

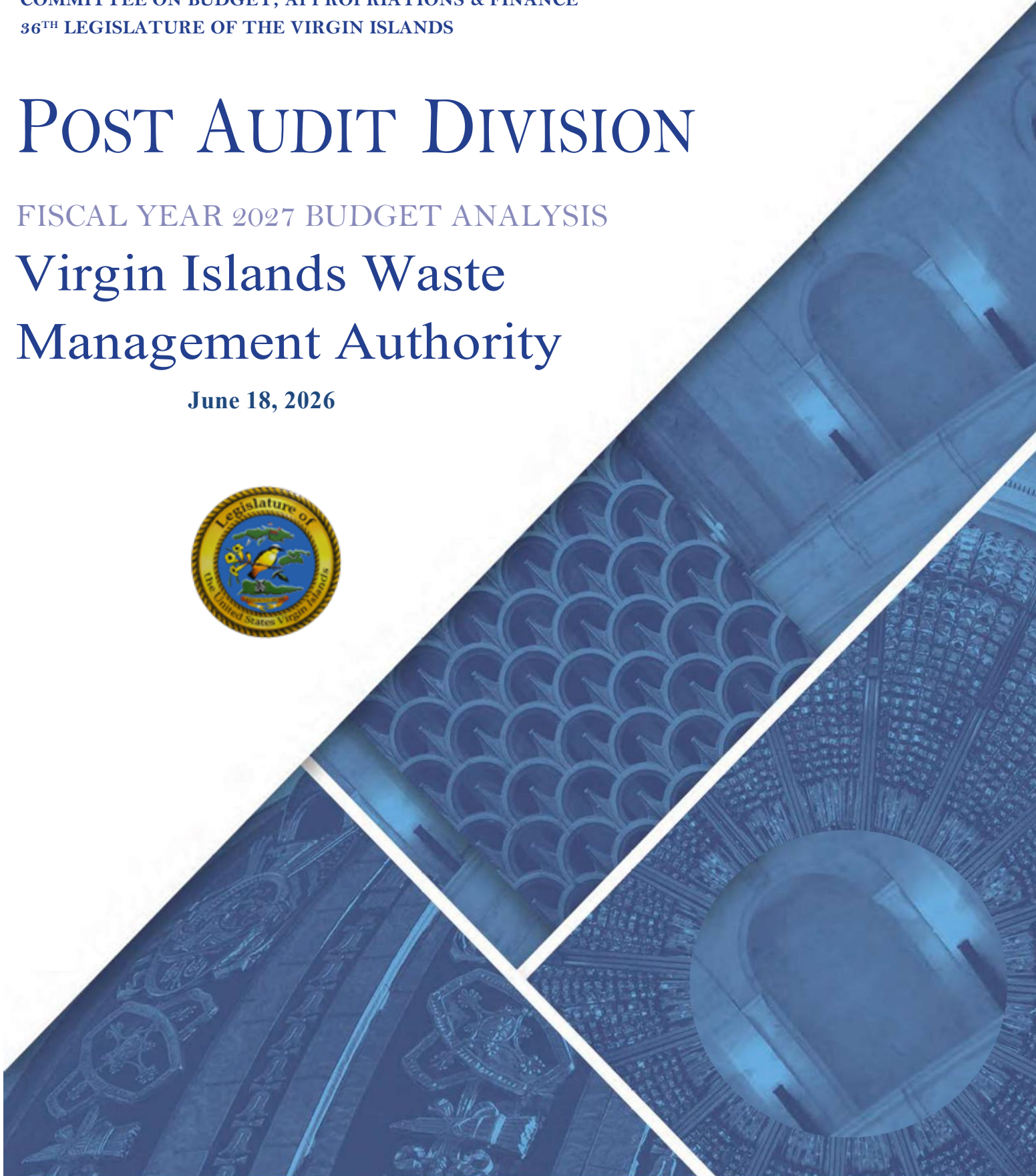
COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Virgin Islands Waste Management Authority

June 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 Waste Management Authority (VIWMA) was established to develop, implement, and manage an integrated solid waste and wastewater system for the U.S. Virgin Islands. As a semi-autonomous agency, VIWMA was created to address critical environmental and public health concerns by modernizing the territory's waste collection, treatment, and disposal infrastructure.

Today, VIWMA's mandate extends far beyond traditional waste management. In response to increasing environmental challenges, regulatory requirements, and community expectations, the Authority is tasked with ensuring compliance with federal and local environmental laws, promoting sustainability, and safeguarding the territory's natural resources. Its responsibilities now include the management of municipal solid waste, hazardous waste, wastewater treatment plants, pump stations, sewer collection systems, and landfill operations across all islands.

VIWMA also plays a key role in the Territory's climate resilience strategy, focusing on sustainable waste diversion practices, recycling initiatives, public education, and long-term infrastructure planning. This analysis reviews the Authority's operational performance, funding needs, and strategic direction in addressing the complex waste and wastewater challenges of the present day.

The Virgin Islands Waste Management has a Governing Board of Directors which comprises seven members. The seven members should include three (3) individuals from the public sector and (4) four individuals from the private sector. *The current active board members are listed below:*

Name	Position	Start Term	End Term
Derek Gabriel (STT)	Chairperson	02/21/21	29 VIC §497(a)- At pleasure of the Governor as long as serves in respective position
Jean Pierre Oriel (STT)	Vice - Chairperson	04/11/23	29 VIC §497(a)- At pleasure of the Governor as long as serves in respective position
Antonio Stevens (STX)	Member Director	12/09/24	29 VIC §497(a)- At pleasure of the Governor as long as serves in respective position
Con Davis (STT)	Member Private Sector	06/24/24	06//24/27
Lindel Williams (STX)	Member Private Sector	06/24/24	06//24/27
Vacant	Member		
Vacant	Member		

VIWMA AT A GLANCE

Act No. 9043 Appropriated **\$32.5M** to the VIWMA. The Agency received additional funding in the amounts of **\$5M** (9042) from the Anti-litter and Beautification Fund, **\$1.5M** (9031) from the Sewer Wastewater Fund for operating expenses, and \$500,000 (9027) from the Tourism Advertising Revolving Fund for Territorial Festivals Clean-up for FY 2026.

The chart below illustrates VIWMA’s progression of funding

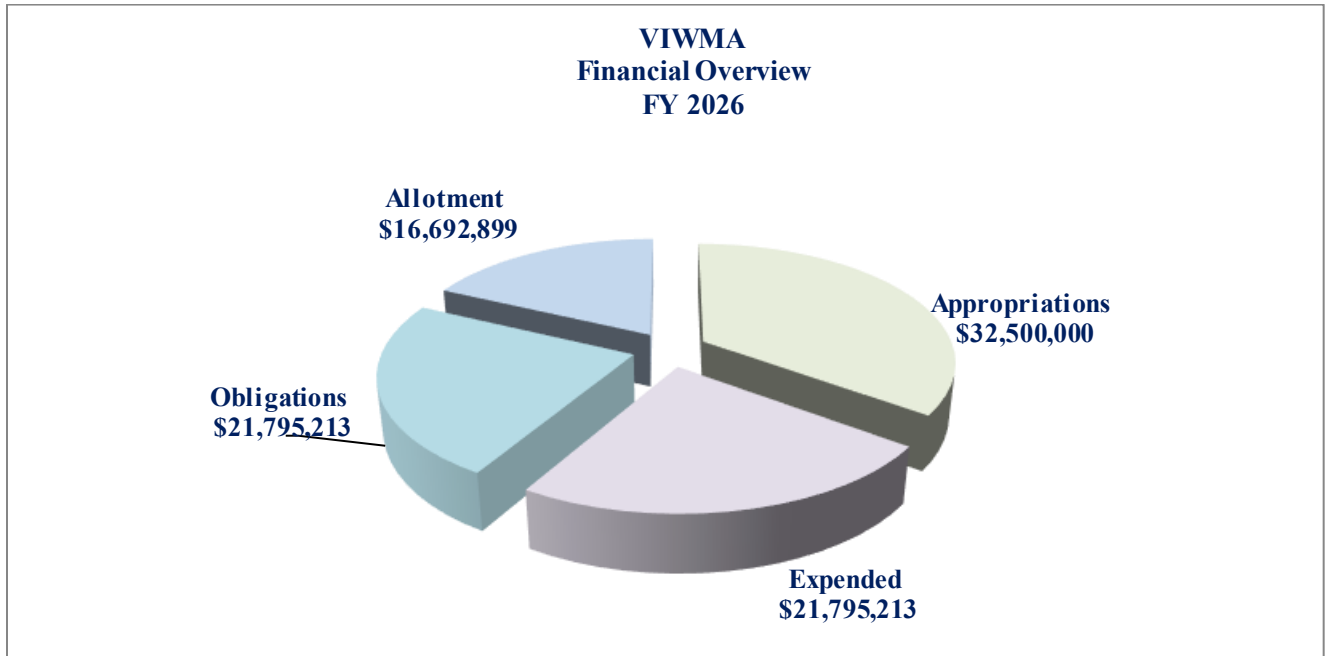


Exhibit II provides updates on the status of key initiatives:

FY 2025/FY 2026 INITIATIVES	UPDATE
Solid Waste Collection Disposal & Maintenance Fee (Estimated \$6M Projected Rate of Collections)	Formal Request to be submitted to PSC for approval
Convenience Centers: STX Concordia, Mon Bijou and Cotton Valley	Groundbreaking at STX Concordia, waiting on DPNR approval. Mon Bijou/ Cotton Valley 60% in Progress;
Convenience Center: Red Hook	Design Phase
Convenience Center: Bournefield & Susannaberg Transfer Station Upgrade	Final stage in Environmental Review
	Bournefield awaiting VIHA for site control approval. Sussanaberg approved by VIHFA

