

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Virgin Islands

Casino Control Commission

August 06, 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 Casino Control Commission (VICCC)) was established by Title 32 Virgin Islands Code Chapter 21, as amended, in November 1995. The Commission is an independent agency of the Executive Branch of the VI Government, with an annual budget approved annually by the VI Legislature.

The Casino Control Commission consists of three (3) board members, appointed by the Governor with advice and consent of the Legislature. All members must be US Citizens and legal residents of the Virgin Islands, with two (2) representing the St. Croix district, and one (1) representing the St. Thomas/St. John district. Individuals serving in elected or appointed federal or territorial government positions, including members of the Legislature, are ineligible for appointment.

Commissioners serve five terms and may serve no more than two consecutive terms. The Chairman serves as the Commission's Chief Executive Officer, and all members serve full-time and may not engage in other employment. Members remain in office until successors are appointed and qualified, but a vacancy is deemed to exist if no successor is appointed within 120 days after expiration of a member's term expires.

The Commission is responsible for developing and enforcing the regulatory framework governing casino gaming in the district of St. Croix, declared as the "Casino Zone" to promote a stable and continuous gaming industry. The Commission is legally required and authorized to:

- Issue and register licensees to applicable clients, employees, and service industries
- Collect fees associated with registration, impose levies, and penalties
- Conduct investigatory and other civil hearings pertinent to:
 - Decisions on all licenses
 - Registration
 - Certificates
 - Matters affecting suspension, revocation, or renewal of applications
- Administer rules and regulations regarding the manufacture and sale of gaming devices
- Ensure compliance with Title 32 and related laws under the jurisdiction of the Commission
- Conduct daily inspections within the gaming industry to ensure:
 - Verification of the source of Casino(s) revenues
 - Examine documentation and proper financial recording of revenues
 - Review of public complaints on conduct of gaming and wagering operations
 - Conduct periodic reviews of Casino facilities
 - Make necessary adjustments to enhance the growth of the Tourism Industry

The Department of Justice, Division of Gaming Enforcement communicates with the Commission, and provides new and/or ongoing matters for investigation, prosecution, and evidence of a violation of the Virgin Islands Casino and Resort Laws.

The Commission is also mandated to carry on a continuous study of the operation and administration of casino control laws which may be in effect in other jurisdictions and the continuous updates to federal laws which may affect the operation of casino gaming and citizen's reactions thereto. The Commission is likewise responsible for ascertaining any defects in the Act, Rules or Regulations, and formulating recommendations for changes to the Governor and the Legislature.

The current Commission members and their terms of services are as follows:

Commissioner	Term of Service	Term Served
Carolyn P. Hermon -Percell	03/24/22 – 03/24/27	First
Luther Renee	04/14/23 – 04/14/28	First
Vacant		

VICCC AT A GLANCE

Act No. 9035 Appropriated **\$1,723,800** to the VICCC. The Commission did not receive any additional funding for FY 2026.

During Fiscal Year 2026, the Virgin Islands Casino Control Commission announced its intent to develop policies for review and approval of all financial statements.

Results:

The Virgin Islands Casino Control Commission was unsuccessful in finalizing the policies. The policies were drafted and are still under review.

Additionally, the Virgin Islands Casino Control Commission is moving forward to fully equip and train all employees to effectively deal with territory-wide gambling problems. To support this initiative several training sessions were attended/held:

- Annual Mandatory Ethics Training – October 28, 2025
- Mandatory Confidentiality Training – November 18, 2025
- Ongoing Anti-Money Laundering Training through the University of Nevada, Las Vegas (UNLV) online program.
- Global Gaming Expo (G2E) 2025 on October 6, 2025, in Las Vegas Nevada

FUND FLOW ANALYSIS

For Fiscal Year 2026, the Casino Control Commission was appropriated **\$1,723,800** for Personnel Services. As of May 31, 2026, the Commission has expended approximately **\$1,378,845** which represents approximately **79.9%** of the total appropriation.

This leaves a remaining balance of **\$344,955**, or **20.1%** of the original allocation, available for personnel-related expenses for the remainder of the fiscal year. The Commission is on pace to fully utilize its Personnel Services appropriation by the end of the fiscal year, assuming consistent spending levels remain the same.

