

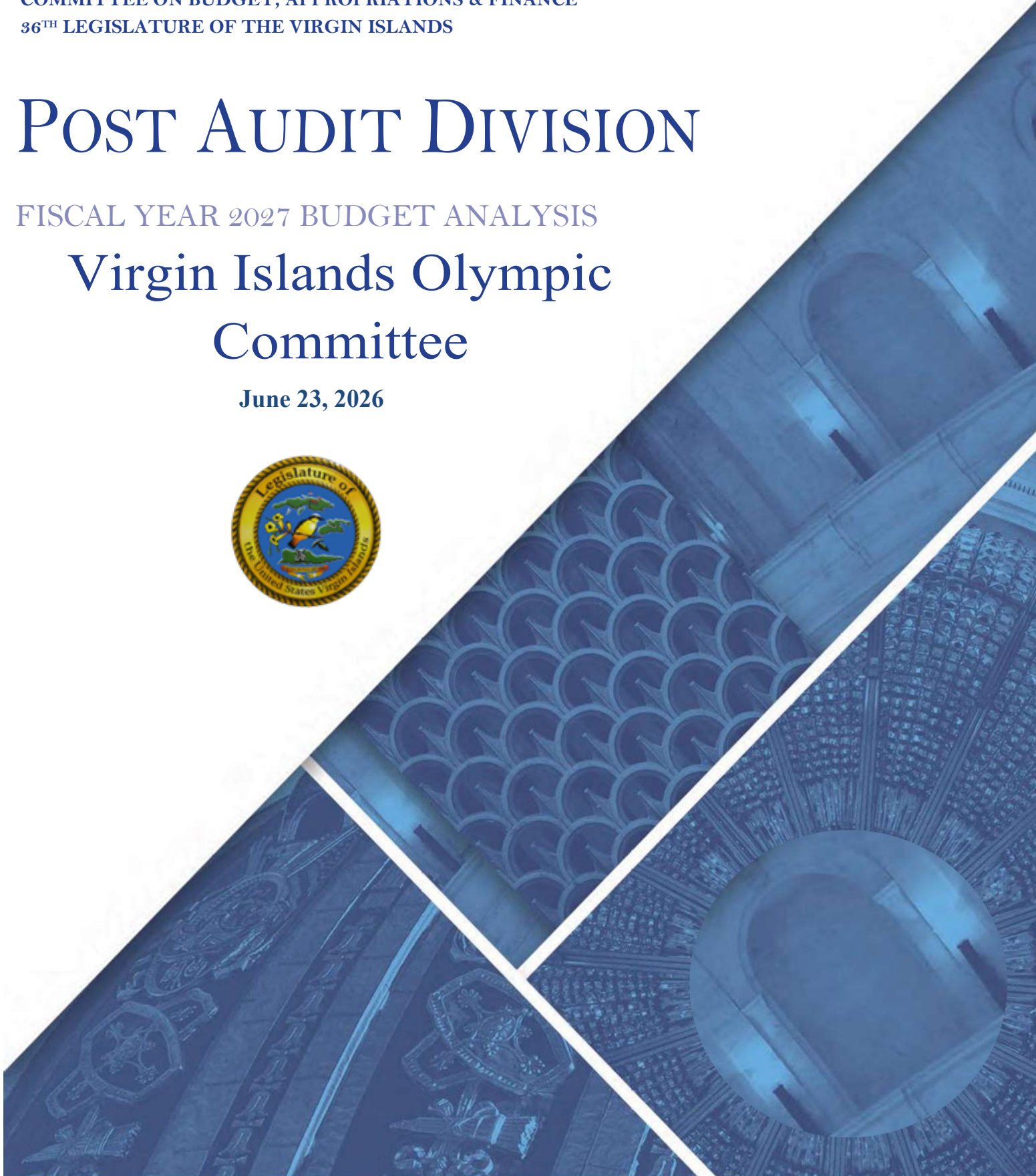
COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Virgin Islands Olympic Committee

June 23, 2026



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

POST AUDIT DIVISION

COMMITTEE MEMBERS

Chair, Honorable Novelle E. Francis, Jr.
Senator Dwayne M. De Graff
Senator Hubert L. Frederick
Senator Kurt A. Vialet

Vice Chair, Honorable Marvin A. Blyden
Senator Marise C. James
Senator Ray Fonseca

POST AUDIT DIVISION STAFF CONTRIBUTORS

Dr. Theodora Philip**Post Auditor**
Ms. Nikia Fleming**Assistant Post Auditor**
Ms. Ameka Hydman.....Executive Assistant
Ms. Odette Gordon.....Budget Analyst
Ms. Ashley WattleyBudget Analyst
Ms. Christina Colbourne.....Administrative Assistant
Ms. Shirley FahieAdministrative Secretary

