

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

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Bureau of Internal Revenue

June 10, 2025

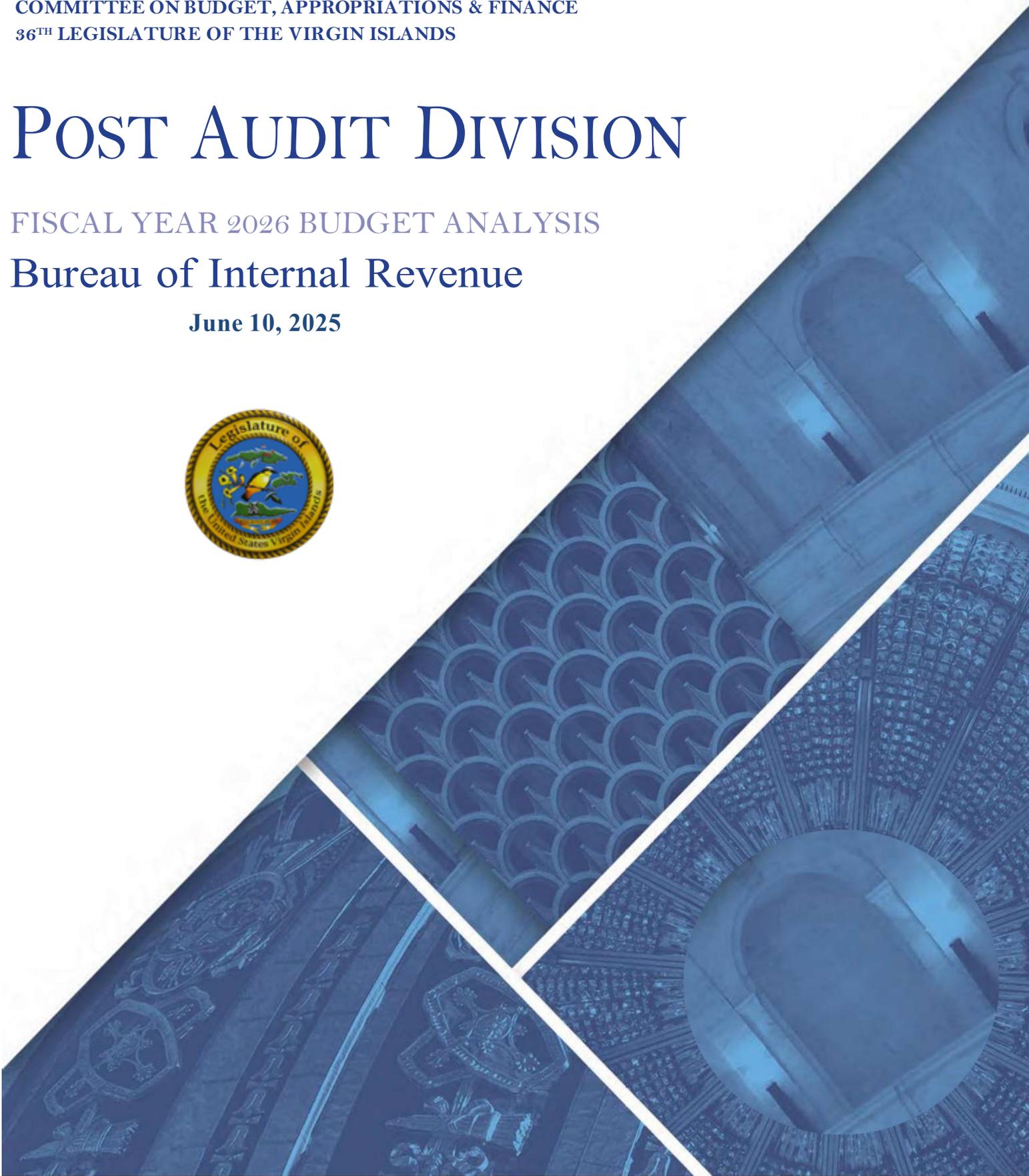


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DEPARTMENT'S OVERVIEW

The Virgin Islands Bureau of Internal Revenue (the Bureau or IRB) was established in August 1980 Act No. 4473 and subsequently amended by Act. 4479 in September 1980 followed by Act. No. 6086 on November 9, 1995. The bureau operates under a “mirror” system of taxation established by the Naval Service Appropriation Act of 1922, which applies the U.S. Internal Revenue Code to the Virgin Islands by substituting “Virgin Islands” for “United States,” thereby granting the Code a unique application within the territory. Through this framework the Bureau benefits from the extensive array of forms, regulations, and guidance issued by the Internal Revenue Service.

As an independent Agency of the Government of the Virgin Islands, the Bureau serves as the primary revenue collection entity for the territory. It is responsible for the administration and enforcement of the Virgin Islands’ Internal Revenue tax laws, with jurisdiction over all internal revenue taxes including income, gross receipts, excise, highway users, hotel room, entertainment and fuel taxes.

The Bureau’s central office is located on St. Thomas, with a fully staffed branch on St. Croix, and a satellite office on St. John. It operates under the leadership of a Director, supported by Deputy Directors in each district, and a Department Chief who oversees the functions of three principal operation branches. The Bureau’s organizational structure includes:

- **Director’s Office**, which comprises:
 - Federal Disclosure
 - Human Resources Office
 - Business Office
 - Criminal Investigation Division
 - Office of Legal Counsel
 - Reviewer/Conferee
 - Computer Operations
- **Processing Branch**
- **Audit Branch**
- **Collections Branch**

The mission of the Bureau is to enhance voluntary compliance and ensure quality service through taxpayer education and the consistent application of laws, thereby providing budgetary resources to improve the quality of life for U.S. Virgin Islands (USVI) residents.

IRB AT A GLANCE

The Bureau has not received any additional appropriations outside of the FY 2025 Appropriation. A comparison between the actual appropriation in Act 8916 and the revised budget ceiling is shown below.

