

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Law Enforcement Planning Commission

August 11, 2026



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

POST AUDIT DIVISION

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LAW ENFORCEMENT PLANNING COMMISSION'S OVERVIEW

The Law Enforcement Planning Commission (LEPC) was established as an agency of the Government of the United States Virgin Islands, within the Virgin Islands Police Department for budgetary purposes only and subject to the jurisdiction of the Governor. LEPC adheres to the provisions of the Omnibus Crime Control and State Streets Act of 1968, the Juvenile Justice and Delinquency Prevention Act of 1974 and all acts mandatory and supplementary.

LEPC confronts criminal and delinquent activities before they escalate. The head of the agency advises and assists the Governor in developing policies and programs for improving the coordination, administration, and effectiveness of the Criminal Justice System in the Virgin Islands. LEPC accomplishes its objectives by working in conjunction with government agencies, non-profit organizations, and faith-based entities.

The mission statement of LEPC is to support criminal justice initiatives, responses and program through advice, collaboration, and program funding to promote safer communities within the Virgin Islands.

LAW ENFORCEMENT PLANNING COMMISSION AT A GLANCE

As of July 24, 2026, the Law Enforcement Planning Commission received **allotments totaling \$607,488**, which represents **73% of its total appropriation of \$834,744**. A detailed breakdown can be viewed in *Exhibit I*.

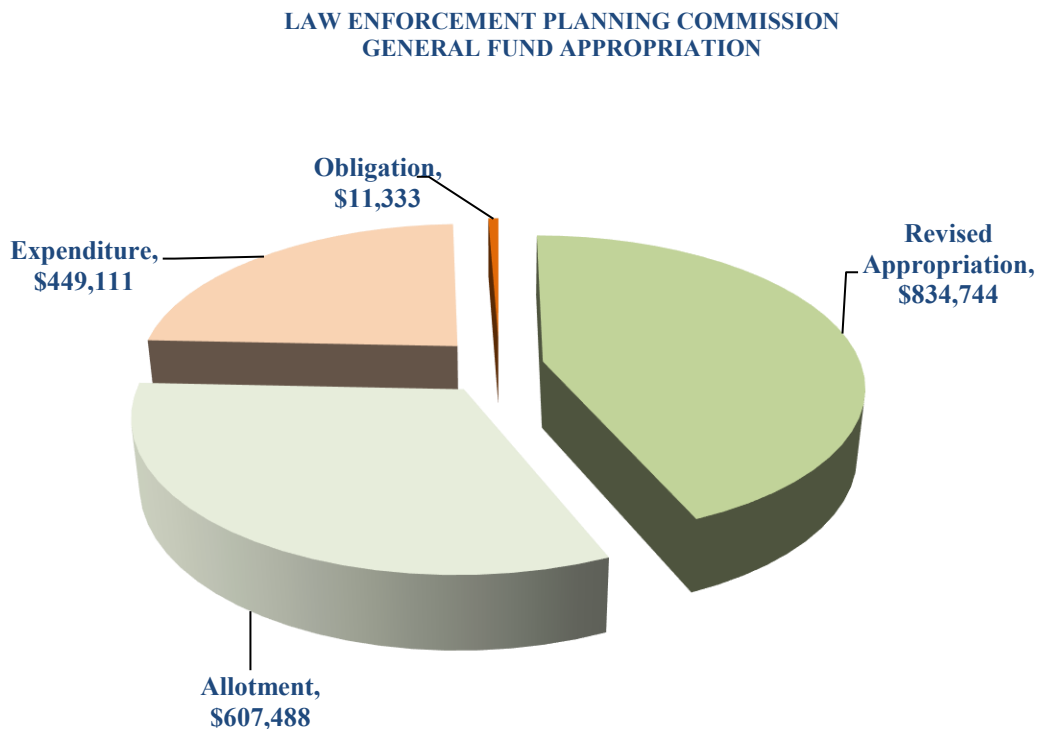


Exhibit I

Exhibit II displays the Commission’s initiatives as reported in their Fiscal Year 2026 budget testimony.

