



Legislature of the Virgin Islands

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POST AUDIT DIVISION

July 14, 2016

COMMITTEE ON FINANCE BUDGET HEARING FISCAL YEAR 2017

DEPARTMENT OF FINANCE

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BACKGROUND / HISTORY

The Department of Finance (DOF) is guided and mandated by law under Title 3, Section 177 of the Virgin Islands Code, from which it derives its mission; “to provide oversight of federal and local finances of the Government of the Virgin Islands (GVI)”.

The six primary Divisions of the Department are as follows:

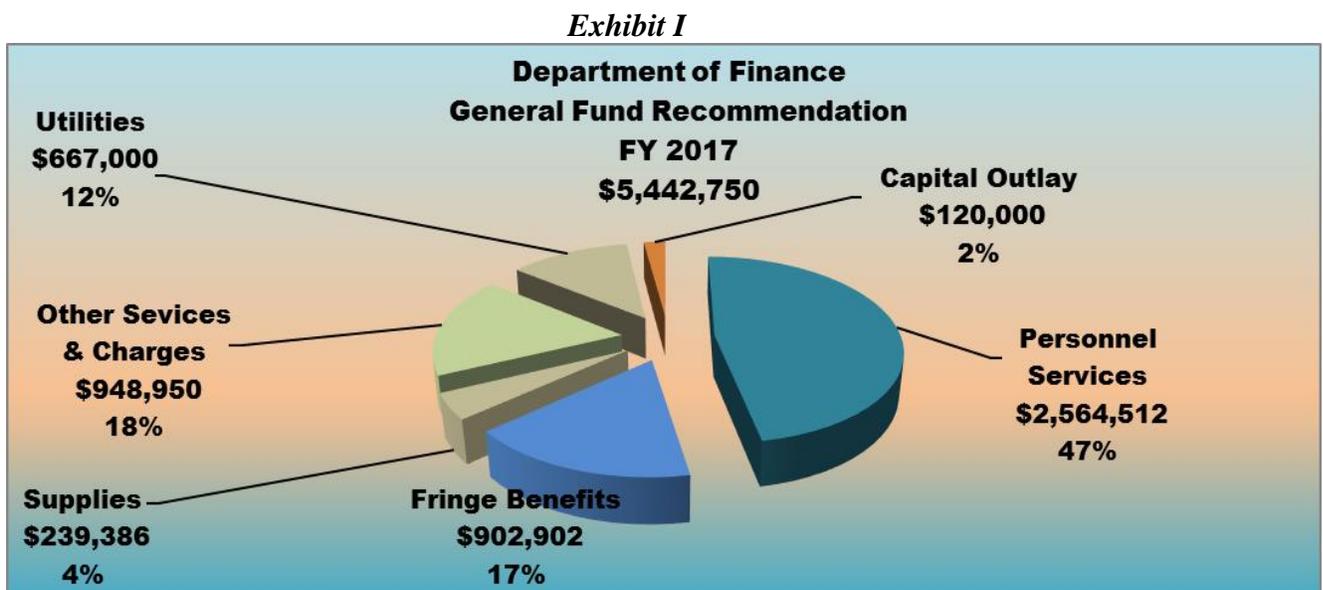
- ❖ Office of the Commissioner/ Board of Tax Review/Business Office
- ❖ Treasury Division
- ❖ Accounting Division/Audit Assurance/Financial Reporting
- ❖ Payroll Division
- ❖ Management Information System
- ❖ The Government Insurance Fund

MISSION STATEMENT

The Virgin Islands Department of Finance mission “*is to provide efficient government financial service to the public and other users by administering and overseeing the laws and regulations relating to the financial operations of both federally funded and local funding of the government.*”

GENERAL FUND OVERVIEW

Exhibit I display the Governor’s FY 2017 General Fund recommendation (line item summary) for the Department of Finance (DOF) in the amount of **\$5,442,750**.



EXPENDITURE REPORT

The Governor has recommended a General Fund appropriation of **\$5,442,750** for FY 2017. This represents an increase of **3%** or **\$153,097** above FY 2016 appropriation of **\$5,289,653**. Additionally, the Department of Finance (DOF) is slated to receive additional funds to include; **\$759,343** in Government Insurance Funds, **\$257,995** in Indirect Cost, and **\$73,143** in Data Processing Revolving. The Department's three (3) year Financial Summary is displayed in *Exhibit II*.

Exhibit II

Description	FY 2015 Expenditure	FY 2016 Appropriation	FY 2017 Recommendation	FY 17 & FY 16 Variance	% Change
Appropriated Funds:					
General Fund:					
Personnel Services	\$2,380,330	\$2,413,512	\$2,564,512	\$151,000	6%
Fringe Benefits	838,969	869,091	902,902	33,811	9%
Supplies	132,849	197,080	239,386	42,306	21%
Other Services & Charges	727,327	942,970	948,950	5,980	0%
Utilities	527,558	750,000	667,000	(83,000)	(11%)
Capital Projects	100,000	117,000	120,000	3,000	3%
Total General Fund	4,707,033	5,289,653	5,442,750	153,097	3%
Government Insurance Fund					
Personnel Services	287,855	379,298	428,042	48,744	13%
Fringe Benefits	123,227	151,013	151,616	603	0%
Supplies	12,664	50,000	41,000	(9,000)	(18%)
Other Services & Charges	51,640	110,994	117,185	6,191	6%
Utilities		20,000	20,000	-	0%
Miscellaneous		4,000	1,500	(2,500)	(63%)
Total Government Insurance Fund	475,386	\$715,305	759,343	44,038	6%
Indirect Cost Funds					
Personnel Services	105,338	156,766	161,318	4,552	13%
Fringe Benefits	42,598	61,453	61,677	224	0%
Other Services & Charges	18,158	-	-	-	0%
Capital Projects	-	-	35,000	35,000	100%
Total Indirect Cost Fund	166,095	218,219	257,995	39,776	18%
Total Appropriated Funds	5,348,513	6,223,177	6,460,088	236,911	4%
Non-Appropriated Funds:					
Data Processing Revolving:					
Personnel Services	23,790	-	49,000	49,000	100%
Fringe Benefits	13,465	-	24,143	24,143	100%
Other Services. & Charges	19,929	17,480	-	(17,480)	(100%)
Total Indirect Cost Fund	57,184	17,480	73,143	55,663	318%
Total Non-Appropriated Funds	57,184	17,480	73,143	55,663	318%
Grand Total Funds	\$5,405,697	\$6,240,657	\$6,533,231	\$292,574	5%

