

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

OFFICE OF VETERANS AFFAIRS

June 17, 2026



POST AUDIT DIVISION

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TABLE OF CONTENTS

TITLE	PAGE NUMBER
OFFICE OVERVIEW	1
OVA AT A GLANCE	1-2
FUND FLOW ANALYSIS	2-3
FISCAL YEAR 2027 BUDGET SUMMARY	3
PERSONNEL SERVICES	4
OTHER SERVICES & CHARGES	4
EXPENDITURES	5-6
LEASES /RENTAL	6
PROFESSIONAL SERVICES CONTRACTS	6-7
VEHICLE LISTING	7
LOCAL REVENUES, CONTRIBUTION AND/OR GRANTS	7-8
COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW	8
OUTSTANDING VENDOR PAYMENTS	8
MISCELLANEOUS GENERAL FUND	8
SUMMARY	8
APPENDIX I. PERSONNEL LISTING	9

OFFICE OF VETERANS AFFAIRS'S OVERVIEW

The Division of Veterans Affairs was established on March 10, 1955, by the First Legislature of the Virgin Islands through Bill No. 21, Act No. 8, as part of the Department of Labor. In 1987, it was renamed the Office of Veterans Affairs, then placed under the Office of the Governor pursuant to Act. No. 5265, the Government Reorganization and Consolidation Act, and Executive Order No. 295-1987.

The Office of Veterans Affairs' mission is to honor individuals who have served in our nation's military, whether voluntarily or involuntarily, by upholding their rights and continuing to support the needs of all Veterans. OVA is committed to providing qualified individuals with adequate benefits in employment, education, health care, homeownership, burial, and assistance with claims processing.

ACHIEVEMENTS

- Thirty-five (35) Veteran families received reimbursements of up to **\$5,000** each, totalling **\$162,742**
- Sponsored the 250th Army Birthday Celebration
- Completion of the renovation of Senator Ruby M. Rousses' gravesite

OVA AT A GLANCE

For Fiscal Year 2026, the Agency was appropriated **\$1,219,369** under Act No. 9035. OVA was also appropriated **\$450,000** under the Miscellaneous section of the General Fund for the Veterans Medical & Burial Program. The chart below outlines the overview of OVA's finances for FY 2026.

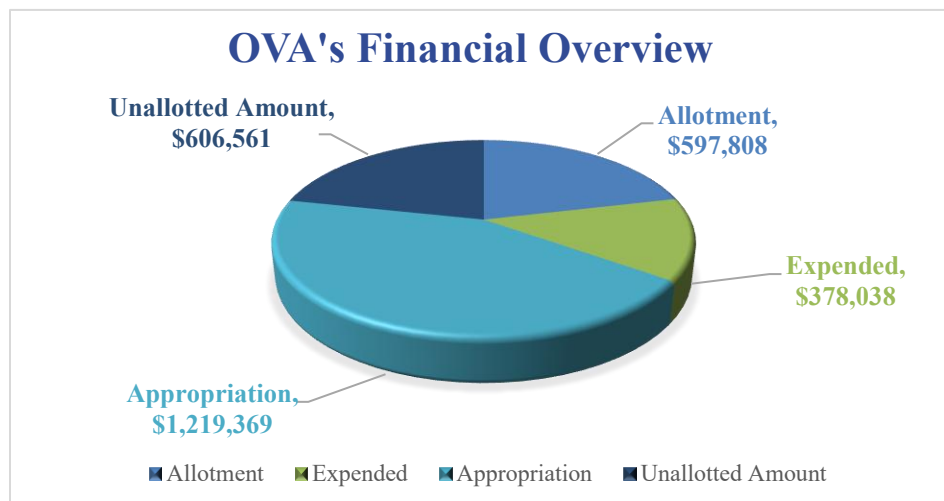


Exhibit I contains a list of initiatives presented on behalf of the Office of Veterans Affairs.

