

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

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Office of the Lieutenant Governor

July 25, 2025



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

POST AUDIT DIVISION

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DEPARTMENT'S OVERVIEW

The Office of the Lieutenant Governor's (LGO) mission is to regulate financial institutions, assesses and collect taxes, and processes documents.

The LGO is responsible for:

1. Administering and processing requests for articles of incorporation, insurance licenses, and recording of deeds
2. Providing an assessment of all real property taxes
3. Executing all mandates in a timely manner
4. Collecting taxes and other fees for the Government of the Virgin Islands

The Lieutenant Governor is the Secretary of State, Chairman of the Banking Board, and the Commissioner of Insurance and has direct responsibility over five (5) major divisions and three (3) subdivisions.

- 6) Administration and Financial Management
- 7) Real Property Tax
- 8) Recorder of Deeds
- 9) Banking and Insurance
- 10) Corporation and Trademarks
 - V.I. Passport Acceptance Facility
 - Notary Services
 - V.I. State Health Insurance Assistance Program (VISHIP) and Medicare

In the absence of the Governor, the Lieutenant Governor becomes the Acting Governor of the U.S. Virgin Islands.

Division	Functional Statements
<i>Administration</i>	The Administration Division oversees the daily operations of the Office of the Lieutenant Governor. It facilitates the procurement of goods and services, centralizes all personnel activities and financial records, and administers regulation of the passport and notary process.
<i>Real Property Tax Assessment</i>	The Real Property Tax Division assesses all real property, updates tax maps to levels of acceptance for locating real property, maintains updated tax assessment rolls for all federally and locally owned property, and issues bills.
<i>Real Property Tax Collection</i>	The Real Property Tax Division collects all real property taxes for the Territory; issues property tax clearance letters, enforces real property tax payments, and updates all real property tax collection records.
<i>Recorder of Deeds</i>	The Recorder of Deeds Office records and files federal and local deeds, mortgages, contracts, liens, mortgage releases, and all other legal instruments relating to the transfer of title and encumbrances on all real and personal property. It also oversees the sale of all revenue stamps.
<i>Banking and Insurance</i>	The Division of Banking, Insurance and Financial Regulation has dual legislative mandate: 1) to license and regulate the Territory's banking, insurance, financial services, and security sectors; and 2) to protect the consumer interest. The V.I. Ship Program, a subdivision of the Division provides health insurance counselling and services applicable to Medicare, Medicaid, Medigap, Long term Care and other health insurance benefits
<i>Corporation and Trademark</i>	Corporation and Trademarks processes registration and application of all business entities and maintains their status in the Territory. It also maintains the Territory's Uniform Commercial Code (UCC) registry. Business registration include profit and non-profit corporation

LGO AT A GLANCE

Act No. 8916 Appropriated **\$7,187,246** to the Office of Lieutenant Governor. The department did not receive any additional funding for FY 2025.

Street Addressing Initiative (SAI) – Modernizing Infrastructure in the USVI

The Office of the Lieutenant Governor has identified the Street Addressing Initiative as the largest infrastructure project in modern Virgin Islands history. This transformative effort aims to create a consistent and functional addressing system throughout the Territory, with three primary objectives:

1. **Development of a Nationally Standardized Addressing System**
Tailored specifically for the U.S. Virgin Islands, the system aligns with national standards to ensure accurate navigation, delivery services, and emergency response.
2. **Fabrication and Installation of Street Name Signage**
Physical signs will be placed throughout the Territory, providing clear and uniform street identification for residents, businesses, and visitors.
3. **Public Awareness, Community Participation, and Long-term Utilization**
The success of the initiative depends on broad public engagement, community collaboration, and the inevitable integration of the new system into daily life.

The funding amount and sources for the past phases of the SAI are as follows:

Implementation Plan: **\$63,985.00** - Department of Interior Office of Insular Affairs (DOI-OIA) Technical Assistance Grant

Pilot Phase: **\$218,207.49** - Office of the Lt. Governor

Bridge Phase: **\$200,000.00** - Office of the Lt. Governor

FUND FLOW ANALYSIS

The Department's Fiscal Year 2025 fund flow analysis outlines the LGO's budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available.

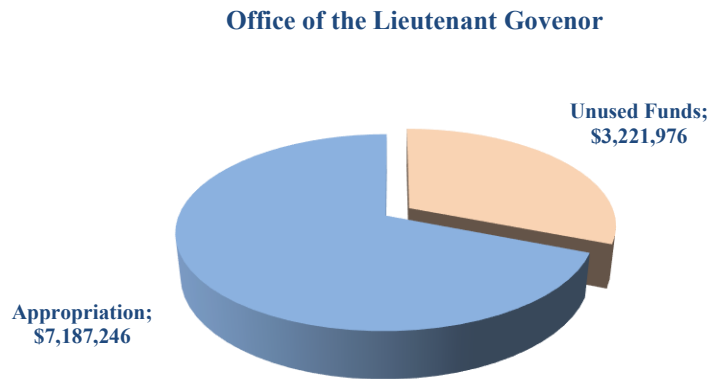
Dept.	Fund Source	Appropriation	Allotted as of June 30, 2025	Obligated	Expended as of May 31, 2025	Balance	Remarks
LGO	General	\$7,187,246	\$5,323,756	\$3,965,270	\$3,965,270	\$3,221,976	\$ 1,863,490 unallotted

Exhibit I

For Fiscal Year 2025, the Office of the Lieutenant Governor was appropriated **\$7,187,246** from the General Fund. As of the reporting period, funding received consist of the following:

- **Allotted Funds:** \$5,323,756
– Represents **74.1%** of the total appropriation
- **Obligations and Expenditures:** \$3,965,270
– Represents **55.2%** of the total appropriation
– **74.5%** of the allotted funds have been obligated and expended.
- **Allotted but Unobligated Balance:** \$1,358,486
– Represents **18.9%** of the total appropriation and **25.5%** of the allotted funds.
- **Unallotted Funds:** \$1,863,490
– Represents **25.9%** of the total appropriation

The LGO has efficiently utilized over half of its total appropriation. This reflects the Office's active implementation of programs and operational spending priorities. Of concern, however, is the combined amount of the allotted but unobligated and unallotted amounts which represents a significant **44.8%** of the Office's full appropriation at **\$ 3,221,976**.



