

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

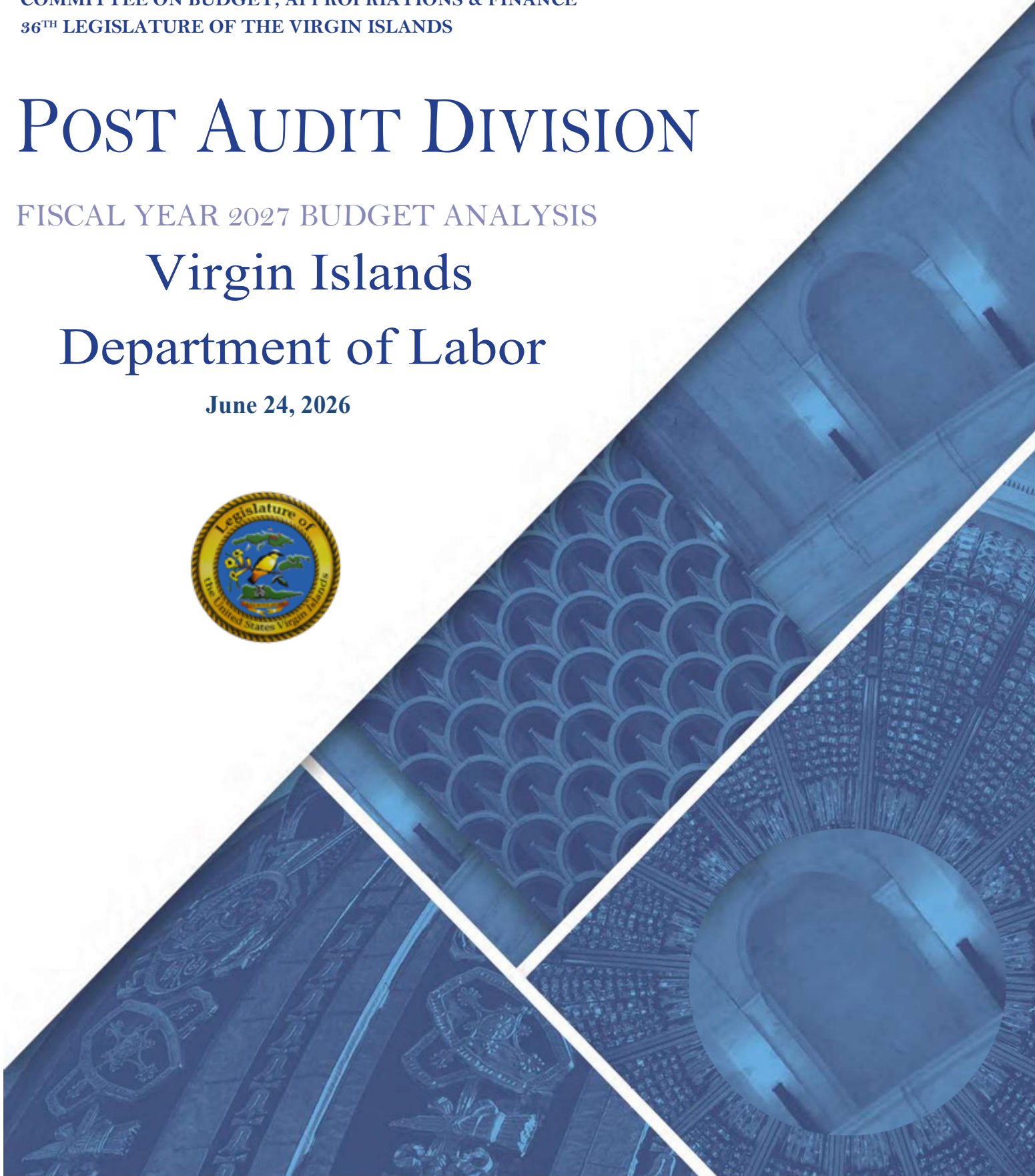
POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Virgin Islands

Department of Labor

June 24, 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 Department of Labor (VIDOL) receives its authority pursuant to Titles 3, 24, 27 and 29 of the Virgin Islands Code, the Workforce Investment Act of 1998, the Occupational Safety and Health Act (OSHA) of 1970 and other federal laws which require the development of an administrative structure to govern and enforce fair labor standards. These laws are designed to protect the people of the Virgin Islands from any threats to health, ethical values and general welfare. VIDOL is a “service-oriented,” “regulatory,” and “social” organization.

Executive Order 309-1989 defines the organizational structure of VIDOL and requires the following divisions/units:

- Division of Occupational Safety and Health (OSHA);
- Employment Service/Research(ESR);
- Apprentice Training (AT);
- Youth Employment (YE);
- Workforce Development Board (WDB);
- Workforce Investment Act (WIA);
- One Stop Workforce Information Grant(WIG)
- Division of Workers’ Compensation (DWC);
- Division of Labor Relations (DLR);
- Bureau of Labor Statistics (BLS);
- Division of Business & Administrative (BA);
- Hearings and Appeals Unit (HA);
- Planning, Research and Monitoring (PRM);
- Non-Operational Miscellaneous (NOM)
- Division of WIOA DOL Formula Grant (WIOAFG); and
- Division of Unemployment Insurance (UI).