FY 2025/FY 2026 INITIATIVES	UPDATE
Bovoni Landfill Expansion and Closure New St. Croix Landfill Site	In Progress; Awaiting VIHFA approval
LBJ Pump Station Project	Inability to determine a location
Act 8978 VIWMA to conduct a feasibility study, including cost analysis, for the installation of a sewer line from five corners to Villa La Reine, St. Croix	100% design completed. Kiewit Contractors was awarded the contract
St. Thomas Small Pump Station Equipment Acquisition Project	Pending Project Cost: \$643,000. Equipment ordered
St. John Small Pump Station Equipment Acquisition Project	Cost: \$260,000. Equipment ordered

FUND FLOW ANALYSIS

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

Dept.	Fund Source	Appropriation	Allotted as of June 08, 2026	Obligated as of May 31, 2026	Expended as of May 31, 2026	Balance	Remarks
VIWMA	General	\$32,500,000	\$16,692,899	\$21,795,213	\$21,795,213	\$10,704,787	\$ 15,807,101 unallotted

Exhibit I

VIWMA has utilized \$21.8 million of the \$32.5 million appropriated for FY 2026 through Act No. 9043. This represents 51% of the appropriation formally allotted, while expenditures and obligations account for 67% of the authorized funding level. As a result, expenditures and obligations exceed allotted funding by approximately \$5.1 million, indicating that spending activity has outpaced the release of appropriated funds. The variance may require additional allotments to ensure adequate cash flow and support ongoing operations.

Additionally, \$15.8 million remains unallotted, providing substantial capacity for future operational funding releases during the remainder of the fiscal year.

FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a General Fund lump-sum appropriation of **\$32,500,000** for FY 2027. In addition, Other Funds totalling **\$5,500,000** have been recommended, consisting of *\$500,000* from the *Tourism Advertising Revolving Fund* and *\$5,000,000* from the *Anti-Litter and Beautification Fund*.

No funding has been recommended from the Sewer Wastewater Fund. The combined funding of *\$38,000,000* serves as the basis for VIWMA’s FY 2027 operating budget. Exhibit II provides a financial summary of General Fund and Other Fund revenues and expenditures for FY 2025 through FY 2027.

VIWMA's three (3) year Financial Summary is displayed in *Exhibit II*.

Description	FY 2025 Actuals	FY 2026 Budget	FY 2026 Budget Acts 9027,9031,9042,9043	FY 2027 Recommendation	Variance
General Fund:					
Utility Services	\$2,401,810	\$2,500,000	\$2,500,000	\$2,500,000	-
Miscellaneous -Operating Expenses	29,858,726	30,000,000	30,000,000	30,000,000	-
Subtotal General Fund	32,260,536	32,500,000	32,500,000	32,500,000	-
Other Funds:					
St John Capital Improvement Fund	-	-	-	-	-
Tourism Advertising Revolving Fund	1,000,000	500,000	500,000	500,000	-
Antilitter Beautification Fund	5,000,000	5,000,000	5,000,000	5,000,000	-
Sewer Wastewater Fund	1,645,927	1,500,000	1,500,000	-	(1,500,000)
Subtotal Other Funds	7,645,927	7,000,000	7,000,000	5,500,000	(1,500,000)
Sewer Waste Revolving					
Miscellaneous	50,370	-	-	-	-
Subtotal Sewer Waste Revolving	50,370	-	-	-	-
Total Funds	\$39,956,833	\$39,500,000	\$39,500,000	\$38,000,000	(\$1,500,000)

Exhibit II

EXPENDITURES

Exhibit III displays detailed expenditures reported by VIWMA, FY 2025 actual, Year to Date (Oct 1, 2025- May 31, 2026), and FY 2027 projections.

EXPENDITURE REPORT - GENERAL FUND				
Line Item	Description	FY 2025 Actual	FY 2026 Expenditures as of 05/31/26	FY 2027 VIWMA Projections
Personnel Services				
Personnel Services	Classified Employee Salaries	\$3,841,959	\$2,528,282	\$5,113,883
	Unclassified Employee Salaries	3,570,190	2,855,342	5,207,113
	Overtime Salaries	2,243,635	1,622,644	1,455,000
	Holiday Pay	465,854	355,526	1,029,915
	Night Differential Comp	7,423	18,609	-
	Vacation Pay	786,026	462,434	956,349
	Sick Leave	321,104	207,870	637,566
	Lump Sum Payments	-	-	202,873
	Total Personnel Services	11,236,191	8,050,707	14,602,699
Capital Outlays				
Capital Outlays	Machinery & Equipment	1,169,906	798,311	-
	Vehicles	468,342	79,938	-
	Building	-	36,000	-

	Description	FY 2025 Actual	FY 2026 Expenditures as of 05/31/26	FY 2027 VIWMA Projections	
Fringe Benefits	Collection Disposal Facilities Imp.	-	118,030	-	
	Total Capital Outlays	1,638,248	1,032,278	-	
	Fringe Benefits				
	Employer Contr. Retirement	1,900,492	1,365,988	2,676,757	
	F.I.C.A	650,875	460,819	875,475	
	Medicare	205,539	145,522	210,399	
	Health Insurance Premium	1,886,307	1,481,189	2,958,176	
	Workers Comp. Premium	102,861	83,366	131,707	
	Bereavement and Jury Duty	9,754	13,803	4,800	
	VI Unemployment	225,380	127,043	82,876	
	Total Fringe Benefits	4,981,208	3,677,730	6,940,190	
	Supplies	Supplies			
Office Supplies		10,013	11,457	17,500	
Operating Supplies		465,027	608,320	178,019	
Small Tools & Minor Equip.		8,726	996	35,426	
Chemicals		9,130	-	15,000	
Fuel Gas and Diesel		635,318	496,075	182,450	
Postage		730	261	1,100	
Health /Safety Equipment		36,892	20,327	44,900	
Sanitary, Cleaning Etc.		8,233	1,038	14,058	
Lubricants & Laboratory		18,226	15,115	31,500	
Total Supplies		1,192,295	1,153,589	519,953	
Other Services & Charges					
Other Services and Charges		Professional Services	1,913,193	390,355	2,726,775
		Uniform Allowance	37,123	45,577	35,300
		Communication	383,496	232,622	105,495
	Travel	526,204	395,411	154,350	
	Transportation Not Travel	864,779	563,144	12,500	
	Advertising & Promotion	167,947	20,812	118,412	
	Printing & Binding	20	122	2,500	
	Insurance	619,593	473,599	680,855	
	Repairs & Maintenance	642,402	323,081	1,389,467	
	Rental - Land/Building	267,120	333,383	390,035	
	Rental - Machines/Equipment	2,876,991	1,011,217	30,000	
	Training	73,610	13,701	56,700	
	Security	430,604	193,258	431,674	
	Collection Services	1,331,353	704,850	1,340,200	
	Disposal Services	5,254,261	1,592,225	210,357	
	Physical Exams & Testing	32,790	650	56,750	
	Awards & Other Incentives	20,447	4,022	25,750	
	Dues and Subscriptions	67,579	61,131	47,000	
	License, Permits, & Fees	112,762	162,376	43,257	

	FY 2025 Actual	FY 2026 Expenditures as of 05/31/26	FY 2027 VIWMA Projections	Description
	Bank Charges	41,143	24,728	25,000
	Fines and Penalties	18,150	-	-
	Settlement Claims	14,745	47,014	90,000
	Miscellaneous	-	-	6,750
	Lease of Vehicles	284	-	-
	Total Other Services and Charges	15,696,596	6,593,278	7,979,127
Utility Services	Electricity	2,082,316	1,147,776	2,293,031
	Water	322,833	139,855	165,000
	Total Utility Services	2,405,149	1,287,631	2,458,031
	Total General Fund	\$37,149,687	\$21,795,213	\$32,500,000

Exhibit III

OTHER SERVICES & CHARGES

Exhibit IV displays the detailed expenditures reported by VIWMA, FY 2025 actual, Year to Date (Oct 1, 2025- May 31, 2026), and FY 2027 projection.

Description	FY 2025 Expenditures	FY 2026 Expenditures as of 05/31/2026	FY 2027 Projections
Professional Services	\$1,913,193	\$390,355	\$2,726,775
Uniform Allowance	37,123	45,577	35,300
Communications	383,496	232,622	105,495
Travel	526,204	395,411	154,350
Transportation Not Travel	864,779	563,144	12,500
Advertising & Promotion	167,947	20,812	118,412
Printing & Binding	20	122	2,500
Insurance	619,593	473,599	680,855
Repairs & Maintenance	642,402	323,081	1,389,467
Rental- Land/Building	267,120	333,383	390,035
Rental – Machine/Equipment	2,876,991	1,011,217	30,000
Training	73,610	13,701	56,700
Security	430,604	193,258	431,674
Collection Services	1,331,353	704,850	1,340,200
Disposal Services	5,254,261	1,592,225	210,357
Physical Exams & Testing	32,790	650	56,750
Awards & Other Incentives	20,447	4,022	25,750
Dues & Subscriptions	67,579	61,131	47,000
License, Permits & Fees	112,762	162,376	43,257
Bank Charges	41,143	24,728	25,000
Fines & Penalties	18,150	-	-
Settlement Claims	14,745	47,014	90,000
Miscellaneous			6,750
Vehicle Lease/ Rental	284	-	-
Total Other Services and Charges	\$15,696,596	\$6,593,278	\$7,979,127

Exhibit IV

PERSONNEL SERVICES

Exhibit V displays a personnel listing summary for the VIWMA. An extended directory of the VIWMA’s *personnel listing* can be viewed in *Appendix II*.