MISCELLANEOUS SECTION

DOF is expected to receive **\$8,554,490** from the Miscellaneous Section of the Executive Budget for FY 2017. This represents a decrease of **(7%)** or **(\$630,000)** below FY 2016 appropriation of **\$9,184,490**. The Department's three (3) year Financial Summary is displayed in *Exhibit III*.

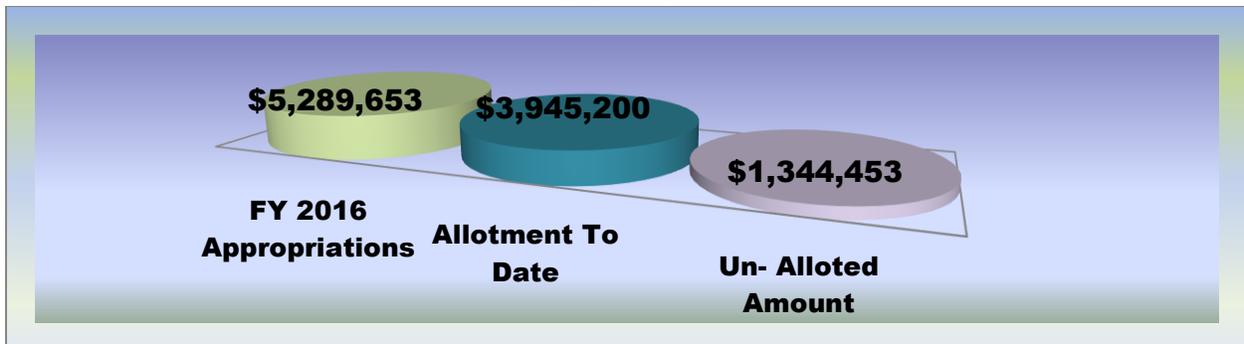
Exhibit III

Description	FY 2015 Appropriation	FY 2016 Appropriation	FY 2017 Recommendation	FY 17 & FY 16 Variance	% Change
Data Archiving, Warehouse and Other Services	\$ 170,932	\$ 170,000	\$ 150,000	(\$ 20,000)	(12%)
Audit Services	2,940,000	2,900,000	2,900,000	-	0%
Dept. of Finance Claim Funds	105,840	100,000	100,000	-	6%
Judges Pension Fund	721,723	721,723	721,723	-	0%
Annual Maintenance (IBM)	97,027	95,000	95,000	-	0%
Annual Maintenance (IDC)	45,000	45,000	10,000	(35,000)	(78%)
Bonding Gov't. Employees	112,500	112,500	112,500	-	0%
Casino Control Commission	606,881	600,000	-	(600,000)	(100%)
Elected Governor's Ret. Fund	602,267	602,267	602,267	-	0%
ERP System Software	700,000	700,000	700,000	-	0%
Finance Audit Accounting Assistance	200,000	200,000	200,000	-	0%
Time and Attendance Software/Hardware	100,000	100,000	125,000	25,000	25%
Telephone and Communication Services Contract	59,000	59,000	59,000	-	0%
Telecheck Loss Prevention Fees	234,000	234,000	234,000	-	0%
GASB45	104,600	100,000	100,000	-	0%
Interest and Penalties	50,000	25,000	25,000	-	0%
Grant V.I. Housing Finance Auth.	2,000,000	2,000,000	2,000,000	-	0%
Grants to Territorial Bd. of the VI Hosp. Health Fac. Corp	90,000	60,000	60,000	-	0%
Pension Fund	45,000	45,000	45,000	-	0%
Unemployment Insurance	-	315,000	315,000	-	0%
Grand Total Funds	\$8,984,770	\$9,184,490	\$8,554,490	(\$630,000)	(7%)

ALLOTMENT SUMMARY

The FY 2016 appropriations are **\$5,289,653**; DOF did not receive any administrative reduction. *Exhibit IV* displays the General Fund allotment to date and un-allotted amount for FY 2016. As of May 25, 2016 DOF has received **\$3,945,200** in allotments.