FY 2027 INITIATIVES	UPDATE
Notable Ventures:	
Veterans Appreciation Day	* Held on St. Thomas (May 23, 2026)
Building of St. Thomas Office in Subbase Area	* Delays caused by A&E contract expiring * No update since previous budget hearing
Naming VA Clinics Honoring (2) Late Veterans	* St. Croix: Named after Lt. Colonel David C. Canegata III * St. Thomas: Named after SFC. Floyd E. Lake
Funding Medical Travel for Veterans Traveling to Puerto Rico	* Still In Progress * Seeking a reliable Commuter Airline to partner with that travels from STT – P.R.
Creation of Women Veteran License Plate	* Unveiling scheduled for June 12, 2026
Disabled Veterans Parking Space Initiative	* UVI St. Thomas has agreed and identified 3 parking locations thus far * UVI St. Croix is currently pending
National Association of State Directors of Veterans Affairs Fall Conference 2027	* To be held on St. Thomas * Ongoing inquiries with the Frenchman Reef regarding pricing and availability.
Veterans Day at the St. Thomas East End Medical Center Corporation (STEEMC)	* OVA and STEEMC initiated conversations with VA Caribbean Healthcare System with regards to hosting a Veterans Day, one Saturday every month. * Program would allow STEEMC to provide exclusive services to Veterans. * Minimizes travel to Puerto Rico for medical appointments which in return reduces expenses.
Emergency Medical Travel Attendant Support Program	* OVA is exploring a partnership with a hotel in Puerto Rico to provide temporary housing for medical travel attendants. * This would be a temporary agreement until the Fisher House is established in P.R. * Free accommodations for the family of hospitalized Veterans.

Exhibit I

FUND FLOW ANALYSIS

The Agency's Fiscal Year 2027 Fund Flow Analysis outlines the Office of Veterans Affairs budget across five (5) key components: appropriation, allotment amount, obligations, expenditures, and balance available; and notes that the obligations reflect commitments OVA made through April 24, 2026. This analysis can be viewed as *Exhibit II*.

Dept.	Fund Source	Appropriation	Allotted as of June 8, 2026	Obligated	Expended as of April 24, 2026	Balance	Remarks
OVA	General	\$1,219,369	\$597,808	-	\$378,038	\$841,331	Unallotted amount \$606,561

Exhibit II

The Office of Veterans Affairs has reported that as of April 24, 2026, the Office is pending the amount of **\$61,640** from the VI Taxi Commission for revenues collected from the Veterans Taxi Medallion Auctions for Fiscal Years 2022, 2023, 2024, 2025 and 2026.

- **\$15,000** was deducted from the appropriated amount for Utilities.
- OVA reported that the total expenditures for FY 2026 is **\$378,038**, reflecting a **\$293,694 (44%)** decrease of previous Fiscal Year 2025.
- The Agency utilized **69%** of FY 2026 appropriation, leaving a balance of **\$841,331**.

OVA also reported receiving an allotment of **\$225,000** for Medical Travel and Death Benefits.

1st Quarter

- Medical Travel & Death Benefits: **\$112,500**

2nd Quarter

- Medical Travel & Death Benefits: **\$112,500**

Exhibit III displays a detailed listing of FY 2026 allotment log, as presented by the Office of Management and Budget (OMB).

Office of Veterans Affairs	Legislative Appropriation Act No. 9035	FY 2026 Single Payer Transfer	FY 2026 Salary Increases	FY 2026 Revised Ceiling/Appro.	Total Allotment to Date	Total Unallotted to Date
Personnel	\$ 340,519			\$ 340,519	\$ 219,104	\$ 121,415
Fringe Benefits	165,828			165,828	106,097	59,731
Supplies	49,000			49,000	32,671	16,329
Other Services and Charges	199,022			199,022	127,436	71,585
Utilities	15,000			15,000	-	-
OVA Veterans Emergency & Mainland Transportation Account	450,000			450,000	112,500	337,500
Total Org -290 OVA	\$ 1,219,369	-	-	\$ 1,219,369	\$ 597,808	\$ 606,561

Exhibit III

FISCAL YEAR 2027 BUDGET SUMMARY

For Fiscal Year 2027, the Governor has recommended a General Fund appropriation of **\$1,219,369** for OVA, an **\$85,000** decrease compared to the previous Fiscal Year. **Exhibit IV** compares a three-year Financial Summary for the Office.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY2027 Recommended	Variance	% Chg
General Fund:					
Personnel Services	\$ 276,857	\$ 340,519	\$ 339,629	(890)	(0.27%)
Capital Projects	-	-	-	-	-
Fringe Benefits	136,736	165,828	186,188	20,360	12%
Supplies	51,642	99,000	52,000	(47,000)	(47%)
Other Services & Charges	179,900	249,022	176,552	(72,470)	(29%)
Utilities	-	-	15,000	15,000	100%
Sub-Total General Fund	\$ 645,136	\$ 854,369	\$ 769,369	(85,000)	(10%)
Miscellaneous:					
Vet Medical & Burial Exp.	\$ 321,723	\$ 450,000	\$ 450,000	-	-
Total General Fund	\$ 966,859	\$ 1,304,369	\$ 1,219,369	(85,000)	(7%)

Exhibit IV

PERSONNEL SERVICES

The Governor's FY 2027 General Fund recommendation for Personnel Services is **\$339,629**, reflecting a **decrease of \$890**, a **0.26%** difference from the Fiscal Year 2026 appropriation of **\$340,519**.

