



Asociación de Colonos Propietarios y Fideicomisarios de Puerto Aventuras, Asociación Civil

Notes and Observations on the Revised 2025 Operating Budget

Dear members of the Puerto Aventuras Community, following the vote that resulted in the budget presented at the last Ordinary General Assembly on March 29, 2025, not being approved, we undertook the task of making the necessary adjustments to maintain a state of austerity and cut various benefits that we had planned to implement if the requested 10% increase had been approved (see annex 1). Below, we provide a series of reasons and notes that we hope will give a clear idea of the negative impact on our operations.

Revenue:

Projected revenue from maintenance fees remains the same as budgeted for the 2024 cycle, representing a reduction of \$2,071,471.00 pesos.

Regarding the recovery of overdue loans, we are projecting revenue of \$3,138,148.00 pesos. This is a significant commitment that will require additional efforts to collect payments from debtors.

The expected revenue from construction fees was adjusted to the forecast for new construction projects expected to begin this year.

In total, the revenue projection, after not accepting the 10% increase as presented, is reduced by **\$2,502,596.00** pesos compared to the initial revenue budget.

Expenses:

Administrative Salaries. In general, the salary amounts for the various administrative staff positions were increased after correctly calculating taxes and benefits for each position. The details of this breakdown are included in Annex 2 of this document. In total, this group represents an increase of \$84,929.00 pesos compared to the budget voted on at the general meeting.

Operations and Maintenance Salaries. This is the operating budget group where the most significant and impactful adjustments were made. Since the 10% increase requested by the Board of Directors was not approved, we will not be able to hire the necessary personnel to improve the services provided. The reduction of **\$2,877,275.00** pesos means that we will not hire:

4 monitors for the video surveillance system, **\$908,045.00**

4 public area assistants, **\$911,905.00**

3 gardeners, **\$582,169.00**

The three previous cuts total **\$2,402,119.00** pesos. The remaining cuts to this group correspond to adjustments to the tax calculations for the remaining positions, as shown in Annex 2 of this document. This additional cut totals **\$475,156.00** pesos.

In total, this revised version of the 2025 operating budget presents an adjustment in Human Resources from \$19,967,970.00 pesos to \$17,175,624.00 pesos, a reduction of **\$2,792,346.00** pesos.

www.colonos.org

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Cameras: The amount allocated to this asset was reduced based on the resources needed to complete the video surveillance project, which resulted in a budget of **\$108,000.00** pesos, reducing this item from a proposed amount of \$208,000.00 pesos to \$100,000.00 pesos.

Fumigation: In this budget line, we made a cut compared to the budget rejected at the general assembly. This expense already required an additional \$500,000.00 pesos to cover the cost of organic material. However, after the increase was rejected, we discontinued the use of these products and returned to the formulation used for years in the subdivision, which allowed us to reduce the cost by **\$188,136.00** pesos and lower the cost to \$100,000.00 pesos.

Other administrative expenses: In this group, we made an adjustment to the allocated expense amounting to **\$99,315.00** pesos for the following items:

Annual Audit: This was reduced by **\$84,400.00** since we will only be auditing the financial statements of the Residents' Association, and the cost of auditing PA Covenant will no longer be covered this year.

Legal Fees. The amount allocated to this expense was adjusted based on the amount spent in 2024. The discount was **\$15,000.00** pesos.

Reserves: It is very important to mention that we will **NOT** be able to contribute to the Road Repair Fund because the funds we project to obtain from construction fees will be allocated to current expenses, amounting to \$1,500,000.00 pesos. This is a consequence of the reduction in expected income from maintenance fees due to the vote against the 10% increase per wrench.

In summary, the revised version of the 2025 operating budget presents a deficit of **\$227,428.00** pesos.



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de Puerto Aventuras, Asociación Civil

Presupuesto 2025 (Revisado)

	Rechazado	Revisado	
Cuotas de Mantenimiento/Assessments	Presup. Anual	Presup. Anual	Variacion
Ingresos de cuotas corrientes/Current Year Assessments	31,976,471.00	29,905,000.00	(2,071,471.00)
Recuperacion cuotas morosos/Rec. Delinq. Accounts	3,138,148.00	3,138,148.00	0.00
Total Cuotas de Maint./Total Assessments	35,114,619.00	33,043,148.00	(2,071,471.00)
Cuotas por construccion/Const. Fees	1,931,125.00	1,500,000.00	(431,125.00)
Otros ingresos/Other Income	Presup. Anual	Presup. Anual	Variacion
Multas/Fines	0.00	0.00	0.00
Intereses por Mora/Late Fees	0.00	0.00	0.00
Interes Bancario/Interest Earned	0.00	0.00	0.00
Venta de Brazaletes/Bracelets	1,000,000.00	1,000,000.00	0.00
Venta de Pasaportes/Passports	950,000.00	950,000.00	0.00
Renta de Oficina/Office Rent	750,000.00	750,000.00	0.00
Dep. de Garantia Retenidos/Const. Dep. Withholdings	0.00	0.00	0.00
Otros Ingresos/Other Income	0.00	0.00	0.00
Total Otros Ingresos/Total Other Income	2,700,000.00	2,700,000.00	0.00
TOTAL INGRESOS/TOTAL INCOME	39,745,744.00	37,243,148.00	(2,502,596.00)

