

COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE  
36<sup>TH</sup> LEGISLATURE OF THE VIRGIN ISLANDS

# POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Virgin Islands  
Department of Labor

June 26, 2025



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE  
36<sup>TH</sup> LEGISLATURE OF THE VIRGIN ISLANDS

# POST AUDIT DIVISION

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## **TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE NUMBER</b>
<b>DEPARTMENT OVERVIEW</b>	<b>2</b>
<b>VI DEPARTMENT OF LABOR AT A GLANCE</b>	<b>3</b>
<b>FUND FLOW ANALYSIS</b>	<b>4</b>
<b>FISCAL YEAR 2026 BUDGET SUMMARY</b>	<b>5-6</b>
<b>EXPENDITURES</b>	<b>6-7</b>
<b>PERSONNEL SERVICES</b>	<b>8</b>
<b>OTHER SERVICES &amp; CHARGES</b>	<b>9-10</b>
<b>LEASED PROPERTIES</b>	<b>11</b>
<b>PROFESSIONAL SERVICES CONTRACTS</b>	<b>11</b>
<b>FEDERAL GRANTS</b>	<b>12</b>
<b>VEHICLE LISTING</b>	<b>13</b>
<b>OUTSTANDING OBLIGATIONS</b>	<b>13</b>
<b>SUMMARY</b>	<b>14</b>
<b>APPENDIX I. PERSONNEL LISTING</b>	<b>15-20</b>

## **DEPARTMENT'S OVERVIEW**

The Virgin Islands Department of Labor (VIDOL) receives its authority pursuant to Titles 3, 24, 27 and 29 of the Virgin Islands Code, the Workforce Investment Act of 1998, the Occupational Safety and Health Act (OSHA) of 1970 and other federal laws which require the development of an administrative structure to govern and enforce fair labor standards. These laws are designed to protect the people of the Virgin Islands from any threats to health, ethical values and general welfare. VIDOL is a “service-oriented,” “regulatory,” and “social” organization.

Executive Order 309-1989 defines the organizational structure of VIDOL and requires the following divisions/units:

- Division of Occupational Safety and Health (OSHA);
- Employment Service/Research(ESR);
- Apprentice Training (AT);
- Youth Employment (YE);
- Workforce Development Board (WDB);
- Workforce Investment Act (WIA);
- One Stop Workforce Information Grant(WIG)
- Division of Workers’ Compensation (DWC);
- Division of Labor Relations (DLR);
- Bureau of Labor Statistics (BLS);
- Division of Business & Administrative (BA);
- Hearings and Appeals Unit (HA);
- Planning, Research and Monitoring (PRM);
- Non-Operational Miscellaneous (NOM)
- Division of WIOA DOL Formula Grant (WIOAFG); and
- Division of Unemployment Insurance (UI).

## **MISSION STATEMENT**

The Virgin Islands Department of Labor mission “*is to administer a system of effective programs and services designed to develop, protect and maintain a viable workforce.*”

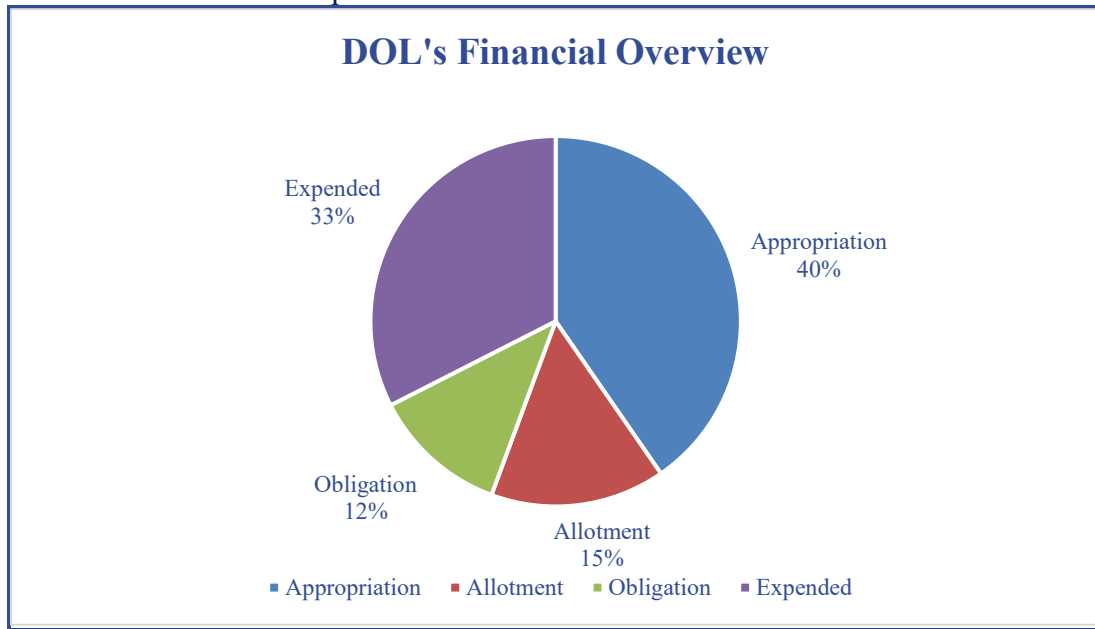
## VIDOL AT A GLANCE

The Virgin Islands Department of Labor was initially appropriated **\$11,994,698** for Fiscal Year 2025 under Act No. 8916. The budget ceiling was subsequently revised downward to **\$11,753,867** by the Office of Management and Budget (OMB). No additional appropriations have been allocated to the Department for Fiscal Year 2025.

During the FY 2025 budget hearing, VIDOL's Commissioner indicated that the Youth and Apprenticeship programs are subsets of Workforce Development, and the staff is funded with Federal grants and General Fund monies. *Post Audit was unsuccessful in receiving an update on services and activities being planned under this initiative.*

The Department of Labor received a revised budget of **\$11,753,867** for Fiscal Year 2025. Of this amount, **\$4,442,425 (approximately 38%)** has been allotted. Obligations and expenditures total **\$3,456,298**, representing **78%** of the funds allotted and **29%** of the total appropriation. The Department has a remaining balance to be expended of **\$8,297,569; \$7,311,442 or 62%** of which has yet to be allotted. The expenditure data indicates that all obligated funds have been fully expended, reflecting efficient utilization of current allotments, though the majority of appropriated funds from the General Fund remain unallocated.

The chart below illustrates the Department of Labor's steady progression from funding authorization to actual expenditures.



## FUND FLOW ANALYSIS

The Department's Fiscal Year 2025 fund flow analysis outlines the VIDOL's budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through June 22, 2025. This analysis can be viewed as *Exhibit I*

Dept.	Fund Source	Appropriation	Allotted as of June 22, 2025	Obligated	Expended as of June 22, 2025	Balance	Remarks
VIDOL	General	\$11,753,867	\$4,442,425	\$3,456,298	\$3,456,298	\$8,297,569	<b>\$7.3M unallotted</b>

*Exhibit I*

As of the current review, Post Audit's Fund Flow Analysis of the department's General Fund indicates that DOL has an unallotted balance of **\$7,311,442**, however, the Office of Management and Budget reported a lower figure of **\$6,909,356.44**, representing a difference of **\$667,254**.

The DOL's original FY 2025 appropriation was reduced by \$240,831 to account for the Single Payer Utility Transfer. In addition, Post Audit discovered **three unexplained deductions of \$222,418 totaling \$667,254** (9%) of the unallotted funds. The deduction was applied to Government Insurance Fund, Summer Youth Employment and the Unemployment Interest Insurance Contributions respectively. See *Exhibit II*.

