

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

# POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

## VI Board of Education

July 24, 2025



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

# POST AUDIT DIVISION

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## **VIRGIN ISLANDS BOARD OF EDUCATION'S OVERVIEW**

The Virgin Islands Board of Education (*VIBE or the BOARD*) was established as an independent agency of the Government by Act No. 2252 to oversee specific functions in education. These functions include, but are not limited to, the following:

- Oversight of the Territorial Scholarship/Loan Program.
- Oversight of Special Legislative Grants.
- Oversight of federal monies in cooperation with US Department of Education.
- Certification of education professionals.
- Initiation and revision of educational policies.
- Oversight of school plants and facilities.

The Board of Education consists of nine (9) members, four (4) from the St. Thomas/St. John District, four (4) from the St. Croix District, and one (1) member-at-large from the island of St. John. Current Board Members are as follows:

- Kyza A. Callwood, PhD, Chair
- Emmanuella M. Perez-Cassius, Vice-Chair
- Arah C. Lockhart, Secretary
- Judy M. Gomez, Esq., Member
- Winona A. Hendricks, Member
- Abigail Hendricks-Cagan, At-Large Member
- Terrence T. Joseph, Member
- Nandi Sekou, Esq., Member
- Mary L. Moorhead, Member

Pursuant to Act No. 5265, the Board holds the express authority to prescribe rules and regulations and to establish the criteria for the certification, selection, and appointment of teachers, supervisors, principals, librarians, and other professional staff within the Department of Education. In addition to its regulatory responsibilities, the Board plays a key role in certifying educational professionals, overseeing the administration of federal education funds, and managing the Territorial Scholarship Program.

The public education system in the U.S. Virgin Islands is administered by the Department of Education and is structured into one State Education Agency (SEA) and two Local Education Agencies (LEAs)—one serving the St. Thomas/St. John District and the other serving the St. Croix District. This governance framework ensures both territorial oversight and district-level management of educational services and resources.

## VIRGIN ISLANDS BOARD OF EDUCATION AT A GLANCE

As of July 23rd, Board of Education received \$ **1,989,660** in allotments, representing approximately **83%** of its total **FY 2025 appropriation**. The Department reported **obligations totalling \$1,826,897**, indicating the early stages of budget execution and the ramp-up of planned activities. A detailed breakdown of these figures is provided in **Exhibit I**.

VI Board of Education Financial Overview

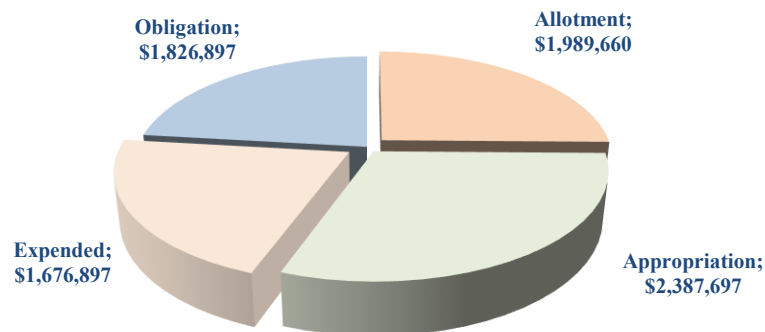


Exhibit I

During the Board's Fiscal Year 2025 budget hearing, testimony was given on the following. **Exhibit II** contains an update on the status of the initiatives:

