

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

VI Board of Education

July 7, 2026



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

POST AUDIT DIVISION

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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

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VIRGIN ISLANDS BOARD OF EDUCATION’S OVERVIEW

The Virgin Islands Board of Education (*VIBE or the BOARD*) was established as an independent agency of the Government by Act No. 2252 to oversee specific functions in education. These functions include, but are not limited to, the following:

- Oversight of the Territorial Scholarship/Loan Program
- Oversight of Special Legislative Grants
- Oversight of federal monies in cooperation with US Department of Education
- Certification of education professionals
- Initiation and revision of educational policies
- Oversight of school plants and facilities

The Board of Education consists of nine (9) members, four (4) from the St. Thomas/St. John District, four (4) from the St. Croix District, and one (1) member-at-large from the island of St. John. Current Board Members are as follows:

- Kyza A. Callwood, PhD, Chair
- Emmanuella M. Perez-Cassius, Vice-Chair
- Arah C. Lockhart, Secretary
- Judy M. Gomez, Esq., Member
- Winona A. Hendricks, Member
- Abigail Hendricks-Cagan, At-Large Member
- Terrence T. Joseph, Member
- Nandi Sekou, Esq., Member
- Mary L. Moorhead, Member

Pursuant to Act No. 5265, the Board holds the express authority to prescribe rules and regulations and to establish the criteria for the certification, selection, and appointment of teachers, supervisors, principals, librarians, and other professional staff within the Department of Education. In addition to its regulatory responsibilities, the Board plays a key role in certifying educational professionals, overseeing the administration of federal education funds, and managing the Territorial Scholarship Program.

The public education system in the U.S. Virgin Islands is administered by the Department of Education and is structured into one State Education Agency (SEA) and two Local Education Agencies (LEAs)—one serving the St. Thomas/St. John District and the other serving the St. Croix District. This governance framework ensures both territorial oversight and district-level management of educational services and resources.

VIRGIN ISLANDS BOARD OF EDUCATION AT A GLANCE

The Board of Education was initially appropriated **\$2,137,697** for Fiscal Year 2026 under Act No. 9038. As of June 8th, Board of Education received **\$1,565,645** in allotments, representing approximately **73%** of its total FY 2026 appropriation. The Board reported obligations totalling **\$11,613.47**, reflecting minimal utilization of the funds allotted to date.