As we enter the final quarter of the fiscal year, the substantial remaining balance raises concerns about the Office's ability to efficiently and effectively obligate and expend these funds within the limited timeframe. Delays in procurement, programming, or disbursement processes could lead to underutilized resources and negatively affect the implementation of planned initiatives.

FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$7,743,246** for FY 2026. Additionally, LGO is slated to receive **\$784,359** from the Corporation Division Revenue Fund, **\$500,000** from the Tax Assessor's Revolving Fund, **\$3,339,991** from the Commission Insurance Administration Fund, **\$25,000** from GIS Data Access Fund, **\$148,004** from the Recorder of Deeds Revolving Fund, and **\$9,193,819** from the Financial Services Fund. LGO's three (3) year Financial Summary is displayed in *Exhibit II*.

Description	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Recommendation	Variance	% Change
General Fund:					
Personnel Services	\$4,200,440	\$4,501,209	\$5,222,447	\$721,238	116%
Fringe Benefits	2,113,721	2,281,926	2,520,799	238,873	110%
Funding for Existing Vacant Positions- Personnel	-	265,862		(265,862)	100%
Funding for Existing Vacant Positions- Fringe	-	138,249		(138,249)	100%
Supplies	-	-	-	-	-
Other Services	1,652,775	-	-	-	-
Miscellaneous	145,280	-	-	-	-
Total General Fund	8,112,216	7,187,246	7,743,246	556,000	108%
General Fund Non-Lapsing					
Capital Projects	1,208,554	-	-	-	-
Total General Fund Non-Lapsing	1,208,554	-	-	-	-
Corporation Division Revenue Fund:					
Supplies	2,200	-	18,950	18,950	100%
Other Services & Charges	261,866	-	681,409	681,409	100%
Utilities	-	-	8,000	8,000	100%
Capital Projects			76,000	76,000	100%

Description	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Recommendation	Variance	% Change
Total Corporation Division Revenue Fund	264,066	-	784,359	784,359	100%
Tax Assessor's Revolving Fund:	-				
Supplies	14,884	-	20,300	20,300	100%
Other Services. & Charges.	433,960	-	476,700	476,700	100%
Utilities	7,821	-	3,000	3,000	100%
Capital Projects	79,600	-	-	-	-
Total Tax Assessor's Revolving Fund	536,264	-	500,000	500,000	100%
Comm Insurance Administration Fund:					
Personnel Services	1,622,708	-	2,256,149	2,256,149	100%
Fringe Benefits	756,165	-	1,083,842	1,083,842	100%
Supplies	-	-	-	-	-
Other Services. & Charges.	(5,540)	-	-	-	-
Total Comm Insurance Administration Fund	2,373,333	-	3,339,991	3,339,991	100%
GIS Data Access Fund:					
Personnel Services	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
GIS Data Access Fund:					
Supplies	5,000	-	25,000	25,000	100%
Other Services. & Charges.	-	-	-	-	-
Utilities	-	-	-	-	-
Total GIS Data Access Fund	5,000	-	25,000	25,000	100%
Recorder of Deeds Revolving Fund:					
Supplies	1,732	-	22,900	22,900	100%
Other Services. & Charges.	76,111	-	120,204	120,204	100%
Utilities	-	-	4,900	4,900	100%
Capital Projects	-	-	-	-	-
Total Recorder of Deeds Revolving Fund	77,842	-	148,004	148,004	100%
VI. Insurance Guaranty					
Miscellaneous	3,000,000	-	-	-	-
Total VI. Insurance Guaranty	3,000,000	-	-	-	-
Asset Recovery Fund					
Capital Project	91,709	-	-	-	-
Total Asset Recovery Fund	97,709	-	-	-	-
Special Deposit Fund					
Other	618,000	-	-	-	-
Special Deposit Fund Total	618,000	-	-	-	-
Special Real Property Tax					
Other	14,200	-	-	-	-
Special Real Property Tax Total	14,200	-	-	-	-
Financial Services Funds:					
Personnel Services	857,681	-	1,069,408	1,069,408	100%
Fringe Benefits	368,418	-	470,709	470,709	100%
Supplies	329,531	-	658,600	658,600	100%
Other Services. & Charges.	2,997,960	-	4,177,314	4,177,314	100%
Utilities	257,396	-	248,788	248,788	100%
Capital Projects	153,351	-	2,569,000	2,569,000	100%
Total Financial Services Funds	4,964,337	-	9,193,819	9,193,819	100%
GRAND TOTAL	\$21,265,521	\$7,187,246	\$21,734,419	\$14,547,173	302%

Exhibit II

The FY 2024 Actuals as presented in the FY 2026 Executive Budget's Summary for the Office of the Lieutenant Governor versus the amounts presented by Activity Center contains a difference in amount of **\$1,185,370**. While the Summary of the Office's Budget lists the General Fund amount as **\$6,926,845**, Post Audit's calculations by Activity Centers yield a total of **\$8,112, 215**.

