

COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE  
36<sup>TH</sup> LEGISLATURE OF THE VIRGIN ISLANDS

# POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

## Election System of the Virgin Islands

August 18, 2026



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE  
36<sup>TH</sup> LEGISLATURE OF THE VIRGIN ISLANDS

# POST AUDIT DIVISION

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## **VIRGIN ISLANDS ELECTION SYSTEM OVERVIEW**

The Office of the Supervisor of Elections was established by Act No. 936 on February 20, 1963, which was later amended by Act No. 5157. The Election Reform Act of 1984, and codified in Title 18, Chapter 1, Section 4, of the Virgin Islands Code. The Supervisor of Elections is charged with the responsibility of administering and regulating the election laws of the Territory and is subject to the direction, control, and supervisor of the Boards of Election. This includes certifying to the Boards of Election the names of candidates for primaries and general elections; determining sufficiency of nomination petitions; receiving reports from the Deputy Supervisor and requiring such additional reports as deemed necessary; maintaining records of registered voters; hiring per-diem employees and performing administrative duties involved in maintaining offices in St. Thomas, St. John, and St. Croix; and preparing for the review and approval of the Joint Boards annual budget for the Boards. The Supervisor of Election has the direct responsibility for administering the provision of the Campaign Disclosure Law.

The primary objective of the Office of the Supervisor of Elections is to ensure the integrity of elections and uphold accurate voter registration records for citizens of the Virgin Islands, adhering to both federal and local laws, policies, and court rulings. This commitment encompasses a dedication to excellence and proficiency, fostering public trust in the fairness and impartiality of elections, while also facilitating equal participation in the democratic process for all individuals.

The Virgin Islands Board of Elections was created through Act No. 936 on February 20, 1963, by the Legislature of the Virgin Islands. The authority for the Election System of the Virgin Islands is derived from Title 18 of the Virgin Islands Code. The statute establishes the organizational structure of the Agency, which is comprised of four divisions: Joint Boards of Elections, St. Thomas-St. John District Board of Elections, St. Croix Board of Elections, and the Office of the Supervisor of Elections. Each District of Elections consists of seven (7) members elected from the respective districts for a four (4) year term: the St. Thomas-St. John District must include two (2) members who reside on the island of St. John. The Boards, within their respective districts, are the policy making bodies of the Elections System of the Virgin Islands.

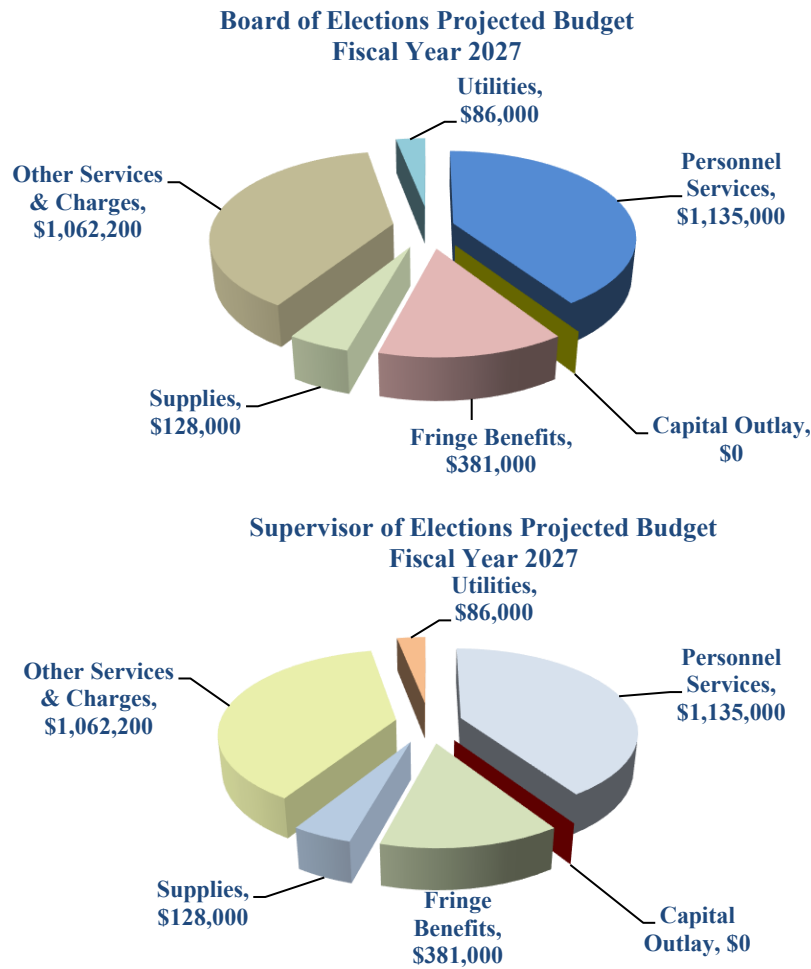
According to the Election System of the Virgin Islands website the following are current members of the Board:

