

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Magens Bay Authority

August 17, 2026



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

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Ms. Ameka Hydman.....Executive Assistant
Ms. Odette Gordon.....Budget Analyst
Ms. Ashley WattleyBudget Analyst
Ms. Christina Colbourne.....Administrative Assistant

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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	
Barbara Petersen	Chairperson
Robert G. Moron	Vice-Chair
Alani Henneman	Secretary
Cecile DeJongh	Treasurer
Dayle Barry	Member
Jason Charles	Member
Kevin Rodriguez	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 **\$4,796,292** for Fiscal Year 2027.

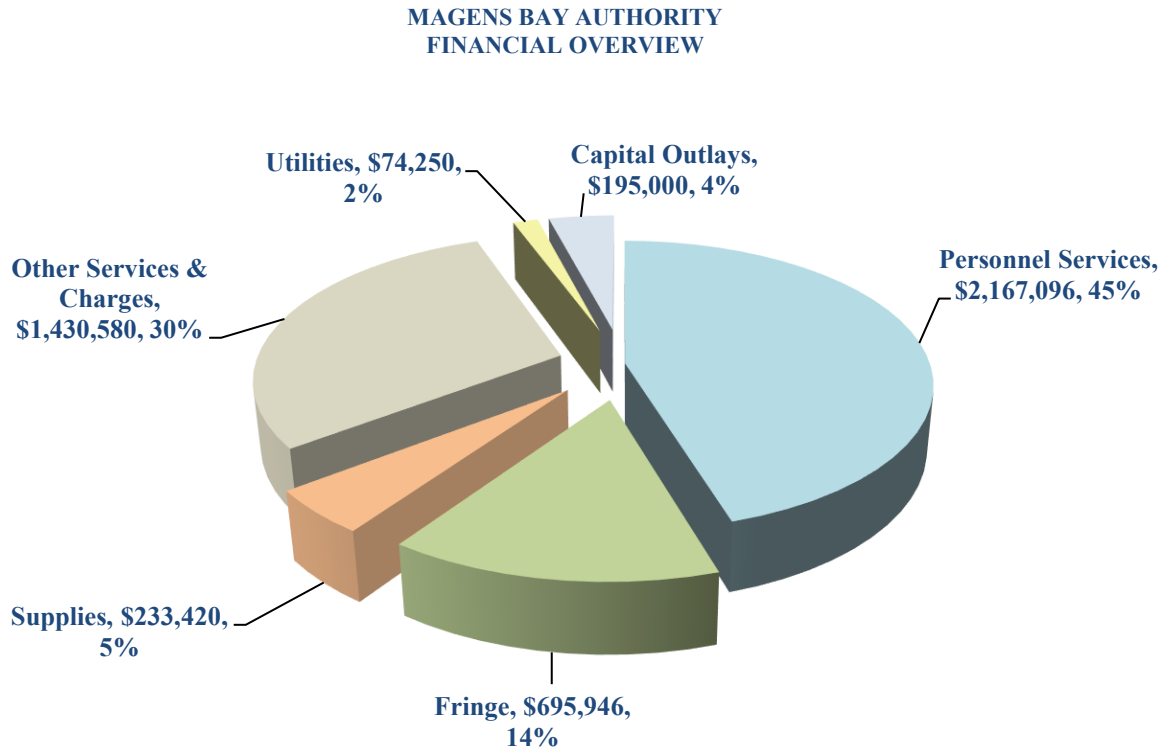


Exhibit III

MAGENS BAY AUTHORITY FY 2026 ACCOMPLISHMENTS

Bath House #1 – Reconstruction

The Authority made substantial progress on the reconstruction of Bath House #1, a key capital project. Once completed, the facility will provide a modern, ADA-compliant structure designed to withstand coastal conditions. The project remains on schedule, with completion anticipated by September 2026. This improvement will significantly enhance visitor services and operational efficiency.

Shed #1 – Structural Upgrades

The renovation of Shed #1 was successfully completed in December 2025. This project addressed critical structural deficiencies, including the replacement of deteriorated support columns and the installation of upgraded fixtures. The completed work has improved public safety, increased durability, and enhanced the overall usability of the facility.

Bath House #2 – Septic System Upgrade

The Authority completed preliminary assessments and identified the most appropriate wastewater system for Bath House #2. This project is essential to supporting increased capacity while protecting environmental resources. The project has advanced to the procurement phase, with the Request for Proposals (RFP) scheduled for advertisement in October 2026.

The Authority reported that all projects were carried out in accordance with established procurement policies and utilized qualified and vetted contractors. The Authority further affirmed its commitment to transparency, accountability, and compliance with applicable local and federal requirements.

The progress achieved in Fiscal Year 2026 reflects the Authority's continued efforts to preserve and improve two of the Territory's most valuable and natural assets, Magens Bay and Smith Bay Park.

