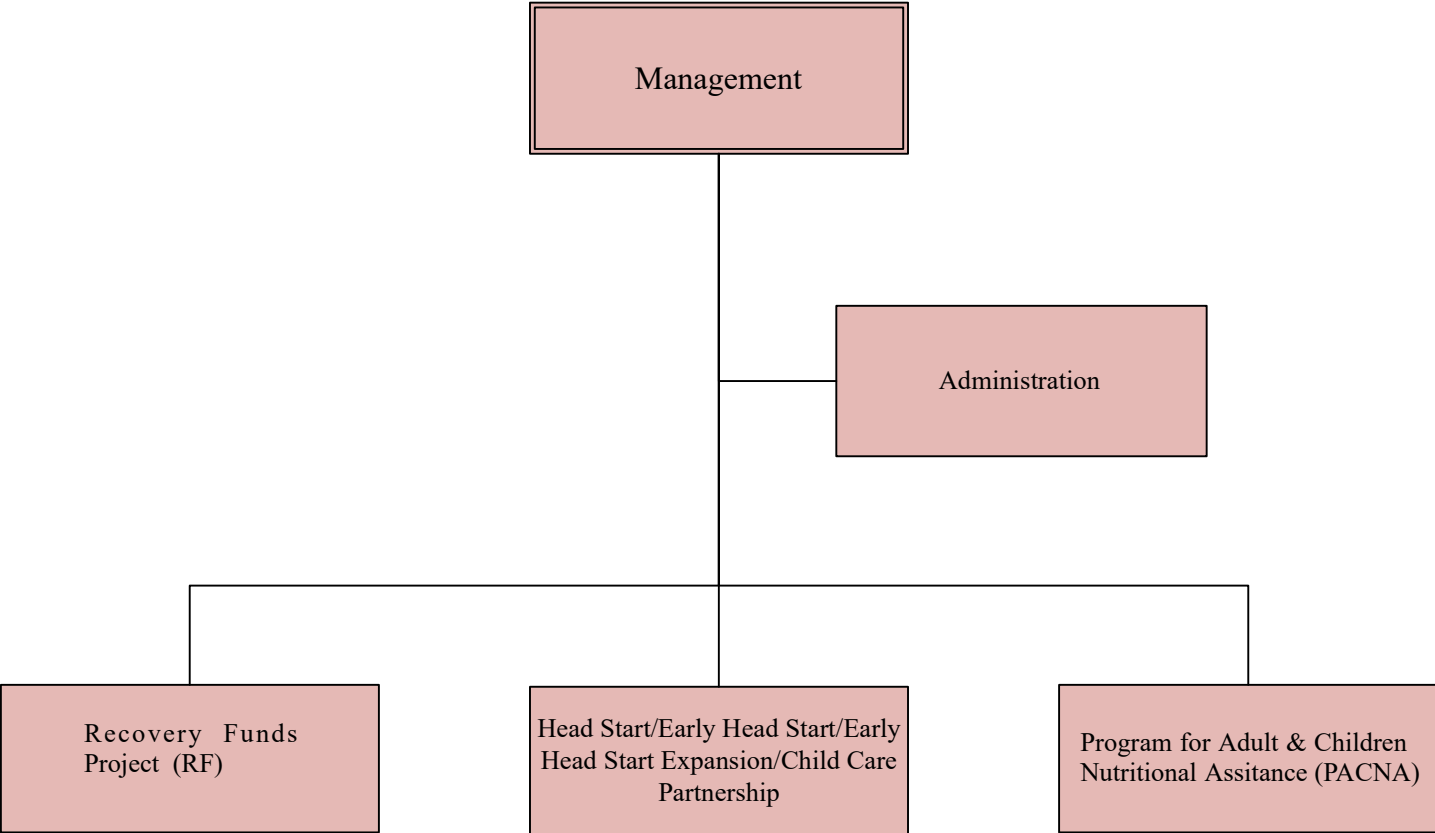


STATISTICS

Head Start & Early Head Start & Child Care Partnership	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Assigned Enrollment	1,464	1,327	1,327
Head Start	1,064	895	895
Early Head Start	240	272	272
Pregnant Women	16	16	16
Child Care Partnership	144	144	144
Enrollment Served	1,206	1,327	1,327
Head Start	920	895	895
Early Head Start	213	272	272
Pregnant Women	16	16	16
Child Care Partnership	57	144	144
Centers	52	46	54
Head Start	41	32	39
Early Head Start	3	5	6
Head Start/Early Head Start	4	5	5
Child Care Partnership	4	4	4
Classrooms/ Environment	114	106	110
Head Start	66	55	58
Early Head Start	30	33	34
Child Care Partnership	18	18	18



HEAD START



Detailed Budget General Fund

Head Start

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
44 Children's Services				
9101 Regular Employees	151,488	142,368	142,368	0
9131 Federal Social Security	12,293	11,597	11,658	61
9141 Health Insurance	6,205	8,400	8,400	0
9151 State Insurance Fund	2,604	3,059	3,075	16
9171 Christmas Bonus	3,200	3,200	4,000	800
9173 Marginal Benefits	6,000	6,000	6,000	0
Personnel Expense :	181,790	174,624	175,501	877
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$181,790</u>	<u>\$174,624</u>	<u>\$175,501</u>	<u>\$877</u>
Total : Head Start				
Personnel Expense :	181,790	174,624	175,501	877
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total :	<u>\$181,790</u>	<u>\$174,624</u>	<u>\$175,501</u>	<u>\$877</u>

Positions and Salaries Budget Fiscal Year 2024-25

Head Start

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Children's Services							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Management Assistant	1	12	0	2,156	248	28,848
Regular	Director	1	12	0	5,672	215	70,644
Regular	Educator	1	12	0	1,820	123	23,316
Subtotal : Children's Services		<u>4</u>			<u>\$11,278</u>	<u>\$586</u>	<u>\$142,368</u>
Positions : Confidence : <u>1</u>		Regular : <u>4</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Head Start		<u>4</u>			<u>\$11,278</u>	<u>\$586</u>	<u>\$142,368</u>
Positions : Confidence : <u>1</u>		Regular : <u>4</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

SOCIAL DEVELOPMENT AND COMMUNITY SELF-MANAGEMENT DEPARTMENT

Eluis J. Vick Diaz, Director

PROGRAM AREA

Human Development

LEGAL BASIS AND PURPOSE

The Department of Social Development and Community Self-Management is created pursuant to Section 19.007 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico and by Resolution No. 110, Series 1996-97, better known as the Budget Resolution for Fiscal Year 1997-98. Executive Order Number 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The main purpose of this Department is to promote the collaboration of the governmental sector with the People. Its purpose is to make available to the citizens new means to channel and develop their initiatives. In this way, their own organizations participate in the identification of common opportunities or needs and adopt a scheme of solutions and a structured work plan. In addition, it is proposed to encourage the self-management of communities so that they can address situations in their respective sectors through public-private initiatives.

On the other hand, the Department is responsible for orienting and offering support to the entities that have been established to promote citizen participation. Guidance and support efforts are aimed at advising on: operational aspects, administration and financing of the organizations, and workshops on effective communication mechanisms with public and private entities. They also work on strategies to obtain economic resources, promotion of community self-development initiatives and efforts to encourage the active participation of people in governmental and private processes that affect their neighborhoods and surrounding regions.

LOCATION

The Department is located on the third floor, Office No. 302, of the Ángel Rivera Rodríguez Municipal Government Center.

ORGANIZATIONAL STRUCTURE

The Department of Social Development and Community Self-Management has three budgetary programs: (1) Management and Administration, (2) Community Development, (3) Impulso Juvenil Criollo (4) Community Response Network



MANAGEMENT AND ADMINISTRATION

This program organizes, plans, supervises, and directs the Department's activities. In addition, it implements public policy regarding the concept of citizen participation and ensures compliance with the established objectives and work plan.

COMMUNITY INNOVATION

Establishes an educational program for community leaders in the eleven (11) neighborhoods to strengthen their civic infrastructure through the participation and training of volunteers. It also strengthens the mentoring community project where successful community-based entities collaborate, assist and exchange with others in their organizational processes. This effort involves establishing the criteria that define a mentoring community, identifying the resident associations that meet them and implementing a collective work plan.

Likewise, they develop the spaces for collaboration between the dependencies of the Autonomous Municipality of Caguas and the Resident Associations. In addition, they manage the permanent improvement projects built by the organizations with funds from public and/or private entities.

COMMUNITY SERVICES UNIT

It works with the unit of referrals or complaints received by residents' associations, among other matters. It is also part of the Inaugurations Committee, responsible for the evaluation of the infrastructure works carried out in the communities.

In addition, it supports the Departments and Offices of the Municipality, particularly those attached to the Secretariat of Infrastructure, Ornamentation and Conservation (SIOC) with the Referrals Unit. It also collaborates in infrastructure projects in the communities. The main objective is based on the development of collaboration spaces between these and the residents' associations to process their complaints through permanent improvement projects, from legislative funds, municipal funds and/or Federal Funds.

SPECIAL PROJECTS UNIT

The Special Projects Unit organizes, manages and promotes the work plans that are established with an expiration date and are assigned to the Community Self-Management Department. Its fundamental purpose is to transform community challenges into service opportunities and turn them into solutions for the benefit of the city.

ASOCAGUAS

By Executive Order Number: 2008-644 to recognize the Rural Water Supply Associations of Caguas, Inc. (AsoCaguas) as a facilitating link between the municipal administration and the communities that have rural water supply systems (Non-Prasa) within the territorial jurisdiction of the Autonomous Municipality of Caguas and for other purposes. This organization developed its Policies and Procedures structure, including an accounting system that not only complies with the provisions of the Municipal Order Code but also with generally accepted accounting principles, in order to maintain the transparency and integrity of its finances and economic evolution.



ASOCAGUAS, throughout its development, has been identifying and incorporating an excellent bank of professional resources, as well as having the support of resources from operators and administrators of Rural Water Supply Systems, who provide technical collaboration to the members of the water supply systems to develop the proposed work plan, maintaining the scope of the organizational objectives.

MULTISECTORIAL ALLIANCES / VIRGINIA LÓPEZ MARTÍNEZ VOLUNTEER SUPPORT CENTER

It reaffirms the municipal commitment to encourage and promote citizen participation through volunteer services. It offers a space for students and people in general to offer their free time by placing them in various activities and areas. Technical assistance is offered in the contribution of the benefit of the individual or organization to achieve individual and collective well-being. It develops the leadership of volunteers so that they become involved in programs, projects and activities for the benefit of citizens with the aim of improving the quality of life. The Center groups the following operational areas: Volunteer Recruitment, Multisectoral Corporate Social Responsibility, Community Response Network, Impulso Juvenil Criollo and Volunteer Elite.

IMPULSO JUVENIL CRIOLLO

The main objective of the Impulso Juvenil Criollo Commission is to promote and/or recommend public policy on the condition of young people, to make viable city strategies aimed at the young population viable, to encourage the free and effective participation of youth and to promote adequate conditions for the sustainable development of young people in Caguas and the Region. This Commission works in an integrated manner and in close coordination with agencies, offices, departments or entities that provide services or have programs that benefit young people. It is also responsible for promoting and recommending public policy on the condition of young people.

COMMUNITY RESPONSE NETWORK

Focuses on preparing Caguas citizens through training so that they can respond to incidents that may put life and property at risk. The educational process impacts individuals with the phases for managing an emergency: Preparation, Response, Recovery, Earthquake, Pandemics, Climate Change and the development of emergency operational plans.

VOLUNTEER ELITE

This is a project that strengthens the volunteer resource pool, recruiting people with the experience and knowledge necessary to provide voluntary service in our Creole city. In this way, we empower institutions, universities, communities and resources from government and private entities by offering them the space and opportunity to contribute their knowledge to help improve the city.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current one (2023-24) consist of an increase in Personal Expenditure that is mainly based on the creation of two (2) Promoter positions, salary adjustments as a result of the review of the department's organizational structure and the increase in the Christmas Bonus.



The Activities item in the Youth Services Program is created to cover the cost of the activities of the Creole Youth Impulse Commission. The Office Equipment line item is adjusted to actual expenditure. The increase in Travel Expenses corresponds to the payment of stipends for the use of personal vehicles for official procedures of the two new Promoters. The Equipment Rental item is eliminated since the rental of the photocopier of the Volunteer Center is included in the contract of the Purchasing and Auction Department.

CONSOLIDATED BUDGET SUMMARY

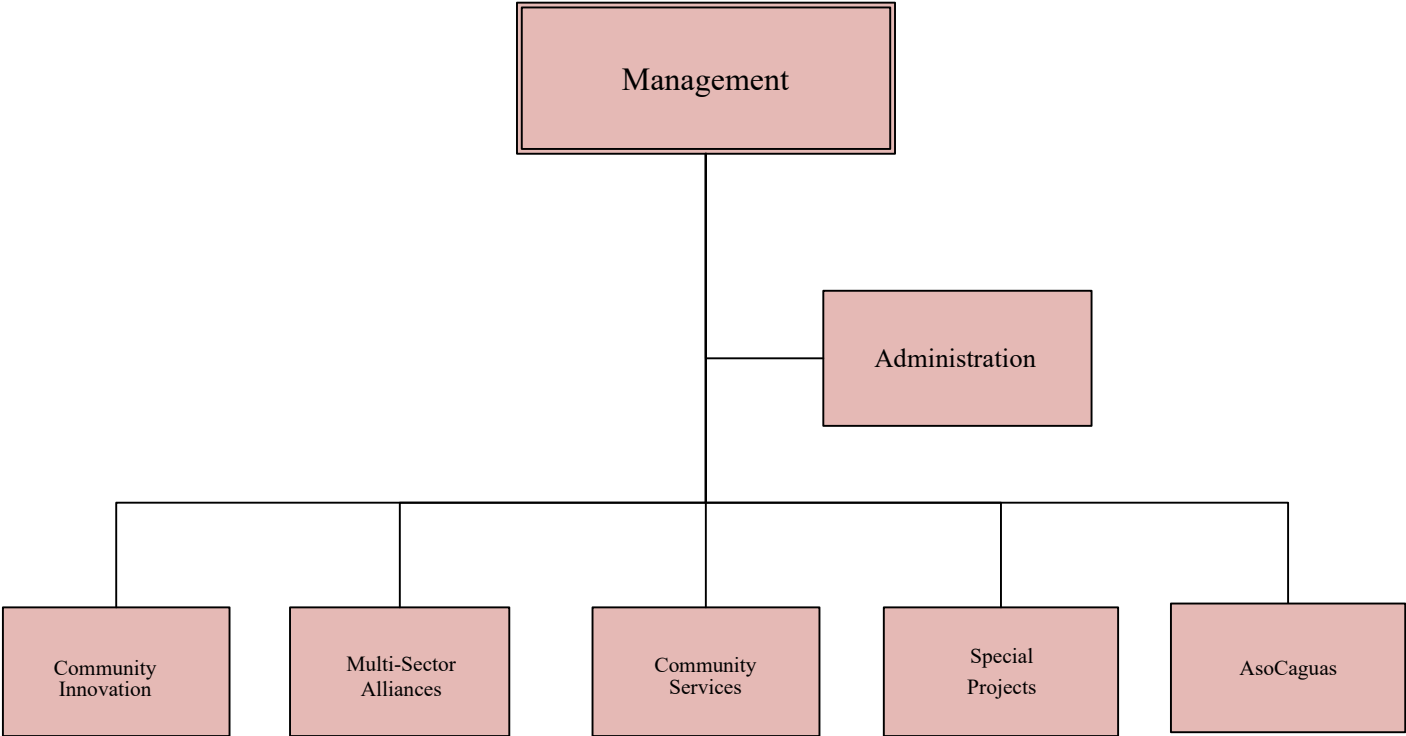
Community Self Development	Personnel Expense	General Expense	Total
General Fund	\$709,268	\$65,375	\$774,643
Special Funds	\$0	\$0	\$0
Consolidated Total	\$709,268	\$65,375	\$774,643

