

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Virgin Islands Public Broadcasting System

August 18, 2026



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

POST AUDIT DIVISION

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DEPARTMENT'S OVERVIEW

The Virgin Islands Public Broadcasting System (WTJX) was established on November 13, 1968, by Act 2364 of the Seventh Legislature as an independent and autonomous instrumentality. As the territory's sole Public Broadcasting Service (PBS) affiliate, WTJX plays a vital role in delivering free, locally based educational programming and public media services to a diverse audience across the Virgin Islands.

Governed by a Board of Directors and a Chief Executive Officer, WTJX expanded its reach in 2015 with the launch of WTJX-FM 93.1, the Virgin Islands' only National Public Radio (NPR) station. Regulated by the Federal Communications Commission (FCC) and eligible for support from the Corporation for Public Broadcasting (CPB), WTJX also holds membership in the American Public Television System (APTS).

Approximately 85% of WTJX's funding is appropriated by the Government of the Virgin Islands, with fiscal oversight from both the Executive and Legislative Branches.

The WTJX Board of Directors is composed of eleven (11) members, appointed to guide and oversee the operations of the Virgin Islands Public Broadcasting System. The current board members are as follows:

Members	Role	
Kyza Callwood, PhD	Chairperson	30 VIC §201(a)- As Chairman of Board of Education
Yvette deLaubaque	Vice Chairperson	30 VIC §201(b)- Reappointed for 2-year term by Senate President Milton Potter
Clifford Graham	Treasurer	30 VIC §201(b)- Reappointed for 2-year term by Senate President Milton Potter
Alvin D Burke, Jr.	Secretary	30 VIC §201(a)- Appointed for 4-year term by Governor Albert Bryan
Dr. Safiya George, PhD	Member	30 VIC §201(a)- As President of the University of the Virgin Islands
Dionne Wells-Hedrington	Member	30 VIC §201(a)- As Commissioner of Education
Jose Raul Carrillo	Member	30 VIC §201(a)- Appointed for 4-year term by Governor Albert Bryan
Osbert Potter	Member	30 VIC §201(a)- Appointed for 4-year term by Governor Albert Bryan
Julio A. Rhymer, Sr	Member	30 VIC §201(a)- As Director of Office of Management & Budget
H. Nathalie Hodge	Member	30 VIC §201(b)- Reappointed for 2-year term by Senate President Milton Potter
Henry Smock, Esq.	Legal Counsel	
Tanya-Marie Singh	Executive Director	

WTJX AT A GLANCE

During the FY 2026 budget hearing , WTJX Chief Executive Officer indicated WTJX’s intent; was to *commence renovation of the Mountain Top Main Building* during the month of July 2025.

Results

Presently, renovations have started and the project is ongoing.

Additionally, the *Haypiece Hill Rebuild Project remains stalled*. A new Request for Proposals was issued, resulting in another bid; however, the *new bid still exceeds the available FEMA funding*, similar to the previous bid.

WTJX is still experiencing a hiring freeze, the shutdown of the CPB grant had a significant impact on this initiative and therefore only critical positions are being considered at this time.