OTHER SERVICES & CHARGES

Exhibit III 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.

Description	FY 2024 Expenditures	FY 2025 Revised Budget	FY 2026 Recommended	Variance	% CHANGE
General Fund					
Professional Services	\$427,404	\$-	\$-	\$-	-
Other Services NOC	40,000	-	-	-	-
General Fund Total- 0100	467,404	-	-	-	-
Corporation Div Rev Fund					
Repairs and Maintenance	-	3,500	3,900	400	11.4%
Rental of Land/Buildings	83,691	120,000	118,923	(1,077)	-0.89%
Rental Machines/Equipment		2,000	-	(2,000)	-100.00%
Professional Services	178,175	570,000	547,621	(22,379)	-3.92%
Training	-	-	4,800	4,800	100.00%
Advertising & Promotion	-	2,500	1,800	(700)	-28.0%
Printing & Binding	-	-	500	500	100.00%
Transportation - Not Travel	-	-	1,350	1,350	100.00%
Travel	-	-	2,000	2,000	100.00%
Other Services NOC		5,000	515	(4,485)	-89.7%
Corporation Div Rev Fund Total-2076	261,866	703,000	681,409	(21,591)	-3.07%
Tax Assessor's Revolving					
Repairs and Maintenance	4,000	-	-	-	-
Automotive Repair & Maintenance	200	5,200	2,000	(3,200)	-61.5%
Rental of Land/Buildings	95,595	80,000	93,807	13,807	17.2%
Professional Services	315,000	365,000	379,567	14,567	3.99%
Training	2,720	2,500	500	(2,000)	-80.0%
Advertising & Promotion	10,835	5,000	-	(5,000)	-100.00%
Transportation - Not Travel	1,400	4,600	-	(4,600)	-100.00%
Travel	1,330	2,000	826	(1,174)	-58.7
Other Services NOC	2,800	-	-	-	-
Tax Assessor's Revolving Total-2082	433,960	464,300	476,700	12,400	2.67%
Comm Insurance Administration					
Other	(5,540)	-	-	-	-
Comm Insurance Administration Total-2110	(5,540)	-	-	-	-
Recorder of Deeds Revolving					
Repairs and Maintenance	-	-	4,800	4,800	100.00%
Rental of Land/Buildings	50,113	80,000	105,296	25,296	31.62
Professional Services	25,998	105,000	-	(105,000)	-100.00%
Transportation - Not Travel		5,300	9,500	4,200	79.24%
Travel	-	-	608	608	100.00%
Recorder of Deeds Revolving Total-6104	76,111	190,300	120,204	(70,096)	-36.8%
Financial Services Fund					
Repairs and Maintenance	169,356	325,500	169,400	(156,100)	-47.9%
Automotive Repair & Maintenance	5,595	12,400	6,500	(5,900)	-47.5%
Rental of Land/Buildings	1,220,350	1,129,425	1,101,704	(27,721)	-2.45%
Rental Machines/Equipment	254,582	290,000	290,000	-	-
Professional Services	507,862	938,680	1,650,910	712,230	75.8%
Security	234,383	220,000	234,000	14,000	6.36%

Description	FY 2024 Expenditures	FY 2025 Revised Budget	FY 2026 Recommended	Variance	% CHANGE
Training	-	22,500	22,500	-	-
Communication	297,645	519,000	350,000	(169,900)	-32.5%
Advertising & Promotion	115,621	25,000	115,600	90,600	362.4%
Printing & Binding	5,802	9,900	6,700	(3,200)	-32.3%
Transportation - Not Travel	17,931	25,600	30,500	4,900	19.1%
Travel	74,258	94,100	74,000	(20,100)	-21.3%
Travel Cash/ Advance	3,150	-	7,800	7,800	100.00%
Purchase Bulk Airline	30,681	61,100	30,700	(30,400)	-49.7%
Other Services NOC	60,744	95,000	87,000	(8,000)	-8.42%
Financial Services Fund-2103	2,997,960	3,769,105	4,177,314	408,209	10.8%
Other Services and Charges	\$4,231,761	\$5,126,705	\$5,455,627	\$328,922	6.41%

Exhibit III

EXPENDITURES

Exhibit IV provides a detailed listing by line item for FY 2024 Actual Expenditures, FY 2025 Expenditures as of 05/31/2025 and FY 2026 Requests according to the Office of the Lieutenant Governor.

Line Item	Line-Item Breakdown	FY 2024 Actuals	FY 2025 Expenditure	FY 2026 Request
			As of 05/31/25	
Personnel Services:	Classified Empl. Sal.	1,591,424	\$936,686	\$2,785,561
	Unclassified Empl. Salaries	1,492,654	932,108	2,105,330
	Temp/part time Salaries	-	-	-
	Overtime Salaries	81,298	21,773	17,878
	Other Differential Comp	-	-	-
	Lump Sum Payments	377		-
	Fees & Compensation	183,022	41,921	-
	Holiday Pay	251,242	233,009	-
	All Other	-	-	313,588
	Sick Pay	165,301	135,556	-
	Accrued Pay Leave	301,296	209,031	-
	Administrative Leave Pay	112,308	91,751	-
	Funeral	6,228	2,622	-
	Jury	3,018	1,040	-
	Military	12,272	16,056	-
	TOTAL Personnel Services	4,200,440	2,621,553	5,224,447
Fringe Benefits:	Employer Contr. Retirement	915,658	556,909	1,071,496
	FICA	260,428	162,537	302,250
	Medicare	60,907	38,013	71,179
	Health Insurance Premium	872,486	553,750	1,069,665
	Workers Comp. Premiums	4,242	5,144	6,209
	TOTAL Fringe Benefits	2,113,721	1,316,353	2,520,799
Supplies	Office Supplies	-	-	-
	Operating Supplies	-	-	-
	Repair and Maintenance Sup	-	-	-
	All Other	-	-	-
	TOTAL Supplies	-	-	-
Other Svc. & Chgs.	Repair & Maintenance	-	-	-
	Rental of Land & Building	-	-	-
	Professional Services	427,404	27,364	-
	Communication	-	-	-

