



Legislature of the Virgin Islands

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POST AUDIT DIVISION

September 28, 2026

MEMORANDUM

TO: Honorable Novelle E. Francis, Jr
Chairman, Committee on Budget, Appropriations, and Finance
36th Legislature of the Virgin Islands

FROM: Post Audit Division

SUBJECT: **Bill No. 36-0302**-An Act appropriating the sum of \$1,000,000 from the Community Facilities Trust Fund to the Virgin Islands Diabetes Center of Excellence to finance the establishment of the Chronic Care Management Program

BACKGROUND AND HISTORY

The Virgin Islands Diabetes Center of Excellence (VIDCOE) is a nonprofit organization established to address the prevalence of diabetes and its associated complications throughout the Territory. The center provides diabetes education, preventive screening, clinical services, and care coordination, with an emphasis on improving health outcomes among underserved and medically vulnerable populations.

The proposed measure would provide a dedicated funding source for the establishment of the Chronic Care Management Program.

In accordance with Act No 7012 which ratified the agreement between Diageo USVI, Inc. and the Government of the United States Virgin Islands; the *Community Facilities Trust Account, provides funding for the development, operation, and maintenance of community and sports facilities, as well as urban development projects* on St. Croix and similar facilities and projects on St. Thomas, St. John and Water Island as recommended by the Governor and approved by the Legislature. (2012 V.I.ALS 7453)

ANALYSIS

Chronic care management is an integrated approach used to treat long-term health conditions that require ongoing medical attention, patient education and lifestyle coordination.

Common Health Conditions:

- Diabetes
- Hypertension
- Asthma
- Heart Disease
- Arthritis

Exhibit I presents a comparative analysis of budgeted, actual and proposed expenditures for FY 2026-FY 2027 as submitted by the Virgin Islands Diabetes Center of Excellence.

Description	FY 2026 Budget	FY 2026 Actuals	FY 2027 Budget
Operational Cost :			
Executive Director	\$100,000	\$79,166	\$100,000
Administrative Assistant (STX)	13,000	12,015	13,000
Outreach Coordinator(STX/STT/STJ)	15,000	12,015	15,000
Accountant	12,000	10,000	12,000
IT Consultant(STX/STT)	10,000	5,658	10,000
Mobile Van Driver	15,000	9,544	15,000
Capital Projects	10,000	7,225	10,000
Subtotal	175,000	135,623	175,000
Treatment/ Clinical Services			
Endocrinologist	50,000	31,988	50,000
Podiatrist	40,000	28,238	40,000
Physician Assistant	-	7,650	-
Internist (Cardiology)	-	2,500	-
Nurse Practitioner (STX/STT)	156,000	44,453	156,000
Medical Director	-	27,166	-
Certified Medical Assistant (STX)	26,000	13,000	26,000
Certified Medical Assistant (STT)	52,000	41,640	52,000
Subtotal	324,000	196,635	324,000
Patient Education Outreach			
Registered Dietician	18,000	10,000	18,000
Registered Dietician	18,000	10,000	18,000
Pharmacist	6,000	4,000	6,000
Subtotal	42,000	24,000	42,000
Fringe Benefits	38,000	26,961	38,000
Medical & Educational Supplies			
Medical Supplies	30,000	37,707	30,000
Promotional Material	5,000	-	5,000
Office Supplies	3,000	10,372	3,000
Subtotal	38,000	48,078	38,000

Travel/ Other Direct Costs	14,125	34,856	14,125
Other Costs			
Internet	12,000	14,341	12,000
Utilities	6,000	8,733	6,000
Software	1,320	1320	1,320
Electronic Health records	12,000	17,112	12,000
Insurance	28,000	18,429	28,000
Rent(STX)	36,000	30,000	36,000
Rent (STT)	22,000	18,000	22,000
Health Education Marketing	5,000	1,843	5,000
Total	122,320	109,778	122,320
Grand Total	\$753,445	\$575,932	\$753,445

Exhibit I

Exhibit II presents the total amount of funding received by the Virgin Islands Diabetes Center of Excellence for Fiscal Years 2020 through 2026.

Year	GVI Appropriation	Federal Grants	Other Grants
FY 2020	-	-	-
FY 2021	-	-	-
FY 2022	-	-	-
FY 2023	\$200,000	\$185,082(USDA)	-
FY 2024	\$100,000	\$995,000(HRSA)	-
FY 2025	\$500,000	\$1,972,200(ARPA)	\$28,320 (Bennie Benjamin)
FY 2026	-	-	-
Total	\$800,000	\$3,152,282	\$28,320

Exhibit II

Note: The amount of \$995,000 purchased equipment and \$185,082 purchased telemedicine equipment

Exhibit III presents the total expenses incurred by the Virgin Islands Diabetes Center of Excellence for Fiscal Years 2020 through 2026.