FUND FLOW ANALYSIS

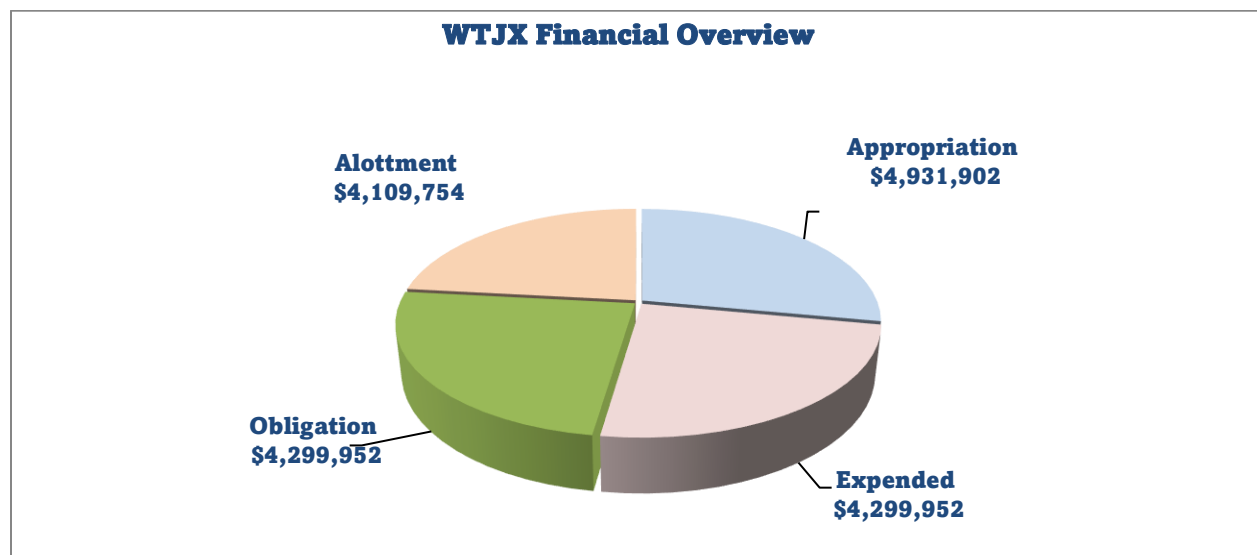
WTJX’s Fiscal Year 2026 fund flow analysis outlines the station’s budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available.

Dept.	Fund Source	Appropriation	Allotted as of July 31, 2026	Obligated	Expended as of July 31, 2026	Balance	Remarks
WTJX	General	\$4,931,902	\$4,109,754	\$4,299,952	\$4,299,952	\$631,950	\$822,148 unallotted

Exhibit I

For FY 2026, WTJX received a total appropriation of **\$4,931,902** under **Act No. 9035**. Additionally, WTJX received **\$100,000** from the Tourism Advertising Revolving Fund (**Act No. 9027**) for coverage of Division of Festival Parades Territory-wide.

- **Allotments:**
 - **\$4,109,754**, representing **83.3%** of the total appropriation.
 - **Unallotted funds: \$822,148 (16.7%)** remain unavailable for use until formally allotted.
- **Obligations and Expenditures:**
 - **\$4,299,952**, is **87.1%** of the total appropriation.
- **Remaining Balance:**
 - **\$631,950**, or **12.9%** of the total appropriation, remains available.



FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a General Fund lump sum from the *Miscellaneous Section* of the budget for FY 2027 in the amount of **\$4,931,902**. Additionally, WTJX is slated to receive **\$100,000**-Tourism Advertising Revolving Fund and **\$400,000**-Federal Funds. WTJX's three (3) year Financial Summary is displayed in *Exhibit II*.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Budget Acts #9035/9027	FY 2027 Recommendation	Variance
Personnel Services	\$2,490,272	\$-	\$-	\$-	\$-
Fringe Benefits	1,064,974	-	-	-	-
Miscellaneous	923,483	4,931,902	4,931,902	4,931,902	-
Other Services	-	100,000	100,000	100,000	-
Federal Funds	-	400,000	-	400,000	400,000
	\$4,478,729	\$5,431,902	\$5,031,902	\$5,431,902	400,000

Exhibit II

EXPENDITURES

Exhibit III displays detailed expenditures reported by WTJX, FY 2025 actual, year to date (Oct 1, 2025- July 31, 2026), and FY 2027 projection.

Accounts	FY 2025 Actual	Year to Date Oct 1, 2025- July 31, 2026	FY 2027 Projection
Personnel Services:			
Classified Employees Salaries	\$598,592	\$473,588	\$506,906
Unclassified Employees' Salaries	1,823,002	1,199,950	1,774,496
Temp/Part Time Salaries	13,860	18,319	24,600
Overtime Salaries	40,459	38,105	42,000
Lump Sum Payments	14,614	-	-
All Other	11,017	4,890	20,000
Total Personnel Services	2,501,545	1,734,852	2,368,002
Fringe Benefits:			
Employer Contr. Retirement	502,464	344,095	452,353
FICA	190,056	130,197	176,363
Health Insurance Premium	372,566	302,970	425,018
Workers Comp. Premiums	2,034	4,418	3,836
Total Fringe Benefits	1,067,120	781,681	1,057,570
Supplies:			
Office Supplies	155,154	116,359	155,000
Small Tool/ Minor Equipment	84,520	13,036	50,000
Total Supplies	239,675	129,396	205,000
Other Services and Charges:			
Professional Services	186,211	197,911	251,614
Communication	136,216	74,481	90,000
Travel	81,490	77,016	85,000
Advertising and Promotion	22,078	21,063	30,000
Insurance	-	62,096	132,000
Repairs and Maintenance	115,306	137,330	142,000
Rental – Land/Building	58,139	49,477	65,723
Training	16,899	38,157	20,000
Membership, Dues, Subscription	48,740	572,135	169,163
Security	11,341	11,828	12,500
All Other Charges:			-
Production & Programming	102,234	80,684	109,113
Vehicle Expenses	30,125	24,180	35,000
Board Expenses	3,658	4,779	10,000

