

COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

LEGAL SERVICES OF THE VIRGIN ISLANDS
(LSVI)

July 24, 2026



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

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DEPARTMENT'S OVERVIEW

The Legal Services of the Virgin Islands, Inc. (LSVI) is the only organization in the Virgin Islands dedicated exclusively to providing free, high-quality civil legal services to eligible low-income, elderly, and other disadvantaged residents. As a public interest law firm, LSVI serves as the Territory's *Equal Justice Advocate*, ensuring access to justice for individuals who cannot afford private legal representation.

Established in March 1972 under the laws of the Virgin Islands, LSVI is a nonprofit 501(c)(3) corporation. Its primary purpose is to provide legal advice, counselling, and representation in civil matters to individuals who are unable to secure private counsel, as well as to vulnerable populations, including older adults, persons with disabilities, abused and neglected children, and victims of domestic violence.

Some additional legal assistance provided by Legal Services of the Virgin Islands includes:

- Brief service or limited representation;
- Full direct representation (generally litigation, court, or administrative agency appeals);
- Community legal education;
- Private bar involvement (*pro bono*);
- And self-help clinics for *pro se* (representing yourself) litigants.

LSVI, a non-profit organization, receives funding from ten (10) sources, including Federal and Local Government, United Way, and Interest on Lawyers Trust Accounts (IOLTA) funds. LSVI, which Congress established to administer a national legal assistance program, requires local matching funds in order to receive federal grants to assist in the administration of the legal assistance program.

The mission of the Legal Services of the Virgin Islands is to expand access to justice, protect the rights of individuals living in poverty, and provide legal education that empowers clients to achieve greater self-sufficiency.

LSVI provides high quality civil legal services to our client population; and serves the greater goal of justice and order in our community by emphasizing client rights and responsibilities. This in turn has the effect of reinforcing the client's confidence in our legal system while increasing their productivity and willingness to abide by the rules and laws, which ultimately benefits the clients and the community at large.

The Legal Services of the Virgin Islands is governed by a fifteen-member Board of Trustees in accordance with its bylaws and Legal Services Corporation regulations. The Board consists of nine attorneys appointed by the Virgin Islands Bar Association, five client-eligible representatives, and one at-large member. To ensure territorial representation, seven trustees reside on St. Croix, while eight reside in the St. Thomas–St. John District, including at least one resident of St. John.

Board members serve on a voluntary basis and are elected during the annual meeting in accordance with the organization's bylaws. Trustees may serve up to two consecutive three-year terms. The Board meets every other month to oversee organizational governance, ensure compliance with legal and contractual requirements, monitor fiscal operations, and establish strategic direction.

Members also participate in ongoing governance training and professional development, including off-island conferences, to strengthen their effectiveness.

LSVI's Board of Directors reflects the community diversity of the service area, including racial, gender, and ethnic diversity. The board's primary responsibility is to ensure that the agency achieve its budget goals and that funds are spent and accounted for in a way that fully meets its responsibilities to clients, funding sources, and the general public.

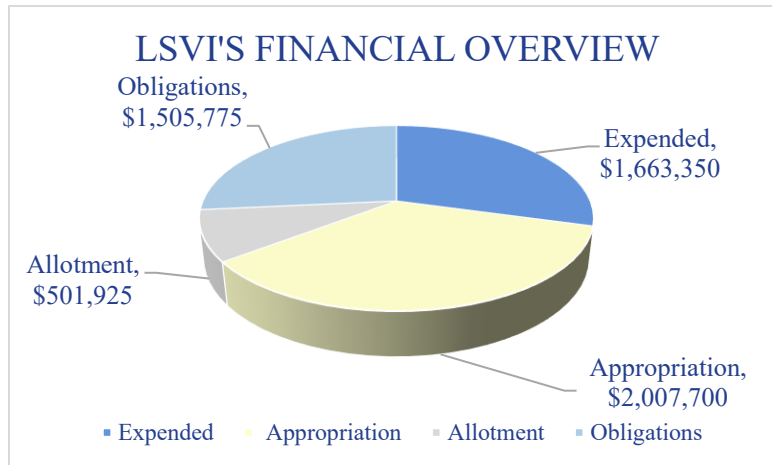
The day-to-day operations of the organization are managed by a professional staff under the leadership of the Executive Director, who serves as the Chief Executive Officer and is appointed by the Board of Trustees. ***Exhibit I*** presents the current Board of Trustees of the Legal Services of the Virgin Islands, Inc.

