

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

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Magens Bay Authority

August 18, 2025



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

COMMITTEE MEMBERS

Chair, Honorable Novelle E. Francis, Jr.
Senator Dwayne M. DeGraff
Senator Hubert L. Frederick
Senator Kurt A. Violet

Vice Chair, Honorable Marvin A. Blyden
Senator Marise C. James
Senator Ray Fonseca

**POST AUDIT DIVISION
STAFF CONTRIBUTORS**

Dr. Theodora Philip**Post Auditor**
Ms. Nikia Fleming**Assistant Post Auditor**
Ms. Ameka Hydman.....Executive Assistant
Ms. Odette Gordon.....Budget Analyst
Ms. Ashley WattleyBudget Analyst
Ms. Christina Colbourne.....Administrative Assistant
Ms. Shirley FahieAdministrative Secretary

TABLE OF CONTENTS

TITLE	PAGE NUMBER
AUTHORITY'S OVERVIEW	2
MAGENS BAY AUTHORITY AT A GLANCE	3
FISCAL YEAR 2025 ACOMPLISHMENTS	3-4
FISCAL YEAR 2026 GOALS AND OBJECTIVES	4
FY 2026 BUDGET SUMMARY	5
PERSONNEL SERVICES	5
VEHICLES	6
PROFESSIONAL SERVICES CONTRACTS	6
OUTSTANDING VENDOR PAYMENTS	6
BANK ACCOUNTS	6
LOCAL GOVERNMENT GRANTS	6
FEDERAL GRANTS	7
SUMMARY	7

MAGENS BAY AUTHORITY'S OVERVIEW

The Magens Bay Authority (the Authority) is a semi-autonomous entity charged with the management, preservation, and maintenance of some of the Virgin Islands' most treasured public recreational assets on the island of St. Thomas. Established by the Virgin Islands Legislature, through Title 32, Chapter 3, Section 51 of the Virgin Islands Code; the Authority operates under the mandate to safeguard and enhance 98.59 acres as listed in *Exhibit I*.

Acres	Location	Acquisition
58.00	Magens Bay Park	Deed of Gift from Arthur S. Fairchild
10.00	Magens Bay Park	Deeded on behalf of the Natural Conservancy
21.73	Smith Bay Park (Lindquist Beach)	Deeded to MBA by the Government of the Virgin Islands
0.25	Drake Seat	Deeded to MBA by Nature Conservancy
8.61	Petersburg Estate consisting of parcel #11-76 through #11-76-8 and remainder of parcel #11	Deeded to MBA by the Government of the Virgin Islands

Exhibit I

Independent of the central government for its annual budget, the Authority generates operational revenue primarily through entrance fees, concessions and facility rentals, with all proceeds reinvested into park maintenance, facility operations, and capital improvements.

The Authority is governed by a seven-member Board of Directors, responsible for setting strategic direction, providing policy oversight, and ensuring fiscal accountability. Six of the seven members are appointed by the Governor of the Virgin Islands and must be residents of St. Thomas. Board members serve without compensation, receiving a modest per diem of \$75 per day when engaged in official duties.

The Board reflects a diverse cross-section of the community, including three business owners, one attorney, a representative from the University of the Virgin Islands, a government official, and one retiree. Together, the Board plays a central role in ensuring that the Authority remains focused on its mission to preserve, maintain, and enhance public enjoyment of the natural resources under its care. Current board members have been presented in *Exhibit II*.

Member	
Katina Coulianos	Chairperson
Robert G. Moron	Vice-Chair
Elliott McIver Davis	Secretary
Cecile DeJongh	Treasurer
Barbara Petersen	Member
Daryl Barry	Member
Governor Albert Bryan Jr.	Member

Exhibit II

**The Governor is represented by the St. Thomas-Water Island Administrator*

MAGENS BAY AUTHORITY AT A GLANCE

The Authority have projected a budget of **\$4,136,021** for Fiscal Year 2026.