- Raymond J. Williams – Chairman
- Lawrence Boschulte – Vice Chairperson
- Barbara LaRonde – Secretary
- Chaneel M. Callwood – Board Member
- Kareem T. Francis – Board Member
- Michael Joseph - Board Member
- Cleopatra Peter – Board Member
- Nathan Fletcher – Board Member
- Franz A. Christian, Jr. – Board Member
- Harriet A. Mercer – Board Member
- Liliana Belardo De O’Neal – Board Member
- Atanya Springette – Board Member
- Shikima Jones-Sprauve – Board Member
- Cornelius Jn Baptiste – Board Member

## ELECTION SYSTEM OF THE VIRGIN ISLANDS AT A GLANCE

As of August 6, 2026, the Board of Elections received **allotments totaling \$187,493**, which represents **75% of its total appropriation of \$250,000**. Similarly, the Election System received an allotment of **\$1,895,757**, also representing **76% of its total appropriation**.

**Exhibit I** displays the Board of Election and the Supervisor of Elections Fiscal Year 2027 budget request.



*Exhibit I*

## FUND FLOW ANALYSIS

The System's Fiscal Year 2026 Fund Flow analysis outlines the Board of Elections' and Supervisor of Elections' budget across five key components: appropriation, allotment amount, obligations, expenditures, and balance available.

| Dept.                  | Fund Source | Appropriation  | Allotted as of August 6, 2026 | Obligated                                                | Expended       | Balance        | Remarks                         |
|------------------------|-------------|----------------|-------------------------------|----------------------------------------------------------|----------------|----------------|---------------------------------|
| Board of Election      | General     | \$250,000.00   | \$187,492.50                  | Information was not provided to the Post Audit Division. | \$178,814.00   | \$71,186.00    | \$62,507.50 unallotted          |
| Supervisor of Election | General     | \$2,500,000.00 | \$1,895,757.50                |                                                          | \$1,021,006.00 | \$1,478,994.00 | \$604,242.50 unallotted         |
|                        |             | \$2,750,000.00 | \$2,083,250.00                |                                                          | \$1,199,820.00 | \$1,550,180.00 | \$666,750.00 remains unallotted |

*Exhibit II*

The *Board of Elections* received a total appropriation of **\$250,000** from the General Fund for FY 2026. The financial activity under this appropriation as of August 6, 2026, is summarized as follows:

- Allotments Issued: **\$187,492.50** representing **75%** of the total appropriation. An *unallotted balance* of **\$62,507.50 (25%)** remains, which has not been made available for obligation or expenditure.
- Expenditures: **\$178,814** equates to **72%** of obligations of total allotments.

The *Supervisor of Elections* received a total appropriation of **\$2,500,000** from the General Fund for FY 2026:

- Allotments Issued: **\$1,895,757.50** representing **76%** of the total appropriation.
- An *unallotted balance* of **\$604,242.50 (24%)**, remains to be made available.
- As of August 6, 2026, the Supervisor of Elections received **\$1,895,757.50** in allotments.

### **FISCAL YEAR 2027 BUDGET SUMMARY**

For Fiscal Year 2027, the Governor has recommended a General Fund Lump Sum appropriation of **\$2,500,000** for the *Supervisor of Elections* and **\$250,000** for the *Board of Elections*. These recommended appropriations are consistent with FY 2026 levels. A three-year financial summary for both the Board of Elections and the Supervisor of Elections is presented in *Exhibit III*.