Personnel Summary	Fund 0100	
Classification	#	Amount
Unclassified Filled Positions	56	\$4,888,640
Unclassified Vacancies	16	1,442,500
Classified Filled Positions	128	5,562,035
Classified Vacancies	22	858,152
Subtotal	222	12,751,327
Hazardous Pay	-	193,500
Lump Sum	-	202,872
Overtime	-	1,455,000
Total	222	14,602,699
Fringe Benefits	-	6,940,190
Grand Total	222	\$21,542,889

Exhibit V

The Authority reported a total of 38 vacant positions, representing a combined annual cost of **\$2,300,652**.

LEASES

Exhibit VI provides a detailed listing of the Virgin Islands Waste Management Authority’s active lease agreements. All of the Authority’s leases are funded through the General Fund.

Lessor	Address	Sq. Ft.	Annual Rent	Status
Bovoni Business Cen	No. 2-2-4 Estate Bovoni, St. Thomas	7,304	\$171,506	Annually
VI Port Authority	8074 Lindberg Bay, St. Thomas	2,028,589	295,406	Five years beginning – July 1, 2011 for up to nine consecutive five-year period
	Totals	2,035,893	\$466,912	

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS (CURRENT)

Exhibit VII displays the VIWMA’s professional services contract listing

PFA = Public Finance Authority Bond Revenue; **DOI** = Department of Interior

EPA = Environmental Protection Agency; **ALBF** = Anti-Litter & Beautification

GF = General Fund; **SWF** = Sewer Wastewater Fund

Raw Sewage Avoidance Fund= Court ordered fund for emergencies

Vendor	Amount	Period	Purpose	Funding
A-9 Trucking Enterprise	\$3,706,800	04/1/21-12/31/21 Extended Mth to Mth- Ongoing	Management & operation of the Anguilla Landfill to closure	PFA, GF, ALBF
A-9 Trucking Enterprise	5,341,868	04/1/21-12/31/21 Extended Mth to Mth- Ongoing	Bovoni STT landfill operation and management	GF, ALBF
Atlantic Maintenance & Trucking Services	88,400	03/22/12-08/30/17- Extended- Ongoing	To provide Roll-On/ Roll Off services -STX	GF, ALBF
Bert Smith & Co	385,708	03/20/24-03/20/29	Audit Services	GF
Bunjix Holding LLc	245,000	01/13/25-01/13/26- Pending Extension	Supply Gasoline/Diesel	GF
Bayside Marine Services	240,000	10/01/14-1/3/27 month to month	Barging of Solid waste Bins- STT	GF
Continental Construction & Engineering	4,435,695	06/02/25- Construction Closed	Design Built STX Convenience Centers (Mon Bijou, Concordia, Cotton Valley	CBG-DR
Del’uxe Dynamics	62,400	09/19/23-09/19/25- Pending Extension	Janitorial Services-STJ	GF
Eleven Construction	1,473,654	02/03/26-08/03/26	Purchase & Commissioning of Pump Station Equipment- Fig Tree, STX	FEMA- Prudent Replacement
Engineering Design Technology, Inc	10,677,160	03/19/24-10/30/26	Architectural & Engineering Design – LBJ Sewashed, STX	FEMA -Prudent Replacement
MLC Holding d/b/a Import Supply	50,000	05/27/25-05/27/27	Generator Maintenance- STT/STJ	GF
MLC Holding d/b/a Import Supply	349,481	01/29/26-06/01/26	Decommissioning, purchase & installation of emergency generator- Red Point Plant, STT	FEMA- Prudent Replacement
Marco, St. Croix, Inc	10,148,005	07/16/21-	Christiansted Sewer System Rehabilitation-STX	EPA
RAFTELIS	65,000	01/13/26-01/13/27	Solid Waste Fee Assessment Study	GF
Sleepy’s Trucking	1,512,000	Month – Month	Collection RO Zone 1,2,3,4 Havensight, Rahphune Hill, Caret Bay, Black Point Shibul, Crown Mountain, Cancryn, Altona, Lanclos, Solberg, Nazareth, Nadir	GF, ALBF

Vendor	Amount	Period	Purpose	Funding
SD & C, Inc.	3,998,425	11/10/21-365 days (Pending C/O)	Savan Gut Sewer Restoration Project Phase I	FEMA
SD & C, Inc.	10,121,397	07/19/23-03/31/26	Sewer line Rehab & Upgrade from Queen Mary Highway	DPNR, EPA
Vigilant Investigation	402,900	04/11/22-04/11/23	Security Guard Services	GF
VI Recycling Company	508,800	Ongoing-Month to Month	Removal of scrap metal from the USVI	ALBF
VI Port Authority	32,455	Ongoing	Lease Property for Wastewater Treatment Plant	GF
VI Port Authority	52,020	Ongoing	Lease of property for Anguilla Transfer	GF
VWNA Caribbean	6,606,824	03/01/04-02/28/28	Operation & Management of Wastewater Treatment Plants -STT & STX	DOI, PFA, GF, SWF
Total	\$60,503,992			

Exhibit VII

PROFESSIONAL SERVICES CONTRACTS (PENDING)

Exhibit VIII displays the VIWMA's professional services contract listing

PFA = Public Finance Authority Bond Revenue; **DOI** = Department of Interior

EPA = Environmental Protection Agency; **ALBF** = Anti-Litter & Beautification

GF = General Fund; **SWF** = Sewer Wastewater Fund

Raw Sewage Avoidance Fund= Court ordered fund for emergencies

Vendor	Amount	Period	Purpose	Funding
Advance Engineering & Construction	\$1,000,000	Pending Contract Execution	To provide engineering design & environmental consulting services for solid waste projects	FEMA, CBDG- DR, DOI, EPA
Advance Engineering & Construction	1,500,000	Pending Contract Execution	To provide engineering design & environmental consulting services for wastewater projects	FEMA, CBDG- DR, DOI, EPA
Civil Environmental Consultants	353,549	Pending Contract Execution	Engineering & Environmental Consulting	
D & B Engineers & Architects	1,000,000	Pending Contract Execution	To provide engineering design & environmental consulting services for solid waste projects	FEMA, CBDG- DR, DOI, EPA
D & B Engineers & Architects	1,500,000	Pending Contract Execution	To provide engineering design & environmental consulting services for wastewater projects	FEMA, CBDG- DR, DOI, EPA
D S & R Construction Co. LLC	197,460	Pending Contract Execution	Emergency Construction Services, Hidden Valley Sewer line – St. Thomas	

Vendor	Amount	Period	Purpose	Funding
Engineering Design Technologies	8,000,000	Pending Contract Execution	To provide engineering design & environmental consulting services for wastewater projects	FEMA, CBDG-DR, DOI, EPA
Falken USVI	367,770	Pending Governing Board Approval	Security Guard Services	
Kimley Horn	8,000,000	Pending Contract Execution	To provide engineering design & environmental consulting services for wastewater projects	FEMA, CBDG-DR, DOI, EPA
Islands Roads Corporation	7,004,938	Pending Contract Execution	Emergency Construction Services- Cancryn collapsed line – St. Thomas	FEMA- Prudent Replacement
Oasis Construction	9,000,000	Pending Contract Execution	To provide engineering design & environmental consulting services for solid waste projects	FEMA, CBDG-DR, DOI, EPA
N/A	704,000	Pending RFP	Replacement of Harold G. Thompson UV Disinfection System	-
N/A	50,000	Pending Solicitation	Generator Maintenance STX	-
N/A	-	Pending RFP	Engineering Design & Environmental Consulting	-
N/A	60,000	Pending Submissions	Receiver, recycler, & Disposer of Electronic waste (Territory Landfills)	-
N/A	30,000	Pending Submissions	Packager of Electronic waste(Anguilla Landfill)	-
N/A	30,000	Pending Submissions	Packager of Electronic waste(Bovoni Landfill)	-
Total	\$38,797,717			

Exhibit VIII

FEDERAL GRANTS

Exhibit IX presents a comprehensive list of the federal grants being utilized by the Virgin Islands Waste Management Authority.

Federal Grant Award Title	Start Date	Expiration Date	Grant Award Amount	Status
FY 2027				
Hazardous Waste Supplemental	10/01/21	09/30/26	\$6,000,000	Combined Grants
Clean Water Act Construction Grant FY18	10/01/19	09/30/26	2,163,891	Ongoing

Federal Grant Award Title	Start Date	Expiration Date	Grant Award Amount	Status
Clean Water Act Construction Grant FY19	10/01/20	09/30/27	3,238,061	Ongoing
Clean Water Act Construction Grant FY20	10/01/20	09/30/27	4,752,000	Ongoing
Clean Water Act Construction Grant FY21	10/01/21	09/30/28	4,752,000	Ongoing
Clean Water Act Construction GrantFY22/23	10/01/22	09/30/29	4,789,332	Ongoing
DOI Maintenance Assistance Program	08/05/20	09/30/24	535,000	Pending- DOI
DOI Capital Improvement Project	10/01/20	09/30/25	705,977	Pending- Army Corp
FEMA	-	-	41,181,431	Combined Grants
VIHFA-Bournefield Convenience Center Project	04/25/19	07/01/26	1,742,934	Combined Grants
VIHFA-Susanaberg Transfer Station Upgrade	04/25/19	07/01/26	8,418,578	Combined Grants
VIHFA-Landfill-Southeast Fill & Partial Closure Project	04/25/19	07/01/26	46,760,901	Combined Grants
VIHFA-Concordia Convenience Center Project	04/25/19	07/01/26	1,692,234	Combined Grants
VIHFA-Cotton Valley Convenience Center Project	04/25/19	07/01/26	1,320,172	Combined Grants
VIHFA-Mon Bijou Convenience Center Project	04/25/19	07/01/26	1,486,334	Combine Grants
VIHFA-Cotton Red Hook Convenience Center Project	04/25/19	07/01/26	1,470,086	Combined Grants
VIHFA-Smith Bay Convenience Center Project	04/25/19	07/01/26	1,915,726	Combined Grants
DPNR – Waste Division Grant	10/01/21	09/30/26	6,000,000	Combined Grants
DPNR- Specialty Equipment Grant			370,000	
		Total	\$139,294,657	

Exhibit IX

FEMA PUBLIC ASSISTANCE

Exhibit X contains a list of projects funded by \$3.3 billion in FEMA Public Assistance funding, as well as allocations administered through the VIHFA and DPNR on behalf of the Virgin Islands Waste Management Authority.

