

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Virgin Islands Taxicab Commission

August 14, 2026



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

POST AUDIT DIVISION

COMMITTEE MEMBERS

Chair, Honorable Novelle E. Francis, Jr.
Senator Dwayne M. De Graff
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

TABLE OF CONTENTS

TITLE	PAGE NUMBER
DEPARTMENT OVERVIEW	1
VIRGIN ISLANDS TAXICAB COMMISSION AT A GLANCE	1-2
FUND FLOW ANALYSIS	3
FISCAL YEAR 2027 BUDGET SUMMARY	3
EXPENDITURES	3-4
PERSONNEL SERVICES	4-5
LEASED PROPERTY	5
VEHICLE LISTING	5
OUTSTANDING OBLIGATIONS	5
COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEWS	6-7
SUMMARY	7

DEPARTMENT'S OVERVIEW

The Virgin Islands Taxicab Commission was re-established in 2007 by Act No. 6968 as a semi-autonomous agency.

The Commission is comprised of a nine (9) member board, appointed by the Governor with the advice and consent of the Legislature of the Virgin Islands. The names are as follows:

Board Members	Title	Term
Elizabeth Hansen-Watley (Department of Tourism)	Chairperson	2019- Present
Sweeney Toussaint, Jr (Taxi Operator- STX)	Vice Chairperson	2006- Present
Myrna S. George (Department of Licensing & Con.)	Secretary	2019- Present
Julian Penn (Taxi Operator- STT)	Member	2025-Present
Franklin Brathwaite (Taxi Operator- STT)	Member	2021- Present
Vacant		
Vacant		
Vacant		
Vacant		

The Taxi License Fund is the sole funding source for this agency. This fund covers all personnel and operating expenses throughout the territory. Revenues for the Commission are derived from the issuance of business licenses, forms, publications, penalties, and citations.

The Virgin Islands Taxicab Commission regulates the automobile for hire industry which includes taxis and tour operators. Safely executing these responsibilities requires improving operational efficiency and effectiveness by educating industry operators and consumers. The Virgin Islands Taxicab Commission oversees the operation of vehicles for hire through regulation, education and enforcement of the laws, rules and regulations governing the taxicab industry.

Achievements of organizational goals necessitate:

- a) Updating the Rules and Regulations Handbook for all automobile-for-hire operators and operators.
- b) Implementation of “United in Pride and Hope”; a professional development program designed for the benefit of all first-time industry operators and all other industry operators interested in service improvement.

The automobile-for-hire industry is a valuable and critical asset to the Territory’s #1 industry, tourism, and to the local community. Periodic reviews of policy and procedures ensure a safe, reliable, and regulated industry, as well as growth in revenue.

The Virgin Islands Taxicab Commission regulates the automobile.

VITCC AT A GLANCE

Act No.9041 Appropriated **\$554,637** to the VITCC. The Commission did not receive any additional funding for FY 2026.

VITCC Objectives:

Recruitment of New Employees:

- To hire additional staff in both the St. Croix and St. Thomas/St. John districts

Digital Transformation:

- To convert paper records into a comprehensive electronic database.

Operational Efficiency:

- To address staffing shortages and modernizing systems.

Increased Enforcement:

- To enhance compliance monitoring and enforcement activities, and track the percentages of operators meeting regulatory standards

Increase Productivity:

- To maximize operational effectiveness by implementing best practices

Education & Training:

- To promote professional development opportunities for employees, taxi operators, and industry stakeholders through training, workshops, and educational outreach initiatives

The Commission's intent to digitally transform its legacy paper records into an electronic records management system has not materialized. As of this report, the *initiative remains pending*.

Additionally, VITCC reported that as of June 30, 2026, the Commission has collected **\$245,625** in revenues and processed more than **3,500** transactions and documents during the fiscal year:

- Certificates of Entitlement
- Operator Badges
- Business Licenses
- Lease Agreements
- Co-Ownerships
- Medallion Transfers and Sales

FUND FLOW ANALYSIS

The Agency's Fiscal Year 2026 fund flow analysis outlines the VITCC's budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available.

