

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

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Department of Finance

June 10, 2025

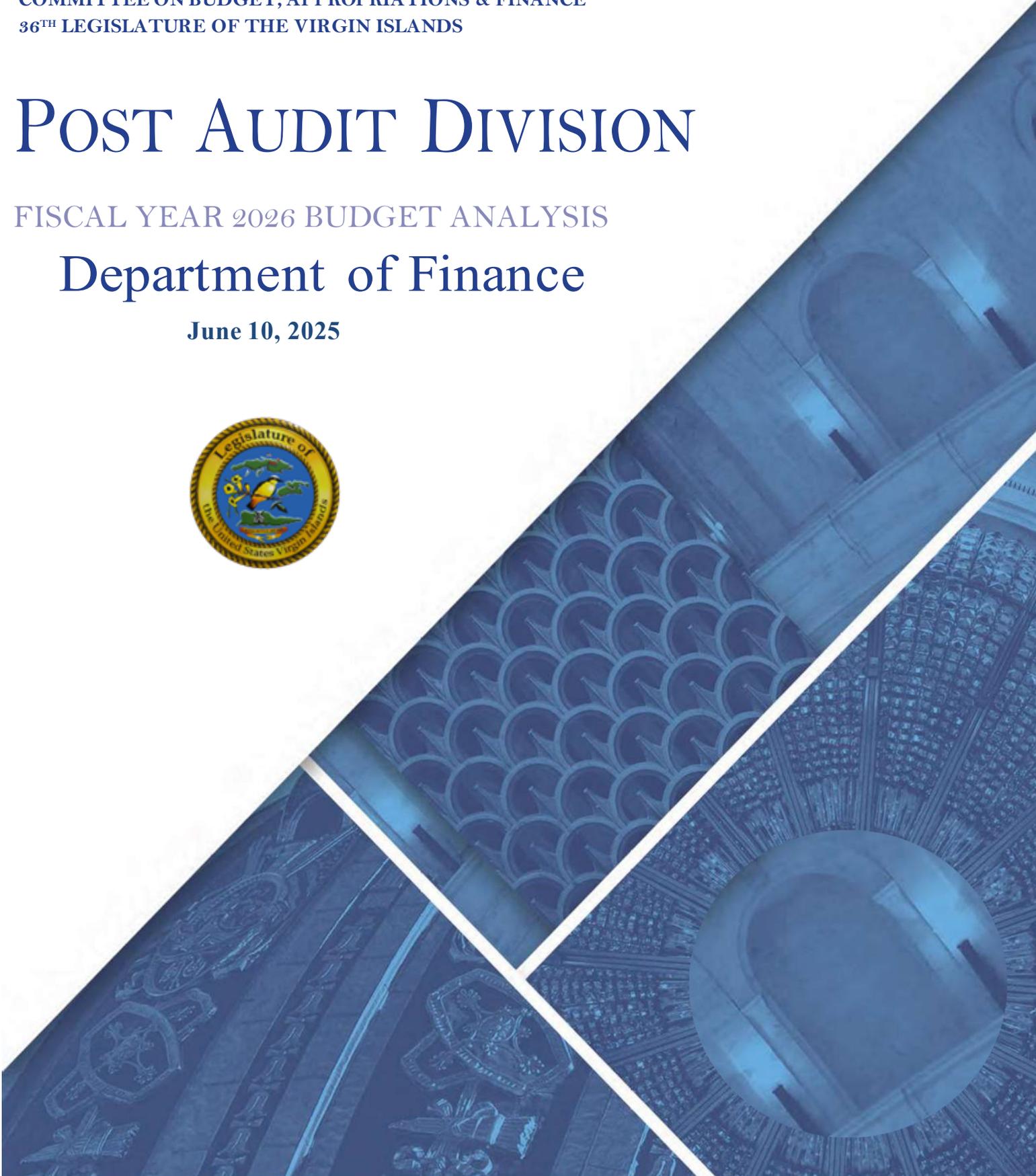


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STAFF CONTRIBUTORS

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

Mr. Armani Anderson.....Summer Intern

DEPARTMENT'S OVERVIEW

The Department of Finance (DOF) is guided and mandated by law under Title 3, Section 177 of the Virgin Islands Code, from which it derives its mission; “to provide oversight of federal and local finances of the Government of the Virgin Islands (GVI)”.