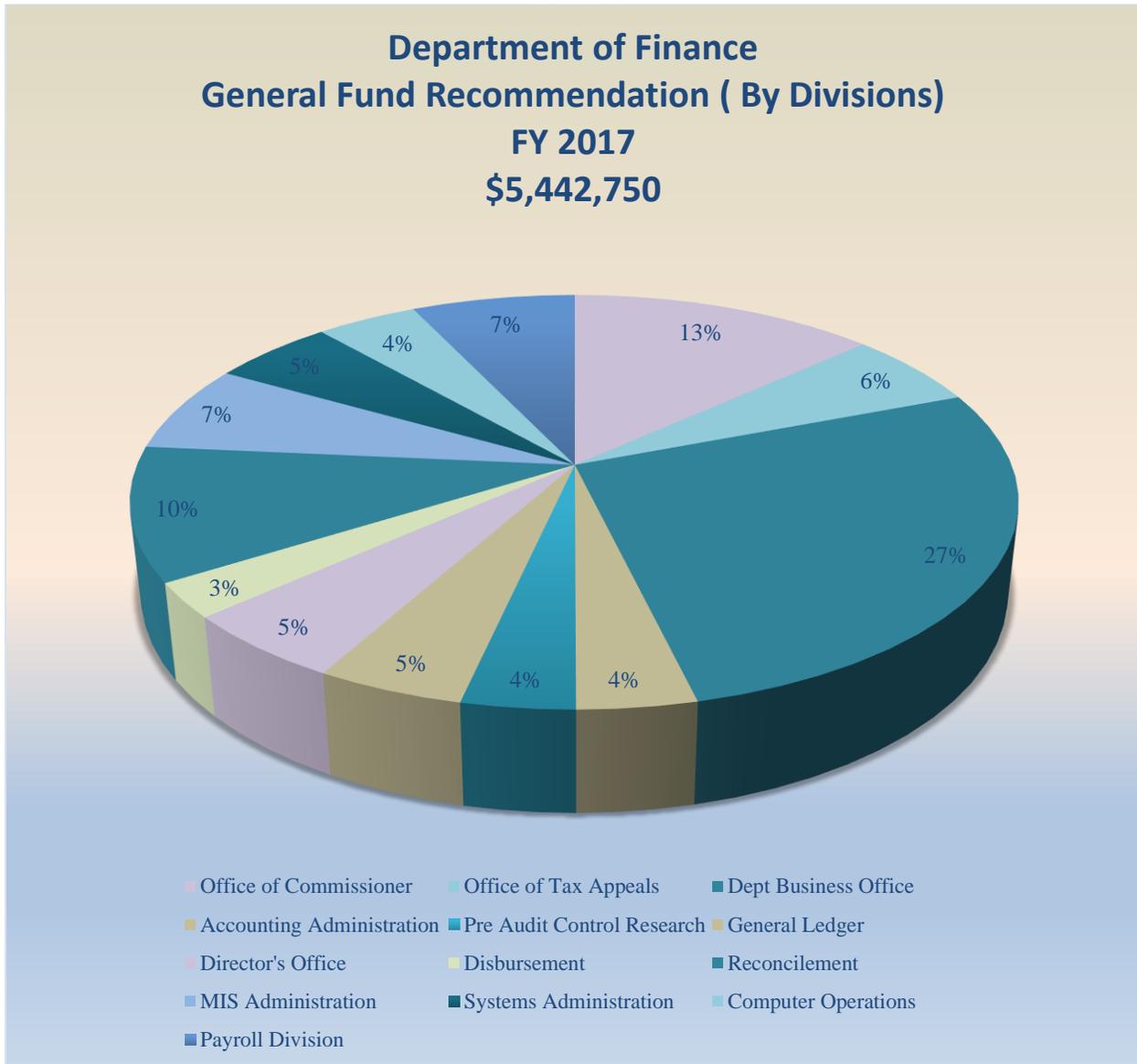
Exhibit IV



BUDGET OVERVIEW (BY DIVISIONS)

Exhibit V displays the percentage distribution of the Governor’s FY 2017 recommendation for the DOF by divisions in the amount of **\$5,442,750**.

Exhibit V



The Governor’s FY 2017 Executive Budget emphasizes Performance Based Budgeting (PBB). The Post Audit’s analysis of the Department of Finance will include a presentation of the General Fund functional areas within the Agency as submitted.

Strategic Goal(s)

1. To efficiently manage the use of federal and local finances of the Government of the Virgin Islands.

Performance Goal(s)

1. Provide timely and accurate financial information.

Org 39000 Office of the Commissioner

Functional Statement

The Office of the Commissioner develops and administers departmental policies; coordinates day-to-day operations; compiles the annual budget; and manages the personnel and Labor relations activities of the department.

The Office of the Commissioner is expected to receive thirteen percent (13%) of the General Fund budget in the sum of **\$719,942** for FY 2017. This is **\$49,169** more than the total allocated for this fiscal year, due to an increase in Personnel Services and Fringe Benefits.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$490,331	\$-	\$149,211	\$35,400	\$ 45,000	\$-	\$719,942
FY 16	457,331	-	133,115	35,327	45,000	-	670,773
+ / (-)	\$ 33,000	\$-	\$ 16,096	\$ 73	\$-	\$-	\$ 49,169

Personnel Services cost for the Office of the Commissioner in FY 2017 will cover seven (7) positions under the General Fund. The division will see an increase in Personnel Services in the amount of **\$33,000**.

Fund 100 Office of Commissioner	Total Personnel Services Costs	Total Positions
Unclassified Filled	\$409,000	5
Classified Filled	46,331	2
Adjustments	35,000	-
Total Fund 100 – Office of Commissioner	\$490,331	7

Org 39010 Board of Tax Review/Appeal

Functional Statement

The Board of Tax Review/Appeal receives and processes appeals and resolves disputes from the Office of the Tax Assessor by conducting hearings for the Board’s consideration and determination.

The Board of Tax Review/Appeal division is expected to receive six percent (6%) of the General Fund budget in the sum of **\$322,494** for FY 2017. This is **(\$68,651)** less than the total allocated for this fiscal year, due to a decrease in Personnel Services and Fringe Benefits.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$205,935	\$-	\$92,559	\$11,000	\$13,000	\$-	\$322,494
FY 16	274,903	-	99,242	4,500	12,500	-	391,145
+ / (-)	(\$68,968)	\$-	(\$ 6,683)	\$ 6,500	\$ 500	\$-	(\$68,651)

Personnel Services cost for the Board of Tax Review/Appeal section in FY 2017 will cover four (4) positions under the General Fund. The division will see a decrease in Personnel Services in the amount of **(\$68,968)**.