Project Title	Project Cost/406 HMP Cost	Insurance	Drawdown Amount	VIWMA 10% Payment	De – Obligated	Project Balance
Solid Waste Projects						
St Croix Scrap Metal	\$565,331	-	\$251,521	-	-	\$313,810
Anguilla Landfill Extended Hrs	464,538	-	53,884	-	-	410,653
Debris Site Management	7,200,000	-	7,116,714	-	-	83,286
Bovoni Landfill Extended Hrs	1,946,151	-	92,461	-	-	1,853,689
St Johns Household Waste/Bin Sites	2,444,715		2,432,832			11,884

Project Title	Project Cost/406 HMP Cost	Insurance	Drawdown Amount	VIWMA 10% Payment	De – Obligated	Project Balance
St Croix Household Waste/Bin Sites	1,073,692	-	820,598	-	-	253,094
St Thomas Household Waste/Bin Sites	1,289,445	-	973,923	-	-	315,523
Baler Transfer Station	396,990	283,438	-	5,678	-	107,874
XMWME02- Warehouse Contents	181,910			9,095		172,814
Debris Staging & Landfill Management	86,414			21,604		64,811
Debris Removal	21,195			5,299		15,896
Subtotal	15,670,381	283,438	11,741,934	41,675		3,603,334
Waste Water Projects						
Anguilla Office Relocation- Gallows Bay	403,341	-	97,812	20,167		285,362
Vessup Temporary Operations	548,207	-	468,089	-	-	80,118
Vessup WWTP	243,191	-	-	4,864	-	238,327
EPM Drain Cleaning FAL	381,663	-	350,643	-	-	31,020
Lagoon Street Force Main Break	464,640	-	-	-		464,640
Vessup WWTP Temporary Operations	410,276	-	354,891	20,514	-	34,871
Vehicles	43,682			2,184		41,498
Vehicles	14,063			703		13,360
Brassview	21,444	-	-	1,072	-	20,372
Sewer Line Repairs Garden St/ Savant	6,384,425	-	6,002,352	127,689	-	254,386
Brookman Road Sewer Line	710,253	-	90,428	35,513	-	584,312
Anna’s Retreat Landslide	389,371	-	-	19,469	-	369,902
STX Pump Station Repairs & WW Treat	1,016,070,010	6,123,648	1,182,845	20,198,927	-	988,564,590
Harold G Thompson(Anguilla) WWTP	2,029,104	-	-	40,582	-	1,988,522
A&E Cost Related to Prudent Replacement	30,000,000	-	3,603,072	1,500,000	-	24,896,928
St. Thomas Wastewater System	2,188,655,954	-	-	43,773,119	-	2,144,882,836
St. John Wastewater System	84,419,332	830,153	-	1,671,784	-	81,917,396
St. John Wastewater System Stabilization	15,655			783		14,872
EPM – Island -Wide	173,739			43,435		130,304
Subtotal	3,331,378,352	6,953,801	12,150,134	67,460,803	-	3,244,813,614
Management Cost						
Management Cost	52,686,286	-	8,736,864	-	120,000	43,829,421
Management Cost	1,060					1,060
Management Cost	8,687					8,687
STX- Management Cost	21,464	-	-	-	-	21,464
STT- Management Cost	18,044	-	-	-	-	18,044
STT- Management Cost	739,138		729,726			9,411
STJ- Management Cost	4,327,389	-	139,282	-	-	4,188,107
STJ- Management Cost	532	-	-	-	-	532
Subtotal	57,802,600	-	9,605,873	-	-	48,076,727
Grand Totals	\$3,404,851,333	\$7,237,239	\$33,497,937	\$67,502,481	\$120,000	\$3,296,493,675

Exhibit X

Project Title	Projected Costs	Funding Agency
VIHFA Bournefield Convenience Center Project	\$1,742,934	VIHFA
VIHFA Susannaberg Transfer Station Upgrade	8,418,578	VIHFA
Landfill Southeast Fill and Partial Closure Project	46,760,901	VIHFA
Estate Mon Bijou Convenience Center Project	1,486,334	VIHFA
Estate Concordia Convenience Center Project	1,692,234	VIHFA
Estate Cotton Valley Convenience Center Project	1,320,173	VIHFA
Estate Smith Bay Marg. Convenience Center Project	1,915,726	VIHFA
Red Hook Convenience Center Project	1,470,086	VIHFA
Total Projected Cost	\$64,806,965	
DPNR Waste Division Grant	\$6,000,000	DPNR
DPNR Specialty Equipment Grant	\$370,000	DOI
Total Projected Costs	\$6,370,000	

Exhibit Xa

LANDFILL PROJECTS

Exhibit XI displays a listing of landfill projects.

Project Title	Amount	Start Date	End Date	Funding Source	Status
Anguilla Southeast Fill and Closure Project	\$46,760,901	04/30/2025	09/30/2026	VIHFA-HUD	Awaiting final application approval; project extension date is anticipated
New St Croix Landfill	60,000,000	09/30/2025	09/30/2035	VIHFA-HUD	Grant application submitted to VIHFA; grant is in the review stage
Bovoni Landfill Expansion	80,729,252	09/30/2025	09/30/2035	VIHFA-HUD	Grant application submitted to VIHFA; grant is in the review stage
Total	\$187,490,153				

Exhibit XI

VEHICLE LISTING SUMMARY

Exhibit XII presents a summary of VIWMA's vehicle fleet, including related expenditures as of May 31, 2026. All vehicles listed are owned by VIWMA and are utilized in support of the Authority's solid waste and wastewater operations throughout the Territory.

Vehicle Summary					Vehicle Expenditures	
Condition	STT	STJ	STX	Total		
Excellent	08	-	16	24	Parts	\$128,803
Very Good	04	01	03	08	Gasoline/Diesel	582,946
Good	08	01	09	18	Motor Lubricants	9,431
Fair	17	03	19	39	Repairs & Maint. Auto	61,636
Poor	04	02	04	10		
Very Poor	-	-	-	-		
Totals	41	07	51	99	Total	\$782,816

Exhibit XII

REVENUES

VIWMA reported \$3.2M in revenue collections for Electronic Waste, Special Waste, Wastewater, Solid Waste and Tipping fees for the months October 2024 – September 2025.

	Electronic Waste	Special Waste	Waste Water	Solid Waste	Tipping Fees
October	\$-	\$-	\$600	\$525	252,476
November	-	-	239	1,225	197,916
December	-	-	350	1,520	229,849
January	-	-	-	3,418	271,604
February	-	-	700	2,270	279,642
March	-	-	-	2,685	293,891
April	-	-	50	12,213	277,989
May	-	-	1,017	8,960	258,385
June			50	5,680	301,339
July			400	8,375	328,084
August			436	5,025	303,549
September			368	925	265,232
Totals	\$-	\$-	\$4,210	\$52,820	\$3,259,956

Exhibit XIII

Exhibit XIV displays the VIWMA’s revenue collection for Electronic Waste, Special Waste, Wastewater, Solid Waste and Tipping fees for the months October 2025 – May 2026.

	Electronic Waste	Special Waste	Waste Water	Solid Waste	Tipping Fees
October	\$-	\$-	\$808	\$2,025	260,254
November	-	9,438	1,518	2,700	239,795
December	-	81,000	19,194	2,450	277,674
January	-	1,550	1,100	14,914	314,622
February	-	1,550	250	5,630	292,317
March	-	400	4,780	18,608	320,986
April	-	400	4,490	15,062	316,115
May	-	750	1,550	3,145	248,391
Totals	\$-	\$ 95,088	\$33,690	\$64,534	\$2,270,153

Exhibit XIV

OUTSTANDING OBLIGATIONS

The Authority reported \$32M in outstanding obligations as of May 31,2026 due to insufficient funding, including balances incurred during the period of 2018 through 2026. VIWMA cites funding constraints as the primary reason for the continued existence of these outstanding balances.