MISSION STATEMENT

The Virgin Islands Department of Labor mission “*is to administer a system of effective programs and services designed to develop, protect and maintain a viable workforce.*”

VIDOL AT A GLANCE

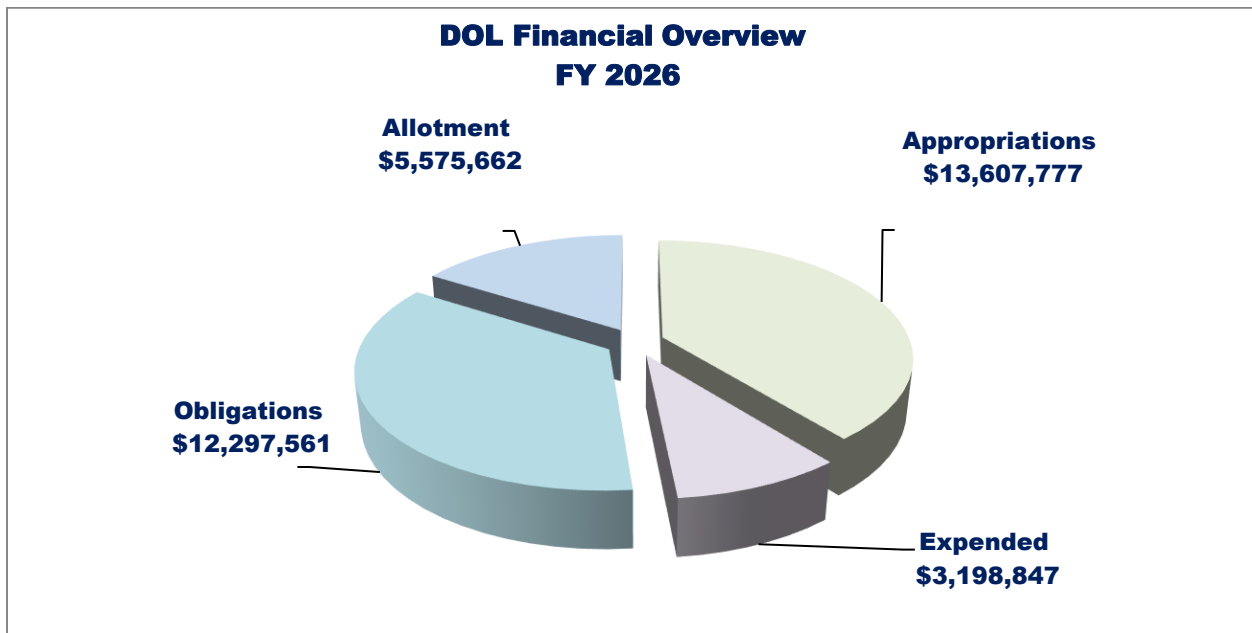
The Virgin Islands Department of Labor was initially appropriated **\$13,607,777** for Fiscal Year 2026 under Act No. 9035.

According to VIDOL the Youth and Apprenticeship program (subset of Workforce Development), funded with Federal grants and General Fund monies are used to support VIDOL's annual Summer Youth Employment Programs (Career Exploration Program, Summer Youth Work Experience Program(SYWEP), Labor Investing for Tomorrow(LIFT). The services include job readiness training, resume development and career exploration. During the FY 2026 budget hearing, VIDOL's Commissioner indicated VIDOL received a total of 1,240 applications for the summer youth programs:

- 243 applications for Career Exploration Program
- 921 applications for Summer Youth Work Experience Program(SYWEP)
- 76 applications for Labor Investing for Tomorrow

The Department of Labor received a budget of **\$13,607,777** for Fiscal Year 2026. Of this amount, **\$5,575,662** (*approximately 41%*) has been allotted. Obligations total **\$12,297,561** represent **90%** of FY 2026 appropriations; expenditures total **\$3,198,847**, representing **51%** of the funds allotted and **24%** of the total appropriation. The Department has a remaining balance to be expended of **\$10,438,930**; **\$8,032,115** or **59%** of which has yet to be allotted.

The chart below illustrates the Department of Labor's progression from funding authorization to actual expenditures.



FUND FLOW ANALYSIS

The Department's Fiscal Year 2026 fund flow analysis outlines the VIDOL's budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through April 14, 2026. This analysis can be viewed as *Exhibit I*

Dept.	Fund Source	Appropriation	Allotted as of June 08, 2026	Obligated	Expended as of April 14, 2026	Balance	Remarks
VIDOL	General	\$13,607,777	\$5,575,662	\$12,297,561	\$3,198,847	\$10,408,930	\$8.0M unallotted

Exhibit I

- **Total Allotted** (as of June 08): **\$5,575,662**
– Represents **40.9%** of the total appropriation.
- **Unallotted Funds: \$8,032,115**
– Represents **59.1%** of the total appropriation still pending allotment.
- **Obligations: \$12,297,561**
– Represents **90.3%** of the total appropriation.
- **Expenditures** (through April 14): **\$3,198,847**
– Represents **23.5%** of the total appropriation.
- **Remaining Balance from Appropriation: \$10,408,930**
– Represents **76.5%** of the total appropriation.

FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a General Fund/Miscellaneous appropriation of **\$17,819,263** for Fiscal Year 2027. Additionally, VIDOL is slated to receive additional funds to include **\$9,148,923**- Federal Funds. *Exhibit II* provides a three-year financial summary for the Virgin Islands Department of Labor.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Budget Act #9035	FY 2027 Recommendation	Variance	% Change
General Fund:						
Personnel Services	\$3,916,390	\$4,796,750	\$3,642,791	\$4,993,760	\$1,350,969	37.08%
Fringe Benefits	1,867,121	2,930,273	1,727,268	3,358,730	1,631,462	94.45%
Supplies	274,859	1,105,838	400,402	457,500	57,098	14.26%
Other Services & Charges	2,678,842	3,377,319	1,728,846	1,729,806	960	0.05%
Utilities	-	-	240,831	265,828	24,997	10.37%
Capital Projects	-	-	-	-	-	-
Summer Youth Employment	707,685	1,200,000	-	2,017,920	2,017,920	100%
Subtotal	9,444,898	13,410,180	7,740,138	12,823,544	5,083,406	65.6%
Miscellaneous						
Unemployment Insurance Contributions	-	600,000	600,000	900,000	300,000	50.0%
Interest Payment Unemployment	1,746,418	1,720,000	1,720,000	-	(1,720,000)	-100%
DOL Compliance & Reporting	403,516	-	-	-	-	-
Operating Exp for VIPD OCC SAF	1,703,367	2,350,444	2,347,639	2,077,799	(2,69,840)	-11.4%
Summer Youth Employment	707,685	1,200,000	1,200,000	2,017,920	817,920	68.16%
Subtotal	4,560,986	5,870,444	5,867,639	4,995,719	(871,920)	-14.8%
Total General Fund	14,005,884	19,280,624	13,607,777	17,819,263	4,211,486	30.9%
Indirect Cost						
Rental of Land/Building	90,488					
Professional Services	117,364					
Other	197,949	136,620				
Total Indirect Cost	405,801	136,620				
Government Insurance Fund						

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Budget Act #9035	FY 2027 Recommendation	Variance	% Change
Personnel Services	2,060	-	-	-	-	-
Sickness & Accident Workers Comp	(6,000)	-	-	-	-	-
Total Government Insurance Fund	(3,940)	-	-	-	-	-
Employment Security:					-	-
Fringe Benefits	157	-	-	-	-	-
Total Employment Security	157	-	-	-	-	-
Youth Transit Employment						
Other	406,296	460,539	-	-	-	-
Total Youth Transit Employment	406,296	460,539	-	-	-	-
Unemployment Insurance Penalty/ Interest:						
Other	2,710,216	-	-	-	-	-
Total Unemployment Insurance Penalty/ Interest	2,710,216	-	-	-	-	-
At Risk Disadvantage Youth						
Other Services-NOC	17,997	-	-	-	-	-
Total At Risk Disadvantage	17,997	-	-	-	-	-
Hotel Development Trust Fund						
Supplies	60,000	-	-	-	-	-
Total Hotel Development Trust Fund	60,000	-	-	-	-	-
Single Payer Utility Fund						
Utilities	192,717	240,831	-	-	-	-
Total Single Payer Utilities Fund	192,717	240,831	-	-	-	-
Federal Funds:						
Personnel Services	2,327,462	2,415,183	-	2,696,771	2,696,771	100%
Fringe & Benefits	1,152,861	1,342,937	-	1,514,356	1,514,356	100%
Supplies	679,932	387,102	-	453,303	453,303	100%
Other Services. & Charges	2,865,614	2,502,975	-	3,679,927	3,679,927	100%
Indirect Cost	423,527	473,836	-	804,566	804,566	100%
Capital Project	-	60,000	-	-	-	-
Total Federal Funds	7,449,395	7,182,033	-	9,148,923	9,148,923	100%
Totals	\$25,244,523	\$27,300,647	\$13,607,777	\$26,968,186	\$13,360,409	98.8%

Exhibit II

Please note that the FY 2025, FY 2026, FY 2027 Budget appears to be overstated by \$707,685, \$1,200,000, \$2,017,920 respectively. According to calculations based on the Executive Budget, the Summer Youth Employment allocation *was added twice, once under the General Fund and again in the Miscellaneous Section.*

Further, DOL received an amount of **\$2,077,799 under the Miscellaneous Section** of the Budget. A line item labelled “Operating Exp for VIPD OCC SAF,” coded by OMB as Operating Expense for VIPD’s Occupational Safety; however, DOL has stated that the amount is for workman’s compensation, OSHA and to supplement GIF funds.

OTHER SERVICES & CHARGES

Exhibit III presents a comparative analysis of expenditures for Fiscal Year 2025, the budget of Fiscal Year 2026, and the Governor’s recommended budget for Fiscal Year 2027 under the Other Services and Charges line item.

Description	FY 2025 Expenditures	FY 2026 Budget	FY 2027 Recommended	Variance	% CHANGE
General Fund					
Membership Dues	\$2,100	-	-	-	-
Stipend	25,727	-	-	-	-
Debris Removal	3,600	-	-	-	-
Repairs and Maintenance	42,728	50,000	50,000	-	-
Automotive Repair & Maintenance	11,001	15,000	15,000	-	-
Rental Land/Building	392,612	288,941	240,000	(48,941)	-16.93%
Rental Machines/Equipment	17,200	9,600	15,000	5,400	56.25%
Professional Services	78,428	953,973	723,206	(230,767)	-24.19%
Security	39,952	76,740	48,500	(28,240)	-36.79%
Training	13,110	182,500	182,500	-	-
Communication	66,581	128,368	66,000	(62,368)	-48.58%
Advertising & Promotion	25,445	185,000	176,000	(9,000)	-4.86%
Printing & Binding	2,613	3,000	3,000	-	-
Transportation - Not Travel	4,801	12,000	12,000	-	-
Travel	63,717	241,760	116,400	(125,360)	-51.85%
Travel/Cash Advance	19,519	3,500	3,500	-	-
Purchase Bulk Airline	39,690	61,700	63,700	2,000	3.24%
Other Services NOC	1,760,438	1,775,000	15,000	(1,760,000)	-99.15%
General Fund Total- 0100	2,609,262	3,987,082	1,729,806	(2,257,276)	-56.61%
Indirect Cost					
Rental Land/Building	90,488	-	-	-	-
Professional Services	117,364	-	-	-	-
Indirect Cost Total-2098	207,852	-	-	-	-
Government Insurance Fund					
Professional Services	2,060	-	-	-	-
Sickness & Accident Workers Compensation	(6,000)	-	-	-	-
Government Insurance Fund Total-6000	(3,940)	-	-	-	-
Federal Grants All Except DOE					
Membership Dues	3,000	-	-	-	-
Stipend	22,000	-	-	-	-
Repairs and Maintenance	48,077	-	52,150	52,150	100%
Automotive Repair & Maintenance	-	-	5,000	5,000	100%
Rental Land/Building	233,474	-	33,000	33,000	100%
Rental Machines/Equipment	2,598	-	7,875	7,875	100%
Professional Services	2,164,358	-	3,187,415	3,187,415	100%
Security	77,040	-	102,425	102,425	100%
Training	119,113	-	77,500	77,500	100%
Communication	79,316	-	88,318	88,318	100%
Advertising & Promotion	35,438	-	3,000	3,000	100%
Printing & Binding	7,375	-	5,350	5,350	100%
Transportation - Not Travel	646	-	1	1	100%

