

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

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Virgin Islands Casino Control Commission

July 23, 2025



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

POST AUDIT DIVISION

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DEPARTMENT'S OVERVIEW

The Virgin Islands Casino Control Commission (VICCC) was established by Title 32 Virgin Islands Code Chapter 21, as amended, in November 1995. The Commission is an independent agency of the Executive Branch of the VI Government, whose budget shall be approved annually by the VI Legislature. The Casino Control Commission consists of three (3) board members, appointed by the Governor with advice and consent of the Legislature. All members must be US Citizens and legal residents of the Virgin Islands, while two (2) of the members are to be residents of St. Croix district, and one (1) member from St Thomas/St. John district. No member of the Legislature, or person holding elected or appointed office in the Federal or Territorial government shall be eligible to serve as a member of the Commission.

Commission members serve terms of five years; however, no member shall serve more than two consecutive five-year terms. The Chairman shall be the Chief Executive Officer of the Commission, and all members shall devote full time to their duties of office and shall not pursue or engage in any other business, occupation, or other gainful employment. Members shall serve for the duration of their terms and until their successors are duly appointed and qualified; however, in the event that a successor is not duly appointed and qualified within 120 days after expiration of a member's term, a vacancy shall be deemed to exist.

The Commission is mandated by law to develop and implement a regulatory framework that permits and promotes the stability and continuity of casino gaming in the district of St. Croix, declared as the "Casino Zone" within the Territory. The Commission is legally required and authorized to:

- Issue and register licensees to applicable clients, employees, and service industries
- Collect fees associated with registration, impose levies, and penalties
- Conduct investigatory and other civil hearings pertinent to:
 - Decisions on all licenses
 - Registration
 - Certificates
 - Matters affecting suspension, revocation, or renewal of applications
- Administer rules and regulations regarding the manufacture and sale of gaming devices
- Ensure compliance of Title 32 and related laws under the jurisdiction of the Commission
- Conduct daily inspections within the gaming industry to ensure:
 - Verification of the source of Casino(s) revenues
 - Examine documentation and proper financial recording of revenues
 - Review public complaints on conduct of gaming and wagering operations
 - Conduct periodic reviews of Casino facilities
 - Make necessary adjustments to enhance the growth of the Tourism Industry

The Department of Justice, Division of Gaming Enforcement communicates with the Commission, and provides new and/or ongoing matters for investigation, prosecution, and evidence of a violation of the Virgin Islands Casino and Resort Laws.

The Commission is also mandated to carry on a continuous study of the operation and administration of casino control laws which may be in effect in other jurisdictions and the continuous updates to federal laws which may affect the operation of casino gaming and citizen's reactions thereto. The Commission is likewise responsible for ascertaining any defects in the Act, Rules or Regulations, and formulating recommendations for changes to the Governor and the Legislature.

The current Commission members and their terms of services are as follows:

Commissioner	Term of Service	Term Served
Marvin L. Pickering, Chairperson	12/14/20 – 12/14/25	First
Carolyn P. Hermon -Percell	03/24/22 – 03/24/27	First
Luther Renee	04/14/23 – 04/14/28	First

VICCC AT A GLANCE

Act No. 8916 Appropriated **\$1,423,800** to the VICCC. The Commission did not receive any additional funding for FY 2025.

During Fiscal Year 2025, the Virgin Islands Casino Control Commission announced its intent to enter into a Memorandum of Understanding (MOU) with the Virgin Islands Department of Health to facilitate the training and certification of gambling addiction counselors. This initiative aims to expand local capacity to address gambling-related mental health needs by leveraging the Alliance on Responsible Gaming Fund. Through this collaboration, the Commission seeks to provide accessible, community-based resources for patrons experiencing gambling addiction, aligning with its broader mandate to promote responsible gaming practices within the territory.

