

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

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

VIRGIN ISLANDS CAREER & TECHNICAL EDUCATION BOARD

June 12, 2025



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

POST AUDIT DIVISION

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DEPARTMENT'S OVERVIEW

Established in 1950 under Title 17, Chapter 23, Subchapter I, Sections 261 and 262 of the Virgin Islands Code, the Virgin Islands Board of Career and Technical Education (VIBCTE) oversees all Career and Technical Education (CTE) programs in the Territory's schools.

Responsibilities of CTE:

According to the VI Code, VIBCTE is mandated to:

- Collaborate with stakeholders and certify all CTE programs in the Territory.
- Administer and enforce all relevant provisions of the VI Code.
- Partner with federal agencies in all aspects of CTE.
- Manage both local and federal funds for CTE initiatives.
- Approve and integrate CTE plans within the broader education system.
- Support the preparation and certification of CTE subject matter teachers.
- Certify payments under federal CTE-related acts using allocated funds.
- Conduct and support research in Career and Technical Education.
- Establish and maintain CTE schools; determine teacher qualifications, salaries, and appointments.
- Coordinate with other territorial programs to ensure articulation and alignment.
- Fulfill all requirements to secure federal CTE funding for the Territory.
- Develop and issue rules and regulations for effective program administration.
- Prepare and submit an annual budget and report to the Legislature.

Mission Statement:

The mission of the Virgin Islands Board of Career and Technical Education is to provide educational leadership that equips the people of the Virgin Islands—particularly its youth—to compete successfully in the global workforce.

CTE AT A GLANCE

The goal of the Virgin Islands Career and Technical Education Board is to prepare students to meet the evolving demands of economic development within the local community. This preparation also ensures they are equipped to succeed in a global economy. This entails actively engaging in key project such as the following initiatives:

- **Implementing New Technology** – Integrating modern tools and resources to enhance instruction and student learning.
- **Instructor Certification and Professional Development** – Supporting educators through ongoing training and credentialing.
- **Interagency Collaboration** – Partnering with local and federal agencies to strengthen CTE programs and expand opportunities for students.

FUND FLOW ANALYSIS

The Board's Fiscal Year 2025 fund flow analysis outlines the CTE'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 as of June 7, 2025	Expended	Balance	Remarks
CTE	General	\$689,681	\$370,216	\$289,752	\$266,841	\$422,840	\$319,465 not allotted/ \$80,464 obligated but not spent

Exhibit I

FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$689,681** for Fiscal Year 2026. **Exhibit II** presents a three-year financial summary for the Virgin Islands Career and Technical Education Board.

Description	FY2024 Expenditure per CTE	FY 2025 Revised Budget Per OMB	FY 2025 Expenditure per Act No. 8891	FY2026 Recommended	Variance	% Chg
Appropriated Funds:						
General Fund						
Personnel Services	\$ 244,445	\$ 279,667	\$ -	\$ 289,667	\$ 289,667	-
Fringe Benefits	119,481	134,818	-	140,371	140,371	-
Supplies	41,256	39,000	-	6,000	6,000	-
Other Services & Charges	166,691	162,201	-	249,743	249,743	-
Utilities	2,785	-	-	3,400	3,400	-
Capital Outlays	-	-	-	500	500	-
<i>Lump Sum</i>			634,681			
Miscellaneous	1,000	-	-	-	-	-
M4060 Albert Ragster Scholarship	35,000	35,000	35,000		(35,000)	(100%)
M40601 James A. Petersen Scholarship	20,000	20,000	20,000		(20,000)	(100%)
Total General Fund	\$ 630,658	\$ 670,686	\$ 689,681	\$ 689,681	\$ -	0%

Exhibit II

Act No. 8891 does not provide a line-item breakdown of the budget. Additionally, the total for the General Fund is not accurately reflected in the initial figures provided.

- The revised budget as presented in the Executive Budget does not reflect what was appropriated to the Board in Act 8891.

- FY2025 **calculated inaccurately as \$685,686**, versus **\$670,686** reflecting a \$15,000 difference.
- FY2024 as calculated on the Executive Budget neglects to reflect the inclusion of the Miscellaneous portion of the budget.
- The Board has not received funding to facilitate scholarships for FY2025.

PERSONNEL SERVICES

The Governor has recommended a General Fund appropriation of **\$313,917** for Fiscal Year 2026. This represents a **\$7,638 increase**, or approximately **2%**, over the FY 2025 appropriation of **\$306,279**. A detailed directory of the Virgin Islands Career and Technical Education Board's personnel can be found in **Appendix I**.