STATISTICS

Social Development and Community Self-Management	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Community Development			
Organizations Under Act 107 of the Municipal Code	80	83	87
Organizations Access Control Law and Horizontal Law	55	57	57
Resident's Committees	18	20	10
Rural Aqueducts (Non-PRASA)	18	17	17
Impacted Sectors	263	263	263
Workshops and Technical Advice Provided	97	146	207
Funds Delegation: Citizen Participation	7	4	4
Donations to Organizations	14	10	38
Internal Referrals Channeled	680	945	950
Volunteer Center			
New Recruitment (Students and Participants)	150	499	500
Service Hours	2,880	5,497	5,995
Registered Volunteers	399	1,359	1,362
Collaborations in support of organizations	108	172	175
Workshops Provided	108	180	185
Benefited Non-Profit Organizations	100	129	130
Recruited young people who participated in the activities	410	427	430
Activities	82	127	130
NPO registered in Project Alianza	75	80	83
Municipal Youth Impulse			
Youth Activities (16-31)	30	65	70
Impacted Youth	250	259	260
Trainings/Workshop	20	60	62
Educational Forums	1	5	6
Community Initiatives (Youth Participation)	17	20	31
School Alliances	5	5	7
Youth Committee	45	53	55



COMMUNITY EMPOWERMENT



Detailed Budget General Fund

Social Development and Community Self-Management

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	192,714	220,248	223,752	3,504
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	15,569	17,741	18,115	374
9141 Health Insurance	9,569	14,700	14,700	0
9151 State Insurance Fund	3,614	4,745	4,847	102
9171 Christmas Bonus	4,800	5,600	7,000	1,400
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	1,123	750	750	0
9242 Operating Materials and Supplies	2,997	3,000	3,000	0
9301 Office Equipment	0	3,680	4,725	1,045
9467 Publications and Announcements	0	375	375	0
Personnel Expense :	232,282	269,056	274,436	5,380
General Expense :	<u>4,120</u>	<u>7,805</u>	<u>8,850</u>	<u>1,045</u>
Subtotal :	<u>\$236,402</u>	<u>\$276,861</u>	<u>\$283,286</u>	<u>\$6,425</u>
12 Youth Services				
9201 Office Supplies	0	750	750	0
9242 Operating Materials and Supplies	0	375	375	0
9481 Festival or Activity I	0	0	1,500	1,500
Personnel Expense :	0	0	0	0
General Expense :	<u>0</u>	<u>1,125</u>	<u>2,625</u>	<u>1,500</u>
Subtotal :	<u>\$0</u>	<u>\$1,125</u>	<u>\$2,625</u>	<u>\$1,500</u>
25 Community Development				
9101 Regular Employees	266,798	321,948	355,236	33,288
9110 Driver Insurance	100	132	176	44
9131 Federal Social Security	21,236	25,367	28,257	2,890
9141 Health Insurance	12,897	25,200	29,400	4,200
9151 State Insurance Fund	4,751	6,971	7,763	792
9171 Christmas Bonus	8,000	9,600	14,000	4,400
9421 Travel Expenses	17,800	22,800	26,400	3,600
9447 Donations	0	10,000	10,000	0
9451 Rental of Equipment and Vehicles	0	5,850	0	-5,850
9481 Festival or Activity I	10,600	17,500	17,500	0

Budget 2024-2025

Detailed Budget General Fund

Social Development and Community Self-Management

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
25 Community Development				
Personnel Expense :	313,782	389,218	434,832	45,614
General Expense :	<u>28,400</u>	<u>56,150</u>	<u>53,900</u>	<u>-2,250</u>
Subtotal :	<u>\$342,182</u>	<u>\$445,368</u>	<u>\$488,732</u>	<u>\$43,364</u>
Total : Social Development and Community Self-Management				
Personnel Expense :	546,063	658,274	709,268	50,994
General Expense :	<u>32,520</u>	<u>65,080</u>	<u>65,375</u>	<u>295</u>
Total :	<u>\$578,584</u>	<u>\$723,354</u>	<u>\$774,643</u>	<u>\$51,289</u>

Positions and Salaries Budget Fiscal Year 2024-25

Social Development and Community Self Management

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Cond. of Light Motor Vehicle	1	12	0	1,730	0	20,760
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Administrative Affairs Officer	1	12	0	1,940	0	23,280
Regular	Executive Officer	1	12	0	2,542	0	30,504
Subtotal : Administration		<u>7</u>			<u>\$18,646</u>	<u>\$0</u>	<u>\$223,752</u>
Positions : Confidence : <u>1</u>		Regular : <u>7</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Community Development							
Regular	Socioeconomic Development Coordinator	2	12	0	4,178	0	50,136
Regular	Social Development Promoter	2	6	0	4,400	0	26,400
Regular	Social Development Promoter	7	12	0	15,400	0	184,800
Regular	Senior Social Development Promoter	1	12	0	2,521	0	30,252
Regular	Social and Self Management Supervisor	2	12	0	5,304	0	63,648
Subtotal : Community Development		<u>14</u>			<u>\$31,803</u>	<u>\$0</u>	<u>\$355,236</u>
Positions : Confidence : <u>0</u>		Regular : <u>14</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Social Development and Community Self Management		<u>21</u>			<u>\$50,449</u>	<u>\$0</u>	<u>\$578,988</u>
Positions : Confidence : <u>1</u>		Regular : <u>21</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Donations

Social Development and Community Self-Management

	Actual 2023-24	Recommended 2024-25	Change
Program: Community Development			
Citizen Participation Program	10,000	10,000	0
Subtotal : Community Development	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>
Total : Donations	<u><u>\$10,000</u></u>	<u><u>\$10,000</u></u>	<u><u>\$0</u></u>

Detailed Budget Festival or Activity I

Social Development and Community Self-Management

	Actual 2023-24	Recommended 2024-25	Change
Program: Youth Service			
Creole Youth Impulse Commission	0	1,500	1,500
Subtotal : Youth Service	<u>\$0</u>	<u>\$1,500</u>	<u>\$1,500</u>
Program: Community Development			
"Caguas Enciende Las Fiestas"	8,500	8,500	0
Activities for Community Organizations	5,000	5,000	0
Citizen Governance Model - Monitors	4,000	4,000	0
Subtotal : Community Development	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$0</u>
Total : Festival or Activity I	<u><u>\$17,500</u></u>	<u><u>\$19,000</u></u>	<u><u>\$1,500</u></u>

SECRETARIAT OF ECONOMIC DEVELOPMENT CAGUAS EMPRENDE

Zamia Baerga Torres, Secretary

PROGRAM AREA

Economic Development and Tourism Promotion

LEGAL BASIS AND PURPOSE

This Secretariat was created by Executive Order: 2005-599 of January 14, 2005 and Resolution No. 05-67, Series: 2004-05. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as a Secretariat.

The Secretariat of Economic Development - Caguas Emprnde is responsible for promoting entrepreneurial, commercial, and tourism development with a global vision. In addition, it encourages investment and savings, optimizes resources, and creates opportunities that allow for a better quality of life for the City of Caguas and the Central-Eastern Region of Puerto Rico. On the other hand, it has the task of providing opportunities for economic development in our City through the strategy of creation (attraction) and support-retention of companies. With this strategy and by promoting tourism and commercial activity, we are able to maintain the vitality and strength of the City's economic activity.

LOCATION

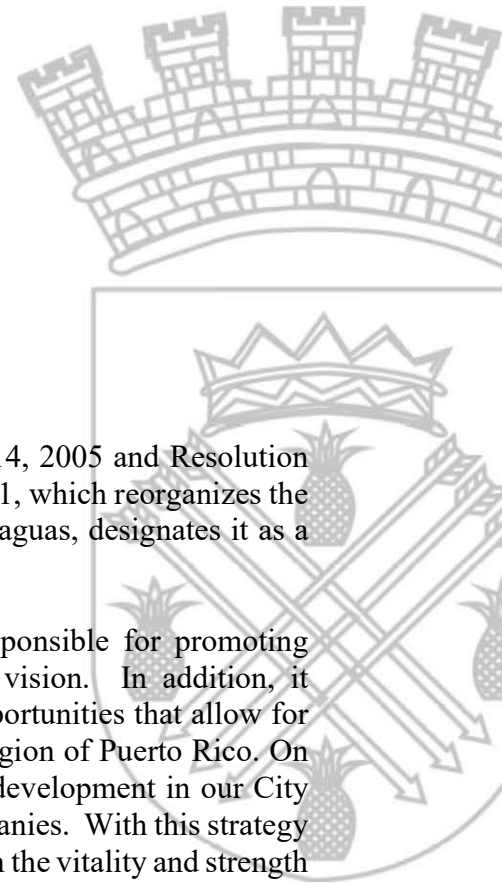
The office is located on the second floor of the Old Banco Santander, Betances Street in the Traditional Urban Center of Caguas.

ORGANIZATIONAL STRUCTURE

The Secretariat has the following budgetary programs: (1) Management and Administration, (2) Planning and Development of the Traditional Urban Center, (3) Market Square, (4) Promotion and Tourism, (5) Industrial, Commercial, and Service Promotion and (6) Film Development Program.

ADMINISTRATION AND MANAGEMENT

This program establishes the operational procedures of the Secretariat and provides for its coordination and management organization. In addition, it coordinates, channels, and processes the moral and financial support that the Autonomous Municipality of Caguas offers to the companies of the City, as well as to its affiliated corporations, such as: the Central Eastern Technology Initiative (INTECO), the Central Eastern Development Bank (BADECO), the Native Ethnoecological Conservation Corporation, Inc. (CCECI), the Native Center for Science and Technology (C3TEC) and the Youth Corporation for the Development of Sustainable Communities (CJDSC).



DIGITAL UNIT

The Digital Unit of the Municipality of Caguas is in charge of leading the municipality's digital strategy, with the objective of improving communication with citizens through different digital channels. The team is composed of experts in content development and publishing strategies in different digital platforms.

In terms of content development, our unit is responsible for creating and producing quality and relevant content for the citizens of Caguas, covering topics of public interest, municipal services, cultural and sports activities, among others. In addition, we make sure to use clear, concise, and accessible language for all citizens.

On the other hand, our publishing strategy in different digital platforms includes the creation of content for social networks, email, and other digital media. We also ensure that we maintain an active presence on all digital platforms, monitoring and responding to comments and queries from citizens.

The Digital Unit of the Municipality of Caguas is a key piece in the effective and transparent communication of the municipality with its citizens, using the latest technologies and digital tools to improve the quality of life of the inhabitants of our municipality.

PLANNING AND TRADITIONAL TOWN CENTER DEVELOPMENT

This program channels the comprehensive development initiatives that the Office of Traditional Urban Center Development (ODECUT) executes in the Traditional Urban Center (CUT) through the development of a fast and effective permitting process; the creation of a marketing plan to promote commercial, residential, and institutional economic activity; and the development of housing and services in the CUT.

ODECUT is an entity that promotes new businesses and supports existing ones. In addition, it serves as a liaison between residents, the Municipal Police, the Department of Infrastructure, Beautification and Conservation and other municipal agencies. It also collaborates with the creation of entertainment activities in order to attract visitors and provide spaces of healthy coexistence for our citizens. This has a direct impact on the economy of our Traditional Urban Center. It makes viable and promotes the businesses of the Santiago R. Palmer Plaza (kiosks, carts) in order to provide additional attractions. Our Plaza, once again, has been distinguished among the top five public plazas in the country.

Through Resolution 11B-8 Series 2011-2012, the Corporation for the Development of the City of Caguas (CODECCA) was created. This corporation, in alliance with the Urban Center Development Office, was in charge of the development of housing and commercial development projects with the purpose of repopulating, rebuilding, and revitalizing our Traditional Urban Center. In order to achieve this goal and in accordance with the current economic reality, especially in the construction area, it was determined to consolidate the functions and duties of CODECCA with ODECUT. Thus, the Office for the Development of the Traditional Urban Center (ODECUT) assumes all the functions.



MARKET PLACE

In 2009, the Ordinance adopting the Regulations for the operation, use, lease, and administration of the Plaza Del Mercado was approved. Among its main objectives is to develop a new concept in the facilities, turning it into an incubator for micro-enterprises and offering alternatives for self-employment that contribute to the economic development of the city.

Our Market Square has become a meeting point, a tourist attraction, an agro-cultural district and our Native commercial center par excellence. The offerings to our citizens and visitors are not limited to fruits, vegetables, and groceries. It has places for beauty, fine pastries, restaurants from organic to the enjoyment of a good coffee, supply and art classes, a place for the development and study of music and special gifts; among others. Professional services are also offered to citizens, such as but not limited to: lawyers, accountants, and psychologists.

The development obtained by this new concept leads us to obtain revenue from space rentals of approximately \$180,000 per year. This revenue is recorded in a special fund designated to strengthen the maintenance and operation of the Plaza del Mercado.

Among the priorities of this program are:

- Revitalize the Market Square by making improvements to the structure in order to make it more attractive and competitive.
- Support existing businesses to boost the city's economic development.
- Maintain existing businesses and attract new tenants to achieve 100% occupancy.
- Turn the space into a shopping center where citizens can find different and new alternatives in services and products.
- Create a space with varied commercial offers to consumers, as well as a familiar, cultural and safe environment, becoming a point of interest in our city.
- Make the space one where, in addition to commercial offers, consumers can enjoy a familiar, cultural, and safe environment, becoming a point of interest in our city.

PROMOTION AND TOURISM

This program seeks to "Consolidate Caguas as a World Class Tourist City" through the City's Tourism Development and Marketing Office. The activities developed by this office are intended to promote and market the tourist attractions of the City of Caguas and attract the tourism industry to consider Caguas as a tourist destination in their promotional packages. Among its priorities are:

- Increase the number of visitors and tourists to the City
 - Motivate the City's Internal Marketing Committee with the purpose of effectively promoting public and private activities and events that take place in the City of Caguas.