TABLE OF CONTENTS

TITLE	PAGE NUMBER
DEPARTMENT OVERVIEW	1
VI OLYMPIC COMMITTEE AT A GLANCE	1
FUND FLOW ANALYSIS	2
FISCAL YEAR 2027 BUDGET SUMMARY	2
EXPENDITURES	3
PERSONNEL SERVICES	3-4
LEASES	4
PROFESSIONAL SERVICES CONTRACTS	4
VEHICLE LISTING	4
OTHER FUNDING	4
COMPLIANCE, OVERSIGHT, CORRECTIVE ACTION REVIEWS	4
SUMMARY	5

DEPARTMENT'S OVERVIEW

The Virgin Islands Olympic Committee (VIOC) serves as the official governing body responsible for representing the United States Virgin Islands in the Olympic Movement. Established in 1966 and recognized by the International Olympic Committee (IOC) in 1968, the VIOC plays a vital role in developing and promoting amateur sports across the Territory.

Guided by its mission *“to provide education to Virgin Islanders about the benefits of Olympism through the delivery of comprehensive education and sports program while teaching lifelong Olympic values learned through participation in sports”*; VIOC remains steadfast in its goal to afford athletes an opportunity to compete locally, regionally, and internationally.

The Virgin Islands Olympic Committee (VIOC) currently prepares athletes for both the Summer and Winter Olympic Games, while also supporting non-Olympic sports. Additionally, the VIOC organizes and supports delegations for the Central American and Caribbean Games, the Pan American Games, the Winter Olympic Games, and the Youth Olympic Games.

Athletes have an opportunity to compete in the following segments:

Athletics	Baseball	Basketball	Bowling
Boxing	Chess	Cycling	Equestrian
Fencing	Football	Golf	Judo
Sailing	Shooting	Softball	Soccer
Taekwondo	Tennis	Triathlon	Swimming
Volleyball	Winter Sports	Wrestling	University Sports

ORGANIZATIONAL STRUCTURE

Exhibit I displays the organizational structure of the Virgin Islands Olympic Committee

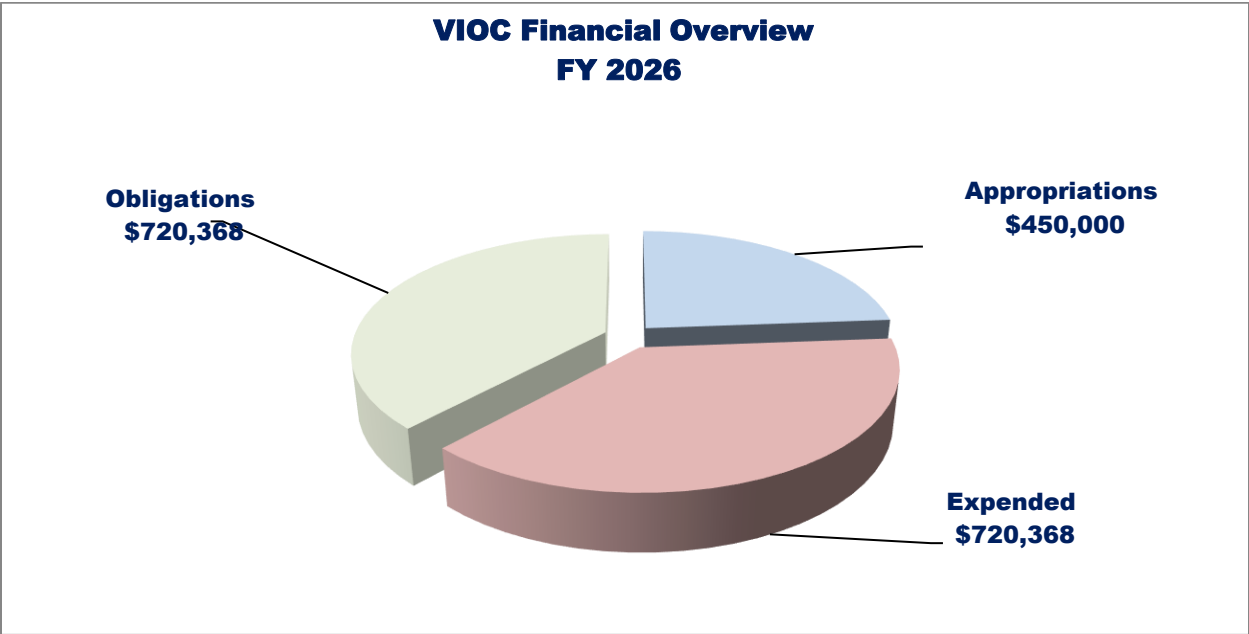
Name	Position	Location	Terms
John Abramson, Jr	President	St. Thomas	10/01/24-09/30/28
Athneil Thomas	Vice-President	St. Thomas	10/01/24-09/30/28
Desiree Miranda	Vice-President	St. Croix	10/01/24-09/30/28
Ansen Sligar	Secretary General	St. Thomas	10/01/24-09/30/28
Bridgette Berry	Treasurer	St. Thomas	10/01/24-09/30/28
Alice Joseph-Marsh	At Large Member	St. Thomas	10/01/24-09/30/26
Johann Clendenin	At Large Member	St. Croix	10/01/24-09/30/26
Natalia Kuipers	Athlete Representative	St. Croix	