HIGHLIGHTS OF KEY PROJECTS: Funding provided through LEPC during this period supports important law enforcement and justice system initiatives.	UPDATE
Upgraded, radios, man-down system, residential substance abuse treatment program and re-entry program for the Bureau of Correction	Man Down – completed; Residential Substance Abuse – Ongoing
Temporary morgue unit for St. Croix and critical equipment for the Medical Examiner unit of the Department of Justice	Funding for temporary morgue for St. Croix – Grant is closed. The construction of the morgue is by DOJ and is ongoing and should be finished in August. Critical Equipment – LEPC provided funding and DOJ is in the process of procuring the equipment.
Two (2) vehicles and training of key staff and/or Judges of the Virgin Islands Judiciary.	Judiciary took possession of the two vehicles. Funding for training is ongoing.
Upgraded radio and communication system for the Enforcement Division of the Department of Licensing and Consumer Affairs.	Completed
Technology enhancement, critical equipment for the Marine Unit, and the installation of surveillance cameras with license plate readers in Frederiksted, St. Croix for the Virgin Islands Police Department.	Some of the technology enhancement complete. VIPD is in the process of acquiring cameras and the marine unit.
After school and summer programs, Territory-wide, through eleven (11) community-based nonprofits, organizations, with a crime prevention focus; seven (7) of whom are new subrecipients.	After school and summer programs are completed for FY 2025. Completed after school FY 2026. In the process of awarding FY 2026 summer programs
Critical services, including sheltering, counseling, legal support, medical support and other services to victims of sexual assault and abuse, domestic violence and physical abuse Territory-wide.	Ongoing – Services are supported annually.
Hiring one (1) full-time temporary staff person for one (1) year by the Department of Human Services to support reducing the backlog of cases and claims with the Virgin Islands Criminal Victims Compensation Commission.	Issued grant to DHS for staff for two years. DHS is in the process of bringing that staff on board. Instead of giving a one-year grant, a two-year grant was awarded.
FY 2026 Accomplishment	
The Law Enforcement Planning Commission was placed on high risk in 2010 by the US Department of Justice due to serious financial and administrative irregularities involving federal grants received between 2005 and 2010.	Removed from high-risk designation by the USDOJ in February 2026.

Exhibit II

FUND FLOW ANALYSIS

The Commission’s Fiscal Year 2026 Fund Flow analysis outlines the Law Enforcement Planning Commission budget across five key components: appropriation, allotment amount, obligations, expenditures, and balance available; and notes that the obligations reflect commitments made through September 30, 2026. This analysis can be viewed as *Exhibit III*.

Dept.	Fund Source	Appropriation	10 th Allotment received according to LEPC	Obligated	Expended as of July 23, 2026	Balance	Remarks
LEPC	General	\$834,744	\$607,488	\$11,333	\$449,111	\$374,300	\$227,256 remains unallotted for the 11 th & 12 th month

Exhibit III

For Fiscal Year 2026, the Law Enforcement Planning Commission was appropriated **\$834,744** from the General Fund. As of July 24, 2026, a total of **\$607,488 (73%)** had been allotted, while **\$227,256 (27.2%)** remained unallotted.

FISCAL YEAR 2027 BUDGET SUMMARY

For Fiscal Year 2027, the Governor has recommended a General Fund appropriation of **\$834,744** for the Law Enforcement Planning Commission; an amount that remains consistent with the Commission's FY 2026 appropriation, indicating stable year-over-year funding levels.

As detailed in *Exhibit IV*, the Commission's three-year financial summary shows a sustained funding pattern. Notably, in FY 2026, the LEPC's budget ceiling was *adjusted* to reflect the transfer of utility costs to the *Single Payer Utilities Fund*.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
LEPC's General Fund:					
Personal Services	\$388,933	\$527,684	\$523,367	-\$4,317	-0.82%
Fringe Benefits	\$150,715	\$203,370	\$207,450	\$4,080	2.01%
Supplies	\$89	\$16,690	\$2,400	-\$14,290	-85.62%
Other Services and Charges	\$5,101	\$75,000	\$89,527	\$14,527	19.37%
Utilities	\$0	\$12,000	\$12,000	\$0	0.00%
Total LEPC's General Fund	\$544,838	\$834,744	\$834,744	\$0	0.00%

Exhibit IV

PERSONNEL SERVICES

The Governor's Fiscal Year 2027 General Fund recommendation for Personnel Services for the Law Enforcement Planning Commission is **\$523,367**, reflecting a **decrease of \$4,317** compared to the FY 2026 appropriation of **\$527,684**. This modest adjustment represents a nominal percentage change, suggesting minor adjustments for salary increments or staffing changes. The detailed breakdown can be found in *Appendix I*.

A review of the personnel listing submitted by the Office of Management and Budget, as compared to the LEPC listing, revealed discrepancies. Specifically, the salary for the *Financial Specialist* is listed as **\$50,683.65** on OMB's listing, which appears inconsistent with the **\$48,270** salary reflected in the Commission's listing. For the other *Financial Specialist position*, there is a difference of *\$0.14 between the two listings*, a .46% variance of \$2,413.37 between the two personnel listing. The supplemental document is provided for reference in *Appendix II*.

