



Legislature of the Virgin Islands

P.O. Box 1690, Emancipation Garden Station

St. Thomas, U.S. Virgin Islands 00804

TEL: (340) 774-2478

FAX: (340) 774-2492

POST AUDIT DIVISION

July 25, 2023

COMMITTEE ON BUDGET, APPROPRIATIONS AND FINANCE FISCAL YEAR 2024 BUDGET HEARING

VIRGIN ISLANDS ELECTION SYSTEM OFFICE OF THE SUPERVISOR & BOARD OF ELECTIONS

TABLE OF CONTENTS

Title	Page Number
Background and History	2
Fiscal Year 2024 Budget Summary	2-4
Personnel Services	4
Contracts	4-5
Outstanding Vendor	5
Leases	5
Federal Grants	5-6
Vehicles	6
Bank Account	6
Post Auditor's Comments	6-7
Appendix I – Personnel Listing from OMB	8
Appendix II – Personnel Listing from the System	8

BACKGROUND AND HISTORY

The Election System of the Virgin Islands (ESVI) was created through Act No. 936 on February 20, 1963, by the Legislature of the Virgin Islands. The authority for the Election System of the Virgin Islands is derived from Title 18 of the Virgin Islands Code. The statute establishes the organizational structure of the Agency, which is comprised of four divisions: Joint Boards of Elections, St. Thomas-St. John District Board of Elections, St. Croix District Board of Elections, and the Office of the Supervisor of Election. Each District Board of Elections consists of seven (7) members elected from the respective districts for a four (4) year term; the St. Thomas-St. John District must include two (2) members who reside on the island of St. John. The Boards are the policy making bodies of the Election System of the Virgin Islands.

The following are current members of the Joint Boards:

1. Alicia M. Wells, Chairperson
2. Shikima Jones-Spruave, Vice Chairperson
3. Lydia Hendricks, Secretary
4. Angeli Leerdam
5. Harriet Mercer
6. Atanya Springette-Boschulte
7. Florine Audian-Hassell
8. Lilliana Belardo de Oneal
9. Kareem T. Francis
10. Lisa Harris-Moorehead, Esq.
11. Epiphane Joseph
12. Arturo Watlington, Jr., Esq.
13. Michael Joseph, Esq.
14. Raymond J. Williams

The Supervisor of Elections is Mrs. Caroline Fawkes

FY 2024 BUDGET SUMMARY

The Governor has recommended a General Fund lump sum of **\$2,529,392** for Fiscal Year 2024 for the VI Election System. The Executive Budget submission also indicates that the Board of Elections is schedule to receive **\$218,486**. The Supervisor of Elections submitted a request of **\$427,860** for the Board of Elections and **\$2,732,725** for the Virgin Islands Election System. The following chart is a compilation of the 34th Legislature Fiscal Year 2023 appropriation highlighted in yellow and the Governor’s budget submission which provides a 2-year Financial Summary for the Supervisor of Elections and the Board of Elections, by lump sum.

Description	FY 2022 Expenses as of 6/30/23	FY 2023 Legislative Appropriation Act No. 8620	FY 2024 Governor's Recommendation	Variance	% Change
General Fund					
Supervisor of Elections					
Personnel Services	\$674,828.77				
Capital Outlays	\$0.00				
Fringe Benefits	\$315,693.74				
Supplies	\$246,631.76				
Other Services & Charges	\$1,084,100.92				
Utilities	\$59,526.68	\$2,500,000.00	\$2,529,392.00	\$29,392.00	1.18%
Total Supervisor of Elections	\$2,380,781.87	\$2,500,000.00	\$2,529,392.00	\$29,392.00	1.18%
Board of Election					
Personnel Services	\$23,613.26				
Capital Outlays	\$0.00				
Fringe Benefits	\$14,950.61				
Supplies	\$27,917.27				
Other Services & Charges	\$150,992.80				
Utilities	\$2,319.52	\$218,486.00	\$218,486.00	\$0.00	0.00%
Total Board	\$219,793.46	\$218,486.00	\$218,486.00	\$0.00	0.00%
Total General Fund	\$2,600,575.33	\$2,718,486.00	\$2,747,878.00	\$29,392.00	1.08%

Act No. 8620 appropriated **\$2,500,000** to the VI Election System and **\$218,486** to the Boards of Election for their Fiscal Year 2023 operating expenses. No monies were transferred to the Single Payer Utility Account. However, the Board of Election received **\$29,392.34** in Salary Increases bringing their revised total to **\$2,529,392.35**.