Results:

The Virgin Islands Casino Control Commission has successfully executed an MOU with the Virgin Islands Department of Health to fund the training and certification of six (6) counselors currently employed by DOH in the treatment of gambling addiction. The coursework has been fully funded and completed, and the counselors are now preparing to take the certification examinations.

Additionally, the Virgin Islands Casino Control Commission is moving forward with plans to develop and implement a territory-wide problem gambling and responsible gaming awareness campaign. This initiative will utilize a variety of outreach methods, including specialized web pages, social media platforms, electronic billboards, and mobile advertising, to effectively reach and educate the public.

As part of its broader commitment to organizational development, the Commission also intends to provide technical training and other educational opportunities for its staff. These efforts will support the implementation of key initiatives while reinforcing a positive and productive workplace environment within the Commission.

Results:

In March of 2025, the Commission launched Playwise.org, a website dedicated to responsible gaming and problem gaming territory wide. The website contains information related to problem gambling and responsible gaming and self-assessment tools. The information is available in English, Spanish and Haitian Creole. In addition, it provides links to national resources such as 1-800GAMBLER for calls, texts and live chats.

FUND FLOW ANALYSIS

For Fiscal Year 2025, the Casino Control Commission was appropriated **\$1,423,800** for Personnel Services. As of May 31, 2025, the Commission has expended approximately **\$1,241,338**, which represents approximately **87.2%** of the total appropriation.

This leaves a remaining balance of **\$182,462**, or **12.8%** of the original allocation, available for personnel-related expenses for the remainder of the fiscal year. The Commission is on pace to fully utilize its Personnel Services appropriation by the end of the fiscal year, assuming consistent spending levels remain the same.

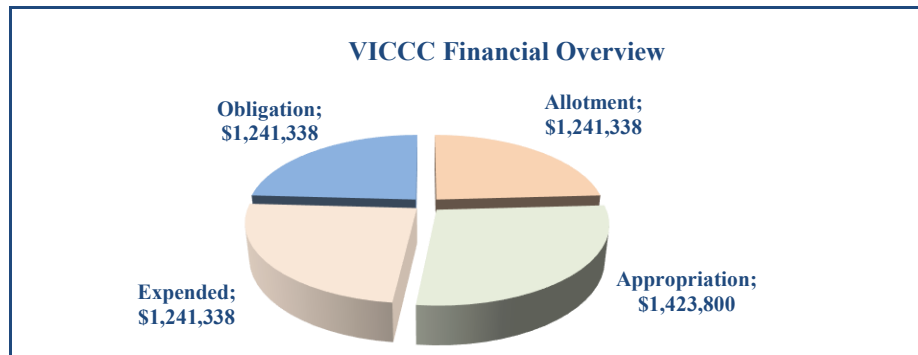


Exhibit I

FISCAL YEAR 2026 BUDGET SUMMARY

For Fiscal Year 2026, the Governor has recommended a General Fund lump sum appropriation in the amount of **\$1,723,800** to the Casino Control Commission. This appropriation is included under the Miscellaneous Section of the Executive Budget and is intended to support the Commission's staffing levels throughout the fiscal year.

EXPENDITURES

Exhibit II provides a detailed breakdown of expenditures reported by the Virgin Islands Casino Control Commission, including actual expenditures for Fiscal Year 2024, Year-to-Date expenditures for Fiscal Year 2025 (covering the period October 1, 2024 through May 31, 2025), and the projected expenditures for Fiscal Year 2026. This exhibit offers a comprehensive view of the Commission's spending trends and anticipated financial needs over the three-year period.