The primary divisions of the Department are as follows:

- ❖ Office of the Commissioner/ Board of Tax Review/ Departmental Business Office
- ❖ Treasury Division
- ❖ Accounting Payable Pre-Audit Control/General Ledger & Financial Reporting
- ❖ Payroll Division/Disbursements
- ❖ Computer Operations
- ❖ DOF Non-Operational Miscellaneous
- ❖ The Government Insurance Fund (FY 2024 Actual Expenditures only)
 - Transferred to the Department of Labor through ACT No. 8859

The Department's guided by a mission to provide efficient government financial services to all stakeholders.

DOF AT A GLANCE

Act No. 8916 Appropriated \$12,809,602 to the Department of Finance. The department did not receive any additional funding for FY 2025.

FUND FLOW ANALYSIS

The Department's Fiscal Year 2025 fund flow analysis outlines the DOF's budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through June 7, 2025.

Dept	Fund Source	Appropriation	Allotted As of June 7,2025	Obligated	Expended As of April 22,2025	Balance	Remarks
DOF	General	\$12,809,602	\$4,366,399	\$10,509,858	\$7,924,036	\$4,885,566	\$7.7M unallotted / \$2.5M obligated but not spent

Exhibit I

During the department's FY 2025 budget hearing, the Commissioner indicated a plan was developed with the auditors to conduct and complete the fiscal years 2022 and 2023 audits within an eight-months' timeline. The audits remain incomplete to date.

FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$20,268,622** for Fiscal Year 2026. **Exhibit II** presents a three-year financial summary for the Department *highlighting a 456% increase in the line-item category of Other Services & Charges and For FY2026 and a 667% increase in the Miscellaneous Section* of the budget for GASB45.

Additionally, an extra **\$380,000.00** appears as a utility reduction on the Office of Management and Budget's allotment log. This is erroneous, as utility funding was already deducted off the top during the budget ceiling adjustment and should not have been double counted. This amount further reduces the unallotted amount from **\$8.4M to \$7.7M**.

Description	FY 2024 Actuals	FY 2025 Budget/FY 2026 Budget Book	FY 2025 Approp. Act No. 8916	FY 2026 Recomm	FY 26 Recom & FY 25 Approp/Act No. 8916 Variance	% Change
General Fund:						
Personnel Services	\$3,054,379	\$3,422,042	\$3,085,368	\$3,552,570	\$467,202	15%
Fringe Benefits	1,316,314	1,415,151	1,289,247	1,526,271	237,024	18%
Funding For Existing Vacant Positions-PS	-	-	310,827	-	(310,827)	(100%)
Funding For Existing Vacant Positions-FB	-	-	117,853	-	(117,853)	(100%)
Supplies	297,698	213,991	213,991	300,094	86,103	40%
Other Services & Charges	15,900,338	9,471,612	1,432,573	7,970,667	6,538,094	456%
Utilities	-	-	300,000	300,000	-	-
Capital Projects	-	100,000	100,000	160,000	60,000	60%
Other	19,906,429	1,500,000	-	-	-	-
Miscellaneous	14,138	50,000	-	-	-	-
Government Insurance Fund Operations	-	-	-	-	-	-
Subtotal	40,489,296	16,172,798	6,849,858	13,809,602	6,959,744	101%
Miscellaneous						
Data Archiving Warehouse and Other Services	-	40,000	40,000	40,000	-	-
Audit Services	4,376,550	2,400,000	2,400,000	2,400,000	-	-
DOF Fin Audit Services	581,076	447,020	447,020	447,020	-	-
Dept. of Finance Claim Funds	100,000	100,000	100,000	100,000	-	-
Judges Pension Fund	721,723	721,723	721,723	721,000	(723)	-
Credit Card Compliance Officer	84,387	-	-	-	-	-
Annual Maintenance (IDC)	-	8,000	8,000	8,000	-	-
Bonding Gov't. Employees	111,584	125,000	125,000	125,000	-	-
Environ/Infrastructure Impact	790,004	-	-	-	-	-
Hurricane Related Proc GASB	431,047	-	-	-	-	-
Elected Governor's Ret. Fund	503,000	503,000	503,000	503,000	-	-
ERP System Software	1,565,266	350,000	350,000	350,000	-	-
Upgrades, Training & Maintenance	890,527	820,000	820,000	820,000	-	-
Time and Attendance Software/Hardware	135,808	150,000	150,000	150,000	-	-
Contribution to Public Service Commission	-	2,079,296	-	-	-	-
Telecheck Loss Prevention Fees	-	150,000	150,000	150,000	-	-
GASB45	46,333	75,000	75,000	575,000	500,000	667%
Interest and Penalties	-	25,000	25,000	25,000	-	-
OPEB Pension Fund	70,000	45,000	45,000	45,000	-	-
Transfer to School Construction	5,000,000	-	-	-	-	-
GIF Operations	129,473	-	-	-	-	-
Subtotal	15,536,778	8,039,039	5,959,743	6,459,020	499,277	8%
Total General Fund	56,026,074	24,211,837	12,809,601	20,268,622	7,459,021	58%