- GIF Operating Expenses Personnel & Fringe Benefits  
(Appropriated-\$1,888,316, Unallotted-\$1,665,000)  
\$1,888,316-1,665,898=\$222,418
- Summer Youth Employment  
(Appropriated-\$876,922, Unallotted-\$654,504)  
\$876,922-\$654,504=\$222,418
- UI Insurance Contributions  
(Appropriated-\$500,000, Unallotted-\$277,582)  
\$500,000-277,582=\$222,418

Virgin Islands Department of Labor	Legislative Appropriation Act No. 8916	FY 2025 Single Payer Transfer	FY 2025 Salary Increases	FY 2025 Revised Ceiling/Appro.	Total Allotment to Date	Total Unallotted to Date
Personnel	\$2,814,961			\$2,814,961	\$1,712,425	\$1,102,536
Fringe Benefits	\$1,303,752			\$1,303,752	\$793,111	\$510,641
Funding For Existing Vacant Positions - Personnel	\$254,583			\$254,583	\$154,871	\$99,712
Funding For Existing Vacant Positions - Fringe Benefits	\$121,792			\$121,792	\$74,090	\$47,702
Supplies	\$400,402			\$400,402	\$243,577	\$156,825
Other Services and Charges	\$1,605,650			\$1,605,650	\$976,765	\$628,885
Utilities	\$240,831	<b>\$(240,831)</b>		\$0.00	\$0.00	<b>\$(222,418)</b>
GIF Operating Expenses – Personnel & Fringe Benefits	<b>\$1,888,316</b>			\$1,888,316	\$0.00	<b>\$1,665,898</b>
Summer Youth Employment	<b>\$876,922</b>			\$876,922	\$0.00	<b>\$654,504</b>
UI Insurance Contributions	<b>\$500,000</b>			\$500,000	\$0.00	<b>\$277,582</b>
Interest Payment Unemployment	\$1,987,489			\$1,987,489	\$0.00	\$1,987,489
<b>Total Org -370 VIDOL</b>	<b>\$11,994,698</b>	<b>\$(240,831)</b>	<b>\$0.00</b>	<b>\$11,753,867</b>	<b>\$3,954,839</b>	<b>\$6,909,356</b>

*Exhibit II*



## FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$18,229,258** for Fiscal Year 2026. **Exhibit III** provides a three-year financial summary for the Virgin Islands Department of Labor. In Fiscal Year 2025, the Department's budget ceiling was reduced by **\$240,831** due to the removal and transfer of utility costs to the Single Payer Utilities Fund, resulting in an adjusted ceiling of **\$11,753,867**.

Description	FY 2024 Actuals	FY 2025 Revised Budget	FY 2025 Budget Act 8916	FY 2026 Recommendation	Variance	% Change
<b>General Fund:</b>						
Personnel Services	\$4,143,805	\$3,920,310	\$2,814,961	\$5,317,865	\$2,502,904	88%
Fringe Benefits	1,697,950	2,372,014	1,303,752	2,966,018	1,662,266	127%
Funding For Existing Vacant Positions -PS	-	-	254,583	-	(254,583)	(100%)
Funding For Existing Vacant Positions -FB	-	-	121,792	-	(121,792)	(100%)
Supplies	443,123	472,902	400,402	472,902	72,500	18%
Other Services & Charges	4,946,518	4,131,375	1,605,650	<b>3,987,082</b>	<b>2,381,432</b>	<b>148%</b>
Utilities	-	-	240,831	240,831	-	-
Capital Projects	497,221	-	-	-	-	-
Summer Youth Employment		876,922				
<b>Subtotal</b>	<b>11,728,617</b>	<b>11,773,523</b>	<b>6,741,970</b>	<b>12,984,698</b>	<b>6,242,728</b>	<b>92%</b>
<b>Miscellaneous</b>						
Unemployment Insurance Contributions	-	500,000	500,000	600,000	100,000	20%
Interest Payment Unemployment	1,720,000	1,987,489	1,987,489	1,720,000	(267,489)	-
DOL Compliance & Reporting	391,926	9,977	-	-	-	-
Outstanding Workers Compensation	-	-	-	-	-	-
Operating Exp for VIPD OCC SAF	1,138,465	1,888,316	-	<b>2,347,639</b>	<b>2,347,639</b>	<b>100%</b>
Prior Year Workman Compensation	2,130,541	-	-	-	-	-
Summer Youth Employment		876,922	876,922	576,921	(300,001)	(34%)
<b>Subtotal</b>	<b>5,380,932</b>	<b>5,262,704</b>	<b>3,364,411</b>	<b>5,244,560</b>		<b>(6%)</b>
<b>Total General Fund</b>	<b>17,109,549</b>	<b>17,036,227</b>	<b>10,106,381</b>	<b>18,229,258</b>	<b>8,122,877</b>	<b>80%</b>
<b>Government Insurance Fund</b>						
Personnel Services	90,134	-	-	-	-	-
Fringe Benefits	44,340	-	-	-	-	-
Supplies	13,617	-	-	-	-	-
Other Services & Charges	2,631,842	-	-	-	-	-
Capital Projects	6,873	-	-	-	-	-
Miscellaneous	-	-	1,888,316	-	(1,888,316)	(100%)
<b>Total Government Insurance Fund</b>	<b>2,786,806</b>	<b>-</b>	<b>1,888,316</b>	<b>-</b>	<b>(1,888,316)</b>	<b>(100%)</b>
<b>Employment Security:</b>					-	-
Fringe Benefits	1,335	-	-	-	-	-
<b>Total Employment Security</b>	<b>1,335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Youth Transit Employment</b>						
Other	278,591	493,050	-	-	-	-
<b>Total Youth Transit Employment</b>	<b>278,591</b>	<b>493,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unemployment Insurance Penalty/ Interest:</b>						
Other	430,763	691,721	-	-	-	-
<b>Total Unemployment Insurance Penalty/ Interest</b>	<b>430,763</b>	<b>691,721</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At Risk Disadvantage Youth</b>						
Training	60,640	-	-	-	-	-

Description	FY 2024 Actuals	FY 2025 Revised Budget	FY 2025 Budget Act 8916	FY 2026 Recommendation	Variance	% Change
Advertising & Promotion	1,379	-	-	-	-	-
Transportation- Not Travel	411	-	-	-	-	-
Travel	20,332	-	-	-	-	-
Travel/ Cash Advance	24,699	-	-	-	-	-
Other Services-NOC	214,016	-	-	-	-	-
<b>Total At Risk Disadvantage</b>	<b>321,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Hotel Development Trust Fund</b>			-			
Supplies	40,310	60,000	-	-	-	-
Other Services	166,667	-	-	-	-	-
<b>Total Hotel Development Trust Fund</b>	<b>206,976</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single Payer Utility Fund</b>						
Utilities	211,350	-	-	-	-	-
<b>Total Single Payer Utilities Fund</b>	<b>211,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Funds:</b>						
Personnel Services	2,264,557	779,153	-	2,415,074	2,415,074	100%
Fringe & Benefits	1,127,836	434,371	-	1,271,877	1,271,877	100%
Supplies	589,376	123,019	-	605,052	605,052	100%
Other Services. & Charges	2,717,092	1,654,386	-	1,279,640	1,279,640	100%
Utilities	-	-	-	-	-	-
Indirect Cost	607,221	204,596	-	589,438	589,438	100%
<b>Total Federal Funds</b>	<b>7,306,082</b>	<b>3,195,525</b>	<b>-</b>	<b>6,161,081</b>	<b>6,161,081</b>	<b>100%</b>
<b>Totals</b>	<b>\$28,652,928</b>	<b>\$21,476,523</b>	<b>\$11,994,697</b>	<b>\$24,390,339</b>	<b>\$12,395,642</b>	<b>103%</b>

*Exhibit III*

**Please note that the FY 2025 Revised Budget appears to be overstated by \$876,922.** According to calculations based on the Executive Budget, the Summer Youth Employment allocation **was added twice, once under the General Fund and again in the Miscellaneous Section.**

Additionally, the departments FY 2026 recommendations include a 148% in the line item category of Other Services & Charges which can be viewed in detail in Exhibit VIII on page 9.