	FY 2025 Budget	10/01/2024 - 05/31/2025	FY 2026 Projections
Personnel Services			
Unclassified Employee Salaries	\$995,700	\$674,678	\$1,222,000
Total Personnel Services	995,700	674,678	1,222,000
Total General Fund	995,700	674,678	1,222,000
Fringe Benefits			
Employer Contribution Retirement	196,400	117,315	230,100
F.I.C.A.	61,800	41,871	75,800
Medicare	14,500	9,792	17,700
Health Insurance Premium	149,400	97,742	177,800

	FY 2025 Budget	10/01/2024 - 05/31/2025	FY 2026 Projections
Unemployment Tax	-	-	22,000
Workers Compensation Premiums	1,000	1,023	1,200
SUTA Tax	17,000	-	
Uniform Allowances- Inspectors	5,000	3,574	5,000
Total Fringe Benefits	445,100	271,317	529,600
Supplies			
Office Supplies	16,000	7,146	12,000
Office Furniture	5,000	260	-
Total Supplies	21,000	7,406	12,000
Other Services & Charges			
Professional Services	130,000	32,160	91,000
Telephone	5,000	5,963	10,000
Travel (Conference)	105,000	16,091	105,000
Travel (Interisland)	15,000	7,654	15,000
Automobile Expenses	15,000	7,923	15,000
Advertising & Promotion	90,000	21,775	70,000
Printing & Binding	6,000	769	2,500
Insurance	30,500	9,495	31,600
Repairs & Maintenance	15,000	42,113	25,000
Rental-Land/ Building	99,800	60,798	102,700
Computer & Internet Charges	7,000	3,277	7,000
Training	25,000	1,194	25,000
Security	-	-	2,000
Bank Charges	1,000	757	2,000
Cable Expenses	2,500	1,368	2,500
Janitorial Services	2,000	-	2,000
Meals & Entertainment	6,500	4,737	15,000
Merchant Fees	9,000	3,070	9,000
Employee Recognition	5,000	10,196	12,000
Conference Fees	40,000	1,946	20,000
Software Expenses	2,000	-	2,000
Transcriptions	8,000	2,957	4,000
Membership	6,000	1,450	6,000
Postage	1,000	212	1,000
Subscriptions	8,000	9,461	12,000
Thirtieth Anniversary Expenses	-	9,996	50,000
Miscellaneous	-	300	-
All Other	5,000	930	5,000
Total Other Services & Charges	639,300	256,592	644,300.00
Utilities			
Electricity	25,000	6,749	25,000
Security Expense	2,000	780	-
Water	5,000	364	5,000
Total Utilities	32,000	7,893	30,000
Capital Outlays			
Vehicle	45,000	-	45,000
Computers/Servers	20,000	858	10,000

	FY 2025 Budget	10/01/2024 - 05/31/2025	FY 2026 Projections
Office Furniture	-	-	25,000
Other Equipment	22,200	22,594	10,000
Total Capital Outlays	87,200	23,452	90,000
Totals	\$2,220,300	\$1,241,338	\$2,527,900

Exhibit II

PERSONNEL SERVICES

The Casino Control Commission currently has a total of seventeen (17) positions, which includes two (2) newly established positions and one (1) vacancy. Exhibit III provides a detailed listing of personnel services,

Positions	Salary	Status
Chairman	\$125,000	FILLED
Commissioner	115,000	FILLED
Commissioner	115,000	FILLED
Legal Counsel	110,000	FILLED
Executive Director	100,000	FILLED
IT Support Specialist	64,000	FILLED
Executive Assistant	68,000	FILLED
Archive Specialist	57,000	FILLED
Senior Casino Inspector	57,000	FILLED
Casino Inspector II	52,000	FILLED
Casino Inspector II	52,000	FILLED
Casino Inspector I	47,000	FILLED
Casino Inspector I	47,000	FILLED
Custodial Worker	37,000	FILLED
Casino Inspector I	47,000	NEW
IT Support Specialist	64,000	NEW
Licensing & Compliance Officer	65,000	VACANT
Totals	\$1,222,000	17

Exhibit III

LEASED REAL PROPERTY

Exhibit IV displays Casino Control Commission leases.