Name	Position	Agency	Location	Term	Term Expires
Nathan Mirocha, Esq.	President	VI Bar Association	St. Croix	2 nd	2027
Lisa Brown Williams, Esq.	Vice-President	VI Bar Association	St. Croix	2 nd	2027
Wilfredo A. Guzman	Treasurer	At-Large Member	St. Croix	1 st	2027
Leslye Webb	Secretary	Client Representative	St. Croix	2 nd	2027
Patricia Quinland, Esq.	Member	VI Bar Association	St. Croix	2 nd	2028
Joyce O'Reilly, Esq.	Member	VI Bar Association	St. Croix	1 st	2028
Jeanorah Williams	Member	Client Representative	St. Croix	1 st	2027
Su-Layne U. Walker, Esq.	Member	VI Bar Association	St. Thomas	2 nd	2028
Vonetta C. Norman, Esq.	Member	VI Bar Association	St. Thomas	2 nd	2028
Dawn Smalls	Member	Client Representative	St. Thomas	1 st	2027

Exhibit I

LSVI AT A GLANCE

Legal Services of the Virgin Islands was appropriated **\$2,007,700** from the *Miscellaneous Section* of the General Fund for Fiscal Year 2026 under Act No. 9035. The organization also received an additional **\$45,000** from the Miscellaneous Section, for the CASA Program.



As reported by LSVI, expenditures through June 30, 2026, are as follows:

Legal Services of the Virgin Islands	As of June 30, 2026
Personnel Services	\$ 894,056
Capital Outlays	184,618
Fringe Benefits	267,591
Supplies	20,816
Other Services & Charges	259,046
Utilities	37,223
Total Expenditures	\$ 1,663,350

Exhibit II

INITIATIVES STATUS

- In response to a request for the status of ongoing initiatives, LSVI stated that they're awaiting the onboarding of Pro Bono Attorneys

FY 2026 case activity to date is below the FY 2025 year-end totals. As of the reporting date, Legal Services of the Virgin Islands recorded **348 intakes**, compared with **1,726 intakes** in FY 2025 (about **20%** of the prior year's total). **Cases closed** totaled **144** in FY 2026 to date, compared with **1,278** closures in FY 2025 (about **11%** of the prior year's total).

With 68 days remaining in FY 2026, Legal Services has 651 active cases and has closed 144 cases, for a combined caseload of 795 matters. This represents 62.2% of the 1,278 cases closed during all of FY 2025. Because the majority of the FY 2026 caseload remains active and many of these matters may not be resolved before September 30, comparisons based solely on case closures understate the volume of legal services currently being provided.

Current case activity suggests that the organization is on pace to process approximately 38% fewer cases than prior fiscal years.

2026 LSVI Case Numbers			
	St. Croix	St. Thomas	Total
Intakes	254	94	348
Active Cases	521	130	651
Cases Closed	121	23	144
2025 LSVI Case Numbers			
	St. Croix	St. Thomas	Total
Intakes	1,210	488	1,726
Cases Closed	866	412	1,278
2024 LSVI Case Numbers			
	St. Croix	St. Thomas	Total
Intakes	991	454	1,445
Cases Closed	803	406	1,209

Exhibit III

FUND FLOW ANALYSIS

The organization's Fiscal Year 2026 fund flow analysis outlines the LSVI budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through June 30, 2026.

Dept.	Fund Source	Appropriation	Allotted as of July 7, 2026	Obligated	Expended as June 30, 2026	Balance	Remarks
LSVI	General	\$2,007,700	\$501,925	\$1,505,775	\$1,663,350	\$344,350	\$1,505,775 unallotted <i>Exhibit IV</i>

LSVI received a General Fund appropriation of **\$2,007,700** for Fiscal Year 2026. As of July 7, 2026, the Office received **\$501,925** in allotments, representing **25%** of the total appropriation.

- **\$1,663,350** or **83%** of appropriation has been expended as of June 30, 2026.
- Remaining balance represents **17%** of the appropriation
- Unallotted funds represent **75%** of the appropriation

FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a lump sum General Fund appropriation of **\$1,000,000** for Fiscal Year 2027, the organization has however requested funding in the amount of over \$2 million. *Exhibit V* displays an overview of the LSVI's expenditures across several fiscal years.