Further, DOL received an amount of **\$2,347,639 under the Miscellaneous Section** of the Budget. A line item labelled “Operating Exp for VIPD OCC SAF,” **coded by OMB as Operating Expense for VIPD’s Occupational Safety; however, DOL has stated that the amount is for workman’s compensation, OSHA and to supplement GIF funds.**

## **EXPENDITURES**

**Exhibit IV** displays the actual General Fund expenditures for FY 2024 as reported by VIDOL, the FY 2025 expenditures as of April 16, 2025, and the departments requested appropriation for FY 2026.

EXPENDITURES ACCORDING TO VIDOL	FISCAL PERIOD		
Line Item	FY 2024 Actuals	FY 2025 10/1/24- 3/31/25	FY 2026 VIDOL Request
<b>Personnel Services</b>			
Classified Employee Salaries	\$1,293,014	\$593,697	\$2,424,692
Unclassified Empl. Salaries	1,599,336	669,582	2,357,250
Temp/Part Time Salaries	516,926	11,819	535,923
Overtime Salaries	922	192	-
Lump Sum Payments	70,560	-	-
Night Differential Comp	-	-	-



Line Item	FY 2024 Actuals	FY 2025 10/1/24- 3/31/25	FY 2026 VIDOL Request
Fees & Compensation Noc	17,494	36,198	-
Holiday Pay	226,499	163,243	-
All Other:			-
Sick Pay	126,486	58,037	
Accrued Leave Pay	184,247	129,738	
Administrative Leave Pay	101,981	71,316	
Funeral	4,881	2,238	
Jury Services	1,459	837	
<b>Sub-Total</b>	<b>4,143,807</b>	<b>1,736,896</b>	<b>5,317,865</b>
<b>Fringe Benefits</b>			
Employer Contr. Retirement	743,888	350,599	1,017,960
F.I.C.A.	256,592	106,661	329,430
Medicare	59,968	25,138	77,043
Health Insurance Premium	627,367	314,111	935,771
Workers Comp. Premiums	10,134	9,842	5,814
All Other-Unemployment Insurance Contribution	-	-	600,000
<b>Sub-Total</b>	<b>1,697,950</b>	<b>806,352</b>	<b>2,966,018</b>
<b>Supplies</b>			
Office Supplies	4,102	9,968	69,100
Operating Supplies	74,419	4,509	87,000
Small Tools/Minor Equipment	201,776	10,965	68,500
All Other:			
Vehicle Supplies	21,342	4,572	5,000
Repair & Maintenance Supplies	6,220	10,779	7,000
Food & Catering	27,352	231	32,500
Professional Ref Books & Periodicals	11,357	3,720	-
Data Processing Software	47,871	4,435	173,802
Clothing & Cloth Material	48,682	-	30,000
<b>Sub-Total</b>	<b>443,122</b>	<b>49,178</b>	<b>472,902</b>
<b>Other Services &amp; Charges</b>			
Professional Services	94,172	46,919	953,973
Communication	49,059	39,147	128,368
Travel	86,437	39,366	241,760
Transportation - Not Travel	35,972	464	12,000
Advertising And Promotion	62,023	5,480	185,000
Printing And Binding	928	2,160	3,000
Repairs And Maintenance	124,189	19,796	50,000
Rental- Land/Building	381,239	143,940	288,941
Rental - Machines/ Equipment	6,593	5,076	9,600
Training	1,780	-	182,500
Security	43,700	18,912	76,740
All Other:			
Automotive Repair & Maintenance	5,931	1,136	15,000
In & Outpatient Services	2,130,541	-	-
Travel Cash Advance	15,451	8,991	3,500
Purchase Bulk Airline Tickets	69,650	18,530	61,700
Membership Dues	-	1,800	-
Other Services NOC -Interest Pay/Unemployment	2,027,750	150,400	1,775,000
<b>Sub-Total</b>	<b>5,135,417</b>	<b>502,119</b>	<b>3,987,082</b>
<b>Capital Outlays</b>			
Machinery & Equipment	497,221	-	-
<b>Sub-Total</b>	<b>497,221</b>	<b>-</b>	<b>-</b>
<b>Utility Services</b>			
Electricity	-	-	240,000
Water	-	-	831
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>240,831</b>
<b>Total Expenses</b>	<b>\$11,917,516</b>	<b>\$3,094,546</b>	<b>\$12,984,698</b>

Exhibit IV

## PERSONNEL SERVICES

The Governor has provided General Fund recommendations allocates **\$5,317,865** for personnel services; reflecting a **\$906,620 (20%)** increase from the FY 2025 General Fund appropriation of **\$4,411,245**. An extended directory of the Department of Labor *personnel is available in Appendix I*. Additionally, total staffing increased from 70.50 in FY 2025 to 83.12 in FY 2026

Department of Labor			Position Classification					
Fiscal Year 2026			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	83.12	\$5,317,865	32.12	2,496,925	51.00	\$ 2,285,016		\$535.923
Federal Fund - 3100	47.13	2,415,074	9.63	671,180	37.50	1,743,894		-
Grand Total	130.25	\$ 7,732,939	41.75	\$3,168,105	88.50	\$ 4,028,910	\$535.923	

*Exhibit V*

Department of Labor			Position Classification				
Fiscal Year 2025			Unclassified		Classified		
Fund Name	Pos #	FY 2025 Budget	Pos #	Total	Pos #	Total	Total
General Fund – 0100	70.50	\$4,411,245	27.50	\$2,042,575	43.00	\$ 1,832,747	\$535,923
Other Fund -2200	2.00	123,725	1.00	70,000	1.00	53,725	-
Federal Fund - 3100	50.50	2,630,582	8.50	648,375	42.00	1,904,741	77,466
Grand Total	123.00	\$ 7,165,552	37.00	\$2,760,950	86.00	\$ 3,791,213	\$613,389

*Exhibit VI*

The Department of Labor’s Personnel Listing as received from the Office of Management and Budget reflects structural changes for FY 2026, including the transfer of employees previously assigned to the Government Insurance Fund Division under the Department of Finance.

Key personnel adjustments include:

- **Removal of 5 positions**, resulting in projected **cost savings of \$233,408**.
- **Creation of 19 positions**, with an estimated total cost of **\$1,158,466**.
- **7 vacant positions** maintained by the General Fund at a **cost of \$331,863**.
- **7 additional vacancies under Federal Fund 3100**, at a cost of \$336,375.

These adjustments reflect in a net increase of approximately **\$1,593,896** in projected personnel costs.

**FY 2026 Department of Labor – Personnel Activity  
Vacant Positions (Fund 100)**

Actions	Position Title	Salary
<i>General Fund</i>		
<i>Unclassified</i>	Director of Federal Grants	85,000
<i>Classified</i>	Administrative Assistant	42,553
	Accountant III	61,665
	Claims Adjuster II	36,375
	Custodial Worker/Messenger	27,584
	Program Monitor	39,343
	Unemployment Insurance Quality Control Officer	39,343
<b>TOTAL</b>		<b>\$ 331,863</b>

## **OTHER SERVICES & CHARGES**

*Exhibit VII* presents a comparative analysis of expenditures for Fiscal Year 2024, the revised budget of Fiscal Year 2025, and the Governor's recommended budget for Fiscal Year 2026 under the Other Services and Charges line item.