Fund 100 Board of Tax Review/ Appeal	Total Personnel Services Costs	Total Positions
Unclassified Filled	\$88,000	2
Unclassified Vacant	65,000	1
Classified Filled	39,935	1
Adjustment	13,000	-
Total Fund 100 – Board of Tax Review/ Appeal	\$205,935	4

Org 39020 Departmental Business Office

Functional Statement

The Departmental Business Office compiles the annual budget estimates; monitors appropriated and allotted funds; and processes personnel and payment documents.

The Departmental Business Office division is expected to receive twenty-seven percent (27%) of the General Fund budget in the sum of **\$1,476,357** for FY 2017. This is **(\$70,166)** less than the total allocated for this fiscal year, due to a decrease in Other Services & Charges and Utilities.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$55,615	\$-	\$13,955	\$84,637	\$655,150	\$667,000	\$1,476,357
FY 16	47,115	-	13,305	65,103	\$671,000	750,000	\$1,546,523
+ / (-)	\$8,500	\$-	\$650	\$19,534	(\$15,850)	(\$83,000)	(\$70,166)

Personnel Services cost for the Departmental Business Office in FY 2017 will cover one (1) position under the General Fund. The division will see an increase in Personnel Services in the amount of **\$8,500**.

Fund 100 Departmental Business Office	Total Personnel Services Costs	Total Positions
Classified Filled	\$47,115	1
Adjustment	8,500	-
Total Fund 100 – Departmental Business Office	\$55,615	1

Org 39100 Accounting Administration

Functional Statement

The Accounting Administration Unit administers and supervises the Accounting Activity Centers, including the Federal Programs Unit, which monitors and supports processing and disbursing federal grant funds obtained by the Government of the U.S. Virgin Islands.

The Accounting Administration division is expected to receive four percent (4%) of the General Fund budget in the sum of **\$200,640** for FY 2017. This is **26,725** more than the total allocated for this fiscal year, due to an increase in Personnel Services and Other Services & Charges.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$143,724	\$-	\$48,916	\$2,000	\$6,000	\$-	\$200,640
FY 16	115,224	-	52,691	2,000	4,000	-	173,915
+ / (-)	\$28,500	\$-	(\$3,775)	\$-	\$2,000	\$-	\$ 26,725

Personnel Services cost for the Accounting Administration section in FY 2017 will cover two (2) positions under the General Fund. The division will see an increase in Personnel Services in the amount of **\$28,500**.

Fund 100 Accounting Administration	Total Personnel Services Costs	Total Positions
Unclassified Vacant	\$85,000	1
Classified Filled	40,224	1
Adjustment	18,500	-
Total Fund 100 – Accounting Administration	\$143,724	2

Org 39110 Accounts Payable/Pre-Audit Control
Functional Statement

The Accounts Payable/Pre-Audit Unit is responsible for pre-audit and data entry of all vendor payment documents, files, paid documents and researching inquiries from vendors.

The Accounts Payable/ Pre- Audit Control Unit is expected to receive four percent (**4%**) of the General Fund budget in the sum of **\$190,478** for FY 2017. This is **\$16,431** more than the total allocated for this fiscal year, due to an increase in Personnel Services and Fringe Benefits.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$134,328	\$-	\$56,150	\$-	\$-	\$-	\$190,478
FY 16	114,494	-	59,553	-	-	-	174,047
+ / (-)	\$19,834	\$-	(\$ 3,403)	\$-	\$-	\$-	\$ 16,431

Personnel Services cost for the Accounts Payable/ Pre- Audit Control section in FY 2017 will cover three (3) positions under the General Fund. The division will see an increase in Personnel Services in the amount of **\$19,834**.

Fund 100 Account Payable/ Pre-Audit Control	Total Personnel Service Costs	Total Positions
Classified Filled	\$92,828	3
Adjustment	41,500	-
Total Fund 100 – Accounts Payable / Pre- Audit Control	\$134,328	3

Org 39120 General Ledger & Federal Programs Unit

Functional Statement

The General Ledger Section administers appropriations and fund accounts; reports financial transactions of the Government from appropriate general ledgers; produces financial reports; prepares vendor payment documents for instrumentalities, inter-fund transfers and establishment of petty cash and Imprest funds; and, maintains records for bonded and long-term indebtedness. This Unit also assists with the preparation of the unaudited financial statements of the Government of the Virgin Islands.

The Federal Programs Section performs pre-audited functions and data entry of all vendor payments disbursed from federal funds. This Section also reconciles and monitors activities of all federal grants awarded to the Government of the Virgin Islands.

The General Ledger and Federal Programs Unit is expected to receive five percent (5%) of the General Fund budget in the sum of **\$248,971** for FY 2017. This is **(\$16,930)** less than the total allocated for this fiscal year, due to a decrease in Personnel Services and Fringe Benefits.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$182,755	\$-	\$66,216	\$-	\$-	\$-	\$248,971
FY 16	188,440	-	77,461	-	-	-	265,901
+ / (-)	(\$ 5,685)	\$-	(\$11,245)	\$-	\$-	\$-	(\$16,930)

Personnel Services cost for the General Ledger and Federal Program section in FY 2017 will cover four (4) positions under the General Fund. The division will see a decrease in Personnel Services in the amount of **(\$5,685)**.

Fund 100 General Ledger/ Federal Program	Total Personnel Service Costs	Total Positions
Classified Filled	145,655	4
Adjustment	37,100	-
Total Fund 100- General Ledger/ Federal Program	\$182,755	4

Org 390200 Treasury Director's Office

Functional Statement

The Treasury Director's Office administers and implements the Government's cash management policies, manages the day-to-day operations and provides administrative support for all activities within the Treasury Division.

