



# Legislature of the Virgin Islands

#100 Lagoon Homes Ste.2  
St. Croix, U.S. Virgin Islands 00840

Tel: (340) 712-2256  
Fax: (340) 712-2302

## POST AUDIT DIVISION

June 8, 2016

### COMMITTEE ON FINANCE FISCAL YEAR 2017 BUDGET HEARINGS OFFICE OF MANAGEMENT AND BUDGET

#### **TABLE OF CONTENTS**

<b>Title</b>	<b>Page Number</b>
Background/History, Strategic/Performance Goals, and Functional Statements	2
Pictorial View of Total Funding and Allotment to Date	3
Budget Overview (Appropriated Funds including Miscellaneous Section)	4
General Fund Comparison (FY 16 vs FY 17) and Budget by Activity Center	5
General Fund Financial Breakdown	6
Indirect Cost Fund Financial Breakdown	7
Actual Expenditures (General Fund)	8
Personnel Services Summary and Vacancy Listing	9
Leases and Professional Services Contract Listing	10
Vehicle Listing (Including Gas Costs)	11
Outstanding Obligations	11
Highlights	11-12
Summary	12-13
Appendix I – Personnel Listing	14 - 16

**BACKGROUND/HISTORY AND STRATEGIC/PERFORMANCE GOALS**

The Office of Management and Budget (OMB) was established under Title 3, Section 4 of the Virgin Islands Code. OMB provides management, planning, review, and evaluation techniques to government departments and agencies to ensure they operate effectively and efficiently. *OMB's core mission* is “to improve public services.” *OMB's vision* is “transforming government through performance.” *OMB's mission* is “to improve public service through the development and evaluation of improved performance-based plans and aligned budgets for the organization, coordination, and management of the Executive Branch of Government with the goal of providing more efficient and economical service.”

The Office of Management and Budget operates under the following units: 1) *Policy Management Unit*, 2) *Budget Administration Unit*, and 3) *Federal Grants Management Unit*. The key specific functions of the Office of Management and Budget include: 1) Administering appropriations throughout the fiscal year, 2) Ensuring that allotment funding does not exceed available resources, 3) Preparing the annual Executive Budget submission in accordance with law, 4) Performing fiscal analyses and evaluations of departments and agencies and 5) Monitoring federal programs.

OMB'S *Strategic Goal* is “to enhance the use of the Territory’s resources.” OMB's *Performance Goals* are as follows: 1) Increase the timeliness and quality of key financial reports, 2) Reduce overall grant and recurring audit findings, and 3) Enhance financial management practices.

**FUNCTIONAL STATEMENTS**

*Exhibit I* displays the Office of Management and Budget’s functional statements per unit.

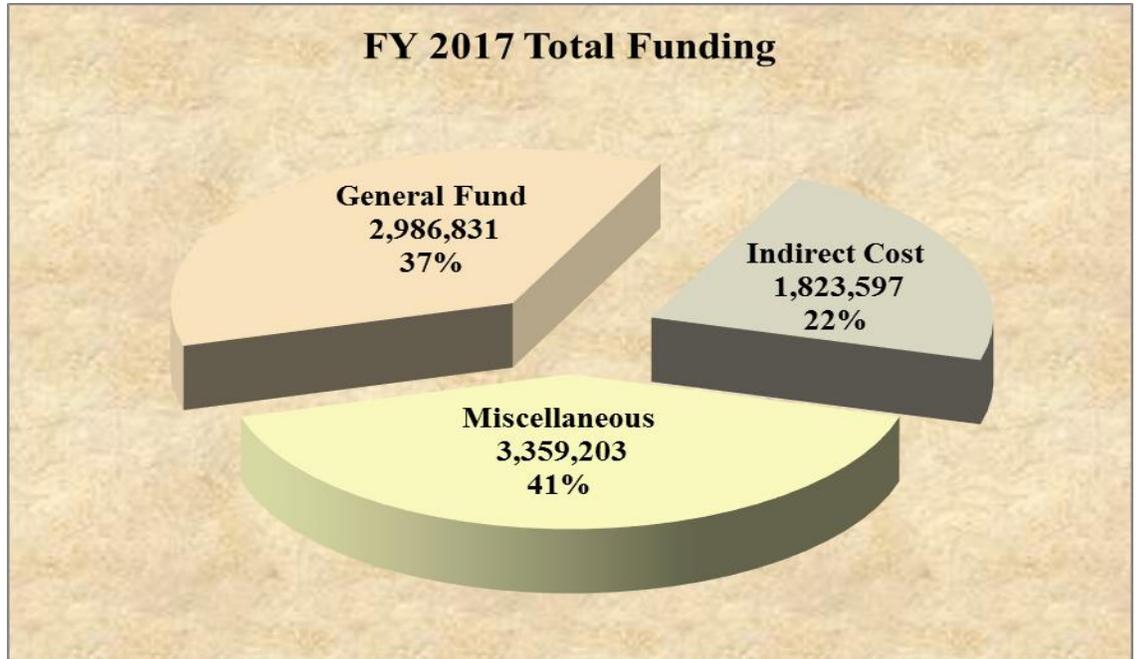
*Exhibit I*

<b>Unit</b>	<b>Functional Statement</b>
<b>Budget Administration Unit</b>	Ensures the release of annual and multi-year appropriations on a monthly, quarterly, and on an as needed basis; enters federal budget awards and revisions on the Enterprise Resource Planning (ERP) system; reviews and adjusts spending plans; processes requests for appropriation transfers; maintains personnel listings; processes personnel requisitions and per diems; updates fund balances; and prepares projections and analyses.
<b>Federal Grants Management Unit</b>	Monitors grant recipients’ compliance with financial and non-financial objectives of Federal awards; develops and implements the government-wide Cost Allocation Plan and the Indirect Cost-related proposals; initiates the Intergovernmental Review Process; monitors funds awarded by the U.S. Department of the Interior Office of Insular Affairs; assists departments and agencies with grant administration, training and application issues; and monitors implementation of the Corrective Action Plan for the annual Single Audit.
<b>Policy Management Unit</b>	Formulates and compiles the Governor’s Executive Budget; conducts assessments, evaluations, and reporting of all essential Government’s departments and agencies performance; develops fiscal policies; analyzes and reviews projected revenues; drafts budget related legislation; and analyzes Legislative bills.