Lessor	Location	Sq. Ft.	Annual Rent	Period
Government Employee Retirement Systems (GERS)	#3005 Estate Orange Grove, Christiansted St. Croix,	4,667	First Year \$94,087	10/05/23-10/04/28
Government Employee Retirement Systems (GERS)	#3005 Estate Orange Grove, Christiansted St. Croix,	4,667	Year Two \$99,732	10/05/23-10/04/28
Government Employee Retirement Systems (GERS)	#3005 Estate Orange Grove, Christiansted St. Croix,	4,667	Years Three to Five \$102,674	10/05/23-10/04/28

Exhibit IV

PROFESSIONAL SERVICES CONTRACTS

The Commission's Professional Services and Contracts are listed in the tables below.

Vendors	Service	Term	Payments- 10/01/2023- 09/30/2024	Payments- 10/01/2023- 02/28/2025
Adcon Environmental	Air Quality Testing	As Invoiced	\$2,750	\$-
Diane Andrews	Transcription Services	As Invoiced	718	1,703
Bert Smith & Co.	Audit Services FY 2022	Upon Completion	17,925	16,500
Crucian Point, LLC	Website Management	Ongoing	15,102	4,335
Dudley Rich, LLC	Legal Services	As Invoiced	5,282	-
Gaming Laboratories	Review of Internet Gaming	As Invoiced	4,760	-
Dwayne Henry Esq.	Legal Services	As Invoiced	2,760	-
Rodney & Associates	Financial Management Svs	Ongoing	11,500	7,500
The Innovation Group	Economic Impact Study	As Invoiced	-	18,525
Tri Delta Services	Process Server	As Invoiced	325	-
Totals			\$61,122	\$48,561

Exhibit V

FEDERAL GRANTS

The Virgin Islands Casino Control Commission did not receive any Federal grants. The Commission received approval from FEMA/ VITEMA for a project Work Sheet in the amount of **\$123,327** for internal building damage, mold remediation, security cameras and damaged vehicles. No payments received for FY 2025. The Commission has expended **\$22,020** on document restoration and mold remediation project.

VEHICLE LISTING

Exhibit VI presents a listing of the Casino Control Commission's vehicle inventory. As of the current reporting period, gasoline consumption expenses totaled **\$2,997**, while repair and maintenance charges amounted to **\$1,538**.

Years	Make	Model	Funding Source	Condition	Plate No.	Lease/ Own	Office
2021	Ford	Explorer	Casino Revenue Fund	Excellent	CC-1	Own	STX
2011	Ford	Explorer	Casino Revolving Fund	Fair	CC-3	Own	STX
2022	Ford	Explorer	Casino Revenue Fund	Excellent	CC-2	Own	STX

Exhibit VI

OUTSTANDING OBLIGATIONS

The Virgin Islands Casino Control Commission does not have any outstanding obligations.

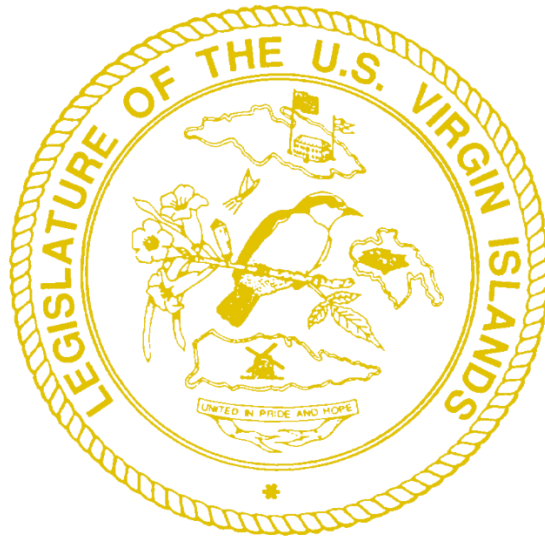
SUMMARY

The Governor has provided a General Fund Lump Sum recommendation for the Virgin Islands Casino Control Commission for Fiscal Year 2026:

\$1,723,800	Governor's General Fund Lump Sum Recommendation
\$1,723,800	FY 2026 Total Operating Budget



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