| Description                                      | FY 2025 Actuals    | FY 2026 Revised Budget | FY 2027 Recommendation |
|--------------------------------------------------|--------------------|------------------------|------------------------|
| <b>Board of Election General Fund:</b>           |                    |                        |                        |
| Personnel Services                               | \$66,262           | \$30,396               |                        |
| Fringe Benefits                                  | \$30,118           | \$12,472               |                        |
| Supplies                                         | \$25,192           | \$4,441                |                        |
| Other Services and Charges                       | \$131,505          | \$131,505              |                        |
| Utilities                                        | \$0                | \$0                    |                        |
| Capital Outlays                                  | \$0                | \$0                    | \$250,000.00           |
| <b>Total Board of Election General Fund</b>      | <b>\$253,077</b>   | <b>\$178,814</b>       | <b>\$250,000.00</b>    |
| <b>Supervisor of Election General Fund:</b>      |                    |                        |                        |
| Personnel Services                               | \$957,520          | \$380,983              |                        |
| Fringe Benefits                                  | \$359,366          | \$149,813              |                        |
| Supplies                                         | \$120,141          | \$29,583               |                        |
| Other Services and Charges                       | \$1,083,110        | \$426,899              |                        |
| Utilities                                        | \$70,380           | \$33,728               |                        |
| Capital Outlays                                  | \$0                | \$0                    | \$2,500,000.00         |
| Miscellaneous                                    | \$217,755          | \$345,202              | \$0                    |
| <b>Total Supervisor of Election General Fund</b> | <b>\$2,808,272</b> | <b>\$1,366,208</b>     | <b>\$2,500,000.00</b>  |
| <b>GRAND TOTAL</b>                               | <b>\$3,061,349</b> | <b>\$1,545,022</b>     | <b>\$2,750,000.00</b>  |

#### *Exhibit III*

**\*NOTE:** The Governor's Fund Summary for the Elections System of the Virgin Islands indicates that the System is expected to receive **\$1,145,370** under the Miscellaneous Section. However, this amount is not reflected in the Governor's **FY 2027 Miscellaneous Section**.

## PERSONNEL SERVICES

The Office of Management and Budget submitted a Fiscal Year 2027 personnel listing reflecting thirteen (13) budgeted positions, with a total annual salary cost of **\$947,429.73**. See *Appendix I* for detailed breakdown by classification.

| Election System of the Virgin Islands |       |                | Position Classification |              |            |              |             |
|---------------------------------------|-------|----------------|-------------------------|--------------|------------|--------------|-------------|
| Fiscal Year 2027                      |       |                | Unclassified            |              | Classified |              | Adjustments |
| Fund Name                             | Pos # | FY 2027 Budget | Pos #                   | Total        | Pos #      | Total        | Total       |
| <i>Election System</i>                | 13.00 | \$947,429.73   | 8.00                    | \$472,429.73 | 5.00       | \$475,000.00 | \$0.00      |
| Grand Total                           | 13.00 | \$947,429.73   | 8.00                    | \$472,429.73 | 5.00       | \$475,000.00 | \$0.00      |

*Exhibit IV*

## PROFESSIONAL SERVICE CONTRACTS

A total of **\$223,665** in Professional Services Contracts has been submitted for Fiscal Year 2027.

| Vendor                     | Type of Service                                                                                                                                     | Annual payment      |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Crucian Point, LLC         | Webmaster                                                                                                                                           | \$39,600.00         |
| Election System & Software | VR Hosting, Power profile Maintenance, Firmware License, Express Poll Connect Software License, Firmware License, Electionware PYO Standard License | \$184,065.00        |
| <b>GRAND TOTAL</b>         |                                                                                                                                                     | <b>\$223,665.00</b> |

*Exhibit V*

## OUTSTANDING VENDORS

The Election System of the Virgin Islands reported *outstanding vendor obligations totaling \$26,793.50 for Fiscal Year 2027*. See *Appendix II*.

## LEASES

*Exhibit VI* displays the lease agreements for the System.

| Lessee                                       | Lessor/Landlord                                                                      | Lessor/Landlord                                                                            | Lessor/Landlord                                                                |
|----------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>Election System of the Virgin Islands</b> | Caribbean Cinemas of the VI<br>Sunny Isle Office Bldg., Suite 3<br>Christiansted, VI | Lockhart Management Inc.<br>9800 Buccaneer Mall<br>Suite 9 & 10 Charlotte Amalie, VI 00802 | Market Place, LLC<br>5000 Estate Enighed<br>Suite 102 A & B Cruz Bay, VI 00830 |
| <b>Annual Rent</b>                           | <b>\$224,315.84</b>                                                                  | <b>\$105,165.00</b>                                                                        | <b>\$38,810.64</b>                                                             |
| <b>Terms</b>                                 | 3-Year Option                                                                        | 2-Year Option                                                                              | 3-Year Option                                                                  |