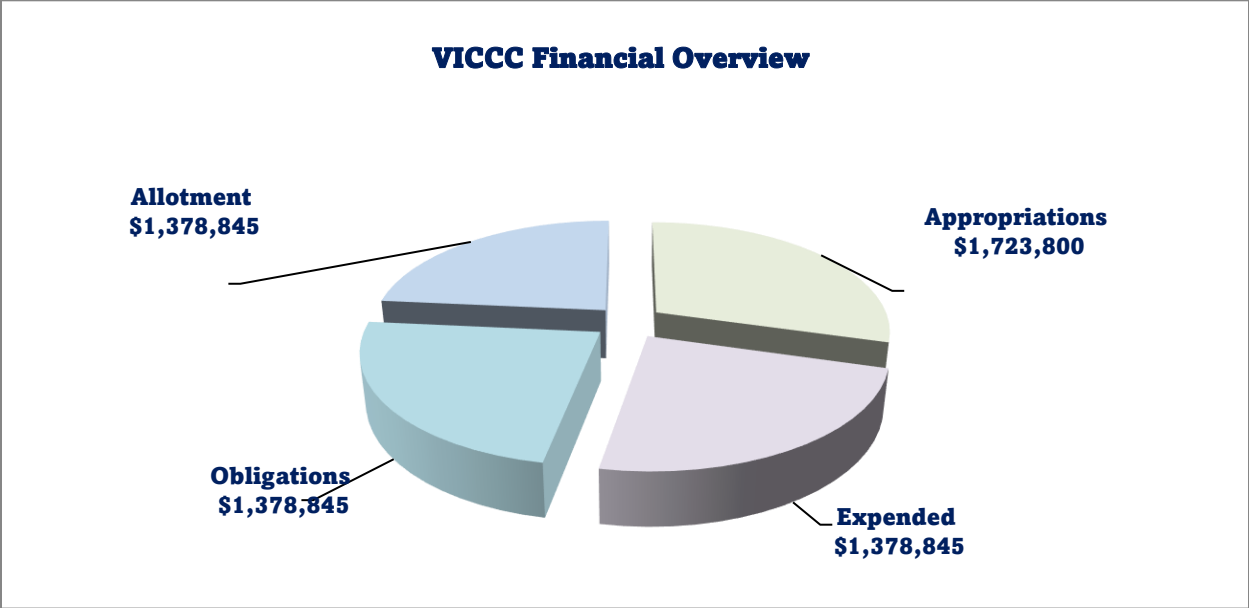


Exhibit I

FISCAL YEAR 2027 BUDGET SUMMARY

For Fiscal Year 2027, the Governor has recommended a General Fund lump sum appropriation in the amount of **\$1,723,800** to the Casino Control Commission. This appropriation is included under the Miscellaneous Section of the Executive Budget and is intended to support the Commission's staffing levels throughout the fiscal year.

EXPENDITURES

Exhibit II provides a detailed breakdown of expenditures reported by the Virgin Islands Casino Control Commission, including actual expenditures for Fiscal Year 2025, Year-to-Date expenditures for Fiscal Year 2026 (covering the period October 1, 2025, through May 31, 2026), and the projected expenditures for Fiscal Year 2027. This exhibit offers a comprehensive view of the Commission's spending trends and anticipated financial needs over the three-year period.