Description	FY 2024 Actuals	FY 2025 Budget/FY 2026 Budget Book	FY 2025 Approp. Act No. 8916	FY 2026 Recomm	FY 26 Recom & FY 25 Approp/Act No. 8916 Variance	% Change
Indirect Cost Fund						
Personnel Services	-	15,000	-	15,000	-	-
Fringe Benefits	-	14,500	-	14,500	-	-
Other Services	30,000	79,000	-	79,000	108,500	100%
Total Indirect Cost Fund	30,000	108,500	-	108,500	108,500	100%
Virgin Islands Lottery						
Other Services	-	950,000	-	950,000	950,000	100%
Total Virgin Islands Lottery	-	950,000	-	950,000	950,000	100%
VI Insurance Guaranty						
Miscellaneous	8,000,000	20,000,000	-	20,000,000	20,000,000	100%
Total VI Insurance Guaranty	8,000,000	20,000,000	-	20,000,000	20,000,000	100%
Transportation Trust Fund						
Refunds	24,097					
Transfer Out Special/Other	5,102,440	10,015,000	-	5,000,000	5,000,000	100%
Total Transportation Trust Fund	5,126,537	10,015,000	-	5,000,000	5,000,000	100%
Caribbean Basin Initiative						
Transfer Out Special/Other	5,568,017	-	-	6,000,000	6,000,000	100%
Total Caribbean Basin Initiative	5,568,017	-	-	6,000,000	6,000,000	100%
Government Insurance Fund						
Personnel Services	183,640	-	-	-	-	-
Fringe Benefits	95,551	-	-	-	-	-
Supplies	8,841	-	-	-	-	-
Other Services	15,180	-	-	-	-	-
Miscellaneous	46,660	-	-	-	-	-
Total Government Insurance Fund	349,872	-	-	-	-	-
Data Processing Revolving Fund						
Personnel Services	10,385	-				
Fringe Benefits	5,457	-				
Supplies	-	2,500	-	-	-	-
Total Data Processing Revolving	15,842	2,500	-	-	-	-
Casino Control Revenue Fund						
Grants/ Ind Government Agencies	-		-	-	-	-
Intra Fund Contributions	2,220,099	1,115,676	-	-	-	-
Total Casino Control Revenue Fund	2,220,099	1,115,676	-	-	-	-
Community Facilities Trust						
Other Services NOC	1,197,137	-	-	-	-	-
Total Community Facilities Trust	1,197,137	-	-	-	-	-
PFA Debt Service Fund						
Other Services	70,800,055	-	-	-	-	-
Total PFA Debt Service Fund	70,800,055	-	-	-	-	-

Description	FY 2024 Actuals	FY 2025 Budget/FY 2026 Budget Book	FY 2025 Approp Act No. 8916	FY 2026 Recomm	FY 26 Recom & FY 25 Approp Act No. 8916 Variance	% Change
Elected Gov Retire Fund						
Annuities	638,714	-	-	-	-	-
Total Elected Gov Retire Fund	638,714	-	-	-	-	-
Judges Pension Fund						
Annuities	257,186	-	-	-	-	-
Total Judges Pension Fund	257,186	-	-	-	-	-
Budget Stabilization Fund						
Other Services	18,437,227	-	-	-	-	-
Total Budget Stabilization Fund	18,437,227	-	-	-	-	-
FICA Taxes Withheld						
Fringe Benefits	63,650,028	65,000,000	-	-	-	-
Total FICA Taxes Withheld	63,650,028	65,000,000	-	-	-	-
Other Deposits Pending						
Miscellaneous	2,071,500	-	-	-	-	-
Total Other Deposits Pending	2,071,500	-	-	-	-	-
Asset Recovery Fund						
Other Services	23,011	-	-	-	-	-
Capital Projects	353	-	-	-	-	-
Loans- Other Funds	5,205,479	-	-	-	-	-
Total Asset Recovery Fund	5,228,842	-	-	-	-	-
Emergency Rental Assistance						
Other	5,512,188	-	-	-	-	-
Total Emergency Rental Assistance	5,512,188	-	-	-	-	-
Southern Trust Co. Settlement						
Other	-	18,000,000	-	-	-	-
Total Southern Trust Co Settlement	-	18,000,000	-	-	-	-
Lonesome Dove Petroleum Co.						
Other	-	2,000,000	-	-	-	-
Total Lonesome Dove Petroleum Co.	-	2,000,000	-	-	-	-
Single Payer Utility Fund						
Utilities	255,375	-	-	-	-	-
Total Single Payer Utilities	255,375	-	-	-	-	-
Federal Grants All Except DOE						
Professional Services	6,000	-	-	-	-	-
Supplies	826,275	-	-	-	-	-
Total Federal Grants All Except DOE	832,275	-	-	-	-	-
Grand Total Funds	\$246,216,966	141,403,513	\$12,809,601	\$52,327,122	39,517,521	308%