FY 2025 INITIATIVES	UPDATE
<b>Personnel:</b>	
VIBE prioritized filling three of the six vacant full-time positions by the fourth quarter of Fiscal Year 2024: Executive Director, Financial Aid Representative (resigned June 2024), and Executive Assistant.	The Financial Aid Representative position – someone was selected. Executive Director and Executive Assistant remains vacant.
<b>Capital Projects:</b>	
<b>Administration Building, Courtyard, and Grounds</b> - The Board secured a partially executed contract for repairs to the perimeter stone walls, fencing, and the administration building with assistance from the Department of Public Works and Property and Procurement in the amount of \$145,376. Caribbean Contracting Services was awarded the contract.	Completed
<b>Blake-Guirty House</b> – VIBE collaborated with the Department of Public Works to develop a restoration scope of work for the Blake-Guirty House securing a \$200,000 grant from the National Park Service. The grant was transferred to the Virgin Islands Economic Development Authority's Enterprise Zone to prevent expiration and loss of funds.	Completed in April 2025
<b>American Rescue Plan Act (ARPA)</b> – The Board received a \$100,000 award from the American Rescue Plan Act of 2021. The funds were allocated for purchasing laptops, installing soap dispensers, upgrading the phone system, enhancing the website for better user access, and cleaning offices in both districts to mitigate the spread of COVID-19. May 2022, \$77,295.35 has been spent. <i>The Office of Management of Budget (OMB) processed the ARPA payments based on the Board's monthly reports.</i>	BOE spent \$77,295.35 and then the award was close by OMB.
<b>Coronavirus Supplement Scholarship:</b>	
The Board was a sub-recipient of a \$669,000 grant under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant provided \$1,500 scholarships to each high school graduate of 2020, 2021, 2022, and 2023 who was accepted into any college, university, other post-secondary education, advanced vocational, or trade school.	Expended in the last fiscal year.

Exhibit II

## FUND FLOW ANALYSIS

The Fiscal Year 2025 Fund Flow analysis outlines the Board of Education's budget across five key components: appropriation, allotment amount, obligations, expenditures, and balance available; and notes that the obligations reflect commitments made through September 30, 2025.

Dept.	Fund Source	Appropriation	Allotted as of July 16, 2025	Obligated as of July 22, 2025	Expended as of July 11, 2025	Balance	Remarks
BOE	General	\$2,387,697	\$1,989,660	\$1,826,897	\$1,676,897	\$710,800	\$ 398,037 Unallotted Funds/ \$162,763 allotted but not spent/

Exhibit III

As of July 22, 2025, the Board of Education reported the following financial activity based on its FY 2025 General Fund appropriation of **\$ 2,387,697**:

- **Allotted Funds:** \$ 1,989,660  
– Represents **83.3%** of the total appropriation
- **Obligations:** \$ 1,826,897  
– Represents **76.5%** of the total appropriation  
– **91.8%** of the allotted funds have been obligated
- **Expenditures:** \$ 1,676,897  
– Represents **70.2%** of the total appropriation  
– **91.8%** of obligated funds have been expended
- **Remaining Balance from Appropriation:** \$ 710,800  
– Represents **29.8%** of the total appropriation
- **Unallotted Funds:** \$ 398,037  
– Represents **16.7%** of the total appropriation

VIBE obligated nearly **92%** of its allotted funds for the fiscal year. The remaining **\$560,800** comprising both unspent and unallotted funds, provides the Board with strategic flexibility to address emerging priorities or unforeseen needs.

## FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a General Fund Lump Sum appropriation of **\$2,137,697** for Fiscal Year 2026. *Exhibit V* provides a three-year financial summary for the Board of Education. In Fiscal Year 2025, the Board's ceiling was not reduced. *Exhibit II* illustrate the actual expenditures reported by the Board of Education for Fiscal Year 2024, expenditures to date for Fiscal Year 2025 and the projected for Fiscal Year 2026, the difference and variance.

Description	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Recommendation	Variance	% Change
<b>General Fund:</b>					
Personnel Services	\$713,123.52	\$1,011,917.00	\$1,011,103.00	<b>-\$814.00</b>	<b>-0.08%</b>
Fringe Benefits	\$365,884.74	\$465,774.00	\$473,487.00	\$7,713.00	1.66%
Supplies	\$64,777.12	\$87,500.00	\$64,800.00	<b>-\$22,700.00</b>	<b>-25.94%</b>
Other Services and Charges	\$574,254.31	\$698,595.00	\$488,000.00	<b>-\$210,595.00</b>	<b>-30.15%</b>
Utilities	\$19,026.67	\$33,911.00	\$10,307.00	<b>-\$23,604.00</b>	<b>-69.61%</b>
Capital Outlays	\$0.00	\$90,000.00	\$90,000.00	\$0.00	0.00%
<b>Total General Fund</b>	<b>\$1,737,066.36</b>	<b>\$2,387,697.00</b>	<b>\$2,137,697.00</b>	<b>-\$250,000.00</b>	<b>-10.47%</b>



## PERSONNEL SERVICES

The Governor's Fiscal Year 2026 General Fund recommendation for Personnel Services is **\$1,011,103**, reflecting a **decrease of \$814**, difference from the Fiscal Year 2025 appropriation of **\$1,011,917**. *Exhibit VI* breakdowns this listing by classification.