Accounts	FY 2025 Actual	Year to Date Oct 1, 2025- July 31, 2026	FY 2027 Projection
Generator Expenses	11,808	17,847	8,000
Fees	17,831	17,601	20,000
Meals	23,248	26,931	25,000
Other Miscellaneous	469	-	5,000
Total Other Services and Charges	865,793	1,413,518	1,210,113
Utility Services:			
Electricity	142,398	195,291	189,531
Cable TV	1,651	1,477	1,687
Total Utility Services	144,050	196,768	191,218
Capital Outlay:			
Machinery & Equipment	18,617	7,500	-
Vehicles	-	-	-
Building	27,584	12,400	
Hurricane Irma/Maria Replacement	14,776	23,838	-
Total Capital Outlay	60,977	43,738	-
Totals	\$4,879,159	\$4,299,952	\$5,031,902

Exhibit III

Note: According to WTJX, the significant increase in the “Membership, Dues, and Subscriptions” line item is attributable to the discontinuation of the CBP grant, which previously covered these expenses. As a result, these costs, along with several other expenses, will now be funded through the General Fund. Additionally, the FY 2027 projection does *not include expenditures budgeted under federal funds*.

PERSONNEL SERVICES

WTJX is requesting a total of **\$2,368,002** for Personnel Services in FY 2027. This request includes \$2,306,002 for personnel (full time/Temp/Parttime), \$42,000 for overtime/differential expenses, and \$20,000 for part-time initiatives. A complete personnel listing is provided in *Appendices I and II*.

WTJX			Position Classification				
Fiscal Year 2027			Unclassified		Classified		Part time
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
General Fund	32.00	\$2,368,002	22.00	\$1,774,496	10.00	\$506,906	\$86,600
Grand Total	32.00	\$2,281,002	22.00	\$1,774,496	10.00	\$506,906	\$86,600

WTJX			Position Classification				
Fiscal Year 2026			Unclassified		Classified		Part Time
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	Total
General Fund	30.00	\$2,196,699	26.00	\$1,982,499	4.00	\$214,200	\$-
CPB Fund	11.00	524,476	1.00	69,680	9.00	440,840	13,956(1)
Grand Total	41.00	\$2,721,175	27.00	\$2,052,179	13.00	\$655,040	\$13,956(1)

Exhibit IV.

LEASES

WTJX *expends \$191,406* on leases annually.

Lessee	Location	Purpose	Annual Rent	Term
Neptuno Media, Inc	#36A-17, Estate St. Peter	250 Foot Tower	\$24,916	Feb 01, 2026 -Jan 31, 2031
Lilly Broadcasting Ventures, LLC	#36A-17, Estate St. Peter	250 Foot Tower	16,935	Oct 01, 2025 -Sept 30, 2030
Exellis Inc.	#36A-17, Estate St. Peter	250 Foot Tower	31,103	Dec 01, 2023 -Dec 01, 2028

Lessee	Location	Purpose	Annual Rent	Term
Liberty Mobile USVI Inc	#36A-17, Estate St. Peter	250 Foot Tower	77,814	Jun 23, 2024 -Jun 23, 2029
Federal Bureau of Investigation	#36A-17, Estate St. Peter	250 Foot Tower	40,638	Jun 01, 2025 -Sept 30, 2034
Totals			\$191,406	

Exhibit V

RENTALS

Exhibit VI presents the stations rentals for the fiscal year.