Exhibit II

EXPENDITURES

Exhibit III provides a detailed line-item comparison showing FY 2024 actual expenditures, FY 2025 expenditures as of April 22, 2025, and FY 2026 requests from the Department of Finance. Of particular concern is the FY 2024 actuals as reported in the Executive Budget under “Other Services and Charges.” Computed through the Department’s Activity Center, actual expenditure totaled **\$15,900,338**; **\$5,780,296** more than what DOF reported to the Post Audit Division.

Description	FY 2024 Expenditure	FY 2025 10/1/24-04/22/25	FY 2026 Recommendation
Personnel Services			
Classified Employees	\$980,588.52	\$506,342.14	\$1,387,995.00
Unclassified Employees	1,344,608.63	864,669.54	2,032,000.00
Overtime Salaries	8,333.02	4,408.18	10,000.00
Lump Sum Payments	7,601.77	-	122,575.00
Other Differential	7,627.27	3,107.60	-
Fees & Compensation NOC	46,328.78	14,438.04	-
Holiday Pay	200,920.17	148,296.68	-
All Other	336,130.87	219,990.57	-
Subtotal	2,932,139.03	1,761,252.75	3,552,570.00
Fringe Benefits			
Employer Contribution Retirement	595,736.82	336,052.95	655,120.00
F.I.C.A	181,578.26	109,197.90	220,260.00
Medicare	42,416.75	25,538.23	51,514.00
Health Insurance Premium	454,191.39	303,731.50	595,829.00
Worker’s Compensation Premium	3,384.52	3,616.42	3,548.00
Subtotal	1,277,307.74	\$778,137.00	1,526,271.00
Supplies			
Office Supplies	47,783.01	3,875.55	44,896.00
Operating Supplies	119,994.49	21,192.97	155,198.00
Small Tools/ Minor Equipment	6,838.57	4,900.00	5,000.00
All Other	104,154.35	18,044.65	95,000.00
Subtotal	278,770.42	48,013.17	300,094.00
Other Services & Charges			
Professional Services	7,633,134.44	2,964,510.51	3,616,048.00
Communications	141,198.00	86,652.80	200,000.00
Travel	32,873.77	8,220.35	62,460.00
Transportation- Not Travel	7,524.57	4,500.00	-
Advertising & Promotion	4,199.00	490	5,000.00
Printing & Binding	4,410.00	-	-
Insurance	111,583.62	-	125,000.00
Repairs & Maintenance	443,753.43	4,859.90	604,500.00
Rental - Land & Building	1,112.50	-	-
Rental -Machine & Equipment	31,818.01	34,746.25	5,500.00
Training	-	4,000.00	120,000.00
Security	251,143.79	126,865.85	270,000.00
All Other	1,457,290.53	2,101,787.65	2,462,159.00
Subtotal	10,120,041.66	5,336,633.31	7,470,667.00
Capital Outlays			
Machinery & Equipment	-	-	160,000.00
Subtotal	-	-	160,000.00
Electricity	-	-	300,000.00
Subtotal	-	-	300,000.00
Grand Total	\$14,608,258.85	\$7,924,036.23	\$13,309,602.00

Exhibit III

PERSONNEL SERVICES

The Governor’s FY 2026 General Fund Recommendation allocates **\$3,552,570** for personnel services; reflecting a **\$298,330 (7%)** reduction from the FY 2025 appropriation of **\$3,850,900**. An extended directory of the Department of Finance *personnel is available in Appendix I*. Additionally, total staffing decreased from 58 in FY 2025 to 50 in FY 2026.