- Maintain periodic meetings with the Travel Partners Committee so that all partners are aware of the tourism product of each member of the Committee.
 - Market the City's activities and events on the Office of Tourism Development's website (www.visitacaguas.com).
 - Create alliances with different sectors of the country in order to strengthen the City's tourism product.
- Strengthen existing offerings and promote new ones.
 - Complement the Native Heart Route with additional tourist attractions
 - Seek alternatives for land-based tourist transportation.
 - Develop new modalities such as religious, gastronomic, shopping, and convention tourism
 - Promote new lodges, facilities, and tourism offerings.

NATIVE CENTER FOR SCIENCE AND TECHNOLOGY (C3TEC)

This project was conceived as an essential element of the Municipal Strategic Plan to prepare citizens for the global knowledge economy. This Center is a complement to the formal science education that takes place in the classroom. It is also a place to "explore, discover, and enjoy" the wonders of modern technology through interactive exhibits, giant-format movie theaters, lecture halls, and special events. The Municipality transferred in usufruct the land and facilities of C3TEC and its operation and administration to Centro Criollo de Ciencias y Tecnología, Inc. through a contract between the parties. C3TEC is a non-profit corporation created by the Municipality for this purpose.

C3TEC seeks to promote environmental, ecological, urban, and global awareness of the entire community, especially young people, as a result of the content and impact of its interactive exhibits and educational activities. It will inspire in its visitors the urgent need to embrace science and technology as the basis of all future progress and well-being. In addition, C3TEC has created a space that has become a unique movie theater, distinguishing itself for its great offerings of renowned international and commercial productions in a one-of-a-kind environment.

CAGUAS BOTANICAL AND CULTURAL GARDEN WILLIAM MIRANDA MARÍN

It began as a project of the Autonomous Municipality of Caguas and was inaugurated during the summer of 2007. In April of the same year, the Municipality transferred in usufruct the land and facilities of the Caguas Botanical and Cultural Garden and its operation and administration to the Native Ethnoecological Conservation Corporation (CCECI), by means of a contract between the parties. CCECI is a non-profit corporation created by the Municipality for this purpose. Through this organization, the Municipality expects to develop the following activities:

- The evolution of the Botanical and Cultural Garden as a center for historical, archaeological, and anthropological research and cultural promotion.
- Artistic, educational, and entertainment activities to attract more visitors.



- Evolution of nature tourism projects (Honor the River; Ecological Corridor).
- Research and development of agricultural technology for transfer to agroecological community enterprises

INDUSTRIAL, COMMERCIAL AND SERVICE PROMOTION

Through this program, the initiative known as "PromoCaguas" is being developed. This provides cohesion to business promotion and development, serving as the axis of economic development strategies. In addition, it strengthens the concept of a single gateway to business services. On the other hand, it has the element of internationalizing the business promotion of Caguas. It also provides specialized support to community or self-managed businesses, a model known as Social Entrepreneurship. Finally, it offers incentives with the purpose of attracting and retaining companies that contribute significantly to the economy of our City.

This program is supported by federal funds for the establishment of a business management and competitiveness training project. It also has an allocation of federal funds for the Financial Assistance Program for micro, small, and medium-sized companies. Through this program, our municipality provides an economic incentive to companies in the city as an additional tool that serves as an economic boost to make their businesses more competitive. In this way, the efforts of our Municipal Administration to encourage the economic development of Caguas continue. We have been allocated federal funds for the Student Entrepreneurial Training Program in Caguas public schools. With this program, known as "Youth Entrepreneurial Start-Up, we continue our efforts to foster an entrepreneurial culture in our city from an early age by providing our Caguas students with an integral education in tune with the new times and strengthening the necessary skills to face the new challenges of the country.

- Create an entrepreneurial culture in the city.
- Expand strategies for the retention and creation of new businesses.
- In alliance with INTECO and through the Center for Emerging Companies in Science and Technology (CEECTEC), develop a technological and entrepreneurial skills program.
- In alliance with universities in the region, develop a plan to provide training and define support for participants.
- Promote the creation of community-based agricultural and urban enterprises through counseling and business education; develop an agricultural curriculum to be offered at the Urban Agricultural Plaza of the Botanical and Cultural Garden.
- Promote the creation of microenterprises in the communities and support existing ones.
- Promote the export of services and/or products by companies in Caguas and the region
- Strengthen initiatives to promote international relations.



- Expand our support for the investment of Caguas companies through visits to established companies in the City to learn about their products and services and offer the support of PromoCaguas' services; orientations to entrepreneurs about municipal and state incentives; inventory of commercial and industrial premises and land available for rent, sale, support, and management in the permits process.
- Encourage, develop, and support legal entities created in industrial parks.

This program also fosters the strengthening of projects and activities that stimulate economic development in the City in its different variations, such as:

EAST CENTRAL TECHNOLOGY INITIATIVE (INTECO)

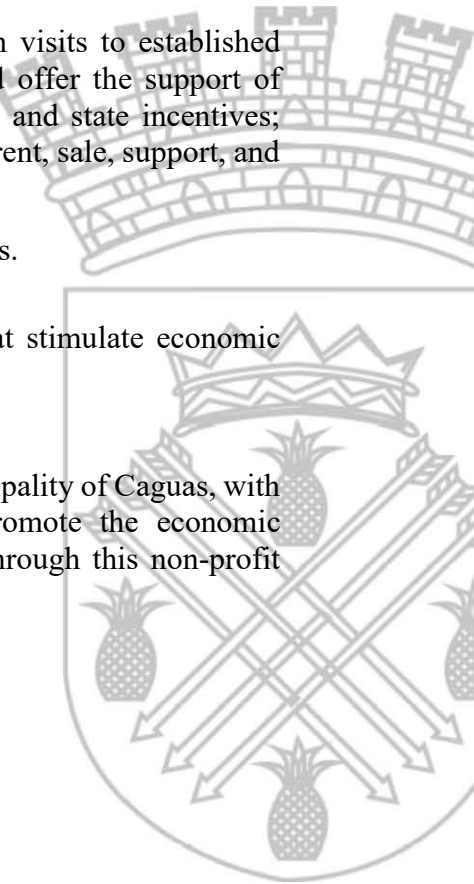
This is an organization created and incorporated by the Autonomous Municipality of Caguas, with the purpose of channeling projects and activities of all kinds that promote the economic development of Caguas and the East Central Region of Puerto Rico. Through this non-profit organization, the Municipality develops the following projects:

- Native Innovation Center (Business Incubator) (CEETEC)
- Broadband Project for the Central Eastern Region
- New business incubators at the regional level
- East Central Tourist District
- Areas of tourist interest and development of new business projects

CENTRAL EASTERN CENTRAL DEVELOPMENT BANK (BADECO)

The Community Development Bank (CDB) was originally a community bank created as a strategy to improve the housing conditions of low and moderate income families by providing financing for the acquisition of housing or to improve the conditions of existing homes. It then expanded the offering of financial products aimed at economic development initiatives, with the objective of fostering the creation of new businesses. The community bank has evolved to become the East Central Development Bank, with the mission of becoming an economic development bank for the East Central Region. Currently BADECO is a corporation created by the Municipality that operates independently. Through this organization the Municipality expects to develop the following activities:

- Establish itself as a financial support bank for the economic development of the East Central Region of Puerto Rico
- Develop strategies to capitalize and market the Bank and achieve operational self-sufficiency
- Promote the Native Savings and Investment Accounts program and provide financial education to participants



YOUTH CORPORATION FOR THE DEVELOPMENT OF SUSTAINABLE COMMUNITIES (CJDCS)

Recognizing that food security must be a priority on the public agenda, the Autonomous Municipality of Caguas began a strategic planning process using the democratic governance model and concluded that we need sustainable local development models. With this initiative we prioritize food security by using small producers' nuclei under the concept of cooperation. These nuclei work in agroecological agriculture, traditional agriculture, medicinal and aromatic plants, and agricultural production. CJDCS is a non-profit corporation created by the Municipality for the following purposes:

- Establish research projects, education programs, and alternative education curricula on agricultural technology, renewable energy, waste management, healthy nutrition, and sustainable tourism.
- Establish alliances with natural or legal persons, mainly from the city, to train and offer training to homeless people, single mothers, people with special needs, youth in diversion programs, veterans, immigrants, ex-convicts, among other groups, with the purpose of facilitating their incorporation into the country's labor force.
- Propose a cluster with active participation of community organizations in sectors whose indicators reflect socioeconomic disadvantages. Participating organizations must adopt a new business model based on the priorities of collaboration, self-management, democracy, equity, and solidarity. The model will promote a solidarity economy and the adequate distribution of wealth, fostering prosperity for all in the communities, which will be achieved by establishing productive activities and creating jobs through projects that generate value-added goods and services.
- Promote strategic alliances with the following sectors: community education, civic, professional, commercial, business, industrial, public, and private sectors that strengthen the human capital of the communities through research processes, marketing, management and administration services, training, and education.

FILM DEVELOPMENT PROGRAM

This special program, through the Caguas Film Commission, seeks to turn the city into a recognized film zone. The purpose of this program is to attract investments to boost the city's economic development. Among its purposes are:

- Provide services for rental permits at locations in municipal facilities to be used as film sets.
- Serve as a liaison between government, community and private enterprise to provide support services to the film industry in the city.
- Provide an element of orientation and education to the public about the film industry.
- Highlight the importance of the film industry in the economy of the city and Puerto Rico
- Promote interest in this industry as an economic alternative.
- Continue developing the foundations for the development of the film industry in Caguas and Puerto Rico in order to encourage the economic development of the city.



SIGNIFICANT CHANGES

The most significant variances between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in Personal Expenditure that is mainly based on the transfer of an administrative position from the Mayor's Office and the increase in the Christmas Bonus.

The increase in the Municipal Contribution item is based on the increase in the annual contribution to C3TEC and INTECO. The items for Publications and Advertisements and Professional Services are adjusted to the actual expenditure.

The Ministry of Economic Development will have special fund allocations estimated at \$674,186.

CONSOLIDATED BUDGET SUMMARY

Secretariat of Economic Development	Personnel Expense	General Expense	Total
General Fund	\$1,219,235	\$1,462,796	\$2,682,031
Special Funds			
HUD- Public Service - Youth Entrepreneurship Program(CDBG)	\$0	\$39,904	\$39,904
HUD- Promo Caguas ,Technical Assistance Caguas Compite (CDBG)	\$0	\$64,582	\$64,582
Reinvestment And Development fund	\$0	\$307,000	\$307,000
Tourism Store	\$0	\$1,000	\$1,000
Emerging Business Center Rent	\$0	\$32,000	\$32,000
Advertising Zones	\$0	\$10,500	\$10,500
Plaza del Mercado (Market Place) Rent	\$25,000	\$124,000	\$149,000
Utilities Plaza del Mercado	\$0	\$39,000	\$39,000
Rent Carts Plaza Palmer	\$0	\$9,600	\$9,600
Rent Parking Spaces	\$0	\$21,600	\$21,600
Total Special Funds	\$25,000	\$649,186	\$674,186
Consolidated Total	\$1,244,235	\$2,111,982	\$3,356,217

STATISTICS

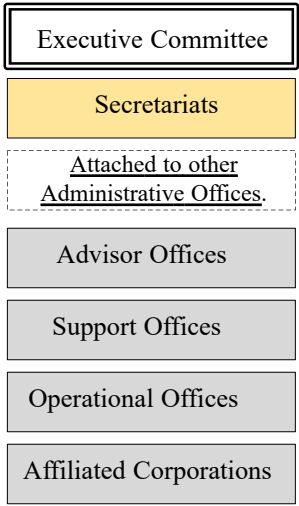
SECRETARIAT OF ECONOMIC DEVELOPMENT	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Planning and Development			
Investment in Completed Public Projects	\$910,000	\$27,000,000	\$29,700,000
Investment Private Projects in Process	\$10,123,200	\$158,000,000	\$189,600,000
Investment in Completed Private Projects	\$22,025,000	\$101,600,000	\$81,600,000
Investment Public/Private Projects - Process	\$20,325,000	\$14,500,000	\$15,950,000
Activities Carried Out	85	90	130
Visitantes to the "Carrousel"	15,287	12,500	13,600
Marketplace			
Percent of Occupancy	100%	99%	100%
Activities Carried Out	65	84	90
Investment in Improvements and Repairs	\$29,385	\$73,274	\$55,000



SECRETARIAT OF ECONOMIC DEVELOPMENT	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Promotion and Tourism			
Visitors Served	6,200	3,481	4,800
Development of Tourism Offer	7	22	25
Alliances with Entities and Associations	10	11	12
Activities Carried Out	29	25	28
Activity Participants	925	1,561	1,820
Number of International Events	2	1	2
Excursions Carried Out	50	35	40
Excursion Participants	3,900	3,200	3,500
School Groups	43	37	40
Number of Fairs Held	2	1	2
Visitors to the Garden	95,000	88,648	92,000
Visitors to C3Tec (Virtual and In-Person)	105,000	27,000	52,000
Visitors to the Fine Arts Center	110,000	95,929	115,000
Industrial, Commercial and Services Promotion			
Private Capital Formation	\$9,250,000	\$10,895,200	\$12,500,000
Loans Granted Private Banking	\$4,500,000	\$4,625,000	\$5,200,000
New Companies Created	50	58	65
New Jobs Created	210	207	230
Jobs Retained	2,300	2,489	1,300
Business and Trade Fairs	15	5	5
Workshops and Seminars Provided	40	55	60
Benefited Entrepreneurs	1,350	2,287	2,312
Tax Incentives Granted	15	10	12
Municipal Return of Incentives Granted	\$450,000	\$295,000	\$375,000
Private Capital Investment	\$12,500,000	\$3,800,000	\$22,630,000
Management Support	425	538	550
Export Activities	0	0	0
Benefited Companies	0	0	0
Business Startup Training/Schools	11	13	15
Business Startup Training/Teachers	20	31	35
Business Startup Training/Students	400	508	590
Social Networks Visitors	30,000,000	34,000,000	36,000,000
Development of Cinema			
Audience at Cinema Activities	1,810	1,750	1,920
Film Festivals	1	1	1
Film Projects	25	22	20