LSVI EXPENDITURES						
Description	Actuals FY 2025	Actual 10/01/2025-06/30/2026	Budgeted FY 2026	Request FY 2027	Variance	% Chg
General Fund						
Personnel Services	\$ 717,461	\$ 894,056	\$ 1,192,075	\$ 1,192,075	-	-
Capital Outlays	25,590	184,618	56,000	56,000	-	-
Fringe Benefits	282,970	267,591	356,787	357,430		
Supplies	24,370	20,816	27,755	27,755	-	-
Other Svs. & Chgs.	430,803	259,046	345,393	344,750		
Utilities Services	46,536	37,223	29,715	29,715	-	-
Total General Fund	\$ 1,527,730	\$ 1,663,350	\$ 2,007,725	\$ 2,007,725	-	-
LSC Fund						
Personnel Services	\$ 127,000	\$ 95,250	\$ 127,000	\$ 132,000	\$ 5,000	4%
Capital Outlays	-	-	-	-	-	-
Fringe Benefits	47,387	35,542	47,387	49,539	2,152	5%
Supplies	7,859	5,895	7,859	6,370	(1,489)	(19%)
Other Svs. & Chgs.	41,789	31,342	41,789	44,829	3,040	7%
Utilities Services	5,277	3,958	5,277	5,422	145	3%
Total LSC Fund	\$ 229,312	\$ 171,987	\$ 229,312	\$ 238,160	\$ 8,848	4%
LEPC (VOCA & VAWA) Fund						
Personnel Services	\$ 198,230	\$ 114,169	\$ 152,225	\$ 152,225	-	-
Capital Outlays	-	-	-	-	-	-
Fringe Benefits	58,750	41,498	55,330	55,330	-	-
Supplies	8,968	5,243	6,991	6,991	-	-
Other Svs. & Chgs.	44,638	14,658	19,543	19,543	-	-
Utilities Services	8,154	6,296	8,395	8,395	-	-
Total LEPC (VOCA & VAWA) Fund	\$ 318,740	\$ 181,864	\$ 242,484	\$ 242,484	-	-

LSVI EXPENDITURES						
Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2026	Request FY 2027	Variance	% Chg
Capital Outlays	-	-	-	-	-	-
Fringe Benefits	24,288	16,385	21,846	21,846	-	-
Supplies	6,215	9,460	12,613	12,613	-	-
Other Svs. & Chgs.	16,714	11,637	12,758	12,758	-	-
Utilities	-	-	-	-	-	-
Total HHS SMP Fund	\$ 114,217	\$ 87,732	\$ 114,217	\$ 114,217	-	-
Total LSVI Fund	\$ 2,189,999	\$ 2,104,933	\$ 2,593,738	\$ 2,602,586	\$ 8,848	-

Exhibit V

PERSONNEL SERVICES

LSVI submitted a General Fund request of **\$1,192,075** for Personnel Services, which differs from the personnel listing provided to Post Audit. The personnel listing reflects FY 2027 budgeted positions totalling **\$1,589,430**, a *difference of \$397,355* from the stated budgetary request and an increase of **\$39,622** over the FY 2026 personnel budget. *Exhibit VI* compares the organization's FY 2027 budget request with its FY 2026 submission. A detailed listing of budgeted positions is provided in *Appendix I*.

LSVI			Position Classification					
Fiscal Year 2027			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	18.00	\$ 1,589,430	13.00	\$1,270,430	6.00	\$ 319,000		-
Grand Total	18.00	\$ 1,589,430	13.00	\$1,270,430	6.00	\$ 319,000		-

LSVI			Position Classification					
Fiscal Year 2026			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total		Total
<i>General Fund</i> – 0100	19.00	\$ 1,479,808	13.00	\$1,168,808	6.00	\$ 311,000		-
Grand Total	19.00	\$ 1,479,808	13.00	\$1,168,808	6.00	\$ 311,000	-	

Exhibit VI

LSVI currently has four (4) vacant positions listed for FY 2027.

Unclassified Positions	Salary Amount
Litigation Director	\$ 95,000
Managing Attorney	105,000
Staff Attorney	90,000
Staff Attorney	90,000
Total Unclassified Vacant	\$ 380,000

Exhibit VII

LEASES /RENTAL

The Legal Services of the Virgin Islands currently has one open lease.