**BOARD OF EDUCATION
GENERAL FUND APPROPRIATION**

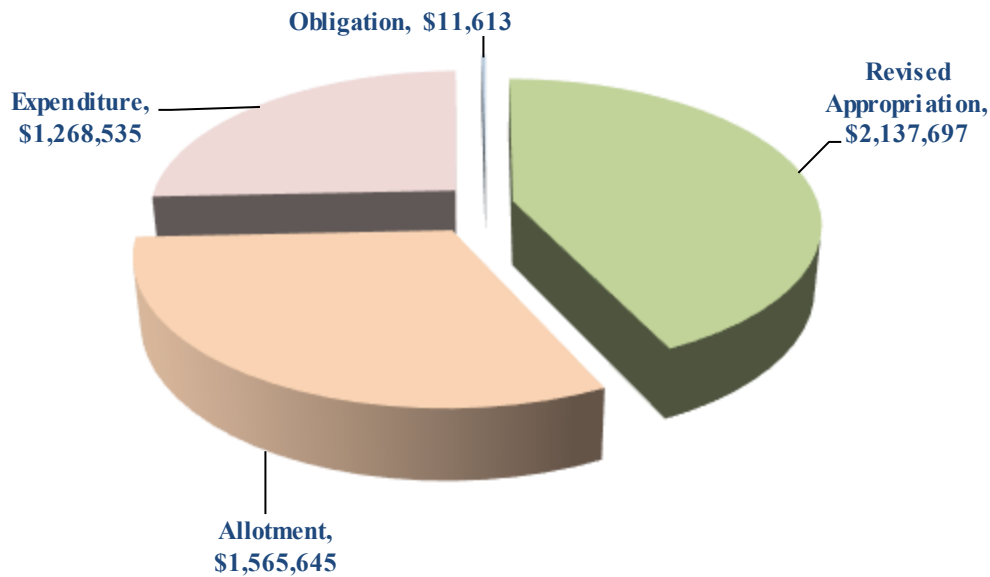


Exhibit I

During the Board's Fiscal Year 2026 budget hearing, testimony was presented on the following initiatives. **Exhibit II** provides an update on the status of each initiative:

FY 2026 INITIATIVES	UPDATE
Personnel:	
As of July 11, 2025, all classified staff except two employees whose documentation is currently under review received salary increases in accordance with the Governor's Executive Order 508-202 during the current fiscal year.	Salary increases implemented.
VIBE reprioritized the recruitment of five of their six vacant full-time positions, with onboarding targeted for the fourth quarter of Fiscal Year 2025. The positions include: - Executive Director (St. Thomas) - Associate Executive Director (St. Croix) - Executive Assistant (St. Thomas) - Researcher (Territory wide) - Financial Aid Representative (recently selected and pending onboarding – St. Croix)	Executive Director - Ms. Bess is now the Executive Director; Associated Executive Director (St. Croix) - Employee hired in December; Executive Assistant – received applications; Researcher – Working on onboarding; Financial Aid Representative – NOPA received, individual is scheduled to start July 13, 2026

FY 2026 INITIATIVES	UPDATE
Capital Projects:	
Administration Building, Courtyard, and Grounds – The Board again in coordination with the Department of Public Works processed a contract change order totaling \$53,994 . The additional scope of work includes: - Repairs on the soffit of the Administration Building - Removal to two (2) hazardous trees - Repave and repairing the facility’s main driveway and entrance area	Ongoing
Blake-Guirty House – VIBE collaborated with the Department of Public Works to develop a restoration scope of work for the Blake-Guirty House securing a \$200,000 grant from the National Park Service. The grant was transferred to the Virgin Islands Economic Development Authority’s Enterprise Zone to prevent expiration and loss of funds. Improvements included: - Waterproofing of the structure - Replacement of flooding and windows - A refreshed street façade, enhancing public visibility and community presence	First phase has been complete. Funds are required from the legislature to complete the second phase.
American Rescue Plan Act (ARPA) – The Board received a \$110,041.37, which directly supported the completion of storm-related repairs.	Completed
Coronavirus Supplement Scholarship:	
The Board was a sub-recipient of a \$669,000 grant under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant provided \$1,500 scholarships to each high school graduate of 2020, 2021, 2022, and 2023 who was accepted into any college, university, other post-secondary education, advanced vocational, or trade school.	Completed – Funds completed disbursed.

Exhibit II

FUND FLOW ANALYSIS

The Fiscal Year 2026 Fund Flow analysis outlines the Board of Education’s budget across five key components: appropriation, allotment amount, obligations, expenditures, and balance available; and notes that the obligations reflect commitments made through June 24, 2026.

Dept.	Fund Source	Appropriation	Allotted as of June 8, 2026	Obligated as of June 24, 2026	Expended as of May 31, 2026	Balance	Remarks
VIBE	General	\$2,137,697.00	\$1,565,644.59	\$11,613.47	\$1,268,535.46	\$857,548.07	\$572,052.41 Unallotted Funds

Exhibit III

As of June 23, 2026, the Board of Education reported the following financial activity based on its FY 2026 General Fund appropriation of **\$2,137,697**:

Allotted Funds: \$1,565,644.59

– Represents **73.24%** of the total appropriation

Obligations: \$11,613.47

– Represents **5.0%** of the total appropriation

Expenditures: \$1,268,535.46

– Represents **59.34%** of the total appropriation

Balance: \$857,548.07

– Represents **40.12%** of the total appropriation

Allotted but Unexpended: \$285,495.66

FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a General Fund Lump Sum appropriation of **\$2,137,697** for Fiscal Year 2027. *Exhibit IV* provides a three-year financial summary for the Board of Education. In Fiscal Year 2026, the Board's ceiling was not reduced according to the Office of Management and Budget Allotment Log. *Exhibit II* illustrates the actual expenditures reported by the Board of Education for Fiscal Year 2025, the revised budget for Fiscal Year 2026 and the projections for Fiscal Year 2027, the difference and variance.