<b>Description</b>	<b>FY 2024 Expenditures</b>	<b>FY 2025 Revised Budget</b>	<b>FY 2026 Recommended</b>	<b>Variance</b>	<b>% Change</b>
<b>General Fund</b>					
Repair & Maintenance	\$124,189	\$50,000	\$50,000	-	-
Automotive Repairs & Maintenance	5,931	15,000	15,000	-	-
Rental of Land & Building	381,239	288,941	288,941	-	-
Rental/Machine/Equipment	6,593	9,600	9,600	-	-
Professional Services	94,172	830,777	953,973	123,196	14.82%
Security Services	43,700	76,740	76,740	-	-
Training	1,780	182,500	182,500	-	-
Communications	49,059	128,368	128,368	-	-
Advertising & Promotion	62,023	185,000	185,000	-	-
Printing & Binding	928	3,000	3,000	-	-
Transportation-Not Travel	35,972	12,000	12,000	-	-
In & Outpatient Services	2,130,541	-	-	-	-
Travel	86,437	241,760	241,760	-	-
Travel/Cash Advance	15,451	-	3,500	3,500	
Purchase Bulk Airline	69,650	65,200	61,700	(3,500)	-5.36%
Insurance	-	-	-	-	-
Other Services- NOC	1,838,851	2,042,489	1,775,000	(267,489)	-13.09%
Transfer Out General Fund					
Intra-Fund Contributions					
<b>Total General Fund</b>	<b>4,946,518</b>	<b>4,131,375</b>	<b>3,987,082</b>	<b>\$(144,293)</b>	<b>-3.49%</b>
<b>Indirect Cost</b>					
Professional Services	314,835	-	-	-	-
Travel	(2,756)	-	-	-	-
Other Services- NOC	-	298,004	-	(298,004)	-100%
<b>Total Indirect Cost</b>	<b>\$312,078</b>	<b>\$298,004</b>	<b>\$-</b>	<b>\$(298,004)</b>	<b>-100%</b>
<b>Government Insurance Fund</b>					
Rental of Land & Building	349	-	-	-	-
Professional Services	122,071	-	-	-	-
Advertising & Promotion	1,342	-	-	-	-
Transportation-Not Travel	453	-	-	-	-
In & Outpatient Services	1,568,641	-	-	-	-
Travel	13,817	-	-	-	-
Other Services- NOC	173	-	-	-	-
Sickness & Accident Workmen Comp.	900,213	-	-	-	-
Death Benefits Payments	26,696	-	-	-	-
<b>Total Government Insurance Fund</b>	<b>2,633,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Grants All Except DOE</b>					
Repair & Maintenance	41,737	-	18,000	18,000	100%
Rental of Land & Building	234,787	-	110,000	110,000	100%
Rental/Machine/Equipment	4,536	-	-	-	100%

<b>Description</b>	<b>FY 2024 Expenditures</b>	<b>FY 2025 Revised Budget</b>	<b>FY 2026 Recommended</b>	<b>Variance</b>	<b>% Change</b>
Professional Services	2,007,811	-	889,083	889,083	100%
Security Services	63,446	-	26,351	26,351	100%
Training	177,547	-	61,999	61,999	100%
Communications	50,521	-	42,500	42,500	100%
Advertising & Promotion	250	-	-	-	-
Printing & Binding	55	-	-	-	-
Transportation-Not Travel	2,048	-	-	-	-
Travel	20,703	-	89,207	89,207	100%
Travel/Cash Advance	25,642	-	27,500	27,500	100%
Purchase Bulk Airline	30,160	-	15,000	15,000	100%
Other Services- NOC	57,848	1,654,386	-	(1,654,386)	(100%)
<b>Total Federal Grants All Except DOE</b>	<b>2,717,091</b>	<b>1,654,386</b>	<b>1,279,640</b>	<b>(\$374,746)</b>	<b>(22%)</b>
<b>Unemployment Insurance Penalty/ Interest</b>					
Other	206,144	500,000		(500,000)	-100%
<b>Total Unemployment Insurance Penalty/ Interest</b>	<b>206,144</b>	<b>500,000</b>		<b>(500,000)</b>	<b>-100%</b>
<b>At Risk Disadvantage Youth</b>		-	-	-	-
Training	60,640	-	-	-	-
Advertising & Promotion	1,379	-	-	-	-
Transportation-Not Travel	411	-	-	-	-
Travel	20,332	-	-	-	-
Travel/Cash Advance	24,699	-	-	-	-
Other Services- NOC	58,141	-	-	-	-
<b>Total At Risk Disadvantage Youth</b>	<b>165,601</b>	-	-	-	-
<b>Youth Transit Employment Non- Lapsing</b>					
Other	-	88,000	-	(88,000)	-100%
<b>Total Youth Transit Employment Non- Lapsing</b>	<b>-</b>	<b>88,000</b>	<b>-</b>	<b>(88,000)</b>	<b>-100%</b>
<b>Hotel Development Trust Fund</b>					
Professional Services	166,667	-	-	-	-
<b>Total Hotel Development Trust Fund</b>	<b>166,667</b>	-	-	-	-
		-	-	-	-
<b>Total Other Services &amp; Charges</b>	<b>\$11,147,853</b>	<b>\$6,671,765</b>	<b>\$5,266,722</b>	<b>\$(1,405,043)</b>	<b>-21.05%</b>

*Exhibit VIII*

**LEASED PROPERTIES***Exhibit IX* displays VIDOL's current leases.

<b>Lessor</b>	<b>Address</b>	<b>Sq. Ft.</b>	<b>Annual Rent</b>	<b>Funding</b>	<b>Term</b>
<b>Castle Coakley Leasing Inc.</b>	P. O Box 5853, Sunny Isles, Christiansted, St. Croix,	17,936	\$431,505	Local/Federal	October 1 ,2010-September 30, 2030
<b>Prime Storage</b>	41A Barren Spot Kingshill, St. Croix	200	4,074	Local/ Federal	January 1 ,2025-December 31, 2026
<b>Prime Storage</b>	9160 Estate Thomas, St Thomas	450	9,527	Local/Federal	January 1 ,2025-December 31, 2025
<b>Storage On Site LLC</b>	6501 Red Hook Plaza	400	9,420	Penalty/Interest	February 1 ,2025-January 31, 2026
<b>Francis Properties</b>	820 Colgate Avenue, No 7B Bronx, New York 10473	17,000	250,435	Local/Federal	August 1 ,2015-July 31, 2025
<b>Totals</b>		<b>35,986</b>	<b>\$704,961</b>		

*Exhibit IX***PROFESSIONAL SERVICES CONTRACTS***Exhibit X* displays VIDOL's Professional Services Contracts.

<b>Vendor</b>	<b>Type of Service</b>	<b>Amount</b>	<b>Period</b>	<b>Funding Source</b>	<b>Funds Disbursed FY 2025</b>
Abbot API	Software	\$25,000	05/07/24-05/07/25	Federal	\$-
CESER- Cares Act	Payroll Variation	543,686	06/30/24-06/30/25	Federal	-
CESER- Cares Act	Payroll Variation	452,677	02/01/25-02/01/26	Federal	-
Equicare	Worker's Compensation Rate	50,000	08/01/24-08/01/26	Special Fund	-
Exquisite Lawn Care	Landscaping	4,800	10/01/24-09/30/25	Federal/Local	2,000
Lexis Nexis	Fraud detection	604,209	06/15/24-06/15/25	Federal/Local	44,727
Oliver Exterminating	Exterminating	2,100	10/01/24-09/30/25	Federal/Local	721
Oracle License	Web Support	20,992	02/18/25-02/17/26	Federal	-
Oracle License	Web Support	35,095	02/02/25-02/01/26	Federal	-
Prosperity Cleaning Services	Janitorial Services	48,700	11/11/25-09/30/25	Federal/Local	13,648
Policy & Research	Design Impact	49,459	06/09/24-06/09/25	Federal	8,715
Ranger American of the VI	Security Services	18.84 per hr	10/01/24-09/30/25	Federal/Local	53,767
Xperts Exterminating	Exterminating	2,160	10/01/24-09/30/25	Federal/Local	1,012
UVI RT Park	Recruitment	400,000	12/31/21-12/31/25	Special Fund	-
<b>Total</b>		<b>\$2,238,896.84</b>			<b>\$124,590</b>

*Exhibit X*

## FEDERAL GRANTS

*Exhibit XI* displays the Federal Grants received according to VIDOL.