Lessor	Location	Square Footage	Annual Rent	Termination Date
340 Enterprises	#6812 Estate Smith Bay Suite 1B	320	\$7,680	30 days Written Notice
Prime Storage Inc	#9160 Estate Thomas	320	11,466	30 days Written Notice
International Capital & Management Company	#18 Krongens Gade	4,901	309,774	Oct 2022-Oct 2025 (2) 1 year renewal
Totals		5,541	\$328,920	

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS

Exhibit VII presents a detailed overview of WTJX's Professional Services Contracts for FY 2026, along with payments made through July 31, 2026.

Name	Type of Service	Amount	Terms Of Contract	Payments Made Oct 1, 2025- July 31, 2026
Bailey Waste Management	Trash Removal	\$3,300	07/01/26-07/01/27	\$2,755
Bert Smith & Co	Audit Services	24,000	3-year contract to audit FY 2025-2027	22,875
DSD Business Systems	Accounting Software	10,757	09/24/25-09/24/26	5,817
Foster Garvey	Legal Services- FCC	15,000	Month to Month (\$300 per hr)	12,084
Luis Ible, Jr	Graphics Arts Design	18,000	At Will, with 30 days termination notice	13,500
Kessler&Gehman Associates, Inc	Engineering Consultant	22,000	07/01/26-12/31/27	45,861
Myers Information Systems, Inc	Prolink	17,927	08/01/25-07/31/26	17,927
Omni Systems	Professional Services	30,000	At Will, with 30 days termination notice	20,525
Real Tech Exterminating	Exterminating Services	780	Month to Month	325
Rid O Pest	Exterminating Services	660	Month to Month	590
SBA Towers	Tower Space Rent	26,073	June 20,2011-renewed annually	23,900
SmockLaw, P. C.	Legal Services	10,000	Month to Month	10,516
Trac Media Services	Professional Services	64,824	10/01/24-09/30/27	51,041
Unlimited Cooling	A/C Maintenance	9,000	Month to Month	7,500
VITAC	Closed Caption Services	13,500	01/01/26-01/01/28	7,400
Wilson Janitorial Services	Janitorial Services	15,660	05/01/26-06/01/27	13,920
Total		\$281,480		\$256,536

Exhibit VII

Exhibit VIII outlines \$285,669 in proposed Professional Services Contracts for FY 2027.

Name	Type of Service	Amount
Bailey Waste Management	Trash Removal	\$3,300
Bert Smith & Co.	Audit Services	26,000
DSD Business Systems	Accounting Software	11,057
Foster Garvey	Legal Services- FCC	15,000
Luis Ible, Jr	Graphics Arts Design	18,000

Name	Type of Service	Amount
Kessler, & Gehman Associates, Inc	Engineering Consultant	22,000
Myers Information Systems, Inc	Prolink	18,000
Omni Systems	Professional Services	30,000
Real Tech Exterminating	Exterminating Services	780
Rid O Pest	Exterminating Services	780
SBA Towers	Tower Space Rent	27,768
SmockLaw, P. C.	Legal Services	10,000
Trac Media Services	Professional Services	64,824
Unlimited Cooling	A/C Maintenance	9,000
VITAC	Closed Caption Services	13,500
Wilson Janitorial Services	Janitorial Services	15,660
Totals		\$285,669

Exhibit VIII

FEDERAL GRANTS

WTJX reported **\$1,421,044** in expended federal grant awards; a remaining balance of **\$776,972** will be spent across multi-year project timelines.

Names	Award Amount	Expended	Balances	Terms	Remarks
Corporation For Public Broadcasting (CPB)-FY 2025	\$1,358,905	\$1,313,251	\$45,654	10/01/24-09/30/26	This award is from CPB to assist financing WTJX operations as a public television station. This grant is no longer obtainable since the closure of CPB September 2025
Corporation For Public Broadcasting (CPB) American Rescue Plan Act Stabilization Grant Fund -FY 2021	439,111	-	439,111	No Period	This award is from CPB to assist financing WTJX operations as a public television station. Funds are reserved to subsidize capital expenditure projects
U.S. Department of Interior – Office of Insular Affairs (Capital Improvement Project Program)	400,000	107,793	292,207	10/01/23-09/30/29	This project is a construction project intended to develop space at the St. Croix facility. The architectural design phase is completed, and a contractor has been selected. Awaiting authorization to proceed (ATP) from OIA through OMB
Total	\$2,198,016	\$1,421,044	\$776,972		

Exhibit IX

VEHICLE LISTING

WTJX maintains a fleet of fourteen vehicles, divided equally between each district. As of July 31, 2026, maintenance costs totalled **\$14,207**, and fuel charges amounted to **\$10,834**.