The Treasury's Directors Office division is expected to receive six percent (6%) of the General Fund budget in the sum of **\$288,358** for FY 2017. This is **\$45,031** more than the total allocated for this fiscal year, due to an increase in Fringe Benefits and Other Services & Charges.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$158,860	\$-	\$92,498	\$3,000	\$ 34,000	\$-	\$288,358
FY 16	185,057	-	52,220	2,050	4,000	-	243,327
+ / (-)	(\$26,197)	\$-	\$40,278	\$ 950	\$30,000	\$-	\$ 45,031

Personnel Services cost for the Treasury's Director's Office section in FY 2017 will cover three (3) positions under the General Fund. The division will see a decrease in Personnel Services in the amount of **(26,197)**.

Fund 100 Treasury Director's Office	Total Personnel Service Costs	Total Positions
Unclassified Filled	\$71,000	1
Classified Vacant	87,860	2
Adjustment	-	-
Total Fund 100- Treasury Director's Office	\$158,860	3

Org 39220 Revenue Collections

Functional Statement

The Revenue Collections Unit is responsible for timely and accurate collecting, depositing and reporting of revenues. This Section also administers fund transfers between the Federal Government and the Government of the Virgin Islands.

The function of the Revenue Collection division has been collapsed into the Treasury Director's Office since the reassignment of personnel to the office of Lt. Governor and the resignation of the finance collector.

Org 39250 Disbursement

Functional Statement

The Disbursement Unit disseminates and mails all vendor payment checks

The Disbursement Unit division is expected to receive three percent (3%) of the General Fund budget in the sum of **\$147,641** for FY 2017. This is **\$195** more than the total allocated for this fiscal year, due to a decrease in Personnel Service, Fringe Benefits, and Supplies.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$61,915	\$-	\$19,726	\$1,500	\$64,500	\$-	\$147,641
FY 16	\$45,633	-	\$18,313	\$-	\$83,500	\$-	\$147,446
+ / (-)	\$16,282	\$-	\$1,413	\$1,500	(\$19,000)	\$-	\$195

Personnel Services cost for the Disbursement Unit section in FY 2017 will cover one (1) position under the General Fund. The division will see an increase in Personnel Services in the amount of **\$16,282**.

Fund 100 Disbursement	Total Personnel Service Costs	Total Positions
Classified Filled	\$44,133	1
Adjustment	17,782	-
Total Fund - Disbursement	\$61,915	1

Org 39260 Reconciliation and Audit

Functional Statement

The Reconciliation and Audit Unit reconciles and performs audits of revenue collection and banking transactions of the Government of the Virgin Islands. This section also compiles and issues revenue reports; certifies, trains and audits Government collectors; processes dishonoured

checks; processes affidavits for lost checks and affidavits for checks for deceased employees; maintains files of cancelled checks; and, posts revenues to the Financial Management System (FMS) and the Enterprise Resource Planning (ERP) System.

The Reconciliation and Audit Unit is expected to receive ten percent (10%) of the General Fund budget in the sum of **\$566,819** for FY 2017. This is **\$269,174** more than the total allocated for this fiscal year, due to an increase in Personnel Services and Fringe Benefits.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$426,153	\$-	\$128,666	\$8,000	\$4,000	\$-	\$566,819
FY 16	209,253	-	74,892	10,000	3,500	-	297,645
+ / (-)	\$216,900	\$-	\$ 53,774	(\$ 2,000)	\$ 500	\$-	\$ 269,174

Personnel Services cost for the Reconciliation and Audit Unit section in FY 2017 will cover six (6) positions under the General Fund. The division will see an increase in Personnel Services in the amount of **\$216,900**.

Fund 100 Reconciliation & Audit	Total Personnel Service Costs	Total Positions
Unclassified Filled	\$148,000	2
Classified Filled	209,253	4
Adjustment	68,900	-
Total Fund – Reconciliation & Audit	\$426,153	6

Org 39000 Government Insurance Fund
Functional Statement

The Government Insurance Fund Section provides insurance coverage to employees with liabilities and ensures compensation for job accidents when employees are entitled to medical and vocational care, as well as restoring appropriate wages. This section also administers an Uninsured Claims Fund to compensate for uninsured employer’s expenses.

Org 39400/39410/39020/39030/ Management Information System (Administration)

Functional Statement

The Management Information System (MIS) Administration oversees and maintains the safekeeping, training and functioning of the Government’s Enterprise Resource Planning (ERP) system and its infrastructure. Functional support and post-processing services are provided to include, additional support to issues of end-users, management of the helpdesk tracking system

and coordination of training/workshops. The Division also provides maintenance support for all Department of Finance information technology.

The Management Information Systems (MIS) (Administration) division is expected to receive seven percent (7%) of the General Fund budget in the sum of **\$371,314** for FY 2017. This is **(\$93,664)** less than the total allocated for this fiscal year, due to a decrease in Personnel Services, Fringe Benefits and Capital Outlays.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$147,500	\$37,000	\$51,765	\$60,549	\$74,500	\$-	\$371,314
FY 16	191,500	82,000	68,008	53,800	69,670	-	464,978
+ / (-)	(44,000)	(\$45,000)	(\$16,243)	\$6,749	\$ 4,830	\$-	(\$ 93,664)

Personnel Services cost for the Management Information Systems (MIS) (Administration) section in FY 2017 will cover two (2) positions under the General Fund. The division will see a decrease in Personnel Services in the amount of **(\$44,000)**.

Fund 100 MIS (Administration)	Total Personnel Service Costs	Total Positions
Unclassified Filled	\$85,000	1
Classified Filled	52,500	1
Adjustment	10,000	-
Total Fund – MIS (Administration)	\$147,500	2

Org 39410 Systems Administration

Functional Statement

The Systems Administration Unit provides technical maintenance and support for the ERP application suite, core systems hardware and operating systems, its transport architecture and technical support for the ERP user community.