<b>Government Entity</b>	<b><u>Grant Award</u></b>	<b><u>Grant Expenditures</u></b>	<b><u>Grant Balance</u></b>	<b><u>Start Date</u></b>	<b><u>Expiration Date</u></b>
<b>Grant Description</b>					
Occupational Employment Statistics	\$36,206.00	\$37,802.50	\$(1,596.50)	10/01/24	09/30/25
Current Employment Statistics	63,092.00	52,748.10	10,343.90	10/01/24	09/30/25
Quarterly Census Employment & Wages	90,171.00	83,389.73	6,781.27	10/01/24	09/30/25
Compensation & Working Condition	14,925.00	16,016.09	(1,091.09)	10/01/24	09/30/25
Employment Service/ State Allotment-Outlying Areas	1,324,203.00	828,836.81	495,366.19	07/01/22	09/30/25
Employment Service/ State Allotment-Outlying Areas	1,334,553.00	189,176.04	1,145,376.96	07/01/23	09/30/26
One Stop-Workforce Info Grant	83,663.00	-	83,663.00	07/01/22	09/30/25
One Stop-Workforce Info Grant	79,057.00	-	79,057.00	07/01/23	09/30/26
One Stop-Workforce Info Grant	79,061.00	-	79,061.00	07/01/24	09/30/27
Reemployment Services & Eligibility Assessment (RESEA)	498,400.00	397,843.24	100,556.76	01/01/23	09/30/25
Reemployment Services & Eligibility Assessment (RESEA)	498,400.00	5,805.43	492,594.57	01/01/24	09/30/25
Unemployment Insurance State Administration	1,772,217.00	1,770,479.18	1,737.82	10/01/22	12/31/25
Unemployment Insurance State Administration	9,145	9,145	-	04/01/20	06/30/25
Unemployment Insurance State Administration	1,491,250.00	-	1,491,250.00	04/01/23	12/31/25
Unemployment Insurance State Administration	700,301.00	65,012.00	635,289.00	04/01/20	06/30/25
Unemployment Insurance State Administration	717,846.00	354,605.79	363,240.21	10/01/20	12/31/27
Unemployment Insurance State Administration	1,684,055.00	1,624,280.06	59,779.94	10/01/23	12/31/26
Unemployment Insurance State Administration-Upgrade	10,200,000.00	-	10,200,000.00	04/01/23	09/30/28
Unemployment Insurance State Administration PUA Admin	1,346,876.00	41,342.03	1,305,533.97	04/01/20	06/30/25
Unemployment Insurance State Administration PUA Admin	100,000.00	-	100,000.00	04/01/20	06/30/25
Unemployment Insurance State Administration PUA Admin	150,000.00	83,921.19	66,078.81	04/01/20	06/30/25
Unemployment Insurance State Administration PUA Admin	1,547,600.00	868,821.98	678,778.02	04/01/20	06/30/25
Unemployment Insurance State Administration FPUC Admin	468,503.00	401,776.91	66,726.09	04/01/20	06/30/25
Unemployment Insurance State Administration PEUC Admin	271,200.00	121,200.00	150,000.00	04/01/20	06/30/25
ARPA Unemployment Integrity Grant	869,000.00	-	869,000.00	04/01/23	12/31/25
WIOA Adult Program	118,220.00	117,964.28	255.72	07/01/22	06/30/25
WIOA Adult Program	528,308.00	400,788.95	127,519.05	07/01/22	06/30/25
WIOA Youth Activities	855,877.00	101,103.38	754,773.62	04/01/23	06/30/26
WIOA Youth Activities	683,025.00	624,897.53	58,127.47	04/01/22	06/30/25
Work Opportunity Tax Credit Program	136,000.00	-	136,000.00	10/01/23	09/30/25
Foreign Labor Certification	5,000.00	-	5,000.00	10/01/23	09/30/26
Foreign Labor Certification	5,000.00	4,999.50	0.50	10/01/22	09/30/25
WIOA Dislocated Workers	343,685.00	313,148.38	30,536.62	07/01/22	06/30/2
WIOA Dislocated Workers	678,621.00	654,515.67	24,105.33	07/01/22	06/30/25
WIOA Dislocated Workers/Rapid Response	1,311,287.00	711,533.82	599,753.18	07/01/23	06/30/26
WIOA Dislocated Workers/Rapid Response	949,117.00	52,029.43	897,087.57	07/01/24	06/30/27
Occupational Safety and Health State Program	128,000.00	52,276.61	75,723.39	10/01/24	09/30/25
Dislocated Veterans Outreach Program	115,000.00	80,355.00	34,645.00	10/01/23	12/31/25
<b>Totals</b>	<b>\$31,28,860.00</b>	<b>\$10,065,805.50</b>	<b>\$21,221,054.37</b>		

*Exhibit XI*



### VEHICLE LISTING

The Department of Labor has a total of thirteen **(13) vehicles** (7 in STT/STJ district, and 6 in STX district). *Exhibit XII* displays the entire vehicle listing. The gasoline charges for both districts total **\$11,487**(STT-\$3,756,STX-\$7,731), while **maintenance charges** amount to **\$3,357**.

License Plate No.	Year	Make	Model	Division	Funding	Condition	Office
DL-4	2019	Chevy	Equinox	VIDOL Pool	Local	Good	STT
DL-8	2020	Chevy	Express Van	WFD	Local	Good	STT
DL-6	2017	Chevy	Equinox	Unemployment Insurance	Federal	Good	STT
DL-10	2012	Chevy	Colorado	OSHA	Federal	Good	STT
DL-2	2019	Chevy	Equinox	OTC	Local	Good	STT
DL-14	2019	Chevy	Equinox	VIDOL Pool	Local	Good	STT
DL-12	2023	Chevy	Wrangler	VIDOL Pool	Local	New	STT
DL-1	2017	Chevy	Traverse	OTC	Local	New	STX
DL-11	2019	Chevy	Equinox	VIDOL Pool	Local	Good	STX
DL-3	2019	Chevy	Equinox	VIDOL Pool	Local	Good	STX
DL-5	2012	Chevy	Colorado	OSHA	Federal	Good	STX
DL-17	2023	Chevy	Wrangler	VIDOL Pool	Federal	New	STX
DL-21	2020	Chevy	Equinox	VIDOL Pool	Federal	Good	STX

*Exhibit XII*

### OUTSTANDING OBLIGATIONS

*Exhibit XIII* displays a listing of the VIDOL outstanding obligations. The VIDOL's reason for outstanding balances is pending check, pending DOF approval and IDC Vendor pending.

Name of Vendor	Amount	Name of Vendor	Amount
Advance Auto Parts (Pending Check)	\$263	Gary Molloy Parts (Pending Check)	683
Jacqueline Allen (Pending Check)	164	Oliver Exterminating (Pending Check)	249
Anything in a Basket (Pending Check)	300	On Hold Concepts (Pending Check)	4
Eduardo Carmona (Pending Check)	434	Open Link PR (Pending Check)	18,860
Castle Coakley (Pending Check)	68,975	Sandra Picchierrie (Pending Check)	70
Caribbean Computer (Pending DOF Approval)	6,579	Postmaster (Pending Check)	840
Winston Charles (Pending Check)	250	Prop & Procurement (Pending Check)	545
Chrysler Dodge Jeep (Pending DOF Approval)	1,049	Prosperity Enterprises (Pending Check)	3,643
Comfort Cooling Inc Parts (Pending Check)	1,576	Ranger American of VI, (Pending Check)	4,280
David Delago (Pending Check)	68	Seaborne Airlines(Pending Check)	9,030
DHS US Citizenship (Pending DOF Approval)	131	The Palms of STX (Pending DOF Approval)	1,563
Discount Travel Inc (Pending Check)	5,604	Universal Business Supply (Pending Check)	10,578
Division of Personnel (Pending Check)	890	VIYA (Pending Check)	3,132
Emerald Beach Resort (Pending Check)	10,000	WTJX(Pending Check)	3,840
Exquisite Lawn Care (Pending Check)	146	VP Awards & Eng. (Pending Check)	185
Glass 2000 (Pending Check)	550	Arbor E&T EQUUS (IDC Vendor Pending)	117,364
Global Tours (Pending DOF Approval)	1,600		
Charlene Hodge (Pending DOF Approval)	225		
Clayton Laurent, Jr. (Pending DOF Approval)	99		
Lexis Nexis (Pending DOF Approval)	2,236		
Mobile Auto-Glass Plus Inc	750	<b>Total</b>	<b>\$276,754</b>