ST. THOMAS DISTRICT						
Tag No.	Year	Make	Model	Condition	Maintenance	Gasoline
WTJX-3	2018	Chevy	Equinox	Good	\$158	\$185
WTJX-7	2015	Mercedes	Sprinter 3500e	Good	662	-
WTJX-10	2018	Chevy	Equinox	Good	1,174	790
WTJX-11	2018	Chevy	Equinox	Good	1,217	714
WTJX-12	2018	Dodge	Grand Caravan	Good	1,584	2,727
WTJX-19	2021	Chevy	Express Cargo Van	Excellent	488	294
WTJX-20	2024	Toyota	Tacoma	Excellent	4,268	1,421
Totals					\$9,551	\$6,131

ST. CROIX DISTRICT						
Tag No.	Year	Make	Model	Condition	Maintenance	Gasoline
WTJX-2	2003	Ford	F650 Truck	Fair	492	-
WTJX-9	2010	Chevy	Silverado 3500	Poor	791	-
WTJX-13	2018	Chevy	Silverado	Good	1,798	1,002
WTJX-14	2018	Chevy	Equinox	Good	210	1,273
WTJX-15	2022	Toyota	Highlander	Excellent	1,195	1,602
WTJX-18	2020	Ford	F550 Truck	Excellent	-	75
WTJX-27	2023	Chevy	Express Van	Excellent	170	751
Totals					\$4,656	\$4,703

Exhibit X

OUTSTANDING OBLIGATIONS

The station reported a total of **\$20,651** in outstanding vendor payments as of July 2026.

Vendors	Current	Reason For Non-Payment
AT&T	\$554	Term: Net 30 days. Paying as agreed
Bailey Waste Management	275	Term: Net 30 days. Paying as agreed
Bank of America	3,316	Term: Net 30 days. Paying as agreed
Blue Mountain Water	30	Term: Net 30 days. Paying as agreed
Capacity Cooling	385	Term: Net 30 days. Paying as agreed
Chico Distributing	90	Term: Net 30 days. Paying as agreed
DHL Express	35	Term: Net 30 days. Paying as agreed
Fly The Whale	4,000	Term: Net 30 days. Paying as agreed
Foster Garvey	2,274	Term: Net 30 days. Paying as agreed
Postmaster St. Thomas	390	Term: Net 30 days. Paying as agreed
Rodriquez Auto Parts	743	Term: Net 30 days. Paying as agreed
Schuster Gate Operators	130	Term: Net 30 days. Paying as agreed
Trac Media Services	306	Term: Net 30 days. Paying as agreed
Unlimited Cooling	750	Term: Net 30 days. Paying as agreed
WAPA	6,532	Term: Net 30 days. Paying as agreed
Wilson Janitorial Services	1,160	Term: Net 30 days. Paying as agreed
VMJR Service Station	681	Term: Net 30 days. Paying as agreed
Totals	\$20,651	

Exhibit X

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

WTJX's FY 2025 Independent Audit, conducted by Bert Smith & Co. and released on May 29, 2026, resulted in an unmodified audit opinion. The audit identified no material weaknesses, significant deficiencies, or material instances of noncompliance related to financial reporting or the major federal award programs

SUMMARY

The Governor's proposed Fiscal Year 2027 budget recommends a lump-sum General Fund appropriation of \$4,931,902 for the Virgin Islands Public Broadcasting System, along with \$100,000 from the Tourism Advertising Revolving Fund and \$400,000 in federal funds.