Note: There are no expired terms for officers. An officer can be re-elected. According to statute, an election for officers is held every four (4) years.

VIOC AT A GLANCE

Act No.9035 Appropriated **\$450,000** to the VIOC. The Agency did not receive any additional funding for FY 2026.

"During the Fiscal Year 2026 budget hearing, the President of the Virgin Islands Olympic Committee indicated that VIOC is currently in the design and development stage of a new Multi-Sport Facility, which will house the permanent VIOC office and serve as a FEMA-approved shelter during emergencies. a \$400,000 grant from Panam Sports was secured to support this project.



FUND FLOW ANALYSIS

The Agency’s Fiscal Year 2026 fund flow analysis outlines the VIOC’s budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available.

Dept.	Fund Source	Appropriation	Allotted as of June 08, 2026	Obligated	Expended as of June 23, 2026	Balance	Remarks
VIOC	General	\$450,000	\$-	\$720,368	\$720,368	(\$270,368)	\$ 450,000 unallotted

Exhibit I

For Fiscal Year 2026, the Virgin Islands Olympic Committee received a legislative appropriation of **\$450,000** from the General Fund. However, as of June 08, 2026, no allotments had been issued to the agency. Despite the absence of released funds, the Executive Administrator reported expenditures totalling **\$720,368** as of June 23, 2026.

The fund flow analysis shows that VIOC's **\$450,000 appropriation remains entirely unallotted**, while total obligations and expenditures amount to **\$720,368**, producing a reported negative balance of **\$270,368**. However, given prior testimony that the Committee receives substantial financial support from the International Olympic Committee, the expenditures are likely to reflect the use of external funding sources rather than spending against the unallotted territorial appropriation.

FISCAL YEAR 2027 BUDGET SUMMARY

For Fiscal Year 2027, the Governor has recommended a General Fund lump-sum appropriation of **\$450,000** to the Virgin Islands Olympic Committee, to be allocated from the Miscellaneous Section of the Executive Budget. This recommendation represents a significant shortfall when compared to the VIOC’s submitted request of **\$910,500 for FY 2027; a difference of \$460,500, or approximately 102%**.

EXPENDITURES

Exhibit II provides a detailed comparison of VIOC’s financials, including actual expenditures for FY 2025, expenditures through June 23, 2026, for FY 2026, and the funding request for FY 2027.

Line Item	FY 2025 Actual	Year to Date Oct 1, 2025- June 23, 2026	FY 2027 Request
Personnel Services			
Classified Employee Salaries	\$77,289	\$ 49,119	\$85,000
Fees & Compensation NOC	15,325	3,825	-
Holiday Pay	7,536	5,376	8,000
Total Personnel Services	100,150	58,320	93,000
Fringe Benefits			
Employer Cont. Retirement	3,048	1,866	3,500
F.I.C. A	11,968	8,959	13,000
Medicare	3,300	1,828	4,000
Total Fringe Benefits	18,316	12,653	20,500
Supplies			
Office Supplies	17,908	18,833	19,000
Small Tool/Minor Equipment	10,185	-	-
Total Supplies	28,093	18,833	19,000
Other Services & Charges			
Professional Services	12,145	13,860	13,000
Communication	3,251	2,263	4,000
Travel	401,093	322,348	450,000
Insurance	4,920	1,493	8,000
Rental-Land/Building	12,268	8,796	13,000
Training	172,523	223,030	190,000
All Other	80,082	56,899	96,000
Total Other Services & Charges	686,284	628,690	774,000
Utilities			
Electricity	2,360	1,399	3,000
Total Utilities	2,360	1,399	3,000
Capital Outlays			
Vehicles	1,185	472	1,000
Total Capital Outlays	1,185	472	1,000
Totals	\$836,388	\$720,368	\$910,500

Exhibit II

PERSONNEL SERVICES

For Fiscal Year 2027, the Virgin Islands Olympic Committee is requesting a total of **\$93,000** for Personnel Services. This amount is intended to fund two (2) full-time Executive Administrator positions and overtime. Each position is compensated with an annual salary of **\$43,680**, totalling **\$87,360** according to the personnel listing submitted to Post Audit Division by VIOC.