CTE			Position Classification					
Fiscal Year 2026			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	5.00	\$313,917	1.00	\$85,000	4.00	\$ 228,917		-
Grand Total	5.00	\$ 313,917	1.00	\$85,000	4.00	\$ 228,917		-

Exhibit III

CTE			Position Classification					
Fiscal Year 2025			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2025 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	5.00	\$306,279	1.00	\$85,000	4.00	\$ 221,279		-
Grand Total	5.00	\$ 306,279	1.00	\$85,000	4.00	\$ 221,279		-

Exhibit IV

The personnel costs for the Virgin Islands Career and Technical Education Board will cover five positions, 100% of which is funded by the General Fund. Currently, there is one vacant position. Every two consecutive years, employees are granted a **9.5%** raise from **\$50,926** to **\$53,472**. Salaries will remain the same for FY2026.

Budgeted at \$68,500 annually, the *Program Grant Monitor position* operates on a six-month schedule to maximize the budget effectively.

OTHER SERVICES & CHARGES

*The Governor has recommended an appropriation of \$249,743 under the “Other Services and Charges” line item. **Exhibit V** provides a comparative analysis of expenditures for FY2024 and FY2025 through April 2025, along with the Board’s request for FY2026. Within the “Other” subcategory, CTE has requested **\$600,000, reflecting an increase of \$505,997 over the Governor’s recommendation; representing a 202% variance.***

Other Services	FY2024 Expenditure per CTE	FY 2025 Expenditure per Act 8916	FY2026 CTE’s Request
Professional Services	\$ 0	\$ 10,570	\$ 25,740
Communications	11,454	1,093	12,500
Travel	27,277	20,143	30,000
Transportation- Not Travel	1,154	154	-
Advertising and Promotion	6,661	595	2,500
Printing and Binding	70	0	-
Insurance	14,069	0	12,500
Repairs & Maintenance	14,403	6,592	
Rental of Land & Building	46,620	46,620	64,500
Rental of Machines & Equipment	0	0	-
Training	17,000	0	8,000
Security	0	0	
All Other	15,667	11,367	600,000
Total Other Services	\$ 154,375	\$ 97,134	\$ 755,740

Exhibit V

ALL OTHER SUB-CATEGORY

Noted under the “All Other” sub-category, the amount of **\$600,000** is being requested by CTE to establish a dedicated fund to support the Journeyman Program. Named in honor of Ms. Lena Schulerbrandt, a longtime educator and board member of CTE, the fund is intended to compensate part-time professionals—non-government employees—to provide specialized instruction. This initiative supports the Board’s efforts to address instructional gaps by supplementing the workforce with skilled, non-traditional educators.

The fund also supports student participation in programs such as FBLA, Tuskegee Airmen, and similar enrichment opportunities, with the goal of increasing access to scholarships and career development. Assisting students with membership dues, certifications, travel, and inclusion in off-island competitions.

Additionally, this effort aims to position the Virgin Islands as a separate chapter within WorldSkills, typically administered through the U.S., thereby expanding global skill-building opportunities.

LEASES /RENTAL

FY 2026 CTE Leases are as follows.

Lessor	Location	Sq. Ft.	Annual Rent	Period
St. Thomas Properties LLC	Nisky Center, Upper Suite 210	680	\$2,672	May 1, 2024 - April 30, 2029
Center Island LLC	Castle Coakly Prof Bldg, Upper Suite 3	1,200	\$1,710	March 1, 2025 - February 28, 2027
	TOTAL		\$ 4,382	

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS

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

Vendor Name	Purpose	FY 2025 Amount	FY 2026 Amount
ABC Sales & Service	Cleaning	\$ 6,360	\$ 6,360
Real Tech Exterminating	Exterminating	\$ 480	\$ \$480
CTE Board Members	Administration	\$ 9,750	\$ -
		\$ 16,590	\$ 6,840

Exhibit VII

VEHICLE

The Virgin Islands Career and Technical Education Board has a total of 2 vehicles, one in each district. *Exhibit VIII* displays the CTE's vehicle listing. The gasoline charges for both districts are **\$2,600** and maintenance charges are **\$456**.

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Office	Plate
2019	Ford	Escape	Administration	Local	Own	Good	STT/STJ	CTEB-2
2019	Ford	Escape	Administration	Local	Own	Good	STT	CTEB-1
TOTAL = 2								

Exhibit VIII

FEDERAL GRANTS

The Virgin Islands Career and Technical Board currently does not receive or manage Federal Funds.

GRANT FLOW ANALYSIS

The Board has not received any grant funding for Fiscal Year 2025. A fund flow analysis outlining funding received and disbursed during Fiscal Year 2024 can be viewed in ***Exhibit IX***.

Grant	Fund Source	Appropriation	Allotted	Obligated	Expended	Balance	Remarks
James A. Petersen Scholarship	VI Government Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$0	All funds expended to date
Albert Ragster Scholarship	VI Government Fund	\$35,000	\$30,650	\$30,650	\$30,650	\$4,350	\$4,350 remains unallotted

Exhibit IX

Exhibit X outlines the scholarships ***awaiting approval*** and the release of funds from the Department of Finance.