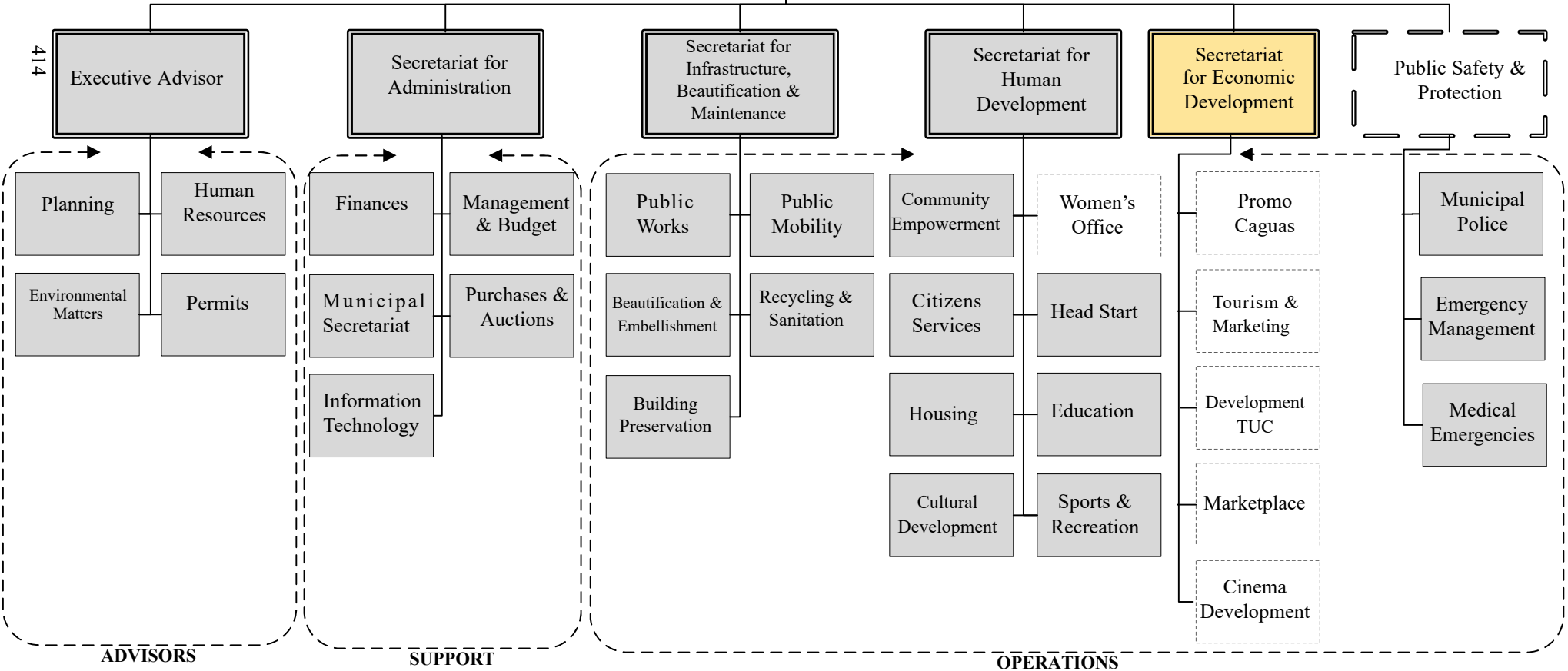
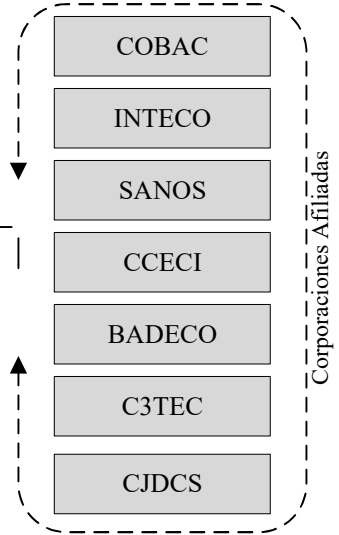
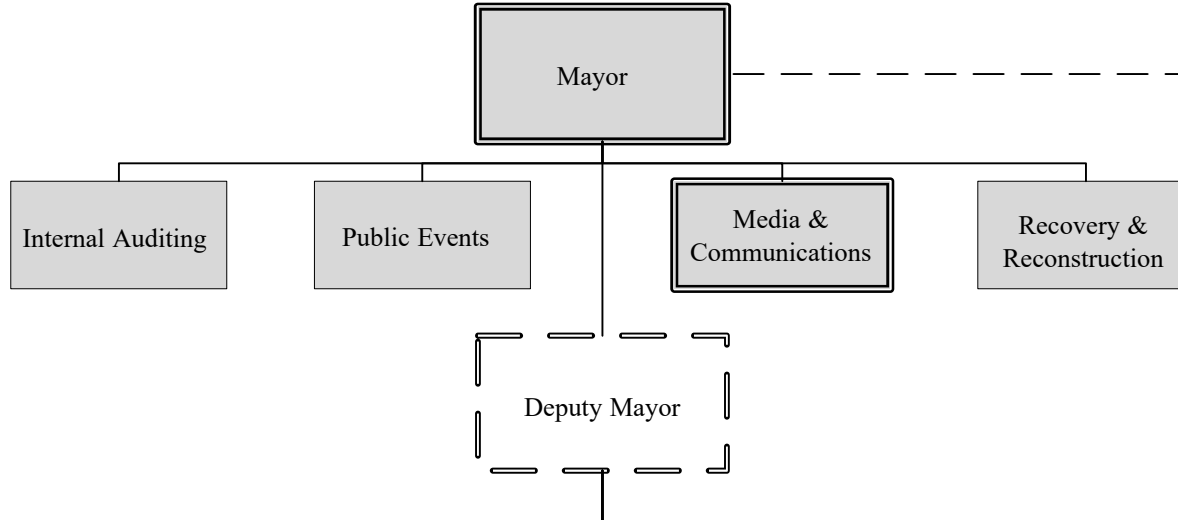


Legend



Autonomous Municipality of Caguas

Official Organizational Chart



Detailed Budget General Fund

Secretariat of Economic Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	432,396	449,472	479,004	29,532
9110 Driver Insurance	16	22	44	22
9131 Federal Social Security	35,106	36,440	38,945	2,505
9141 Health Insurance	21,076	23,100	25,200	2,100
9151 State Insurance Fund	8,306	9,629	10,317	688
9171 Christmas Bonus	8,000	8,800	12,000	3,200
9173 Marginal Benefits	18,000	18,000	18,000	0
9201 Office Supplies	499	500	500	0
9215 Maintenance Materials	149	150	150	0
9242 Operating Materials and Supplies	70	75	75	0
9411 Professional Services	65,850	119,250	119,250	0
9444 Subscriptions	4,100	5,260	5,260	0
9450 Rent of Buildings	0	72,000	72,000	0
Personnel Expense :	522,900	545,463	583,510	38,047
General Expense :	<u>70,669</u>	<u>197,235</u>	<u>197,235</u>	<u>0</u>
Subtotal :	<u>\$593,568</u>	<u>\$742,698</u>	<u>\$780,745</u>	<u>\$38,047</u>
03 Planning and Development				
9101 Regular Employees	54,472	56,748	57,240	492
9131 Federal Social Security	4,290	4,465	4,533	68
9141 Health Insurance	2,100	4,200	4,200	0
9151 State Insurance Fund	939	1,226	1,245	19
9171 Christmas Bonus	1,600	1,600	2,000	400
9481 Festival or Activity I	0	415,000	415,000	0
Personnel Expense :	63,401	68,239	69,218	979
General Expense :	<u>0</u>	<u>415,000</u>	<u>415,000</u>	<u>0</u>
Subtotal :	<u>\$63,401</u>	<u>\$483,239</u>	<u>\$484,218</u>	<u>\$979</u>
19 Public Market				
9101 Regular Employees	183,029	212,160	177,876	-34,284
9110 Driver Insurance	16	22	0	-22
9131 Federal Social Security	14,491	16,786	14,224	-2,562
9141 Health Insurance	11,677	18,900	16,800	-2,100
9151 State Insurance Fund	3,338	4,611	3,906	-705

Budget 2024-2025

Detailed Budget General Fund

Secretariat of Economic Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
19 Public Market				
9171 Christmas Bonus	6,400	7,200	8,000	800
Personnel Expense :	218,951	259,679	220,806	-38,873
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$218,951</u>	<u>\$259,679</u>	<u>\$220,806</u>	<u>(\$38,873)</u>
47 Promotion and Turism				
9101 Regular Employees	106,426	138,300	157,860	19,560
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	8,325	10,827	12,460	1,633
9141 Health Insurance	1,854	8,400	10,500	2,100
9151 State Insurance Fund	2,364	2,973	3,421	448
9171 Christmas Bonus	2,400	3,200	5,000	1,800
9201 Office Supplies	249	250	250	0
9215 Maintenance Materials	213	225	225	0
9242 Operating Materials and Supplies	186	200	200	0
9448 Municipal Contributions	184,300	162,300	162,300	0
9467 Publications and Announcements	0	1,000	0	-1,000
9481 Festival or Activity I	22,856	25,490	25,490	0
Personnel Expense :	121,385	163,722	189,263	25,541
General Expense :	<u>207,804</u>	<u>189,465</u>	<u>188,465</u>	<u>-1,000</u>
Subtotal :	<u>\$329,189</u>	<u>\$353,187</u>	<u>\$377,728</u>	<u>\$24,541</u>
48 Industrial and Commercial Promotion				
9101 Regular Employees	85,164	88,980	88,980	0
9131 Federal Social Security	6,767	6,993	7,038	45
9141 Health Insurance	6,091	6,300	6,300	0
9151 State Insurance Fund	1,440	1,920	1,932	12
9171 Christmas Bonus	2,400	2,400	3,000	600
9201 Office Supplies	198	200	200	0
9242 Operating Materials and Supplies	141	150	150	0
9411 Professional Services	46,800	28,700	29,700	1,000
9448 Municipal Contributions	500,000	545,416	631,846	86,430
9467 Publications and Announcements	0	1,000	0	-1,000

Budget 2024-2025

Detailed Budget General Fund

Secretariat of Economic Development

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
48 Industrial and Commercial Promotion				
Personnel Expense :	101,862	106,593	107,250	657
General Expense :	<u>547,139</u>	<u>575,466</u>	<u>661,896</u>	<u>86,430</u>
Subtotal :	<u>\$649,001</u>	<u>\$682,059</u>	<u>\$769,146</u>	<u>\$87,087</u>
49 Film Development				
9101 Regular Employees	41,154	41,904	41,904	0
9131 Federal Social Security	3,209	3,267	3,283	16
9141 Health Insurance	2,005	2,100	2,100	0
9151 State Insurance Fund	803	897	901	4
9171 Christmas Bonus	800	800	1,000	200
9201 Office Supplies	200	200	200	0
Personnel Expense :	47,972	48,968	49,188	220
General Expense :	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
Subtotal :	<u>\$48,172</u>	<u>\$49,168</u>	<u>\$49,388</u>	<u>\$220</u>
Total : Secretariat of Economic Development				
Personnel Expense :	1,076,470	1,192,664	1,219,235	26,571
General Expense :	<u>825,812</u>	<u>1,377,366</u>	<u>1,462,796</u>	<u>85,430</u>
Total :	<u>\$1,902,281</u>	<u>\$2,570,030</u>	<u>\$2,682,031</u>	<u>\$112,001</u>

Positions and Salaries Budget Fiscal Year 2024-25

Secretariat of Economic Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary	
Program : Administration								
Regular	Management Assistant	1	12	0	2,080	0	24,960	
Regular	Executive Assistant	2	12	0	10,780	0	129,360	
Regular	Cond. of Light Motor Vehicle	1	12	0	1,712	0	20,544	
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200	
Regular	Socioeconomic Development Coordinator	1	12	0	2,241	0	26,892	
Regular	Specialist in Economic Development and Tourism	1	12	0	2,496	0	29,952	
Regular	Administration Manager	1	12	0	3,380	0	40,560	
Regular	Administrative Affairs Officer	1	12	0	1,901	0	22,812	
Regular	Executive Officer	2	12	0	6,106	0	73,272	
Regular	Secretary	1	12	0	7,371	0	88,452	
Subtotal : Administration		<u>12</u>			<u>\$39,917</u>	<u>\$0</u>	<u>\$479,004</u>	
Positions : Confidence : <u>3</u>		Regular : <u>12</u>	Transitory : <u>0</u>		Irregular : <u>0</u>			
Program : Planning and Development								
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200	
Regular	Specialist in Economic Development and Tourism	1	12	0	2,920	0	35,040	
Subtotal : Planning and Development		<u>2</u>			<u>\$4,770</u>	<u>\$0</u>	<u>\$57,240</u>	
Positions : Confidence : <u>0</u>		Regular : <u>2</u>	Transitory : <u>0</u>		Irregular : <u>0</u>			
Program : Market Place								
Regular	Cleaning Employee	Brigade	2	12	0	3,314	0	39,768
Regular	Manager		1	12	0	1,744	0	20,928
Regular	Administration Manager Administrative		1	12	0	3,380	0	40,560
Regular	Affairs Officer Communications and		2	12	0	3,570	0	42,840
Regular	Networks Officer Redes		1	6	0	2,400	0	14,400
Regular	Worker		1	12	0	1,615	0	19,380
Subtotal : Market Place		<u>8</u>			<u>\$16,023</u>	<u>\$0</u>	<u>\$177,876</u>	
Positions : Confidence : <u>0</u>		Regular : <u>8</u>	Transitory : <u>0</u>		Irregular : <u>0</u>			

Positions and Salaries Budget Fiscal Year 2024-25

Secretariat of Economic Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Promotion and Tourism							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Specialist in Economic Development and Tourism	3	12	0	7,296	0	87,552
Regular	Projects and Programs Manager	1	12	0	4,229	0	50,748
Subtotal : Promotion and Tourism		<u>5</u>			<u>\$13,155</u>	<u>\$0</u>	<u>\$157,860</u>
Positions :		Confidence : <u>0</u>	Regular : <u>5</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Program : Industrial and Commercial Promotion							
Regular	Management Assistant	1	12	0	2,111	0	25,332
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
Subtotal : Industrial and Commercial Promotion Positions :		<u>3</u>			<u>\$7,415</u>	<u>\$0</u>	<u>\$88,980</u>
Confidence :		<u>0</u>	Regular : <u>3</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Program : Film Industry Development							
Regular	Projects and Programs Manager	1	12	0	3,492	0	41,904
Subtotal : Film Industry Development		<u>1</u>			<u>\$3,492</u>	<u>\$0</u>	<u>\$41,904</u>
Positions :		Confidence : <u>0</u>	Regular : <u>1</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		
Total : Secretariat of Economic Development		<u>31</u>			<u>\$84,772</u>	<u>\$0</u>	<u>\$1,002,864</u>
Positions :		Confidence : <u>3</u>	Regular : <u>31</u>	Transitory : <u>0</u>	Irregular : <u>0</u>		

Detailed Budget Professional Services

Secretariat of Economic Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Administration			
Advisor in Economic Affairs and Planning	11,250	11,250	0
Advisor in Communications Strategies	54,000	54,000	0
We Lead Wire Optivon Platform	54,000	54,000	0
Subtotal : Administration	<u>\$119,250</u>	<u>\$119,250</u>	<u>\$0</u>
Program: Industrial and Commercial Promotion			
Advisor in Economic Promotion and International Trade	3,200	3,200	0
Small Business Development Center	6,500	6,500	0
Business Consultant	6,500	6,500	0
Consultant in Business, Community and Self-Management Affairs	12,500	13,500	1,000
Subtotal : Industrial and Commercial Promotion	<u>\$28,700</u>	<u>\$29,700</u>	<u>\$1,000</u>
Total : Professional Services	<u><u>\$147,950</u></u>	<u><u>\$148,950</u></u>	<u><u>\$1,000</u></u>