	Line-Item Breakdown	FY 2024 Actuals	FY 2025 Expenditure	FY 2026 Request
	Insurance	-	-	-
	Transportation Not Travel	-	-	-
	Travel	-	-	-
	Purch. Bulk Airline tickets	-	-	-
	Other Services NOC	40,000	-	-
	TOTAL Other Ser. & Chgs.	467,404	27,364	-
Capital Outlays:	Machinery & Equipment	-	-	-
	All Other	-	-	-
	TOTAL Capital Outlays	-	-	-
Misc	Miscellaneous/Refunds	145,280	-	-
	TOTAL Miscellaneous	145,280	-	-
	TOTAL General Fund	\$6,926,845	\$3,965,270	\$7,743,246

Exhibit IV

PERSONNEL SERVICES

The Governor's General Fund recommendations for FY 2026 allocates **\$5,222,447** for personnel services; reflecting a **\$455,378 (9.5%)** increase over the FY 2025 General Fund appropriation of **\$4,767,069**. Additionally, total staffing is projected to increase from **143** positions in FY 2025 to **146** positions in FY 2026. An extended directory of the LGO *personnel is provided in Appendix I.*

A **discrepancy has been identified** between the **FY 2026 Executive Budget** and the **staffing logs submitted by the Office of Management & Budget** regarding the proposed Personnel Services allocation for the Office of the Lieutenant Governor.

- **Executive Budget (FY 2026):** \$5,222,447
- **OMB Staffing Logs Submission:** \$4,908,859
- **Variance:** \$313,588

According to the LGO, this **\$313,588 variance** reflects **requested salary increases**.

Office of Lieutenant Governor			Position Classification					
Fiscal Year 2026			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	91.00	\$4,908,859	32.00	\$2,105,330	59.00	\$2,785,651		\$17,878
Financial Services Fund- 2103	17.00	1,101,325	7.00	617,915	10.00	483,410		-
Banking & Insurance Fund- 2110	38.00	2,207,865	21.00	1,221,081	17.00	986,784	-	
Grand Total	146.00	\$8,218,049	60.00	\$3,944,326	86.00	\$4,255,845	\$17,878	

Office of Lieutenant Governor			Position Classification					
Fiscal Year 2025			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2025 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	89.00	\$4,767,069	32.50	\$2,073,515	56.50	\$2,632,197		\$61,357
Financial Services Fund- 2103	16.00	1,066,825	7.00	617,915	9.00	439,310		9,600
Banking & Insurance Fund- 2110	38.00	2,235,282	20.00	1,186,756	18.00	1,035,066	13,459	
Grand Total	143.00	\$8,069,176	59.50	\$3,878,186	83.50	\$ 4,106,573	\$84,416	

LEASES

Exhibit V displays the Office of the Lieutenant Governor's leases.

Lessor	Location	Sq. Ft.	Annual Rent	Period
Apollo Land Holding	14,15 & 16 Kogen Gade St. Thomas VI	-	\$13,260	05/22/23 <i>Extending/Renewing</i>
Center Island LLC	35-A Castle Coakley, Christiansted, St. Croix	9,250	324,996	04/1/22 - 03/31/27 <i>Extending/Renewing</i>
St Thomas Properties	45-A& 45-B Nisky Center St. Thomas, V.I.	1,332	18,901	07/15/21 –07/14/26
St Thomas Properties	45-A& 45-B Nisky Center St. Thomas, V.I.	23,330	684,303	10/1/23 –09/30/28
Inga Hiilivirta, Trustee, Islandia Building	#18-23 Estate Enighed Cruz Bay, St. John	1,500	93,570	06/1/22 - 05/31/27 <i>Extending/Renewing</i>
King Cross Associates, Inc.	#7 & #30 Kings Cross Street	17,814	272,635	07/01/24-6/30/25 <i>Extending/Renewing</i>
VI Housing Finance Authority	Lagoon St., Complex Building F'sted, St. Croix VI	1,833	8,707	07/1/17 - 07/31/20 <i>Extending/Renewing</i>
VI Housing Finance Authority	Lagoon St., Complex Building F'sted, St. Croix VI	292	3,358	07/1/17 - 06/30/18 <i>Extending/Renewing</i>
TOTAL		55,351	\$1,419,730	

Exhibit V

PROFESSIONAL SERVICES CONTRACTS

The Office of the Lieutenant Governor reported **\$1.3M** in Professional Services Contracts for the Fiscal Year.

Vendor/Name	Period	2024 Annual Payment	Purpose	Payments - October 1, 2024
Foster Moore	03/16/20 - 03/31/25	\$636,609	Implementation of Automated	\$266,163
GovOs	05/16/24 - 04/30/25	-	Maintenance Service and Data	21,665
Kofile Technologies	05/16/23 - 05/15/24	25,998	Warehousing	-
E-Ring Software Solution	03/17/21 - 03/16/26	266,254	Mass Appraisal System for Property	-
			Tax Assessment	
E-Ring Software Solution	02/08/22 - 02/07/27	451,756	Billing, Cashiering, Production and	-
Bostick/Crawford Consulting	02/09/22 - 02/08/26	8,970	Financial Analyses Review	15,880
Avenu Government Systems, LLC	07/18/23 - 07/17 /28	-	Unclaimed Property Automation	115,000
TOTAL		\$1,389,587		\$418,708

Exhibit VI

FEDERAL GRANTS

Exhibit VII presents a detailed list of federal grants available to the OLG.