Law Enforcement Planning Commission			Position Classification				
Fiscal Year 2027			Unclassified		Classified		Adjustments
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	8.00	\$523,367	6.00	\$422,000	2.00	\$101,367	\$0
Grand Total	8.00	\$523,367	6.00	\$422,000	2.00	\$101,367	\$0

Exhibit V

The Law Enforcement Planning Commission reported the following activity for Fiscal Year 2026:

- 1 Resignation
- 2 New Hire

OTHER SERVICES & CHARGES

Exhibit VI presents a comparative analysis of expenditures for Fiscal Year 2025, the revised budget of Fiscal Year 2026, and the Governor's recommendations for Fiscal Year 2027 under the Other Services and Charges line item.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
Other Services - General Fund					
Repairs & Maintenance	\$0	\$2,000	\$11,000	\$9,000	450.00%
Automotive Repairs & Maintenance	\$101	\$2,000	\$2,000	\$0	0.00%
Rental of Land/Buildings	\$0	\$60,000	\$70,866	\$10,866	18.11%
Training	\$0	\$0	\$1,000	\$1,000	100.00%
Communication	\$0	\$2,500	\$2,500	\$0	0.00%
Transportation - Not Travel	\$0	\$500	\$0	(\$500)	-100.00%
Travel	\$0	\$5,000	\$2,161	(\$2,839)	-56.78%
Purchase Bulk Airline	\$5,000	\$0	\$0	\$0	0.00%
Other Services NOC	\$0	\$3,000	\$0	(\$3,000)	-100.00%
General Fund Total	\$5,101	\$75,000	\$89,527	\$14,527	19.37%
Southern Trust Company Settlement					
Southern Trust Company Settlement	\$98,094	\$0	\$0	\$0	0.00%
Southern Trust Company Settlement	\$98,094	\$0	\$0	\$0	0.00%
Federal Grants All Except DOE					
Professional Services	\$142,150	\$0	\$0	\$0	0.00%
Training	\$175	\$0	\$0	\$0	0.00%
Advertising & Promotion	\$2,847	\$0	\$0	\$0	0.00%
Transportation - Not Travel	\$11,353	\$0	\$0	\$0	0.00%
Travel	\$39,029	\$0	\$0	\$0	0.00%
Travel/Cash Advance	\$46,208	\$0	\$0	\$0	0.00%
Grants/Independent Government Agencies	\$109,282	\$0	\$525,275	\$525,275	100.00%
Grant/Ind Govt Agency	\$1,963,341	\$0	\$4,190,948	\$4,190,948	100.00%
Other Services NOC	\$8,630	\$2,314,826	\$1,955,981	(\$358,845)	-15.50%
DOE Federal Grants Except ARRA Total	\$2,323,015	\$2,314,826	\$6,672,204	\$4,357,378	188.24%
Other Services and Charges Total	\$2,426,210	\$2,389,826	\$6,761,731	\$4,371,905	182.94%

Exhibit VI

VEHICLES

The Commission maintains a fleet of two vehicles, both in the St. Thomas/St. John District.

Activity Center	Make	Model	Year	License Plate No.	Funding	Lease/Own	Condition	Maint. Cost	Gas Amount
Administration	Chevrolet	Trailblazer	2023	LEPC-4	General	Own	New	\$407.00	\$726.00
Administration	Chevrolet	Traverse	2026	LEPC-1	General	Own	New	\$0.00	\$300.00
							Total	\$407.00	\$1,026.00

Exhibit VII

PROPERTY RENTALS

Exhibit VIII outlines the Commission's rental expenses.

Lessor	Address	Sq. Ft.	Annual Rent	Lease Terms	Termination Date	Funding Source
St. Thomas Properties, LLC	8000 Nisky Center Suite 720 St. Thomas, VI 00802	3,095	\$70,865.21	Lease Agreement	5/15/202 -5/14/27 with a 5-year renewal option	General
Total			\$70,865.21			

Exhibit VIII

PROFESSIONAL SERVICES CONTRACTS

Exhibit IX lists the Commission's single professional service contract for Fiscal Year 2026. Based on the information provided, the contract is currently active and scheduled to expire on September 30, 2026. As of the reporting date, no payments have been made to the vendor under this agreement.

Vendor	Type of Service	Contract No.	Annual Payment	Payments (10/01/2024 - Present)	Period	Purpose	Funding Source
Virgin Islands Cleaning Services Enterprise, LLC	Janitorial	PO-22-520-5201-896	\$10,398.00	\$0.00	10/1/25-9/30/26	Janitorial Services	General
Total			\$10,398.00	\$0.00			

Exhibit IX

FEDERAL GRANTS

According to the Executive Budget Book, the LEPC is projected to receive the following federal funds in Fiscal Year 2027.