	FY 2026 Budget	10/01/2025 - 05/31/2026	FY 2027 Projections
Personnel Services			
Unclassified Employee Salaries	\$1,222,400	\$667,854	\$1,222,000
Total Personnel Services	1,222,400	667,854	1,222,000
Total General Fund	1,222,400	667,854	1,222,000
Fringe Benefits			
Employer Contribution Retirement	230,100	130,907	230,100
F.I.C.A.	75,800	41,357	75,800
Medicare	17,700	9,672	17,700
Health Insurance Premium	177,800	124,138	177,800
Unemployment Tax	-	-	21,000
Workers Compensation Premiums	1,200	-	1,200
SUTA Tax	22,000	-	-
Uniform Allowances- Inspectors	5,000	3,345	5,000
Total Fringe Benefits	529,600	309,419	528,600
Supplies			
Office Supplies	12,000	9,964	14,000
Office Furniture	-	-	-
Total Supplies	12,000	9,964	14,000
Other Services & Charges			
Professional Services	96,000	59,844	142,500
Telephone	-	-	11,000
Travel (Conference)	105,000	11,409	80,000
Travel (Inter-Island)	15,000	11,350	20,000
Automobile Expenses	15,000	4,719	15,000
Advertising & Promotion	70,000	32,760	20,000
Printing & Binding	2,500	658	1,500
Insurance	31,600	17,835	24,500
Repairs & Maintenance	25,000	16,140	22,600
Rental-Land/ Building	102,700	77,006	102,700
Computer & Internet Charges	7,000	4,970	7,000
Training	25,000	6,865	20,000
Security	-	-	2,000
Bank Charges	2,000	456	2,000
Cable Expenses	2,500	1,508	2,500

	FY 2026 Budget	10/01/2025 - 05/31/2026	FY 2027 Projections
Janitorial Services	2,000	-	1,000
Meals & Entertainment	15,000	8,123	10,000
Merchant Fees	9,000	1,510	9,000
Employee Recognition	12,000	4,238	12,000
Conference Fees	20,000	1,490	10,000
Software Expenses	2,000	-	-
Transcriptions	4,000	1,653	6,000
Membership	6,000	800	6,000
Postage	1,000	92	1,000
Subscriptions	12,000	11,605	12,000
Copier Expense	-	-	9,000
Thirtieth Anniversary Expenses	50,000	75,555	-
Depreciation Expense	-	20,478	-
Miscellaneous	-	1,010	-
All Other	5,000		1,000
Total Other Services & Charges	637,300	372,074	550,300.00
Utilities			
Electricity	25,000	7,588	25,000
Telephone	10,000	7,334	-
Security Expense	2,000	470	-
Water	5,000	1,231	5,000
Total Utilities	42,000	16,623	30,000
Capital Outlays			
Vehicle	50,000	-	-
Computers/Servers	10,000	2,911	10,000
Office Furniture	20,000	-	10,000
Other Equipment	10,000	-	55,000
Total Capital Outlays	90,000	2,911	75,000
Totals	\$2,533,300	\$1,378,845	\$2,419,900

Exhibit II

PERSONNEL SERVICES

The Casino Control Commission currently has a total of seventeen (17) positions, which includes three (3) vacancies. Exhibit III provides a detailed listing of personnel services,

Positions	Salary	Status
Chairman	\$125,000	VACANT
Commissioner	115,000	FILLED
Commissioner	115,000	FILLED
Legal Counsel	110,000	FILLED
Licensing & Compliance Officer	65,000	FILLED
IT Support Specialist	66,000	FILLED
Finance & HR Administrator	70,000	FILLED
Archive Specialist	60,000	FILLED
Senior Casino Inspector	59,000	FILLED
Casino Inspector I	47,000	FILLED
Casino Inspector I	47,000	FILLED
Casino Inspector I	47,000	FILLED
Casino Inspector I	47,000	FILLED

Positions	Salary	Status
Casino Inspector I	47,000	FILLED
Custodial Worker	37,000	FILLED
Executive Director	101,000	VACANT
IT Support Specialist	64,000	VACANT
Totals	\$1,222,000	17

Exhibit III

LEASED REAL PROPERTY

Exhibit IV displays Casino Control Commission leases.

Lessor	Location	Sq. Ft.	Annual Rent	Period
Government Employee Retirement Systems (GERS)	#3005 Estate Orange Grove, Christiansted St. Croix,	4,667	First Year \$94,087	10/05/23-10/04/28
Government Employee Retirement Systems (GERS)	#3005 Estate Orange Grove, Christiansted St. Croix,	4,667	Year Two \$99,732	10/05/23-10/04/28
Government Employee Retirement Systems (GERS)	#3005 Estate Orange Grove, Christiansted St. Croix,	4,667	Years Three to Five \$102,674	10/05/23-10/04/28

Exhibit IV

PROFESSIONAL SERVICES CONTRACTS

The Commission's Professional Services and Contracts are listed in the tables below.

