

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

# POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

## VIRGIN ISLANDS BOARD OF NURSE LICENSURE

June 22, 2026



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COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE  
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# POST AUDIT DIVISION

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**BOARD’S OVERVIEW**

The Virgin Islands Board of Nurse Licensure (VIBNL) was established on January 12, 1982, through Act No. 4666 enacted by the Fourteenth Legislature of the Virgin Islands. The Act unified the Board of Nurse-Midwives and the Board of Nurse Examiners into a single regulatory body. Authority for the Board is further provided under Title 3, Chapter 23, Section 415 of the Virgin Islands Code (VIC).

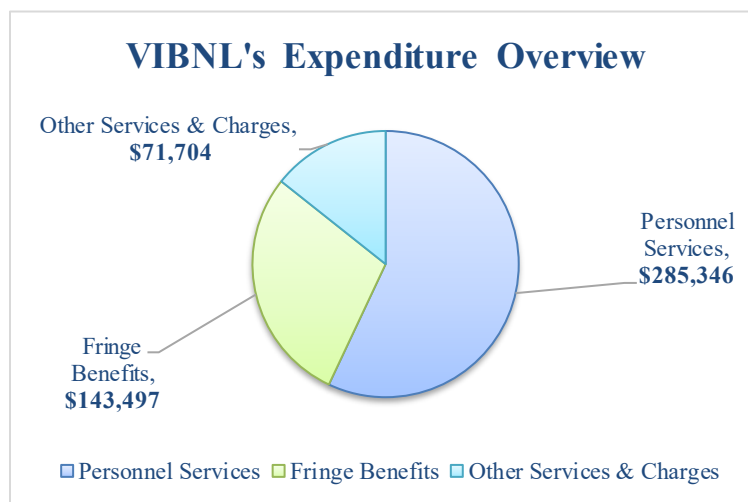
The VIBNL is responsible for overseeing the licensing, regulation, education, and professional standards of Registered Nurses (RNs) and Licensed Practical Nurses (LPNs) throughout the Territory. The Board also recognizes Advanced Practice Registered Nurses (APRNs) as qualified practitioners with prescriptive authority in accordance with applicable regulations. Additionally, Certified Nursing Assistants (CNAs) fall under the Board’s oversight for professional conduct, continuing development, and disciplinary matters.

The mission of the Virgin Islands Board of Nurse Licensure is to promote high standards in nursing education, practice, and ethics while protecting the health, welfare, and safety of the public. Current board members are as follows:

Board Member	Position	Terms
1. Tancia Penn, RN	Chair	12/14/20-12/20/23(Continues to serve FY 2026)
2. Brittany Dawson, DNP	Vice Chair	12/14/20-12/20/23(Continues to serve FY 2026)
3. Arnelle Comissiong, RN	Treasurer	12/14/20-12/20/23(Continues to serve FY 2026)
4. Elizabeth R. Dumas, CRNA	Secretary	12/14/20-12/20/23(Continues to serve FY 2026)
5. Lydia Ells, LPN (STT)	Board Member	02/17/2011 – Present 4 <sup>th</sup> Term
6. Juliette Petty	Board Member	12/14/20-12/20/23(Continues to serve FY 2026)
7. Marion Wilson, LPN	Board Member	12/14/20-12/20/23(Continues to serve FY 2026)

**VIBNL AT A GLANCE**

For Fiscal Year 2026, the Virgin Islands Board of Nurse Licensure received an appropriation of **\$856,373**. As of June 2026, both the Board and the Office of Management and Budget reported the disbursement of **\$428,169** in allotments through the month of March. However, the Board reported *year-to-date expenditures of \$500,547*, exceeding allotted funds by **\$72,378**.



Presented on behalf of VIBNL, *Exhibit I* displays expenditures through June 1, 2026.

<b>Virgin Islands Board of Nurse Licensure</b>	<b>As of June 1, 2026</b>
Personnel Services	\$ 285,346
Capital Projects	-
Fringe Benefits	143,497
Supplies	-
Other Services & Charges	71,704
Utilities	-
<b>Total Expenses</b>	<b>\$ 500,547</b>

*Exhibit I*

Generated revenues were distributed to the following licensure categories by fiscal year:

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
Registered Nurses	\$ 114,114	\$ 137,802	\$ 62,910
Advanced Practice Registered Nurses (ARPN)	16,515	20,085	6,465
Licensed Practical Nurses (LPN)	9,250	4,750	4,990
Certified Nursing Assistants (CNA)	2,825	6,061	9,930
Other Fees(Lapsed, Exam App, License/Certs/Ver/Pen)	23,758	11,010	5,235
<b>Total Expenses</b>	<b>\$ 163,462</b>	<b>\$ 179,708</b>	<b>\$ 89,530</b>