*Exhibit XIII*

## SUMMARY

The Virgin Islands Department of Labor (VIDOL) FY 2026 Governor's recommended budget is as follows:

\$12,984,698	Governor's General Fund Recommendation
5,244,560	Miscellaneous Section
<b>18,229,258</b>	<b>Total Governor's Recommendation</b>
	<b>Other Fund</b>
6,161,081	Federal Funds
<b>6,161,081</b>	<b>Total Other Fund</b>
<b>\$24,390,339</b>	<b>FY 2026 Total Operating Budget</b>



Theodora Philip, DBA  
Post Auditor

# APPENDIX I

## PERSONNEL LISTING

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE	FTE
FUND 100		FY 2025		FY 2026	FY 26-FY 25	
<b>UNCLASSIFIED</b>						
ADMINISTRATIVE LAW JUDGE	FILLED	\$65,000	1.00	\$72,000	\$7,000	1.00
CHIEF ADMINISTRATIVE LAW JUDGE	FILLED	72,000	1.00	85,000	13,000	1.00
ASST DIRECTOR WORKERS COMPENSATION	FILLED	70,000	1.00	70,000	-	1.00
ASST DIRECTOR WORKERS COMPENSATION	FILLED	-	-	90,000	90,000	1.00
NETWORK SYSTEM ADMINISTRATOR	FILLED	65,000	1.00	65,000	-	1.00
ASST DIRECTOR OCCUP SAFETY & HEALTH	FILLED	-	-	70,000	70,000	1.00
DIRECTOR UNEMPLOYMENT INSURANCE	FILLED	-	-	73,950	73,950	0.87
ASST DIRECTOR UNEMPLOYMENT INSURANCE	FILLED	-	-	80,000	80,000	1.00
DIRECTOR MAINTENANCE	FILLED	72,000	1.00	72,000	-	1.00
DIRECTOR LABOR RELATIONS	FILLED	80,000	1.00	80,000	-	1.00
DIRECTOR WORKER COMPENSATION	FILLED	83,000	1.00	93,000	10,000	1.00
CHIEF BPC OFFICER	FILLED	-	-	53,725	53,725	1.00
ASSISTANT COMMISSIONER	FILLED	103,000	1.00	103,000	-	1.00
PUBLIC INFORMATION OFFICER	FILLED	60,000	1.00	60,000	-	1.00
DIRECTOR INFORMATION TECHNOLOGY	FILLED	80,000	1.00	87,000	7,000	1.00
DIRECTOR HUMAN SERVICES	FILLED	80,000	1.00	80,000	-	1.00
EXECUTIVE ASSISTANT	FILLED	56,000	1.00	56,000	-	1.00
SENIOR COMPLIANCE OFFICER	FILLED	65,000	1.00	70,000	5,000	1.00
ASST COMMISIONER/LEGAL COUNSEL	FILLED	110,000	1.00	110,000	-	1.00
EXECUTIVE SECRETARY	FILLED	62,000	1.00	62,000	-	1.00
CHIEF COMPLIANCE OFFICER	FILLED	75,000	1.00	75,000	-	1.00
DIRECTOR BUSINESS ADMINISTRATION	FILLED	98,700	1.00	96,000	(2,700)	1.00
COMMISSIONER	FILLED	125,000	1.00	125,000	-	1.00
DIRECTOR OF FEDERAL GRANTS	FILLED	85,000	1.00	-	(85,000)	-
CONTRACT ADMIN/RESEARCHER	FILLED	80,000	1.00	85,000	5,000	1.00
DIRECTOR OF YOUTH APPRENTICESHIP	FILLED	80,000	1.00	80,000	-	1.00
CHIEF PLANNER & MONITORING	FILLED	65,000	1.00	65,000	-	1.00
FACILITIES MAINTENANCE MANAGER	FILLED	60,000	1.00	60,000	-	1.00
SPECIAL PROJECT COORDINATOR	FILLED	60,000	1.00	65,000	5,000	1.00
UNEMPLOYMENT INS PROG COORDINATOR	FILLED	60,000	1.00	-	(60,000)	-
PROCUREMENT ANALYST	FILLED	45,000	1.00	45,000	-	1.00
YOUTH AND APPRENTICE COORDINATOR	FILLED	-	-	37,500	37,500	0.50
<b>SUBTOTAL</b>		<b>1,956,700</b>	<b>26.00</b>	<b>2,266,175</b>	<b>309,475</b>	<b>29.37</b>
<b>UNCLASSIFIED</b>						
<b>DIRECTOR OF FEDERAL GRANTS</b>	<b>VACANT</b>	<b>-</b>	<b>-</b>	<b>72,000</b>	<b>-</b>	<b>1.00</b>
<b>TERRITORIAL PROJECT COORDINATOR</b>	<b>VACANT</b>	<b>15,875.00</b>	<b>0.5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ASSISTANT DIRECTOR OCCUPATIONAL SAFETY OFFICER</b>	<b>VACANT</b>	<b>70,000.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL</b>		<b>85,875.00</b>	<b>1.50</b>	<b>72,000</b>	<b>-</b>	<b>1.00</b>

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE	FTE
FUND 100		FY 2025		FY 2026	FY 26-FY 25	
<b>UNCLASSIFIED</b>						
<b>DIRECTOR BUREAU LABOR STATISTICS</b>	<b>NEW</b>	-	-	<b>95,000</b>	-	<b>1.00</b>
<b>ASST DIRECTOR BUSINESS ADMINISTRATION</b>	<b>NEW</b>	-	-	<b>63,750</b>	-	<b>0.75</b>
<b>SUBTOTAL</b>		-	-	<b>158,750</b>	-	<b>1.75</b>
<b>CLASSIFIED</b>						
ADJUDICATOR	FILLED	42,553	1.00	42,553	-	1.00
ADMINISTRATIVE ASSISTANT SUPERVISOR	FILLED	-	-	58,109	58,109	1.00
ADMINISTRATIVE ASSISTANT SUPERVISOR	FILLED	-	-	58,109	58,109	1.00
ADMINISTRATIVE OFFICER I	FILLED	34,287	1.00	34,287	-	1.00
ADMINISTRATIVE OFFICER II	FILLED	36,375	1.00	36,375	-	1.00
ADMINISTRATIVE OFFICER II	FILLED	36,375	1.00	-	(36,375)	-
CLAIMS ADJUSTER I	FILLED	34,287	1.00	34,287	-	1.00
CLAIMS ADJUSTER I	FILLED	34,287	1.00	34,287	-	1.00
CLAIMS ADJUSTER I	FILLED	34,287	1.00	34,287	-	1.00
CLAIMS ADJUSTER I	FILLED	34,287	1.00	34,287	-	1.00
CLAIMS ADJUSTER II	FILLED	36,375	1.00	36,375	-	1.00
CLAIMS ADJUSTER II	FILLED	36,375	1.00	36,375	-	1.00
CLAIMS ADJUSTER II	FILLED	36,375	1.00	36,375	-	1.00
CLAIMS AUDITOR	FILLED	42,553	1.00	42,553	-	1.00
CLAIMS AUDITOR	FILLED	42,553	1.00	42,553	-	1.00
JOB DEVELOPER	FILLED	40,940	1.00	40,940	-	1.00
EMPLOYMENT SVS INTERVIEWER I	FILLED	33,288	1.00	33,288	-	1.00
ADMINISTRATIVE SUPERVISOR	FILLED	42,553	1.00	42,553	-	1.00
ADMINISTRATIVE ASSISTANT	FILLED	42,553	1.00	-	(42,553)	-
ADMINISTRATIVE ASSISTANT	FILLED	44,281	1.00	-	(44,281)	-
FRAUD INVESTIGATOR	FILLED	-	-	50,683	50,683	1.00
FRAUD INVESTIGATOR	FILLED	-	-	50,683	50,683	1.00
HUMAN RESOURCES ASSISTANT	FILLED	-	-	46,412	46,412	1.00
HUMAN RESOURCES GENERALIST	FILLED	50,683	1.00	53,217	2,534	1.00
OFFICE MANAGER	FILLED	-	-	54,778	54,778	1.00
OFFICE MANAGER	FILLED	-	-	54,778	54,778	1.00
PAYROLL SUPERVISOR	FILLED	50,645	1.00	50,645	-	1.00
PERSONNEL RELATIONS ADMINISTRATOR	FILLED	-	-	55,347	55,347	1.00
ACCOUNTANT III	FILLED	61,665	1.00	-	(61,665)	-
ACCOUNTANT III	FILLED	56,969	1.00	56,969	-	1.00
LABOR RELATION SPECIALIST	FILLED	59,248	1.00	59,248	-	1.00
LABOR RELATION SPECIALIST	FILLED	60,433	1.00	-	(60,433)	-
LABOR RELATION SPECIALIST	FILLED	-	-	59,248	59,248	1.00
RECEPTIONIST	FILLED	28,991	1.00	28,991	-	1.00
RECEPTIONIST	FILLED	27,859	1.00	27,859	-	1.00
ACCOUNTANT II	FILLED	44,724	1.00	44,724	-	1.00
CUSTODIAL WORKER / MESSENGER	FILLED	27,584	1.00	27,584	-	1.00
SYSTEM ANALYST I	FILLED	48,355	1.00	48,355	-	1.00
DATA ENTRY OPERATOR II	FILLED	32,319	1.00	-	(32,319)	-
UNEMPLOYMENT INS REVENUE OFFICER	FILLED	42,553	1.00	42,553	-	1.00