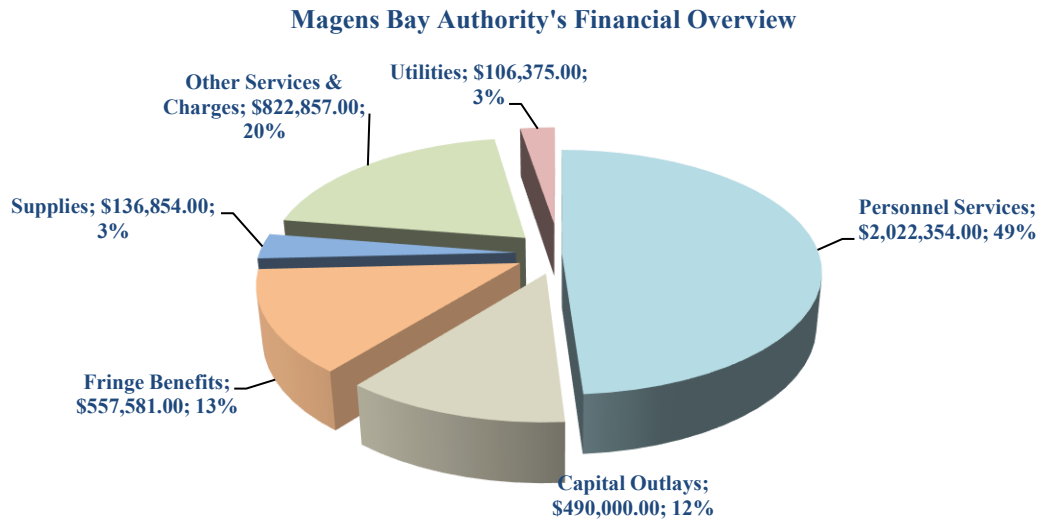


Exhibit III

MAGENS BAY AUTHORITY FY 2025 ACCOMPLISHMENTS

ADA Ramp Renovation at Bathhouse #3 - In December 2024, the Magens Bay Authority began a major renovation of the ADA-compliant ramp at Bathhouse #3, reaching completion in March 2025. This project improved accessibility, safety, and durability through:

- **Structural Reinforcement:** Replacement of aging components with corrosion-resistant materials for long-term performance in the coastal environment.
- **Improved Surface Safety:** Installation of a secure, non-slip ramp surface to reduce slip hazards in wet conditions.
- **Compliance Upgrades:** Alignment with current ADA standards for slope, width, and handrails, ensuring full accessibility for wheelchair users, elderly visitors, and families with strollers.

Associated Facility Enhancements –

- **Outdoor Showers:** Repairs and fixture upgrades to improve water flow and durability.
- **Painting & Coatings:** Application of fresh paint and weather-resistant coatings for improved appearance and protection from salt air damage.

Park Maintenance Achievements -

- **Tree and Vegetation Management:** Removal of hazardous limbs, pruning for healthy growth, and preservation of scenic views.
- **Groundskeeping:** Regular mowing, debris removal, and erosion control.

- Repairs and Upgrades: Improvements to picnic areas, benches, walkways, and other public facilities.
- Preventive Care: Proactive inspections and repairs to prevent weather and traffic-related damage.

Securing FEMA Funding for Bathhouse #1 Reconstruction - In response to the destruction of Bathhouse #1 during Hurricanes Irma and Maria in September 2017 which left only three walls and the cistern intact — **the Magens Bay Authority secured \$3.4 million in FEMA funding (\$3 million federal share and \$342,690 non-federal match)**. This success followed years of planning, damage documentation, and coordination to meet strict FEMA requirements, address design and regulatory challenges, and comply with ADA, floodplain, and shoreline protection standards. The construction contract was awarded to Rumina Construction, with mobilization scheduled for September 2025 and completion expected within 12 months. The new facility will be elevated, ADA-compliant, and storm-resilient, modelled after the Authority's Smith Bay Park bathhouse.