Vendors	Service	Term	Payments- 10/01/2024- 09/30/2025	Payments- 10/01/2025- 02/28/2026
Diane Andrews	Transcription Services	As Invoiced	\$4,048	\$-
Ronald W Belfon Esq.	Legal Services	As Invoiced	-	3,125
Bert Smith & Co.	Audit Services FY 2022	Upon Completion	16,500	15,200
Crucian Point, LLC	Website Management	Ongoing	7,935	3,900
Gaming Laboratories	Review of Internet Gaming	As Invoiced	8,264	-
Sandra Hall	Transcription Services	As Invoiced	499	473
Law Offices of Natalie Nelson Tang How	Legal Services	As Invoiced	-	3,900
Rodney & Associates	Financial Management Svs	Ongoing	19,000	4,000
The Innovation Group	Economic Impact Study	As Invoiced	52,687	-
Tri Delta Services	Process Server	As Invoiced	500	1,025
Nadine Williams	Transcription Services	As Invoiced	503	-
Totals			\$109,936	\$31,623

Exhibit V

FEDERAL GRANTS

The Virgin Islands Casino Control Commission did not receive any Federal grants. The Commission received approval from FEMA/ VITEMA for a project Work Sheet in the amount of **\$123,327** for internal building damage, mold remediation, security cameras and damaged vehicles. The Commission has received a grand total of **\$79,233** thus far, of which **\$21,579** was received in FY 2026.

VEHICLE LISTING

Exhibit VI presents a listing of the Casino Control Commission's vehicle inventory. As of the current reporting period, gasoline consumption expenses totaled **\$3,016**, while repair and maintenance charges amounted to **\$13,502**.

Years	Make	Model	Funding Source	Condition	Plate No.	Lease/ Own	Office
2022	Ford	Explorer	Casino Revenue Fund	Excellent	CC-1	Own	STX
2022	Ford	Explorer	Casino Revenue Fund	Excellent	CC-2	Own	STX
2011	Ford	Explorer	Casino Revolving Fund	Poor	CC-3	Own	STX

Exhibit VI

OUTSTANDING OBLIGATIONS

The Virgin Islands Casino Control Commission does not have any outstanding obligations.

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

VICCC FY 2023 Independent Audit- Completed and released on 12/19/2025 by Bert Smith & Co. An unmodified audit report issued with material no weakness, one (1) significant deficiency and no non-compliance material identified for financial reporting and Federal awards major programs

Finding: 2023–001 Internal Control Policies and Procedures (Significant Deficiency)

No formalized policy for review and approval of transactions

Recommendations

To develop policies and procedures that would govern all transactions recorded in system, with the appropriate segregation of duties on a consistent basis

Corrective Action

The Commission drafted an accounting policy and procedure manual. It is under review and will be formally adopted upon completion of the review

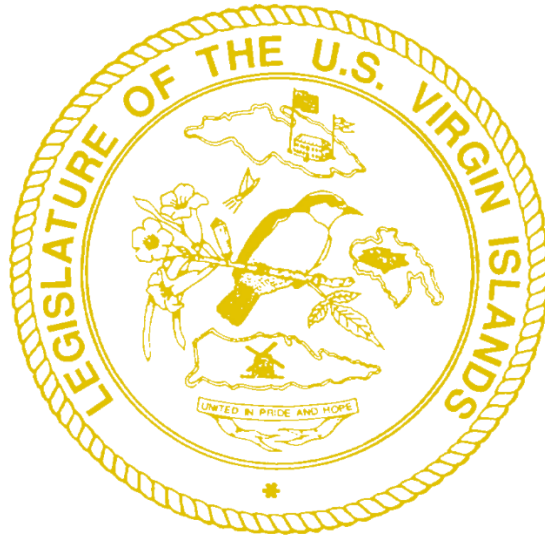
SUMMARY

The Governor has provided a General Fund Lump Sum recommendation for the Virgin Islands Casino Control Commission for Fiscal Year 2027:

\$1,723,800	Governor's General Fund Lump Sum Recommendation
\$1,723,800	FY 2027 Total Operating Budget



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