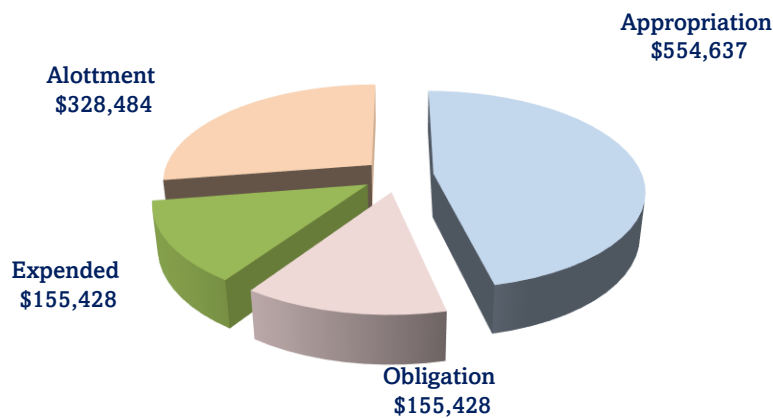
Dept.	Fund Source	Appropriation	Allotted as of August 14, 2026	Obligated	Expended as of June 30, 2026	Balance	Remarks
VITCC	General	\$554,637	\$328,484	\$155,428	\$155,428	\$399,209	\$ 226,153 remains unallotted

Exhibit I

For Fiscal Year 2026, the Virgin Islands Taxicab Commission was appropriated **\$554,637** from the General Fund (Act No. 9041). As of the reporting date:

- **\$328,484** has been allotted, representing **59%** of the total appropriation.
- Of the amount allotted, **\$155,428** has been both obligated and expended, accounting for **28%** of the total appropriation and **47%** of the funds allotted.
- A balance of **\$399,209** remains, which constitutes **72%** of the total appropriation.
- Of the remaining balance, **\$226,153** (or **41%** of the total appropriation) remains unallotted.

VITCC Financial Overview



FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a Fiscal Year 2027 General Fund lump sum appropriation of **\$554,637** for the Virgin Islands Taxicab Commission, to be funded through the *Miscellaneous Section* of the budget. A three-year financial summary of VITCC's budget activity is presented in **Exhibit II**.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommendations	Variance
Taxi Revolving Fund				
Personnel Services	\$155,625	\$255,678	\$255,678	\$-
Fringe Benefits	94,777	138,519	149,107	10,588
Supplies	1,196	-	-	-
Subtotal	251,598	394,197	404,785	10,588
Tourism Advertising Revolving Fund				
Personnel Services	25,745	100,463	84,203	(16,260)
Fringe Benefits	8,025	44,977	48,690	3,713
Supplies	5,748	15,000	6,959	(8,041)
Other Services	-	-	10,000	10,000
Subtotal	39,519	160,440	149,852	(10,588)
Grand Totals	\$291,117	\$554,637	\$554,637	\$-

Exhibit II

EXPENDITURES

Exhibit III provides a detailed listing of the Commission's FY 2025 actual expenditures, FY 2026 expenditures as of June 30, 2026, and FY 2027 Projections. According to *Virgin Islands Taxicab Commission*.