Scholarship Recipients (<i>Pending Approval from DOF</i>)			
James A. Petersen Scholarship		Albert Ragster Scholarship	
Fayshia Donelly	\$7,800	Ameer Norman	\$5,300
Keanna Alphonse	\$7,800	Adrian Mercedes	\$5,300
N’Kosi Benjamin	\$4,400	Cylus Gordon	\$4,500
		Jared Brown	\$4,800
		Mi’Kaylah Thomas	\$5,300
		Makari Matthew	\$5,300
		Kimonie Peets	\$4,500
Total: \$20,000		Total: \$35,000	

Exhibit X

OUTSTANDING VENDOR PAYMENTS

Exhibit XI provides a list of all outstanding vendor payments as of April 2025.

Vendor	Type of Service	Amount	Terms
Property & Procurement		\$ 800	Pending
V.I. Custom Apparel LLC.		105	Pending
Jolly STX Printing	Printing & Binding	177	Pending
Global Tours	Travel	1,600	Pending
Global Tours	Travel	1,600	Pending
Global Tours	Travel	1,600	Pending
Viya	Communication	547	Pending
Viya	Communication	531	Pending
Property & Procurement		700	Pending
Real Tech. Exterminating	Exterminating	40	Pending

Vendor	Type of Service	Amount	Terms
Real Tech. Exterminating	Exterminating	40	Pending
Real Tech. Exterminating	Exterminating	40	Pending
Hawkes, Jenny Lee	Stipend for Board Members	75	Pending
Hawkes, Jenny Lee	Stipend for Board Members	75	Pending
Francois, Michael T.	Stipend for Board Members	75	Pending
Francois, Michael T.	Stipend for Board Members	75	Pending
Murphy, Jo	Stipend for Board Members	75	Pending
Murphy, Jo	Stipend for Board Members	75	Pending
Magras, Suzanne	Stipend for Board Members	75	Pending
Magras, Suzanne	Stipend for Board Members	75	Pending
Magras, Suzanne	Stipend for Board Members	75	Pending
Magras, Suzanne	Stipend for Board Members	75	Pending
St. Thomas Properties	Rent for STT office	2,672	Pending
St. Thomas Properties	Rent for STT office	2,672	Pending
ABC Sales and Services	Cleaning for STT office	530	Pending
ABC Sales and Services	Cleaning for STT office	530	Pending
ABC Sales and Services	Cleaning for STT office	530	Pending
Center Island	Rent for STX office	2,185	Pending
Center Island	Rent for STX office	2,185	Pending
Total		\$ 19,303	

Exhibit XI

SUMMARY

The Virgin Islands Career and Technical Education Board Fiscal Year 2026 Governor's Recommendation Budget is as follows:

\$289,667	Personnel Services
140,371	Fringe
6,000	Supplies
249,743	Other Services & Charges
3,400	Utilities
500	Capital Projects
\$689,681	FY 2026 Recommended Budget

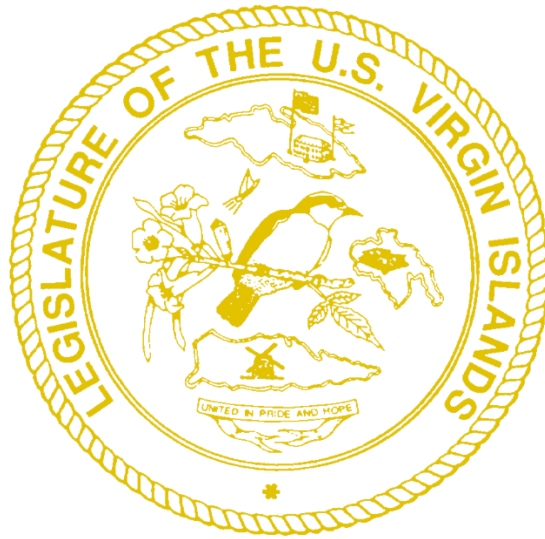


Theodora Philip, DBA
Post Auditor

APPENDIX I

PERSONNEL LISTING

Position Name	FY 2025 Salary		FY 2026 Salary		Status	VARIANCE
430 V. I. CAREER AND TECHNICAL EDUCATION BOARD						
UNCLASSIFIED						
EXCUTIVE DIRECTOR	\$ 85,000		\$ 85,000		FILLED	-
SUB-TOTAL	\$ 85,000	1.00	\$ 85,000	1.00		-
CLASSIFIED						
ADMINISTRATIVE ASSISTANT	\$ 53,472		\$ 53,472		FILLED	-
ADMINISTRATIVE ASSISTANT	\$ 53,472		\$ 53,472		FILLED	-
ADMINISTRATIVE ASSISTANT	\$ 53,472		\$ 53,472		FILLED	-
PROGRAM/GRANTS MONITOR	\$ 68,500		\$ 68,500		VACANT	-
SUB-TOTAL	\$ 228,916	4.00	\$ 228,916	4.00		
430 FUND 0100 TOTAL	\$ 313,916	5.00	\$ 313,916	5.00		-



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