Lessor	Address	Funding Source	Annual Rent	Terms	Sq. Ft.
Barakat Saleh Diamond Crest Ltd.	6002 Est. Diamond, Suite 7 Diamond Shopping Center Christiansted, VI, 00820	General Fund	\$ 4,500	24 Months	4,900
			\$ 4,500		

Exhibit VIII

OTHER SERVICES & CHARGES

Displayed below is a listing of LSVI's Other Services and Charges for FY 2027, as provided by the organization.

Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2026	Request FY 2027	Variance	% Chg
General Fund						
Other Svs. & Chgs.						
Professional Services	\$ 104,902	\$ 74,101	\$ 98,801	\$ 100,883	\$ 2,082	2%
Communication	32,362	15,863	21,150	21,150	-	-
Travel	29,583	4,680	6,240	6,240	-	-
Insurance	70,123	26,265	35,020	35,020	-	-
Repairs & Maintenance	24,753	26,271	35,028	35,028	-	-
Mortgage/Rent - Land/Building	53,720	55,314	73,752	48,551	(25,201)	(34%)
Rental - Machines/Equipment	8,727	11,471	15,295	15,295	-	-
Training	57,669	12,427	16,569	39,045	22,476	-
Security	2,234	1,065	1,420	1,420	-	-
All Other	46,730	31,589	42,118	42,118	-	-
Total GF Other Svs. & Chgs.	\$ 430,803	\$ 259,046	\$ 345,393	\$ 344,750	\$ (643)	-
LEPC (VOCA & VAWA) Fund						
Other Svs. & Chgs.						
Professional Services	\$ 8,308	\$ 6,688	\$ 8,917	\$ 8,917	-	-
Communication	6,363	2,624	3,498	3,498	-	-
Travel	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repairs & Maintenance	5,400	4,860	6,480	6,480	-	-
Training	23,205	-	-	-	-	-
Equipment Rental	1,362	486	648	648	-	-
All Other	-	-	-	-	-	-
Total LEPC Other Svs. & Chgs.	\$ 44,638	\$ 14,658	\$ 19,543	\$ 19,543	-	-
LSC Fund						
Other Svs. & Chgs.						
Professional Services	\$ 18,115	\$ 13,586	\$ 18,115	\$ 21,891	\$ 3,776	21%
Communication	4,119	3,089	4,119	2,765	(1,354)	(33%)
Travel	734	551	734	984	250	34%
Insurance	6,753	5,065	6,753	6,873	120	2%
Repairs and Maintenance	2,231	1,673	2,231	2,479	248	11%
Training	2,495	1,871	2,495	2,495	-	-
Rent – Land/Building	6,244	4,683	6,244	6,244	-	-
Equipment Rental & Storage	1,098	824	1,098	1,098	-	-
All Other	-	-	-	-	-	-
Total LSC Other Svs. & Chgs.	\$ 39,296	\$ 31,342	\$ 41,789	\$ 44,829	\$ 3,040	7%

Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2026	Request FY 2027	Variance	% Chg
HHS SMP Fund						
Other Svs. & Chgs.						
Professional Services	\$ 9,924	\$ 9,908	\$ 6,085	\$ 6,085	-	-
Communication	513	548	730	730	-	-
Travel	-	1,181	1,575	1,575	-	-
Insurance	-	-	-	-	-	-
Repairs and Maintenance	277	-	-	-	-	-
Training	6,001	-	4,368	4,368	-	-
Rental - Equipment	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Total HHS SMP Other Svs. & Chgs.	\$ 16,714	\$ 11,637	\$ 12,758	\$ 12,758	-	-
Total Other Services & Charges	\$ 531,451	\$ 316,710	\$ 419,483	\$ 421,880	\$ 2,397	0.6%

Exhibit IX

LSVIs' FY 25 Actuals calculations for *Other Services & Charges* under the *LSC Funds* stated **\$41,789** while Post Audits' calculations were **\$39,296**.

EXPENDITURES

The Legal Service of the Virgin Islands submitted a list of expenditures for the following funds: General Fund, Legal Services Corporation, Us Health & Health Services Senior Medicare Patrol (SMP) Project, Law Enforcement Planning Commission (VOCA & VAWA Projects) found in Appendix II.

PROFESSIONAL SERVICES CONTRACTS

The organization currently has **\$100,883** in Professional Services Contracts for Fiscal Year 2027, a **\$2,082** increase from FY 2026.