Prime Accounts	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
Personal Services	\$614,095.67	\$1,011,103.00	\$1,061,111.00	\$50,008.00	4.95%
Fringe Benefits	\$273,589.41	\$473,487.00	\$515,851.00	\$42,364.00	8.95%
Supplies	\$51,728.20	\$64,800.00	\$40,550.00	-\$24,250.00	-37.42%
Other Svs. & Chgs.	\$701,721.37	\$488,000.00	\$405,185.00	-\$82,815.00	-16.97%
Utilities	\$21,302.41	\$10,307.00	\$25,000.00	\$14,693.00	142.55%
Capital Outlay	\$68,793.00	\$90,000.00	\$90,000.00	\$0.00	0.00%
TOTAL	\$1,731,230.06	\$2,137,697.00	\$2,137,697.00	\$0.00	0.00%

Exhibit IV

PERSONNEL SERVICES

The Governor's Fiscal Year 2027 General Fund recommendation for Personnel Services is **\$1,061,110**, reflecting an **increase of \$50,008**, difference from the Fiscal Year 2026 appropriation of **\$1,011,103**. *Exhibit V* breaks down this listing by classification.

Board of Education			Position Classification				
Fiscal Year 2027			Unclassified		Classified		Adjustments
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	18.00	\$1,061,110.42	5.00	\$386,284.80	13.00	\$674,825.62	\$0.00
Grand Total	18.00	\$1,061,110.42	5.00	\$386,284.80	13.00	\$674,825.62	\$0.00

Board of Education			Position Classification				
Fiscal Year 2026			Unclassified		Classified		Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	18.00	\$1,011,102.50	5.00	\$371,284.80	13.00	\$639,817.70	\$0.00
Grand Total	18.00	\$1,011,102.50	5.00	\$371,284.80	13.00	\$639,817.70	\$0.00

Exhibit V

The Board of Education reported the following personnel activity for FY 2026:

- 1 New Hire
- 2 NOPA's Pending

VEHICLES

The Board of Education maintains a fleet of four (4) vehicles, with two (2) vehicles assigned to each district. *Exhibit VI* provides a detailed listing of the Board's vehicles for the current Fiscal Year including the associated fuel and maintenance costs.

Make	Model	Year	License Plate No.	Funding	Lease/ Own	Condition	Maintenance Cost	Gas Amount	District	Assigned To
Ford	Explorer	2025	VIBE 1	GF	Own	Excellent	\$0.00	\$100.00	STT/J	Ex. Director
Chevrolet	Equinox	2022	VIBE 2	GF	Own	Good	\$1,500.00	\$250.00	STT/J	Office
Ford	Transit	2024	VIBE 4	GF	Own	Good	\$0.00	\$250.00	STT/J	Office
Ford	Transit	2024	VIBE 7	GF	Own	Inoperable - Vandalized	\$0.00	\$0.00	STX	Office
Toyota	Highlander	2014	VIBE 5	GF	Own	Good	\$700.00	\$650.00	STX	Office
							\$2,200.00	\$1,250.00		

Exhibit VI

LEASES

The Board of Education has two leased properties shown as *Exhibit VII*.