Description	FY 2025 Expenditures	FY 2026 Budget	FY 2027 Recommended	Variance	% CHANGE
Travel	22,735	-	87,243	87,243	100%
Travel/Cash Advance	31,696	-	25,650	25,650	100%
Purchase Bulk Airline	3,000	-	5,000	5,000	100%
Grants/ Independent Government Agencies	1,150	-	-	-	-
Other Services NOC	14,598	2,502,975	-	(2,502,975)	-100%
Federal Grants All Except DOE Total-3100	2,865,614	2,502,975	3,679,927	1,176,952	47.02%
Unemployment Insurance Penalty/Interest					
Other	14,167	-	-	-	-
Unemployment Insurance Penalty/Interest Total-2022	14,167	-	-	-	-
Youth Transit Employment Non-Lapsing					
Other	86,600	85,000	-	(85,000)	-100%
Youth Transit Employment Non-Lapsing Total-2243	86,600	85,000	-	(85,000)	-100%
Other Services and Charges	\$5,779,554	\$6,575,057	\$5,409,733	(\$1,165,324)	-17.72%

Exhibit III

EXPENDITURES

Exhibit IV displays the actual General Fund expenditures for FY 2025 as reported by VIDOL, the FY 2026 expenditures as of April 14, 2026, and the departments requested appropriation for FY 2027.

EXPENDITURES ACCORDING TO VIDOL Line Item	FISCAL PERIOD		
	FY 2025 Actuals	FY 2026 10/1/25- 4/14/26	FY 2027 Request
Personnel Services			
Classified Employee Salaries	\$1,409,564	\$573,994	\$2,184,640
Unclassified Employee Salaries	1,611,128	690,114	2,795,721
Temp/Part Time Salaries	37,361	983	1,300,511
Overtime Salaries	1,639	.26	13,399
Lump Sum Payments	5,041	7,103	-
Fees & Compensation Noc	66,232	4,637	-
Holiday Pay	295,157	129,950	-
All Other:			
Sick Pay	163,560	64,333	-
Accrued Leave Pay	273,230	133,505	-
Administrative Leave Pay	117,400	56,055	-
Funeral	3,738	3,484	-
Jury Service	1,023	186	-
Summer Youth Employment	637,453	-	-
Stipends	25,727	-	-
Military	2,885	288	-
Sub Total	4,651,137	1,664,633	6,294,271
Capital Outlays			
Machinery & Equipment	-	-	506,014
Vehicles	-	-	699,837
All Others	-	-	238,600
Sub Total	-	-	1,444,451
Fringe Benefits			
Employer Contr. Retirement	849,371	322,592	1,047,427
F.I.C.A.	168,048	73,800	389,415

Line Item	FY 2025 Actuals	FY 2026 10/1/25- 4/14/26	FY 2027 Request
Medicare	67,077	24,137	91,266
Health Insurance Premium	723,091	340,371	1,024,228
Workers Comp. Premiums	9,842	11,096	5,883
All Other- Social Security	117,938	29,407	-
Sub-Total	1,935,367	801,403	2,558,219
Supplies			
Office Supplies	29,065	13,301	39,500
Operating Supplies	50,635	11,566	87,500
Small Tools/Minor Equipment	87,838	26,121	69,500
All Other:			
Vehicle Supplies	21,276	133	15,000
Food & Catering	14,942	10,598	33,000
Professional Ref Books & Periodicals	4,313	1,972	-
Clothing & Cloth Material	-	7,044	27,000
Data Processing Software	55,516	18,920	173,000
Sub-Total	263,584	89,654	444,500
Other Services & Charges			
Professional Services	78,428	51,718	723,206
Communication	66,581	61,258	66,000
Travel	63,717	34,138	116,400
Transportation - Not Travel	4,801	(15)	12,000
Advertising And Promotion	25,445	2,486	176,000
Printing And Binding	2,613	-	3,000
Unemployment Insurance Contribution	-	-	900,000
Repairs And Maintenance	42,728	27,482	50,000
Rental- Land/Building	392,612	151,732	240,000
Rental - Machines/ Equipment	17,200	4,009	15,000
Training	13,110	220,925	182,500
Security	39,952	28,108	48,500
All Other:			
Debris Removal	3,600	-	-
Repairs & Maintenance Supplies	11,275	578	13,000
Automotive Repairs & Maintenance	11,001	1,067	15,000
Travel /Cash Advance	19,519	8,363	3,500
Purchase Bulk Airline Tickets	39,690	18,000	63,700
Other Services NOC	1,760,438	1,282	15,000
Membership Dues	2,100	3,633	-
Credit Cards Expenses	-	28,392	-
Sub Total	2,594,810	643,156	2,642,806
Utility Services			
Electricity	-	-	264914
Water	-	-	914
Sub-Total	-	-	265,828
Total Expenses	\$9,444,898	\$3,198,846	\$13,650,075