Name of Vendor	Amount	Name of Vendor	Amount
A9 Trucking Enterprises (Insufficient Funds)	\$4,726,739	Harrigan Asphalt Paving(Insufficient Funds)	10,180
Ace Trucking & Trash (Insufficient Funds)	1,936,162	Heavy Materials (Insufficient Funds)	104,280
Amedee Trucking (Insufficient Funds)	26,610	Home Depot (Insufficient Funds)	4,232
ABS Printing (Insufficient Funds)	6,980	Hybrid Services(Insufficient Funds)	244,875
ADT Security Insufficient Funds ()	1,038	Import Supply (Insufficient Funds)	35,257
Afiyah Marine (Insufficient Funds)	5,450	Industrial Equipment Corp (Insufficient Funds)	15,601
Automation Direct (Insufficient Funds)	2,256	Innovative Telephone (Insufficient Funds)	43,396
ASAP Towing(Insufficient Funds)	18,000	Inscription by Berry (Insufficient Funds)	1,918
Atmos Technologies (Insufficient Funds)	744,413	Island Chrysler (Insufficient Funds)	3,436
Bates Trucking (Insufficient Funds)	489,975	Island Generator (Insufficient Funds)	1,449
Bayside Acquisition LLc (Insufficient Funds)	7,600	Jolly Green Maintenance (Insufficient Funds)	10,190
Big Lorn (Insufficient Funds)	7,400	Leslie Welding (Insufficient Funds)	1,350
Big Red Barge (Insufficient Funds)	26,100	Julien Welding (Insufficient Funds)	5,725
Business Technology (Insufficient Funds)	18,550	Liberty Business (Insufficient Funds)	8,395
Cost U Less(Insufficient Funds)	1,807	Lew Henley Sewage (Insufficient Funds)	72,375
Carambola Beach Hotel (Insufficient Funds)	12,637	Liburd’s Sewer Cleaning(Insufficient Funds)	4,600
Carib Oil (Insufficient Funds)	963	LJ Auto Repairs (Insufficient Funds)	1,249
Caribbean Screen Printing (Insufficient Funds)	6,865	Marco St. Croix (Insufficient Funds)	264,320
Caribbean Utility Services (Insufficient Funds)	958,023	Moses Equipment (Insufficient Funds)	44,785
CDT Technologies (Insufficient Funds)	1,717	NAPA Auto (Insufficient Funds)	3,000
Cell Works (Insufficient Funds)	10,285	Office Max (Insufficient Funds)	3,295
Concrete Victor India (Insufficient Funds)	4,054	Oasis Consulting (Insufficient Funds)	1,451,436
CHP Ventures (Insufficient Funds)	107,408	On Demand Septic (Insufficient Funds)	2,600
Deluxe Dynamics (Insufficient Funds)	2,550	Omega Electric (Insufficient Funds)	135,225
DSR Construction (Insufficient Funds)	102,030	One Love Service Stat (Insufficient Funds)	37,112
Dynamic Point (Insufficient Funds)	7,313	Point Blank Enterprises (Insufficient Funds)	17,402
Dynamic Innovative Corp(Insufficient Funds)	10,850	Premier Construction (Insufficient Funds)	29,974
EC Service Station (Insufficient Funds)	13,088	Plaza Extra Supermarket (Insufficient Funds)	18,000
Emerald Beach (Insufficient Funds)	3,921	REICH LLc (Insufficient Funds)	72,000
Enatura (Insufficient Funds)	78,094	Robert Lewis Towing (Insufficient Funds)	2,625
Envision (Insufficient Funds)	7,581	Safety Exports (Insufficient Funds)	20,026
Franklyn Howe(Insufficient Funds)	3,942	Sherwin Williams (Insufficient Funds)	2,165
Gail & Robert Danet (Insufficient Funds)	4,910	SF General Maint. (Insufficient Funds)	489,500
GECO Holding(Insufficient Funds)	133,926	S D& C (Insufficient Funds)	7,106,668
GERS (Insufficient Funds)	1,970,821	Sleepy Heavy Equip (Insufficient Funds)	2,209,849
United Resources Ltd (Insufficient Funds)	1,837,500	St. John Sewage (Insufficient Funds)	14,400
VI Recycling (Insufficient Funds)	1,025,699	Smartnet(Insufficient Funds)	159,160
VI Employment Service (Insufficient Funds)	127,043	Start to Finish Paving (Insufficient Funds)	5,400
VI Bureau Internal Rev. (Insufficient Funds)	575,348	St Croix Exterminating (Insufficient Funds)	5,360

Name of Vendor	Amount	Name of Vendor	Amount
VI Govt Group Ins (Insufficient Funds)	578,253	T- 3 Welding (Insufficient Funds)	4,146
V. I. Port Authority(Insufficient Funds)	181,258	Toter(Insufficient Funds)	52,114
VWNA Caribbean (Insufficient Funds)	3,784,534		
WAPA (Insufficient Funds)	157,163		
Windward Passage (Insufficient Funds)	20,205		
Vivot Equipment Corp (Insufficient Funds)	15,725		
Total	\$32,489,631		

Exhibit XV

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

VIWMA FY 2023 Independent Audit- Completed and released on 03/24/2025 by Bert Smith & Co.

Opinions:

Effectiveness of Internal Controls

- None

Identification of Deficiencies in Internal Controls

- None

Identification of Certain Matters in Internal Controls

- Carrying values of fixed assets and completeness in the recording of transactions related to accounts payable

Compliance with Laws and Regulations

- None

Additionally, the single audit released on January 27, 2026, the Fiscal Year 2023 audit performed by BDO, USA PC resulted in an unmodified audit opinion on the Government's financial statements; An audit finding was reported in *Recording of Liabilities*. The finding involved the landfill closure and post-closure costs liability of the year-end closing process (Finding 2023-005(d) & Finding 2023-016(b)).

Finding 2023-005(d)

Criteria: The U. S. Virgin Islands landfill closure and post closure cost liability recorded as part of the year end process.

Condition: Determining the closure and post closure cost for the three landfills in the U.S. Virgin Islands based on estimates provided by third party engineering firm, which are updated by applying an inflation rate. Reports indicated that the **related liability was not accurately recorded at the end of the fiscal year**. Based on the most recent third-party engineering estimates, *an additional liability of \$36.1 million was identified.*

Cause - Lack of review of the landfill reports and calculations to ensure the accuracy of the amount and included assumptions.

Effect: Relying solely on inflation rates to update post closure cost estimates for the three landfills may result in inaccurate financial projections. This approach can lead to underestimation or overestimation of future liabilities, budget allocations, financial planning, compliance with environmental regulations, and Governments ability to adequately fund closure and post closure activities.

Recommendation: Government should collaborate closely with the Virgin Islands Waste Management Authority and the third-party engineering firm responsible for calculating the closure and post closure landfill liability. A report should be prepared to implement monitoring controls and ensure timely review of all calculations.

Corrective Actions: The Government will collaborate with the Virgin Islands Waste Management Authority and the third-party engineering firm responsible for calculating the closure and post closure landfill liability and conduct a comprehensive review of all reports and calculations.

Finding 2023-016(b).

Criteria - Closure and post-closure directives related to landfills are regulated by various Federal laws, including requirements by the United States Environmental Protection Agency (EPA). As such, the Government is required to construct and operate certain environmental control systems and otherwise comply with certain requirements during operation of each of its landfill sites, properly close the site (including placement of a final landfill cover) when the landfill (or portion thereof) stops accepting waste, and perform certain post-closure maintenance and monitoring functions at the site for 30 years following closure.

Condition - Several instances of noncompliance with EPA decrees concerning the Anguilla and Bovoni landfills. These matters include various health and safety risks, failure to submit required reports, and incomplete installation of the groundwater monitoring system around the perimeter of the Anguilla landfill.

Cause - The Government does not appear to have adequate policies and procedures to comply with EPA decrees concerning the Anguilla and Bovoni landfills.

Effect or Potential Effect - Noncompliance with the consent decree timetables can result in the accrual of penalties at specified rates.

Recommendation - The Government should allocate budgetary funds to pay any penalties that have already accrued. Additionally, the Government should implement necessary measures to promptly address current noncompliance with the consent decree timetables in order to avoid incurring future penalties.

Corrective Actions - The Government will allocate budgetary funds to pay any penalties that have already accrued. Additionally, the Government should implement necessary measures to promptly address current noncompliance with the consent decree timetables in order to avoid incurring future penalties.

VIWMA FY 2027 BUDGET SUMMARY PROJECTIONS (As Reported by VIWMA)

Exhibit XVI presents VIWMA’s FY 2027 financial projections, reflecting **\$58.4 million** in anticipated revenues and corresponding expenditures.

Projected Revenues	Total	Projected Expenditures	Total
Government Appropriation		Personnel Services	
General Fund	\$30,000,000	Personnel Services	\$21,542,889
Utility Expenses	2,500,000	Subtotal	21,542,889
Antilitter Beautification Fund	5,000,000	Machinery, Equipment & Supplies	
Tourism Advertising Revolving Fund	500,000	Communication	390,092
Sewer Waste Water Fund	1,500,000	Electricity	2,293,031
Waste Tire Management & Disposal Fund	454,391	Water	323,000
Subtotal	39,954,391	Vehicle Maintenance, Fuel & Parts	990,106
Tipping Fees		Advertising	168,000
Tipping Fees	6,500,000	Maintenance (Office Building/Equip	500,000
Subtotal	6,500,000	Office Equipment/ Furniture	50,000
Other Receipts		Operating Supplies	500,000
Solid Waste Management Fee	8,514,304	Health/ Safety Equipment	44,900
Environmental Service Fee	2,700,000	Laboratory	31,500

Projected Revenues	Total	Projected Expenditures	Total
Septage Fee	300,000	Miscellaneous	10,000
CDBG-DR Project Management	200,000	Subtotal	5,300,629
FEMA Project Management	250,000	Professional Services	
Miscellaneous & Other Income	20,000	Security Guard Services	431,674
Subtotal	11,984,304	Professional Services	510,930
		Garbage Collection Services	11,105,767
		Waste Water Disposal Services	7,176,931
		Repair & Maintenance Services	2,394,785
		Landfill	4,970,000
		Subtotal	26,590,087
		Capital Outlay	
		Vehicles	100,000
		Equipment	3,267,933
		Subtotal	3,367,933
		Training, Testing Travel	562,682
		Insurance Permits, & Rentals(Land)	999,475
		Bank Fees & Claims	75,000
Total Projected Revenues	\$58,438,695	Total Projected Expenditures	\$58,438,695