*Exhibit VI*

## FEDERAL GRANTS

The Governor's Fiscal Year 2027 Budget did not indicate that the Virgin Islands Election System will receive any Federal Funding. However, the Election System submitted the following displayed as *Exhibit VII*.

| Grant Title         | Current Project # | Personnel        | Supplies           | Other Services   | Grand Total        |
|---------------------|-------------------|------------------|--------------------|------------------|--------------------|
| HAVA Security Grant | F3102             | \$165,000        | \$1,646,545        | \$205,000        | \$2,016,545        |
| <b>Total</b>        |                   | <b>\$165,000</b> | <b>\$1,646,545</b> | <b>\$205,000</b> | <b>\$2,016,545</b> |

*Exhibit VII*

## MISCELLEANOUS SECTION

The Governor's Fiscal Year 2027 Budget does not indicate the Virgin Islands Election System will receive funding from the Miscellaneous Section. However, the budget indicates that ESVI received \$345,202 for VI Primary Elections to be held in Fiscal Year 2026.

## VEHICLES

The Virgin Islands Election System maintains a fleet of five vehicles, consisting of three (3) vehicles assigned to the St. Thomas/St. John district and two assigned to the St. Croix district. *Exhibit VIII* provides a detailed listing of the vehicles for Fiscal Year 2027. The Election System did not provide the Post Audit Division with information regarding the maintenance expenditures incurred for its vehicle fleet. Additionally, the fuel expenditures submitted could not be independently substantiated based on the information provided.

| District | Make   | Model      | Year | License Plate No. | Funding | Lease/Own | Condition    | Maint. Cost to Date | Gas Amount to Date |
|----------|--------|------------|------|-------------------|---------|-----------|--------------|---------------------|--------------------|
| STT/J    | Toyota | Highlander | 2022 | BE-1              | Local   | Own       | Good         |                     | \$3,000.00         |
| STT/J    | Chevy  | Van        | 2014 | BE-3              | Local   | Own       | Poor         |                     | \$2,000.00         |
| STT/J    | Toyota | Tacoma     | 2015 | BE-6              | Local   | Own       | Fair         |                     | \$1,000.00         |
| STX      | Toyota | Highlander | 2022 | BE-2              | Local   | Own       | Good         |                     | \$4,000.00         |
| STX      | Chevy  | Van        | 2014 | BE-4              | Local   | Own       | Fair         |                     | \$2,000.00         |
|          |        |            |      |                   |         |           | <b>TOTAL</b> |                     | <b>\$12,000.00</b> |

*Exhibit VIII*

## SUMMARY

The Governor's General Fund Summary for the Elections System of the Virgin Islands indicates that the System is expected to receive **\$1,145,370** under the Miscellaneous Section. However, this amount is not reflected in the Governor's FY 2027 Miscellaneous appropriations. The Governor has instead proposed a General Fund lump-sum appropriations, as detailed in the chart below. appropriations as charted below.

|                    |                                           |
|--------------------|-------------------------------------------|
| \$2,500,000        | Supervisor of Election                    |
| \$250,000          | Board of Election                         |
| \$1,145,370        | Miscellaneous Section                     |
| <hr/>              |                                           |
| <b>\$3,895,370</b> | <b>TOTAL RECOMMENDED OPERATING BUDGET</b> |



Theodora Philip, DBA  
Post Auditor

## APPENDIX I PERSONNEL LISTING

| Position Name*                                            | FTE*      | Funds | Status | Type       | Salaries Total      |
|-----------------------------------------------------------|-----------|-------|--------|------------|---------------------|
| Administrative Assistant                                  | 1         | 0100  | Filled | Classified | \$64,996.11         |
| Senior Election Assistant                                 | 1         | 0100  | Filled | Classified | \$71,658.21         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$65,307.10         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$44,202.41         |
| Senior Election Assistant                                 | 1         | 0100  | Filled | Classified | \$71,658.21         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$59,235.46         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$44,202.41         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$51,169.82         |
| <b>Classified Filled Fund 100</b>                         | <b>8</b>  |       |        |            | <b>\$472,429.73</b> |
| Supervisor Of Election                                    | 1         | 0100  | Filled | Exempt     | \$120,000.00        |
| Deputy Supervisor                                         | 1         | 0100  | Filled | Exempt     | \$105,000.00        |
| Deputy Supervisor                                         | 1         | 0100  | Filled | Exempt     | \$105,000.00        |
| Election System Administrator Fiscal & Personnel Services | 1         | 0100  | Filled | Exempt     | \$75,000.00         |
| Executive Assistant                                       | 1         | 0100  | Filled | Exempt     | \$70,000.00         |
| <b>Unclassified Filled Fund 100</b>                       | <b>5</b>  |       |        |            | <b>\$475,000.00</b> |
| <b>Total Election System Of The Virgin Islands</b>        | <b>13</b> |       |        |            | <b>\$947,429.73</b> |