Address	Name of Landlord	Sq. Footage	Annual Rent
1115 Strand Street, Christiansted, St. Croix, VI	Christiansted Restoration, LLC	2,300 sq. ft.	\$52,373.08
9160 Estate Thomas, St. Thomas, VI	Prime Storage	300 sq. ft.	\$8,034.00
	TOTAL		\$60,407.08

Exhibit VII

PROFESSIONAL SERVICE CONTRACTS

The FY 2027 Proposed Executive Budget listed two (2) Professional Services Contracts for VIBE at an estimated combined annual costs of **\$244,450**.

Vendor	Type of Service	Annual Payment	Funding
Crucian Point, LLC	Web Master	\$12,450.00	General Fund
Jennifer Jones, Esq.	Legal Services	\$232,000.00	General Fund
	TOTAL	\$244,450.00	

Exhibit VIII

OUTSTANDING VENDOR PAYMENTS

The Board indicated that they have eight (8) Outstanding Vendor Payments totaling **\$11,613.47** which can be seen as *Exhibit IX*.

Vendor Name	Current	30-60	60-90	90 & over	Total
Chico Distributing, Inc.	\$0.00	\$236.40	\$227.40	\$0.00	\$463.80
MLC Holding, LLC	\$0.00	\$175.00	\$0.00	\$0.00	\$175.00
VI Water and Power Authority	\$1,248.93	\$1,293.93	\$0.00	\$0.00	\$2,542.86
ADT Security Systems, VI	\$47.00	\$0.00	\$0.00	\$0.00	\$47.00
MCE Contracting, LLC	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00
Xerox Corporation	\$2,022.92	\$0.00	\$0.00	\$0.00	\$2,022.92
Virgin Islands Telephone	\$1,538.80	\$0.00	\$0.00	\$0.00	\$1,538.80
Christiansted Restoration	\$0.00	\$4,373.09	\$0.00	\$0.00	\$4,373.09
	\$4,857.65	\$6,078.42	\$227.40	\$450.00	\$11,613.47

Exhibit IX

BOARD OF EDUCATION SCHOLARSHIPS

The Governor's Executive Budget includes a proposed Fiscal Year 2027 appropriation of **\$1,555,566** for designated scholarships. *Exhibit X* presents a detailed breakdown of the proposed allocation.

Scholarships	Amount
Territorial Scholarship	\$1,192,416
Morris F. deCastro Scholarship	\$90,000
Early Admission Scholarship	\$30,000
Kenneth Harrigan Scholarship	\$28,000
Valedictorian Scholarship	\$25,500
Salutatorian Scholarship	\$17,000
Caroline Adams Scholarship	\$16,000
Lew Muckle Scholarship	\$12,000
Terrence Todman Scholarship	\$10,000
Hilda Bastin Scholarship	\$10,000
Ruth E. Thomas Scholarship	\$10,000
Amadeo Francis Scholarship	\$10,000
Stenographer Scholarship	\$10,000
Evadney Petersen Scholarship	\$10,000
Edward W. Blyden Scholarship	\$10,000
Trevor Nicholas Friday Scholarship	\$10,000
Wim Hodge Scholarship	\$10,000
D. Hamilton Jackson Scholarship	\$8,000
Music STT Scholarship	\$8,000
Music STC Scholarship	\$8,000
Claude O. Markoe Scholarship	\$8,000
Richard Callwood Scholarship	\$6,250
Wilburn Smith Scholarship	\$4,000
Exceptional Children Scholarship	\$4,000
Muriel Newton Scholarship	\$3,000
Ann Schrader Scholarship	\$2,400
VI National Guard Scholarship	\$2,000
Gene Cerge Scholarship	\$1,000
Total Scholarships	\$1,555,566

Exhibit X

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

The Board of Education was not a part of any federal nor local audit for Fiscal Year 2025 or the current fiscal year.

SUMMARY

The Governor has recommended a lump sum line-item General Fund line-item appropriation of **\$2,137,697** for the Board of Education for Fiscal Year 2027.