GASTOS/EXPENSES

Sueldos AdministrativosAdmin. Salaries	Presup. Anual	Presup. Anual	Variacion
Gerente General (AC)/General Manager (AC) 11 meses/mos.	1,726,546.00	1,726,546.00	0.00
Gerente Administrativo (CQ)/Admin. Manager (CQ)	846,434.00	877,076.00	30,642.00
Gerente Servicios Comm. (CG)/Comm. Servs. Mgr. (CG)	841,226.00	871,686.00	30,460.00
Gerente Seguridad (RC)/Security Manager (RC) 8 meses/mos.	893,118.00	840,377.00	(52,741.00)
Gerente Areas Comunes (LD)/Ops. Manager	802,374.00	831,420.00	29,046.00
Inspector de Obras (JC)/Building Inspector (JC)	367,207.00	380,499.00	13,292.00
Auxiliar Admin (2)/Admin. Assistant (2)	677,156.00	701,652.00	24,496.00
Mensajero/Office Boy (RG)	268,866.00	278,600.00	9,734.00
Associa Mexico/Associa Management	232,000.00	232,000.00	0.00
Total Sueldos Admin/Total Admin. Salary Cost	6,654,927.00	6,739,856.00	84,929.00

Sueldos Ops. y Mantenimiento/Ops. And Maint. Sal./Wages	Presup. Anual	Presup. Anual	Variacion
Supervisor de Jardinera/Landscaping Supervisor	310,844.00	383,263.00	72,419.00
Auxiliares Areas Publicas (20)/Public Areas Personel (20)	5,448,105.00	4,536,200.00	(911,905.00)
Jardineros (12)/Landscapers (12)	3,424,777.00	2,842,608.00	(582,169.00)
Choferes (5)/Drivers (5)	1,965,733.00	1,631,585.00	(334,148.00)
Especialistas (4)/Officials (4)	1,255,539.00	1,042,112.00	(213,427.00)
Monitoristas/CCTV monitorists (4)	908,045.00	0.00	(908,045.00)
Total Sueldos Ops. Maint./Total Sal. and Wages Ops. And Maint.	13,313,043.00	10,435,768.00	(2,877,275.00)

Total Sueldos, Salrios e impuestos/Total Sal,Wages and Taxes	19,967,970.00	17,175,624.00	(2,792,346.00)
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Seguridad/Security	Presup. Anual	Presup. Anual	Variacion
Contrato de Seguridad/Security Contract	11,365,000.00	11,365,000.00	0.00
Mtto. Plumas/Gates Maint.	230,000.00	230,000.00	0.00
Cameras/Cameras	208,000.00	100,000.00	(108,000.00)
Caseta de Seguridad/Guard House	50,000.00	50,000.00	0.00
Total Seguridad/Total Security	11,853,000.00	11,745,000.00	(108,000.00)