Description	FY 2025 Appropriation per Act 8916	FY 2025 Revised Budget per OMB
Appropriated Funds:		
General Fund		
Personnel Services	\$ 7,062,187	\$ 7,062,187
Fringe Benefits	\$ 3,621,460	\$ 3,621,460
Supplies	\$ 224,500	\$ 224,503
Other Services & Charges	\$ 1,906,909	\$ 1,906,909
Utilities	\$ 393,601	\$ -
Capital Outlays	\$ 50,000	\$ 50,000
General Fund	\$ 13,258,657	\$ 12,865,059
Outstanding Utility Inv.		3,552
Total General Fund	\$ 13,258,657	\$ 12,868,611

The Bureau submitted a supplemental request to their FY 2026 Budget for an additional **\$2,494,518** as depicted below. The purpose of the request in:

- Personnel Services & Fringe Benefits - to increase revenue collections, improve customer service, and strengthen transparency, specifically during the tax filing process by hiring the following with associated fringe benefits:
 - Internal Auditor (1) - \$75,000
 - Tax Management Assistant (1) - \$44,132
 - Tax Return Collector (2) - \$39,278
 - Assessment Officer (1) - \$37,142
 - Tax Error Correction Examiner (4) - \$39,278
 - Data Entry Repair Operator (4) - \$37,142
- Other Services & Charges - to cover rising costs associated with the recent online platform, lease obligations and IRS training for Revenue Agents and Revenue Officers in the following amounts:
 - Repairs & Maintenance - \$444,521
 - Rental of Land/Buildings - \$716,590
 - Professional Services - \$85,287
 - Training - \$160,000
 - Communication - \$109,764
- Utilities – reflect the amount transferred from the Single Payer Utility Fund to IRB’s General Fund for payment of the Department’s utility invoice through January 2025.

- Capital Outlay - to manage increases in costs associated with maintenance and repairs; and to procure transportation for the daily operations of the Bureau in the following amounts:
 - Building & Building Improvements - \$85,000
 - Machinery & Equipment - \$70,000

Description	FY 2026 Recommended Budget	FY2026 Department Supplemental Request	Variance	% Chg
Appropriated Funds:				
General Fund				
Personnel Services	\$ 7,484,895	\$ 8,025,408	\$ 540,513	7%
Fringe Benefits	\$ 3,885,269	\$ 4,168,113	\$ 282,844	7%
Supplies	\$ 247,000	\$ 247,000	\$ -	0%
Other Services & Charges	\$ 2,049,770	\$ 3,565,931	\$ 1,516,161	74%
Utilities	\$ 393,601	\$ 393,601	\$ -	0%
Capital Outlays	\$ -	\$ 155,000	\$ 155,000	100%
Total General Fund	\$ 14,060,535	\$ 16,555,053	\$ 2,494,518	18%

FUND FLOW ANALYSIS

The Bureau’s Fiscal Year 2025 fund flow analysis outlines the IRB’s budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through June 9, 2025.

Dept	Fund Source	Appropriation	Allotted as of June 7, 2025	Obligated	Expended as of April 22, 2025	Balance	Remarks
IRB	General	\$12,865,059	\$8,448,590	\$8,951,624	\$7,727,190	\$5,137,869	\$4.4M not allotted/ \$1.2M obligated but not spent

FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$14,060,535** for Fiscal Year 2026. **Exhibit III** presents a three-year financial summary for the Bureau of Internal Revenue. For FY2025, the department’s budget ceiling was reduced by **\$393,601** when utilities were removed and transferred to the Single Payer Utilities Fund, resulting in an adjusted ceiling of **\$12,865,059**. Per OMB data as of June 6, 2025, the Bureau has been allotted **\$8,448,590.39**, leaving an unallotted balance of **\$4,036,465.61**.

Additionally, an extra **\$380,000.00** appears as a utility reduction in the 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.

Description	FY2024 Expenditure per Department	FY 2025 Revised Budget	FY 2025 Expenditure per Act 8916	FY2026 Recommended	Variance	% Chg
Appropriated Funds:						
General Fund						
Personnel Services	\$ 6,508,786	\$ 7,270,245	\$ 7,062,187	\$ 7,484,894	\$ 422,707	6%
Fringe Benefits	\$ 3,285,021	\$ 3,769,168	\$ 3,621,460	\$ 3,885,269	\$ 263,809	7%
Supplies	\$ 340,164	\$ 321,200	\$ 224,500	\$ 247,000	\$ 22,500	10%
Other Services & Charges	\$ 2,163,950	\$ 2,679,430	\$ 1,906,909	\$ 1,247,893	\$ 659,016	35%
Utilities	\$ 388,653	\$ 1,836	\$ 393,601	\$ 393,601	\$ -	0%
Capital Outlays	\$ 48,160	\$ 190,000	\$ 50,000	\$ -	\$ 50,000	100%
Total General Fund	\$ 12,734,734	\$ 14,231,879	\$ 13,258,657	\$ 13,258,657	\$ -	0%

Exhibit III

PERSONNEL SERVICES

The Governor has provided a General Fund Recommendation of **\$7,484,895** for FY 2026. The Governor’s recommendation represents an increase of **\$422,708** which is **6%** more than the FY 2025 General Fund appropriation of **\$7,062,187**. **Appendix I** shows a two-year detailed personnel listing comparison for the Bureau which includes nineteen (19) vacant and two (2) new positions at **\$843,970**. Shown below is a breakdown for FY 2025 and FY 2026 by Classification and further by Activity Center.

Personnel Listing - All Positions			Position Classification				
Fund Name	Pos #	FY 2025 Total Budget	Pos #	Unclass.	Pos #	Class.	Adj.
General Fund	128	\$ 7,062,187	20.5	\$ 1,511,025	107.5	\$ 5,318,383	\$232,779
Total	128	\$ 7,062,187	20.5	\$ 1,511,025	107.5	\$ 5,318,383	\$232,779

Personnel Listing - All Positions			Position Classification				
Fund Name	Pos #	FY 2026 Total Budget	Pos #	Unclass.	Pos #	Class.	Adj.
General Fund	133	\$ 7,484,895	21	\$ 1,796,000	112	\$ 5,453,994	\$234,901
Total	133	\$ 7,484,895	21	\$ 1,796,000	112	\$ 5,453,994	\$234,901

Director’s Office

The Personnel Services for the Director’s Office in Fiscal Year 2026 includes fifteen (15) positions, of which two (2) are currently vacant but fully funded. Overall, Personnel Services and Fringe Benefits will increase by **\$189,472** compared to the previous fiscal year, reflecting adjustments for salary and benefits rate changes.