Detailed Budget Municipal Contribution

Secretariat of Economic Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Promotion and Tourism			
"Jardín Botánico y Cultural William Miranda Marín"	162,300	162,300	0
Subtotal : Promotion and Tourism	<u>\$162,300</u>	<u>\$162,300</u>	<u>\$0</u>
Program: Industrial and Commercial Promotion			
Contribution to AMSI	100,000	100,000	0
Contribution to C3TEC	245,416	281,846	36,430
Contribution to "Corporación Juvenil Desarrollo Comunidades Sostenibles"	150,000	150,000	0
Contribution to INTECO - Annual Contribution	50,000	100,000	50,000
Subtotal : Industrial and Commercial Promotion	<u>\$545,416</u>	<u>\$631,846</u>	<u>\$86,430</u>
Total : Municipal Contribution	<u><u>\$707,716</u></u>	<u><u>\$794,146</u></u>	<u><u>\$86,430</u></u>

Detailed Budget Festival or Activity I

Secretariat of Economic Development

	Actual 2023-24	Recommended 2024-25	Change
Program: Planning and Development			
Seasonal Decoration	115,000	115,000	0
"Sábados Pa' La Plaza"	300,000	300,000	0
Subtotal : Planning and Development	<u>\$415,000</u>	<u>\$415,000</u>	<u>\$0</u>
Program: Promotion and Tourism			
Training for Members of the Tourism Industry	300	300	0
Tourism Fair	10,000	10,000	0
Puerto Rico Tourism Company Familiarization Groups	750	750	0
Puerto Rico Tourism Company Press Groups	750	750	0
Tourist Promotional Materials	13,190	13,190	0
Familiarization Visit for Tourism Industry Members	500	500	0
Subtotal : Promotion and Tourism	<u>\$25,490</u>	<u>\$25,490</u>	<u>\$0</u>
Total : Festival or Activity I	<u><u>\$440,490</u></u>	<u><u>\$440,490</u></u>	<u><u>\$0</u></u>



MUNICIPAL POLICE

William Marrero Ayala, Commissioner

PROGRAM AREA

Public Safety and Security

LEGAL BASIS AND PURPOSE

The Municipal Police Corps was created by Act No. 19 of May 12, 1977, which was repealed by Act 107 of August 14, 2020, as amended, better known as the Municipal Code of Puerto Rico. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Public Safety and Security Area. In Caguas it is called the Community Police because of its focus on prevention and community impact initiatives.

The mission of the Municipal Police is to prevent violence and crime and to implement coordinated and effective public safety services that allow residents and visitors of the Autonomous Municipality of Caguas to enjoy the streets, parks, and public areas of the City with peace of mind.

LOCATION

The Municipal Police Headquarters is located on Luis Muñoz Marín Avenue, at the corner of San José Street in the Mariolga Urbanization in Caguas.

ORGANIZATIONAL STRUCTURE

The Municipal Police Corps is organized into the following budget programs:

- Management and Administration
- Education
- Security and Public Protection Corps

MANAGEMENT AND ADMINISTRATION

Through this program, all activities of the Municipal Police are planned, directed, supervised, and controlled. In addition, support is provided for all administrative activities, providing personnel with the support, materials, supplies, and equipment necessary for effective and efficient job performance.

EDUCATION

Through this program, different activities, orientations, talks, and workshops on various security issues are developed, aimed at preventing all types of crime in the community. Its purpose is to provide and promote healthy coexistence and the use of public spaces by our citizens and visitors.



SECURITY AND PUBLIC PROTECTION CORPS

Through this program, we strengthen and promote security services and the protection of the lives and property of all citizens. These functions are operationally channeled through the following program units: Special Operations and Field Operations. In addition, security strategies are developed and implemented to maintain healthy coexistence and order in public spaces.

This program also manages and operates the Municipal Police Communication System and ensures compliance with the statutes of the Caguas City Code of Order and other municipal ordinances.

This program manages the Virtual Surveillance System Control Center (CCSVV). This center provides support to the Municipal Police Corps in the process of monitoring the different areas covered by strategically installed security cameras. It is equipped with advanced technology for the visualization and processing of video images. Incidents are identified and immediately reported or referred to the corresponding security agencies. The Center operates 24 hours a day, seven days a week.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of a decrease in Personal Expenditure that is mainly based on the net effect of the transfer of three (3) vacant administrative positions to other departments to reinforce their administrative areas, adjustment of vacant positions to the minimum wage on a scale, and the increase in the Christmas Bonus.

The Professional Services and Non-Professional Services items are adjusted to the actual expenditure.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Community Police will have special funds estimated at \$10,000.

CONSOLIDATED BUDGET SUMMARY

Municipal Police	Personnel Expense	General Expense	Total
General Fund	\$4,739,577	\$1,793,693	\$6,533,270
Special Funds			
Public Order Penalty Fees	\$0	\$10,000	\$10,000
Total Special Funds	\$0	\$10,000	\$10,000
Consolidated Total	\$4,739,577	\$1,803,693	\$6,543,270

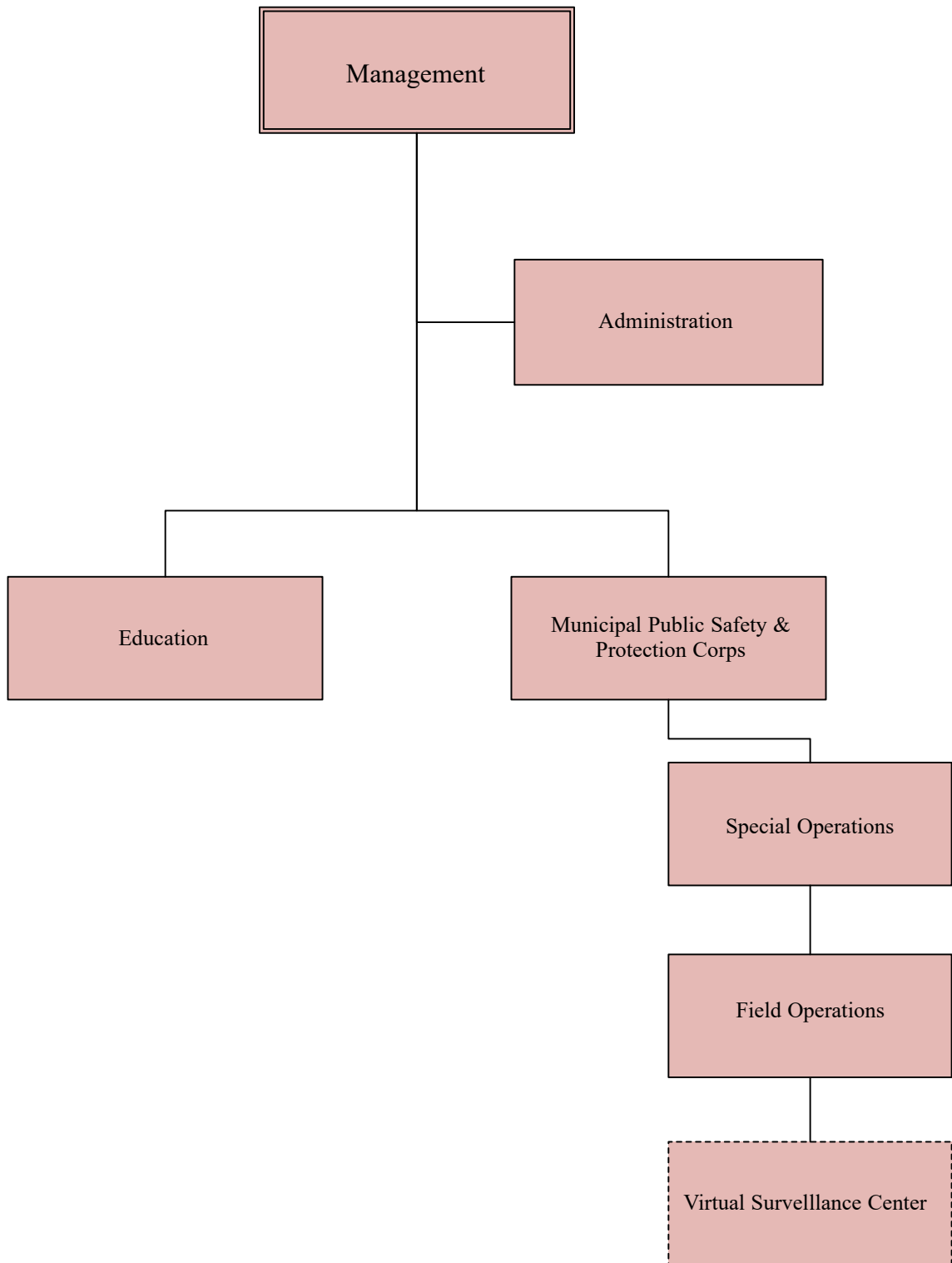


STATISTICS

POLICE	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Services Provided (Activities)	1,232	1,147	1,373
Community Orientations and Talks	25	49	102
Participants in Orientations and Talks	420	350	239
Tickets Issued Ordinance 14	4,453	3,995	3,501
Tickets Issued-P.O.C.	107	120	40
Complaints Issued	74	81	73
Grievances	5,415	5,319	5,044
Auto Accidents	2,327	2,657	2,547
Arrests	44	20	18
Virtual Surveillance System Control Center			
Cameras	86	127	161
Incidents Detected	85	233	472



MUNICIPAL POLICE



Detailed Budget General Fund

Municipal Police

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	481,103	537,348	537,516	168
9131 Federal Social Security	38,426	42,862	43,193	331
9141 Health Insurance	32,115	44,100	44,100	0
9151 State Insurance Fund	16,156	24,394	24,581	187
9171 Christmas Bonus	15,200	16,800	21,000	4,200
9173 Marginal Benefits	6,000	6,000	6,000	0
9201 Office Supplies	674	1,000	1,000	0
9215 Maintenance Materials	1,996	2,000	2,000	0
9461 Equipment Maintenance	0	200	200	0
Personnel Expense :	589,000	671,504	676,390	4,886
General Expense :	<u>2,669</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
Subtotal :	<u>\$591,669</u>	<u>\$674,704</u>	<u>\$679,590</u>	<u>\$4,886</u>
07 Education				
9101 Regular Employees	106,184	107,352	107,352	0
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	8,307	8,398	8,443	45
9141 Health Insurance	6,251	6,300	6,300	0
9151 State Insurance Fund	4,522	4,831	4,858	27
9171 Christmas Bonus	2,400	2,400	3,000	600
9201 Office Supplies	0	100	100	0
9465 Miscellaneous	420	3,000	3,000	0
Personnel Expense :	127,695	129,325	129,997	672
General Expense :	<u>420</u>	<u>3,100</u>	<u>3,100</u>	<u>0</u>
Subtotal :	<u>\$128,115</u>	<u>\$132,425</u>	<u>\$133,097</u>	<u>\$672</u>
39 Police				
9101 Regular Employees	3,276,034	3,412,272	3,197,856	-214,416
9106 Irregular Employees	7,512	10,920	0	-10,920
9110 Driver Insurance	1,464	2,068	2,090	22
9131 Federal Social Security	260,403	268,728	252,931	-15,797
9141 Health Insurance	210,064	231,000	226,800	-4,200
9151 State Insurance Fund	145,711	154,564	145,513	-9,051
9171 Christmas Bonus	87,962	88,800	108,000	19,200
<hr/>				
Budget 2024-2025				

Detailed Budget General Fund

Municipal Police

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
39 Police				
9201 Office Supplies	1,262	1,000	1,000	0
9223 Uniforms	8,039	50,000	50,000	0
9242 Operating Materials and Supplies	8,257	10,000	10,000	0
9327 Equipment	4,236	7,000	7,000	0
9411 Professional Services	40,560	72,000	60,000	-12,000
9412 Non-Professional Services	1,647,393	1,647,393	1,659,393	12,000
Personnel Expense :	3,989,150	4,168,352	3,933,190	-235,162
General Expense :	<u>1,709,747</u>	<u>1,787,393</u>	<u>1,787,393</u>	<u>0</u>
Subtotal :	<u>\$5,698,897</u>	<u>\$5,955,745</u>	<u>\$5,720,583</u>	<u>(\$235,162)</u>
Total : Police				
Personnel Expense :	4,705,845	4,969,181	4,739,577	-229,604
General Expense :	<u>1,712,837</u>	<u>1,793,693</u>	<u>1,793,693</u>	<u>0</u>
Total :	<u>\$6,418,682</u>	<u>\$6,762,874</u>	<u>\$6,533,270</u>	<u>(\$229,604)</u>

Positions and Salaries Budget Fiscal Year 2024-25

Municipal Police

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Assistant	4	12	0	6,835	0	82,020
Regular	Management Assistant	1	12	0	2,678	0	32,136
Regular	Administrative Assistant	1	12	0	3,115	0	37,380
Regular	Commissioner	1	12	0	4,021	0	48,252
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Regular	Cleaning Employee	2	12	0	3,250	0	39,000
Regular	Administration Manager	1	12	0	3,660	0	43,920
Regular	Guardian	1	12	0	1,630	0	19,560
Regular	Administrative Affairs Officer	6	12	0	11,421	0	137,052
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Worker	1	12	0	1,757	0	21,084
Subtotal : Administration		<u>21</u>			<u>\$44,793</u>	<u>\$0</u>	<u>\$537,516</u>
Positions : Confidence : <u>2</u>		Regular : <u>21</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Education							
Regular	Municipal Police	1	12	0	2,447	0	29,364
Regular	Sergeant	1	12	0	2,987	0	35,844
Regular	Lieutenant	1	12	0	3,512	0	42,144
Subtotal : Education		<u>3</u>			<u>\$8,946</u>	<u>\$0</u>	<u>\$107,352</u>
Positions : Confidence : <u>0</u>		Regular : <u>3</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Program : Police							
Regular	Captain	1	12	0	3,986	0	47,832
Regular	Guardian	3	12	0	5,085	0	61,020
Regular	Municipal Police	11	6	0	25,880	0	155,280
Regular	Municipal Police	76	12	0	191,247	576	2,301,876
Regular	Sergeant	13	12	0	38,606	0	463,272
Regular	Lieutenant	4	12	0	14,048	0	168,576

Positions and Salaries Budget Fiscal Year 2024-25

Municipal Police

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Police		<u>108</u>			<u>\$278,852</u>	<u>\$576</u>	<u>\$3,197,856</u>
Positions :	Confidence : <u>0</u>	Regular : <u>108</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Municipal Police		<u>132</u>			<u>\$332,591</u>	<u>\$576</u>	<u>\$3,842,724</u>
Positions :	Confidence : <u>2</u>	Regular : <u>132</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

Detailed Budget Professional Services

Municipal Police

	Actual 2023-24	Recommended 2024-25	Change
Program: Police			
Body Worn Cameras Program Advisor	18,000	0	-18,000
Examination Officer	36,000	36,000	0
Investigative Officer in Minor Violations to the Regulations	18,000	24,000	6,000
Subtotal : Police	<u>\$72,000</u>	<u>\$60,000</u>	<u>(\$12,000)</u>
Total : Professional Services	<u>\$72,000</u>	<u>\$60,000</u>	<u>(\$12,000)</u>

Detailed Budget Non-Professional Services

Municipal Police

	Actual 2023-24	Recommended 2024-25	Change
Program: Police			
Private Security Services	960,813	972,813	12,000
Virtual Monitoring Services	686,580	686,580	0
Subtotal : Police	<u>\$1,647,393</u>	<u>\$1,659,393</u>	<u>\$12,000</u>
Total : Non-Professional Services	<u><u>\$1,647,393</u></u>	<u><u>\$1,659,393</u></u>	<u><u>\$12,000</u></u>

MUNICIPAL OFFICE FOR EMERGENCY MANAGEMENT

Jerry Diaz Benitez, Director

PROGRAM AREA

Safety and Security

LEGAL BASIS AND PURPOSE

The Municipal Office for Emergency Management (OMME) is created pursuant to Section 6.001, subsection (g) of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico. This Office is administrated and organized in accordance with the guidelines of the State Bureau for Emergency Management and Disaster Management, as set forth in Act No. 20 of April 10, 2017, known as the "Puerto Rico Department of Public Safety Act." Even so, the Mayor has the power to make such personnel changes as he/she deems necessary or convenient. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, includes it in the Area of Protection and Public Safety, within the municipal organizational structure.