Personnel data for the **Board of Education** submitted by the **Office of Management and Budget** contain variations but remains consistent with figures published in the **Fiscal Year 2026 Executive Budget**:

- According to the **OMB's Fiscal Year 2026 personnel listing**, the Office is allocated **18.00 positions** funded by the **General Fund**.
- In contrast, the **Fiscal Year 2026 Executive Budget** reports:
  - **12.00 filled positions**
  - **6.00 new or vacant positions**
- In **Fiscal Year 2025**, the official personnel listing indicated a total of **18.00 positions**.

Board of Education			Position Classification					
Fiscal Year 2025			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2025 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	18.00	\$1,011,916.71	5.00	\$359,984.80	13.00	\$651,391.91		\$0.00
Grand Total	18.00	\$1,011,916.71	5.00	\$359,984.80	13.00	\$651,391.91		\$0.00

Board of Education			Position Classification					
Fiscal Year 2026			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	18.00	\$1,011,102.50	5.00	\$371,284.80	13.00	\$639,817.70		\$0.00
Grand Total	18.00	\$1,011,102.50	5.00	\$371,284.80	13.00	\$639,817.70		\$0.00

Exhibit VI

The Board of Education did not have any separations in Fiscal Year 2025.

## VEHICLES

The Board of Education has four (4) vehicles in its fleet, two (2) per district. *Exhibit VII* depicts a detailed listing of vehicles for the Board for Fiscal Year 2025 along with the total fuel charges.

Activity Center	District	Make	Model	Year	License Plate No.	Funding	Lease/Own	Condition	Amount
330	STT/J	Chevrolet	Equinox	2022	VIBE-2	General	Own	Good	\$300.00
330	STT/J	Ford	Transit	2024	VIBE-4	General	Own	Excellent	\$500.00
330	STX	Ford	Transit	2024	VIBE-7	General	Own	Vandalized	\$0.00
330	STX	Toyota	Highlander	2018	VIBE-5	General	Own	Good	\$350.00
<b>TOTAL MAINTENANCE AND GAS AMOUNT</b>									<b>\$1,150.00</b>

Exhibit VII

## LEASES

The Board of Education St. Croix office is currently leased at the location shown as *Exhibit VIII*.

Address	Name of Landlord	Sq. Footage	Annual Rent
1115 Strand Street, Christiansted, St. Croix, VI	Christiansted Restoration, LLC	2,300 sq. ft.	\$52,373.08

Exhibit VIII

## PROFESSIONAL SERVICE CONTRACTS

The Board of Education has three (3) Professional Services Contracts at an estimated annual payment of **\$255,125**. See *Exhibit IX*.

Vendor	Type of Service	Annual Payment	FY 2024 Payments as of (7/11/25)	Contract Dates
Crucian Point, LLC	Web Master	\$11,925.00	\$23,870.50	November 2024 – November 2025
Omni Systems, Inc.	Manage and maintain existing computer system	\$43,200.00	\$0.00	December 2024 – November 2027
Jennifer Jones, Esq.	Legal Services	\$200,000.00	\$0.00	October 2024 – October 2026
TOTAL		\$255,125.00	\$23,870.50	

Exhibit IX

## BANK ACCOUNT

The Board of Education has one bank account held at First Bank with a balance of **\$13,722.12** as of June 30, 2025. The Board of Education indicated that this account is primarily for depositing certification of application fees collected prior to the Board's transition to an account managed through the Department of Finance ERP system. A second account is held with Banco Popular with a balance of **\$241,774.09** for the Rehenia A. Gabriel Nursing Scholarship. This is a private nursing scholarship at the late Rehenia A. Gabriel request in the amount of **\$5,000.00** for six (6) students annually. **This account is a bequest and not used for operational expenses.**

## OUTSTANDING VENDOR PAYMENTS

The Board indicated that they have eleven (11) Outstanding Vendor Payments totaling **\$40,648.26** which can be seen as *Exhibit X*.