Fund 100 – Director’s Office	Total Positions	FY 2025 Personnel Services Cost	Total Positions	FY 2026 Personnel Services Cost
Unclassified Filled	10	\$ 799,300	10	\$ 902,500
Unclassified Vacant	0.5	\$ 32,500	1	\$ 65,000
Classified Filled	3	\$ 152,056	3	\$ 152,056
Classified Vacant	1	\$ 37,761	1	\$ 37,761
Adjustment		\$ 232,779		\$ 234,901
Total Fund 100 – Director’s Office	14.5	\$ 1,254,396	15	\$ 1,392,218

*Seven (7) unclassified positions received or will receive raises according to the FY 2026 personnel listing (see Appendix I).

Audit Enforcement Division

Personnel Services and Fringe Benefits for the Audit Enforcement Division in Fiscal Year 2026 will support nineteen 19 total positions, including five (5) fully funded vacancies. The budget adjustment reflects an overall increase of **\$68,075**.

Fund 100 – Audit Enforcement	Total Positions	FY 2025 Personnel Services Cost	Total Positions	FY 2026 Personnel Services Cost
Unclassified Filled	2	\$ 147,100	2	\$ 158,500
Classified Filled	12	\$ 663,344	12	\$ 663,344
Classified Vacant	3.5	\$ 151,499	5	\$ 208,174
Adjustment				\$ -
Total Fund 100 – Audit Enforcement	17.5	\$ 961,942	19	\$ 1,030,017

*Both unclassified positions received or will receive raises according to the FY 2026 personnel listing (see Appendix I).

Processing and Accounts Division

The Processing and Accounts Division will cover a total of sixty-five (65) positions in Fiscal Year 2026, including two (2) new funded roles. Currently, six (6) positions remain vacant. Of those vacancies, two (2) were removed and one (1) filled during FY 2025; additionally, one (1) previously vacant position has been filled in the current fiscal cycle. As a result of staffing adjustments, the division’s personnel services and fringe benefits costs will increase by **\$15,230**.

Fund 100 – Processing and Accounts	Total Positions	FY 2025 Personnel Services Cost	Total Positions	FY 2026 Personnel Services Cost
Unclassified Filled	3	\$ 172,375	3	\$ 208,000
Classified Filled	53.5	\$ 2,484,548	54	\$ 2,526,069
Classified Vacant	6	\$ 245,974	6	\$ 217,248
Classified New	0	\$ -	2	\$ 68,336
Classified Removed	2	\$ 101,525	0	\$ -
Adjustment		\$ -		\$ -
Total Fund 100 – Processing and Accounts	64.5	\$ 3,004,422	65	\$ 3,019,652

*All unclassified positions received or will receive raises according to the FY 2026 personnel listing (see Appendix I).

Delinquent Accounts and Return Division

In FY 2026, personnel services expenses for the Delinquent Accounts and Returns Division will fund twenty-two (22) positions under the General Fund. Of these, six (6) positions remain fully funded but vacant, four (4) of which received 50% funding in FY2025. A projected increase of **\$109,331** is anticipated for personnel services and fringe benefits.

Fund 100 – Delinquent Accounts/Return	Total Positions	FY 2025 Personnel Services Cost	Total Positions	FY 2026 Personnel Services Cost
Unclassified Filled	1	\$ 70,000	1	\$ 80,000
Classified Filled	14.5	\$ 796,970	15	\$ 823,909
Classified Vacant	4	\$ 175,060	6	\$ 247,452
Adjustment		\$ -		\$ -
Total Fund 100 – Delinquent Accounts/Return	19.5	\$ 1,042,030	22	\$ 1,151,361

*The unclassified position received or will receive raises according to the FY 2026 personnel listing (see Appendix I).

Computer Operations Division

Personnel Services and Fringe Benefits for 12 positions in the Computer Operations Division will increase by **\$112,490** in FY2026.

Fund 100 – Computer Operations	Total Positions	FY 2025 Personnel Services Cost	Total Positions	FY 2026 Personnel Services Cost
Unclassified Filled	4	\$ 289,750	4	\$ 382,000
Classified Filled	8	\$ 509,647	8	\$ 509,647
Adjustment				\$ -
Total Fund 100 – Computer Operations	12	\$ 799,397	12	\$ 891,647

*All unclassified positions received or will receive raises according to the FY 2026 personnel listing (see Appendix I).

OTHER SERVICES & CHARGES

Below is a comparative analysis of the FY2024 expenditures, the FY2025 revised budget, and the FY2026 recommended budget for the 'Other Services and Charges' line item..

Description	FY2024 Expenditure	FY 2025 Revised Budget	FY2026 Recommended	Variance	% Chg
Other Services & Charges					
General Fund					
Repairs & Maintenance	\$ 126,484	\$ 241,476	\$ 241,476	\$ -	0%
Automotive Repair & Maintenance	\$ 5,077	\$ 6,500	\$ 6,500	\$ -	0%
Rental of Land/Buildings	\$ 897,970	\$ 889,130	\$ 947,704	\$ 58,574	7%
Rental Machines/Equipment	\$ 172,325	\$ 180,000	\$ 180,000	\$ -	0%
Professional Services	\$ 333,191	\$ 113,803	\$ 199,090	\$ 85,287	75%
Security Services	\$ 127,595	\$ 140,000	\$ 140,000	\$ -	0%
Training	\$ 32,363	\$ 15,000	\$ 15,000	\$ -	0%
Communication	\$ 314,138	\$ 220,000	\$ 220,000	\$ -	0%
Advertising & Promotion	\$ 9,650	\$ 10,000	\$ 10,000	\$ -	0%
Printing and Binding	\$ 387	\$ 5,000	\$ 5,000	\$ -	0%
Transportation - Not Travel	\$ 12,916	\$ 25,000	\$ 25,000	\$ -	0%
Travel	\$ 34,105	\$ 30,000	\$ 30,000	\$ -	0%
Travel/ Cash Advance	\$ 17,056	\$ 7,500	\$ 7,500	\$ -	0%
Purchase Bulk Airline	\$ 51,930	\$ 12,500	\$ 12,500	\$ -	0%
Other Services NOC	\$ 28,762	\$ 11,000	\$ 10,000	\$ 1,000	9%
Total General Fund	\$ 2,163,949	\$ 1,906,909	\$ 2,049,770	\$ 142,861	7%

LEASES /RENTAL

FY 2026 IRB Leases are as follows.