Its purpose is to protect the lives and property of citizens in emergency or disaster situations. Specifically, it is responsible for establishing programs and adopting convenient and useful measures to prevent and combat emergency situations, disasters, provide assistance to the community in cases of emergencies or natural disasters or catastrophic accidents and for civil protection in general. In addition, it is responsible for offering training to prepare the communities in emergency aspects, offering the following topics: storms, hurricanes, and earthquakes, among others.

Administrative Bulletin Number OE-2005-36, issued by the then Governor of the Government of Puerto Rico, established the National Incident Management System, which paved the way for the development of a new organizational structure in the Municipality at the OMME. Under a presidential directive, the National Incident Management System (NIMS) was instituted as the standardized system to address and adequately manage any domestic incident.

As a result of the above, the Autonomous Municipality of Caguas approved Ordinance No. 06A-26 Series 2006-07, whereby the NIMS system was adopted to facilitate more efficient and effective incident management in a coordinated manner among the federal, state, and municipal governments. This action establishes uniformity in terminology, organizational structures, communications systems, action plans, and command structures, as well as skill standards for planning personnel, training, exercises, management resources, and the designation of adequate facilities to handle incidents during emergencies or disasters. NIMS is the System that gives authority to the Emergency Management Director to handle emergency situations that occur in our City, especially emergencies due to atmospheric events. Therefore, it is necessary that all equipment and resources of the Municipality be at the disposal of the Director of the OMME for the proper management of the same.



With the creation of Law No. 154 of August 4, 2008, better known as the Law for the Welfare and Protection of Animals, we began a process of certification of the personnel assigned to the area, as well as the orientation to the citizenry on the scope of said Law. We established a Regulation for the Collection and Protection of Animals where clear procedures are established, where its main objective is to ensure a coordinated and consistent approach to the protection and welfare of animals in all areas in which the Autonomous Municipality of Caguas intervenes through OMME.

LOCATION

The Municipal Office of Emergency Management is located at Luis Muñoz Marín Ave. on the corner of San Carlos St. in Urb. Mariolga, in the Autonomous Municipality of Caguas.

ORGANIZATIONAL STRUCTURE

This Office operates under the following main programs: (1) Management and Administration, (2) Operations, (3) Logistics and (4) Planning and Mitigation.

MANAGEMENT AND ADMINISTRATION

This program establishes the rules and procedures for the coordination and administrative organization of each of the operational areas. It plans, organizes, directs, supervises, and controls all of OMME's activities. The Fiscal Area is responsible for complying with the regulations applicable to the resources that finance the office's operations. In addition, support is provided to the other programs of the Office, among other ways, by providing the personnel, equipment, and materials necessary to carry out their functions and to comply with the established Work Plan.

OPERATIONS

The assigned units and programs are those that offer direct service to the public. In addition, this program fosters effective communication between the work teams and the communities through different initiatives. The Operations Area is responsible for intervening and providing support services in cases of natural disasters, search and rescue, fires, automobile accidents, spraying, animal control, and other types of emergencies where the lives and property of the citizens of the Autonomous Municipality of Caguas may be in danger.

RESCUE UNIT

It participates in rescue operations in cases of accidents, fire, liquid spills, and natural disasters and provides first aid to save lives and property of citizens.

WATER DISTRIBUTION UNIT

Provides support to citizens and the Fire Department in case of fire. Establishes and maintains oases in neighborhoods or areas in need of water. At present, there are nine (9) oases in the following sectors: Beatriz Ward, San Salvador Ward, Borinquen Ward - Sector Los Ángeles, Tomás de Castro #1 and #2 Wards, Municipal Police Station, Rio Cañas Ward - Sector La Barra, Alturas de Villa del Rey Urbanization and the Sports Complex.



ANIMAL WELFARE, CONTROL, AND PROTECTION PROGRAM

Our Municipality adopted Executive Order 2022-009, which establishes the Animal Welfare Advisory Board and the Caguas for My Pet program, attached to the Municipal Office for Emergency Management (OMME). Our objective is to educate and raise awareness about the importance of the welfare of our animals (Law 154), as well as to encourage citizens to access our website to register their pet.

This program will be aimed at reducing the problem of stray animals on the streets of the municipality and keeping the population of the Municipality of Caguas free of possible zoonotic diseases. At the same time, it works to reduce the number of euthanasias.

As part of this initiative, we will be making a collaborative agreement with the Caribbean Veterinary Rescue Foundation Corporation and the establishment of a veterinary clinic in the La 25 sector of Bairoa with an allocation of \$300,000. The main purpose of this project is to address the emergency cases that arise in the Municipality regarding stray animals through the voluntary surrender of animals by their owners and the rescue of stray animals. The intention is to establish a collaborative agreement with institutions that can adopt them.

Education

On the other hand, this program will be complemented with the incorporation of a dog, named Gaia, who will be the service companion of the Municipal Police officer designated to offer guidance to students and citizens in general on compliance with Law 154. This offers the opportunity to educate and raise awareness on the importance of loving, caring for, and respecting animals. The educational part will be worked in coordination with the Municipal Education Department.

Pet Vaccination and Neutering Campaign

As part of the services to be offered through the Mayor in your Neighborhood activity is the vaccination and sterilization of pets by the veterinarian contracted by the Municipality of Caguas. This service will be offered during each campaign for the duration of the vaccinations.

PLANNING AND MITIGATION

This program is responsible for preparing and developing contingency plans, training internal personnel on specialized topics in emergency management and their role in emergency plans, training citizens, and giving talks in schools, businesses and community organizations, conducting inspections regarding infrastructure damage, among others, to disseminate information on incident prevention and how to act before, during, and after atmospheric phenomena and natural events.

In addition, this program minimizes the possibility of an emergency or disaster occurring and reduces its impact. If a situation or incident occurs, the following activities are carried out: visits to the affected areas, report writing, taking photos and gathering evidence, and referrals to different agencies such as the Red Cross, the Salvation Army, the Department of the Family, and the Housing Department, among others.

LOGISTICS



The Logistics Division controls inventory, property, control of the vehicle fleet and specialized transportation units, supply of equipment and materials, among others.

SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in Personal Expenditure items. This change is mainly based on the transfer of two (2) positions from other departments to reinforce the administrative area and the increase of the Christmas Bonus.

The increase in the Professional Services item corresponds to the allocation of resources for the Pet Vaccination and Sterilization Campaign as part of the Public Policy of the Animal Welfare Program. On the other hand, the Non-Professional Services item includes the funds necessary for the maintenance of the Integrated Electronic Record System.

CONSOLIDATED BUDGET SUMMARY

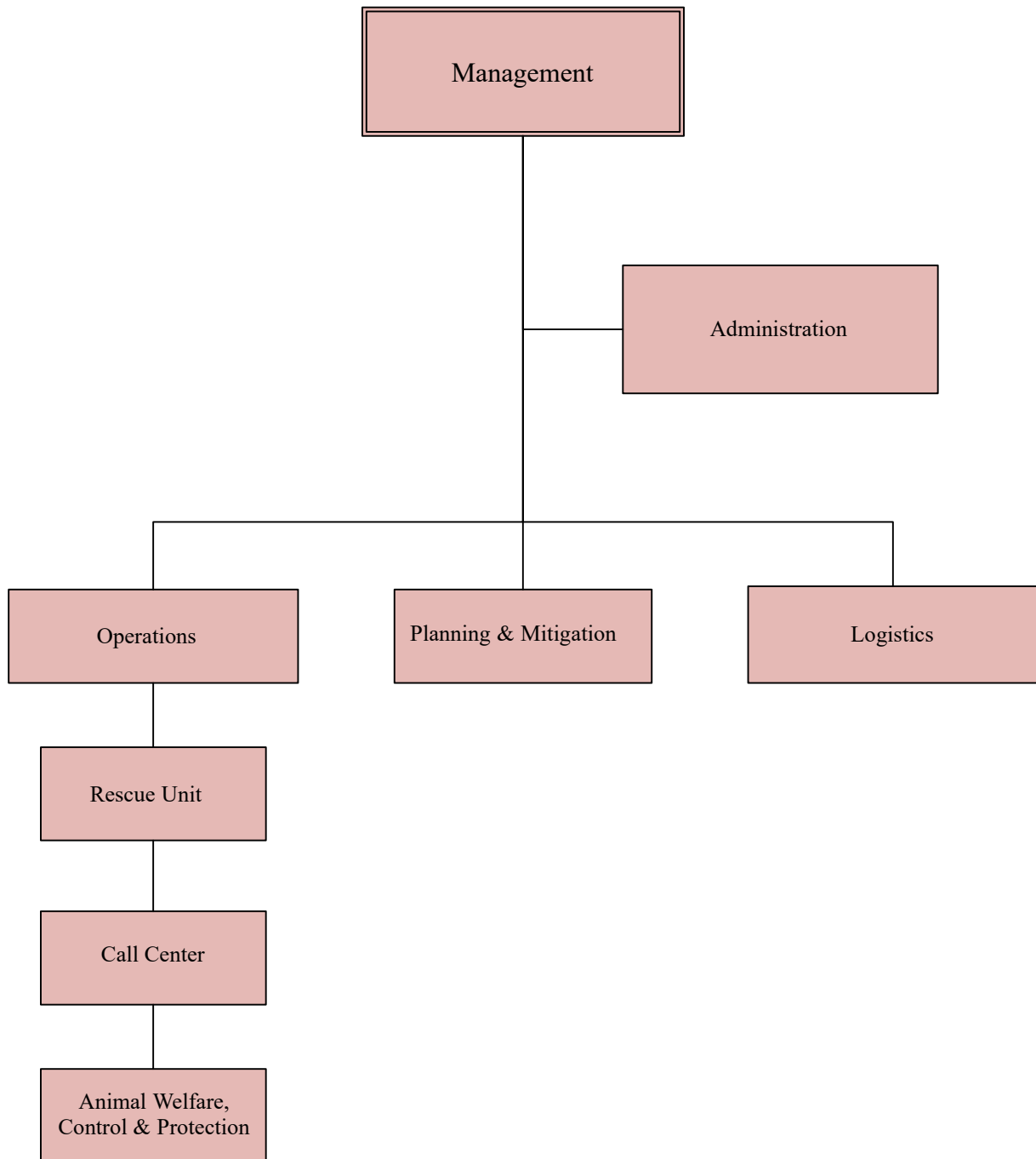
Emergency Management	Personnel Expense	General Expense	Total
General Fund	\$1,161,232	\$214,596	\$1,375,828
Special Funds	\$0	\$0	\$0
Consolidated Total	\$1,161,232	\$214,596	\$1,375,828

STATISTICS

MUNICIPAL OFFICE FOR EMERGENCY MANAGEMENT	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Operations			
Rescues Addressed	717	947	2000
Tree Cuttings - Request	29	61	100
Tree Cuttings - Services	29	61	100
Water Distribution - Services	3	5	10
Mitigation - Services	85	100	200
Animal Control - Services	316	400	450
Community Lectures	20	30	40
Lectures - Participants	800	1,000	3,000
Training for OMME volunteers	2	5	10



MUNICIPAL EMERGENCY MANAGEMENT OFFICE



Detailed Budget General Fund

Emergency Management

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	411,468	287,184	314,460	27,276
9110 Driver Insurance	32	44	66	22
9131 Federal Social Security	32,311	22,524	24,826	2,302
9141 Health Insurance	24,693	18,900	21,000	2,100
9151 State Insurance Fund	7,963	6,188	6,819	631
9171 Christmas Bonus	10,400	7,200	10,000	2,800
9201 Office Supplies	1,946	2,000	2,000	0
9215 Maintenance Materials	987	1,000	1,000	0
9223 Uniforms	15,055	15,000	15,000	0
Personnel Expense :	486,867	342,040	377,171	35,131
General Expense :	<u>17,988</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Subtotal :	<u>\$504,855</u>	<u>\$360,040</u>	<u>\$395,171</u>	<u>\$35,131</u>
52 Emergency and Disaster				
9101 Regular Employees	874,611	618,096	638,328	20,232
9110 Driver Insurance	458	330	330	0
9131 Federal Social Security	69,417	48,824	50,837	2,013
9141 Health Insurance	64,245	52,500	54,600	2,100
9151 State Insurance Fund	18,228	13,412	13,966	554
9171 Christmas Bonus	32,800	20,000	26,000	6,000
9215 Maintenance Materials	385	400	400	0
9225 Fuels and Lubricants	0	200	200	0
9235 Telephone and Communications Expenses	200	200	796	596
9242 Operating Materials and Supplies	16,461	15,000	15,000	0
9321 Maintenance Equipment	185	1,000	1,000	0
9327 Equipment	8,636	8,000	8,000	0
9411 Professional Services	83,319	116,500	120,000	3,500
9412 Non-Professional Services	30,400	30,720	45,820	15,100
9451 Rental of Equipment and Vehicles	0	1,000	1,000	0
9461 Equipment Maintenance	2,823	1,080	1,080	0
9464 Building Maintenance	291	500	500	0
9465 Miscellaneous	780	800	800	0
9484 Other Festivals or Activities	1,257	2,000	2,000	0

Budget 2024-2025

Detailed Budget General Fund

Emergency Management

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
52 Emergency and Disaster				
Personnel Expense :	1,059,759	753,162	784,061	30,899
General Expense :	<u>144,737</u>	<u>177,400</u>	<u>196,596</u>	<u>19,196</u>
Subtotal :	<u>\$1,204,496</u>	<u>\$930,562</u>	<u>\$980,657</u>	<u>\$50,095</u>
Total : Emergency Management				
Personnel Expense :	1,546,626	1,095,202	1,161,232	66,030
General Expense :	<u>162,725</u>	<u>195,400</u>	<u>214,596</u>	<u>19,196</u>
Total :	<u>\$1,709,351</u>	<u>\$1,290,602</u>	<u>\$1,375,828</u>	<u>\$85,226</u>