Grantor	Type of Grant	Award Amount	Balance
Department of Health and Human Services: Administration for Community Living	MIPPA Priority 1 for SHIPs	\$10,618	\$9,178
Department of Health and Human Services: Administration for Community Living	Public Health Workforce	116,757	95,057
	TOTAL	\$127,375	\$104,235

Exhibit VII

VEHICLE LISTING

The LGO has a total of 26 vehicles (15 in STT/STJ, & 11 in STX). *Exhibit VIII* displays the Office of Lieutenant Governor's vehicle listing. The gasoline charges for both districts are **\$14,528** and maintenance charges are **\$ 5,795**.

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Office	Plate
2017	Cadillac	XTS	Administration	LOCAL	OWN	GOOD	STT	2
2022	CHEVY	Colorado	Administration	LOCAL	OWN	FAIR	STT	LG0-26
2012	CHEVY	Captiva	Administration	LOCAL	OWN	POOR	STT	THR 222
2022	CHEVY	Equinox	Administration	LOCAL	OWN	GOOD	STT	LG0-28
2020	CHEVY	Equinox	Banking & Ins	LOCAL	OWN	GOOD	STT	LG0-22
2020	CHEVY	Equinox	Banking & Ins	LOCAL	OWN	GOOD	STT	LG0-24
2021	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STT	TAX 16
2016	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STT	TAX4
2021	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STT	TAX 10
2021	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STT	TAX 12
2013	CHEVY	Equinox	Property Tax	LOCAL	OWN	GOOD	STT	TAX 1
2013	CHEVY	CAPTIVA	Property Tax	LOCAL	OWN	GOOD	STT	TAX20
2024	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STT	TAX22
2024	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STT	TAX24
2022	CHEVY	Equinox	GIS	LOCAL	OWN	GOOD	STT	LG0-12
2022	Chevy	Colorado	Administration	LOCAL	OWN	GOOD	STX	LGO -13
2020	CHEVY	Equinox	Banking & Ins	LOCAL	OWN	GOOD	STX	LGO-9
2014	CHEVY	Equinox	Property Tax	LOCAL	OWN	FAIR	STX	TAX13
2014	CHEVY	Captiva	Property Tax	LOCAL	OWN	FAIR	STX	TAX 17
2014	CHEVY	Captiva	Property Tax	LOCAL	OWN	GOOD	STX	TAX15
2016	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STX	TAXS
2020	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STX	TAX3
2020	JEEP	Wrangler	Property Tax	LOCAL	OWN	GOOD	STX	TAX7
2017	CHEVY	Tahoe	Administration	LOCAL	OWN	FAIR	STX	2
2022	CHEVY	Equinox	Administration	LOCAL	OWN	GOOD	STX	LGO-21
2022	CHEVY	Equinox	GIS	LOCAL	OWN	GOOD	STX	LGO-23

Exhibit VIII

SUMMARY

The Office of Lieutenant Governor (LGO) FY 2026 Governor's recommended budget is as follows:

General Fund Recommendations	\$7,743,246
Total General Fund Recommendations	7,743,246
Other Funds	
Corporation Div Rev Fund	784,359
Tax Assessor's Revolving	500,000
Comm Insurance Administration	3,339,991
GIS Data Access Fund	25,000
Recorder of Deed Revolving	148,004
Financial Services Fund	9,193,819
Total Other Funds	13,991,173
FY 2026 Total Operating Budget	\$21,734,419