\$4,931,902	Governor's General Fund Lump Sum Recommendation
100,000	Tourism Advertising Revolving Fund
400,000	Federal Funds
\$5,431,902	FY 2027 Total Operating Budget



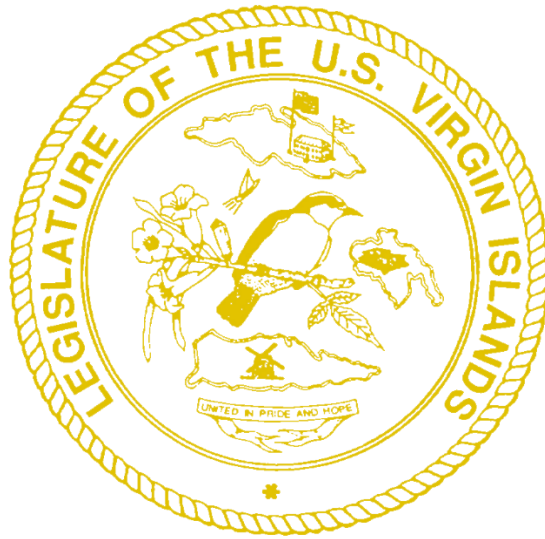
Theodora Philip, DBA
Post Auditor

APPENDIX I PERSONNEL LISTING

Position Title	Classification	Status	Source	Salary
Accountant	Classified	Full-Time	Gov't	\$-
Assistant Director/Engineer	Unclassified	Full -Time	Gov't	71,369
Broadcast Technician II	Classified	Full -Time	Gov't	47,111
Broadcast Technician III	Classified	Full -Time	Gov't	58,124
Broadcast Technician III	Classified	Full- Time	Gov't	58,124
Chief Executive Officer	Unclassified	Full -Time	Gov't	170,000
Chief Financial Officer	Unclassified	Full-Time	Gov't	91,052
Chief of Staff	Unclassified	Full-Time	Gov't	90,000
Chief Reporter	Unclassified	Full -Time	Gov't	70,000
Creative Strategist	Unclassified	Full-Time	Gov't	70,000
Crew Chief	Classified	Full -Time	Gov't	59,977
Director of Dev & Fundraising	Unclassified	Vacant	Gov't	81,470
Director of Engineering	Unclassified	Vacant	Gov't	105,000
Director of New Media	Unclassified	Full -Time	Gov't	71,369
Director of Radio Operations	Unclassified	Full - Time	Gov't	81,470
Disaster Recovery Specialist	Unclassified	Full - Time	Gov't	69,680
Facilities Coordinator	Unclassified	Full -Time	Gov't	59,000
Facilities Coordinator	Unclassified	Full -Time	Gov't	59,000
Graphic Artist III	Classified	Full -Time	Gov't	60,343
Human Resources Manager	Unclassified	Full-Time	Gov't	85,000
Human Resources Officer	Unclassified	Vacant	Gov't	80,000
Marketing Director	Unclassified	Full -Time	Gov't	81,470
Production Manager	Unclassified	Full -Time	Gov't	81,251
Production Supervisor	Unclassified	Full -Time	Gov't	69,628
Production Technician II	Classified	Full -Time	Gov't	43,494
Production Technician II	Classified	Full -Time	Gov't	43,494
Production Technician II	Classified	Full -Time	Gov't	43,494
Production Technician II	Classified	Full -Time	Gov't	43,494
Production Technician III	Classified	Full -Time	Gov't	49,253
Programming Manager	Unclassified	Full -Time	Gov't	71,369
Radio News Reporter	Unclassified	Full -Time	Gov't	70,000
Senior Financial Officer	Unclassified	Full -Time	Gov't	71,369
Senior Producer	Unclassified	Full -Time	Gov't	75,000
Subtotal				\$2,281,402
Temp/ Part Time Salaries				24,600
Overtime/ Differentials Salaries				42,000
All Other				20,000
Grand Total				\$2,368,002

APPENDIX II VIRGIN ISLANDS PUBLIC BROADCASTING SYSTEM VACANCY LISTING

Position	Classification	Status	Source	Salary
Director of Dev & Fundraising	Unclassified	Full- Time	Gov't	81,470
Director of Engineering	Unclassified	Full- Time	Gov't	105,000
Human Resources Officer	Unclassified	Full- Time	Gov't	80,000
Totals				\$266,470



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