Exhibit IV

PERSONNEL SERVICES

The Governor has provided General Fund recommendation of **\$4,993,760** for personnel services; reflecting a **(\$324,105) (6%)** decrease below the FY 2026 General Fund appropriation of **\$5,317,865**. An extended directory of the Department of Labor *personnel is available in Appendix I*. Additionally; total staffing increased from 83.12 in FY 2026 to 85 in FY 2027

Department of Labor			Position Classification				Adjustments
Fiscal Year 2027			Unclassified		Classified		
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	85.00	\$4,993,760	35.50	2,795,721	49.50	\$ 2,198,039	\$-
<i>Federal Fund - 3100</i>	53.00	2,696,770	8.50	684,500	44.50	2,012,270	-
<i>Summer Youth Employment</i>	-	1,874,519	-	-	-	-	1,874,519
Grand Total	138.00	\$9,565,049	44.00	\$3,480,221	94.00	\$4,210,309	\$1,874,519

Department of Labor			Position Classification				Adjustments
Fiscal Year 2026			Unclassified		Classified		
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	83.12	\$5,317,865	32.12	2,496,925	51.00	\$ 2,285,016	\$535,923
<i>Federal Fund - 3100</i>	47.13	2,415,074	9.63	671,180	37.50	1,743,894	-
Grand Total	130.25	\$7,732,939	41.75	\$3,168,105	88.50	\$4,028,910	\$535,923

Exhibit V

Key personnel statuses include:

- **13 pending positions under the General Fund**, with an estimated total cost of **\$731,015**.
- **2 vacant positions** maintained by the General Fund at a cost of **\$150,000**
- **3 pending under Federal Fund 3100**, at a cost of **\$122,942**.

These adjustments reflect approximately **\$1,003,957** in projected personnel costs.

**FY 2027 Department of Labor – Personnel Activity
Pending/Vacant Positions (Fund 100/3100)**

Actions	Position Title	Salary
<i>General Fund</i>		
<i>Classified</i>	Claim Adjuster I (Pending)	35,000
	Claim Adjuster II(Pending)	36,375
	Claims Auditor(Pending)	42,553
	Unemployment Insurance Tax Auditor(Pending)	50,442
	Workers' Compensation Underwriting Clerk(Pending)	35,315
	Workers' Compensation Underwriting Compliance Off(Pending)	37,830
		237,515
<i>Unclassified</i>	Assistant Director of Human Resources(Pending)	75,000
	Assistant Director Labor Relation (Vacant)	75,000
	Assistant Director VIDOSH (Vacant)	75,000
	Assistant Director VIDOSH(Pending)	75,000
	Director Business & Administration(Pending)	96,000
	Executive Secretary (Pending)	60,000
	Senior Compliance Officer(Pending)	70,000
	Workers' Compensation Underwriting Clerk	80,000
	Youth Apprentice Coordinator(Pending)	37,500
		643,500
<i>Federal Fund</i>		
<i>Classified</i>	Data Entry Operator II(Pending)	35,000
	Unemployment Insurance Tax Auditor(Pending)	50,442
	Youth Apprentice Coordinator(Pending)	37,500
		122,942
TOTAL		\$1,003,957

LEASED PROPERTIES

Exhibit VI displays VIDOL’s current leases.

Lessor	Address	Sq. Ft.	Annual Rent	Funding	Term
Castle Coakley Leasing Inc.	P. O Box 5853, Sunny Isles, Christiansted, St. Croix,	17,936	\$455,563	Local/Federal	October 1 ,2010-September 30, 2030
Prime Storage	41A Barren Spot Kingshill, St. Croix	200	4,196	Local/ Federal	January 1 ,2025-December 31, 2026
Prime Storage	9160 Estate Thomas, St Thomas	450	9,815	Local/Federal	January 1 ,2025-December 31, 2025
Storage On Site LLC	6501 Red Hook Plaza	400	9,420	Penalty/Interest	February 1 ,2025-January 31, 2026
Government of the Virgin Islands – Department of Labor.	2353 Kronprindsens Gade	17,000	-	N/a	October 17, 2025 – Present
Totals		35,986	\$478,994		

Exhibit VI

PROFESSIONAL SERVICES CONTRACTS

Exhibit VII displays VIDOL’s Professional Services Contracts.

Vendor	Type of Service	Amount	Period	Funding Source	Funds Disbursed FY 2026
Center For Employment Security & Research	Professional	403,218	2/1/2024-2/1/2027	Federal	\$-
Equi care	Professional	50,000	8/1/2024 -8/1/2026	Local	-
Exquisite Lawn Care and Pressure Washing	Professional	4,800	10/1/2025 – 8/1/2026	Local	2,000
Geographic Solutions	Professional	523,742	1/25/2026 – 1/24/2027	Federal	125,239
Import Supply	Professional	4,479	10/01/2025 – 9/30/2026	Local	1,575
Language Line	Professional	0.15-635\$ Per Service	12/31/2024 – 12/31/2026	Local	1,960
LexisNexis Risk Solutions FL, INC	Professional	21,328	7/1/2025 – 6/30/2028	Federal	-
LexisNexis Risk Solutions FL, INC	Professional	26,828	6/15/2025 – 6/15/2026	Federal	11,178
Oliver Exterminating of St Thomas	Professional	2,100	10/1/2025 – 9/30/2026	Local	175
Oracle	Professional	35,095	2/2/2026 - 2/1/2027	Federal	-
Oracle	Professional	22,672	12/11/25 - 12/10/26	Federal	-
Policy and Research	Professional	49,459	6/9/2025 – 6/9/2026	Federal	18,562
Prosperity Cleaning Specialist, LLC	Professional	7,700	10/1/2025 – 11/30/2025	Local	2,975
Quantum Technology Group LLC	Professional	1,681,590	7/15/25-7/14/26	Local/Federal	752,934
Ranger American of VI, INC	Professional	18.84 Per hour	10/1/25-9/20/26	Local	68,407
Real Tech Exterminating LLC	Professional	660	12/3/25-9/30/26	Local	540
VI Cleaning Enterprises	Professional	54,000	10/1/25-9/30/26	Local	24,015
Wilson Janitorial Services	Professional	24,500	12/1/25-9/30/26	Local	1,800
Total		\$2,912,170			\$1,011,361