Days Overdue						
Fiscal Year	Vendor Name	Current	30-60	60-90	90 & over	Total
2025	Diane Andrews	\$0.00	\$0.00	\$0.00	\$1,443.75	\$1,443.75
2025	Chico's Distributing	\$0.00	\$454.80	\$227.40	\$0.00	\$682.20
2025	Division of Personnel	\$0.00	\$0.00	\$0.00	\$65.00	\$65.00
2025	MLC Holdings, LLC	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
2025	National School Boards	\$0.00	\$0.00	\$0.00	\$15,400.00	\$15,400.00
2025	Porters Court Reporting	\$0.00	\$0.00	\$1,371.00	\$0.00	\$1,371.00
2025	Brian Turnbull	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
2025	VI Water & Power Authority	\$1,395.99	\$1,038.79	\$0.00	\$0.00	\$2,434.78
2025	Xerox Corporation	\$0.00	\$1,147.25	\$0.00	\$0.00	\$1,147.25
2025	Virgin Islands Telephone	\$0.00	\$1,487.61	\$0.00	\$0.00	\$1,487.61
2025	Charles Electric Services	\$9,916.67	\$0.00	\$0.00	\$0.00	\$9,916.67
Total		\$11,312.66	\$4,128.45	\$7,598.40	\$17,608.75	\$40,648.26

Exhibit X



## **BOARD OF EDUCATION SCHOLARSHIPS**

The Governor's Executive Budget proposes a Fiscal Year 2026 appropriation of **\$1,555,566** for designated scholarships. ***Exhibit XI*** represents a breakdown of the amount allocated for scholarships.

<b>Scholarships</b>	<b>Amount</b>
Territorial Scholarship	\$1,192,416
Morris F. deCastro Scholarship	\$90,000
Early Admission Scholarship	\$30,000
Kenneth Harrigan Scholarship	\$28,000
Valedictorian Scholarship	\$25,500
Salutatorian Scholarship	\$17,000
Caroline Adams Scholarship	\$16,000
Lew Muckle Scholarship	\$12,000
Terrence Todman Scholarship	\$10,000
Hilda Bastin Scholarship	\$10,000
Ruth Thomas Scholarship	\$10,000
Amadeo Francis Scholarship	\$10,000
Stenographer Scholarship	\$10,000
Evadney Petersen Scholarship	\$10,000
Edward W. Blyden Scholarship	\$10,000
Trevor Nicholas Friday Scholarship	\$10,000
Wim Hodge Scholarship	\$10,000
D. Hamilton Jackson Scholarship	\$8,000
Music STT Scholarship	\$8,000
Music STC Scholarship	\$8,000
Claude O. Markoe Scholarship	\$8,000
Richard Callwood Scholarship	\$6,250
Wilburn Smith Scholarship	\$4,000
Exceptional Children Scholarship	\$4,000
Muriel Newton Scholarship	\$3,000
Ann Schrader Scholarship	\$2,400
VI National Guard Scholarship	\$2,000
Gene Cerge Scholarship	\$1,000
<b>Total Scholarships</b>	<b>\$1,555,566</b>

**Exhibit XI**

## SUMMARY

The Governor has recommended a **Lump Sum** line-item appropriation from the General Fund of **\$2,137,697** for Fiscal Year 2026 for the Board of Education. For Fiscal Year 2025, the actual expenses for the Board of Education are **\$1,676,897.35** as of July 11, 2025. As of June 30, 2025, the Office of Management and Budget reported that the Board of Education received an allotment of **\$1,591,734.40** and has an unallotted amount of **\$795,962.60**.