Professional Services	FY 2025	FY 2026	FY 2027
Auditing	\$ 10,480	\$ 12,480	\$ 12,480
Cleaning and Landscaping Etc.	8,748	8,748	8,748
Client Contract Services	10,500	10,500	12,000
Marketing & Outreach Services	9,010	6,160	6,160
Legal Support & Summer Law Intern	8,800	12,218	12,800
Consulting Services	11,745	11,745	11,745
Internet Law (<i>Lexus Nexus</i>)	10,908	11,340	11,340
IT Services (<i>Computer, Web, Tims & Video Serv.</i>)	17,210	17,210	17,210
Other Professional Services	8,400	8,400	8,400
Grand Total	\$ 95,801	\$ 98,801	\$ 100,883

Exhibit X

VEHICLE

The LSVI has a total of four (4) vehicles, two in both districts. *Exhibit XI* displays a detailed listing of vehicles for the Agency. The gasoline charges for both districts are **\$1,055** and maintenance charges are **\$3,573**.

Year	Make	Model	Assigned To	Lease/ Own	Conditions/ Comments	License Plate No.	Funding Source	Maintenance Cost	Gas Amount	District
2020	Ford	F550	No One	Own	Excellent	TGR-217	General	\$ 82	\$ 491	STT/STJ
2020	Ford	Explorer XLT	No One	Own	-	CGR-578	General	251	133	STT/STJ
2020	Ford	F550	No One	Own	Excellent	CGR-919	General	1,575	431	STX
2020	Ford	Expedition	Executive Director	Own	Excellent	CGQ-892	General	1,665	-	STX
TOTAL: 4								\$ 3,573	\$ 1,055	

Exhibit XI

FEDERAL GRANTS

The Legal Services of the Virgin Islands submitted a list of Federal Grants totalling **\$586,014**, found in *Exhibit XII*.

Name of Grantor Agency	Type of Grant	Amount	Sub- Recipient
Legal Services Corporation (Annually)	Basic Field Grant (LSC)	\$ 200,648	No
Legal Services Corporation (Annually)	Private Attorney Involvement (PAI)	28,664	No
Health & Human Services (3 rd of 5-year award)	Senior Medicare Patrol Project (SMP)	114,217	No
Law Enforcement Planning Commission (LEPC)	Victims of Crime Act Project (VOCA)	168,056	No
Law Enforcement Planning Commission (LEPC)	Violence Against Women Act (VAWA)	74,429	No
Total: 5		\$ 586,014	

Exhibit XII

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

According to the FY 2025 Single Audit Report filed with the Federal Audit Clearinghouse, Legal Services of the Virgin Islands received an unmodified audit opinion from *Bert Smith & Co.* The auditors concluded that the organization's financial statements fairly present its financial position in accordance with U.S. generally accepted accounting principles (GAAP). The audit, conducted under Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, and Legal Services Corporation audit requirements, found *no material weaknesses in internal control over financial reporting*. While the auditors noted that their review of internal controls was limited and therefore may not have identified all deficiencies, no significant issues were reported.

OUTSTANDING VENDOR PAYMENTS

LSVI provided a list of outstanding vendor payments totalling **\$24,000** for FY 2027.

Vendor	Terms	Balance
Bert Smith & Co., CPA	Due upon completion of the 2025 Audit Report	\$ 19,000
Jus-Tech, Inc.	Technology & Security Assessment	5,000
Total: 2		\$ 24,000

Exhibit XIII

SUMMARY

The Governor has recommended a lump sum General Fund Appropriation of ***\$1,000,000*** for the Legal Services of the Virgin Islands for Fiscal Year 2027.