A review of VIOC’s FY 2027 budget request identified a discrepancy between the amount reported for classified employee salaries on **Statement 2 (Page 3)** and the detailed salary breakdown provided under Personnel Services. Specifically, the total requested amount for classified employee salaries is **\$2,360 less** than the aggregate amount reflected in the supporting salary schedule.

Position Title	Salary	Status
Executive Administrator	\$43,680	Filled
Executive Administrator	43,680	Filled
Totals	\$87,360	

Exhibit III

LEASES

Exhibit IV provides VIOC’s current lease.

Lessor	Address	Square Foot	Monthly Rent	Term
Crystal Blue Operations	Suite #206, 6/7 Dronningens Gade St. Thomas	500 s/f	\$1,035	12/01/2021-12/01/2025
Totals		500 s/f	\$1,035	

Exhibit IV

PROFESSIONAL SERVICES CONTRACTS

Exhibit V provides VIOC’s professional services contracts.

Name	Description	Amount	Payment
Da Vybe Radio Station	1-hour weekly program	\$9,100	Billed for Jan 2026 - Jan 2027
Roy Jackson	Taxes	895	Invoice paid when submitted
LaReina Robinson	Radio Show	125 (Weekly)	Invoice paid when submitted
	Totals	\$	

Exhibit V

VEHICLE LISTING

VIOC has one (1) vehicle. Maintenance charges are **\$1,000** and gasoline charges are covered by Member Federations.

Year	Make	Model	Funding Source	Condition	Lease/ Own	Maintenance
2018	Ford	Transit	VIOC	Excellent	Own	\$1,000

Exhibit VI

OTHER FUNDING

The Virgin Islands Olympic Committee is recognized as a separate “sport country” by the International Olympic Committee (IOC), and a full voting member of the Association of National Olympic Committees (ANOC). As a result, supplementary funding of various amounts is received to assist in the development of the agency. The supplementary funding is granted and designated for training, travel, and administrative expenses. The IOC will continuously provide funding to assist in the preparation for the Olympic games.

COMPLIANCE OVERSIGHT, CORRECTIVE ACTION REVIEW

- No Audit report was submitted to the Post Audit Division, despite the request made by the division for the most recent fiscal year released copy for VIOC. According to The Virgin Islands Olympic Committee (VIOC) the internal audit for 2022 is completed and VIOC will be signing contracts for FY 2023 and FY 2024. VIOC is in the final phase of the Olympic Solidarity audit, which is pending final review and signature by the President of VIOC.

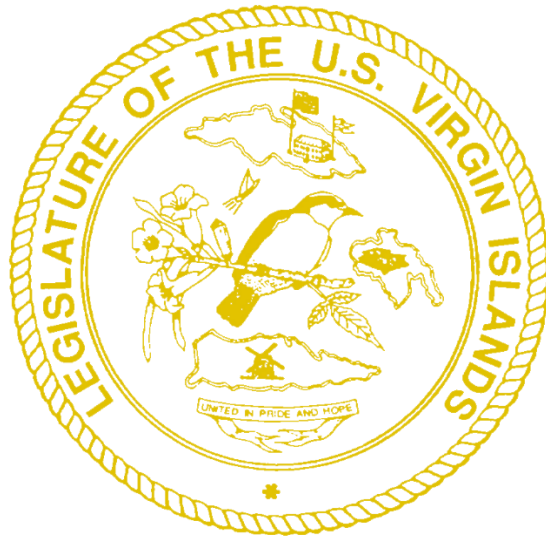
SUMMARY

For Fiscal Year 2027, the Governor has recommended a General Fund lump-sum appropriation of ***\$450,000*** to the Virgin Islands Olympic Committee, to be allocated from the Miscellaneous Section of the Executive Budget.

\$450,000	Governor's General Fund Lump Sum Recommendation
\$450,000	FY 2027 Total Operating Budget



Theodora Philip, DBA
Post Audit



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

P.O. Box 1690
Emancipation Garden Station
St. Thomas, Virgin Islands 00840
Phone: (340) 774-2478