*Exhibit II* displays a detailed listing regarding the status of key initiatives:

<b>FY 2026 INITIATIVES</b>	<b>UPDATE</b>
<b>Nurse Practice Act (NPA)</b>	<b>The 1982 Nurse Practice Act has been drafted &amp; submitted for legislative review. In final stages</b>
<b>CE Broker Contract</b>	<b>Contract is currently pending completion and resubmission of updated corporate document by the Department of Health. Once completed, approval is required from OPCMR and DPP.</b>
<b>Office Relocation and Training Center Expansion – STT</b>	<b>Renovations are ongoing, with additional upgrades contingent upon available funding.</b>
<b>National Council of State Boards of Nursing Project (NCSBN)</b>	<b>Phase I has been completed which includes the scanning, shredding, and uploading of records. Payment was issued to Med-Cred Plus through NCSBN. Approximately seven (7) filing cabinets were retrieved from three (3) Kongens Gade and relocated to Adcon’s storage facility pending final destruction. Phase II remains pending approval.</b>
<b>NCLEX Examination Pass Rate Improvement</b>	<b>VIBNL aims to complete monitoring visits for 95% of Advanced Practice Registered Nurses, Registered Nurses, Licensed Practical Nurses, and Certified Nursing Assistants operating in the territory by the end of FY 2026.</b>
<b>Board Governance and Strategic Planning Training</b>	<b>Board seeks to provide members and staff with professional development opportunities focused on governance, strategic planning, organizational transformation, and leadership empowerment to improve operational effectiveness.</b>

*Exhibit II*

During Fiscal Year 2026, the Virgin Islands Board of Nurse Licensure maintained a total of **1,661 active nursing licenses** for individuals authorized to practice within the Territory. In addition, the Board managed **19 inactive licenses** for nurses who elected to maintain their licensure status while not actively engaged in practice.

From July 2025 through June 2026, the Board processed a significant volume of licensure transactions, reflecting its ongoing commitment to ensuring a qualified and regulated nursing workforce throughout the Virgin Islands.

**Initial Licenses Issued by Examination and Certification – 48 Total**

- Registered Nurses (RN): 28
- Certified Nurse Practitioners (CNP): 9
- Licensed Practical Nurses (LPN): 4
- Certified Nursing Assistants (CNA): 7

**License Renewals Processed – 1,227 Total**

- Registered Nurses (RN): 889
- Advanced Practice Registered Nurses (APRN): 122
- Licensed Practical Nurses (LPN): 71
- Certified Nursing Assistants (CNA): 145

**Endorsements Processed – 316 Total**

- Registered Nurses (RN): 254
- Advanced Practice Registered Nurses (APRN): 54
- Licensed Practical Nurses (LPN): 5
- Certified Nursing Assistants (CNA): 3

**Reinstatements of Inactive Licenses – 70 Total**

- Registered Nurses (RN): 52
- Advanced Practice Registered Nurses (APRN): 9
- Licensed Practical Nurses (LPN): 2
- Certified Nursing Assistants (CNA): 7

**FUND FLOW ANALYSIS**

The Board’s Fiscal Year 2026 fund flow analysis outlines the VIBNL’s budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through June 7, 2026.

Dept.	Fund Source	Appropriation	Allotted as of June 07, 2026	Obligated	Expended as of June 1, 2026	Balance	Remarks
VIBNL	General	\$856,373	\$428,169	\$119,904	\$ 500,546	\$355,827	Unallotted amount is \$428,204

*Exhibit III*

For Fiscal Year 2026, the Virgin Islands Board of Nurse Licensure received a General Fund appropriation of **\$856,373**. As of June 7, 2026, VIBNL received **\$428,169** in allotments, representing **50%** of its total appropriation.

- Obligations cover rental agreements and janitorial services under appropriated funds
- VIBNL currently has an unspent balance of **\$355,827**.

**FISCAL YEAR 2027 BUDGET SUMMARY**

The Governor has recommended a General Fund appropriation of **\$875,515** for the Virgin Islands Board of Nurse Licensure. **Exhibit IV** provides a three-year financial summary of the Board’s funding.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY2027 Recommended	Variance	% Chg
<b>General Fund:</b>					
Personnel Services	\$ 454,543	\$ 486,000	\$ 486,000	\$ -	-%
Capital Projects	-	-	-	-	-
Fringe Benefits	224,011	247,736	266,878	19,142	8%
Supplies	-	-	-	-	-
Other Services & Charges	168,127	122,637	122,637	164	0.1%
Utilities	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 846,681</b>	<b>\$ 856,373</b>	<b>\$ 875,515</b>	<b>\$ 19,142</b>	<b>2%</b>

*Exhibit IV*

**PERSONNEL SERVICES**

The VIBNL submitted FY 2027 General Fund projections for Personnel Services in the amount of **\$486,000** which has remained the same from previous Fiscal Year 2026. **Exhibit V** displays the Board’s FY 2027 budget request in comparison to their FY 2026 submission.