Impact: These accomplishments enhanced accessibility, preserved infrastructure, and maintained the park's reputation as a safe, welcoming, and visually appealing destination.

MAGENS BAY AUTHORITY FY 2026 GOALS & OBJECTIVES

Rebuild and Modernize Key Facilities

- **Project:** Reconstruction of **Bath House #1**
- **Purpose:** Replace the hurricane-damaged structure with a fully ADA-compliant, modern facility that withstands coastal weather conditions.
- **Outcome:** Improved accessibility, functionality, and resilience.

Improve Structural Safety and Functionality

- **Project:** Renovation of **Shed #1**
- **Purpose:** Address structural concerns by replacing deteriorated support columns and installing upgraded fixtures.
- **Outcome:** Enhanced safety, durability, and guest usability.

Upgrade Sanitation and Environmental Protection

- **Project:** Septic System Upgrade at **Bath House #2**
- **Purpose:** Install a high-efficiency system to handle increased capacity while minimizing environmental impact.
- **Outcome:** Improved sanitation, environmental safeguards, and reduced maintenance.

Implementation Partners: All FY 2026 projects will be completed in collaboration with vendors who have been formally vetted and approved to perform the necessary work. This includes **McAllister & Associates, Inc., Association LLC**, and other qualified contractors selected through the Magens Bay Authority's established procurement process.

***Collective Impact:** FY 2026 initiatives is intended to preserve the park's infrastructure, improve the visitor experience, and ensure compliance with safety, accessibility, and environmental standards.*

FISCAL YEAR 2026 BUDGET SUMMARY

The Magens Bay Authority operates independently and does not receive any funding from the Government of the Virgin Islands. Fully supported through self-generated revenues, the Authority provided the projected Fiscal Year 2026 budget as presented in *Exhibit IV*.

Description	FY 2024 Actuals	FY 2025 Budget as of April 7, 2025	FY 2026 Projected Budget	Variance	% Change
Other Services:					
Personnel Services	\$1,806,537.92	\$784,151.26	\$2,022,354.00	\$1,238,202.74	157.90%
Capital Outlay	\$302,086.00	\$289,661.00	\$490,000.00	\$200,339.00	69.16%
Fringe Benefits	\$506,890.00	\$221,674.00	\$557,581.00	\$335,907.00	151.53%
Supplies	\$124,255.00	\$52,361.00	\$136,854.00	\$84,493.00	161.37%
Other Services & Charges	\$748,048.00	\$382,387.00	\$822,857.00	\$440,470.00	115.19%
Utilities	\$96,701.00	\$46,640.00	\$106,375.00	\$59,735.00	128.08%
General Fund	\$3,584,517.92	\$1,776,874.26	\$4,136,021.00	\$2,359,146.74	132.77%

Exhibit IV

PERSONNEL SERVICES

The Authority has sixteen (16) full time filled positions totaling **\$711,349.37**. A breakdown of positions for the Authority is shown as *Exhibit V*.

Job Title	Classification	STEP/GRADE	FY 2025 WAGES
Maintenance	Classified	SS4/6	\$42,841.00
Groundcrew	Classified	SS1/6	\$33,433.00
Lifeguard	Classified	SS3/4	\$41,098.00
Custodian	Classified	SS1/7	\$36,813.00
Custodian	Classified	SS1/7	\$38,483.00
Cashier	Classified	SS2/7	\$35,943.48
Groundcrew	Classified	SS1/6	\$34,251.26
Cashier/Office Asst.	Classified	SS2/7	\$37,674.00
Groundcrew	Classified	SS1/6	\$31,687.00
Groundcrew	Classified	SS3/4	\$39,031.00
Cashier	Classified	SS2/7	\$36,474.63
Security Officer	Exempt		\$40,560.00
Security Officer	Exempt		\$40,560.00
General Manager	Exempt		\$87,500.00
Chief Of Security	Exempt		\$65,000.00
Operation Manager	Exempt		\$70,000.00
			\$711,349.37

Exhibit V

The Magens Bay Authority reported the following activity for Fiscal Year 2025:

- 3 Resignations
- 2 Retirements
- 3 New Hires
- 1 Death

VEHICLES

Exhibit VI outlines the vehicle listing for Fiscal Year 2025 according to the Authority.