Theodora Philip, DBA
Post Auditor

APPENDIX I

PERSONNEL LISTING

POSITION TITLE	SALARY	STATUS	FTE	SALARY	FTE
	FY 2025			FY 2026	
OFFICE OF LIEUTENANT GOVERNOR					
FUND 100					
<u>UNCLASSIFIED</u>					
AMINISTRATIVE AIDE	\$45,320	FILLED	1.00	\$45,320	1.00
DIRECTOR BUS & FIN MGMT	101,970	FILLED	1.00	101,970	1.00
DISTANCE PASSPORT SUPP SUPERVISOR	56,650	FILLED	1.00	56,650	1.00
EXECUTIVE ASSISTANT SURVEY/DEEDS	43,000	FILLED	1.00	43,000	1.00
EXECUTIVE SECRETARY	63,000	FILLED	1.00	63,000	1.00
FACILITY ENGINEER	38,324	FILLED	1.00	38,324	1.00
HR FISCAL ADMINISTRATOR	67,980	FILLED	1.00	67,980	1.00
LIEUTENANT GOVERNOR	125,000	FILLED	1.00	176,643	1.00
SECURITY AIDE	40,000	FILLED	1.00	40,000	1.00
SECURITY AIDE	40,000	FILLED	1.00	40,000	1.00
SECURITY AIDE	40,000	FILLED	1.00	40,000	1.00
SECURITY AIDE	40,000	FILLED	1.00	40,000	1.00
DIST MANAGER CORPS & TRADEMARK	56,000	FILLED	1.00	56,000	1.00
SPECIAL ASST TO LT GOVERNOR	58,350	FILLED	1.00	58,350	1.00
SUPERVISOR GENERAL MAINT	45,320	FILLED	1.00	-	-
SENIOR FACILITY ENGINEER	45,100	FILLED	1.00	45,100	1.00
SUPERVISOR PASSPORT	56,650	FILLED	1.00	56,650	1.00
ASST TAX ASSESSOR	79,310	FILLED	1.00	79,310	1.00
GIS ANALYST	66,000	FILLED	1.00	66,000	1.00
CORDINATOR ADMIN SERVICES	50,000	FILLED	1.00	50,000	1.00
DEPUTY TAX ASSESSOR	65,714	FILLED	1.00	65,714	1.00
DEPUTY TAX ASSESSOR	65,714	FILLED	1.00	65,714	1.00
GIS ADMINISTRATOR	84,975	FILLED	1.00	84,975	1.00
GIS MAPPING TECHNICIAN	49,500	FILLED	1.00	49,500	1.00
SPECIAL ASST TO TAX ASSESSOR	50,985	FILLED	1.00	50,985	1.00
SURVEYOR	73,645	FILLED	1.00	73,645	1.00
TAX ASSESSOR	101,970	FILLED	1.00	101,970	1.00
TAX COLLECTOR	99,000	FILLED	1.00	99,000	1.00
DIST RECORDER OF DEEDS	73,645	FILLED	1.00	73,645	1.00
DIST RECORDER OF DEEDS	73,645	FILLED	1.00	73,645	1.00
ASST DIR CORP & TRADEMARK	66,280	FILLED	1.00	66,280	1.00
DIR OF CORPS & TRADEMARK	84,975	FILLED	1.00	84,975	1.00
SUBTOTAL	2,048,022		32.00	2,054,345	31.00
<u>UNCLASSIFIED</u>					
COMPUTER ESTIMATED SPECIALIST	25,493	VACANT	0.50	50,985	1.00
SUBTOTAL	25,493		0.50	50,985	1.00
<u>CLASSIFIED</u>					
ADMINISTRATIVE OFFICER I	56,670	FILLED	1.00	56,670	1.00
ADMINISTRATIVE OFFICER III	59,225	FILLED	1.00	59,225	1.00

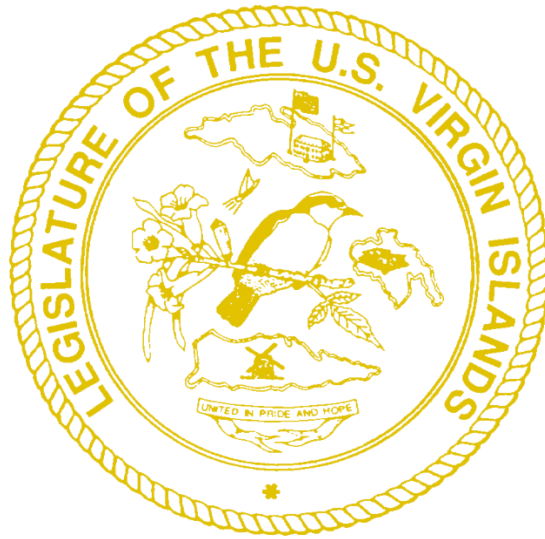
POSITION TITLE	SALARY	STATUS	FTE	SALARY	FTE
	FY 2025			FY 2026	
FUND 100					
<u>CLASSIFIED</u>					
ADMIN ASST SUPERVISOR	58,109	FILLED	1.00	-	-
CADASTRAL TECHN	-	FILLED	-	42,150	1.00
CASHIER I	29,554	FILLED	1.00	29,554	1.00
CASHIER II	30,148	FILLED	1.00	30,148	1.00
CASHIER II	30,148	FILLED	1.00	30,148	1.00
CASHIER II	30,148	FILLED	1.00	30,148	1.00
CHIEF REVENUE COLLECTOR	64,132	FILLED	1.00	64,132	1.00
CHIEF REVENUE COLLECTOR	64,132	FILLED	1.00	64,132	1.00
CUSTODIAL WORKER	36,708	FILLED	1.00	36,708	1.00
FINANCIAL MGMT SUPR	-	FILLED	-	61,665	1.00
PASPORT EXAMINER	39,347	FILLED	1.00	39,347	1.00
PASPORT EXAMINER	39,347	FILLED	1.00	39,347	1.00
ADMIN ASST SUPERVISOR	-	FILLED	-	58,109	1.00
ADMIN ASST SUPERVISOR	56,969	FILLED	1.00	56,969	1.00
ADMIN ASST SUPERVISOR	56,969	FILLED	1.00	56,969	1.00
ADMINISTRATIVE ASSITANT	51,585	FILLED	1.00	51,585	1.00
ASSISTANT APPRAISER	52,876	FILLED	1.00	52,876	1.00
ASSISTANT APPRAISER	49,841	FILLED	1.00	49,841	1.00
BUILDING APPRAISER	54,992	FILLED	1.00	54,992	1.00
BUILDING APPRAISER	63,751	FILLED	1.00	63,751	1.00
BUILDING APPRAISER	83,181	FILLED	1.00	83,181	1.00
BUILDING APPRAISER	63,751	FILLED	1.00	63,751	1.00
BUILDING APPRAISER	51,835	FILLED	1.00	51,835	1.00
DATA ENTRY OPERATOR II	43,223	FILLED	1.00	43,223	1.00
DATA ENTRY OPERATOR II	36,375	FILLED	1.00	36,375	1.00
DATA ENTRY OPERATOR II	45,855	FILLED	1.00	45,855	1.00
ENGINEERING AIDE I	30,148	FILLED	1.00	-	-
REAL PROPERTY REC OFFICER	44,953	FILLED	1.00	44,953	1.00
REAL PROPERTY REC OFFICER	40,331	FILLED	1.00	40,331	1.00
REAL PROPERTY REC OFFICER	44,953	FILLED	1.00	44,953	1.00
REAL PROPERTY REC OFFICER	40,331	FILLED	1.00	40,331	1.00
REAL PROPERTY REC OFFICER	40,331	FILLED	1.00	40,331	1.00
REAL PROPERTY REC OFFICER	-	FILLED	-	40,331	1.00
REAL PROPERTY REC OFFICER	38,388	FILLED	1.00	39,347	1.00
REAL PROPERTY REC OFFICER	40,331	FILLED	1.00	-	-
SUPERVISOR OF APPRAISERS	70,807	FILLED	1.00	70,807	1.00
REAL PROP TAX COLLECTOR I	36,909	FILLED	1.00	-	-
REAL PROP TAX COLLECTOR I	60,121	FILLED	1.00	65,969	1.00
REAL PROP TAX COLLECTOR I	47,460	FILLED	1.00	48,884	1.00
REAL PROP TAX COLLECTOR I	38,778	FILLED	1.00	\$38,778	1.00
REAL PROP TAX COLLECTOR I	36,909	FILLED	1.00	36,909	1.00
TELLER I	36,641	FILLED	1.00	36,641	1.00
TELLER I	35,747	FILLED	1.00	35,747	1.00
TELLER I	43,328	FILLED	1.00	45,966	1.00
TELLER I	36,641	FILLED	1.00	36,641	1.00
TELLER I	37,557	FILLED	1.00	37,557	1.00
TELLER I	44,628	FILLED	1.00	44,628	1.00
TELLER I	50,229	FILLED	1.00	51,736	1.00
TELLER II	55,917	FILLED	1.00	-	-
CORPORATE EXAMINER	51,835	FILLED	1.00	51,835	1.00