VIBNL Name			Position Classification				Adjustments
Fiscal Year 2027			Unclassified		Classified		
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	8.00	\$ 486,000	8.00	\$ 486,000	-	-	-
<b>Grand Total</b>	<b>8.00</b>	<b>\$ 486,000</b>	<b>8.00</b>	<b>\$ 486,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

VIBNL Name			Position Classification				Adjustments
Fiscal Year 2026			Unclassified		Classified		
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	8.00	\$ 486,000	8.00	\$ 486,000	-	-	-
<b>Grand Total</b>	<b>8.00</b>	<b>\$ 486,000</b>	<b>8.00</b>	<b>\$ 486,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

*Exhibit V*

Based on the information received, there are no reported vacancies for FY 2027.

- All positions are currently Unclassified/Exempt
- No federally funded positions presented

## OTHER SERVICES & CHARGES

*Exhibit VI* presents a comparative analysis of expenditures for both Fiscal Years 2025 and 2026, as well as the projected budget for Fiscal Year 2027 as presented by the Virgin Islands Board of Nurse Licensure.

Description	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
<b>0100-General Fund</b>					
Professional Services	\$ 25,943	\$ 16,150	\$ 16,150	\$ 14,480	-
Communication	16,960	-	-	-	-
Travel	7,426	-	-	(225)	(100%)
Travel/Cash Advance	1,300	-	-	-	-
Purchase Bulk Airline Tickets	2,191	-	-	-	-
Other Services- NOC	-	-	164	(316)	(66%)
Credit Card Expenses	4,475	-	-	(8,840)	(100%)
Transportation-Not Travel	-	-	-	-	-
Advertising & Promotion	-	-	-	-	-
Printing & Binding	-	-	-	-	-
Insurance	-	-	-	-	-
Repairs & Maintenance	3,414	-	-	(2,495)	(100%)
Rental – Land/Building	106,419	106,323	106,323	50,226	90%
Rental – Machines/Equipment	-	-	-	-	-
Training	-	-	-	-	-
Security	-	-	-	-	-
All Other	-	164	-	-	-
<b>Total 0100-General Fund</b>	<b>\$ 168,127</b>	<b>\$ 122,633</b>	<b>\$ 122,637</b>	<b>\$ 52,830</b>	<b>76%</b>

*Exhibit VI*

## EXPENDITURES

*Exhibit VII* outlines actual expenditures by category for FY 2025, along with FY 2026 expenditures incurred through June 1, 2026.

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – June 1, 2026
<b>Personnel Services</b>		
Classified Employee Salaries	\$ 384,706	220,734
Unclassified Employee Salaries	-	-
Temp/Part Time Salaries	-	-
Overtime Salaries	4,220	-
Night Differential Comp	-	-
Other Differential Comp	-	-
Fees & Compensation NOC	10,036	-
Holiday Pay	18,781	22,811
Sick Pay	8,159	5,400
Accrued Leave Pay	15,120	18,894
Administrative Leave Pay	13,520	17,506
All Other	-	-
<b>Sub-Total</b>	<b>\$ 454,542</b>	<b>\$ 285,346</b>
<b>Capital Outlays</b>		
Machines & Equipment	-	-
Vehicles	-	-
All Other	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – June 1, 2026
<b>Fringe Benefits</b>		
Employer Contribution Retirement	\$ 89,579	\$ 55,622
F.I.C.A./Social Security	28,229	17,691
Medicare	6,602	4,137
Health Insurance Premiums	98,545	66,046
Workmen’s Comp Premiums	1,057	-
Uniform Allowance	-	-
All Other	-	-
<b>Sub-Total</b>	<b>\$ 224,012</b>	<b>\$ 143,497</b>
<b>Supplies</b>		
Office Supplies	-	-
Operating Supplies	-	-
Small Tools/Minor Equipment	-	-
All Other	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Other Services &amp; Charges</b>		
Professional Services	\$ 25,943	1,870
Communication	16,960	-
Travel	7,426	225
Travel/Cash Advance	1,300	-
Purchase Bulk Arline Tickets	2,191	-
Other Services NOC	-	480
Credit Card Expenses	4,475	8,840
Transportation - Not Travel	-	-
Advertising & Promotion	-	-
Printing and Binding	-	-
Insurance	-	-
Repairs & Maintenance	3,414	2,495
Rental Of Land/Buildings	106,419	57,796
Rental Machines/Equipment	-	-
Training	-	-
Security	-	-
All Other	-	-
<b>Sub-Total</b>	<b>\$ 168,128</b>	<b>\$ 71,704</b>
<b>Utility Services</b>		
Electricity	-	-
Water	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 846,681</b>	<b>\$ 500,547</b>