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Otros Gastos Ops. y Maint.	Presup. Anual	Presup. Anual	Variacion
Combustibles/Gas	660,000.00	660,000.00	0.00
Electricidad Areas Publicas/Electric Power Public Areas	550,000.00	550,000.00	0.00
Recoleccion de Basura Organica (Ocean Biosphere)	540,000.00	540,000.00	0.00
Cuotas Sindicales/Workers Union	512,000.00	512,000.00	0.00
Mantenimiento General/General Maint.	500,000.00	500,000.00	0.00
Calles Limpieza/Streets Cleaning	350,000.00	350,000.00	0.00
Fumigacion/Pest Control	288,136.00	100,000.00	(188,136.00)
Iluminacion-Reparacion/Street Lights Repair	250,000.00	250,000.00	0.00
Calles-Pavimentacion-Streest Pavement	150,000.00	150,000.00	0.00
Mtto. Camiones/Truck Maint.	150,000.00	150,000.00	0.00
Suminstros Generales/General Supplies	120,000.00	120,000.00	0.00
Equipo de Mantenimiento/Maint Equip.	100,000.00	100,000.00	0.00
Jardineria Suministros/Landscape Supplies	100,000.00	100,000.00	0.00
Suministros de Construcccion/Construction Supplies	60,000.00	60,000.00	0.00
Señalizacion de Calles/Street Signs	50,000.00	50,000.00	0.00
Agua potable Campamento/Maint. Bldg water	35,000.00	35,000.00	0.00
Rec. De Basura Municipal/City Waste Management Service	20,000.00	20,000.00	0.00
Total Otros Gastos Ops. y Maint	4,435,136.00	4,247,000.00	(188,136.00)
Otros Gastos Administrativos	Presup. Anual	Presup. Anual	Variacion
Uniformes/Uniforms	425,349.00	425,400.00	51.00
Brazaletes/Bracelets	400,000.00	400,000.00	0.00
Cuotas al Centro Comercial/Plaza ass	330,000.00	330,000.00	0.00
Honorarios Contables/Accounting Fee	300,066.00	300,100.00	34.00
Tarjetas Inteligentes/Smart Cards	300,000.00	300,000.00	0.00
Comisiones Bancarias/Bank Fees	290,000.00	290,000.00	0.00
Auditoria Anual/Annual Audit	212,000.00	127,600.00	(84,400.00)
Suministros de Oficina/Office Supplies	170,000.00	170,000.00	0.00
Seguro de auto/Vehicle Insurance	145,000.00	145,000.00	0.00
Electricidad Casa Mto/Maintenance Ele	110,000.00	110,000.00	0.00
Honorarios Legales/Legal Fees	100,000.00	85,000.00	(15,000.00)
Programacion de software/Software Se	85,000.00	85,000.00	0.00
Asamblea Anual/Annual Assembly	80,000.00	80,000.00	0.00
Mtto. Eq oficina/Office Maintenance	50,000.00	50,000.00	0.00
Telefono/Telephone	50,000.00	50,000.00	0.00
Seguro Responsabilidad/Gen Liability	36,000.00	36,000.00	0.00
Impuesto Prediales/Property Tax	33,000.00	33,000.00	0.00
Agua Oficina/Drinking Water	25,000.00	25,000.00	0.00
Tenencia Vehicular/Auto Licences	25,000.00	25,000.00	0.00
Envios y Paqueteria/Shipping and Delivery	9,500.00	9,500.00	0.00
Limpieza de Oficina/Office Cleaning	0.00	0.00	0.00
No Deducibles/Non deductibles	0.00	0.00	0.00
IVA/IETU/Sales Taxes Paid	0.00	0.00	0.00
Total Otros Gastos Admin.	3,175,915.00	3,076,600.00	(99,315.00)
Depreciaciones	Presup. Anual	Presup. Anual	Variacion
Depreciaciones/Fixed Assets Depreciation	1,226,352.00	1,226,352.00	0.00
Total Depreciaciones	1,226,352.00	1,226,352.00	0.00
TOTAL GASTOS	40,658,373.00	37,470,576.00	(3,187,797.00)
REMANENTE DEL EJERCICIO/NET INCOME/LOSS	(912,629.00)	(227,428.00)	685,201.00



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Desglose Unitario de Nomina Anual

Sueldos AdministrativosAdmin. Salaries	Sueldo neto	Prestaciones	Percep anuales	Impuetos	Costo total unitario	Costo Total
Gerente General (AC)/General Manager (AC) 11 meses/mos.	847,256.00	83,126.00	185,605.00	610,559.00	1,726,546.00	1,726,546.00
Gerente Administrativo (CQ)/Admin. Manager (CQ)	423,796.00	90,684.00	83,635.00	278,961.00	877,076.00	877,076.00
Gerente Servicios Comm. (CG)/Comm. Servs. Mgr. (CG)	423,796.00	90,683.00	78,454.00	278,753.00	871,686.00	871,686.00
Gerente Seguridad (RC)/Security Manager (RC) 8 meses/mos.	406,918.00	60,455.00	78,793.00	294,211.00	840,377.00	840,377.00
Gerente Areas Comunes (LD)/Ops. Manager	401,869.00	90,683.00	75,600.00	263,268.00	831,420.00	831,420.00
Inspector de Obras (JC)/Building Inspector (JC)	183,407.00	60,605.00	31,716.00	104,771.00	380,499.00	380,499.00
Auxiliar Admin (2)/Admin. Assistant (2)	159,156.00	71,836.00	27,104.00	92,730.00	350,826.00	701,652.00
Mensajero/Office Boy (RG)	138,253.00	44,086.00	24,368.00	71,893.00	278,600.00	278,600.00
Associa Mexico/Associa Management	0.00	0.00	0.00	0.00		0.00
Total Sueldos Admin/Total Admin. Salary Cost						6,507,856.00

Desglose Unitario de Nomina Anual

Sueldos Ops. y Mantenimiento/Ops. And Maint. Sal./Wages	Sueldo neto	Prestaciones	Percep anuales	Impuetos	Costo total unitario	Costo Total
Supervisor de Jardinera/Landscaping Supervisor	183,375.00	60,605.00	25,195.00	114,088.00	383,263.00	383,263.00
Auxiliares Areas Publicas (20)/Public Areas Personel (20)	111,315.00	42,745.00	14,588.00	58,162.00	226,810.00	4,536,200.00
Jardineros (12)/Landscapers (12)	116,980.00	44,682.00	15,937.00	59,285.00	236,884.00	2,842,608.00
Choferes (5)/Drivers (5)	157,871.00	59,200.00	21,683.00	87,563.00	326,317.00	1,631,585.00
Especialistas (4)/Officials (4)	128,806.00	48,796.00	16,098.00	66,828.00	260,528.00	1,042,112.00
Monitoristas/CCTV monitorists (4)	0.00	0.00	0.00	0.00	0.00	0.00
Imptos sobre nomina/Payroll taxes	0.00	0.00	0.00	0.00	0.00	0.00
Total Sueldos Ops. Maint./Total Sal. and Wages Ops. And Maint.						10,435,768.00