POSITION TITLE	SALARY	STATUS	FTE	SALARY	FTE
	FY 2025			FY 2026	
FUND 100					
<u>CLASSIFIED</u>					
CORPORATE EXAMINER	53,390	FILLED	1.00	53,390	1.00
JUNIOR CORP EXAMINER	41,339	FILLED	1.00	41,339	1.00
JUNIOR CORP EXAMINER	44,953	FILLED	1.00	44,953	1.00
SUBTOTAL	2,391,828		51.00	2,385,045	50.00
<u>CLASSIFIED</u>					
TELLER I		VACANT	-	34876	1.00
TELLER II		VACANT	-	55,917	1.00
FINANCIAL MGMT SUPERVISOR	33,374	VACANT	0.50	-	-
CASDATRIAL TECHNICIAN	20,561	VACANT	0.50	41,122	1.00
REAL PROP TAX APPRAISER I		VACANT	-	44,051	1.00
REAL PROP TAX APPRAISER I		VACANT	-	44,051	1.00
REAL PROP TAX APPRAISER I		VACANT	-	44,051	1.00
APPRAISER I	42,561	VACANT	1.00	-	-
APPRAISER I	42,561	VACANT	1.00	-	-
APPRAISER I	42,561	VACANT	1.00	-	-
CASHIER II	14,348	VACANT	0.50	-	-
UNIFORM COMM LIEN OFFICER	19,866	VACANT	0.50	-	-
FRANCHISE TAX AUDITOR	24,538	VACANT	0.50	49,076	1.00
FRANCHISE TAX AUDITOR		VACANT		49,076	1.00
PASSPORT EXAMINER		VACANT		38,388	1.00
SUBTOTAL	240,369		5.50	400,606	9.00
<u>ADJUSTMENT</u>					
OVERTIME	61,357	-	-	17,878	-
SUBTOTAL	61,357	-	-	17,878	-
TOTAL FUND 100	4,767,069		89.00	4,908,859	91.00
FUND 2103					
<u>UNCLASSIFIED</u>					
CHIEF OF OTHER FINANCIAL	84,975	FILLED	1.00	84,975	1.00
CHIEF OF STAFF	115,500	FILLED	1.00	115,500	1.00
LEGAL COUNSEL FOR LT GOVERNOR	113,300	FILLED	1.00	113,300	1.00
LEGAL COUNSEL	87,000	FILLED	1.00	87,000	1.00
CHIEF OF SECURITIES REGULATIONS	90,640	FILLED	1.00	-	-
SUBTOTAL	491,415		5.00	400,775	4.00
<u>UNCLASSIFIED</u>					
CHIEF OF SECURITIES REGULATIONS	-	VACANT	-	90,640	1.00
SPECIAL ADVISOR	71,500	VACANT	1.00	71,500	1.00
SENIOR FACILITY ENGINEER	55,000	VACANT	1.00	55,000	1.00
SUBTOTAL	126,500		2.00	217,140	3.00