Department of Finance			Position Classification				Adjustments
Fiscal Year 2026			Unclassified		Classified		
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	50.00	\$3,552,570	25.00	2,032,000	25.00	\$ 1,387,995	\$132,575
Grand Total	50.00	\$ 3,552,570	25.00	\$2,032,000	25.00	\$ 1,387,995	\$132,575

Exhibit IV

Department of Finance			Position Classification				Adjustments
Fiscal Year 2025			Unclassified		Classified		
Fund Name	Pos #	FY 2025 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	58.00	\$3,850,900	25.00	\$2,088,500	33.00	\$ 1,742,400	\$20,000
Grand Total	58.00	\$ 3,850,900	25.00	\$2,088,500	33.00	\$ 1,742,400	\$20,000

Exhibit IV

DOF realized tangible cost savings in Fiscal Year 2025 based on staffing changes. A total increase in unclassified salary costs of **\$140,000** and net savings in classified positions of **\$363,175** resulted in an overall net benefit of **\$223,175** across both staffing actions.

**FY 2026 Department of Finance — Personnel Activity
Unclassified Positions**

Action	Position Title	Salary
Removed	Government Insurance Director	\$90,000
	Executive Assistant	\$70,000
	Senior Federal Grants Specialist	\$75,000
Created	Budget Control Financial Officer	\$80,000
	Chief of Staff	\$70,000
	Executive Assistant Commissioner	\$115,000
	Special Project Coordinator (x2)	\$55,000 each
Vacant	Assistant Director of Treasury	\$85,000

Classified Positions

Action	Position Title	Salary
Removed	Administrative Officer I	\$34,725
	Administrative Officer I	\$37,669
	Administrative Assistant Supervisor	\$58,109
	Administrative Assistant Supervisor	\$58,109
	Claims Examiner I	\$36,661
	Claims Examiner II	\$38,709
	Federal Grants Manager	\$66,774
	Government Insurance Clerk	\$43,157
	Government Insurance Clerk	\$37,689
	Government Insurance Compliance Officer	\$39,769
	Reconciliation & Audit Analyst	\$44,413
	Senior Accounting Analyst	\$47,191
Created	Administrative Officer II	\$35,593
	Administrative Secretary II	\$35,593
	Payroll Audit Analyst	\$44,433
	Supervisor, Central Payroll	\$64,181
Vacant	Administrative Officer I	\$37,611
	Financial Management Officer	\$44,955
	Chief Accounts Payable	\$59,248

Exhibit V

OTHER SERVICES & CHARGES

Exhibit VI provides a comparative analysis of the FY 2024 expenditures, the FY2025 revised budget, and the FY2026 recommended budget for the “Other Services and Charges” line item.

Other Services	FY2024 Actuals	FY 2025 Budget/FY 2026 Budget Book	FY 2026 Recomm	FY 26 Recom & FY 25 Budget/ FY 2026 Budget Book Variance	% Chg
Repair & Maintenance	\$443,753	\$645,000	\$604,500	(\$40,500)	(6.2%)
Automotive Repairs & Maintenance	2,590	5,000	7,000	2,000	40%
Rental of Land & Building	1,113	-	-	-	-
Rental/Machine/Equipment	31,818	5,000	5,500	500	10%
Professional Services	7,633,134	3,483,748	4,116,048	632,300	18%
Security Services	\$251,144	\$270,000	\$270,000	\$-	-
Training	-	125,000	120,000	(5,000)	(4%)
Communications	141,189	255,000	200,000	(55,000)	(22%)
Advertising & Promotion	4,199	5,000	5,000	-	-
Printing & Binding	4,410	-	-	-	-
Transportation-Not Travel	7,525	-	-	-	-
Travel	32,873	46,500	62,460	15,960	34%
Travel/Cash Advance	1,350	-	10,000	10,000	100%
Other Services	FY2024 Actuals	FY 2025 Budget/FY 2026 Budget Book	FY 2026 Recomm	FY 26 Recom & FY 25 Budget/ FY 2026 Budget Book Variance	% Chg
Purchase Bulk Airline	26,000	30,000	43,814	13,814	46%
Insurance	111,584	125,000	125,000	-	-
Other Services- NOC	57,628	1,027,345	1,032,345	5,000	1%
Transfer Out General Fund	24,763,967	3,579,296	-	(3,579,296)	(100%)
Intra-Fund Contributions	2,159,727	1,369,723	1,369,000	(723)	-
Total Other Services	\$35,674,003	\$10,971,612	\$7,970,667	\$3,000,945	27%

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS

Exhibit VII displays the DOF Professional Service Contracts.