Line Items	FY 2025 Actuals	Year to Date Oct 1, 2025- June 30, 2026	FY 2027 Projections
Personnel Services			
Classified Employee Salaries	\$69,754	\$56,689	\$370,610
Unclassified Employee Salaries	48,238	22,615	249,000

Line Items	FY 2025 Actuals	Year to Date Oct 1, 2025- June 30, 2026	FY 2027 Projections
Overtime Salaries	40	13	-
Fees & compensation NOC	2,404	-	-
Holiday Pay	12,625	6,862	-
All Other	22,565	8,775	-
Total Personnel Services	155,625	94,955	619,610
Fringe Benefits			
Employer's Contribution Retirement	32,965	22,311	145,609
FICA	9,649	5,887	38,416
Medicare	2,257	1,377	8,984
Health Insurance Premium	49,907	30,898	138,574
Workers Compensation Premium	-	-	1,659
All Other	-	-	135
Total Fringe Benefits	94,777	60,474	333,376
Supplies			
Office Supplies	1,196	-	5,000
Operating Supplies	-	-	15,000
Small Tools/Minor Equipment	-	-	15,000
All Other	-	-	12,000
Total Supplies	1,196	-	47,000
Other Services & Charges			
Professional Services	-	-	50,000
Communication	-	-	8,000
Travel	-	-	10,000
Transportation- Not Travel	-	-	2,000
Printing & Binding	-	-	20,000
Rental- Land & Building	-	-	36,000
Total Other Services & Charges	-	-	126,000
Capital Outlays			
Machinery & equipment	-	-	15,000
Vehicles	-	-	180,000
Total Capital Outlays	-	-	195,000
Totals	\$251,598	\$155,429	\$1,320,986

Exhibit III

PERSONNEL SERVICES

The Office of Management and Budget submitted a *recommendation for seven positions within* the Virgin Islands Taxicab Commission. Two positions will be funded through the ***Tourism Advertising Revolving Fund*** totaling \$84,204, ***while the remaining five positions will be funded through the Taxi Revolving Fund***, totaling \$255,678.

Positions	FY 27 Salary	Fund	Status
Executive Director	\$80,000	Taxi Revolving	FILLED
Administrative Secretary	35,470	Tourism Advertising	VACANT
Collection Clerk	39,105	Taxi Revolving	FILLED
Administrative Secretary	39,105	Taxi Revolving	FILLED
Taxi Inspector	48,733	Tourism Advertising	VACANT
Taxi Inspector	48,733	Taxi Revolving	VACANT
Taxi Inspector	48,733	Taxi Revolving	VACANT
Totals	\$339,882		7

Exhibit IV

The Commission, however, submitted a proposed Fiscal Year 2027 budget for 11 positions. Of these positions, four are currently filled, five remain vacant, and two are newly proposed positions. A comparison of the Commission's *proposed staffing* for FY 2027 with its FY 2026 submission is provided below.

Positions	FY 26 Salary	FY 27 Salary	Status
Executive Director	\$90,000	\$94,000	FILLED
Administrative Secretary	43,528	48,733	FILLED
Collection Clerk	41,455	48,733	VACANT
Administrative Secretary	37,244	39,106	VACANT
Administrative Enforcement Coordinator	50,000	39,106	VACANT
Assistant Executive Director	72,000	80,000	VACANT
Chief Inspector	75,000	75,000	VACANT
Taxi Inspector	46,413	48,733	FILLED
Taxi Inspector	46,413	48,733	FILLED
Taxi Inspector	46,413	48,733	NEW
Taxi Inspector	46,413	48,733	NEW
Totals	\$594,879	\$619,610	11

Exhibit V

Note: According to VITCC, the Collection Clerk position was recently vacated.

LEASED PROPERTY

The Commission's leased property agreement includes multiple cost components, such as the square footage charges, as well as electricity and the cost of water tied specifically to the leased office space.

Landlord	Physical Address	Sq. Ft.	Annual Rent
Department of Property & Procurement	1 st Floor Building No. 1 Subbase, St. Thomas	1,600	\$12,000

Exhibit VI

The lease agreement expired on September 30, 2015, and has not been renewed. Additionally, no payments have been made to the Department of Property and Procurement for several years.

VEHICLE LISTING

Exhibit VII provides a detailed listing of the Commission's vehicles.