Exhibit XVI

SUMMARY

The Governor has recommended the following budget for the Virgin Islands Waste Management Authority for Fiscal Year 2027:

\$32,500,000	General Fund FY 2027 Recommended Budget
5,000,000	Anti-Litter Beautification Fund
500,000	Tourism Advertising Revolving Fund
\$38,000,000	FY 2027 Total Funding



Theodora Philip, DBA
Post Auditor

APPENDIX I

VEHICLE LISTING

Year	Make	Model	Division	Condition	Office	Plate
2014	Case	580N	Solid Waste	Fair	STJ	No Plate
2014	Nissan	Titan	Solid Waste	Poor	STJ	WMA 144
2015	Chevy	Silverado	Wastewater	Fair	STJ	WMA 56
2021	Toyota	Tacoma	Wastewater	Fair	STJ	WMA 170
2021	Mack	TE42R	Solid Waste	Good	STJ	WMA 150
2017	Jeep	Wrangler	Wastewater	Very Good	STJ	WMA 76
2022	Chevy	Silverado	Wastewater	Poor	STJ	WMA 148
2012	Ford	Edge	Wastewater	Poor	STT	WMA 89
2017	Jeep	Wrangler	Administration	Excellent	STT	WMA 2
2006	CAT	446D cab	Wastewater	Good	STT	No Plate
2015	CAT	323 FL Excavator	Solid Waste	Poor	STT	No Plate
2019	CAT	D6N LGP	Solid Waste	Fair	STT	No Plate
2009	Komatsu	WB 146-5	Wastewater	Fair	STT	No Plate
2023	MST	2500	Solid Waste	Good	STT	No Plate
2016	Ford	Explorer	Enforcement	Fair	STT	WMA 26
2015	Chevy	CC3500HD	Solid Waste	Fair	STT	WMA 71
2014	Mack	Vactor Truck	Wastewater	Fair	STT	WMA 100
2010	MACK	GU813 RO/RO	Solid Waste	Poor	STT	WMA 108
2017	Ford	F-150	Wastewater	Fair	STT	WMA 50
2013	Ford	F-150	Wastewater	Fair	STT	WMA 52
2011	Ford	F-150	Wastewater	Poor	STT	WMA 54
2017	Nissan	Frontier	Wastewater	Fair	STT	WMA 154
2017	Jeep	Wrangler	Enforcement	Fair	STT	WMA 146
2019	Kenworth	Roll On/Roll Off	Solid Waste	Fair	STT	WMA 130
2018	Kenworth	Roll On/Roll Off	Solid Waste	Fair	STT	WMA 134
2018	Kenworth	T-370	Solid Waste	Fair	STT	WMA 132
2022	Mack	Ramjet	Wastewater	Good	STT	WMA 34
2021	Mack	TE42R	Solid Waste	Good	STT	WMA 103
2021	Mack	Predator Pump Truck	Wastewater	Fair	STT	WMA 92
2020	Jeep	Gladiator	Facilities	Very Good	STT	WMA 64
2021	Jeep	Wrangler	Engineering	Fair	STT	WMA 86
2021	Jeep	Wrangler	Wastewater	Fair	STT	WMA 176
2021	Jeep	Wrangler	Wastewater	Fair	STT	No Plate
2024	Jeep	Wrangler	Solid Waste	Excellent	STT	WMA 180
2024	Jeep	Wrangler	Solid Waste	Excellent	STT	WMA 126
2021	Toyota	Tacoma	Wastewater	Fair	STT	WMA 106
2021	Toyota	Tacoma	Solid Waste	Good	STT	WMA 160
2022	Toyota	Tacoma	Wastewater	Good	STT	WMA 178
2022	Toyota	Tacoma	Information Tech	Very Good	STT	WMA 136
2022	Toyota	Tacoma	Wastewater	Good	STT	No Plate
2022	Toyota	Tacoma	Enforcement	Good	STT	WMA 200
2022	Jeep	Wrangler	Executive	Very Good	STT	WMA 206

APPENDIX I – VEHICLE LISTING ...Continued

Year	Make	Model	Division	Condition	Office	Plate
2023	Jeep	Gladiator	Enforcement	Very Good	STT	WMA 96
2023	Jeep	Gladiator	Wastewater	Excellent	STT	WMA 4
2023	Dodge	Ram 1500	Wastewater	Excellent	STT	WMA 194
2023	Dodge	Ram 1500	Wastewater	Excellent	STT	WMA 204
2023	Dodge	Durango	Enforcement	Excellent	STT	WMA 90
2022	Dodge	Durango	Enforcement	Excellent	STT	WMA 52
2014	Case	580N	Solid Waste	Fair	STX	No Plate
2016	Chevy	Silverado	Solid Waste	Fair	STX	WMA 140
2017	Chevy	Silverado	Solid Waste	Fair	STX	WMA 104
2017	Nissan	Frontier	Wastewater	Fair	STX	WMA 42
2021	Chevy	Silverado	Wastewater	Fair	STX	WMA 29
2009	Chevy	Silverado	Wastewater	Fair	STX	WMA 69
2010	Honda	CR-V	Administration	Fair	STX	WMA 189
2012	Ford	F150	Wastewater	Poor	STX	No Plate
2014	Dodge	Ram 2500	Wastewater	Fair	STX	WMA 72
2012	Ford	F-150	Wastewater	Poor	STX	WMA 74
2013	Ford	F150	Wastewater	Poor	STX	WMA 101
2015	Chevy	Silverado	Solid Waste	Fair	STX	WMA 120
2004	Chevy	C7500 Dump Truck	Solid Waste	Poor	STX	WMA 75
2011	Mack	Roll On/ Roll Off	Solid Waste	Fair	STX	WMA 79
2017	Jeep	Renegade	Wastewater	Fair	STX	WMA 18
2017	Jeep	Wrangler	Solid Waste	Fair	STX	WMA 198
2020	Jeep	Gladiator Sport	Enforcement	Very Good	STX	WMA 36
2020	Toyota	Tacoma	Maintenance	Fair	STX	WMA 112
2020	Toyota	Tundra	Maintenance	Fair	STX	WMA 68
2021	Toyota	Tacoma	Solid Waste	Fair	STX	WMA 80
2021	Mack	TE42R	Solid Waste	Good	STX	WMA 152
2021	Ram	1500	Wastewater	Fair	STX	WMA 189
2022	Mack	Vactor 2100	Wastewater	Good	STX	WMA 38
2021	Toyota	Tacoma	Wastewater	Good	STX	No Plate
2022	Toyota	Tacoma	Enforcement	Good	STX	WMA 88
2022	Jeep	Wrangler	Wastewater	Good	STX	No Plate
2022	Jeep	Wrangler	Wastewater	Good	STX	No Plate
2022	Toyota	Tacoma	Enforcement	Good	STX	WMA 16
2021	Freightliner	Truck	Solid Waste	Very Good	STX	WMA 162
2022	Jeep	Wrangler	Engineering	Very Good	STX	WMA 1
2025	Jeep	Wrangler	Administration	Excellent	STX	WMA 169
2022	Ram	1500 Classic	Wastewater	Excellent	STX	WMA 12
2021	Toyota	Tundra	Wastewater	Fair	STX	WMA 202
2021	Toyota	Tundra	Wastewater	Good	STX	No Plate
2022	Toyota	Tacoma	Wastewater	Excellent	STX	WMA 11
2023	Toyota	Tacoma	Wastewater	Fair	STX	WMA 87
2023	Kenworth	Truck	Solid Waste	Excellent	STX	WMA 166
2023	Kenworth	Truck	Solid Waste	Excellent	STX	WMA 168
2023	Jeep	Wrangler	Enforcement	Excellent	STX	WMA 114

APPENDIX I – VEHICLE LISTING ...Continued

Year	Make	Model	Division	Condition	Office	Plate
2023	Jeep	Wrangler	Enforcement	Excellent	STX	WMA 118
2021	MST	2500	Solid Waste	Good	STX	No Plate
2019	CAT	826KLF Compactor	Solid Waste	Fair	STX	No Plate
2023	Jeep	Wrangler	Enforcement	Excellent	STX	WMA 36
2023	Ram	1500	Wastewater	Excellent	STX	WMA 158
2023	Freightliner	Truck	Solid Waste	Excellent	STX	WMA 164
2024	Kenworth	T880	Solid Waste	Excellent	STX	WMA 186
2024	Kenworth	T880	Solid Waste	Excellent	STX	WMA 182
2024	Kenworth	T880	Solid Waste	Excellent	STX	WMA 190
2024	Kenworth	T880	Solid Waste	Excellent	STX	WMA 188
2024	Kenworth	T880	Solid Waste	Excellent	STX	WMA 184
2025	Dodge	Durango	Enforcement	Excellent	STX	CIF 137