\$	1,000,000	Lump Sum
\$	1,000,000	Governor's General Fund Recommendation



Theodora Philip, DBA
Post Auditor

APPENDIX I

LSVI'S PERSONNEL LISTING

Position Name	FY 2026	FY 2027
LSVI		
<u>UNCLASSIFIED FILLED</u>		
EXECUTIVE DIRECTOR	\$ 176,808	\$ 181,200
MANAGING ATTORNEY/LITIGATION DIR.	-	110,000
SENIOR STAFF ATTORNEY/SITE DIR.	-	100,000
STAFF ATTORNEY	90,000	95,000
STAFF ATTORNEY	90,000	90,000
GRANTS COMPLIANCE OFFICER	-	70,000
SMP PROJECT DIRECTOR	-	68,000
INTERIM DIRECTOR OF FINANCE/ADMIN.	-	113,230
ACCOUNTING ASSISTANT	57,000	63,000
SENIOR STAFF ATTORNEY	95,000	-
MANAGING ATTORNEY	105,000	-
SMP PROJECT DIRECTOR	70,00	-
DIRECTOR OF FINANCE/ADMINISTRATION	115,000	-
<u>TOTAL UNCLASSIFIED FILLED</u>	\$ 728,808	\$ 890,430
<u>UNCLASSIFIED VACANT</u>		
SENIOR STAFF ATTORNEY	\$ -	\$ 95,000
MANAGING ATTORNEY	105,000	105,000
STAFF ATTORNEY	90,000	90,000
STAFF ATTORNEY	90,000	90,000
COMPLIANCE OFFICER	60,000	-
LITIGATION DIRECTOR	95,000	-
<u>TOTAL UNCLASSIFIED VACANT</u>	\$ 440,000	\$ 380,000
<u>CLASSIFIED FILLED</u>		
LEGAL SUPPORT/SMP VOLUNTEER	\$ 59,000	58,000
LEGAL SUPPORT STAFF	55,000	56,000
LEGAL SUPPORT STAFF	52,500	51,000
LEGAL SUPPORT STAFF	45,000	50,000
EXECUTIVE ADMINISTRATIVE ASSISTANT	49,000	55,000
ADMINISTRATIVE SUPPORT STAFF	50,500	-
<u>TOTAL CLASSIFIED FILLED</u>	\$ 311,000	\$ 270,000
<u>CLASSIFIED VACANT</u>		
ADMINISTRATIVE SUPPORT STAFF	-	\$ 49,000
<u>TOTAL CLASSIFIED VACANT</u>	-	\$ 49,000
TOTAL LSVI	\$ 1,479,808	\$ 1,589,430

APPENDIX II

LSVI'S EXPENDITURES

General Fund						
Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2025	Request FY 2027	Variance	% Chg
Personnel Services						
Classified Employee Salaries	\$ -	\$ -	\$ -	\$ -	-	-
Unclassified Empl. Salaries	717,461	894,056	1,192,075	1,192,075	-	-
Temp/Part Time Salaries	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 717,461	\$ 894,056	\$ 1,192,075	\$ 1,192,075	-	-
Capital Outlays						
Building Improvements	\$ 25,590	\$ 184,618	\$ 56,000	\$ 56,000	-	-
Leasehold Improvements	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Subtotal	\$ 25,590	\$ 184,618	\$ 56,000	\$ 56,000	-	-
Fringe Benefits						
Employer Contr. Retirement	\$ 58,924	\$ 89,406	\$ 119,208	\$ 114,076	\$ (5,132)	(4%)
F.I.C.A.	38,178	55,432	73,909	73,909	-	-
Medicare	9,501	12,964	17,285	17,285	-	-
Health Insurance Premium	142,684	101,398	135,197	135,497	300	0.2%
Viesia/Workers Comp. Premiums	10,111	8,391	11,188	11,175	(13)	(0.1%)
All Other	23,572	-	-	5,488	5,488	100%
Subtotal	\$ 282,970	\$ 267,591	\$ 356,787	\$ 357,430	\$ 643	-
Supplies						
Office Supplies	\$ 13,397	\$ 4,676	\$ 6,235	\$ 6,235	-	-
Operating Supplies	7,806	7,804	10,405	10,405	-	-
Small Tools/Minor Equipment	3,166	8,336	11,115	11,115	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 24,370	\$ 20,816	\$ 27,755	\$ 27,755	-	-
Other Svs. & Chgs.						
Professional Services	\$ 104,902	\$ 74,101	\$ 98,801	\$ 100,883	\$ 2,082	2%
Communication	32,362	15,863	21,150	21,150	-	-
Travel	29,583	4,680	6,240	6,240	-	-
Insurance	70,123	26,265	35,020	35,020	-	-
Repairs & Maintenance	24,753	26,271	35,028	35,028	-	-
Mortgage/Rent - Land/Building	53,720	55,314	73,752	48,551	(25,201)	(34%)
Rental - Machines/Equipment	8,727	11,471	15,295	15,295	-	-
Training	57,669	12,427	16,569	39,045	22,476	-
Security	2,234	1,065	1,420	1,420	-	-
All Other	46,730	31,589	42,118	42,118	-	-
Subtotal	\$ 430,803	\$ 259,046	\$ 345,393	\$ 344,750	\$ (643)	-
Utilities Services						
Electricity	\$ 46,391	\$ 9,908	\$ 26,475	\$ 26,475	-	-
Water	145	2,430	3,240	3,240	-	-
Subtotal	\$ 46,536	\$ 37,223	\$ 29,715	\$ 29,715	-	-
Total General Fund	\$ 1,527,730	\$ 1,663,350	\$ 2,007,725	\$ 2,007,725	-	-