POSITION TITLE	SALARY	STATUS	FTE	SALARY	FTE
	FY 2025			FY 2026	
FUND 2103					
<u>CLASSIFIED</u>					
ADMINISTRATIVE ASSISTANT	47,437	FILLED	1.00	47,437	1.00
ADMINISTRATIVE ASSISTANT	46,281	FILLED	1.00	46,281	1.00
CONSUMER PROT & EDUC OFFICER	43,204	FILLED	1.00	-	-
FINANCIAL SERV EXAMINER	62,195	FILLED	1.00	62,195	1.00
FINANCIAL SERV EXAMINER	62,195	FILLED	1.00	62,195	1.00
INSURANCE LIC EXAMINER	49,600	FILLED	1.00	49,600	1.00
SECURITIES REG EXAMINER	44,716	FILLED	1.00	44,716	1.00
SUBTOTAL	355,627		7.00	312,425	6.00
<u>CLASSIFIED</u>					
ADMINISTRATIVE ASSISTANT	-	VACANT	-	45,152	1.00
CONSUMER PROT & EDUC	-	VACANT	-	42,150	1.00
INSURANCE LIC EXAMINER	41,121	VACANT	1.00	41,122	1.00
SECURITIES REG EXAMINER	42,561	VACANT	1.00	42,561	1.00
SUBTOTAL	83,683		2.00	170,985	4.00
<u>ADJUSTMENT</u>					
OVERTIME	9,600.00	-	-	-	-
SUBTOTAL	9,600.00	-	-	-	-
TOTAL FUND 2103	1,066,825		16.00	1,101,325	17.00
FUND 2110					
<u>UNCLASSIFIED</u>					
ADMINISTRATIVE COORDINATOR	-	FILLED	-	38,000	1.00
MEDICARE SERVICE TECHICIAN	-	FILLED	-	44,000	1.00
MEDICARE SERVICE TECHICIAN		FILLED	-	40,000	1.00
ADMINISTRATIVE AIDE	33,990	FILLED	1.00	33,990	1.00
ADMINISTRATIVE COORDINATOR	51,700	FILLED	1.00	51,700	1.00
ASST DIR BANKS & INSURANCE	96,305	FILLED	1.00	96,305	1.00
BANKING INS SPECIALIST	-	FILLED		52,000	1.00
DIRECTOR BANKS & INSURANCE	109,901	FILLED	1.00	109,901	1.00
DIR MGMTS INFO SYSTEMS	73,645	FILLED	1.00	73,645	1.00
EXEC ASST TO LT GOVENOR	73,645	FILLED	1.00	73,645	1.00
SPECIAL ASST TO LT GOVENOR	73,645	FILLED	1.00	73,645	1.00
FACILITIES ENGINEER	33,000	FILLED	1.00	33,000	1.00
MEDICARE SERVICE TECHICIAN	41,354	FILLED	1.00	41,355	1.00
MEDICARE SERVICE TECHICIAN	50,000	FILLED	1.00	-	-
SPEC ASST TO BANKS & INS	48,000	FILLED	1.00	48,000	1.00
SPEC ASSISTANT	52,800	FILLED	1.00	52,800	1.00
SPECIAL ASST TO LEGAL	51,200	FILLED	1.00	51,200	1.00
UNCLAIMED PROPERTY SPECIALIST	44,000	FILLED	1.00	44,000	1.00
VI MEDICARE CORDINATOR	64,350	FILLED	1.00	-	-
SUBTOTAL	897,536		15.00	957,186	17.00
<u>UNCLASSIFIED</u>					
VI MEDICARE CORDINATOR	64,350	VACANT	1.00	64,350	1.00
ADMINISTRATIVE AIDE	37,400	VACANT	1.00	37,400	1.00
ADMINISTRATIVE COORDINATOR	41,200	VACANT	1.00	-	-
SPECIAL ASST TO BANKS & INS	52,000	VACANT	1.00	-	-

POSITION TITLE	SALARY	STATUS	FTE	SALARY	FTE
	FY 2025			FY 2026	
FUND 2110					
<u>UNCLASSIFIED</u>					
CHIEF EXAMINER INSURANCE	84,975	VACANT	1.00	88,500	1.00
BANKS & INS REG ANALYST	73,645	VACANT	1.00	73,645	1.00
SUBTOTAL	289,220		5.00	263,895	4.00
<u>CLASSIFIED</u>					
ADMINISTRATIVE ASSISTANT	65,346	FILLED	1.00	65,346	1.00
ADMINISTRATIVE ASSISTANT	46,281	FILLED	1.00		
CHIEF INSURANCE LIC EXAMINER	62,899	FILLED	1.00	62,899	1.00
FINANCIAL SERVICE EXAMINER	65,982	FILLED	1.00	65,982	1.00
FINANCIAL SERVICE EXAMINER	55,259	FILLED	1.00	55,259	1.00
FINANCIAL SERVICE EXAMINER	48,368	FILLED	1.00	48,368	1.00
FINANCIAL SERVICE EXAMINER	99,804	FILLED	1.00	99,804	1.00
FINANCIAL SERVICE EXAMINER	99,804	FILLED	1.00	99,804	1.00
FINANCIAL SERVICE EXAMINER	55,259	FILLED	1.00	55,259	1.00
INSURANCE LICENSE EXAMINER	48,155	FILLED	1.00	48,155	1.00
SYSTEM ANALYST I	49,577	FILLED	1.00	49,577	1.00
SYSTEM ANALYST I	48,368	FILLED	1.00	46,368	1.00
SYSTEM ANALYST II	54,963	FILLED	1.00	54,963	1.00
SYSTEM ANALYST II	52,315	FILLED	1.00	52,315	1.00
SUBTOTAL	852,381		14.00	804,099	13.00
<u>CLASSIFIED</u>					
FINANCIAL SERVICE EXAMINER	47,188	VACANT	1.00	47,188	1.00
FINANCIAL SERVICE EXAMINER	47,188	VACANT	1.00	47,188	1.00
FINANCIAL SERVICE EXAMINER	41,121	VACANT	1.00	41,121	1.00
FINANCIAL SERVICE EXAMINER	47,188	VACANT	1.00	47,188	1.00
SUBTOTAL	182,685		4.00	182,685	4.00
ADJUSTMENTS					
OVERTIME	13,459	-	-	-	-
SUBTOTAL	13,459	-	-	-	-
TOTAL FUND 2110	2,235,282		38.00	2,207,865	38.00
GRAND TOTAL	\$8,069,176		143.00	\$8,218,049	146.00

6 filled positions below \$35,000



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

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St. Thomas, Virgin Islands 00840
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