St. Thomas / St. John District					
Tag No.	Year	Model	Make	Maintenance	Gasoline
TCC-6	2020	Chevy	Equinox	\$320	\$ 1,155
TCC-10	2020	Chevy	Equinox	320	1,446
			Totals	640	2,601
St. Croix District					
Tag No.	Year	Model	Make	Maintenance	Gasoline
TCC -2	2020	Chevy	Equinox	-	-
TCC -5	2020	Chevy	Equinox	-	-
			Totals	\$-	\$-

Exhibit VII

OUTSTANDING OBLIGATIONS

The Virgin Islands Taxicab Commission has an outstanding prior year obligation totaling **\$2,000**.

Vendor	Amount	Status
Property & Procurement (Gasoline)	\$2,000	Prior Years Obligations
Total	\$2,000	

Exhibit VIII

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

A performance audit report released on March 03, 2026, performed by the Virgin Islands Inspector General resulted in unauthorized issuance of taxi licenses, and unaccounted medallions, collections, and expenses, in accordance with taxicab laws.

Findings

The audit identified deficiencies across several key operational and financial areas of the Virgin Islands Taxicab Commission. The findings included:

- Medallion Registry: Incomplete and inaccurate registry information and concerns regarding the physical condition of medallion records.
- Medallion Auctions: Payments were accepted after established deadlines, and certificates were issued beyond required timelines.
- Taxi Licenses: Licenses were approved for applicants who did not meet examination requirements, including individuals who failed or did not complete the required written examinations.
- Inspections and Enforcement: Required biannual vehicle inspections had not been conducted since 2008.
- Collections: Delays occurred in depositing collections and posting transactions to the ERP system, along with discrepancies between cash receipts deposited and amounts recorded.
- Expenditures: The audit identified expenditures related to personnel services, fringe benefits, office supplies, and vehicle repairs and maintenance that required review.

Recommendations

- Preservation of damaged medallion registry by re-establishing the location of the registry
- Update registry with most recent information
- Update medallion's owners' file routinely
- Notification of missing medallions to Commission's staff and public to limit illegal use

Corrective Actions

The Commission acknowledged longstanding deficiencies in its medallion records and has initiated an internal assessment to identify records requiring restoration and duplication.

Corrective actions include *lien checks, ownership verification, and review of supporting documentation* prior to approving transactions. The Commission also plans to implement stricter file review procedures to ensure all required documentation is complete and, upon completion of its registry and inventory verification, issue formal notifications identifying any missing medallions.

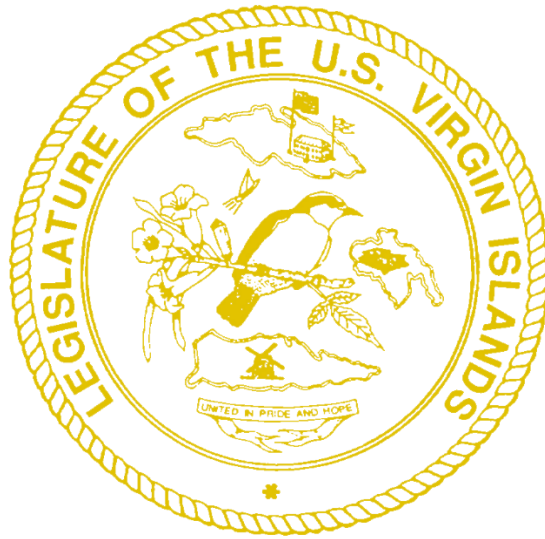
SUMMARY

The Governor has recommended a Fiscal Year 2027 General Fund lump sum appropriation of **\$554,637** for the Virgin Islands Taxicab Commission, to be funded through the *Miscellaneous Section* of the budget. This amount includes \$554,637 in combined funding from two sources: the *Taxi Revolving Fund* (\$404,785) and the *Tourism Advertising Revolving Fund* (\$149,852).

\$554,637	Governor's General Fund Lump Sum Recommendation
\$554,637	FY 2027 Total Operating Budget



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) 774-2478