**Positions and Salaries Budget
Fiscal Year 2024-25**

Emergency Management

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Management Assistant	1	12	0	2,156	0	25,872
Regular	Emergency Management Assistant	2	12	0	3,812	0	45,744
Regular	Administrative Affairs Coordinator	1	12	0	2,271	0	27,252
Regular	Director	1	12	0	5,500	0	66,000
Regular	Emergency Management Officer	1	12	0	1,963	142	25,260
Regular	Planning Manager	1	12	0	3,990	0	47,880
Regular	Administrative Affairs Officer	2	12	0	4,021	0	48,252
Regular	Executive Officer	1	12	0	2,350	0	28,200
Subtotal : Administration		<u>10</u>			<u>\$26,063</u>	<u>\$142</u>	<u>\$314,460</u>
Positions : Confidence : <u>1</u>		Regular : <u>10</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Emergencies and Disasters							
Regular	Administrative Affairs Assistant	1	12	0	1,793	0	21,516
Regular	Emergency Management Assistant	10	12	0	18,271	272	222,516
Regular	Emergency Management Manager	1	12	0	3,714	0	44,568
Regular	Storekeeper	1	12	0	1,695	0	20,340
Regular	Municipal Inspector	2	12	0	3,878	74	47,424
Regular	Emergency Management Technician in charge	1	12	0	2,573	231	33,648
Regular	Emergency Management Technician	8	12	0	16,361	994	208,260
Regular	Worker	2	12	0	3,338	0	40,056
Subtotal : Emergencies and Disasters		<u>26</u>			<u>\$51,623</u>	<u>\$1,571</u>	<u>\$638,328</u>
Positions : Confidence : <u>0</u>		Regular : <u>26</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Emergency Management		<u>36</u>			<u>\$77,686</u>	<u>\$1,713</u>	<u>\$952,788</u>
Positions : Confidence : <u>1</u>		Regular : <u>36</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

Detailed Budget Professional Services

Emergency Management

	Actual 2023-24	Recommended 2024-25	Change
Program: Emergency and Disaster			
Pet Vaccination and Sterilization Campaigns	46,500	50,000	3,500
Animal Admission and Disposal Service	70,000	70,000	0
Subtotal : Emergency and Disaster	<u>\$116,500</u>	<u>\$120,000</u>	<u>\$3,500</u>
Total : Professional Services	<u><u>\$116,500</u></u>	<u><u>\$120,000</u></u>	<u><u>\$3,500</u></u>

Detailed Budget Non-Professional Services

Emergency Management

	Actual 2023-24	Recommended 2024-25	Change
Program: Emergency and Disaster			
Equipment Maintenance (4 Cycles and 2 Cycles)	1,920	1,920	0
Radios and Frequency Maintenance	28,800	28,800	0
Maintenance Integrated Electronic Record System	0	15,100	15,100
Subtotal : Emergency and Disaster	<u>\$30,720</u>	<u>\$45,820</u>	<u>\$15,100</u>
Total : Non-Professional Services	<u>\$30,720</u>	<u>\$45,820</u>	<u>\$15,100</u>

Detailed Budget Other Festivals or Activities

Emergency Management

	Actual 2023-24	Recommended 2024-25	Change
Program: Emergency and Disaster			
Annual Hurricane and Earthquake Conference	2,000	2,000	0
Subtotal : Emergency and Disaster	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$0</u>
Total : Other Festivals or Activities	<u><u>\$2,000</u></u>	<u><u>\$2,000</u></u>	<u><u>\$0</u></u>

MUNICIPAL OFFICE OF MEDICAL EMERGENCIES

José F. Oramas Irizarry, Director

PROGRAM AREA

Safety and Security

LEGAL BASIS AND PURPOSE

The Municipal Office of Medical Emergencies was created through the Agreement to integrate municipal emergency medical services to the 9-1-1 Emergency Systems Bureau. Its purpose is to provide emergency medical services to protect the health and safety of citizens.

The main objective is that the population of the Municipality of Caguas receives prompt and quality Emergency Medical Services. These services are offered twenty-four (24) hours a day, three hundred and sixty-five (365) days a year. It has the services of a 24/7 Emergency Physician, licensed paramedics, its own communication system, ambulances and a billing system for ambulance services.

LOCATION

The administrative offices are located at the Caguas Courtyard, Acosta Street, corner of Georgetti and the operational area at the Angel O. Berrios Sports Complex.

ORGANIZATIONAL STRUCTURE

This Office operates under the following budget programs: (1) Management and Administration and (2) Emergency Medical Services.

MANAGEMENT AND ADMINISTRATION

This program establishes the rules and procedures for the coordination and administrative organization of each of the operational areas, and plans, organizes, directs, supervises and controls all the activities of the office. In addition, support is provided, among other ways, by providing the personnel, equipment and materials necessary to carry out its functions and comply with the established Work Plan.

MEDICAL EMERGENCIES

Unit personnel are responsible for intervening and providing direct care services in cases of medical emergencies and accidents. Services are channeled through dispatchers and radio operators. The system is staffed by an Emergency Medical Technician, licensed Paramedics, Basic Technicians, Intermediate Transfer Technicians and Volunteers, in addition to equipped ambulances.



SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2024-25) and the current budget (2023-24) consist of an increase in Personal Expenditure. This increase is mainly based on the net effect of the adjustment of vacant positions to the minimum wage on a scale, salary adjustments and the increase in the Christmas Bonus.

OMEM covers its operational expenses with special funds estimated at \$450,000.

CONSOLIDATED BUDGET SUMMARY

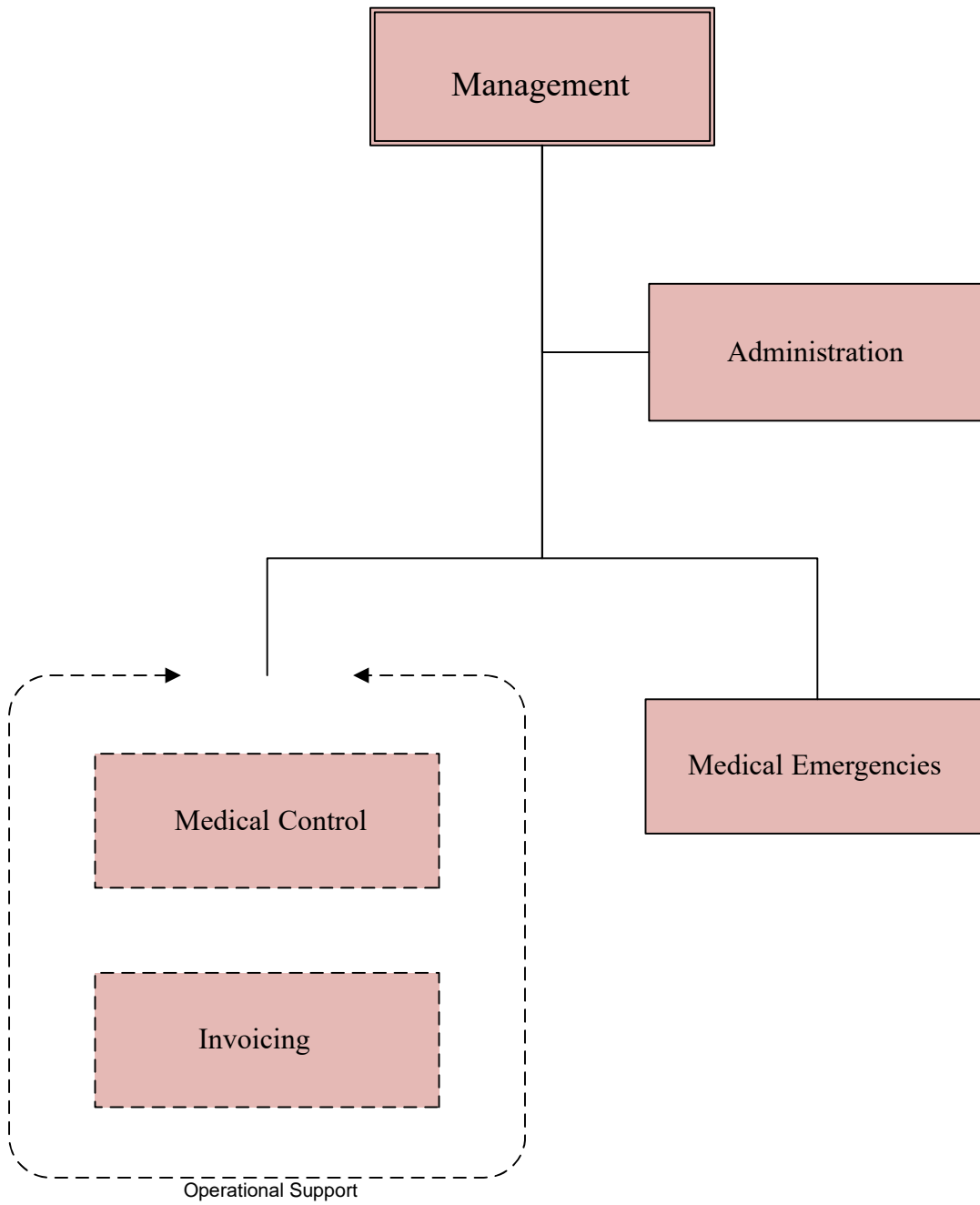
Medical Emergencies	Personnel Expense	General Expense	Total
General Fund	\$992,117	\$0	\$992,117
Special Funds			
Ambulance Services Medical Emergencie	\$0	\$450,000	\$450,000
Total Special Funds	\$0	\$450,000	\$450,000
	\$992,117	\$450,000	\$1,442,117

STATISTICS

MUNICIPAL OFFICE OF MEDICAL EMERGENCIES	Current 2021-2022	Current 2022-2023	Projected 2023-2024
Medical Emergencies			
9-1-1-Calls	8,000	8,200	8,300
Medical emergencies addressed by AMC	4,000	4,500	4,300
Emergencies addressed by private companies	4,000	3,800	4,000
Charges for Ambulance Services	\$500,000	\$625,000	\$720,000



EMERGENCY MEDICINE



Detailed Budget General Fund

Medical Emergencies

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
01 Administration				
9101 Regular Employees	0	140,844	121,728	-19,116
9131 Federal Social Security	0	11,022	9,543	-1,479
9141 Health Insurance	0	8,400	6,300	-2,100
9151 State Insurance Fund	0	3,027	2,620	-407
9171 Christmas Bonus	0	3,200	3,000	-200
Personnel Expense :	0	166,493	143,191	-23,302
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$0</u>	<u>\$166,493</u>	<u>\$143,191</u>	<u>(\$23,302)</u>
50 Medical Emergencies				
9101 Regular Employees	0	662,940	697,236	34,296
9110 Driver Insurance	0	528	550	22
9131 Federal Social Security	0	52,253	55,334	3,081
9141 Health Insurance	0	52,500	54,600	2,100
9151 State Insurance Fund	0	14,365	15,206	841
9171 Christmas Bonus	0	20,000	26,000	6,000
Personnel Expense :	0	802,586	848,926	46,340
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal :	<u>\$0</u>	<u>\$802,586</u>	<u>\$848,926</u>	<u>\$46,340</u>
Total : Medical Emergencies				
Personnel Expense :	0	969,079	992,117	23,038
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total :	<u>\$0</u>	<u>\$969,079</u>	<u>\$992,117</u>	<u>\$23,038</u>

Detailed Budget General Fund

Medical Emergencies

Program / Account	FY 2022-2023	Actual 2023-2024	Recommended 2024-2025	Change
Total : General Fund				
Personnel Expense :	42,311,043	46,849,271	46,667,050	-182,221
General Expense :	<u>45,275,353</u>	<u>53,686,621</u>	<u>58,316,071</u>	<u>4,629,450</u>
Total :	<u><u>\$87,586,396</u></u>	<u><u>\$100,535,892</u></u>	<u><u>\$104,983,121</u></u>	<u><u>\$4,447,229</u></u>

Positions and Salaries Budget Fiscal Year 2024-25

Medical Emergencies

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Program : Administration							
Regular	Administrative Affairs Coordinator	1	12	0	2,704	0	32,448
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	1	12	0	1,940	0	23,280
Subtotal : Administration		<u>3</u>			<u>\$10,144</u>	<u>\$0</u>	<u>\$121,728</u>
Positions : Confidence : <u>1</u>		Regular : <u>3</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Program : Medical Emergencies							
Regular	Cleaning Employee	1	12	0	1,593	0	19,116
Regular	Emergency Medical System Supervisor	1	12	0	2,742	0	32,904
Regular	Medical Emergencies Technician - Basic	5	12	0	10,223	0	122,676
Regular	Medical Emergencies Technician - Paramedic	19	12	0	42,769	776	522,540
Subtotal : Medical Emergencies		<u>26</u>			<u>\$57,327</u>	<u>\$776</u>	<u>\$697,236</u>
Positions : Confidence : <u>0</u>		Regular : <u>26</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	
Total : Medical Emergencies		<u>29</u>			<u>\$67,471</u>	<u>\$776</u>	<u>\$818,964</u>
Positions : Confidence : <u>1</u>		Regular : <u>29</u>		Transitory : <u>0</u>		Irregular : <u>0</u>	

DEFINITION OF TERMS

Activity - A set of tasks or actions that are performed as part of the effort to achieve the objective or end product of a program.

Fiscal Year - A period of twelve (12) consecutive months. In the Autonomous Municipality of Caguas and the Government of Puerto Rico it is the period between July 1 of each calendar year and June 30 of the following calendar year. With respect to Federal Funds, this twelve (12) month period varies for each program.

Programmatic Area - A set of government programs with interrelated purposes. Six (6) programmatic areas are identified in the Budget Document: Social Development, Infrastructure and Conservation, Economic Development, Administration, Legislation, and Internal Operational Services. Some of these areas are further divided into programmatic sectors.

Legal Basis - Refers to the Law, Ordinance, Budget Resolution, or Executive Order that provides for the creation of an Administrative Unit.

Affiliated Corporation - A private nonprofit corporation organized pursuant to Section 17.016 of Act No. 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico. The municipality may form part of, participate in, sponsor, and support corporations of this type for the purpose of promoting the economic, cultural, or social improvement of a municipality or its region.

Account - A financial concept used to classify and describe the concept of the action to be executed. In any fund there are two (2) types of accounts: revenue accounts and expenditure accounts.

Data - A symbolic (numerical, alphabetical, algorithmic) representation of quantity or measure that describes some event or activity. Its analysis or interpretation can help in the decision-making process.

Public Debt - Obligations incurred by the municipality for loans to finance the development of public works (Capital Improvement Program) and the acquisition of equipment, vehicles, and property for the provision of services to the Community.

Estimated Revenues - A statement of the measurable revenues, by source and amount, that the municipality expects to receive to finance its operations during a fiscal year. The municipality's revenues are divided into two major groups: the General Fund and the Special Funds, which in turn include the resources of the Capital Improvement Program.