Vendor	Type of Service	Amount	Terms
ADT	Fire Alarm System	\$3,739.00	Renewal Pending
BDO, USA, LLP	Audit Services	5,114,000.00	05/01/24-04/30/25
Benham, Hodge & Upson	Audit Assistance Services	350,000.00	05/01/24-12/31/26
Buck Consultants	Actuarial Services	43,800.00	04/24/24-04/24/26
Buck Consultants	Actuarial Services	155,000.00	10/24/24-10/24/26
Carahsoft Technology	Travel & Management Software	171,187.80	Renewal Pending
Disaster Recovery System	None Provided	8,400.00	None Provided
FORMAX Sealers	Annual Maintenance	10,242.00	None Provided
MLC Holding/ Import Supply	Generator Maintenance	4,290.00	10/01/23-09/30/24
Oliver Exterminating	Exterminating Services	5,400.00	10/01/24-09/30/25
OMNI Systems	Cloud Base Back Up System	10,500.00	Renewal Pending
Ranger American Security	Security Services	312,000.00	10/01/24-09/30/25
Tempaire	A/C Maintenance	8,000.00	None Provided
Timeforce	Cloud Base Support	170,882.00	Expired
Tyler Enterprises	Annual Maintenance	940,498.89	12/01/23-11/01/24
Tyler Executive Time	Consulting Financial Support	80,000.00	Renewal Pending
Tyler Technologies	Consulting/Financial Support	1,436,060.00	06/01/21-09/30/25
Virgin Islands Cleaning	Janitorial Services	42,200.00	10/01/24-09/30/25
Wilson Janitorial	Janitorial Services	20,090.00	10/01/24-09/30/25
Workforce Systems	Software Maintenance	170,000 .00	Renewal Pending
Oliver Wyman	Actuarial Services	50,000.00	11/08/23-11/08/25
XEROX	Copier Machine Maintenance	18,500.00	08/01/23-09/30/24
Totals		\$9,124,789.69	

Exhibit VII

VEHICLE

The Department of Finance has a total of 7 vehicles (4 in STT/STJ, & 3 in STX). *Exhibit VIII* displays the DOF vehicle listing. The gasoline charges for both districts are **\$1,427.84** and maintenance charges are **\$7,707.80**.

Plate No.	Year	Make	Model	Funding	Condition	Office
DF-1	2021	Ford	Explorer	General	Excellent	STT/STJ
DF-4	2020	Chevy	Equinox	General	Good	STT/STJ
DF-8	2020	Chevy	Equinox	General	Good	STT/STJ
DF-13	2021	Chevy	Colorado	General	Poor	STT/STJ
DF-2	2020	Chevy	Equinox	General	Good	STX
DF-7	2011	Chevy	Impala	General	Inoperable	STX
DF-9	2021	Tesla	Model 3	General	Good	STX

Exhibit VIII

SUMMARY

The Department of Finance (DOF) FY 2026 Governor’s recommended budget is as follows:

\$13,809,602	Governor's General Fund Recommendation
\$6,459,020	Miscellaneous Section
\$20,268,020	Total Governor's Recommendation
	Other Funds
\$20,000,000	VI Insurance Guaranty
\$108,500	Indirect Cost Fund
950,000	VI Lottery
5,000,000	Transportation Trust Fund
6,000,000	Caribbean Basin Initiative
\$32,058,500	Total Other Funds
\$52,327,122	FY 2026 Total Operating Budget