Exhibit I shows a graph of VI Election System projected line items for Fiscal Year 2024.

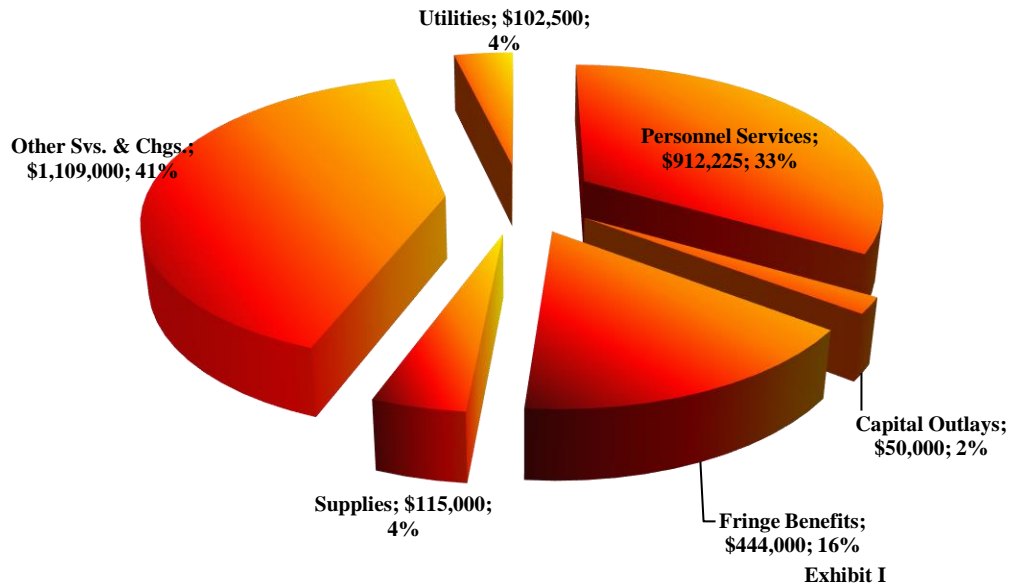
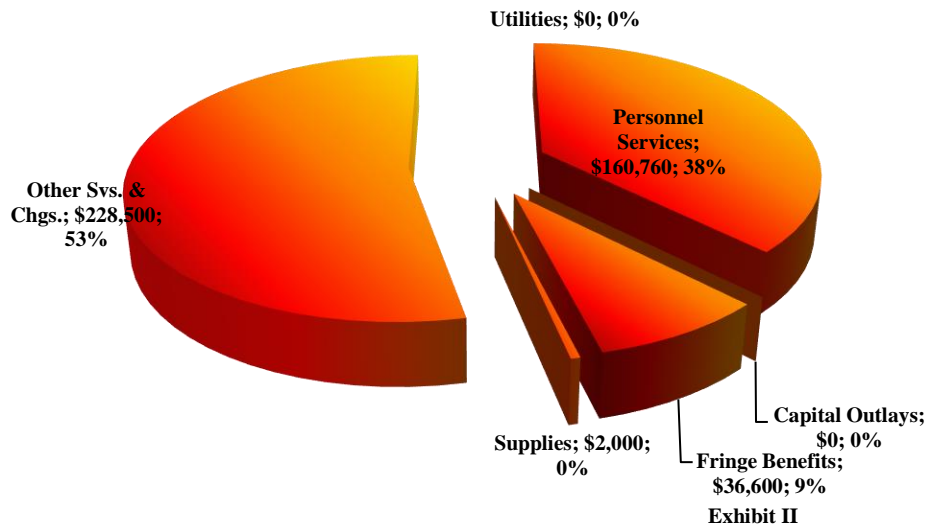


Exhibit II shows a graph of Board of Election projected line items for Fiscal Year 2024.



PERSONNEL SERVICES

The System has indicated a projected expenditure of **\$912,225.00** for personnel services for Fiscal Year 2024. A breakdown of positions submitted by the Office of the Management and Budget for Fiscal Year 2024 which depicts a total of **\$719,559.75** is shown as *Appendix I*. The personnel listing submitted by the Office reflects eleven (11) positions at a total of **\$702,951.89**. For the Board of Elections, the Supervisor of Election submitted a projected Fiscal Year 2024 budget in the amount of **\$0** for the Personnel Services. The System’s personnel listing can be view as *Appendix II*.

PROFESSIONAL SERVICE CONTRACTS

The System submitted the following as their Professional Services Contract listing for Fiscal Year 2024 totaling **\$532,379.36** as *Exhibit III*.