Landlord	Address	Term	FY 2025 Rent	FY 2026 Rent	Status /Comments
East End Plaza	6115 Estate Smith Bay, St. Thomas, VI 00802	60 months	\$ 710,827	\$ 734,518	Monthly parking permits cost included
Prime Storage STT, LLC	9160 Estate Thomas, St. Thomas, VI 00802	12 months	\$ 144,000	\$ 148,304	
St. Thomas Properties, LLC	800 Nisky Center, Suite 15A, St. Thomas, VI 00802	60 months	\$ 51,463	\$ 52,612	
Virgin Islands Port Authority	STT Sandfill	12 months	\$ 12,000	\$ 12,000	
Virgin Islands Port Authority	STX Molasses Pier	12 months	\$ 12,000	\$ -	
Sun Self Storage	Rem Plot No. 41 A Barren Spot, Kingshill, St. Croix 00850	12 months	\$ 4,440	\$ 4,573	
Grand Totals			\$ 934,730	\$ 952,008	

Landlord	Annual Rent
Prime Storage St. Thomas	\$ 144,000
St. Thomas Properties, LLC	\$ 52,612
VI Port Authority St. Thomas	\$ 12,000
First Bank of Puerto Rico - East End Plaza	\$ 734,518
Prime Storage St. Croix	\$ 4,573
Grand Total	\$ 947,703

PROFESSIONAL SERVICES CONTRACTS

Displayed below are the Bureau's Professional Services for FY 2025 and FY 2026, respectively, as submitted by IRB and presented in the FY 2026 Executive Budget.

Vendor Name	Purpose	FY25 YTD Expenditures	FY 2025 Amount	FY 2026 Amount
Envision	Licenses for software and firmware updates	\$ 9,091	\$ 13,217	\$ 37,174
Envision	Telephone Upgrade and Lan/Wan Support	\$ 23,063	\$ 13,347	\$ 13,347
Caribbean Computer Consortium	Email Security Gateway Certificate	\$ -	\$ 15,372	\$ 15,372
Online Filing Services Upgrade	Online Filing Services Upgrade	\$ 98,000	\$ 250,000	\$ -
Sub-Total Data Processing Software		\$ 130,154	\$ 291,936	\$ 65,893
Caribbean Cooling Co.	A/C Maintenance - STX	\$ 1,680	\$ 7,116	\$ 7,605
Comfort Air A/C	A/C Maintenance - STT	\$ -	\$ -	\$ 4,740
Oliver Exterminating - RedHook & Crown Bay	Pest Control - STT	\$ 2,175	\$ 6,000	\$ 3,960
Ocean Pest Control - Nisky	Pest Control - STT	\$ -	\$ -	\$ 1,980
Pitney Bowes Puerto Rico, Inc	Service Maintenance Agreement	\$ 306	\$ 3,000	\$ 3,000
Raw Data	Maintenance & Support for Excise Tax Web Portal	\$ 147,520	\$ 87,273	\$ 91,637
Raw Data	Annual Maintenance for Application Extender (Scanned Images)	\$ 93,313	\$ 72,920	\$ 72,920
Online Tax Filing Portal	Online Filing Services Maintenance & Support	\$ -	\$ -	\$ 250,000
Xperts Exterminating - STX	Pest Control - STX	\$ 886	\$ 4,560	\$ 5,314
Scan-Optics	Maintenance & Support Services for Cashiers and Data Capture	\$ -	\$ 85,956	\$ 110,245
Thyssen Krup Elevator	Maintenance of Buildings Elevator- STX	\$ 22,644	\$ 20,000	\$ 22,644
Xerox Corporation	Maintenance Agreement	\$ -	\$ 23,000	\$ 23,000
InterAmerica Data Florida	IBM iSeries Hardware & Software Maintenance	\$ 88,952	\$ 76,716	\$ 88,952
Sub-Total Repairs & Maintenance		\$ 357,476	\$ 386,541	\$ 685,997
Xerox Corporation	Annual Rental Agreement	\$ 97,715	\$ 177,074	\$ 177,074
Pitney Bowes	Annual Rental Agreement	\$ 6,624	\$ 9,721	\$ 2,926
Sub-Total Rental Machines/Equipment		\$ 104,339	\$ 186,795	\$ 180,000
Wilson Janitorial	Cleaning Services for STX - 3 Locations	\$ 4,290	\$ 13,475	\$ 15,075
Clifford Parker	RPG Programmer to upgrade AS400 w/tax year changes	\$ 3,475	\$ 75,000	\$ 75,000
Spotless Cleaners, LLC	Cleaning Services for 3 Locations to include STJ	\$ 51,008	\$ 76,563	\$ 84,450
Prosperity Cleaning	Sanitization Services	\$ 12,080	\$ 23,765	\$ 24,565
Sub-Total Professional Services		\$ 70,853	\$ 188,803	\$ 199,090
Ranger America of the V.I. Inc	Security Guard Services	\$ 89,530	\$ 160,000	\$ 160,000

Sub-Total Security		\$ 89,530	\$ 160,000	\$ 160,000
Vendor Name	Purpose	FY25 YTD Expenditures	FY 2025 Amount	FY 2026 Amount
Smartnet	Fiber Internet Access	\$ 46,529	\$ 60,000	\$ 79,764
VIYA	Communication Services	\$ 117,985	\$ 220,000	\$ 220,000
USPS	Postal Services	\$ -	\$ 30,000	\$ 30,000
Sub-Total Communication		\$ 164,514	\$ 310,000	\$ 329,764
Grand Total		\$ 916,866	\$ 1,524,075	\$ 1,620,744

Vendor Name	Amount
Wilson Janitorial	\$ 15,075
Clifford Parker	\$ 75,000
Prosperity Cleaning	\$ 24,565
Spotless Cleaners, LLC	\$ 84,450
Grand Total	\$ 199,090

VEHICLE

The Bureau's fleet contains a total of nineteen vehicles. One vehicle each assigned to the Director and the Deputy Director. The remaining vehicles are being utilized to complete tax collection, audit efforts, and tax administration mandates according to the Bureau. A complete listing of the vehicles can be found in *Appendix II*.