Exhibit VII

FEDERAL GRANTS

Exhibit VIII displays the Federal Grants received according to VIDOL.

Government Entity	<u>Grant Award</u>	<u>Grant Expenditures</u>	<u>Grant Balance</u>	<u>Start Date</u>	<u>Expiration Date</u>
Grant Description					
Occupational Employment Statistics	\$80,102.00	\$26,797.84	\$53,304.16	10/01/25	09/30/26
Current Employment Statistics	139,583.00	32,599.60	106,983.40	10/01/25	09/30/26
Quarterly Census Employment & Wages	199,493.00	58,942.15	140,550.85	10/01/25	09/30/26
Compensation & Working Condition	11,035.00	10,640.88	394.12	10/01/25	09/30/26
Employment Service/ State Allotment-Outlying Areas	1,325,416.00	78,000.00	1,247,416.00	07/01/24	09/30/27
Employment Service/ State Allotment-Outlying Areas	1,334,553.00	1,009,643.87	324,909.13	07/01/23	09/30/26
Employment Service/ State Allotment-Outlying Ars	1,315,357.00	25,169.02	1,290,187.98	07/01/25	09/30/28
One Stop-Workforce Info Grant	79,061.00	-	79,061.00	07/01/25	09/30/28
One Stop-Workforce Info Grant	79,057.00	71,870.00	7,187.00	07/01/23	09/30/26
One Stop-Workforce Info Grant	79,061.00	-	79,061.00	07/01/24	09/30/27
Reemployment Services & Eligibility Assessment	498,400.00	218,875.05	279,524.95	01/01/25	06/30/27
Unemployment Insurance State Administration	1,589,328.00	552,975.53	1,036,352.47	10/01/25	12/31/28
Unemployment Insurance State Administration	1,671,090.00	1,638,630.42	32,459.58	10/01/24	12/31/27
Unemployment Insurance State Administration	1,684,378.00	1,678,613.33	5,764.67	10/01/23	12/31/26
WIOA Youth Activities	855,877.00	746,804.14	109,072.86	04/01/23	06/30/26
WIOA Youth Activities	768,467.00	212,601.40	555,865.60	04/01/24	06/30/27
WIOA Youth Activities	734,641.00	-	734,641.00	04/01/24	06/30/27
Work Opportunity Tax Credit Program	36,000.00	32,400.00	3,600.00	10/01/24	09/30/26
Foreign Labor Certification	5,000.00	4,545.00	455.00	10/01/23	09/30/26
Foreign Labor Certification	5,000.00	-	5,000.00	10/01/24	09/30/27
WIOA Dislocated Workers Rapid Response	1,123,138.00	813.83	1,122,324.17	04/01/25	06/30/28
WIOA Dislocated Workers/Rapid Response	1,311,287.00	1,244,554.84	66,732.16	07/01/23	06/30/26
WIOA Dislocated Workers/Rapid Response	1,168,145.00	1,096,958.65	71,186.35	07/01/24	06/30/27
Occupational Safety and Health State Program	283,200.00	55,767.57	227,432.43	10/01/25	09/30/26
Dislocated Veterans Outreach Program	115,000.00	76,133.57	38,866.43	10/01/24	12/31/26
Totals	\$16,491,669	\$8,873,337	\$7,618,332		

Exhibit VIII

VEHICLE LISTING

The Department of Labor maintains thirteen **(13) vehicles** (7 in STT/STJ district, and 6 in STX district). *Exhibit IX* provides the complete vehicle inventory. Gasoline expenditures total **\$6,760** (*STT-\$2,620,STX-\$4,140*), while maintenance expenditures total **\$13,769**.

License Plate No.	Year	Make	Model	Division	Funding	Condition	Office
DL-2	2019	Chevy	Equinox	Assistant Commissioner	Local	Good	STT
DL-4	2019	Chevy	Equinox	Facilities Maintenance	Local	Good	STT
DL-6	2014	Chevy	Equinox	Unemployment Insurance	Federal	Poor	STT
DL-8	2020	Chevy	Express Van	OOC	Local	Good	STT
DL-10	2012	Chevy	Truck	OSHA	Federal	Poor	STT
DL-12	2023	Chevy	Wrangler	Compliance & Labor	Local	New	STT
DL-14	2019	Chevy	Equinox	OOC	Local	Good	STT
DL-1	2023	Chevy	Traverse	OTC	Local	Good	STX
DL-3	2019	Chevy	Equinox	VIDOL Pool	Local	Good	STX
DL-5	2012	Chevy	Colorado	OSHA	Federal	Good	STX
DL-11	2019	Chevy	Equinox	VIDOL Pool	Local	Good	STX
DL-17	2023	Chevy	Wrangler	VIDOL Pool	Federal	Good	STX
DL-21	2020	Chevy	Equinox	VIDOL Pool	Federal	Good	STX

OUTSTANDING OBLIGATIONS

Exhibit X provides a listing of VIDOL's outstanding obligations. According to VIDOL, the outstanding balances are attributable to pending payments awaiting processing by the Department of Finance.