A detailed listing can be found in *Appendix II*.

OVA Name			Position Classification				
Fiscal Year 2027			Unclassified		Classified		Adjustments
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	
General Fund – 0100	7.00	\$ 339,629	1.00	\$ 115,000	5.00	\$ 224,629	
Grand Total	7.00	\$ 339,629	1.00	\$ 115,000	5.00	\$ 224,629	

OVA Name			Position Classification				
Fiscal Year 2026			Unclassified		Classified		Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	
General Fund – 0100	7.00	\$ 340,519	1.00	\$ 115,000	5.00	\$ 225,519	
Grand Total	7.00	\$ 340,519	1.00	\$ 115,000	5.00	\$ 225,519	

Exhibit V

- OVA has reported two (2) vacant positions for FY 2027, *Administrative Assistant* and *Administrative Officer II*. These positions have been vacant from Fiscal Year 2026.

OTHER SERVICES & CHARGES

Exhibit VI presents a comparative analysis of expenditures for Fiscal Year 2025, the revised budget of Fiscal Year 2026, and the Governor's recommended budget for Fiscal Year 2027 under the Other Services and Charges line item.

Description	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
General Fund					
Repairs & Maintenance	\$ 30,787	\$ 27,000	\$ 15,000	(\$ 12,000)	(44%)
Automotive Repairs & Maintenance	1,302	5,000	3,000	(2,000)	(40%)
Rental – Land/Building	51,961	50,000	50,000	-	-
Rental – Machine/Equipment	14,351	25,000	19,552	(5,448)	(22%)
Security Services	225	-	-	-	-
Training	800	2,022	1,000	(1,022)	(51%)
Communication	24,797	20,000	15,000	(5,000)	(25%)
Advertising & Promotion	8,695	15,000	10,000	(5,000)	(33%)
Printing & Binding	-	5,000	5,000	-	-
Transportation-Not Travel	1,700	8,000	3,000	(5,000)	(63%)
Travel	22,211	32,000	20,000	(12,000)	(38%)
Travel/Cash Advance	4,609	5,000	5,000	-	-
Purchase Bulk Tickets	23,108	20,000	10,000	(10,000)	(50%)
Relief To Individuals	66,777	225,000	225,000	-	-
Other Services- NOC	4,157	25,000	10,000	(15,000)	(60%)
Death Benefit Payments	241,142	225,000	225,000	-	-
Contributions To Independent Agency	5,000	10,000	10,000	-	-
Total General Fund	\$ 501,622	\$ 699,022	\$ 626,552	(\$ 72,470)	(10%)

Exhibit VI

EXPENDITURES

Exhibit VII outlines actual expenditures by category for FY 2025, along with FY 2026 expenditures incurred through April 24, 2026.

***An updated Statement 1 dated May 31st was requested but has not been received.*

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – April 24, 2026
Personnel Services		
Classified Employee Salaries	\$ 118,472	54,862
Unclassified Employee Salaries	107,998	48,168
Overtime Salaries	2,237	3,508
Night Differential Comp	71	63
Holiday Pay	18,800	8,110
Fees & Compensation	1,874	-
Sick Pay	4,698	909
Accrued Leave Pay	18,004	8,413
Administrative Leave	2,265	1,631
Funeral	1,239	511
Lump Sum Payments	1,200	-
Sub-Total	\$ 276,858	\$ 126,175
Capital Outlays		
Building & Improvements	-	-
Land & Land Improvement	-	-
Machine, Equipment & Misc	-	-
Sub-Total	-	-
Fringe Benefits		
Workmen's Comp Premiums	\$ 682	\$ -
F.I.C.A.	17,165	7,823
Health Insurance Premiums	62,457	32,607
Employer Contribution Retirement	52,417	23,313
Medicare	4,014	1,829
Sub-Total	\$ 136,735	\$ 65,572
Supplies		
Office Supplies	\$ 4,418	\$ 885
Operating Supplies	20,471	5,839
Small Tools And Minor Equipment	795	5,639
Food & Catering	5,832	14,666
Vehicle Supplies	4,910	2,136
Clothing And Cloth Material	7,821	485
Repair And Maintenance Supplies	7,395	-
Sub-Total	\$ 51,642	\$ 29,650
Other Services & Charges		
Professional Services	\$ -	\$ -
Communication	24,797	7,393
Travel	22,211	16,049
Travel / Cash Advance	4,609	1,875
Transportation - Not Travel	1,700	100
Advertising & Promotion	8,695	9,691
Repairs & Maintenance	30,787	26,663
Automotive Repair & Maintenance	1,302	469