Projects	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
Federal					
Crime Victim Assistance	\$0	\$0	\$914,015	\$914,015	100.00%
Edward Bryne Memorial Justice Assistance Grant Program	\$5,735	\$0	\$644,469	\$644,469	100.00%
Residential Substance Abuse Treatment for State Prisoners	\$0	\$0	\$169,980	\$169,980	100.00%
John R. Justice Prosecutors and Defenders Incentive Act	\$0	\$0	\$20,997	\$20,997	100.00%
Edward Bryne Memorial Justice Assistance Grant Program	\$0	\$0	\$763,767	\$763,767	100.00%
Violence Against Women Formula Grants	\$0	\$642,314	\$642,314	\$0	0.00%
Juvenile Justice and Delinquency Prevention	\$0	\$97,793	\$97,793	\$0	0.00%
Federal Total	\$5,735	\$740,107	\$3,253,335	\$2,513,228	339.58%
Public Safety					
Crime Victim Assistance	\$0	\$876,939	\$876,939	\$0	0.00%
Public Safety Total	\$0	\$876,939	\$876,939	\$0	0.00%
Federal Programs					
Juvenile Justice and Delinquency Prevention Program	\$25,126	\$0	\$0	\$0	0.00%
Edward Bryne Memorial Justice Assistance Grant Program	\$153,432	\$0	\$0	\$0	0.00%
Edward Bryne Memorial Justice Assistance Grant Program	\$252	\$0	\$0	\$0	0.00%
Residential Substance Abuse Treatment	\$99,650	\$0	\$0	\$0	0.00%
Crime Victim Assistance	\$15,684	\$0	\$0	\$0	0.00%
Residential Substance Abuse Treatment for State Prisoners	\$1,413	\$0	\$0	\$0	0.00%
Violence Against Women Formula Grants	\$22,006	\$0	\$0	\$0	0.00%
Crime Victim Assistance	\$90,599	\$0	\$0	\$0	0.00%
Juvenile Justice and Delinquency Prevention Program	\$43,787	\$0	\$0	\$0	0.00%
Crime Victim Assistance	\$503,510	\$0	\$0	\$0	0.00%
Edward Bryne Memorial Justice Assistance Grant Program	\$579,350	\$0	\$0	\$0	0.00%
Violence Against Women Formula Grants	\$250,147	\$0	\$0	\$0	0.00%
Project Safe Neighborhoods	\$372	\$0	\$0	\$0	0.00%
Crime Victim Assistance	\$390,742	\$0	\$0	\$0	0.00%
Edward Bryne Memorial Justice Assistance Grant Program	\$157,393	\$0	\$0	\$0	0.00%
Violence Against Women Formula Grants	\$345,720	\$0	\$0	\$0	0.00%
Juvenile Justice and Delinquency Prevention Program	\$34,614	\$0	\$0	\$0	0.00%
Juvenile Justice and Delinquency Prevention Program	\$5,924	\$0	\$0	\$0	0.00%
PREA Prog: Strategic Support PREA	\$33,881	\$0	\$0	\$0	0.00%

Projects	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
FY'21 John R. Justice Prosecutors	\$10,212	\$0	\$0	\$0	0.00%
Juvenile Justice and Delinquency Prevention	\$516	\$0	\$95,250	\$95,250	100.00%
Crime Victim Assistance	\$0	\$0	\$733,124	\$733,124	100.00%
2024 Residential Substance Abuse	\$0	\$0	\$128,048	\$128,048	100.00%
STOP Violence Against Women Formula	\$0	\$0	\$641,973	\$641,973	100.00%
John R. Justice Prosecutors and Defenders Incentive Act	\$0	\$0	\$20,174	\$20,174	100.00%
Edward Byrne Memorial Justice Assistance Grant Program	\$278	\$0	\$370,436	\$370,436	100.00%
Project Safe Neighborhoods	\$0	\$0	\$51,886	\$51,886	100.00%
Edward Byrne Memorial Justice Assistance Grant Program	\$0	\$0	\$648,074	\$648,074	100.00%
Federal Programs Total	\$2,764,608	\$0	\$2,688,965	\$2,688,965	100.00%
Other Services and Charges Total	\$2,770,343	\$1,617,046	\$6,818,239	\$5,202,193	321.71%

Exhibit X

Exhibit XI presents the Commission's existing grants as of July 23, 2026, as provided by the LEPC.