EXPENDITURES CONT'D

LSC Fund						
Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2025	Request FY 2027	Variance	% Chg
Personnel Services						
Classified Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	-
Unclassified Empl. Salaries	127,000	95,250	127,000	132,000	5,000	4%
Temp/Part Time Salaries	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 127,000	\$ 95,250	\$ 127,000	\$ 132,000	\$ 5,000	4%
Capital Outlays						
Technology, Vehicle & Equipment	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Fringe Benefits						
Employer Contr. Retirement	\$ 12,700	\$ 9,525	\$ 12,700	\$ 13,200	\$ 500	4%
F.I.C.A.	7,874	5,906	7,874	8,184	310	4%
Medicare	1,842	1,382	1,842	1,914	72	4%
Medical & Life Insurance Premium	22,012	16,509	22,012	23,162	1,150	5%
Workmen's Compensation & VIESA	2,960	2,220	2,960	3,080	120	4%
All Other (Accrued Leave)	-	-	-	-	-	-
Subtotal	\$ 47,387	\$ 35,542	\$ 47,387	\$ 49,539	\$ 2,152	5%
Supplies						
Office Supplies	\$ 2,562	\$ 1,922	\$ 2,562	\$ 1,817	\$ (745)	(29%)
Operating Supplies	5,297	3,973	5,297	4,552	(745)	(14%)
All Other	-	-	-	-	-	-
Subtotal	\$ 7,859	\$ 5,895	\$ 7,859	\$ 6,370	\$ (1,490)	18%
Other Svs. & Chgs.						
Professional Services	\$ 18,115	\$ 13,586	\$ 18,115	\$ 21,891	\$ 3,776	21%
Communication	4,119	3,089	4,119	2,765	(1,354)	(33%)
Travel	734	551	734	984	250	34%
Insurance	6,753	5,065	6,753	6,873	120	2%
Repairs and Maintenance	2,231	1,673	2,231	2,479	248	11%
Training	2,495	1,871	2,495	2,495	-	-
Rent – Land/Building	6,244	4,683	6,244	6,244	-	-
Equipment Rental & Storage	1,098	824	1,098	1,098	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 39,296	\$ 31,342	\$ 41,789	\$ 44,829	\$ 3,040	7%
Utilities Services						
Electricity & Water	\$ 5,277	\$ 3,958	\$ 5,277	\$ 5,422	\$ 145	3%
Subtotal	\$ 5,277	\$ 3,958	\$ 5,277	\$ 5,422	\$ 145	3%
Total LSC Fund	\$ 226,819	\$ 171,987	\$ 229,312	\$ 238,160	\$ 8,848	4%

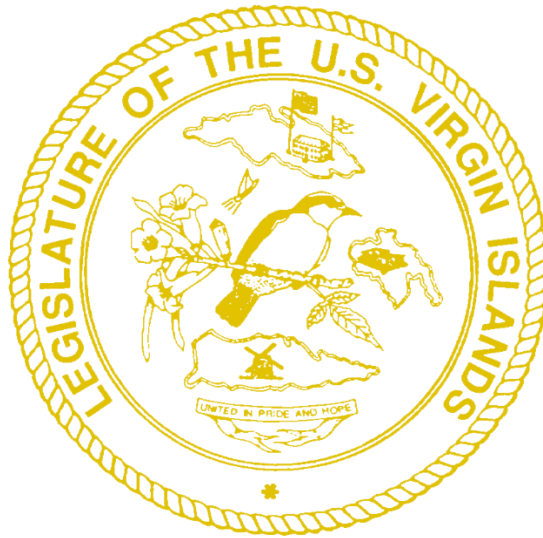
LSVIs' calculations for *Other Services & Charges* stated **\$41,789** while Post Audits' calculations were **\$39,296**.