APPENDIX II
PERSONNEL LISTING

POSITION TITLE	SALARY	POS #	STATUS	DISTRICT
DEPARTMENT 620 VI WASTE MANAGEMENT				
OFFICE OF THE EXECUTIVE DIRECTOR				
UNCLASSIFIED				
SPECIAL ASSISTANT TO THE BOARD AND ED	84,975		FILLED	STT
SUB-TOTAL	84,975	1		
UNCLASSIFIED				
CHIEF ADMINISTRATIVE OFFICER	120,000		FILLED	STT/STX
DIRECTOR SPECIAL PROJECTS & STRATEGIC INT	100,682		FILLED	STT/STX
CHIEF PROJECTS & PROGRAM MANAGEMENT OFFICER	115,000		FILLED	STT/STX
EXECUTIVE DIRECTOR	275,000		FILLED	STT/STX
DEPUTY EXECUTIVE DIRECTOR	155,000		VACANT	STT/STX
SPECIAL ASSISTANT TO THE EXECUTIVE DIRECTOR	80,000		FILLED	STT/STX
ADMINISTRATIVE SUPPORT COORDINATOR	60,000		FILLED	STX
SUB-TOTAL	905,682	7		
OFFICE OF PUBLIC AFFAIRS				
UNCLASSIFIED				
COMMUNICATION DIRECTOR	87,500		VACANT	STT/STX
PUBLIC INFORMATION OFFICER(GOVT AFFAIRS)	87,500		FILLED	STT
COMM & ENVIRONMENTAL ADMINISTRATOR	72,100		FILLED	STX
ENVIRONMENTAL PROGRAM COORDINATOR	65,000		FILLED	STT
BEAUTIFICATION PROJECT COORDINATOR	80,000		FILLED	STT
CHIEF OF STAFF	110,000		FILLED	STT/STX
SUB-TOTAL	502,100	6		
CLASSIFIED				
ENVIRONMENTAL EDUCATOR	54,243		VACANT	STT
ENVIRONMENTAL EDUCATOR	57,871		FILLED	STX
SUB-TOTAL	112,114	2		
OFFICE OF LEGAL COUNCIL				
UNCLASSIFIED				
CHIEF LEGAL OFFICER	125,000		VACANT	STT
PARALEGAL	75,000		FILLED	STT
SUB-TOTAL	200,000	2		
DIVISION OF FACILITIES				
UNCLASSIFIED				
FACILITIES MANAGER	90,668		FILLED	STT
FACILITIES MANAGER	80,000		FILLED	STX
FACILITIES MAINTENANCE COORDINATOR	66,000		FILLED	STT

APPENDIX II- PERSONNEL LISTING...Continued				
POSITION TITLE	SALARY	POS #	STATUS	DISTRICT
DIVISION OF FACILITIES				
UNCLASSIFIED				
FACILITIES MAINTENANCE COORDINATOR	59,800		FILLED	STX
FACILITIES MAINTENANCE COORDINATOR	38,272		FILLED	STX
FACILITIES MAINTENANCE COORDINATOR	50,000		FILLED	STT
FACILITIES MAINTENANCE COORDINATOR	60,000		FILLED	STT
SUB-TOTAL	444,740	7		
CLASSIFIED				
CUSTODIAN	35,371		FILLED	STX
CUSTODIAN	35,371		FILLED	STT
SUB-TOTAL	70,742	2		
OFFICE OF INFO TECHNOLOGY				
CLASSIFIED				
IT MANAGER	102,000		FILLED	STT
NETWORK ADMINISTRATOR	74,000		FILLED	STX
HELP DESK SPECIALIST	58,953		FILLED	STT
SUB-TOTAL	234,953	3		
OFFICE OF FINANCIAL SERVICES				
UNCLASSIFIED				
CHIEF FINANCIAL OFFICER	200,000		FILLED	STX
COMPTROLLER	100,683		FILLED	STX
PAYROLL MANAGER	72,000		FILLED	STX
DIRECTOR OF GRANTS	105,000		FILLED	STX
GRANT ADMINISTRATOR	90,750		FILLED	STX
GRANT ADMINISTRATOR	80,000		FILLED	STX
GRANT PROGRAM ASSISTANT	65,000		VACANT	STX
SUB-TOTAL	713,433	7		
CLASSIFIED				
FISCAL SPECIALIST GENERAL LEDGER	64,687		FILLED	STX
FISCAL SPECIALST ACCOUNTS PAYABLE	58,673		FILLED	STX
FISCAL SPECIALIST ACCOUNTS PAYABLE	55,879		FILLED	STX
FISCAL SPECIALIST ACCOUNTS PAYABLE	50,684		FILLED	STX
FISCAL SPECIALIST ACCOUNTS RECEIVABLE	50,684		FILLED	STX
FISCAL SPECIALIST ACCOUNTS PAYABLE	53,217		FILLED	STX
PAYROLL SPECIALIST	50,684		FILLED	STX
SUB-TOTAL	384,508	7		
DIVISION OF PROPERTY & PROCURMENT				
UNCLASSIFIED				
PROCUREMENT & PROPERTY DIRECTOR	100,000		VACANT	STT
CONTRACT & INVENTORY MANAGER	80,000		FILLED	STT
SUB-TOTAL	180,000	2		

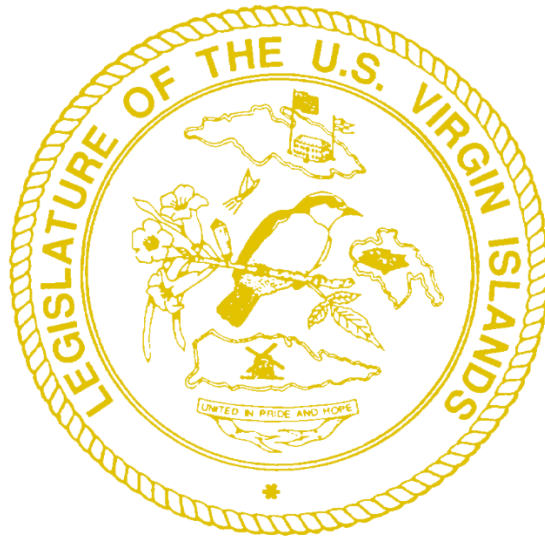
APPENDIX II – PERSONNEL LISTING...Continued				
POSITION TITLE	SALARY	POS #	STATUS	DISTRICT
<u>CLASSIFIED</u>				
PROCUREMENT & PROPERTY SPECIALIST	62,197		FILLED	STT
SUB-TOTAL	62,197	1		
DIVISION OF HUMAN RESOURCES/ADMINISTRATIVE				
<u>UNCLASSIFIED</u>				
DIRECTOR OF HUMAN RESOURCES	120,000		FILLED	STT
HUMAN RESOURCES MANAGER	74,000		FILLED	STX
EXECUTIVE SECRETARY	48,000		FILLED	STT
EXECUTIVE SECRETARY	48,000		FILLED	STX
HUMAN RESOURCES ANALYST/COORDINATOR	90,000		VACANT	STX
SUB-TOTAL	380,000	5		
<u>CLASSIFIED</u>				
HUMAN RESOURCES GENERALIST	61,606		VACANT	STX
HUMAN RESOURCES GENERALIST	64,687		FILLED	STT
SUB-TOTAL	126,293	2		
DIVISION OF ENGINEERING				
<u>UNCLASSIFIED</u>				
CHIEF OF ENGINEERING	125,000		FILLED	STT
ENGINEERING MANAGER (SW)	100,000		VACANT	STT/STX
ENGINEERING MANAGER (WW)	100,000		VACANT	STT/STX
SENIOR ENGINEERING PROJECT MANAGER (WW)	85,000		FILLED	STX
STAFF ENGINEER	82,500		FILLED	STT/STX
STAFF ENGINEER	80,000		VACANT	STT/STX
SENIOR ENGINEERING PROJECT MANAGER (WW)	115,000		FILLED	STT/STX
SENIOR ENGINEERING PROJECT MANAGER (SW)	120,000		VACANT	STT/STX
STAFF ENGINEER	80,000		FILLED	STT/STX
OFFICE ADMINISTRATOR	60,000		FILLED	STT/STX
SUB-TOTAL	947,500	10		
DIVISION OF OPERATIONS/FLEET				
<u>UNCLASSIFIED</u>				
EQUIPMENT MANAGER/PLANNING	95,000		FILLED	STT/STX
EQUIPMENT MAINTENANCE SPECIALIST	60,000		VACANT	STX
ADMINISTRATIVE SUPPORT COORDINATOR	60,000		VACANT	STX
MASTER MECHANIC	85,000		VACANT	STT/STX
MASTER MECHANIC	85,000		VACANT	STT/STX
SUB-TOTAL	385,000	5		
DIVISION OF OPERATIONS/FLEET				
<u>CLASSIFIED</u>				
FLEET MECHANIC II	47,839		FILLED	STX
FLEET MECHANIC II	47,839		FILLED	STT
FLEET MECHANIC I	41,460		FILLED	STX
FLEET MECHANIC I	40,449		FILLED	STT
FLEET MECHANIC II	45,208		VACANT	STT