**TOTAL FUNDING**

*Exhibit II* displays a pictorial view of OMB's total funding for FY 2017.

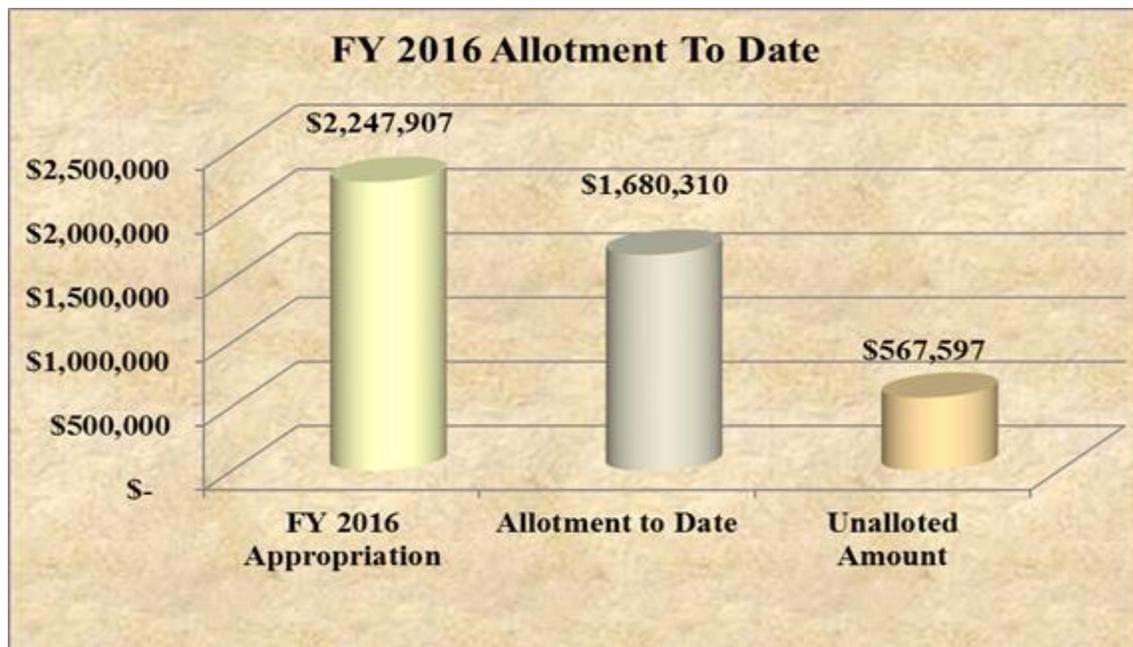
*Exhibit II*



**ALLOTMENT TO DATE**

*Exhibit III* displays OMB's FY 2016 allotment to date as of May 25, 2016.

*Exhibit III*



**FISCAL YEAR 2017 BUDGET OVERVIEW**

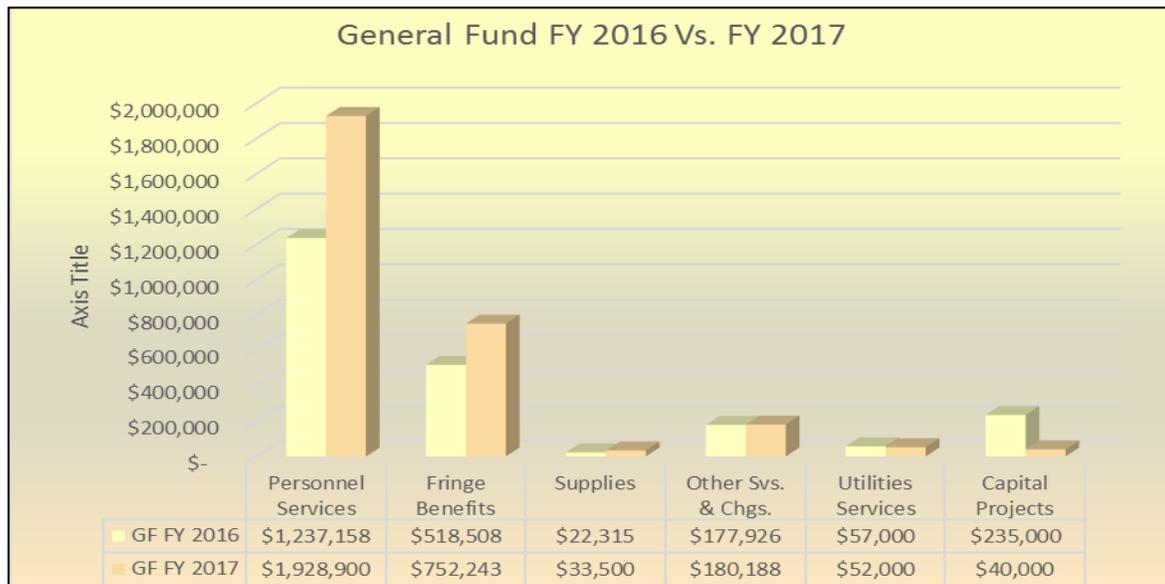
The Governor has recommended a General Fund appropriation of **\$2,986,831** for FY 2017. This represents an increase of **\$738,924** above the FY 2016 appropriation of **\$2,247,907**. OMB has also been recommended for an appropriation of **\$1,823,597** from the *Indirect Cost Fund* and **\$3,359,203** from the *Miscellaneous Section of the Budget*, which calculates to a grand total of **\$8,169,631**. The Office of Management and Budget's *Financial Summary by line item* has been listed below in *Exhibit IV*.