The Systems Administration division is expected to receive five percent (5%) of the General Fund budget in the sum of **\$287,692** for FY 2017. This is **(\$90,119)** less than the total allocated for this fiscal year, due to a decrease in Personnel Services, Fringe Benefits, and Supplies.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$113,227	\$83,000	\$43,665	\$1,000	\$46,800	\$-	\$287,692
FY 16	199,005	35,000	87,006	10,000	46,800	-	377,811
+ / (-)	(\$ 85,778)	\$48,000	(\$43,341)	(\$ 9,000)	\$-	\$-	(\$90,119)

Personnel Services cost for the Systems Administration section in FY 2017 will cover two (2) positions under the General Fund. The division will see a decrease in Personnel Services in the amount of **(\$85,778)**.

Fund 100 Systems Administration	Total Personnel Service Costs	Total Positions
Classified Filled	\$47,057	1
Classified Vacant	43,930	1
Adjustment	22,240	-
Total Fund – Systems Administration	\$113,227	2

Org 39420 Computer Operations

Functional Statement

The Computer Operations Unit completes all ERP end-user processes. This Unit facilitates and resolves all user issues regarding the use and functionality of the ERP.

The Computer Operations Unit division is expected to receive four percent (4%) of the General Fund budget in the sum of **\$237,821** for FY 2017. This is **\$69,820** more than the total allocated for this fiscal year, due to an increase in Personnel Services, Fringe Benefits, and Supplies.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$162,579	\$-	\$45,742	\$29,500	\$-	\$-	\$237,821
FY 16	114,277	-	41,724	12,000	-	-	168,001
+ / (-)	\$ 48,302	\$-	\$ 4,018	\$17,500	\$ -	\$-	\$ 69,820

Personnel Services cost for the Computer Operations Unit section in FY 2017 will cover two (2) positions under the General Fund. The division will see an increase in Personnel Services in the amount of **\$48,302**.

Fund 100 Computer Operations	Total Personnel Service Costs	Total Positions
Classified Filled	\$111,277	2
Adjustment	51,302	-
Total Fund – Computer Operations	\$162,579	2

Org 39500 Payroll Division

Functional Statement:

No functional statement or performance measure was presented in the FY 2017 Executive Budget for this Division.

The Payroll Division is expected to receive seven percent (7%) of the General Fund budget in the sum of **\$384,223** for FY 2017. This is **\$16,082** more than the total allocated for this fiscal year, due to an increase in Personnel Services, Fringe Benefits, Supplies, and Other Services & Charges.

General Fund	Personnel Services	Capital Outlays	Fringe Benefits	Supplies	Other Services & Charges	Utilities	Total
FY 17	\$281,590	\$-	\$93,883	\$2,800	\$6,000	\$-	\$384,223
FY 16	271,280	-	91,561	2,300	3,000	-	368,141
+ / (-)	\$10,310	\$-	\$ 2,322	\$500	\$ 3,000	\$-	\$ 16,082

Personnel Services cost for the Payroll Division section in FY 2017 will cover five (5) positions under the General Fund. The division will see an increase in Personnel Services in the amount of **\$10,310**.

Fund 100 Payroll Division	Total Personnel Service Costs	Total Positions
Unclassified Filled	\$85,000	1
Classified Filled	136,280	4
Adjustment	60,310	-
Total Fund – Payroll Division	\$281,590	5

Note: For FY 2017 the Governor did not make any budget recommendations for the divisions of:

- *Audit Administration,*
- *Audit Financial Reporting*
- *Audit Internal Audit*
- *Casino Control Commission*
- *Other Refunds*

OTHER FUNDS

The DOF is the custodian for numerous other funds. A four (4) year Financial Summary is displayed in *Exhibit VI*.

Exhibit VI

Description	FY 2014 Expenditure	FY 2015 Expenditure	FY 2016 Projected	FY 2017 Recommendation
Appropriated Funds:				
Local Fund:				
Caribbean Basin Initiative	8,900,000	7,600,000	8,900,000	8,900,000
Interest Revenue Fund	1,000,000	-	1,000,000	1,000,000
Internal Revenue Matching Fund	75,135,840	19,700,000	23,000,000	8,500,000
Employees Arbitration Award Fund	1,125,000	1,125,000	1,125,000	1,000,000
Transportation Trust Fund	11,500,000	11,500,000	12,000,000	15,800,000
Community Facilities Trust Fund	-	331,969	1,185,413	1,185,413
St Croix Capital Improvement Fund	-	-	2,000,000	2,000,000
Tourism Advertising Revolving Fund	-	-	-	4,500,000
Interest Earned on Debt Services	1,100,000	1,100,000	1,100,000	1,100,000
Total Appropriated Funds	98,760,840	41,356,969	50,310,413	43,985,413
Non-Appropriated Funds:				
Local Fund:				
Insurance Guaranty Fund	25,000,000	11,000,000	18,300,000	12,000,000
Total Non-Appropriated Funds	25,000,000	11,000,000	18,300,000	12,000,000
Totals	123,760,840	52,356,969	68,610,413	55,985,413

PROFESSIONAL SERVICE CONTRACTS

Exhibit VII displays the DOF Professional Service Contracts for FY 2016.