Year	Grant Name	Grant Award Number	Grant Period	Amount	Balance as of 07.23.26
2022	Byrne Memorial Justice Assistance Grant Discretionary Funds	15PBJA-22-GG-00085-BRND	10/01/22-09/30/26	\$659,000.00	\$0.00
	<i>Virgin Islands Department of Justice</i>			<i>\$0.00</i>	<i>\$0.00</i>
2024	Edward Byrne Memorial Justice Assistance Grant (BSCI)	15PBJA-24-GG-02953-BSCI	10/01/24-09/30/27	\$370,436.00	\$370,158.00
	<i>Administration</i>			<i>\$37,043.60</i>	<i>\$37,043.60</i>
	<i>Advisory Board</i>			<i>\$20,000.00</i>	<i>\$19,722.00</i>
	<i>Subgrantees</i>			<i>\$313,392.40</i>	<i>\$313,392.40</i>
2023	Edward Byrne Memorial Justice Assistance Grant (BSCI)	15PBJA-23-GG-00038-BSCI	10/01/22-09/30/27	\$644,469.00	\$638,734.00
	<i>Administration</i>			<i>\$64,446.90</i>	<i>\$58,711.90</i>
	<i>Subgrantees</i>			<i>\$580,022.10</i>	<i>\$580,022.10</i>
2024	Edward Byrne Memorial Justice Assistance Grant (JAG)	15PBJA-24-GG-04296-MUMU	10/01/23-09/30/27	\$648,074.00	\$648,074.00
	<i>Administrative</i>			<i>\$34,476.00</i>	<i>\$34,476.00</i>
	<i>Sub-grantees to be Awarded</i>			<i>\$613,598.00</i>	<i>\$613,598.00</i>
2023	Edward Byrne Memorial Justice Assistance Grant (JAG)	15PBJA-23-GG-03040-MUMU	10/01/22-09/30/26	\$763,767.00	\$129,840.56
	<i>Administrative</i>			<i>\$76,376.70</i>	<i>\$72,177.70</i>
	<i>Caribbean Center for Boys & Girls VI</i>				<i>\$0.00</i>
	<i>Department of Licensing & Consumer Affairs</i>				<i>\$0.00</i>
	<i>Judiciary of the U.S. Virgin Islands</i>				<i>\$0.00</i>
	<i>My Brother's Workshop</i>				<i>\$0.00</i>
	<i>Virgin Islands Bureau of Corrections</i>				<i>\$0.00</i>
	<i>Virgin Islands Police Department</i>				<i>\$0.00</i>
	<i>Sub-grantees to be Awarded</i>			<i>\$57,662.86</i>	<i>\$57,662.86</i>
2022	Edward Byrne Memorial Justice Assistance Grant (JAG)	15PBJA-22-GG-00614-MUMU	10/01/21-09/30/26	\$697,556.00	\$92,947.61
	<i>Administrative</i>			<i>\$69,755.60</i>	<i>\$59,931.57</i>
	<i>Caribbean Center for Boys & Girls VI</i>				<i>\$0.00</i>
	<i>Caribbean Center for Boys & Girls VI (Deobligation)</i>				<i>\$0.00</i>

Year	Grant Name	Grant Award Number	Grant Period	Amount	Balance as of 07.23.26
	<i>Elevate Wi. Inc.</i>				
	<i>Ileri, Inc</i>				\$0.00
	<i>My Brother's Workshop</i>				\$0.00
	<i>My Brother's Workshop (Deobligation)</i>				
	<i>Virgin Islands Bureau of Corrections</i>				\$0.00
	<i>Virgin Islands Police Department</i>				\$0.00
	<i>Sub-grantees to be Awarded</i>			\$33,016.04	\$33,016.04
2024	Juvenile Justice and Delinquency Prevention Program (JJDP)	15PJDP-24-GG-05507-TITL	10/01/24-09/30/28	\$97,793.00	\$89,825.98
	<i>Formula Administration</i>			\$9,779.30	\$1,812.28
	<i>Formula Advisory</i>			\$4,889.65	\$4,889.65
	<i>Compliance Monitoring</i>			\$14,668.95	\$14,668.95
	<i>Subgrantees</i>			\$68,455.10	\$68,455.10
2023	Juvenile Justice and Delinquency Prevention Program (JJDP)	15PJDP-23-GG-05581-TITL	09/01/23-09/30/27	\$95,250.00	\$85,909.96
	<i>Formula Administration</i>			\$9,500.00	\$159.96
	<i>Formula Advisory</i>			\$3,750.00	\$3,750.00
	<i>Compliance Monitoring</i>			\$15,000.00	\$15,000.00
	<i>Subgrantees</i>			\$67,000.00	\$67,000.00
2022	Juvenile Justice and Delinquency Prevention Program (JJDP)	15PJDP-22-GG-04953-TITL	10/01/22-09/30/26	\$95,250.00	\$83,866.56
	<i>Formula Administration</i>			\$8,500.00	\$3,184.32
	<i>Formula Advisory</i>			\$3,750.00	\$3,750.00
	<i>Compliance Monitoring</i>			\$15,000.00	\$8,932.24
	<i>Subgrantees</i>			\$68,000.00	\$68,000.00
2021	Juvenile Justice and Delinquency Prevention Program (JJDP)	15PJDP-21-GG-04760-TITL	10/01/21-09/30/26	\$57,250.00	\$18,766.58
	<i>Formula Administration</i>			\$5,725.00	\$0.00
	<i>Formula Advisory</i>			\$2,862.00	\$2,862.00
	<i>Compliance Monitoring</i>			\$12,407.00	\$133.60
	<i>Atelier St. Thomas Arts Foundation</i>				\$0.00
	<i>Subgrantees</i>			\$15,770.98	\$15,770.98
2024	BJA FY 24 John R. Justice (JRJ) Program	15PBJA-24-GG-01870-JRJX	10/01/24-09/30/27	\$20,174.00	\$20,174.00
	<i>Subgrantees to be Awarded</i>			\$20,174.00	\$20,174.00
2023	BJA FY 23 John R. Justice (JRJ) Program	15PBJA-23-GG-04146-JRJX	10/01/23-09/30/27	\$20,997.00	\$20,997.00
	<i>Subgrantees to be Awarded</i>			\$20,997.00	\$20,997.00
2022	BJA FY 22 John R. Justice (JRJ) Program	15PBJA-22-GG-01248-JRJX	10/01/22-09/30/26	\$20,610.00	\$10,610.00
	<i>Zachory Gaynor</i>				\$0.00
	<i>Subgrantees to be Awarded</i>			\$10,610.00	\$10,610.00
2024	Project Safe Neighborhood (PSN)	15PBJA-24-GG-04103-GUNP	10/01/24-09/30/27	\$51,886.00	\$51,886.00
	<i>Administration</i>			\$8,886.00	\$8,886.00
	<i>Subgrantees to be Awarded</i>			\$43,000.00	\$43,000.00
2023	Project Safe Neighborhood (PSN)	15PBJA-23-GG-02510-GUNP	10/01/23-09/30/26	\$52,065.00	\$46,145.68
	<i>University of the Virgin Islands</i>				\$3,190.68