Make	Model	Year	License Plate No.	Funding	Lease/Own	Condition	Maint. Cost	Gas Amount
Ford	Explorer	2023	MBA 1	Self	Own	Excellent	\$6,648.07	\$2,538.65
Ford	Ranger	2011	MBA 2	Self	Own	Poor	\$334.46	\$1,290.45
Ford	Ranger	2023	MBA 3	Self	Own	Excellent	\$7,147.00	\$1,053.73
Ford	F-150	2014	MBA 4	Self	Own	Poor	\$584.76	\$1,783.38
Ford	F-250	2024	MBA 5	Self	Own	Excellent	\$0.00	\$0.00
Total							\$14,714.29	\$6,666.21

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS

The Magens Bay Authority does not have a signed contract for Professional Services. However, payroll taxes and accounting are done by Ms. Lisa Henriques.

Vendor	Type of Service	Annual Payment	Period	Funding Source
Lisa Henriques	Account	\$30,000.00	Billable Hours	MBA
		\$30,000.00		

Exhibit VII

OUTSTANDING VENDOR PAYMENTS

The Magens Bay Authority does not have any Outstanding Vendor Payment.

BANK ACCOUNT

Exhibit VIII provides a summary of the Magens Bay Authority's bank accounts held with Banco Popular de Puerto Rico and FirstBank. As of July 31, 2025, the combined balance across these accounts totaled **\$9,078,712.**

Name of Bank	Account Number	Balance as of July 31, 2025
First Bank	xxxxxxx	\$4,164,378.00
First Bank	xxxxxxx	\$311,042.00
Banco Popular	xxxxxxx	\$368,552.00
First Bank	xxxxxxx	\$3,361,535.00
Banco Popular	xxxxxxx	\$873,205.00
Total		\$9,078,712.00

Exhibit VIII

LOCAL GOVERNMENT GRANTS

The Authority does not receive any local grants for funding from the Government of the Virgin Islands.

FEDERAL GRANTS

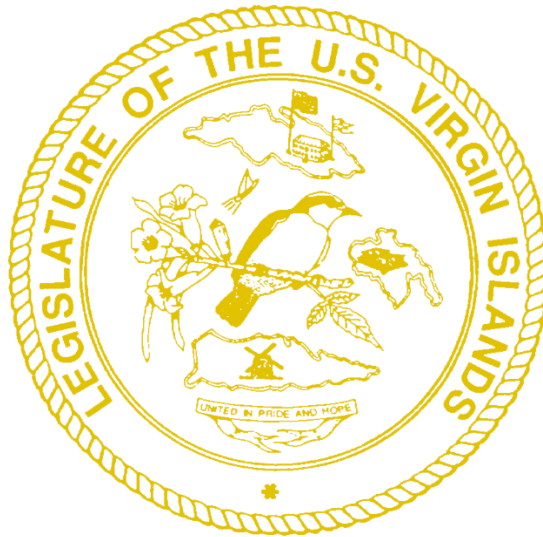
The Magens Bay Authority does not anticipate receiving any federal funds in FY 2026.

SUMMARY

The Magens Bay Authority is a semi-autonomous agency that operates independently of the General Fund of the Government of the Virgin Islands. Instead, it is self-sustaining, generating revenue through the collection of entrance fees, facility rentals, and charitable contributions. For Fiscal Year 2026, the Authority submitted a projected budget totalling **\$4,136,021**.

A handwritten signature in blue ink, appearing to read 'Theodora Philip, DBA', with a horizontal line extending to the right.

Theodora Philip, DBA
Post Auditor



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

P.O. Box 1690
Emancipation Garden Station
St. Thomas, Virgin Islands 00840
Phone: (340) 774-0880