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – April 24, 2026
Rental Of Land/Buildings	51,691	20,488
Rental Machines/Equipment	14,351	12,225
Printing and Binding	-	4,399
Bulk Tickets	23,108	32,900
Security	225	-
Training	800	400
Other Services Noc	3,657	1,470
Contribution to Ind. Agency	5,000	5,000
Sub-Total	\$ 192,933	\$ 139,122
Utility Services		
Electricity	\$ 13,563	\$ 17,519
Water	-	
Sub-Total	\$ 13,563	\$ 17,519
Total Expenses	\$ 671,731	\$ 378,038

Exhibit VII

LEASES /RENTAL

The Office of Veterans Affairs currently has one open lease with the Elaine Company Inc. shown in *Exhibit VIII*, which totals \$50,640 annually.

Lessor	Address	Square Footage	Annual Rent	Funding Source
Elaine Company, Inc.	3241 Contant, Suite 5, Elaine Co Building, 1 st Floor, St. Thomas, VI 00802	1,500 sq. ft.	\$ 50,640	Local

Exhibit VIII

PROFESSIONAL SERVICES CONTRACTS

The Office of Veterans Affairs has one Professional Service Contract in the amount of **\$237,160** for FY 2027, the contract expired as of March 23, 2026, but is currently in the process of renewal.

Vendor Name	Purpose	Funding Source	Period	FY 2027 Amount
NV5Inc.	Design services for the construction of a Veteran's Multipurpose Center at Parcel F. Submarine Base, St. Thomas, VI	General Fund	3/24/25-3/23/2026	\$ 237,160

Exhibit IX

PROFESSIONAL SVS LISTINGS

OVA submitted a list of Vendors that are actively being utilized by the Agency, found in ***Exhibit X***.

Vendor Name	Type of Service	Funding Source	Period	FY 2027 Amount
Spotless Cleaners	Janitorial Servies	General Fund	Annually	\$ 6,240
Ae Services, LLC	Janitorial Services	General Fund	Annually	8,320
Creative Minds DbA Davybe	Veterans Radio Show	General Fund	Annually	9,620
Xerox Corp	Rental Of Photocopy Machines	General Fund	Annually	2,730
Ocean Pest Control - STT	Exterminating Services	General Fund	Annually	1,080
Real Tech Exterminating, LLC- STX	Exterminating Services	General Fund	Annually	420
Bureau Of Information Technology	Internet Service	General Fund	Annually	9,000
				\$ 37,410

Exhibit X

VEHICLE

OVA has a total of four (4) vehicles (2 in each district). The gasoline charges for both districts are **\$3,727** and maintenance charges are **\$2,468**. A breakdown can be found on ***Exhibit XI***.

Make	Model	Year	License No.	Funding	Lease/Own	Conditions/ Comments	Maintenance Cost	Gas Amount	Vehicle Assignment	District
Chevrolet	Traverse	2020	VA-1	Local	Own	Fair	\$ 1,172	\$ 100	Director (24hrs.)	STX
Chevrolet	Colorado	2022	VA-5	Local	Own	Good	458	850	Office Operations (M-F 8am-5pm)	STX
Chevrolet	Traverse	2023	VA-2	Local	Own	Good	419	1,938	Director (24hrs.)	STT
Chevrolet	Colorado	2022	VA-4	Local	Own	Good	419	839	Office Operations (M-F 8am-5pm)	STT
Total: 4							\$ 2,468	\$ 3,727		

Exhibit XI

LOCAL REVENUES, CONTRIBUTION AND/OR GRANTS

Exhibit XII displays local revenues, contributions and grants received and disbursed by the Office of Veterans Affairs. It is required by law for the Virgin Islands Taxicab Commission to give the Office of Veterans Affairs a portion of the sales of the Veterans Taxi Medallion obtained by auction.