Exhibit VII

Vendor	Type of Service	Amount	Terms
Marilyn's Cleaning	Janitorial Services	\$ 49,200	10/01/15-06/30/16
Oliver Exterminating	Exterminating Services	3,600	10/01/15-06/30/16
Commercial Security	Security Services	225,000	10/01/15-06/30/16
Tyler Technologies	Consulting/Financial Support	837,000	10/01/15-06/30/16
QQuest	Time & Attendance Servies	82,980	10/01/15-06/30/16
Benham, Hodge & Upson	Audit Assistance Services	1,050,000	10/01/15-06/30/16
BDO, USA, LLP	Audit Services	6,611,000	10/01/15-06/30/16
Oliver Wyman	Actuarial Services	40,000	Pending
Buck Consultants	Actuarial Services	191,600	Pending
Totals		\$9,090,380	

VEHICLE LISTING

Exhibit VIII provides a listing of the DOF vehicles for FY 2017. The gas consumption from October 2015 through May 2016 for the Territory is **\$1,935**. The repair and maintenance charges from October 2015 through May 2016 for the Territory are **\$5,152**.

Exhibit VIII

Plate No.	Year	Make	Model	Funding	Condition	Office
DF-1	2008	Chevy	Trailblazer	General	Good	STT/STJ
DF-5	2012	Chevy	Captiva	Federal	Excellent	STT/STJ
DF-9	2009	Chevy	Cobalt	General	Good	STT/STJ
DF-2	2011	Chevy	Impala	General	Good	STX

SUMMARY

The Department of Finance (DOF) FY 2017 Governor's recommended budget is as follows:

\$5,442,750	Governor's General Fund Recommendation
\$8,554,490	Miscellaneous Section
\$13,997,240	Total Governor's Recommendation
\$759,343	Government Insurance Fund
\$257,995	Indirect Cost Fund
\$73,143	Data Processing Revolving Fund
\$1,090,481	Total Other Funds
\$15,087,721	FY 2017 Total Operating Budget



Jose L. George
 Post Auditor

APPENDIX I

DEPARTMENT OF FINANCE PERSONNEL LISTING

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
39000 OFFICE OF COMMISSIONER			
<u>UNCLASSIFIED</u>			
COMMISSIONER	FILLED	125,000	
EXEC. ASST. COMMISSIONER	FILLED	92,000	
EXEC ASSISTANT	FILLED	64,000	
EXEC. SECRETARY	FILLED	57,000	
SPECIAL ASST TO COMMISSIONER	FILLED	71,000	
SUBTOTAL		409,000	5
<u>CLASSIFIED</u>			
PBX OPERATOR/ RECEPTIONIST	FILLED	20,830	
PBX OPERATOR/ RECEPTIONIST	FILLED	25,501	
SUBTOTAL		46,331	2
<u>ADJUSTMENTS</u>			
LUMPSUM		35,000	
SUBTOTAL		35,000	
390 FUND 100 TOTAL		490,331	7
390 39000 ACTIVITY		490,331	7
390 DEPARTMENT OF FINANCE			
39010 TAX REVIEW/APPEAL			
<u>UNCLASSIFIED</u>			
ADMINISTRATIVE SPECIALIST	FILLED	44,000	
ADMINISTRATIVE SPECIALIST	FILLED	44,000	
TAX REVIEW DIRECTOR	VACANT	65,000	
SUBTOTAL		153,000	3

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
39010 TAX REVIEW/APPEAL			
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	FILLED	39,935	
SUBTOTAL		39,935	1
<u>ADJUSTMENTS</u>			
LUMPSUM		13,000	
SUBTOTAL		13,000	
390 FUND 100 TOTAL		205,935	4
390 39010 ACTIVITY		205,935	4
390 DEPARTMENT OF FINANCE			
39020 DEPARTMENTAL BUSINESS OFFICE			
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	FILLED	47,115	
SUB TOTAL		47,115	1
<u>ADJUSTMENTS</u>			
LUMPSUM		8,500	
SUBTOTAL		8,500	
390 FUND 100 TOTAL		55,615	1
390 39020 ACTIVITY		55,615	1
390 DEPARTMENT OF FINANCE			
39100 ACCOUNTING ADMINISTRATION			
<u>UNCLASSIFIED</u>			
ACCOUNTING DIRECTOR	VACANT	85,000	
SUBTOTAL		85,000	1
<u>CLASSIFIED</u>			
ADMINISTRATIVE OFICER I	FILLED	40,224	
SUBTOTAL		40,224	1

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
39100 ACCOUNTING ADMINISTRATION			
<u>ADJUSTMENTS</u>			
LUMPSUM		18,500	
SUBTOTAL		18,500	
390 FUND 100 TOTAL		143,724	2
390 39100 ACTIVITY		143,724	2
390 DEPARTMENT OF FINANCE			
39110 ACCOUNTS PAYABLE			
<u>CLASSIFIED</u>			
ACCOUNTING ANALYST	FILLED	34,752	
ACCOUNTING ANALYST	FILLED	36,410	
VOUCHER EXAMINER	FILLED	21,666	
SUBTOTAL		92,328	3
<u>ADJUSTMENTS</u>			
LUMP SUM		41,500	
SUB TOTAL		41,500	
390 FUND 100 TOTAL		134,328	3
390 39110 ACTIVITY		134,328	3
390 DEPARTMENT OF FINANCE			
39120 GENERAL LEDGER/ FEDERAL PGM			
<u>CLASSIFIED</u>			
ACCOUNTANT FINANCE	FILLED	28,790	
ACCOUNTANT FINANCE	FILLED	28,790	
ACCOUNTING OPR MANAGER	FILLED	51,665	
FINANCIAL REPORTING ANALYST	FILLED	36,410	
SUB TOTAL		145,655	4