*Exhibit IV*

Description	FY 2015 Expenditure	FY 2016 Appropriation	FY 2017 Governor's Recom.	Variance FY 2017 - FY 2016
<b>Appropriated Funds:</b>				
<b>General Fund:</b>				
Personnel Services	\$ 1,295,248	\$ 1,237,158	\$ 1,928,900	\$ 691,742
Fringe Benefits	518,184	518,508	752,243	233,735
Supplies	13,236	22,315	33,500	11,185
Other Services and Charges	166,445	177,926	180,188	2,262
Utilities Services	57,398	57,000	52,000	(5,000)
Capital Projects	8,755	235,000	40,000	(195,000)
<b>Total General Fund</b>	<b>\$ 2,059,266</b>	<b>\$ 2,247,907</b>	<b>\$ 2,986,831</b>	<b>\$ 738,924</b>
<b>Indirect Cost Fund:</b>				
Personnel Services	\$ 626,485	\$ 876,215	\$ 915,530	\$ 39,315
Fringe Benefits	240,214	366,100	340,067	(26,033)
Supplies	28,280	35,000	35,000	-
Other Services and Charges	283,611	549,335	493,000	(56,335)
Utilities Services	27,202	45,000	30,000	(15,000)
Capital Projects	14,594	-	10,000	10,000
<b>Total Indirect Cost Fund</b>	<b>\$ 1,220,386</b>	<b>\$ 1,871,650</b>	<b>\$ 1,823,597</b>	<b>\$ (48,053)</b>
<b>Total Appropriated Funds</b>	<b>\$ 3,279,652</b>	<b>\$ 4,119,557</b>	<b>\$ 4,810,428</b>	<b>\$ 690,871</b>
<b>Miscellaneous Section:</b>				
Funding for Additional Critical Vacancies	\$ 1,176,196	\$ 1,850,000	\$ 2,250,403	\$ 400,403
Third Party Fiduciary	3,200,000	2,600,000	1,108,800	(1,491,200)
Workmen's Compensation Increase	1,190,848	-	-	-
Executive Department Annual Lump Sum	1,500,000	-	-	-
<b>Total Miscellaneous</b>	<b>\$ 7,067,044</b>	<b>\$ 4,450,000</b>	<b>\$ 3,359,203</b>	<b>\$ (1,090,797)</b>
<b>Non-Appropriated Funds:</b>				
<b>Federal Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 10,346,696</b>	<b>\$ 8,569,557</b>	<b>\$ 8,169,631</b>	<b>\$ (399,926)</b>

**GENERAL FUND COMPARISON (FY 16 vs FY 17)**

A comparison between the General Fund's budget for FY 2016 and FY 2017 is displayed in *Exhibit V*.



**BUDGET BY ACTIVITY CENTER**

OMB's Budget breakdown by Activity Center has been listed in *Exhibit VI*.

*Exhibit VI*

BUDGET BREAKDOWN BY ACTIVITY CENTER				
Line Item	Line Item Breakdown	FY 2015 Expenditure	FY 2016 Appropriation	FY 2017 Gov. Recommended
Budget Administration Unit	Personnel Services	\$ 843,191	\$ 774,930	\$ 1,404,834
	Fringe Benefits	339,355	324,982	547,565
	Supplies	12,720	17,500	24,500
	Other Services	98,722	161,139	155,188
	Utility Services	57,398	57,000	52,000
	Capital Projects	8,755	35,000	-
	<b>Total Budget Administration</b>		<b>\$ 1,360,141</b>	<b>\$ 1,370,551</b>
Federal Grants Management Unit	Personnel Services	\$ 626,485	\$ 876,215	\$ 915,530
	Fringe Benefits	240,214	366,100	340,067
	Supplies	28,280	35,000	35,000
	Other Services	283,611	549,335	493,000
	Utility Services	27,202	45,000	30,000
	Capital Projects	14,594	-	10,000
	<b>Total Federal Grants Mgmt.</b>		<b>\$ 1,220,386</b>	<b>\$ 1,871,650</b>
Policy Management Unit	Personnel Services	\$ 452,057	\$ 462,228	\$ 524,066
	Fringe Benefits	178,828	193,526	204,678
	Supplies	516	4,815	9,000
	Other Services	67,723	16,787	25,000
	Utility Services	-	-	-
	Capital Projects	-	200,000	40,000
	<b>Total Policy Mgmt.</b>		<b>\$ 699,124</b>	<b>\$ 877,356</b>
<b>Grand Total</b>		<b>\$ 3,279,651</b>	<b>\$ 4,119,557</b>	<b>\$ 4,810,428</b>

Honorable Clifford Graham

Fiscal Year 2017 Budget Hearings - Office of Management and Budget

Page 6 of 16

**GENERAL FUND FINANCIAL BREAKDOWN**

OMB's General Fund financial breakdown by line item has been listed in *Exhibit VII*.