CONTRIBUTIONS/REVENUES					
Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Revenues: Veterans Taxi Medallion Auctions*	-	-	-	-	-
Contributions: VI Lottery**	-	-	\$50,000	-	\$50,000
Totals	-	-	\$50,000	-	\$50,000
<i>*Pending</i> <i>FY 2022 - \$14,060 (December 2021 Auction)</i> <i>FY 2023 - \$11,020 (December 2022 Auction)</i> <i>FY 2024 - \$10,260 (December 2023 Auction)</i> <i>FY 2025 - \$11,400 (December 2024 Auction)</i> <i>FY 2026 - \$14,900 (December 2025 Auction)</i> <i>FY 2026 - \$50,000 (Contributions VI Lottery)</i> <i>**We are pending a total allotment of \$61,640 from the VI taxi Commission for Fiscal Years 2022, 2023, 2024, 2025, and 2026.</i>					

GRANTS (MISCELLANEOUS)					
Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Veteran Medical Travel and Death Benefit***	\$112,500	\$112,500	-	-	\$225,000
***The amount of \$450,000.00 was appropriated for Fiscal Year 2026. The amount of \$225,000.00 was released as of April 24, 2026.					
	Fund	Amount	Disbursement as of April 15, 2026	Balance	
	Veteran Medical Travel	\$225,000	\$81,215	\$143,785	
	Death Benefit	\$225,000	\$135,706	\$89,294	
	Total	\$450,000	\$216,921	\$233,079	

Exhibit XII

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

No audit reports were located for the Office of Veterans Affairs.

OUTSTANDING VENDOR PAYMENTS

The Office of Veterans Affairs does not have any Outstanding Vendor Payment.

MISCELLANEOUS GENERAL FUND

The Governor's Fiscal Year 2027 Executive Budget recommends **\$450,000** for Veteran Medical Burial Expenses for the Office of Veterans Affairs. A detailed breakdown is provided in *Exhibit XIII*.

Projects	FY 2025 Actual	FY 2026 Revised Budget	FY 2027 Recommendation
Lottery Contributions – Vet Affairs	\$ 10,722	\$ 100,000	\$ -
Vet Medical & Burial Exp	321,723	450,000	450,000
Total Projects	\$ 332,445	\$ 550,000	\$ 450,000

Exhibit XIII

SUMMARY

The Office of Veterans Affairs (OVA) FY 2027 Governor's recommended budget is as follows:

\$339,629	Personnel Services
\$186,188	Fringe Benefits
\$ 52,000	Supplies
\$626,552	Other Services and Charges
\$ 15,000	Utilities
\$1,219,369	General Fund Recommendations
\$450,000	Contribution to Veterans Medical & Burial Fund
\$1,669,369	Fiscal Year 2027 Recommended Budget

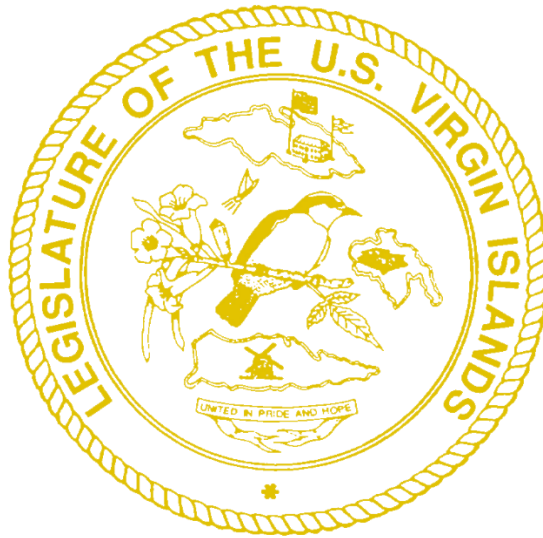


Theodora Philip, DBA
Post Auditor

APPENDIX I

OVA'S PERSONNEL LISTING

Position Name	FY 2026	FTE	FY 2027	FTE
OVA – 290				
GENERAL FUND 0100				
<u>UNCLASSIFIED FILLED</u>				
DIRECTOR	\$ 115,000	1.00	\$ 115,000	1.00
<u>TOTAL UNCLASSIFIED FILLED</u>	\$ 115,000	1.00	\$ 115,000	1.00
<u>CLASSIFIED FILLED</u>				
PROGRAM ADMINISTRATOR	\$ 60,456	1.00	\$ 60,456	1.00
VETERAN PROGRAMS COORDINATOR	45,145	1.00	44,255	1.00
ADMINISTRATOR OFFICER III	40,134	1.00	40,134	1.00
<u>TOTAL CLASSIFIED FILLED</u>	\$ 145,735	3.00	\$ 144,845	3.00
<u>CLASSIFIED VACANT</u>				
ADMINISTRATIVE ASSISTANT	\$ 43,409	1.00	\$ 43,409	1.00
ADMINISTRATIVE OFFICER II	36,375	1.00	36,375	1.00
<u>TOTAL CLASSIFIED VACANT</u>	\$ 79,784	2.00	\$ 79,784	2.00
<u>ADJUSTMENT</u>				
PAY PLAN ADJUSTMENTS	-	1.00	-	1.00
TOTAL GENERAL FUND	\$ 340,519	6.00	\$ 339,629	7.00



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