Year	Grant Name	Grant Award Number	Grant Period	Amount	Balance as of 07.23.26
	<i>University of the Virgin Islands (Deobligation)</i>				<i>-\$3,190.68</i>
	<i>Subgrantees to be Awarded</i>			\$46,145.68	\$46,145.68
2022	Project Safe Neighborhood (PSN)	15PBJA-22-GG-00840-GUNP	10/01/22-09/30/26	\$53,732.00	\$39,174.95
	<i>Administration</i>			\$4,100.00	\$4,100.00
	<i>Virgin Islands Justice Initiative</i>				\$0.00
	<i>Subgrantees to be Awarded</i>			\$35,074.95	\$35,074.95
2021	Project Safe Neighborhood (PSN)	15PBJA-21-GG-03071-GUNP	10/01/21-09/30/26	\$53,802.00	\$48,245.07
	<i>Administration</i>			\$13,211.50	\$7,654.57
	<i>Subgrantees to be Awarded</i>			\$40,590.50	\$40,590.50
2020	Project Safe Neighborhood (PSN)	2020-GP-BX-0167	10/01/20-09/30/26	\$53,857.00	\$44,571.49
	<i>Administration</i>			\$13,194.00	\$3,908.49
	<i>Subgrantees to be Awarded</i>			\$40,663.00	\$40,663.00
2024	Residential Substance Abuse Treatment for State Prisoners (RSAT)	15PBJA-24-GG-01165-RSAT	10/01/24-09/30/28	\$128,048.00	\$128,048.00
	<i>Administration</i>			\$12,804.80	\$12,804.80
	<i>Subgrantees to be Awarded</i>			\$115,243.20	\$115,243.20
2023	Residential Substance Abuse Treatment for State Prisoners (RSAT)	15PBJA-23-GG-01566-RSAT	10/01/23-09/30/27	\$168,980.00	\$168,980.00
	<i>Administration</i>			\$16,898.00	\$16,898.00
	<i>Subgrantees to be Awarded</i>			\$152,082.00	\$152,082.00
2022	Residential Substance Abuse Treatment for State Prisoners (RSAT)	15PBJA-22-GG-00500-RSAT	10/01/22-09/30/27	\$149,653.00	\$28,053.00
	<i>Administration</i>			\$14,965.30	\$14,965.30
	<i>Virgin Islands Bureau of Corrections</i>				\$0.00
	<i>Subgrantees to be Awarded</i>			\$13,087.70	\$13,087.70
2021	Residential Substance Abuse Treatment for State Prisoners (RSAT)	15PBJA-21-GG-00087-RSAT	10/01/21 - 09/30/26	\$125,520.00	\$125,520.00
	<i>Administration</i>			\$520.00	\$125,000.00
	<i>Subgrantees to be Awarded</i>			\$112,968.00	\$112,968.00
2025	Violence Against Women STOP Formula Grant (VAWA)	15JOVW-25-GG-00062-STOP	07/01/25-06/30/27	\$642,314.00	\$642,314.00
	<i>Administrative</i>			\$19,269.41	\$19,269.41
	<i>Subgrantees to be Awarded - Court</i>			\$31,152.23	\$31,152.23
	<i>Subgrantees to be Awarded - Discretionary</i>			\$93,456.69	\$93,456.69
	<i>Subgrantees to be Awarded - Law Enforcement</i>			\$155,761.15	\$155,761.15
	<i>Subgrantees to be Awarded - Prosecution</i>			\$155,761.15	\$155,761.15
	<i>Subgrantees to be Awarded - Victim Services</i>			\$186,913.37	\$186,913.37
2024	Violence Against Women STOP Formula Grant (VAWA)	15JOVW-24-GG-00548-STOP	07/01/24-12/31/27	\$641,973.00	\$610,837.31
	<i>Administrative</i>			\$19,259.19	\$19,259.19
	<i>Judiciary of the Virgin Islands (Court)</i>				\$0.00
	<i>Subgrantees to be Awarded - Court</i>			\$0.00	\$0.00
	<i>Subgrantees to be Awarded - Discretionary</i>			\$53,407.07	\$53,407.07