Organizational Structure - System through which the functions, powers, and responsibilities of the municipal agencies or administrative units that make up the Municipality are distributed, integrated, and coordinated.



DEFINITION OF TERMS

Fund - Any accounting unit in which an amount of money or other separate fiscal resources are appropriated for the purpose of carrying out a specific activity or achieving certain objectives in accordance with laws, regulations, ordinances, resolutions, restrictions, or special limitations and which constitutes a separate and independent fiscal and accounting entity, including, but not limited to, accounts created to account for the proceeds of authorized bond issues and federal funds.

Redemption Fund - The money or financial resources set aside for the payment or servicing of public debt.

General Fund - This is the municipality's main operating fund and provides most of the municipality's revenues. This fund is nourished by those accounts controlled or collected by the municipality, such as property taxes, patents, sales and use tax, and excise taxes, among others.

Special Funds - Funds where certain resources are received for specific purposes in accordance with current legislation. They are derived from contributions from the Federal Government, contributions from local public entities, bond issues authorized by the Municipal Legislature, and other local revenues from rents and services. Expenditures from these special funds do not require annual legislative action because disbursements are authorized by previously approved legislation.

General Expense - The group of items or accounts into which the allocation of funds for the operation of the programs is distributed, such as: office supplies, gasoline, repairs, equipment and others.

Personnel Expense - Presents the sum of all items related to the payment of employees' personnel services, such as salaries and fringe benefits.

Indicators - These are quantitative or qualitative measures used to analyze productivity and progress achieved in terms of desired results.

Borrowing Margin - Ten percent (10%) of the total assessed value of the property in the municipality and which represents the maximum amount that may be used in the issuance of bonds. This percentage is determined by the Constitution of Puerto Rico.

Goal - General result or purpose to be achieved in a period of time, in meeting a need in accordance with the organization's mission. It includes what is intended to be achieved and the result or condition to be achieved.

Mission - Corresponds to the basic or fundamental function or responsibility of an organization. It refers to the reason for its existence and what distinguishes it from others. It answers in general terms what the agency was created for, purpose, who it serves, main objective, policy and institutional identity. It presents the course of action selected by the government to guide decisions regarding a need or problem of public interest.



DEFINITION OF TERMS

Objective - The most specific result that must be achieved in the shortest time frame for the goal to be achieved. It is quantifiable or qualifiable, concise and understandable, feasible and realistic, acceptable and located within a fiscal year.

Capital Improvement Plan - A multi-year planning tool used by governmental entities to identify needed permanent (capital) improvement projects, over a three (3) to five (5) year period of time, and coordinate timing of development and operation to optimally meet the needs of the community.

Public Policy - A planned and orderly course of governmental action aimed at satisfying the needs of citizens.

Budget - A comprehensive plan expressed in financial terms by which an operational program is carried out for a given period of time. In the municipality, this period of time is a fiscal year, with the objective of meeting the needs of its clientele.

Consolidated Budget - Refers to the budget for any fiscal year that includes the resources of the three (3) major revenue groups of the municipality: the General Fund, the Special Fund and the Capital Improvement Program resources.

Liquidated Budget - Refers to the current or actual budget data at the end of a fiscal period.

Recommended Budget - Refers to the budget recommended by the Mayor to the Municipal Legislature for the next fiscal year.

Current Budget - Refers to the budget corresponding to the current fiscal year.

Program - Forms a service unit based on the clientele it serves and its operational structure. It is oriented towards a specific purpose and responds to legal requirements.

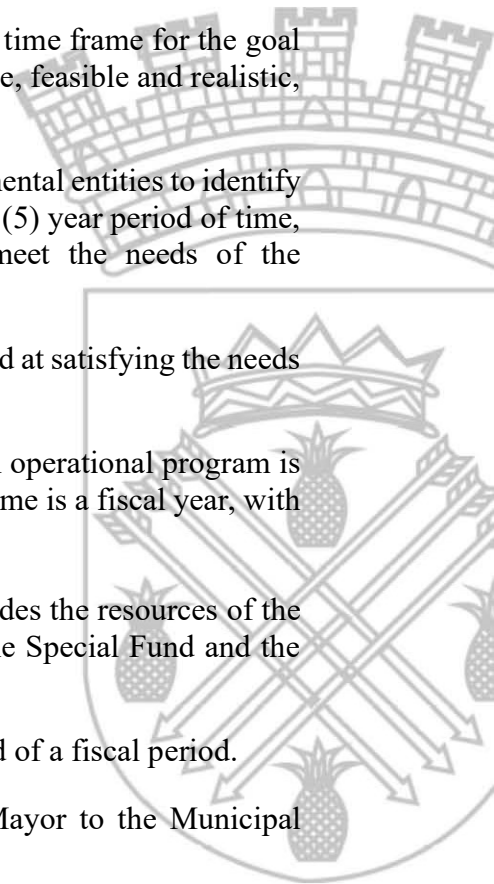
Expenditure Programming - This is the result of the reconciliation between revenue estimates and the requests for funds included in the budget requests submitted by the different administrative units. In this way, the distribution of funds among the different units is adjusted.

Project - A self-contained set of institutional resources and measures designed to achieve one or more goals and objectives within a given period of time.

Secretariat - Administrative unit in charge of directing the operations of its component units or programs.

Administrative Unit - Each work group in which the administrative organization of the municipality is organized. In the Autonomous Municipality of Caguas, this group includes the different departments, offices, agencies, and programs.

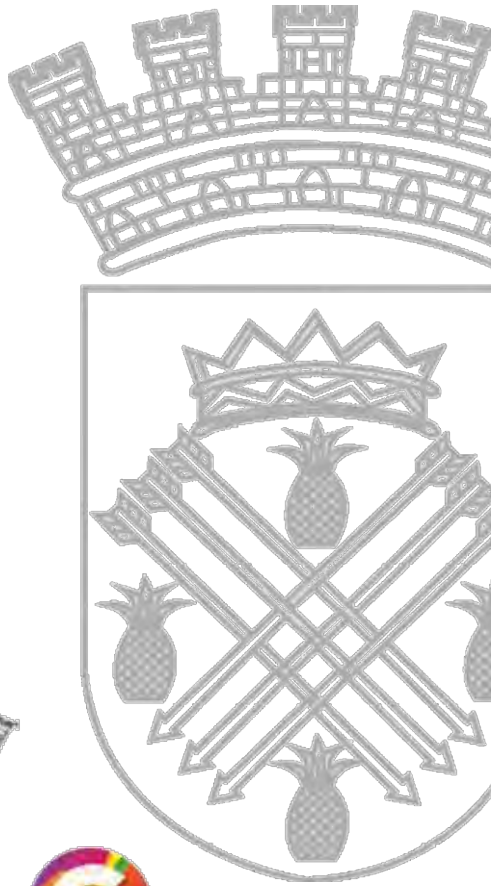
Vision - The desired future. A comprehensive and positive image or statement of what we want to achieve, of what we want to transform our organization into.



Caguas



Protection and Security



ACRONYMS AND ABBREVIATIONS

- AAA** - Aqueduct and Sewer Authority
AAFAF - Puerto Rico Financial Advisory Authority and Fiscal Agency of Puerto Rico
AARP - American Association of Retired Persons
ACC - Annual Contributions Contract
ACEMLA - Association of Composers and Publishers of Latin American Music
Accum. - Accumulated
Act. - Activities
ACUDEN - Administration for Child Care and Development
ADFAN - Family and Children's Administration
ADM - Administration
Adm. - Administrative
ADT - Labor Law Administration
ADSEF - Administration of the Socioeconomic Development of the Family
PREPA - Puerto Rico Electric Power Authority
AEELA - Association of the Employees of the Commonwealth of Puerto Rico
Agro. - Agronomist
AMSI - Municipal Alliance of Integrated Services
ARRA - American Recovery and Reinvestment Act
ASES - Health Services Administration
ASSMCA - Addiction and Health Care Services Administration
Ave. - Ave.
BADECO - Central Eastern Development Bank
CDB - Community Development Bank
GDB - Government Development Bank
C3TEC - Centro Criollo de Ciencias y Tecnología (Native Science and Technology Center)
CAE - Special Additional Contribution
Carr. - Road
CCECI = Corporation for Native Ethnoecological Conservation, Inc.
CCP - Child Care Partnership
CCSVVV - Virtual Surveillance System Control Center
CDBG - Community Development Block Grant
CDT - Diagnostic and Treatment Center
CEECTEC - Center for Emerging Enterprises in Science and Technology
CELI - Contribution in Lieu of Taxes
CHDO - Community Housing Development Organization
CFSE - State Insurance Fund Corporation
CIMATEC - School of Science, Mathematics and Technology
CJDACS - Youth Corporation for the Development of Sustainable Communities
CNCS - Corporation of National Community Services
Co. - Company



ACRONYMS AND ABBREVIATIONS

CO2 - Carbon Dioxide
COBAC - Caguas Fine Arts Corporation
CoC - Continuum of Care Program
CODECCA - Corporation for the Development of the City of Caguas
COEX - Caguas Commercializes and Exports
COFIM - Municipal Financing Corporation
COFINA - Corporation of the Loan Interest Rate Fund
Cond. - Driver
Conser. - Conservation
COPS - Community Oriented Policing Services
COPUVO - Puerto Rican Volleyball Confederation
Coord. - Coordinator
Cont. - Continued
COVID 19 - Corona Virus Deseas
CPA - Certified Public Accountant
CRIM - Municipal Revenue Collection Center
CUT - Traditional Urban Center
DCE - Department of Building Conservation
DDC - Cultural Development Department
DE - Department of Education
Des. - Development
DF - Family Department
DJ - Department of Justice
DJF - Federal Department of Justice
DPMC - Project Development and Citizen Mobility
DRD - Department of Recreation and Sports
DNER - Department of Natural Resources
DRS - Recycling & Sanitation Department
DSM - Municipal Secretary's Department
DT - Department of Labor
EECBG - Energy Efficiency and Conservation Block Grant
EHS - Early Head Start
Exec. - Executive (a)
Emerg. - Emergency
Empl. - Employee
EPA - Environmental Protection Agency
ESG - Emergency Solutions Grants Program
Esp. - Specialist
Esq. - Corner



ACRONYMS AND ABBREVIATIONS

Etc. - Etc.
FAM - Municipal Administration Fund
FDIC - Federal Deposit Insurance Corporation
Fds. Fed. - Federal Funds
FEMA - Federal Emergency Management Agency
FTA - Federal Transit Administration
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standard Board
GDB - Government Development Bank of Puerto Rico
GFOA - Government Finance Officer Association
GIS - Geographical Information System
GPS - Global Positioning System
HAP - Housing assistance payments
HHS - Health and Human Services
HOME - HOME Investment Partnerships Program
Hon. - Honorable
HS - Head Start
HOPWA - Housing Opportunities for Persons with AIDS
HUD - Housing and Urban Development
Infrastructure - Infrastructure
Eng. - Engineer
INTECO - East Central Technology Initiative
Ir - Irregular
IRS - Internal Revenue Services
IVU - Sales and Use Tax
EQB - Environmental Quality Board
JTPA - Job Training Partnership Act
Km. - Kilometer
kWh - Kilowatt
Lcda. - Licentiate
License - License
LIMS - Land Information Management System
LM - Municipal Legislature
L.P.R.A. - Laws of Puerto Rico Annotated
MAC - Autonomous Municipality of Caguas
Maintenance. - Maintenance
MAVI - Independent Living Movement
Max. - Max.
Min - Minimum



ACRONYMS AND ABBREVIATIONS

MS4 - Stormwater Discharges from Municipal Sources

MUAC - Museo de Arte de **Caguas** (**Museum of Art of Caguas**)

N/A - not available

NEA - National Endowment for the Arts

NPDES - National Pollutant Discharge Elimination System

No. - **Number**

OAA - Office of Environmental Affairs

OATRH - Office of Administration and Transformation of Human Resources of the Government of Puerto Rico

OCPR - Office of the Comptroller of Puerto Rico

OCR - Optical Character Recognition

OEPPEPR - Puerto Rico State Office of Public Energy Policy

ODECUT - Office for the Development of the Traditional Urban Center

OEPPE - Puerto Rico State Office of Energy Public Policy

OMB - Office of Management and Budget

OGPE - State Permits Management Office

OMEM - Municipal Office of Medical Emergencies

OMEP - Office of Public School Improvement

OMME - Municipal Office for Emergency Management

OP - Permits Office

Op. - Operator

OPM - Municipal Public Works

Org - Organizations

NPO - Nonprofit Organizations

P. de la C. - House Bill

PAE - Employee Assistance Program

PAFE - Financial Assistance Program for Enterprises

PayGo - Pay as you Go

Plan. - Planner

PM - Municipal Police

Mcpal. - Municipal Police

PR - Puerto Rico

Prog. - Programs

PROMESA - Puerto Rico Oversight, Management, and Economic Stability Act

Prop. - Property

Project - Project

PSORP - Protection Order Follow-up Program

Pub. - Pub.

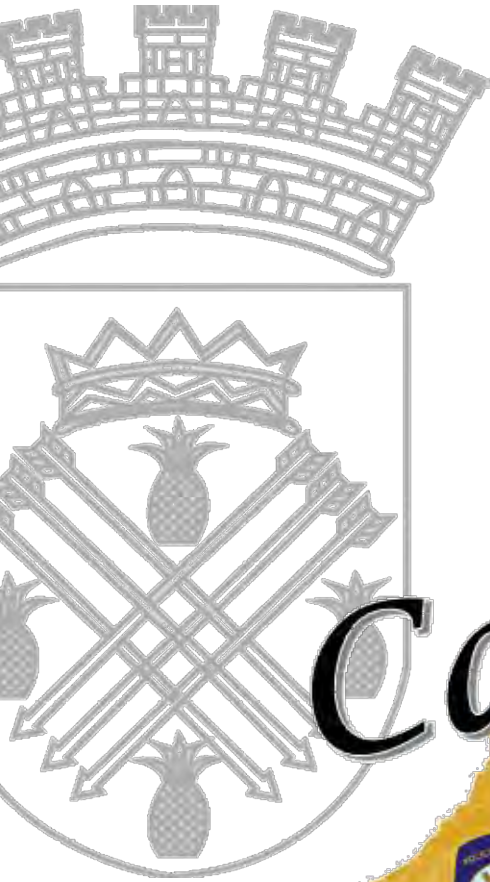
S/L - About the



ACRONYMS AND ABBREVIATIONS

SANOS - Health Insurance by Our Solidarity Organization
SAP - Applications and Products System
SDE - Secretariat of Economic Development
Service - Service
GIS - Geographic Information System
SINOT - Non-Occupational Disability Insurance
SIOC - Department of Infrastructure, Beautification and Conservation
Systems - Systems
SM - Municipal Secretariat
Supv. - Supervisor
Technician - Technician
TSC - Transportation Security Commission
Urb. - Urbanization
USAC - University Studies Abroad Consortium
USDA - United State Department of Agriculture
Veh. - Vehicle
VOCA - Victims of Crime Act





Caguas



Protection and Security