FEDERAL GRANTS

PROJECT#	FUNDING SOURCE	PROJECT DESCRIPTION	ALLOCATED	OBLIGATED YTD	EXPENDED FY 23	EXPENDED FY 24 YTD	EXPENDED FY 25 YTD	UNEXPENDED BALANCE	STATUS
TAP-USVI-2020-3/D20AP00104 CFDA #15.8	Department of Interior	ON-LINE Tax Portal Project: Electronic Filing & Payment of Taxes	\$ 675,000	\$ 188,000	\$ 22,845	\$ 160,708	\$ 303,447	\$ -	Grant Period 7/10/20-9/30/25
TOTAL			\$ 675,000	\$ 188,000	\$ 22,845	\$ 160,708	\$ 303,447	\$ -	

OUTSTANDING VENDOR PAYMENTS

Exhibit V presents the Bureau's outstanding vendor payments as of April 22, 2025, covering the period from February 26, 2025, through April 21, 2025.

Description	Fiscal Year	Number of Vendors	Amount
Federal Grant F3404	2025	2	\$ 303,447
Other Services & Charges	2025	28	\$ 333,891
Supplies	2025	24	\$ 65,579
Utilities	2025	1	\$ 852
Grand Total			\$ 703,769

SUMMARY

The Bureau of Internal Revenue Fiscal Year 2026 Governor’s Recommendation Budget is as follows:

\$	7,484,895	Personnel Services
\$	3,885,269	Fringe Benefits
\$	247,000	Supplies
\$	2,049,770	Other Svs. & Chgs.
\$	393,601	Utilities
\$	-	Capital Outlay
\$	14,060,535	FY 2026 Recommended Budget

The Bureau has also submitted a supplemental request to their FY 2026 Budget for an additional **\$2,494,518.**

\$	540,513.28	Personnel Services
\$	282,843.60	Fringe Benefits
\$	-	Supplies
\$	1,516,161.26	Other Services & Charges
\$	-	Utilities
\$	155,000.00	Capital Outlays
\$	2,494,518.14	Total Supplemental Request



Theodora Philip, DBA
Post Auditor

APPENDIX I

BUREAU OF INTERNAL REVENUE PERSONNEL LISTING

POSITION TITLE	FY 2025 SALARY		FY 2026 SALARY		STATUS
340 BUREAU OF INTERNAL REVENUE					
34000 DIRECTORS OFFICE					
<u>UNCLASSIFIED</u>					
TASK FORCE FINANCIAL ANALYST	\$ 47,500		\$ 67,000		FILLED
TASK FORCE FINANCIAL ANALYST	\$ 70,000		\$ 70,000		FILLED
HUMAN RESOURCES DIRECTOR	\$ 80,000		\$ 98,000		FILLED
CHIEF FINANCIAL OFFICER	\$ 85,000		\$ 105,000		FILLED
DIRECTOR INTERNAL REVENUE	\$ 125,000		\$ 125,000		FILLED
SPECIAL ASSISTANT	\$ 61,800		\$ 65,000		FILLED
ADMINISTRATIVE SPECIALIST	\$ 55,000		\$ 57,500		FILLED
CHIEF COUNSEL	\$ 118,000		\$ 140,000		FILLED
DEPUTY DIRECTOR	\$ 92,000		\$ 110,000		FILLED
SPECIAL ASSISTANT	\$ 65,000		\$ 65,000		FILLED
FEDERAL DISCLOSURE OFFICER	\$ 32,500		\$ 65,000		VACANT
SUB-TOTAL	\$ 831,800	10.5	\$ 967,500	11	
<u>CLASSIFIED</u>					
SENIOR US CLAIMS OFFICER	\$ 75,895		\$ 75,895		FILLED
MESSENGER MAILROOM CLERK	\$ 34,894		\$ 34,894		FILLED
FACILITY OFFICER	\$ 37,761		\$ 37,761		VACANT
US CLAIMS OFFICER	\$ 41,267		\$ 41,267		FILLED
SUB-TOTAL	\$ 189,817	4	\$ 189,817	4	
<u>ADJUSTMENTS</u>					
OVERTIME SALARIES	\$ 232,779		\$ 234,901		
SUB-TOTAL	\$ 232,779		\$ 234,901		
34000 FUND 100 TOTAL	\$ 1,254,396	14.5	\$ 1,392,218	15	
00340001 ACTIVITY	\$ 1,254,396	14.5	\$ 1,392,218	15	
340 BUREAU OF INTERNAL REVENUE					
34010 AUDIT ENFORCEMENT					
<u>UNCLASSIFIED</u>					
CHIEF OF AUDI	\$ 72,100		\$ 80,000		FILLED
TERRITORIAL REVENUE AUDITOR	\$ 75,000		\$ 78,500		FILLED
SUB-TOTAL	\$ 147,100	2	\$ 158,500	2	