Year	Grant Name	Grant Award Number	Grant Period	Amount	Balance as of 07.23.26
	<i>Subgrantees to be Awarded - Law Enforcement</i>			\$155,678.45	\$155,678.45
	<i>Subgrantees to be Awarded - Prosecution</i>			\$155,678.45	\$155,678.45
	<i>Subgrantees to be Awarded - Victim Services</i>			\$226,814.15	\$226,814.15
2023	Violence Against Women STOP Formula Grant (VAWA)	15JOVW-23-GG-00606-STOP	07/01/23-12/31/26	\$643,111.00	\$321,110.55
	<i>Administrative</i>			\$32,155.55	\$15,632.83
	<i>Family Resource Center (Victim Services)</i>				\$0.00
	<i>Family Resource Center (Discretionary)</i>				\$0.00
	<i>Judiciary of the Virgin Islands (Court)</i>				\$0.00
	<i>Legal Services of the Virgin Islands (Victim Services)</i>				\$0.00
	<i>Men's Coalition of the Virgin Islands (Discretionary)</i>				\$0.00
	<i>Women's Coalition of St. Croix (Victim Services)</i>				\$0.00
	<i>Subgrantees to be Awarded - Court</i>			\$0.00	\$0.00
	<i>Subgrantees to be Awarded - Discretionary</i>			\$0.00	\$0.00
	<i>Subgrantees to be Awarded - Law Enforcement</i>			\$152,738.86	\$152,738.86
	<i>Subgrantees to be Awarded - Prosecution</i>			\$152,738.86	\$152,738.86
	<i>Subgrantees to be Awarded - Victim Services</i>			\$0.00	\$0.00
2025	VOCA Victim Assistance Formula (VOCA)	15POVC-25-GG-00372-ASSI	10/01/24-09/30/28	\$876,939.00	\$876,939.00
	<i>Administrative</i>			\$26,308.17	\$26,308.17
	<i>Subgrantees to be Awarded</i>			\$850,630.83	\$850,630.83
2024	VOCA Victim Assistance Formula (VOCA)	15POVC-24-GG-00734-ASSI	10/01/23-09/30/27	\$733,124.00	\$534,560.40
	<i>Administrative</i>			\$36,656.20	\$36,656.20
	<i>Department of Human Services</i>				\$0.00
	<i>Subgrantees to be Awarded</i>			\$497,904.20	\$497,904.20
2023	VOCA Victim Assistance Formula (VOCA)	15POVC-23-GG-00474-ASSI	10/01/22-09/30/27	\$914,015.00	\$197,872.43
	<i>Administrative</i>			\$45,700.75	\$43,445.49
	<i>Legal Services of the Virgin Islands</i>				\$0.00
	<i>TWIGS Ministry, Inc</i>				\$0.00
	<i>Women's Coalition of St. Croix</i>				\$0.00
	<i>Women's Coalition of St. Croix (Deobligation)</i>				\$0.00
	<i>Subgrantees to be Awarded</i>			\$154,426.94	\$154,426.94
2022	VOCA Victim Assistance Formula (VOCA)	15POVC-22-GG-00683-ASSI	10/01/21-09/30/26	\$944,159.00	-\$536.16
	<i>Administrative</i>			\$1,308.30	-\$2,637.72
	<i>Family Resource Center, Inc</i>				\$0.00
	<i>Women's Coalition of St. Croix</i>				\$0.00
	<i>Women's Coalition of St. Croix (Deobligation)</i>				\$0.00

Year	Grant Name	Grant Award Number	Grant Period	Amount	Balance as of 07.23.26
	<i>Subgrantees to be Awarded</i>			\$2,101.56	\$2,101.56
	TOTAL			\$10,423,804.00	\$6,073,625.97

Exhibit XI

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

The Law Enforcement Planning Commission was involved in submitting GL Account Inquiries, Draw Down Ledger, Account Receipts, Cash Receipts, Federal Financial Reports, and Reconciliation. No findings were noted.

OUTSTANDING VENDOR PAYMENTS

Exhibit XII displays LEPC's Outstanding Vendor Payments totaling **\$11,333**.

Fiscal Year	Vendor	Period	Amount	Arranged Payment Plan
2020	P&P Print Shop	9 Months	\$186.00	Yes
2023	P&P Print Shop	2 Months	\$103.00	Yes
2026	Fibernet	6 Months	\$2,275.00	Yes
2026	King Christian Hotel	8 Months	\$198.17	Yes
2026	Virgin Islands Cleaning Services	8 Months	\$600.00	Yes
2026	St. Thomas Properties (Electricity)	8 Months	\$992.44	Yes
2026	King Christian Hotel	9 Months	\$213.61	Yes
2026	Virgin Islands Cleaning Services	9 Months	\$675.00	Yes
2026	Xerox	10 Months	\$120.62	Yes
2026	One Communication	10 Months	\$210.37	Yes
2026	St. Thomas Properties (Rent)	10 Months	\$5,759.28	Yes
TOTAL			\$11,333.49	

Exhibit XII

BANK ACCOUNT

The funds in this account are used to facilitate small or emergency expenditures where immediate disbursement is necessary and standard procurement procedures may not be practical, ***Exhibit XIII*** provides the running balance of an Imprest Fund Account maintained by the Commission with Banco Popular de Puerto Rico. As of June 30, 2026, the balance reported by LEPC in this account is \$241.73.