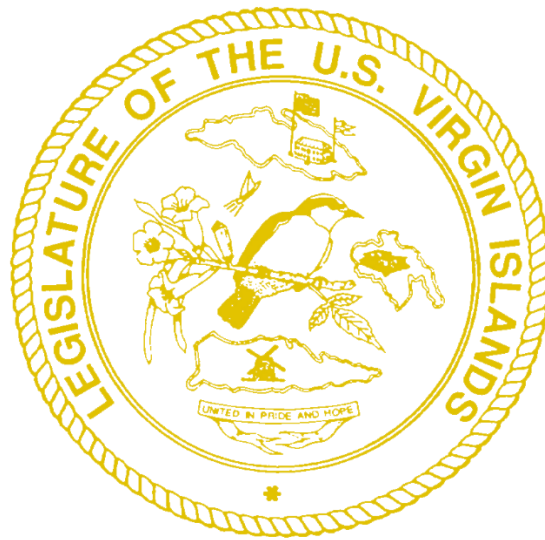
## APPENDIX II ELECTION SYSTEM PERSONNEL LISTING

| Position Name*                                            | FTE*      | Funds | Status | Type       | Salaries Total      |
|-----------------------------------------------------------|-----------|-------|--------|------------|---------------------|
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$46,412.53         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$68,572.45         |
| Administrative Assistant                                  | 1         | 0100  | Filled | Classified | \$68,245.92         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$53,728.31         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$46,412.53         |
| Election Assistant                                        | 1         | 0100  | Filled | Classified | \$59,235.46         |
| Senior Election Assistant                                 | 1         | 0100  | Filled | Classified | \$75,241.12         |
| Senior Election Assistant                                 | 1         | 0100  | Filled | Classified | \$75,241.12         |
| <b>Classified Filled Fund 100</b>                         | <b>8</b>  |       |        |            | <b>\$493,089.44</b> |
| Deputy Supervisor                                         | 1         | 0100  | Filled | Exempt     | \$105,000.00        |
| Deputy Supervisor                                         | 1         | 0100  | Filled | Exempt     | \$105,000.00        |
| Supervisor Of Election                                    | 1         | 0100  | Filled | Exempt     | \$120,000.00        |
| Election System Administrator Fiscal & Personnel Services | 1         | 0100  | Filled | Exempt     | \$75,000.00         |
| Executive Assistant                                       | 1         | 0100  | Filled | Exempt     | \$70,000.00         |
| <b>Unclassified Filled Fund 100</b>                       | <b>13</b> |       |        |            | <b>\$475,000.00</b> |
| <b>Total Election System of the Virgin Islands – ESVI</b> |           |       |        |            | <b>\$968,089.44</b> |

### APPENDIX III

### FY 2026 OUTSTANDING VENDOR PAYMENTS

| Vendor Name          | Invoice Date         | Gross Amount       |
|----------------------|----------------------|--------------------|
| ADT Security Systems | <i>None Provided</i> | \$628.35           |
| Lockhart Gardens     | <i>None Provided</i> | \$1,195.20         |
| Lockhart Gardens     | <i>None Provided</i> | \$9,303.30         |
| VI Water & Power     | <i>None Provided</i> | \$2,946.84         |
| Xerox Corporation    | <i>None Provided</i> | \$531.75           |
| Xerox Corporation    | <i>None Provided</i> | \$252.21           |
| VI Telephone         | <i>None Provided</i> | \$473.88           |
| Enighed Pond Partner | <i>None Provided</i> | \$3,330.88         |
| VI Cleaning Service  | <i>None Provided</i> | \$1,535.00         |
| Enighed Pond Partner | <i>None Provided</i> | \$3,355.39         |
| Enighed Pond Partner | <i>None Provided</i> | \$3,240.70         |
|                      | <b>Total</b>         | <b>\$26,793.50</b> |



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

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