POSITION TITLE	FY 2025 SALARY		FY 2026 SALARY		STATUS
<u>CLASSIFIED</u>					
REVENUE AGENT TRAINEE	\$ 43,743		\$ 43,743		FILLED
ASSISTANT CHIEF OF AUDIT	\$ 75,054		\$ 75,054		FILLED
REVENUE AGENT	\$ 65,413		\$ 65,413		FILLED
REVENUE AGENT TRAINEE	\$ 43,743		\$ 43,743		FILLED
REVENUE AGENT TRAINEE	\$ 51,725		\$ 51,725		FILLED
SENIOR REVENUE AGENT	\$ 69,278		\$ 69,278		FILLED
TAX MANAGEMENT ASSISTANT	\$ 51,681		\$ 51,681		FILLED
REVENUE AGENT TRAINEE	\$ 43,743		\$ 41,635		VACANT
SENIOR REVENUE AGENT	\$ 69,278		\$ 69,278		FILLED
SENIOR TAX TECHNICIAN	\$ 60,014		\$ 60,014		FILLED
REVENUE AGENT TRAINEE	\$ 43,743		\$ 41,635		VACANT
REVENUE AGENT TRAINEE	\$ 44,836		\$ 44,836		FILLED
REVENUE AGENT TRAINEE	\$ 43,743		\$ 43,743		FILLED
REVENUE AGENT TRAINEE	\$ 21,338		\$ 41,635		VACANT
REVENUE AGENT TRAINEE	\$ 21,338		\$ 41,635		VACANT
REVENUE AGENT TRAINEE	\$ 21,338		\$ 41,635		VACANT
REVENUE AGENT TRAINEE	\$ 44,836		\$ 44,836		FILLED
SUB-TOTAL	\$ 814,842	15.5	\$ 871,517	17	
<u>ADJUSTMENTS</u>					
OVERTIME SALARIES			\$ -		
SUB-TOTAL	\$ -		\$ -		
34010 FUND 100 TOTAL	\$ 961,942	17.5	\$ 1,030,017	19	
00340101 ACTIVITY	\$ 961,942	17.5	\$ 1,030,017	19	
340 BUREAU OF INTERNAL REVENUE					
34020 PROSSESING BRANCH					
<u>UNCLASSIFIED</u>					
SPECIAL ASSISTANT	\$ 50,000		\$ 60,000		FILLED
SPECIAL PROJECTS ADMINISTRATOR	\$ 64,375		\$ 80,000		FILLED
TAX SUPPORT SPECIALIST	\$ 58,000		\$ 68,000		FILLED
SUB-TOTAL	\$ 172,375	3	\$ 208,000	3	
<u>CLASSIFIED</u>					
SENIOR WITHHOLDING TAX EXAMINER	\$ 65,524		\$ -		REMOVED
PBX OPERATOR/RECEPTIONIST	\$ 36,901		\$ 41,314		FILLED
TAX ERROR CORRECTION EXAMINER	\$ 41,267		\$ 41,267		FILLED
SENIOR TAX REGISTRATION TELLER	\$ 51,769		\$ 51,769		FILLED
LOCAL TAX EXAMINER	\$ 39,023		\$ 39,023		FILLED
SENIOR TAX REGISTRATION TELLER	\$ 54,922		\$ 54,922		FILLED
SENIOR EXCISE TAX OFFICER	\$ 45,966		\$ 45,966		FILLED
TAX REGISTRATION TELLER	\$ 36,901		\$ 36,901		FILLED
ASSISTANT CHIEF OF PROCESSING	\$ 76,555		\$ 76,555		FILLED
WITHHOLDING TAX EXAMINER	\$ 41,267		\$ 41,267		FILLED
WITHHOLDING TAX EXAMINER	\$ 41,267		\$ 41,267		FILLED
LOCAL TAX EXAMINER	\$ 42,228		\$ 42,228		FILLED
TAX ERROR CORRECTION EXAMINER	\$ 41,267		\$ 39,278		VACANT

POSITION TITLE	FY 2025 SALARY		FY 2026 SALARY		STATUS
SUPERVISOR ASSESSMENT OFFICER	\$ 65,364		\$ 65,364		FILLED
SENIOR EXCISE TAX OFFICER	\$ 65,579		\$ 65,579		FILLED
TAX REGISTRATION TELLER	\$ 36,901		\$ 36,901		FILLED
SUPERVISOR COLLECTION	\$ 65,364		\$ 65,364		FILLED
PBX OPERATOR/RECEPTIONIST	\$ 36,901		\$ 36,901		FILLED
TAX RETURN CONTROLLER	\$ 41,267		\$ 41,267		FILLED
DATA ENTRY REPAIR OPERATOR	\$ 39,023		\$ 39,023		FILLED
TAX ERROR CORRECTION EXAMINER	\$ 41,267		\$ 39,278		VACANT
SUPERVISOR COLLECTION	\$ 65,364		\$ 65,364		FILLED
SUPERVISOR TAX CORRECTION EXAMINER	\$ 65,364		\$ 65,364		FILLED
SUPERVISOR EXCISE TAX	\$ 69,365		\$ 69,365		FILLED
WITHHOLDING TAX EXAMINER	\$ 41,267		\$ 41,267		FILLED
TAX ERROR CORRECTION EXAMINER	\$ 47,376		\$ 47,376		FILLED
DATA ENTRY REPAIR OPERATOR	\$ 47,528		\$ 47,528		FILLED
PBX OPERATOR/RECEPTIONIST	\$ 36,901		\$ 36,901		FILLED
SENIOR EXCISE TAX OFFICER	\$ 63,669		\$ 63,669		FILLED
EXCISE TAX OFFICER	\$ 36,901		\$ 36,901		FILLED
TAX REGISTRATION TELLER	\$ 36,901		\$ 36,901		FILLED
SUPERVISOR WITHHOLDING TAX EXAMINER	\$ 66,672		\$ 66,672		FILLED
TAX REGISTRATION & DEPOSIT CLERK	\$ 34,894		\$ 34,894		FILLED
DATA ENTRY REPAIR OPERATOR	\$ 39,023		\$ 39,023		FILLED
WITHHOLDING TAX EXAMINER	\$ 60,014		\$ 60,014		FILLED
TAX REVENUE CLERK	\$ 34,894		\$ 33,213		VACANT
TAX RETURN CONTROLLER	\$ 41,267		\$ 41,267		FILLED
SENIOR TAX REGISTRATION DEPOSIT CLERK	\$ 50,423		\$ 50,423		FILLED
EXCISE TAX OFFICER	\$ 41,130		\$ 41,130		FILLED
TAX REGISTRATION & DEPOSIT CLERK	\$ 37,761		\$ 37,761		FILLED
LOCAL TAX EXAMINER	\$ 56,751		\$ 37,142		VACANT
TAX REVENUE CLERK	\$ 34,894		\$ 33,213		VACANT
TAX REGISTRATION TELLER	\$ 36,901		\$ 36,901		FILLED
SUPERVISOR LOCAL TAX EXAMINER	\$ 65,364		\$ 65,364		FILLED
SENIOR EXCISE TAX OFFICER	\$ 45,966		\$ 45,966		FILLED
PBX OPERATOR/RECEPTIONIST	\$ 39,932		\$ 39,932		FILLED
TAX ERROR CORRECTION EXAMINER	\$ 48,797		\$ 48,797		FILLED
TAX REGISTRATION TELLER	\$ 36,901		\$ 35,123		VACANT
TAX REGISTRATION TELLER	\$ 36,901		\$ 36,901		FILLED
PBX OPERATOR/RECEIPT	\$ 36,901		\$ 36,901		FILLED
TAX REGISTRATION & DEPOSIT CLERK	\$ 34,894		\$ 36,001		FILLED
SENIOR TAX REGISTRATION TELLER	\$ 51,769		\$ 51,769		FILLED
DATA ENTRY REPAIR OPERATOR	\$ 39,023		\$ 39,023		FILLED
TAX REGISTRATION TELLER	\$ 36,901		\$ 36,901		FILLED
SENIOR EXCISE TAX OFFICER	\$ 63,669		\$ 63,669		FILLED
TAX REGISTRATION TELLER	\$ 18,000		\$ 36,001		FILLED
TAX REGISTRATION TELLER	\$ 18,000		\$ 36,001		FILLED
TAX REGISTRATION DEPOSIT CLERK	\$ -		\$ 33,213		NEW
PBX OPERATOR/RECEPTIONIST	\$ -		\$ 35,123		NEW
TAX REGISTRATION TELLER	\$ 18,000		\$ -		REMOVED
TAX REGISTRATION TELLER	\$ 18,000		\$ -		REMOVED
DATA ENTRY REPAIR OPERATOR	\$ 39,023		\$ 39,023		FILLED
TAX RETURN CONTROLLER	\$ 41,267		\$ 41,267		FILLED
SENIOR TAX REGISTRATION CLERK	\$ 51,935		\$ 51,935		FILLED
LOCAL TAX EXAMINER	\$ 39,023		\$ 39,023		FILLED