Beginning Balance as of October 1, 2025		\$241.28
Deposits:		
October 31, 2025	Interest	\$0.05
November 29, 2025	Interest	\$0.05
December 31, 2025	Interest	\$0.05
January 31, 2026	Interest	\$0.05
February 28, 2026	Interest	\$0.05
March 31, 2026	Interest	\$0.05
April 30, 2026	Interest	\$0.05
May 31, 2026	Interest	\$0.05
June 30, 2026	Interest	\$0.05
July 31, 2026	Interest	\$0.05
Total Deposits:		\$0.45
Expenditures:		\$0.00
Total Expenditures:		\$0.00
Current balance as of June 30, 2026		\$241.73

Exhibit XIII

SUMMARY

For Fiscal Year 2027, the Governor has proposed a General Fund appropriation of **\$834,744** for the Law Enforcement Planning Commission. In addition to the local support, LEPC is slated to receive approximately **\$6.8 million** in federal funding, significantly expanding the Commission's financial capacity to administer criminal justice, public safety, and planning initiatives across the territory.

\$834,744	General Fund Fiscal Year 2027 Recommended Budget
\$6,818,239	Federal Fund Fiscal Year 2027
\$7,652,983	Fiscal Year 2027 Total Governor's Recommendation



Theodora Philip, DBA
Post Auditor

APPENDIX I

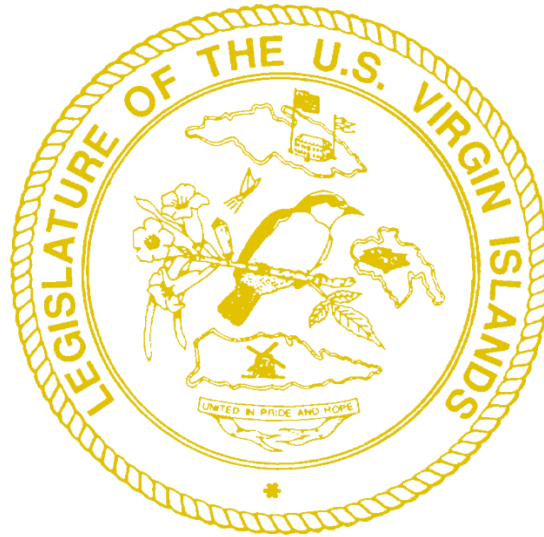
Issued by OMB - PERSONNEL LISTING ST. THOMAS

Position Name*	FTE*	Funds	Status	Type	Salaries Total
Financial Specialist	1	0100	Filled	Classified	\$50,683.65
Classified Filled Fund 100	1				\$50,683.65
Financial Specialist	1	0100	Vacant	Classified	\$50,683.65
Classified Vacant Fund 100	1				\$50,683.65
Total Classified Positions Fund 100	2				\$101,367.30
Director	1	0100	Filled	Exempt	\$115,000.00
Financial Management Service Director	1	0100	Filled	Exempt	\$75,000.00
Executive Assistant to Director	1	0100	Filled	Exempt	\$54,000.00
Federal Programs Coordinator	1	0100	Filled	Exempt	\$68,000.00
Grants Manager	1	0100	Filled	Exempt	\$55,000.00
Unclassified Filled Fund 100	5				\$367,000.00
Grants Manager	1	0100	Vacant	Exempt	\$55,000.00
Unclassified Vacant Fund 100	1				\$55,000.00
Total Unclassified Positions Fund 100	6				\$422,000.00
Total Law Enforcement Planning Commission	8				\$523,367.30

APPENDIX II

Issued by LEPC - PERSONNEL LISTING

Position Title	Salary	District	Classified/ Unclassified	Union	Retirement System Status
Director	\$115,000.00	STT	Unclassified	Exempt	No
Director, Financial Management Systems	\$75,000.00	STT	Unclassified	Exempt	Yes
Coordinator, Federal Grants	\$68,000.00	STT	Unclassified	Exempt	Yes
Executive Assistant	\$54,000.00	STT	Unclassified	Exempt	No
Grants Manager	\$55,000.00	STT	Unclassified	Exempt	Yes
Grants Manager	\$55,000.00	STT	Unclassified	Exempt	Yes
Financial Specialist	\$48,270.14	STT	Classified	Non-Union (GS)	Yes
Financial Specialist	\$50,683.79	STT	Classified	Non-Union (GS)	
	\$520,953.93	8			



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

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