Theodora Philip, DBA
Post Auditor

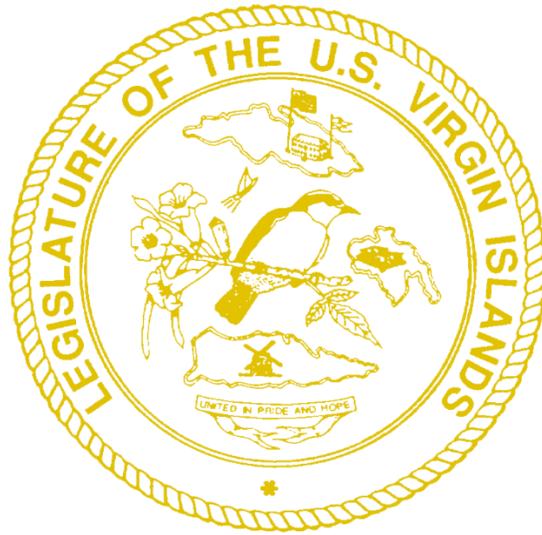
APPENDIX I

PERSONNEL LISTING

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE	FTE
		FY 2025		FY 2026	FY26-FY25	
390 DEPARTMENT OF FINANCE						
UNCLASSIFIED						
ADMINISTRATIVE SPECIALIST	FILLED	57,000.00	1.00	57,000.00	-	1.00
BUDGET CONTROL FINANCIAL ANALYST	FILLED		-	80,000.00	80,000.00	1.00
CAPITAL ASSETS COORDINATOR	FILLED	70,000.00	1.00	70,000.00	-	1.00
CHIEF OF STAFF	FILLED	-	-	70,000.00	70,000.00	1.00
COMMISSIONER	FILLED	135,000.00	1.00	135,000.00	-	1.00
CONTRACT ASSISTANT	FILLED	75,000.00	1.00	75,000.00	-	1.00
CREDIT CARD COMPLIANCE OFFICER	FILLED	65,000.00	1.00	65,000.00	-	1.00
DEPUTY COMMISSIONER	FILLED	105,000.00	1.00	110,000.00	5,000.00	1.00
DIRECTOR ACCOUNTING	FILLED	105,000.00	1.00	105,000.00	-	1.00
DIRECTOR GOVERNMENT INSURANCE	FILLED	90,000.00	1.00	-	(90,000.00)	-
DIRECTOR MANAGEMT INFO SYSTEMS	FILLED	105,000.00	1.00	105,000.00	-	1.00
DIRECTOR TREASURY	FILLED	95,000.00	1.00	100,000.00	5,000.00	1.00
EXECUTIVE. ASST. COMMISSIONER	FILLED	110,000.00	1.00	115,000.00	5,000.00	1.00
EXECUTIVE. ASST. COMMISSIONER	FILLED	-	-	115,000.00	115,000.00	1.00
EXECUTIVE ASSISTANT	FILLED	70,000.00	1.00	-	(70,000.00)	-
FINANCIAL PLAN & ANALYST MANAGER	FILLED	65,000.00	1.00	65,000.00	-	1.00
NETWORK SYSTEM MANAGER	FILLED	60,000.00	1.00	60,000.00	-	1.00
PAYROLL DIRECTOR	FILLED	105,000.00	1.00	105,000.00	-	1.00
SENIOR FEDERAL GRANTS SPECIALIST	FILLED	75,000.00	1.00		(75,000.00)	-
SPECIAL ASSISTANT	FILLED	90,000.00	1.00	90,000.00	-	1.00
SPECIAL PROJECT CORDINATOR	FILLED	65,000.00	1.00	65,000.00	-	1.00
SPECIAL PROJECT CORDINATOR	FILLED	-	-	55,000.00	55,000.00	1.00
SPECIAL PROJECT CORDINATOR	FILLED	-	-	55,000.00	55,000.00	1.00
SPECIAL PROJECT FACILTIES COORD	FILLED	60,000.00	1.00	60,000.00	-	1.00
SPECIAL PROJECT FACILTIES COORD	FILLED	60,000.00	1.00	60,000.00	-	1.00
TECHNICAL SUPPORT SPECIALIST	FILLED	65,000.00	1.00	65,000.00	-	1.00
TECHNICAL SUPPORT SPECIALIST	FILLED	65,000.00	1.00	65,000.00	-	1.00
SUBTOTAL		1,792,000.00	22.00	1,947,000.00	155,000.00	24.00
UNCLASSIFIED						
HUMAN RESOURCES COORDINATOR	NEW	42,500.00	0.50	-	-	-
SUBTOTAL		42,500.00	0.50	-	-	-