*Exhibit VII*

<b>GENERAL FUND</b>				
<b>Line Item</b>	<b>Line Item Breakdown</b>	<b>FY 2015 Expenditure</b>	<b>FY 2016 Appropriation</b>	<b>FY 2017 Governor's Recom.</b>
<b>Personnel Services</b>	Classified Employee Salaries	\$ 556,722	\$ 706,658	\$ 920,400
	Unclassified Employee Salaries	447,833	530,500	958,500
	Temp/Part Time Salaries	586		
	Lump Sum Payments	-	-	50,000
	Overtime Salaries	789	-	-
	Fees & Compensation NOC	46,116	-	-
	Holiday Pay	85,967	-	-
	Sick Pay	65,867	-	-
	Accrued Leave Pay	91,369	-	-
	<b>Total Personnel Services</b>	<b>\$ 1,295,249</b>	<b>\$ 1,237,158</b>	<b>\$ 1,928,900</b>
<b>Capital Outlays</b>	Mach. & Equip.	\$ 8,755	\$ 235,000	\$ 40,000
	<b>Total Capital Outlays</b>	<b>\$ 8,755</b>	<b>\$ 235,000</b>	<b>\$ 40,000</b>
<b>Fringe Benefits</b>	Employer Contr. Retirement	\$ 223,893	\$ 227,134	\$ 356,877
	Social Security	80,434	76,704	119,592
	Medicare	18,811	17,938	27,969
	Health Insurance Premium	195,045	194,740	245,285
	Workers Comp. Premiums	-	1,992	2,520
	<b>Total Fringe Benefits</b>	<b>\$ 518,183</b>	<b>\$ 518,508</b>	<b>\$ 752,243</b>
<b>Supplies</b>	Office Supplies	\$ 4,723	\$ 7,315	\$ 14,500
	Supplies	316	-	-
	Operating Supplies	3,434	7,500	9,500
	Repair and Maintenance Supplies	54	5,000	7,000
	Small Tools/Minor Equip.	3,022	-	-
	Food	1,528	2,500	2,500
	Vehicle Supplies	159	-	-
	<b>Total Supplies</b>	<b>\$ 13,236</b>	<b>\$ 22,315</b>	<b>\$ 33,500</b>
<b>Other Services &amp; Charges</b>	Repairs & Maintenance	\$ 12,672	\$ 4,000	\$ 45,000
	Automotive Repair & Maintenance	6,196	4,000	-
	Rental - Land/Building	-	1	1
	Professional Services	78,684	81,425	50,000
	Security Services	6,987	-	-
	Training	-	12,717	10,187
	Communication	14,130	39,433	25,000
	Advertising & Promotion	5,927	-	5,000
	Travel	11,869	15,000	20,000
	Purchase Bulk Airline Tick.	4,875	5,000	20,000
	Insurance	5,112	11,350	-
	Grants Private Agency & In.	1,131	-	-
	Other Services NOC	16,843	-	-
	Printing & Binding	2,019	5,000	5,000
<b>Total Other Services and Charges</b>	<b>\$ 166,445</b>	<b>\$ 177,926</b>	<b>\$ 180,188</b>	
<b>Utility Services</b>	Electricity	\$ 50,449	\$ 46,000	\$ 45,000
	Water	6,949	11,000	7,000
	<b>Total Utility Services</b>	<b>\$ 57,398</b>	<b>\$ 57,000</b>	<b>\$ 52,000</b>
	<b>Grand Total</b>	<b>\$ 2,059,266</b>	<b>\$ 2,247,907</b>	<b>\$ 2,986,831</b>

**INDIRECT COST FUND FINANCIAL BREAKDOWN**

OMB's Indirect Cost Fund financial breakdown by line item has been listed in *Exhibit VIII*.

*Exhibit VIII*

INDIRECT COST FUND				
Line Item	Line Item Breakdown	FY 2015 Expenditure	FY 2016 Appropriation	FY 2017 Governor's Recom.
Personnel Services	Classified Employee Salaries	\$ 210,040	\$ 383,000	\$ 408,030
	Unclassified Employee Salaries	291,678	493,215	507,500
	Holiday Pay	36,497	-	-
	Sick Pay	22,230	-	-
	Accrued Leave Pay	26,379	-	-
	Overtime Salaries	(116)	-	-
	Fees & Compensation NOC	39,776	-	-
	<b>Total Personnel Services</b>	<b>\$ 626,484</b>	<b>\$ 876,215</b>	<b>\$ 915,530</b>
Capital Outlays	Mach. & Equip.	\$ 14,595	\$ -	\$ 10,000
	<b>Total Capital Outlays</b>	<b>\$ 14,595</b>	<b>\$ -</b>	<b>\$ 10,000</b>
Fringe Benefits	Employer Contr. Retirement	\$ 99,356	\$ 164,557	\$ 168,274
	Social Security	38,714	54,325	56,472
	Medicare	9,054	12,705	13,207
	Health Insurance Premium	93,091	133,262	101,095
	Workers Comp. Premiums	-	1,251	1,019
	<b>Total Fringe Benefits</b>	<b>\$ 240,215</b>	<b>\$ 366,100</b>	<b>\$ 340,067</b>
Supplies	Office Supplies	\$ 12,360	\$ 10,000	\$ 10,000
	Operating Supplies	15,835	15,000	15,000
	Repair and Maintenance Supplies	85	3,000	3,000
	Small Tools/Minor Equip.	-	7,000	7,000
	<b>Total Supplies</b>	<b>\$ 28,280</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
Other Services & Charges	Repairs & Maintenance	\$ 14,905	\$ 12,000	\$ 35,000
	Automotive Repair and Maintenance	2,127	-	10,000
	Rental - Land/Building	74,972	95,000	95,000
	Rental - Machines/ Equip.	1,600	-	-
	Professional Services	104,599	386,785	250,000
	Training	11,664	10,000	15,000
	Communication	35,874	10,000	40,000
	Advertising & Promotion	6,394	6,000	8,000
	Printing & Binding	2,176	-	-
	Travel	20,363	16,550	35,000
	Insurance	3,737	13,000	5,000
	Grants Private Agency & In.	5,200	-	-
	<b>Total Other Services and Charges</b>	<b>\$ 283,611</b>	<b>\$ 549,335</b>	<b>\$ 493,000</b>
Utility Services	Electricity	\$ 23,439	\$ 45,000	\$ 25,000
	Water	3,764	-	5,000
	<b>Total Utility Services</b>	<b>\$ 27,203</b>	<b>\$ 45,000</b>	<b>\$ 30,000</b>
<b>Grand Total</b>		<b>\$ 1,220,388</b>	<b>\$ 1,871,650</b>	<b>\$ 1,823,597</b>