For Fiscal Year 2026, the Board reported actual expenditures totaling **\$1,268,535.46** as of May 31, 2026.

Additionally, as of June 8, 2026, the Office of Management and Budget reported that the Board had received General Fund allotments totaling **\$1,565,644.59**, leaving an unallotted balance of **\$572,052.41**.

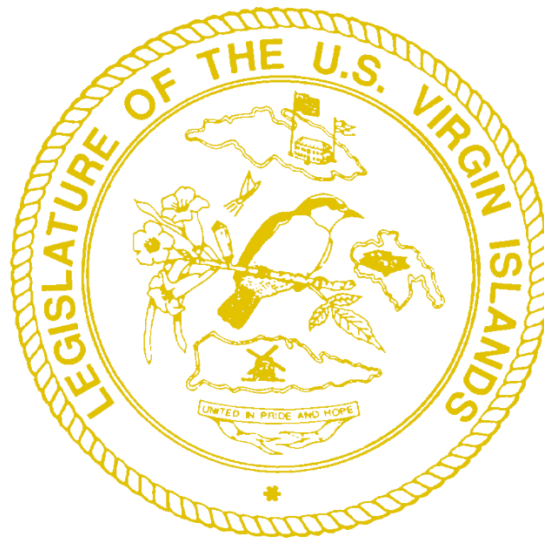
\$2,137,697	General Fund FY 2027 Budget Recommendation – Lump Sum
\$1,555,566	Board of Education Scholarships - Miscellaneous Section
\$3,693,263	Total



Theodora Philip, DBA
Post Auditor

APPENDIX I PERSONNEL LISTING

POSITION NAME*	FTE*	FUNDS	STATUS	TYPE	SALARIES TOTAL
LOAN COLLECTION OFFICER	1	0100	Filled	Classified	\$58,953.39
STUDENT AID ASSISTANT	1	0100	Filled	Classified	\$51,414.65
EDUCATION CERTIFICATION OFFICER	1	0100	Filled	Classified	\$61,606.29
EDUCATION CERTIFICATION OFFICER	1	0100	Filled	Classified	\$86,686.24
ACCOUNTANT III	1	0100	Filled	Classified	\$58,672.66
MAINTENANCE ENGINEER I	1	0100	Filled	Classified	\$44,839.94
STUDENT AID ASSISTANT	1	0100	Filled	Classified	\$51,414.65
ADMINISTRATIVE ASSISTANT	1	0100	Filled	Classified	\$53,472.46
LOAN COLLECTION OFFICER	1	0100	Filled	Classified	\$58,953.39
FINANCIAL AID COORDINATOR	1	0100	Filled	Classified	\$67,920.94
CUSTODIAN	1	0100	Filled	Classified	\$15,462.70
CLASSIFIED FILLED	11				\$609,397.31
FINANCIAL AID REPRESENTATIVE	1	0100	Vacant	Classified	\$53,728.31
CUSTODIAN	1	0100	Vacant	Classified	\$11,700.00
CLASSIFIED VACANT	2				\$65,428.31
EXECUTIVE DIRECTOR	1	0100	Filled	EXEMPT	\$103,000.00
ASSOCIATE EXECUTIVE DIRECTOR	1	0100	Filled	EXEMPT	\$90,000.00
UNCLASSIFIED FILLED	2				\$193,000.00
EXECUTIVE ASSISTANT	1	0100	Vacant	EXEMPT	\$65,000.00
DIRECTOR BUSINESS & FINANCIAL MANAGEMENT	1	0100	Vacant	EXEMPT	\$86,684.80
RESEARCHER	1	0100	Vacant	EXEMPT	\$41,600.00
UNCLASSIFIED VACANT	3				\$193,284.80
TOTAL BOARD OF EDUCATION	18				\$1,061,110.42



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

P.O. Box 1690
Emancipation Garden Station
St. Thomas, Virgin Islands 00840
Phone: (340) 774-0880