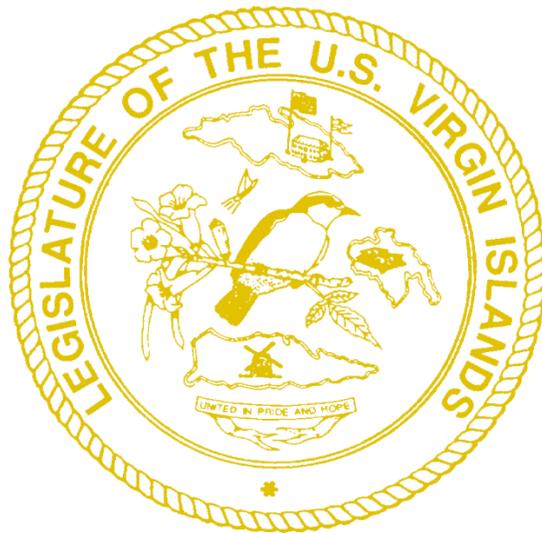
POSITION TITLE	FY 2025 SALARY		FY 2026 SALARY		STATUS
SUB-TOTAL	\$ 2,832,047	61.5	\$ 2,811,652	62	
ADJUSTMENTS					
OVERTIME SALARIES			\$ -		
SUB-TOTAL	\$ -		\$ -		
34020 FUND 100 TOTAL	\$ 3,004,422	64.5	\$ 3,019,652	65.0	
00340201 ACTIVITY	\$ 3,004,422	64.5	\$ 3,019,652	65.0	
340 BUREAU OF INTERNAL REVENUE					
34030 DELINQUENT ACCOUNTS					
UNCLASSIFIED					
CHIEF F DAR BRANCH	\$ 70,000		\$ 80,000		FILLED
SUB-TOTAL	\$ 70,000	1	\$ 80,000	1	
CLASSIFIED					
SENIOR REVENUE OFFICER	\$ 56,605		\$ 56,605		FILLED
SENIOR REVENUE OFFICER	\$ 61,553		\$ 61,553		FILLED
SENIOR REVENUE OFFICER	\$ 69,278		\$ 69,278		FILLED
TAX REVENUE CLERK	\$ 35,767		\$ 35,767		FILLED
SENIOR REVENUE REPRESENTATIVE	\$ 45,966		\$ 39,278		VACANT
REVENUE OFFICER TRAINEE	\$ 43,743		\$ 41,635		VACANT
SENIOR REVENUE OFFICER	\$ 69,278		\$ 69,278		FILLED
SENIOR REVENUE REPRESENTATIVE	\$ 63,669		\$ 63,669		FILLED
TAX REVENUE CLERK	\$ 34,894		\$ 34,894		FILLED
TAX MANAGEMENT ASSISTANT	\$ 47,526		\$ 47,526		FILLED
TAX MANAGEMENT ASSISTANT	\$ 59,913		\$ 59,913		FILLED
ASST CHIEF DEL ACCTS& RTN BRCH	\$ 72,140		\$ 72,140		FILLED
REVENUE OFFICER TRAINEE	\$ 51,725		\$ 51,725		FILLED
REVENUE OFFICER TRAINEE	\$ 43,743		\$ 43,743		FILLED
REVENUE OFFICER TRAINEE	\$ 47,336		\$ 47,336		FILLED
SENIOR REVENUE OFFICER	\$ 56,605		\$ 56,605		FILLED
REVENUE OFFICER TRAINEE	\$ 21,338		\$ 41,635		VACANT
REVENUE OFFICER TRAINEE	\$ 21,338		\$ 41,635		VACANT
SENIOR REVENUE OFFICER	\$ 26,939		\$ 53,877		FILLED
REVENUE OFFICER TRAINEE	\$ 21,338		\$ 41,635		VACANT
REVENUE OFFICER TRAINEE	\$ 21,338		\$ 41,635		VACANT
SUB-TOTAL	\$ 972,030	19	\$ 1,071,361	21	
ADJUSTMENTS					
OVERTIME SALARIES			\$ -		
SUB-TOTAL	\$ -		\$ -		
34030 FUND 100 TOTAL	\$ 1,042,030	20	\$ 1,151,361	22	
00340301 ACTIVITY	\$ 1,042,030	20	\$ 1,151,361	22	
34050 COMPUTER OPERATIONS					