**ACTUAL EXPENDITURES**

*Exhibit IX* displays the actual expenditures for FY 2016 to date as provided by OMB.

*Exhibit IX*

FY 2016 Expenditures as of March 31, 2016		
Line Item	Line Item Breakdown	General Fund
Personnel Services	Classified Employee Salaries	\$ 253,746
	Unclassified Employee Salaries	182,990
	Temp/Part Time Salaries	177
	Lump Sum Payments	
	Overtime Salaries	
	Other Differential Comp.	
	Fees & Compensation NOC	670
	Holiday Pay	33,579
	Sick Pay	22,053
	Accrued Leave Pay	32,816
	<b>Total Personnel Services</b>	<b>\$ 526,031</b>
Capital Outlays	Mach. & Equip.	\$ 200
	<b>Total Capital Outlays</b>	<b>\$ 200</b>
Fringe Benefits	Employer Contr. Retirement	\$ 91,267
	Social Security (FICA)	32,614
	Medicare	7,627
	Health Insurance Premium	79,071
	Workers Comp. Premiums	-
<b>Total Fringe Benefits</b>	<b>\$ 210,579</b>	
Supplies	Office Supplies	\$ 2,713
	Operating Supplies	5,760
	Repair and Maintenance Supplies	581
	Small Tools/Minor Equip.	
	Food	734
	Vehicle Supplies	
	Clothing/Cloth Material	802
<b>Total Supplies</b>	<b>\$ 10,590</b>	
Other Services & Charges	Repairs & Maintenance	\$ 2,218
	Automotive Repair & Maintenance	1,686
	Professional Services	40
	Communication	2,370
	Purchase Bulk Tickets	4,875
	Travel	2,116
	Insurance	
	Other Services NOC	1,227
	Printing and Binding	80
	Grants Private Agency & In.	
	Security	155
	Rental Land/Buildings	6,716
	Training	180
<b>Total Other Services and Charges</b>	<b>\$ 21,663</b>	
Utility Services	Electricity	\$ 643
	Water	652
	<b>Total Utility Services</b>	<b>\$ 1,295</b>
	<b>Grand Total</b>	<b>\$ 770,358</b>

**PERSONNEL SERVICES**

The Governor’s recommendation for personnel services totals **\$2,844,430** which is a breakdown of **\$1,928,900** for the *General Fund* and **\$915,530** for the *Indirect Cost Fund*. This represents an increase of **\$691,742** above the FY 2016 appropriation of **\$1,237,158** for the *General Fund* and an increase of **\$39,315** above the FY 2016 appropriation of **\$876,215** for the *Indirect Cost Fund*. *Exhibit X* displays a current personnel summary for OMB. An extended directory of OMB’s current *personnel listing* can be viewed in *Appendix I*.

*Exhibit X*

Personnel Listing – All Positions			Position Classification					
	Pos #	FY 2017 Total Budget	Pos #	Unclass.	Pos #	Class.	Pos #	Adj.
General Fund - 0100	24.20	\$ 1,928,900	6.40	\$ 547,500	15.80	\$ 831,350	2.00	\$ 550,050
Indirect Cost Fund-2098	14.80	915,530	6.60	507,500	8.20	408,030	0.00	-
<b>Total</b>	<b>39.00</b>	<b>\$ 2,844,430</b>	<b>13.00</b>	<b>\$1,055,000</b>	<b>24.00</b>	<b>\$ 1,239,380</b>	<b>2.00</b>	<b>\$ 550,050</b>

**Note:** The adjustments amounting to \$550,050 stands for lump sum adjustments.

**VACANCY LISTING**

*Exhibit XI* displays the Office of Management and Budget’s total vacancies for FY 2017. The Indirect Cost Fund has two vacancies and the General Fund has one vacancy.

*Exhibit XI*

Vacancy Listing			
Position Title	Salary	FTE	Status
<u>Fund 0100 - General Fund Vacancies</u>			
Special Assistant to the Director	80,000	1.00	Vacant
<b>General Fund Total Vacancies</b>	<b>80,000</b>	<b>1.00</b>	<b>1</b>
<u>Fund 2098 - Indirect Cost Fund Vacancies</u>			
Grant Writer	55,000	1.00	Vacant
Sr. Grants Analyst	49,050	1.00	Vacant
<b>Indirect Cost Fund Total Vacancies</b>	<b>104,050</b>	<b>2.00</b>	<b>2</b>
<b>Grand Total Vacancies (All Funds)</b>	<b>184,050</b>	<b>3.00</b>	<b>3</b>

**Note:** OMB is receiving \$2,250,403 from the miscellaneous section of the budget for Additional Critical Vacancies.

**Honorable Clifford Graham**

**Fiscal Year 2017 Budget Hearings - Office of Management and Budget**

**Page 10 of 16**

**LEASES**

*Exhibit XII* displays the Office of Management and Budget's current leases.