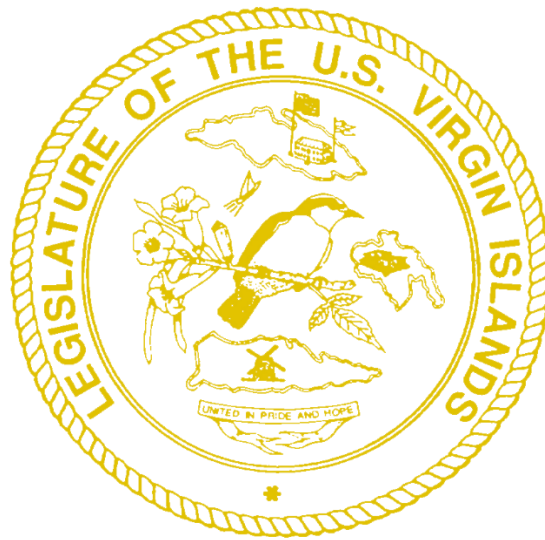
\$2,137,697	General Fund FY 2026 Budget Recommendation – Lump Sum
\$1,555,566	Board of Education Scholarships - Miscellaneous Section
<b>\$3,693,263</b>	<b>Total</b>



Theodora Philip, DBA  
Post Auditor

## APPENDIX I PERSONNEL LISTING

Position ID*	Position Name*	FTE*	Funds	Status	Type	Salaries Total	Fringe Total	Total
233000007	Student Aid Assistant	1	0100	Filled		\$48,966.33	\$24,854.04	\$73,820.37
233000009	Education Certification Officer	1	0100	Filled		\$55,878.72	\$27,007.25	\$82,885.97
233000010	Education Certification Officer	1	0100	Filled		\$78,626.97	\$38,088.83	\$116,715.80
233000011	Accountant III	1	0100	Filled		\$55,878.72	\$27,007.25	\$82,885.97
233000013	Maintenance Engineer I	1	0100	Filled		\$42,704.70	\$30,101.38	\$72,806.08
233000014	Student Aid Assistant	1	0100	Filled		\$48,966.33	\$32,051.88	\$81,018.21
233000018	Administrative Assistant	1	0100	Filled		\$50,926.15	\$25,464.53	\$76,390.68
233000020	Loan Collection Officer	1	0100	Filled		\$56,146.08	\$34,288.37	\$90,434.45
233000021	Financial Aid Coordinator	1	0100	Filled		\$64,686.61	\$29,738.67	\$94,425.28
433000016	Custodian	1	0100	Filled		\$15,462.70	\$4,967.42	\$20,430.12
233000006	Loan Collection Officer	1	0100	Filled		\$56,146.08	\$34,288.37	\$90,434.45
	<b>BOE Classified Filled</b>	<b>11</b>				<b>\$574,389.39</b>	<b>\$307,858.01</b>	<b>\$882,247.40</b>
233000015	Financial Aid Representative	1	0100	Vacant		\$53,728.31	\$26,337.40	\$80,065.71
433000018	Custodian	1	0100	Vacant		\$11,700.00	\$3,795.34	\$15,495.34
	<b>BOE Classified Vacant</b>	<b>2</b>				<b>\$65,428.31</b>	<b>\$30,132.74</b>	<b>\$95,561.05</b>
233000002	Director Business & Financial Management	1	0100	Filled	Exempt	\$86,684.80	\$31,507.42	\$118,192.22
	<b>BOE Unclassified Filled</b>	<b>1</b>				<b>\$86,684.80</b>	<b>\$31,507.42</b>	<b>\$118,192.22</b>
133000001	Executive Director	1	0100	Vacant	Exempt	\$103,000.00	\$32,755.53	\$135,755.53
133000015	Associate Executive Director	1	0100	Vacant	Exempt	\$85,000.00	\$31,378.53	\$116,378.53
133000016	Executive Assistant	1	0100	Vacant	Exempt	\$55,000.00	\$26,733.53	\$81,733.53
333000015	Researcher	1	0100	Vacant	Exempt	\$41,600.00	\$13,121.43	\$54,721.43
	<b>BOE Unclassified Vacant</b>	<b>4</b>				<b>\$284,600.00</b>	<b>\$103,989.02</b>	<b>\$388,589.02</b>
	<b>Total Board of Education</b>	<b>18</b>				<b>\$1,011,102.50</b>		



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