Description	Amount
Administrative	\$485,600
Fringe Benefits	124,864
Treatment/ Clinical Services	512,880
Outreach & Education	377,147
Medical Supplies	166,000
Travel	42,375
Other Costs	263,643
Subtotal (ARPA Funding)	\$1,972,509
Outreach & Education	730,000
Printing & Educational Supplies	50,000
Marketing	20,000
Subtotal(GVI Appropriation)	800,000
Grand Total	\$2,772,509

Exhibit III

Exhibit IV presents the total number of clients served by the Virgin Islands Diabetes Center of Excellence for Fiscal Years 2020 through 2026.

Year	Unique Patients	Encounters	Education/Prevention Patients
FY 2020	N/A	N/A	N/A
FY 2021	N/A	N/A	N/A
FY 2022	1,063	1,500	500
FY 2023	1,850	2,000	800
FY 2024	2,621	2,500	1,000
FY 2025	3,121	2,050	1,200
FY 2026	3,783	2,568	1,688
Total	12,438	10,618	5,188

Exhibit IV

VIDCOE's personnel services consist of the following.

Description	Amount
CCM/ Clinical Manager	\$95,000
Nurse Practitioner/Clinical Care Manager	120,000
Medical Assistant	85,000
Medical Assistant	85,000
Community Health Worker/ Care Coordinator	50,000
Community Health Worker/ Care Coordinator	50,000
Data Quality Improvement Analyst	56,250
Program Administrative/ Enrollment Specialist	55,000
Total	\$596,250

Exhibit V

Bill 36-0302 seeks to establish a Chronic Care Management Program by appropriating a one-time appropriation of **\$1,000,000** from the Community Facilities Trust Fund. *Exhibit VI* presents the proposed allocation of the requested funds, as submitted by VIDCOE.

Description	Amount
Personnel Services	\$596,250
Fringe Benefits	149,063
Technology & RPM	65,000
Patient Monitoring	80,000
Contractual Services	75,000
Outreach & Enrollment	30,000
Training	20,000
Inter-Island Operations	35,000
Evaluations	30,000
Supplies & Communications	25,000
Contingency/ Program Reserve	-
Grand Total	\$1,105,313

Exhibit VI

Virgin Islands Diabetes Center of Excellence indicated services will be offered territory wide using a hybrid model.

SUMMARY

Bill No. 36-0302 seeks to appropriate \$1 million from the Community Facilities Trust Fund to the Virgin Islands Diabetes Center of Excellence to Finance the establishment of a Chronic Care Management Program intended to improve the delivery of coordinated healthcare services to individuals affected by diabetes and other chronic illnesses throughout the Territory.

While the proposed initiative addresses an important public health concern, the availability of funding presents a significant challenge. According to the Department of Finance, the Community Facilities Trust Fund lacked sufficient reported resources to support the proposed \$1 million appropriation.



Theodora Philip, DBA
Post Auditor

ADDENDUM

**GOVERNMENT OF THE VIRGIN ISLANDS
 COMMUNITY FACILITIES TRUST FUND - 2290/2291
 August 27, 2026**

Beginning Balance from F/Y '24		\$ -
Revenues F/Y '24	\$ 1,197,136.71	
Expenses F/Y '24	<u>-</u>	
Net Activity F/Y '24		<u>1,197,136.71</u>
EOY Adjustment		<u>(1,197,136.71)</u>
Ending Balance 9/30/24		<u>-</u>
Beginning Balance from F/Y '25		-
Revenues F/Y '25	-	
Obligations F/Y '25	<u>(1,195,666.87)</u>	
Net Activity F/Y '25		<u>(1,195,666.87)</u>
Ending Balance 9/30/25		<u>(1,195,666.87)</u>
Beginning Balance from F/Y '26		(1,195,666.87)
Revenues F/Y '26	1,195,666.87	
Obligations F/Y '26	<u>-</u>	
Net Activity F/Y '26		<u>1,195,666.87</u>
Ending Balance as of 8/27/26		<u>\$ -</u>
Budgeted Balance- Unobligated Budget		-
Encumbrances		-
Payment in Process		-
Requisition		-
Available for Budget		<u>\$ -</u>

Note:

This unaudited balance includes appropriations and encumbrances available but not yet expended.

 **DOF - General Ledger
 THG - 8/27/26**