APPENDIX II – PERSONNEL LISTING...Continued				
POSITION TITLE	SALARY	POS #	STATUS	DISTRICT
DIVISION OF OPERATIONS/FLEET				
CLASSIFIED				
SUB-TOTAL	222,795	5		
DIVISION OF COMPLIANCE MANAGEMENT				
UNCLASSIFIED				
CHIEF REGULATORY COMPLIANCE OFFICER	114,000		FILLED	STT/STX
COMPLIANCE MANAGER	85,000		FILLED	STX
COMPLIANCE TECHNICIAN	65,000		VACANT	STT/STX
SUB-TOTAL	264,000	3		
ENVIRONMENTAL ENFORCEMENT				
UNCLASSIFIED				
DIRECTOR OF ENVIRONMENTAL ENFORCEMENT	115,000		FILLED	STX
SUB-TOTAL	115,000	1		
CLASSIFIED				
SENIOR ENVIRONMENTAL ENFORCEMENT OFFICER	75,241		FILLED	STX
SENIOR ENVIRONMENTAL ENFORCEMENT OFFICER	75,241		FILLED	STX
ADMINISTRATIVE ASSISTANT-SUPERVISOR	64,687		FILLED	STX
ENVIRONMENTAL ENFORCEMENT OFFICER III	61,407		FILLED	STX
ENVIRONMENTAL ENFORCEMENT OFFICER	42,608		FILLED	STX
ENVIRONMENTAL ENFORCEMENT OFFICER	41,772		FILLED	STT
ENVIRONMENTAL ENFORCEMENT OFFICER	41,772		FILLED	STJ
ENVIRONMENTAL ENFORCEMENT OFFICER I	42,608		FILLED	STX
ENVIRONMENTAL ENFORCEMENT OFFICER I	45,214		FILLED	STX
ENVIRONMENTAL INSPECTOR	39,068		FILLED	STT
ENVIRONMENTAL INSPECTOR	39,068		FILLED	STT
ENVIRONMENTAL INSPECTOR	39,068		FILLED	STX
ENVIRONMENTAL INSPECTOR	37,186		FILLED	STX
ENVIRONMENTAL INSPECTOR	37,186		FILLED	STJ
ENVIRONMENTAL ENFORCEMENT OFFICER RECRUIT	35,000		VACANT	STX
ENVIRONMENTAL ENFORCEMENT OFFICER RECRUIT	35,000		VACANT	STX
ENVIRONMENTAL ENFORCEMENT OFFICER RECRUIT	35,000		VACANT	STJ
SUB-TOTAL	787,126	17		
ENVIRONMENTAL HEALTH & SAFETY				
UNCLASSIFIED				
EMERGENCY MANAGEMENT ADMINISTRATOR	85,000		FILLED	STX
ENVIRONMENTAL HEALTH & SAFETY OFFICER	65,000		FILLED	STT/STJ
ENVIRONMENTAL HEALTH & SAFETY OFFICER	65,000		FILLED	STX
SUB-TOTAL	215,000	3		

APPENDIX II – PERSONNEL LISTING...Continued				
POSITION TITLE	SALARY	POS #	STATUS	DISTRICT
DIVISION OF SOLID WASTE				
CLASSIFIED				
SANITATION TECHNICIAN	35,112		FILLED	STT
SANITATION TECHNICIAN	35,112		FILLED	STX
SANITATION TECHNICIAN	35,112		FILLED	STJ
SANITATION TECHNICIAN	35,112		FILLED	STT
SANITATION TECHNICIAN	35,112		FILLED	STX
SANITATION TECHNICIAN	35,112		FILLED	STX
SANITATION TECHNICIAN	35,112		FILLED	STT
SANITATION TECHNICIAN	35,112		FILLED	STT
SANITATION TECHNICIAN	35,112		FILLED	STX
SANITATION TECHNICIAN	35,112		FILLED	STX
SANITATION TECHNICIAN	35,112		FILLED	STJ
SANITATION TECHNICIAN	35,112		FILLED	STT
SANITATION TECHNICIAN	35,112		VACANT	STX
SANITATION TECHNICIAN	35,112		VACANT	STJ
SANITATION TECHNICIAN	35,112		VACANT	STT
SANITATION TRUCK DRIVER	39,849		FILLED	STJ
SANITATION TRUCK DRIVER	41,866		FILLED	STT
SANITATION TRUCK DRIVER	38,878		FILLED	STT
SANITATION TRUCK DRIVER	39,849		FILLED	STX
SANITATION TRUCK DRIVER	39,849		FILLED	STX
SANITATION TRUCK DRIVER	39,849		FILLED	STX
SANITATION TRUCK DRIVER	39,849		FILLED	STJ
SANITATION TRUCK DRIVER	39,849		FILLED	STT
SANITATION TRUCK DRIVER	39,849		FILLED	STJ
SANITATION TRUCK DRIVER	39,849		FILLED	STJ
SANITATION TRUCK DRIVER	38,877		FILLED	STT
SANITATION TRUCK DRIVER	37,929		FILLED	STX
SANITATION TRUCK DRIVER	38,878		VACANT	STT
SANITATION TRUCK DRIVER	37,929		VACANT	STX
SUB-TOTAL	2,362,524	62		
DIVISION OF WASTEWATER				
UNCLASSIFIED				
CHIEF OF WASTEWATER	121,000		FILLED	STT
WASTEWATER OPERATION SNT ADMINISTRATOR	75,000		FILLED	STX
WASTEWATER OPERATION SNT ADMINISTRATOR	75,000		FILLED	STT
OFFICE ADMINISTRATOR	77,000		FILLED	STT
ADMINISTRATIVE SUPPORT OFFICER	65,000		FILLED	STT
SUB-TOTAL	413,000	5		
DIVISION OF WASTEWATER				
CLASSIFIED				
OPERATIONS AND MAINTENANCE FACILITIES SUPERVISOR	48,873		FILLED	STT
OPERATIONS AND MAINTENANCE WW PLANT SUPERVISOR	70,358		FILLED	STT
OPERATIONS AND MAINTENANCE WW PLANT SUPERVISOR	55,540		FILLED	STJ

APPENDIX II – PERSONNEL LISTING...Continued				
POSITION TITLE	SALARY	POS #	STATUS	DISTRICT
DIVISION OF WASTEWATER				
CLASSIFIED				
LABORATORY TECHNICIAN COORDINATOR	61,606		FILLED	STT
SENIOR HEAVY EQUIPMENT OPERATOR	52,428		FILLED	STT
SENIOR HEAVY EQUIPMENT OPERATOR	52,428		FILLED	STX
ADMINISTRATIVE ASSISTANT	35,559		VACANT	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, II	41,561		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, II	39,558		VACANT	STX
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STX
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STT
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STJ
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STT
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STJ
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STT
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STX
WASTEWATER PLANT OPERATOR CLASS I	39,850		FILLED	STX
WASTEWATER PLANT OPERATOR CLASS I	37,929		VACANT	STT
WASTEWATER PLANT OPERATOR CLASS I	37,929		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	41,561		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		FILLED	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STX
OPERATIONS AND MAINTENANCE SUPERVISOR	53,404		FILLED	STX
OPERATIONS AND MAINTENANCE SUPERVISOR	53,404		FILLED	STX
OPERATIONS AND MAINTENANCE SUPERVISOR	56,657		FILLED	STT

APPENDIX II – PERSONNEL LISTING...Continued				
DIVISION OF WASTEWATER				
CLASSIFIED				
OPERATIONS AND MAINTENANCE SUPERVISOR	50,339		FILLED	STX
SUB-TOTAL	2,056,936	49		
BASE SALARY GRAND TOTAL	12,751,327	222		
<i>Breakdown of Vacancies</i>				
VACANCIES				
DEPUTY EXECUTIVE DIRECTOR	155,000		VACANT	STT/STX
COMMUNICATION DIRECTOR	87,500		VACANT	STT/STX
ENVIRONMENTAL EDUCATOR	54,243		VACANT	STT
CHIEF LEGAL OFFICER	125,000		VACANT	STT
GRANT PROGRAM ASSISTANT	65,000		VACANT	STX
PROCUREMENT & PROPERTY DIRECTOR	100,000		VACANT	STT
HUMAN RESOURCES ANALYST/COORDINATOR	90,000		VACANT	STX
HUMAN RESOURCES GENERALIST	61,606		VACANT	STX
ENGINEERING MANAGER (WASTEWATER)	100,000		VACANT	STT/STX
ENGINEERING MANAGER (SOLID WASTE)	100,000		VACANT	STT/STX
STAFF ENGINEER	80,000		VACANT	STT/STX
SENIOR ENGINEERING PROJECT MANAGER (SW)	120,000		VACANT	STT/STX
EQUIPMENT MAINTENANCE SPECIALIST	60,000		VACANT	STX
ADMINISTRATIVE SUPPORT COORDINATOR	60,000		VACANT	STX
MASTER MECHANIC	85,000		VACANT	STT/STX
MASTER MECHANIC	85,000		VACANT	STT/STX
FLEET MECHANIC II	45,208		VACANT	STT
COMPLIANCE TECHNICIAN	65,000		VACANT	STT/STX
ENVIRONMENTAL ENFORCEMENT OFFICER RECRUIT	35,000		VACANT	STX
ENVIRONMENTAL ENFORCEMENT OFFICER RECRUIT	35,000		VACANT	STX
ENVIRONMENTAL ENFORCEMENT OFFICER RECRUIT	35,000		VACANT	STJ
CONVENIENCE CENTER COORDINATOR	65,000		VACANT	STT
SANITATION SUPERVISOR	45,623		VACANT	STJ
SANITATION TRUCK DRIVER	38,878		VACANT	STT
SANITATION TRUCK DRIVER	37,929		VACANT	STX
SANITATION TECHNICIAN	35,112		VACANT	STJ
SANITATION TECHNICIAN	35,112		VACANT	STX
SANITATION TECHNICIAN	35,112		VACANT	STT
ADMINISTRATIVE ASSISTANT	35,559		VACANT	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, II	39,558		VACANT	STX
WASTEWATER PLANT OPERATOR CLASS I	37,929		VACANT	STT
WASTEWATER PLANT OPERATOR CLASS I	37,929		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STX
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
OPERATIONS AND MAINTENANCE TECHNICIAN, I	35,559		VACANT	STT
GRAND TOTAL VACANCIES	\$2,300,652	38		



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

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