Name of Vendor	Amount	Name of Vendor	Amount
ADT Security System (Pending Check)	\$1,702	On Hold Concepts (Pending Check)	54
Anything in a Basket (Pending Check)	400	Premier Catering(Pending Check)	3,500
Bunkers St. Croix (Pending Check)	377	Prime Storage (Pending Check)	876
Bureau of Information Technology (Pending Check)	1,666	Prosperity Enterprises (Pending Check)	640
Cardow Jewelers (Pending Check)	600	Ranger American of VI, (Pending Check)	9,970
Caribbean Computer (Pending Check)	15,855	Robert Lynch Trucking(Pending Check)	135
Castle Coakley Leasing (Pending Check)	7,414	Seaside Market & Deli(Pending Check)	1,835
Central Motor Pool(Pending Check)	280	SoftwareOne Puerto Rico(Pending Check)	7,209
Chrysler Dodge Jeep (Pending Check)	1,796	St Croix Career & Educational(Pending Check)	3,000
Colormax Copy & Graphic Center(Pending Check)	246	Universal Business Supply (Pending Check)	4,987
Comfort Cooling Inc Parts (Pending Check)	28,942	University of the Virgin Islands(Pending Check)	1,500
Cost U Less(Pending Check)	630	The Westin Resort(Pending Check)	1,911
Dynasty Stitching (Pending Check)	7,044	VI Cleaning Service(Pending Check)	3,838
Envision Technologies (Pending Check)	8,977	VI Telephone Corporation(Pending Check)	2,879
Geographic Solutions(Pending Check)	34,887	VP Awards & Eng. (Pending Check)	5,457
Home Depot (Pending Check)	223	West Publishing Corporation(Pending Check)	2,957
Import Supply (Pending Check)	1,132	Windward Passage Hotel(Pending Check)	10,000
Island Care (Pending Check)	1,207		
Kevin Moolenaar (Pending Check)	3,500		
Language Line (Pending Check)	1,058		
Lexis Nexis (Pending Check)	6,707		
Mosis Robles(Pending Check)	513		
MSI Building Supplies(Pending Check)	89		
My Brothers Workshop(Pending Check)	4,125	Total	\$190,118

Exhibit X

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

The FY 2023 Single Audit, released on January 27, 2026, and conducted by BDO USA, P.C., resulted in an unmodified opinion on the Government's financial statements, indicating that the financial statements were fairly presented in all material respects.

Government Insurance Fund (Finding 2023-001(d))

The audit identified ongoing financial strain within the Government Insurance Fund due to workers' compensation claims costs consistently exceeding employer premium contributions. Since the 2008 financial crisis, losses have outpaced revenues, resulting in the depletion of fund balances and the accumulation of a deficit. The auditors warned that continued underfunding could impair the Fund's ability to meet future workers' compensation obligations and increase reliance on General Fund resources.

Corrective Action: Management plans to evaluate claims adjudication processes and cost-containment measures and may engage an advisor to identify strategies for reducing losses and improving the Fund's long-term solvency.

Unemployment Insurance Program (Findings 2023-040 through 2023-043)

The audit identified deficiencies related to compliance, documentation, reporting, record retention, and program administration. Key concerns included:

- Insufficient written fiscal and administrative procedures to ensure compliance with

federal Uniform Guidance requirements.

- Inadequate documentation supporting claimant eligibility determinations and program expenditures.
- Weaknesses in financial and programmatic reporting controls.
- Deficiencies in maintaining records supporting Workforce Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessment (RESEA) activities.

Corrective Actions: VIDOL has initiated several corrective measures, including:

- Updating policies and procedures and providing staff training.
- Improving record retention and document management practices.
- Implementing an electronic claims record-keeping system by the end of FY 2026.
- Seeking alternative funding for a Trust Fund accounting system following the loss of ARPA funding.
- Requiring certification of supporting documentation before reports are submitted.
- Implementing a RESEA case management system to improve reporting, documentation, and service tracking.

Overall, while the Government received an unmodified audit opinion, *the audit highlighted ongoing financial sustainability concerns within the Government Insurance Fund and administrative control weaknesses within the Unemployment Insurance Program that require continued management attention.*

SUMMARY

The Virgin Islands Department of Labor (VIDOL) FY 2027 Governor's recommended budget is as follows:

\$12,823,544	Governor's General Fund Recommendation
4,995,719	Miscellaneous Section
17,819,263	Total Governor's Recommendation
	Other Fund
9,148,923	Federal Funds
9,148,923	Total Other Fund
\$26,968,186	FY 2027 Total Operating Budget