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
390120 GENERAL LEDGER/ FEDERAL PGM			
<u>ADJUSTMENTS</u>			
LUMP SUM		37,100	
SUB TOTAL		37,100	
390 FUND 100 TOTAL		182,755	4
390 39120 ACTIVITY		182,755	4
390 DEPARTMENT OF FINANCE			
39200 TREASURY'S DIRECTOR OFFICE			
<u>UNCLASSIFIED</u>			
SPECIAL PROJECT COORDINATOR	FILLED	71,000	
SUB TOTAL		71,000	1
<u>CLASSIFIED</u>			
TREASURY ANALYST	VACANT	43,930	
TREASURY ANALYST	VACANT	43,930	
SUB TOTAL		87,860	2
390 FUND 100 TOTAL		158,860	3
390 39200 ACTIVITY		158,860	3
390 DEPARTMENT OF FINANCE			
39250 DISBURSEMENT			
<u>CLASSIFIED</u>			
DISBURSEMENT ANALYST	FILLED	44,133	
SUB TOTAL		44,133	1
<u>ADJUSTMENTS</u>			
LUMPSUM		17,782	
SUB TOTAL		17,782	
390 FUND 100 TOTAL		61,915	1
390 39250 ACTIVITY		61,915	1

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
39260 RECEONCILEMENT/ PRE - AUDIT			
<u>UNCLASSIFIED</u>			
TREASURY DIRECTOR	FILLED	85,000	
ASST TREASURY DIRECTOR	FILLED	63,000	
SUB TOTAL		148,000	2
<u>CLASSIFIED</u>			
RECONCILEMENT & AUDIT ANALYST	FILLED	40,911	
RECONCILEMENT & AUDIT ANALYST	FILLED	43,927	
RECONCILEMENT & AUDIT MANAGER	FILLED	68,033	
SNR.RECONCILEMENT & AUDIT ANALYST	FILLED	56,382	
SUB TOTAL		209,253	4
<u>ADJUSTMENTS</u>			
LUMPSUM		68,900	
SUB TOTAL		68,900	
390 FUND 100 TOTAL		426,153	6
390 39260 ACTIVITY		426,153	6
390 DEPARTMENT OF FINANCE			
39400 MIS/ADMINISTRATION			
<u>UNCLASSIFIED</u>			
MIS DIRECTOR	FILLED	85,000	
SUB TOTAL		85,000	1
<u>CLASSIFIED</u>			
DATA PROCESSING SECURITY TECHNICIAN		52,500	
SUB TOTAL		52,500	1
<u>ADJUSTMENTS</u>			
LUMPSUM		20,800	
SUB TOTAL		20,800	
		147,500	2

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
39500 PAYROLL DIVISION			
<u>UNCLASSIFIED</u>			
PAYROLL DIRECTOR	FILLED	85,000	
SUB TOTAL		85,000	1
<u>CLASSIFIED</u>			
PAYROLL AUDIT ANALYST	FILLED	47,324	
PAYROLL AUDIT TECHICIAN	FILLED	21,666	
PAYROLL AUDIT TECHICIAN	FILLED	21,666	
CENTRAL PAYROLL SUPERVISOR	FILLED	45,624	
SUB TOTAL		136,280	4
<u>ADJUSTMENTS</u>			
LUMPSUM		60,310	
SUB TOTAL		60,310	
390 FUND 100 TOTAL		281,590	5
390 39500 ACTIVITY		281,590	5
390 FUND 100 TOTAL		2,564,512	42
390 DEPARTMENT OF FINANCE			
FUND 2098			
<u>UNCLASSIFIED</u>			
FEDERAL GRANTS SPECIALIST	FILLED	55,000	
SUB TOTAL		55,000	1
<u>CLASSIFIED</u>			
FEDERAL GRANTS MANAGER	FILLED	57,766	
RECON & AUDIT ANALYST	VACANT	41,152	
SUB TOTAL		98,918	2
<u>ADJUSTMENTS</u>			
LUMPSUM		7,400	
SUB TOTAL		7,400	
390 39000 ACTIVITY		161,318	3

POSITION TITLE	STATUS	SALARY	
390 DEPARTMENT OF FINANCE			
FUND 2098			
<u>UNCLASSIFIED</u>			
DIRECTOR GOVERNMENT INSURANCE	FILLED	65,000	
SUB TOTAL		65,000	1
<u>CLASSIFIED</u>			
ADMINISTRATIVE ASSISTANT	FILLED	54,164	
ADMINISTRATIVE ASSISTANT	FILLED	41,333	
CLAIMS EXAMINER I	FILLED	30,450	
CLAIMS EXAMINER II	FILLED	38,342	
CLAIMS EXAMINER II	FILLED	38,342	
GIF COMPLIANCE OFFICER	FILLED	34,094	
GIF COMPLIANCE OFFICER	FILLED	31,040	
SUB TOTAL		267,765	7
<u>ADJUSTMENTS</u>			
LUMPSUM		95,277	
SUB TOTAL		95,277	
390 2098 FUND TOTAL		428,042	8
390 39000 ACTIVITY		428,042	8
<u>UNCLASSIFIED</u>			
TECHNICAL SUPPORT SPECIALIST	FILLED	48,500	
SUB TOTAL		48,500	1
<u>ADJUSTMENTS</u>			
LUMP SUM		500	
SUB TOTAL		500	
390 2098 FUND TOTAL		49,000	1
390 39420 ACTIVITY		49,000	1
390 FUND 2098 TOTAL		638,360	12
390 FUND 100 TOTAL		2,564,512	42
GRAND TOTAL		3,202,872	54

APPENDIX II

DEPARTMENT OF FINANCE VACANCY LISTING

POSITION TITLE	STATUS	SALARY	
TAX REVIEW DIRECTOR	VACANT	65,000	
ACCOUNTING DIRECTOR	VACANT	85,000	
TREASURY ANALYST	VACANT	43,930	
TREASURY ANALYST	VACANT	43,930	
INFORMATION TECHNOLOGY SPECIALIST	VACANT	43,930	
RECON & AUDIT ANALYST	VACANT	41,152	