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE	FTE
		FY 2025		FY 2026		
UNCLASSIFIED						
SPECIAL ASSISTANT TO COMMISSIONER	VACANT	39,000.00	0.50	-	-	
FINANCIAL AUDIT SPECIALIST	VACANT	35,000.00	0.50	-	-	
EXECUTIVE DIRECTOR OF TREASURY	VACANT	52,500.00	0.50	-	-	
ASSISTANT DIRECTOR OF TREASURY	VACANT	90,000.00	1.00	85,000.00	(5,000.00)	1.00
ASSISTANT DIRECTOR PAYROLL	VACANT	37,500.00	0.50	-	-	
SUBTOTAL		254,000.00	3.00	85,000.00	-	1.00
CLASSIFIED						
ADMINISTRATIVE OFFICER I	FILLED	34,725.03	1.00	-	(34,725.03)	-
ADMINISTRATIVE OFFICER I	FILLED	34,725.03	1.00	-	(34,725.03)	-
ADMINISTRATIVE OFFICER I	FILLED	37,669.35	1.00	-	(37,669.35)	-
ADMINISTRATIVE OFFICER II	FILLED	-	-	35,593.16	35,593.16	1.00
ADMINISTRATIVE SECRETARY II	FILLED	-	-	35,593.16	35,593.16	1.00
ADMINISTRATIVE ASST SUPERVISOR	FILLED	58,109.00	1.00	-	(58,109.00)	-
ADMINISTRATIVE ASST SUPERVISOR	FILLED	58,109.00	1.00	-	(58,109.00)	-
ACCOUNTING ANALYST	FILLED	44,413.62	1.00	45,523.96	1,110.34	1.00
ACCOUNTING ANALYST	FILLED	45,523.90	1.00	45,523.90	-	1.00
ACCOUNTING ANALYST	FILLED	44,413.62	1.00	46,662.25	2,248.63	1.00
ACCOUNTING OPERATIONS MANAGER	FILLED	70,000.00	1.00	70,000.00	-	1.00
CLAIMS EXAMINER I	FILLED	36,661.17	1.00	-	(36,661.17)	-
CLAIMS EXAMINER II	FILLED	38,709.36	1.00	-	(38,709.36)	-
DATA PROCESSING ANALYST	FILLED	99,875.26	1.00	102,870.59	2,995.33	1.00
DISBURSEMENT ANALYST	FILLED	41,782.99	1.00	39,769.65	2,013.34	1.00
FEDERAL GRANTS MANAGER	FILLED	66,774.00	1.00	-	(66,774.00)	-
FINANCIAL MANAGEMENT OFFICER	FILLED	60,479.00	1.00	-	(60,479.00)	-
FINANCIAL REPORTING ANALYST	FILLED	47,828.61	1.00	49,263.46	1,434.85	1.00
FINANCIAL REPORTING ANALYST	FILLED	51,506.18	1.00	53,831.52	2,325.34	1.00
FINANCIAL REPORTING ANALYST	FILLED	44,413.62	1.00	43,330.36	(1,083.26)	1.00
GOVERNMENT INSURANCE CLERK	FILLED	43,157.00	1.00	-	(43,157.00)	-
GOVERNMENT INSURANCE CLERK	FILLED	37,689.35	1.00	-	(37,689.35)	-
GOVERNMENT INS COMPLIANCE OFFICER	FILLED	39,769.65	1.00	-	(39,769.65)	-
HUMAN RESOURCES GENERALIST	FILLED	74,882.83	1.00	74,882.83	-	1.00
INFORMATION TECHNOLOGY SPECIALIST	FILLED	83,483.45	1.00	90,275.77	6,792.32	1.00
INFORMATION TECHNOLOGY SPECIALIST	FILLED	47,807.09	1.00	49,002.27	1,195.18	1.00

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE FY26-FY25	FTE
POSITION TITLE	STATUS	SALARY FY 2025	FTE	SALARY FY 2026	VARIANCE FY26-FY25	FTE
CLASSIFIED						
PAYROLL AUDIT ANALYST	FILLED	41,261.02	1.00	41,261.02	-	1.00
PAYROLL AUDIT ANALYST	FILLED	41,261.02	1.00	42,292.54	1,031.52	1.00
PAYROLL AUDIT ANALYST	FILLED	-	-	44,433.60	44,433.60	1.00
RECONCILATION & AUDIT ANALYST	FILLED	44,413.62	1.00	43,330.36	(1,083.26)	1.00
RECONCILATION & AUDIT ANALYST	FILLED	44,413.62	1.00		(44,413.62)	-
RECONCILATION & AUDIT MANAGER	FILLED	62,850.00	1.00	62,850.00	-	1.00
SENIOR ACCOUNTING ANALYST	FILLED	47,191.10	1.00	-	(47,191.10)	-
SENIOR DATA PROCESSING ANALYST	FILLED	101,195.03	1.00	104,230.88	3,035.85	1.00
SUPERVISOR CENTRAL PAYROLL	FILLED	60,479.00	1.00	60,479.00	-	1.00
SUPERVISOR CENTRAL PAYROLL	FILLED	-	-	64,181.00	64,181.00	1.00
SUBTOTAL		1,685,572.52	32.00	1,246,181.38	(439,391.14)	22.00
CLASSIFIED						
RECONCILATION & AUDIT ANALYST	VACANT	56,827.12	1.00	-	-	
FINANCIAL MANAGEMENT OFFICER	VACANT	-	-	44,955.24	-	1.00
ADMINISTRATIVE OFFICER I	VACANT	-	-	37,611.09	-	1.00
CHIEF ACCOUNTS PAYABLE	VACANT	-	-	59,248.00	-	1.00
SUBTOTAL		56,827.12	1.00	141,814.33	-	3.00
OVERTIME						
OVERTIME		5,000.00		5,000.00	-	
OVERTIME		5,000.00		5,000.00	-	
OVERTIME		10,000.00		-	-	
LUMPSUM		-		110,958.00	-	
LUMPSUM		-		11,617.43	-	
SUBTOTAL		20,000.00		132,575.43	-	
390 FUND 100 TOTAL						
		3,850,899.64	58.00	\$3,552,570.14		50.00



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

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