MAGENS BAY AUTHORITY FY 2027 GOALS & OBJECTIVES

1. Roadway Infrastructure Improvements

Project: Repaving and Resurfacing of Roadway – Shed #2 and Bath House #1 Area

Objective: Improve the condition and safety of the primary roadway servicing operational areas of the park through resurfacing and structural improvements.

Expected Outcome:

- Improved vehicle circulation and visitor access
- Increased safety for pedestrians and park operations
- Extended lifespan of park infrastructure

Performance Measures:

- Completion of roadway resurfacing project
- Reduction in roadway maintenance issues
- Improved traffic flow in operational areas

2. Bridge Landing Repair and Stabilization

Project: Bridge Landing Structural Repair

Objective: Repair and reinforce the bridge landing area to ensure structural integrity and safe access for park staff, vendors, and visitors.

Expected Outcome:

- Safer access to operational areas
- Improved structural durability of the bridge landing
- Reduced risk of infrastructure deterioration

Performance Measures:

- Completion of structural repairs
- Reduction in safety concerns associated with the landing area
- Improved accessibility for park operations

3. Park Infrastructure Maintenance

Project: Preventative Maintenance and Repairs – Sheds and Park Facilities

Objective: Implement continuous maintenance and repairs of sheds and park infrastructure to maintain safe, efficient, and operational facilities.

Expected Outcome:

- Improved condition of park structures
- Extended service life of Authority assets
- Reduction in emergency repair costs

Performance Measures:

Number of infrastructure maintenance projects completed

- Reduction in deferred maintenance issues
- Improved operational readiness of park facilities

4. Youth Recreation and Water Safety Programs

Project: Community Swimming and Boating Programs

Objective: Develop and implement swimming and boating programs for youth within the community to promote water safety, recreation, and environmental awareness.

Expected Outcome:

- Increased participation of local youth in recreational programs
- Improved water safety education
- Strengthened community engagement with park resources

Performance Measures:

- Number of youth participants enrolled annually
- Number of swimming and boating sessions conducted
- Positive community participation and engagement levels

The Fiscal Year 2027 goals and objectives are expected to strengthen the Authority's ability to maintain high-quality park infrastructure, enhance visitor safety and accessibility, and expand community-based recreational programs. The FY 2027 initiative supports the Authority's long-term commitment to environmental stewardship, operational excellence, and public service for the residents and visitors of the Virgin Islands.

FISCAL YEAR 2027 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 2027 budget as presented in *Exhibit IV*.

Prime Accounts	FY 2025 Actuals	FY 2026 Budget as of June 30, 2026	FY 2027 Projected Budget	Variance	% Change
General Fund					
Personal Services	\$1,796,190.00	\$1,470,170.00	\$2,167,096	\$696,926	47.40%
Fringe Benefits	\$626,633.00	\$493,350.00	\$695,946	\$202,596	41.07%
Supplies	\$118,073.00	\$101,717.00	\$233,420	\$131,703	129.48%
Other Services & Charges	\$884,299.00	\$681,291.00	\$1,430,580	\$749,289	109.98%
Utilities	\$120,422.00	\$70,048.00	\$74,250	\$4,202	6.00%
Capital Outlay	\$367,857.00	\$157,141.00	\$195,000	\$37,859	24.09%
General Fund Total	\$3,913,474.00	\$2,973,717.00	\$4,796,292	\$1,822,575	61.29%

Exhibit IV

PERSONNEL SERVICES

The Authority has twenty-three (23) full-time positions totaling **\$1,094,030**. A breakdown of positions for the Authority is shown as *Exhibit V*.

Unionized Employees		
Job Title	Classification	FY 2026 Wages
Cashier	Classified	\$42,311
Cashier	Classified	\$41,694
Cashier	Classified	\$38,500
Cashier/Office Asst.	Classified	\$43,702
Custodian	Classified	\$42,703
Custodian	Classified	\$44,641
Custodian	Classified	\$35,000
Groundcrew	Classified	\$39,731
Groundcrew	Classified	\$39,173
Groundcrew	Classified	\$36,750
Groundcrew Leader	Classified	\$45,276
Lifeguard	Classified	\$42,536
Lifeguard	Classified	\$40,560
Lifeguard	Classified	\$40,560
Maintenance	Classified	\$49,696
	15	\$622,833
Non-Union Employees		
Job Title	Classification	FY 2026 Wages
Security Officer	Exempt	\$42,518
Security Officer	Exempt	\$40,560
Security Officer	Exempt	\$40,560
Security Officer	Exempt	\$40,560
	4	\$164,198
Managerial Staff (Exempt)		
Job Title	Classification	Fy 2026 Wages
General Manager	Exempt	\$110,000
Operation Manager	Exempt	\$82,000
Chief Of Security	Exempt	\$65,000
Customer/Cashier Supervisors	Exempt	\$50,000
	4	\$307,000
Total	23	\$1,094,030