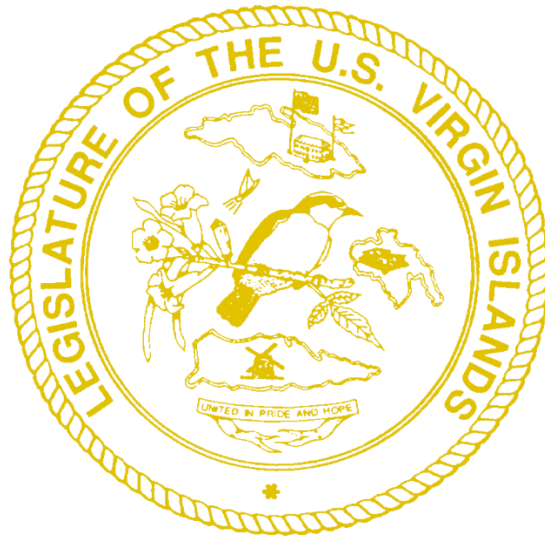
POSITION TITLE	STATUS	SALARY FY 2025	FTE	SALARY FY 2026	VARIANCE FY 26-FY 25	FTE
<b>FUND 100</b>		<b>FY 2025</b>		<b>FY 2026</b>		
<b>CLASSIFIED</b>						
UNEMPLOYMENT INS QUALITY CONTROL OFFICER	FILLED	39,343	1.00	-	(39,343)	-
UNEMPLOYMENT INS INTEGRITY PROG COORD	FILLED	-	-	70,000	70,000	1.00
CHIEF OF TAX	FILLED	60,433	1.00	60,433	-	1.00
FINANCIAL ANALYST	FILLED	60,433	1.00	60,433	-	1.00
UNEMPLOYMENT INSURANCE TAX AUDITOR	FILLED	55,612	1.00	58,393	2,781	1.00
OCCUPATIONAL SAFETY HEALTH TECH	FILLED	48,792	1.00	48,792	-	1.00
OCCUPATIONAL SAFETY HEALTH COMPLIANCE OFFICER	FILLED	42,553	1.00	42,553	-	1.00
OCCUPATIONAL SAFETY HEALTH INDUSTRIAL HYGIENE OFFICER	FILLED	-	-	48,792	48,792	1.00
PROGRAM MONITOR	FILLED	39,343	1.00	39,343	-	1.00
WORKER'S COMPENSATION UNDERWRITING CLERK	FILLED	-	-	37,863	37,863	1.00
WORKER'S COMPENSATION UNDERWRITING COMPLIANCE OFFICER	FILLED	-	-	40,964	40,964	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00	40,917	-	1.00
<b>SUB TOTAL</b>		<b>1,664,039</b>	<b>39.00</b>	<b>2,038,154</b>	<b>374,115</b>	<b>45.00</b>
<b>CLASSIFIED</b>						
ACCOUNTANT III	VACANT	-	-	61,665	-	1.00
ADMINISTRATIVE ASSISTANT	VACANT	-	-	42,553	-	1.00
OCCUPATIONAL SAFETY & HEALTH	VACANT	24,396	0.50	-		-
PERSONNEL RELATIONS ADMINISTRATOR	VACANT	52,719	1.00	-	-	-
CLAIMS ADJUSTER I	VACANT	34,287	1.00	-	-	-
CLAIMS ADJUSTER II	VACANT	-	-	36,375	-	1.00
CUSTODIAL WORKER/MESSENGER	VACANT	12,292	0.50	27,584	-	1.00
FRAUD INVESTIGATOR	VACANT	25,341	0.50	-		-
PROGRAM MONITOR	VACANT	19,671	0.50	39,343	-	1.00
UNEMPLOYMENT INS QUALITY CNT OFFICER	VACANT	-	-	39,343	-	1.00
<b>SUB TOTAL</b>		<b>168,707</b>	<b>4.00</b>	<b>246,863</b>	<b>-</b>	<b>6.00</b>
<b>ADJUSTMENTS</b>						
SUMMER YOUTH EMPLOYMENT		535,923		535,923		
<b>SUBTOTAL</b>		<b>535,923</b>		<b>535,923</b>		
<b>FUND 100 TOTAL</b>		<b>4,411,245</b>	<b>70.50</b>	<b>5,317,865</b>		<b>83.12</b>

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE FY 26-FY 25	FTE
<b>FUND 2022</b>						
<b><u>UNCLASSIFIED</u></b>						
ASST DIRECTOR UNEMPLOYMENT INSURANCE	FILLED	70,000	1.00	-	-	-
<b>SUB TOTAL</b>		<b>70,000</b>	<b>1.00</b>	-	-	-
<b><u>CLASSIFIED</u></b>						
CHIEF BPC OFFICER	FILLED	53,725	1.00	-	-	-
<b>SUB TOTAL</b>		<b>53,725</b>	<b>1.00</b>	-	-	-
<b>FUND 2022 TOTAL</b>		<b>123,725</b>	<b>2.00</b>	-	-	-
<b>FUND 3100</b>						
<b><u>UNCLASSIFIED</u></b>						
ASST DIRECTOR WORKFORCE DEVELOPMENT	FILLED	70,000	1.00	70,000	-	1.00
ASST DIRECTOR WORKFORCE DEVELOPMENT	FILLED	-	-	70,000	70,000	1.00
DIRECTOR OCCUPATIONAL SAFETY HEALTH ADMINISTRATOR	FILLED	80,000	1.00	80,000	-	1.00
DIRECTOR UNEMPLOYMENT INSURANCE	FILLED	-	-	11,050	11,050	0.13
DIRECTOR WORKFORCE DEVELOPMENT	FILLED	85,000	1.00	85,000	-	1.00
EXECUTIVE DIRECTOR	FILLED	95,000	1.00	95,000	-	1.00
SPECIAL ASSISTANT TO DIRECTOR	FILLED	65,500	1.00	-	(65,500)	-
DIRECTOR MANAGEMENT INFO SYSTEMS	FILLED	82,000	1.00	92,000	10,000	1.00
YOUTH AND APPRENTICESHIP COORDINATOR	FILLED	-	-	37,500	37,500	0.50
<b>SUB TOTAL</b>		<b>477,500</b>	<b>6.00</b>	<b>540,550</b>	<b>63,050</b>	<b>6.63</b>
<b><u>UNCLASSIFIED</u></b>						
<b>CASHIER III</b>	<b>VACANT</b>	-	-	<b>35,315</b>	-	<b>1.00</b>
<b>CASHIER III</b>	<b>VACANT</b>	-	-	<b>35,315</b>	-	<b>1.00</b>
<b>DIRECTOR UNEMPLOYMENT INSURANCE</b>	<b>VACANT</b>	<b>85,000</b>	<b>1.00</b>	-	-	-
<b>TERRITORIAL PROJECT COORDINATOR</b>	<b>VACANT</b>	<b>15,875</b>	<b>0.50</b>	-	-	-
<b>ASST DIRECTOR WORKFORCE DEVELOPMENT</b>	<b>VACANT</b>	<b>35,000</b>	<b>0.50</b>	-	-	-
<b>ASST DIRECTOR WORKFORCE DEVELOPMENT</b>	<b>VACANT</b>	<b>35,000</b>	<b>0.50</b>	-	-	-
<b>SUB TOTAL</b>		<b>170,875</b>	<b>2.50</b>	<b>70,630</b>	-	<b>2.00</b>
<b><u>UNCLASSIFIED</u></b>						
<b>BUSINESS SERVICE COORDINATOR</b>	<b>NEW</b>	-	-	<b>60,000</b>	-	<b>1.00</b>
<b>SUB TOTAL</b>		-	-	<b>60,000</b>	-	<b>1.00</b>
<b><u>CLASSIFIED</u></b>						
ADJUDICATOR	FILLED	42,553	1.00	42,553	-	1.00
DATA ENTRY OPERATOR II	FILLED	32,319	1.00	32,319	-	1.00



POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE FY 26-FY 25	FTE
<b>FUND 3100</b>		<b>FY 2025</b>		<b>FY 2026</b>		
<b>CLASSIFIED</b>						
UNEMPLOYMENT INS INTERVIEWER	FILLED	39,343	1.00	39,343	-	1.00
ADMINISTRATOR	FILLED	65,389	1.00	65,389	-	1.00
SENIOR PROGRAM ANALYST	FILLED	65,415	1.00	-	(65,415)	-
REVENUE COLLECTION COORDINATOR	FILLED	39,343	1.00	-	(39,343)	-
RESEARCH ANALYST SUPERVISOR	FILLED	66,697	1.00	66,697	-	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00	40,917	-	1.00
OFFICE MANAGER	FILLED	-	-	54,778	54,778	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00	40,917	-	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00	40,917	-	1.00
UNEMPLOYMENT INS INTERVIEWER	FILLED	40,535	1.00	40,535	-	1.00
DATABASE ADMINISTRATOR/ANALYST	FILLED	46,468	1.00	46,468	-	1.00
SUPERVISOR DATA ENTRY	FILLED	53,745	1.00	53,745	-	1.00
DATA ENTRY OPERATOR III	FILLED	36,036	1.00	36,036	-	1.00
UNEMPLOYMENT INS INTERVIEWER	FILLED	40,940	1.00	40,940	-	1.00
EMPLOYMENT COUNSELLOR	FILLED	39,343	1.00	39,343	-	1.00
EMPLOYMENT SERVICES INTERVIEWER I	FILLED	33,288	1.00	33,288	-	1.00
EMPLOYMENT SERVICES INTERVIEWER I	FILLED	33,288	1.00	-	(33,288)	-
UNEMPLOYMENT INS ADJUDICATOR	FILLED	42,553	1.00	42,553	-	1.00
ADMINISTRATOR	FILLED	62,850	1.00	62,850	-	1.00
RESEARCH ANALYST II	FILLED	43,409	1.00	43,409	-	1.00
ACCOUNTANT III	FILLED	48,792	1.00		(48,792)	
CHIEF OF BENEFITS	FILLED	56,969	1.00	56,969	-	1.00
UNEMPLOYMENT INS INTERVIEWER	FILLED	39,343	1.00	39,343	-	1.00
UNEMPLOYMENT INS INTERVIEWER	FILLED	39,343	1.00	39,343	-	1.00
UNEMPLOYMENT INS INTERVIEWER	FILLED	39,343	1.00	39,343	-	1.00
MANAGER & SYSTEM PROGRAMMER	FILLED	61,618	1.00	61,618	-	1.00
UNEMPLOYMENT INS REVENUE OFFICER	FILLED	42,553	1.00	42,553	-	1.00
PROGRAM COORDINATOR	FILLED	54,778	1.00	54,778	-	1.00
FINANCIAL ANALYST	FILLED	62,874	1.00	62,874	-	1.00
UNEMPLOYMENT INS QUALITY CONTROL OFFICER	FILLED	39,343	1.00	39,343	-	1.00
UNEMPLOYMENT INS QUALITY CONTROL OFFICER	FILLED	39,736	1.00	-	(39,736)	
UNEMPLOYMENT INS QUALITY CONTROL OFFICER	FILLED	-	-	39,343	39,343	1.00
ADMINISTRATIVE OFFICER II	FILLED	39,343	1.00		(39,343)	
ADMINISTRATIVE OFFICER II	FILLED	-	-	36,375	36,375	1.00
ADMINISTRATIVE OFFICER III	FILLED	-	-	19,672	19,672	0.50
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	42,578	1.00	-	(42,578)	-
DISABLED VETERAN OUTREACH SPECIALIST	FILLED	44,255	1.00	-	(44,255)	-
DISABLED VETERAN OUTREACH SPECIALIST	FILLED	44,255	1.00	44,255	-	1.00
UNEMPLOYMENT INS INTERVIEWER	FILLED	39,343	1.00	39,343	-	1.00
<b>SUB TOTAL</b>		<b>1,680,731</b>	<b>37.00</b>	<b>1,478,149</b>	<b>(202,582)</b>	<b>32.50</b>

POSITION TITLE	STATUS	SALARY	FTE	SALARY	VARIANCE	FTE
FUND 3100		FY 2025		FY 2026	FY 26-FY 25	
<b><u>CLASSIFIED</u></b>						
SYSTEM ANALYST II	VACANT	51,231	1.00	-	-	-
ADMINISTRATOR OFFICER II	VACANT	36,375	1.00	-	-	-
FINANCIAL ANALYST	VACANT	59,248	1.00	59,248	-	1.00
FINANCIAL ANALYST	VACANT	-	-	59,248	-	1.00
BENEFIT PAYMENTS TECHNICIAN	VACANT	43,868	1.00	-	-	-
SENIOR PROGRAM ANALYST	VACANT	-	-	65,415	-	1.00
WORKFORCE DEVELOPMENT SPECIALIST	VACANT	-	-	40,917	-	1.00
WORKFORCE DEVELOPMENT SPECIALIST	VACANT	-	-	40,917	-	1.00
SUBTOTAL		190,722	4.00	265,745	-	5.00
<b><u>CLASSIFIED</u></b>						
EMPLOYMENT SERVICES INTERVIEWER I	NEW	33,288	1.00	-	-	-
SUB TOTAL		33,288	1.00	-	-	-
<b><u>ADJUSTMENTS</u></b>						
OVERTIME		12,051		-	-	-
OVERTIME		65,415		-	-	-
SUBTOTAL		77,466		-	-	-
<b>FUND 3100 TOTAL</b>		<b>2,630,582</b>	<b>50.50</b>	<b>2,415,074</b>	<b>-</b>	<b>46.13</b>
<b>RECAP</b>						
<b>FUND 100 TOTAL</b>		<b>4,411,245</b>	<b>70.50</b>	<b>5,317,865</b>		<b>83.12</b>
<b>FUND 2022 TOTAL</b>		<b>123,725</b>	<b>2.00</b>	<b>-</b>		<b>-</b>
<b>FUND 3100 TOTAL</b>		<b>2,630,582</b>	<b>50.50</b>	<b>2,415,074</b>		<b>47.13</b>
<b>GRAND TOTAL</b>		<b>7,165,552</b>	<b>123.00</b>			<b>130.25</b>



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

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