EXPENDITURES CONT'D

HHS SMP Fund						
Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2025	Request FY 2027	Variance	% Chg
Personnel Services						
Classified Employee Salaries	\$ -	\$ -	\$ -	\$ -	-	-
Unclassified Empl. Salaries	67,000	50,250	67,000	67,000	-	-
Temp/Part Time Salaries	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 67,000	\$ 50,250	\$ 67,000	\$ 67,000	-	-
Capital Outlays						
Machinery & Equipment	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Fringe Benefits						
Employer Contr. Retirement	\$ 2,328	\$ 1,745	\$ 2,326	\$ 2,326	-	-
F.I.C.A.	4,154	3,114	4,152	4,152	-	-
Medicare	972	731	974	974	-	-
Health Insurance Premium	10,009	10,124	13,499	13,499	-	-
Unemployment Insurance	978	671	895	895	-	-
All Other	5,847	-	-	-	-	-
Subtotal	\$ 24,288	\$ 16,385	\$ 21,846	\$ 21,846	-	-
Supplies						
Office Supplies	\$ 714	\$ 1,673	\$ 2,230	\$ 2,230	-	-
Operating Supplies	5,802	7,787	10,383	10,383	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 6,215	\$ 9,460	\$ 12,613	\$ 12,613	-	-
Other Svs. & Chgs.						
Professional Services	\$ 9,924	\$ 9,908	\$ 6,085	\$ 6,085	-	-
Communication	513	548	730	730	-	-
Travel	-	1,181	1,575	1,575	-	-
Insurance	-	-	-	-	-	-
Repairs and Maintenance	277	-	-	-	-	-
Training	6,001	-	4,368	4,368	-	-
Rental - Equipment	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 16,714	\$ 11,637	\$ 12,758	\$ 12,758	-	-
Utilities Services						
Electricity	-	-	-	-	-	-
Water	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Total LSC Fund	\$ 114,217	\$ 87,732	\$ 114,217	\$ 114,217	-	-

EXPENDITURES CONT'D

LEPC (VOCA & VAWA) Fund						
Description	Actuals FY 2025	Actual 10/01/2025- 06/30/2026	Budgeted FY 2025	Request FY 2027	Variance	% Chg
Personnel Services						
Classified Employee Salaries	\$ -	\$ -	\$ -	\$ -	-	-
Unclassified Empl. Salaries	198,230	114,169	152,225	152,225	-	-
Temp/Part Time Salaries	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 198,230	\$ 114,169	\$ 152,225	\$ 152,225	-	-
Capital Outlays						
Machinery & Equipment	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Fringe Benefits						
Retirement	\$ 11,078	\$ 11,417	\$ 15,223	\$ 15,223	-	-
F.I.C.A.	12,290	7,079	9,438	9,438	-	-
Medicare	2,874	1,655	2,207	2,207	-	-
Health Insurance Premium	29,057	18,099	24,132	24,132	-	-
Unemployment Insurance	3,451	3,248	4,330	4,330	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 58,750	\$ 41,498	\$ 55,330	\$ 55,330	-	-
Supplies						
Office Supplies	\$ 1,395	\$ 740	\$ 987	\$ 987	-	-
Operating Supplies	7,574	4,503	6,004	6,004	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 8,968	\$ 5,243	\$ 6,991	\$ 6,991	-	-
Other Sys. & Chgs.						
Professional Services	\$ 8,308	\$ 6,688	\$ 8,917	\$ 8,917	-	-
Communication	6,363	2,624	3,498	3,498	-	-
Travel	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repairs & Maintenance	5,400	4,860	6,480	6,480	-	-
Training	23,205	-	-	-	-	-
Equipment Rental	1,362	486	648	648	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ 44,638	\$ 14,658	\$ 19,543	\$ 19,543	-	-
Utilities Services						
Electricity	\$ 8,154	\$ 6,296	\$ 8,395	\$ 8,395	-	-
Water	-	-	-	-	-	-
Subtotal	\$ 8,154	\$ 6,296	\$ 8,395	\$ 8,395	-	-
Total LSC Fund	\$ 114,217	\$ 181,864	\$ 242,485	\$ 242,485	-	-



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
- POST AUDIT DIVISION -

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