***Exhibit XII***

<b>Lessor</b>	<b>Location</b>	<b>Sq. Ft.</b>	<b>Annual Rent</b>	<b>Funding Source</b>	<b>Status/Comments</b>
Telarg, LLC	#24 Honduras; Southside Quarter	3,827	\$ 80,600	Indirect Cost Fund	Commercial Building and parking for three vehicles - Contract expires 9/30/17
US Post Office	5046 Norre Gade; STT VI 00802	7,014	\$1	General Fund	Exclusive use of entire second floor containing 7014 sq. ft. of office space - Contract expires September 30, 2017.
<b>Total</b>		<b>10,841</b>	<b>\$ 80,601</b>		

**PROFESSIONAL SERVICES CONTRACT LISTING**

*Exhibit XIII* displays a listing of OMB's professional services contracts.

***Exhibit XIII***

<b>Vendor/Name</b>	<b>Period</b>	<b>Funding Source</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>Difference</b>	<b>Purpose</b>
Terminix	Annual	General Fund	\$ -	\$ 780	\$ 780	Extermination Services
Oliver Exterminating of STT	Annual	General Fund	900	-	(900)	Extermination Services
Import Supply	Annual	General Fund	1,600	1,080	(520)	Maintenance of Generator
VI Cleaning	Annual	General Fund	12,700	12,700	-	Janitorial Services
Business World	Annual	General Fund	10,000	8,786	(1,214)	Maintenance of Task Alfa Copiers
AC Cooling	Annual	General Fund	15,000	9,540	(5,460)	Maintenance of Air Conditioner
Danka De Puerto Rico	Annual	General Fund	6,935	6,935	-	Maintenance of Toshiba Copiers
Centurion Security System	Annual	General Fund	8,500	5,677	(2,823)	Security Services
Nexus Lexis	Annual	General Fund	15,000	12,200	(2,800)	Online law database
Capital Records	Annual	General Fund	4,000	2,790	(1,210)	Storage
Bazillio Cobb and Associates	Annual	General Fund - Misc.	2,360,270	2,360,270	(0)	Third Party Fiduciary
Theodore Tunick	Annual	General Fund	5,350	5,300	(50)	Vehicle Insurance
Pitney Bowes	Annual	General Fund	2,000	2,000	-	Postage
<b>Subtotal</b>			<b>\$ 2,442,255</b>	<b>\$ 2,428,058</b>	<b>\$ (14,197)</b>	
VI Cleaning	Annual	Indirect Cost Fund	\$ 23,500	\$ 11,000	\$ (12,500)	Janitorial Services
Business World	Annual	Indirect Cost Fund	6,000	4,393	(1,607)	Maintenance of Kyocera Copiers
MGT of America	Annual	Indirect Cost Fund	127,125	125,000	(2,125)	Provide an Indirect Cost Allocation Plan and Indirect Cost Rate Schedule
Plan B	Annual	Indirect Cost Fund	3,900	900	(3,000)	Maintenance of Generator
To Be Determined	Annual	Indirect Cost Fund	200,000	-	(200,000)	Indirect Cost Rate RFP
Telarg	Annual	Indirect Cost Fund	81,000	81,000	-	Office Rent
Nausch, Hogan, and Murray	Annual	Indirect Cost Fund	3,000	2,625	(375)	Building Insurance
AC Cooling	Annual	Indirect Cost Fund	6,000	3,300	(2,700)	Maintenance of Air Conditioner
Oliver Exterminating of STT	Annual	Indirect Cost Fund	660	660	-	Extermination Services
Benham, Hodge & Upson	Annual	Indirect Cost Fund	25,000	25,000	-	Audit Information
<b>Subtotal</b>			<b>\$ 476,185</b>	<b>\$ 253,878</b>	<b>\$ (222,307)</b>	
<b>Grand Total</b>			<b>\$ 2,918,440</b>	<b>\$ 2,681,936</b>	<b>\$ (236,504)</b>	

**VEHICLE LISTING**

*Exhibit XIV* displays the Office of Management and Budget’s vehicle listing which includes the cost of gas.

*Exhibit XIV*

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Office	Plate	Gas
2008	Chevy	Trailblazer	Chauffer/Messenger	Local	Own	Good	STT	OMB-1	\$ 2,500
2009	Chevy	Equinox	Deputy Director/FGMU	Local	Own	Good	STT	OMB-2	2,500
2015	Chevy	Equinox	Director	Local	Own	New	STT	OMB-4	2,500
								<b>Total</b>	<b>\$ 7,500</b>

**OUTSTANDING OBLIGATIONS**

According to the Office of Management and Budget, they have received documentation from Centurion Security claiming unpaid bills dating back to the year of **2002**. *Exhibit XV* displays an outstanding obligation for OMB.

*Exhibit XV*

Name of Vendor	Outstanding Balance	Status
Centurion Security	\$ 51,448	It will be paid with encumbered funds.
<b>Total</b>	<b>\$ 51,448</b>	

**HIGHLIGHTS**

Following are some highlights the Post Audit division came across while reviewing OMB:

- OMB is receiving **\$2,250,403** from the miscellaneous section of the budget for funding for Additional Critical Vacancies. (page 4)
- Gas expenditures increased from **\$5,000** to **\$7,500** for the same three vehicles. (page 11)
- There is still an outstanding obligation amounting to **\$51,448** from since 2002. (page 11)
- The professional services contracts decreased by **\$(14,197)** for the General Fund and **\$(222,307)** for the Indirect Cost Fund. (page 10)
- Page 4 indicates that \$1,108,800 is being proposed for Third Party Fiduciary, however, on page 10 Exhibit XIII reflects \$2,360, 270.
- The General Fund breakdown (page 6) has the following changes (FY 16 vs FY 17):
  - Office Supplies increased by **\$7,185**
  - Repairs and Maintenance increased by **\$41,000**
- The Indirect Cost Fund breakdown (page 7) has the following changes (FY 16 vs FY 17):
  - Repairs and Maintenance increased by **\$23,000**
  - Travel increased by **\$18,450**
  - Communication increased by **\$30,000**