Exhibit V

The Magens Bay Authority reported the following activity for Fiscal Year 2026:

- 6 New Hires
- 1 Termination
- 1 Death

VEHICLES

Exhibit VI outlines the vehicle listing for Fiscal Year 2026 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	\$1,625.50	\$1,414.00
Ford	Ranger	2024	MBA 2	Self	Own	Excellent	\$974.01	\$2,597.00
Ford	Ranger	2021	MBA 3	Self	Own	Excellent	\$1,093.43	\$2,275.00
Ford	F-150	2013	MBA 4	Self	Own	Good	\$1,654.73	\$0.00
Ford	F-250	2024	MBA 5	Self	Own	Excellent	\$1,105.00	\$3,175.00
Chevy	Equinox	2022	MBA 5	Self	Own	Excellent	\$0.00	\$609.00
Total							\$6,452.67	\$10,070.00

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS

The Magens Bay Authority currently has two (2) Professional Services Contracts which can be viewed as *Exhibit VII*.

Vendor	Type of Service	Annual Payment	Period	Funding Source
Driven	Auditor Services	\$90,000	Billable Hours	MBA
Benham & Hodge, PC	Auditor Services	\$92,000	Billable Hours	MBA
Lisa Henriques	Account	\$30,000	Billable Hours	MBA
Grant Construction & Engineer	Project Management	\$165,000	Billable Hours	MBA
		\$377,000		

Exhibit VII

OUTSTANDING VENDOR PAYMENTS

The Magens Bay Authority has twenty-four (24) Outstanding Vendor Payments in the amount of **\$34,812.00**. *Exhibit VIII* details the full amount owed.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A&R Transportation Corp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ABC Sales & Services	\$2,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,290.00
ADM Technologies, Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Allied Rental Center	\$0.00	\$81.00	\$0.00	\$0.00	\$0.00	\$81.00
Bailey Waste Management	\$780.00	\$0.00	\$0.00	\$0.00	\$0.00	\$780.00
Bigg's Sewage & Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bowchi Celaire	\$0.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00
C & C Transport	\$1,580.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,580.00
Caribbean Screen Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Chi-Co's Distributing, Inc.	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Dyllis Browne	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HKT Energy Consulting Group LLC.	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00
McAllister and Associates Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Metro Caribbean	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MSI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PG Enterprises, Inc.	\$710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$710.00
Sea Chest	\$293.00	\$0.00	\$0.00	\$0.00	\$0.00	\$293.00
Sherwin Williams Company	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sleepy's Trucking	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00
St Thomas Honey & Hive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
The Bourne Group, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V.I. Source	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Velma Henry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VI Water & Power Authority	\$2,878.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,878.00
	\$9,381.00	\$431.00	\$25,000.00	\$0.00	\$0.00	\$34,812.00

Exhibit VIII

BANK ACCOUNT

Exhibit IX provides a summary of the Magens Bay Authority's bank accounts held with Banco Popular de Puerto Rico and First Bank. As of June 30, 2026, the combined balance across these accounts totaled **\$10,372,484**.

Name of Bank	Account Number	Balance as of June 30, 2026
First Bank	Acct #1	\$5,281,654.00
First Bank	Acct #2	\$372,417.00
First Bank	Acct #3	\$3,367,692.00
Banco Popular	Acct #4	\$1,042,806.00
Banco Popular	Acct #5	\$271,062.12
First Bank	Acct #6	\$36,852.89
	Total	\$10,372,484.01

Exhibit IX

LOCAL GOVERNMENT GRANTS

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

FEDERAL GRANTS

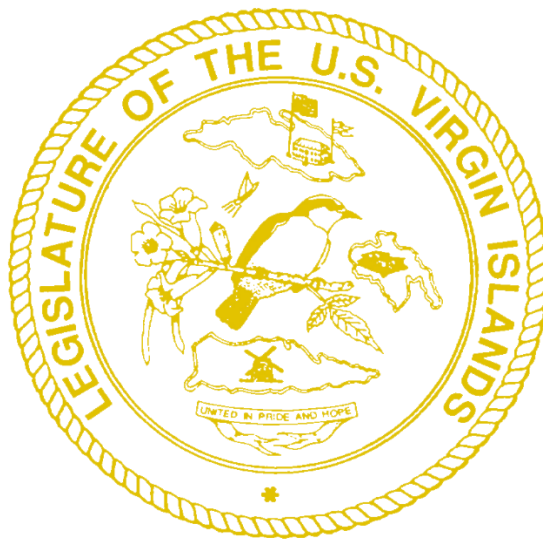
As of August 8, 2026, the Authority has received total reimbursements of **\$820,564.29** under the Disaster Grant-Public Assistance for damages resulting from Hurricane Maria. The original grant award amount was **\$1,710,960** leaving an unreimbursed balance of **\$890,395.71**.

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 2027, the Authority submitted a projected budget totalling **\$4,796,292**.



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