*Exhibit VII*

## LEASES /RENTAL

*Exhibit VIII* lists all properties currently leased by VIBNL.

Lessor	Address	Terms	Annual Rent	Funding Source
Grupo Edifica Corporation	Time Center Building 4600 Estate Charlotte Amalie 2nd Floor Suite 207 St. Thomas, VI 00802	July 1, 2023 - June 30, 2028	\$ 89,195	General Fund
Golden Orange Centers, Inc.	3009 Estate Orange Grove Shopping Center First Floor, Suite 4 Christiansted, St. Croix, VI 00820	September 1, 2022 - August 31, 2027	20,369	General Fund
Golden Orange Centers, Inc.	3009 Estate Orange Grove Shopping Center First Floor, Suite 3 Christiansted, St. Croix, VI 00820	October 1, 2025 - September 30, 2030	19,782	Revolving Fund
<b>TOTAL: 3</b>			<b>\$ 129,346</b>	

*Exhibit VIII*

- VIBNL opened a new lease with Golden Orange Centers, Inc.

## PROFESSIONAL SERVICES CONTRACTS

Displayed below in *Exhibit IX* are the Virgin Islands Board of Nurse Licensure Professional Service Contracts for Fiscal Year 2027.

Vendor Name	Type Of Service	Funding Source	Period	FY 2027 Amount
AE Services, LLC.	Janitorial Services, St. Croix	General/Revolving Fund	December 1, 2025 - September 30, 2026	\$ 13,260
Real Tech Exterminating, LLC.	Exterminating Services, St. Croix	Revolving Fund	October 1, 2025 - September 30, 2026	600
Virgin Islands Cleaning Services Enterprise, LLC.	Janitorial Services, St. Thomas	Revolving Fund	October 1, 2025 - September 30, 2026	21,240
Oliver Exterminating Of St. Thomas, Inc.	Exterminating Services, St. Thomas	Revolving Fund	October 1, 2025 - September 30, 2026	900
<b>TOTAL: 4</b>				<b>\$ 36,000</b>

*Exhibit IX*

## VEHICLE LISTING

The VIBNL has a total of five (5) vehicles, two (2) vehicles on St. Croix and three (3) on the islands of St. Thomas and St. John. For Fiscal Year 2027, the Board has expended \$4,520 in gas and \$4,074 for maintenance. A detailed listing can be found on *Exhibit X*.

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Plate	Gas Cost	Maintenance Cost FY 2027	District
2022	Chevrolet	Equinox	Compliance Admin. Officer/Admin. Specialist	Local	Own	Good	BNL-3	\$825	\$860	STX
2023	Chevrolet	Equinox	Executive/Operations Director	Local	Own	Good	BNL-4	\$1,051	\$940	STX
2023	Ford	Edge	Executive Director	Local	Own	Good	BNL-1	\$478	\$1,281	STT/STJ
2021	Chevrolet	Equinox	Admin. Specialist	Local	Own	Good	BNL-2	\$844	\$148	STT/STJ
2020	Chevrolet	Equinox	Executive Management Officer/ Admin. Specialist	Local	Own	Good	BNL-6	\$1,322	\$845	STT/STJ
<b>TOTAL: 5</b>								<b>\$4,520</b>	<b>\$4,074</b>	

*Exhibit X*

**NURSE LICENSURE REVOLVING FUND**

The Nurse Licensure Revolving Fund was established under Title 27, Chapter 1, §97(j) (2), Virgin Islands Code. The fund receives revenues generated from nurse licensure fees, renewals and any other services related to the Board of Nurse Licensure. *Exhibit XI* displays a revenue report of the Nurse Licensure Revolving Fund for FY 2025 Actuals, FY 2026 Estimate, and FY 2027 Projection, as presented by VIBNL.