Vendor	Type of Service	Annual payment	Payments as of April 30, 2023	Balance
Crucian Point, LLC	Webmaster	\$28,500.00	\$19,000.00	\$9,500.00
Election System & Software	Maintenance of Voter Registration Software	\$60,513.41		
	Voter Tabulation Service/Hardware	\$64,760.00		
	Hosting Services	\$22,250.00		
	Total	\$147,523.41	\$110,642.56	\$36,880.85
	Caribbean Cinemas of the VI, Inc. St. Croix, VI	Landlord for the Govt. of the V.I.	\$224,320.43	\$149,546.95

	Election System of the V.I. (includes cost for buildout – 10 yrs.)			
Lockhart Gardens, St. Thomas VI	Landlord for the Govt. of the V.I. Election System of the V.I.	\$105,420.00	\$70,280.00	\$35,140.00
The Market Place 5000 Estate Enighed, Suite 102 A&B St. John, VI 00831	Landlord for the Govt. of the V.I. Election System of the V.I.	\$26,615.52	\$17,743.68	\$8,871.84
Totals		\$532,379.36	\$367,213.19	\$565,166.16

Exhibit III

OUTSTANDING VENDOR

Exhibit IV depicts one outstanding vendor which is Elections Systems & Software in the amount of \$187,338. This information was provided by VIES.

Vendor	Type of Service	Annual payment
Elections Systems & Software	Quarterly Maintenance Contract and Hosting	\$187,338.00

Exhibit IV

LEASES

Exhibit V displays the lease agreements for the System.

LESSEE	LESSOR/LANDLORD	LESSOR/LANDLORD	LESSOR/LANDLORD
Election System of the Virgin Islands	Caribbean Cinemas of the VI Sunny Isle Office Bldg., Suite Christiansted, VI	Lockhart Management Inc. 9800 Buccaneer Mall Suite 9 & 10 Charlotte Amalie, VI 00802	Market Place, LLC 5000 Estate Enighed Suite 102 A & B Cruz Bay, VI 00830
Square Footage	6,692 sq. ft, \$33.52 per sq. ft	4,641 sq. Ft., \$22.00 per sq. ft	455 sq. Ft, \$46.66 per sq. ft
Annual Rent	\$224,315.84	\$102,102.00	\$21,299.80
Common Area Maintenance Charges (CAM)	\$0.00	\$0.00	10,010.00
Real Estate Tax	\$0.00	\$0.00	\$610.20
Elevator	\$0.00	\$3,318.72	\$0.00
Termination Date	November 30, 2029 (3 yrs. Options)	May 31, 2024 (4 yrs. w/ 2 yrs. options)	November 30, 2023 (1 yr. option)

Exhibit V

*****According to Post Audit's calculations, the Market Place, LLC annual rent highlighted in yellow should equate to \$21,230.30, not \$21,299.80 a difference of \$69.50.**

FEDERAL GRANTS

The Office of the VI Election System indicated the following as federal funding for Fiscal Year 2024 shown as *Exhibit VI*.

Agency	Grant	Amount	Allocations to Sub-Grantees	Balance
HAVA	Security	\$1,800,000.00	N/A	\$145,490.00
HAVA	CARES	\$600,000.00	N/A	\$0.00
		\$2,400,000.00		\$145,490.00

Exhibit VI

VEHICLES

The Virgin Islands Election System has four (4) vehicles in its fleet. The VIES has two (2) vehicles in the district of St. Thomas/St. John, and two (2) in the district of St. Croix. *Exhibit VII* depicts a detailed listing of vehicles for the Election System for Fiscal Year 2024. The total maintenance and gas charges are below. **The maintenance and gas amounts appear to be an estimation and not the actual cost.**

District	Make	Model	Year	License Plate No.	Funding	Lease/Own	Condition	Maint. Cost to Date	Gas Amount to Date
STT/J	Toyota	Highlander	2022	BE-1	Local	Own	Excellent	\$2,000.00	\$1,800.00
STT/J	Chevy	Van	2014	BE-3	Local	Own	Excellent	\$1,000.00	\$2,800.00
STX	Toyota	Highlander	2022	BE-2	Local	Own	Excellent	\$2,000.00	\$3,575.00
STX	Chevy	Van	2014	BE-4	Local	Own	Excellent	\$1,000.00	\$2,800.00
							TOTAL	\$9,100.00	\$7,350.00

Exhibit VII

BANK ACCOUNT

The Office of the VI Election System did not submit any banking information.