**Honorable Clifford Graham**  
**Fiscal Year 2017 Budget Hearings - Office of Management and Budget**  
**Page 12 of 16**

**Note: Indirect Cost Fund balance as of 3/31/16 amounts to \$(15,230,524.59)**  
 Indirect Cost Fund

<u>Fiscal Year</u>	<u>Appropriation</u>	<u>Obligations</u>	<u>Revenues</u>	<u>Revenues vs Appropriations</u>	<u>Revenues vs Obligations</u>
2009	\$ 5,699,305	\$ 10,120,900	\$ 10,065,387	\$ 4,366,082	\$ (55,513)
2010	\$ 4,842,186	\$ 8,115,322	\$ 9,473,311	\$ 4,631,125	\$ 1,357,989
2011	\$ 5,106,912	\$ 10,243,681	\$ 8,535,874	\$ 3,428,962	\$ (1,707,807)
2012	\$ 5,250,839	\$ 8,580,135	\$ 7,864,136	\$ 2,613,297	\$ (715,999)
2013	\$ 1,835,887	\$ 6,856,149	\$ 5,196,003	\$ 3,360,116	\$ (1,660,146)
2014	\$ 2,831,976	\$ 7,311,047	\$ 6,029,936	\$ 3,197,960	\$ (1,281,111)
2015	\$ 2,906,641	\$ 5,436,397	\$ 5,693,936	\$ 2,787,295	\$ 257,539
2016*	<u>\$ 2,733,763</u>	<u>\$ 2,651,318</u>	<u>\$ 861,421</u>	<u>\$ (1,872,342)</u>	<u>\$ (1,789,897)</u>
	\$ 31,207,509	\$ 59,314,949	\$ 53,720,004	\$ 22,512,495	\$ (5,594,945)

\* as of March 31, 2016

While these are unaudited balances, a negative fund balance in excess of \$15 million must be explained.

**SUMMARY**

The Governor has recommended a General Fund appropriation of **\$2,986,831** for FY 2017. This represents an increase of **\$738,924** above the FY 2016 appropriation of **\$2,247,907**. OMB has

**Honorable Clifford Graham**  
**Fiscal Year 2017 Budget Hearings - Office of Management and Budget**  
**Page 13 of 16**

also been recommended for an appropriation of **\$1,823,597** from *the Indirect Cost Fund* and **\$3,359,203** from *the Miscellaneous Section of the Budget*, which calculates to a grand total of **\$8,169,631**. The table below displays the Office of Management and Budget's total funding for the Fiscal Year 2017.

<b>\$ 2,986,831</b>	General Fund FY 2017 Recommended Budget
<b>1,823,597</b>	Indirect Cost Fund FY 2017
<b>4,810,428</b>	<b>Total Appropriated Funds</b>
<i>1,108,800</i>	<i>Third Party Fiduciary</i>
<i>2,250,403</i>	<i>Funding for Additional Critical Vacancies</i>
<b>3,359,203</b>	<b>Miscellaneous Section of the Budget</b>
<b>\$ 8,169,631</b>	<b>FY 17 TOTAL FUNDING</b>



Jose L. George  
Post Auditor

**APPENDIX I – PERSONNEL LISTING**

POSITION TITLE	SALARY	FTE	STATUS
<b>DEPARTMENT 210 OFFICE OF MANAGEMENT AND BUDGET</b>			
<b>ACTIVITY 21100 BUDGET ADMIN.</b>			
<b><u>UNCLASSIFIED</u></b>			
ASSOCIATE DIRECTOR-BUDGET ADMIN.	59,500	0.70	FILLED
ASSOCIATE DIRECTOR-MGMT INFO SYSTEMS	63,000	0.70	FILLED
DEPUTY DIRECTOR	95,000	1.00	FILLED
DIRECTOR	115,000	1.00	FILLED
EXECUTIVE ASSISTANT	55,000	1.00	FILLED
<b>SPECIAL ASSISTANT TO THE DIRECTOR</b>	<b>80,000</b>	<b>1.00</b>	<b>VACANT</b>
<b>SUB-TOTAL</b>	<b>467,500</b>	<b>5.40</b>	
<b><u>CLASSIFIED</u></b>			
BUDGET ANALYST II	34,034	0.70	FILLED
BUDGET ANALYST II	36,844	0.70	FILLED
BUDGET ANALYST III	38,457	0.70	FILLED
BUDGET COORDINATING OFFICER III	34,644	1.00	FILLED
BUDGET COORDINATING OFFICER	49,341	1.00	FILLED
CUSTODIAL WORKER	28,928	1.00	FILLED
MANAGER, ADMINISTRATIVE SERVICES	53,244	1.00	FILLED
PBX OPERATOR-RECEPTIONIST	28,928	1.00	FILLED
SENIOR BUDGET CLERK	38,913	1.00	FILLED
SYSTEMS ANALYST I	43,951	0.70	FILLED
<b>SUB-TOTAL</b>	<b>387,284</b>	<b>8.80</b>	
<b><u>ADJUSTMENTS</u></b>			
LUMP SUM	50,000	1.00	
LUMP SUM	89,050	1.00	
LUMP SUM	411,000	0.00	
<b>SUB-TOTAL</b>	<b>550,050</b>	<b>2.00</b>	
<b>210 21100 ACTIVITY</b>	<b>1,404,834</b>	<b>16.20</b>	
<b>210 21100 FUND 0100 TOTAL</b>	<b>1,404,834</b>	<b>16.20</b>	
<b>DEPARTMENT 210 OFFICE OF MANAGEMENT AND BUDGET</b>			
<b>ACTIVITY 21210 POLICY FORMUL. /PROGRAM EVAL.</b>			
<b><u>UNCLASSIFIED</u></b>			
ASSOCIATE DIRECTOR OF POLICY MGMT UNT	80,000	1.00	FILLED
<b>SUB-TOTAL</b>	<b>80,000</b>	<b>1.00</b>	