Month	FY 2025 Actuals	FY 2026 Estimated	FY 2027 Projection
October	\$ 14,563	\$ 23,473	\$ 24,177
November	5,453	14,083	14,505
December	9,440	16,829	17,334
January	12,250	8,918	9,185
February	12,520	7,798	8,031
March	6,005	6,873	7,079
April	22,340	5,020	5,171
May	19,135	6,131	6,314
June	18,838	19,403	19,985
July	19,653	20,242	20,849
August	18,073	18,615	19,173
September	21,440	22,083	22,746
	<b>\$ 179,710</b>	<b>\$ 169,468</b>	<b>\$ 174,549</b>

*Exhibit XI*

The Board estimated **FY 2026 revenues of \$169,468**. According to a general ledger report for the Nurse Licensure Revolving Fund as of May 13, 2026, the Fund had an available balance of **\$249,743.02**.

*Exhibit XII* displays a summary of the line items under the Revolving Fund as presented by VIBNL.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY2027 Recommended	Variance	% Chg
<b>Revolving Fund:</b>					
Personnel Services	\$ 14,615	-	\$ 25,000	\$ 25,000	100%
Capital Projects	-	-	-	-	-
Fringe Benefits	8,434	-	16,572	16,572	100%
Supplies	20,676	11,231	35,000	23,769	211%
Other Services & Charges	180,984	107,161	183,000	75,839	71%
Utilities	5,004	8,234	16,000	7,766	94%
Petty Cash	-	1,000	-	(1,000)	(100%)
<b>Total Revolving Fund</b>	<b>\$ 229,713</b>	<b>\$ 127,626</b>	<b>\$ 275,572</b>	<b>\$ 147,946</b>	<b>116%</b>

*Exhibit XII*

**COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW**

No audit reports for the Virgin Islands Board of Nurse Licensure were identified or made available for review during the preparation of this analysis.

**OUTSTANDING VENDOR PAYMENTS**

The Virgin Islands Board of Nurse Licensure reported one outstanding contract that has been pending review and approval by the Department of Property and Procurement *since December 2025*. Additionally, the Board reported *\$4,315 in outstanding vendor payments* through April 2026, with the May 2026 invoice still pending.

**SUMMARY**

The Governor has recommended a General Fund Lump Sum Appropriation of **\$875,515** for the Virgin Islands Board of Nurse Licensure during Fiscal Year 2027.

	FY 2027
\$875,515	Lump Sum Payment
<b>\$875,515</b>	<b>Governor's General Fund Recommendation</b>

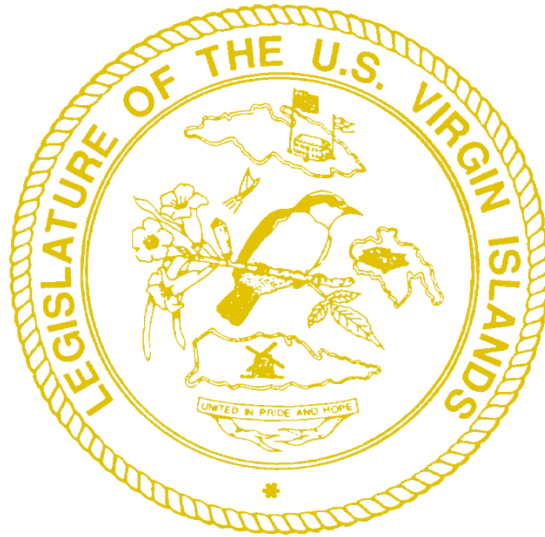


Theodora Philip, DBA  
Post Auditor

## APPENDIX I

### VIBNL'S PERSONNEL LISTING

Position Name	FY 2026	FTE	FY 2027	FTE
<b>VIBNL</b>				
<b>GENERAL FUND 0100</b>				
<b>UNCLASSIFIED FILLED</b>				
EXECUTIVE DIRECTOR	\$ 105,000	1.00	\$ 105,000	1.00
EXECUTIVE MANAGEMENT OFFICER	75,000	1.00	75,000	1.00
ADMINISTRATIVE SPECIALIST	43,000	1.00	43,000	1.00
ADMINISTRATIVE SPECIALIST	43,000	1.00	43,000	1.00
OPERATIONS DIRECTOR	85,000	1.00	85,000	1.00
COMPLIANCE ADMINISTRATIVE SPECIALIST	55,000	1.00	55,000	1.00
ADMINISTRATIVE SPECIALIST	38,000	1.00	38,000	1.00
ADMINISTRATIVE SPECIALIST	42,000	1.00	42,000	1.00
<b>TOTAL UNCLASSIFIED FILLED</b>				
<b>TOTAL GENERAL FUND</b>	<b>\$ 486,000</b>	<b>8.00</b>	<b>\$ 486,000</b>	<b>8.00</b>



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

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