POSITION TITLE	FY 2025 SALARY		FY 2026 SALARY		STATUS
UNCLASSIFIED					
SENIOR APPLICATION DEVELOPER	\$ 65,000		\$ 90,000		FILLED
CHIEF COMPUTER OPERATIONS	\$ 75,000		\$ 105,000		FILLED
SENIOR APPLICATION DEVELOPER	\$ 72,500		\$ 85,000		FILLED
TELECOMMUNICATION/DATA ADMIN	\$ 77,250		\$ 102,000		FILLED
SUB-TOTAL	\$ 289,750	4	\$ 382,000	4	
CLASSIFIED					
TAX COMPUTER PROGRAMMER	\$ 52,098		\$ 52,098		FILLED
HELP DESK SPECIALIST	\$ 43,743		\$ 43,743		FILLED
HELP DESK SPECIALIST	\$ 43,743		\$ 43,743		FILLED
HELP DESK SPECIALIST	\$ 72,076		\$ 72,076		FILLED
TAX SYSTEM PROGRAM ANALYST	\$ 70,977		\$ 70,977		FILLED
TAX SYSTEM ANALYST	\$ 101,738		\$ 101,738		FILLED
NETWORK SYSTEMS MANAGER	\$ 75,054		\$ 75,054		FILLED
HELP DESK SPECIALIST	\$ 50,218		\$ 50,218		FILLED
SUB-TOTAL	\$ 509,647	8	\$ 509,647	8	
ADJUSTMENTS					
LUMP SUM	\$ -		\$ -		
SUB-TOTAL	\$ -		\$ -		
34050 FUND 100 TOTAL	\$ 799,397	12	\$ 891,647	12	
00340501 ACTIVITY	\$ 799,397	12	\$ 891,647	12	
340 DEPARTMENT	\$ 7,062,187	128	\$ 7,484,895	133	
FUND 100					
UNCLASSIFIED FILLED	\$ 1,478,525	20	\$ 1,731,000	20	
UNCLASSIFIED VACANT	\$ 32,500	0.5	\$ 65,000	1	
UNCLASSIFIED NEW	\$ -	0	\$ -	0	
UNCLASSIFIED REMOVED	\$ -	0	\$ -	0	
CLASSIFIED FILLED	\$ 4,606,565	91	\$ 4,675,024	92	
CLASSIFIED VACANT	\$ 610,293	14.5	\$ 710,634	18	
CLASSIFIED NEW	\$ -	0	\$ 68,336	2	
CLASSIFIED REMOVED	\$ 101,525	2	\$ -	0	
ADJUSTMENTS	\$ 232,779		\$ 234,901		
340 DEPARTMENT	\$ 7,062,187	128	\$ 7,484,895	133	

- Position received or will receive an increase
- Filled in FY 2025 and now vacant for FY 2026
- Vacant at 50% FY 2025 and now vacant at 100% FY 2026
- Vacant Position that is now Filled
- New Position
- Position no longer funded

APPENDIX II VEHICLE LISTING

Year	Make	Model	Funding Source	Lease/Own	Condition	Office	Plate No.	Maintenance Cost	Gas Cost
2020	Chevrolet	Equinox	General Fund	Own	Very Good	STT	IRB-2	\$ 692.34	\$ 643.06
2023	Ford	Explorer	General Fund	Own	Excellent	STT	IRB-4	\$ 320.00	\$ 1,542.97
2024	Chevrolet	Trailblazer	General Fund	Own	Excellent	STT	IRB-6	\$ 90.00	\$ 349.22
2017	Chevrolet	Cruze	General Fund	Own	Inoperable	STT	IRB-10	\$ -	\$ 1,321.62
2017	Chevrolet	Cruze	General Fund	Own	Good	STT	IRB-12	\$ 1,873.01	\$ 522.58
2020	Chevrolet	Trax	General Fund	Own	Very Good	STT	IRB-14	\$ 1,111.53	\$ 1,975.26
2020	Chevrolet	Trax	General Fund	Own	Very Good	STT	IRB-16	\$ 335.71	\$ 1,086.92
2017	Chevrolet	Trax	General Fund	Own	Good	STT	IRB-20	\$ 2,934.56	\$ 691.85
2020	Chevrolet	Trax	General Fund	Own	Very Good	STT	IRB-22	\$ 690.51	\$ 1,572.36
2020	Chevrolet	Express Van	General Fund	Own	Very Good	STT	IRB-24	\$ 373.51	\$ 521.10
St. Thomas Total								\$ 8,421.17	\$ 10,226.94
2017	Chevrolet	Equinox	General Fund	Own	Good	STX	IRB-1	\$ 1,581.32	\$ 1,505.00
2017	Chevrolet	Cruze	General Fund	Own	Good	STX	IRB-5	\$ -	\$ 105.00
2017	Chevrolet	Cruze	General Fund	Own	Transferred to DPP for Auction	STX	IRB-11	\$ -	\$ -
2020	Chevrolet	Trax	General Fund	Own	Very Good	STX	IRB-13	\$ 423.56	\$ 630.00
2020	Chevrolet	Trax	General Fund	Own	Very Good	STX	IRB-15	\$ 347.47	\$ 420.00
2020	Chevrolet	Trax	General Fund	Own	Very Good	STX	IRB-17	\$ 1,439.81	\$ 385.00
2022	Tesla	Model Y	General Fund	Own	Excellent	STX	IRB-23	\$ 602.93	\$ -
2017	Chevrolet	Trax	General Fund	Own	Good	STX	IRB-27	\$ -	\$ 105.00
2020	Chevrolet	Colorado	General Fund	Own	Very Good	STX	IRB-29	\$ 813.47	\$ 955.00
St. Croix Total								\$ 5,208.56	\$ 4,105.00
IRB's Grand Total								\$ 13,629.73	\$ 14,331.94



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

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