Honorable Clifford Graham  
Fiscal Year 2017 Budget Hearings - Office of Management and Budget  
Page 15 of 16

POSITION TITLE	SALARY	FTE	STATUS
<b><u>CLASSIFIED</u></b>			
SR BUDGET COORD OFFICER	42,761	1.00	FILLED
MANAGEMENT PROGRAM ANALYST	62,135	1.00	FILLED
MANAGEMENT PROGRAM ANALYST	62,135	1.00	FILLED
SENIOR BUDGET ANALYST	56,862	1.00	FILLED
SENIOR BUDGET ANALYST	62,135	1.00	FILLED
SENIOR BUDGET ANALYST	86,007	1.00	FILLED
SENIOR BUDGET ANALYST	72,031	1.00	FILLED
<b>SUB-TOTAL</b>	<b>444,066</b>	<b>7.00</b>	
<b><u>ADJUSTMENTS</u></b>			
LUMP SUM	0		
<b>SUB-TOTAL</b>	<b>0</b>		
<b>210 21210 ACTIVITY</b>	<b>524,066</b>	<b>8.00</b>	
<b>210 21210 FUND 0100 TOTAL</b>	<b>1,928,900</b>	<b>24.20</b>	
<b>DEPARTMENT 210 OFFICE OF MANAGEMENT AND BUDGET</b>			
<b>DIVISION OF MANAGEMENT</b>			
<b>ACTIVITY 21200 FEDERAL PROGRAMS</b>			
<b><u>UNCLASSIFIED</u></b>			
ASSOCIATE DIRECTOR, FED GRANTS MGMT	85,000	1.00	FILLED
ASSOCIATE DIRECTOR, MIS	27,000	0.30	FILLED
ASSOCIATE DIRECTOR, FGMU	85,000	1.00	FILLED
DEPUTY DIRECTOR, FGMU	95,000	1.00	FILLED
FED GRANTS COOR. SPEC.	50,000	1.00	FILLED
<b>GRANT WRITER</b>	<b>55,000</b>	<b>1.00</b>	<b>VACANT NEW</b>
PROJECT MANAGER	85,000	1.00	FILLED
ASSOC. DIR. BUD. ADMIN	25,500	0.30	FILLED
<b>SUB-TOTAL</b>	<b>507,500</b>	<b>6.60</b>	
<b><u>CLASSIFIED</u></b>			
MAILROOM CLERK/MESSENGER	29,518	1.00	FILLED
BUDGET ANALYST II	14,586	0.30	FILLED
BUDGET ANALYST II	15,790	0.30	FILLED
BUDGET ANALYST III	16,482	0.30	FILLED
SENIOR GRANTS ANALYST	49,050	1.00	FILLED
SR GRANTS ANALYST	49,050	1.00	FILLED
<b>SENIOR GRANTS ANALYST</b>	<b>49,050</b>	<b>1.00</b>	<b>VACANT</b>
SENIOR GRANTS ANALYST	53,598	1.00	FILLED

Honorable Clifford Graham

Fiscal Year 2017 Budget Hearings - Office of Management and Budget

Page 16 of 16

POSITION TITLE	SALARY	FTE	STATUS
SENIOR GRANTS ANALYST	55,208	1.00	FILLED
SENIOR GRANTS ANALYST	56,862	1.00	FILLED
SYSTEM ANALYST I	18,836	0.30	FILLED
<b>SUB-TOTAL</b>	<b>408,030</b>	<b>8.20</b>	
<b><u>ADJUSTMENTS</u></b>			
LUMP SUM	0		
<b>SUB-TOTAL</b>	<b>0</b>		
<b>210 21200 ACTIVITY</b>	<b>915,530</b>	<b>14.80</b>	
<b>210 21200 FUND 2098 TOTAL</b>	<b>915,530</b>	<b>14.80</b>	
<b>12 DEPARTMENT</b>	<b>2,844,430</b>	<b>39.00</b>	
<b>RECAP</b>			
<b><u>GENERAL FUND 0100</u></b>			
UNCLASSIFIED FILLED	467,500	5.40	
UNCLASSIFIED VACANT	80,000	1.00	
CLASSIFIED FILLED	831,350	15.80	
CLASSIFIED VACANT	0	0.00	
ADJUSTMENTS	550,050	2.00	
<b>TOTAL GENERAL FUND 0100</b>	<b>1,928,900</b>	<b>24.20</b>	
<b><u>INDIRECT COST FUND -2098</u></b>			
UNCLASSIFIED FILLED	452,500	5.60	
UNCLASSIFIED VACANT	55,000	1.00	
CLASSIFIED FILLED	358,980	7.20	
CLASSIFIED VACANT	49,050	1.00	
ADJUSTMENTS	0	0.00	
<b>TOTAL INDIRECT COST FUND - 2098</b>	<b>915,530</b>	<b>14.80</b>	
<b>GRAND TOTAL OFFICE OF MGMT AND BUDGET</b>	<b>2,844,430</b>	<b>39.00</b>	