POST AUDITOR’S COMMENTS

The Governor recommends a budget totaling **\$2,757,878** for the VI Election System and the Board of Elections for Fiscal Year 2024. *Exhibit VIII* depicts the difference between the Fiscal Year 2023 Legislative Appropriation and the Governor’s recommendation for 2024.

	FY 2023 Legislative Appropriations	FY 2024 Recommended Budget	Variance	% Change
VI Election System	\$2,500,000.00	\$2,539,392.00	\$29,392.00	1.18%
Board of Election	\$218,486.00	\$218,486.00	\$0.00	0.00%
Total	\$2,718,486.00	\$2,757,878.00	\$29,392.00	1.08%

Exhibit VIII

For Fiscal Year 2022, the actual expenses for the VI Election System are **\$2,518,692.75** and **\$218,968.49** for the Board of Elections. As of June 8, 2023, the Office of Management and Budget reported an allotment amount of **\$1,874,925.00** (Office of the Supervisor of Elections) and **\$163,875.96** (Board of Elections). Also, an unallotted amount of **\$654,467.34** (Office of the Supervisor of Elections) and **\$54,628.04** (Board of Elections).

	FY 2022 Actual Expenditures	FY 2023 Revised General Fund Budget	FY 2023 Allotment to Date	FY 2023 Unallotted Amount
Supervisor of Elections	\$2,518,692.75	\$2,529,392.00	\$1,874,925.00	\$654,467.34
Board of Elections	\$218,968.49	\$218,486.00	\$163,857.96	\$54,628.04



Vincent J. Samuel
Post Auditor

APPENDIX I
Office of the VI Election System
FY 2024 Personnel Listing Submitted by the Office of Management and Budget

Position ID*	Position Name*	FTE*	Funds	Status	Type	Salaries Total	Fringe Total	Total
231000005	Senior Election Assistant	1	0100	Filled		\$68,245.92	\$35,788.92	\$104,034.84
231000004	Administrative Assistant	1	0100	Filled		\$59,235.46	\$27,153.12	\$86,388.58
231000007	Election Assistant	1	0100	Filled		\$62,197.24	\$19,442.67	\$81,639.91
231000010	Election Assistant	1	0100	Filled		\$56,414.73	\$17,641.42	\$74,056.15
231000008	Election Assistant	1	0100	Filled		\$53,728.31	\$25,437.64	\$79,165.95
231000009	Election Assistant	1	0100	Filled		\$64,996.11	\$20,314.52	\$85,310.63
231000011	Election Assistant	1	0100	Filled		\$51,169.82	\$16,007.63	\$67,177.45
231000012	Election Assistant	1	0100	Filled		\$48,733.16	\$15,248.61	\$63,981.77
	Fund 100 Classified Filled	8				\$464,720.75	\$177,034.52	\$641,755.27
131000001	Supervisor Of Election	1	0100	Filled	EXEMPT	\$95,687.00	\$22,663.29	\$118,350.29
131000003	Deputy Supervisor	1	0100	Filled	EXEMPT	\$80,752.00	\$21,520.76	\$102,272.76
131000002	Deputy Supervisor	1	0100	Filled	EXEMPT	\$78,400.00	\$21,340.83	\$99,740.83
	Fund 100 Unclassified Filled	3				\$254,839.00	\$65,524.87	\$320,363.87
	Total VI Election System	11				\$719,559.75	\$242,559.40	\$962,119.15

APPENDIX II
VI Election System
FY 2024 Personnel Listing Submitted by the System

Position	Salary	Division	Classification
Supervisor	\$95,687.00	Election System	Exempt
STX Deputy Supervisor	\$78,400.00	Election System	Exempt
STT Deputy Supervisor	\$80,640.00	Election System	Exempt
Election Assistant	\$64,996.11	Election System	Classified
Election Assistant	\$59,235.46	Election System	Classified
Admin. Assistant	\$58,953.39	Election System	Classified
Election Assistant	\$51,169.82	Election System	Classified
Election Assistant	\$64,996.11	Election System	Classified
Election Assistant	\$53,728.31	Election System	Classified
Election Assistant	\$48,733.16	Election System	Classified
Election Assistant	\$46,412.53	Election System	Classified
	\$702,951.89		

Board of Elections
FY 2024 Personnel Listing Submitted by the System

POSITION	SALARY	DIVISION	CLASSIFIED/UNCLASSIFIED
Administrative Assistant	\$0.00	Board	Unclassified
Administrative Assistant	\$0.00	Board	Unclassified
	\$0.00		