Theodora Philip, DBA
Post Auditor

APPENDIX I

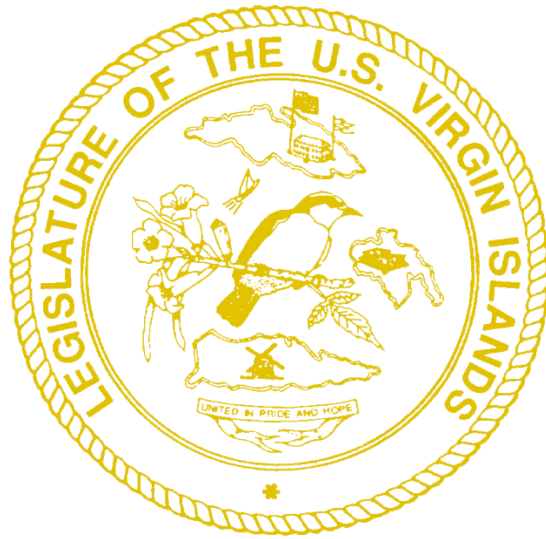
PERSONNEL LISTING

POSITION TITLE	STATUS	SALARY	FTE
FUND 100			
<u>CLASSIFIED</u>			
FINANCIAL ANALYST	FILLED	\$59,248	1.00
ACCOUNTANT III	FILLED	56,969	1.00
PROGRAM MONITOR	FILLED	39,343	1.00
SYSTEM ANALYST I	FILLED	48,355	1.00
PERSONNEL RELATIONS ADMINISTRATOR	FILLED	58,115	1.00
CLAIMS ADJUSTER I	PENDING	35,000	1.00
ADMINISTRATIVE OFFICER II	FILLED	36,375	1.00
ADMINISTRATIVE OFFICER II	FILLED	36,375	1.00
RECOPTIONIST	FILLED	35,000	1.00
LABOR RELATIONS SPECIALIST	FILLED	59,248	1.00
LABOR RELATIONS SPECIALIST	FILLED	59,248	1.00
ACCOUNTANT II	FILLED	44,724	1.00
JOB DEVELOPER	FILLED	40,940	1.00
RECEPTIONIST	FILLED	35,000	1.00
ADMINISTRATIVE ASSISTANT	FILLED	42,553	1.00
WORKER'S COMPENSATION UNDERWRITING CLERK	PENDING	35,315	1.00
WORKER'S COMPENSATION UNDERWRITING CLERK	FILLED	35,315	1.00
ADMINISTRATIVE ASSISTANT SUPERVISOR	FILLED	58,109	1.00
WORKERS COMPENSATION UNDERWRITING COMPLIANCE OFFICER	FILLED	37,830	1.00
WORKERS COMPENSATION UNDERWRITING COMPLIANCE OFFICER	PENDING	37,830	1.00
ADJUDICATOR	FILLED	42,553	1.00
ADJUDICATOR	FILLED	42,553	1.00
OFFICE MANAGER	FILLED	54,778	1.00
ADMINISTRATIVE OFFICER I	FILLED	35,000	1.00
PAYROLL SUPERVISOR	FILLED	50,645	1.00
PROGRAM MONITOR	FILLED	39,343	1.00
CLAIMS ADJUSTER II	FILLED	36,375	1.00
ADMINISTRATIVE OFFICER III	FILLED	19,672	0.50
CLAIMS ADJUSTER II	FILLED	36,375	1.00
CLAIMS ADJUSTER II	PENDING	36,375	1.00
OCCUPATIONAL SAFETY AND HEALTH INDUSTRIAL HYGIENE TECHNICIAN	FILLED	48,792	1.00
OCCUPATIONAL SAFETY AND HEALTH COMPLIANCE OFFICER	FILLED	42,553	1.00
CLAIMS ADJUSTER I	FILLED	35,000	1.00
CUSTODIAL WORKER/MESSENGER	FILLED	35,000	1.00
CHIEF OF TAX	FILLED	60,433	1.00
EMPLOYMENT SERVICES INTERVIEWER I	FILLED	35,000	1.00
CUSTODIAL WORKER/MESSENGER	FILLED	35,000	1.00
OCCUPATIONAL SAFETY AND HEALTH INDUSTRIAL HYGIENE TECHNICIAN	FILLED	48,792	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00
CHIEF BPC OFFICER	FILLED	53,725	1.00

POSITION TITLE	STATUS	SALARY	FTE
FUND 100			
CLASSIFIED			
CLAIMS AUDITOR	PENDING	42,553	1.00
CLAIMS AUDITOR	FILLED	42,553	1.00
UNEMPLOYMENT INSURANCE TAX AUDITOR	PENDING	50,442	1.00
HUMAN RESOURCES GENERALIST	FILLED	55,879	1.00
HUMAN RESOURCES ASSISTANT	FILLED	48,733	1.00
CLAIMS ADJUSTER II	FILLED	36,375	1.00
UNEMPLOYMENT INSURANCE QUALITY CONTROL OFFICER	FILLED	39,343	1.00
FRAUD INVESTIGATOR	FILLED	53,218	1.00
FRAUD INVESTIGATOR	FILLED	53,218	1.00
UNEMPLOYMENT INSURANCE REVENUE OFFICER	FILLED	42,553	1.00
CLASSIFIED SUBTOTAL		2,198,039	49.50
UNCLASSIFIED			
DIRECTOR WORKERS COMPENSATION	FILLED	93,000	1.00
ASSITANT COMISSIONER /LEGAL COUNCIL	FILLED	110,000	1.00
ASSISTANT DIRECTOR OF HUMAN RESOURCES	PENDING	75,000	1.00
DIRECTOR OF HUMAN RESOURCES	FILLED	80,000	1.00
ASSISTANT DIRECTOR ADMINISTRATION & BUSINESS MANAGEMENT	FILLED	85,000	1.00
ADMINISTRATIVE LAW JUDGE	FILLED	72,000	1.00
DIRECTOR BUSINESS AND ADMINISTRATION	PENDING	96,000	1.00
DIRECTOR BUREAU OF LABOR STATISTICS	FILLED	90,000	1.00
ASSISTANT COMMISSIONER	FILLED	103,000	1.00
COMMISSIONER	FILLED	136,221	1.00
WORKERS COMPENSATION UNDERWRITING CHIEF	PENDING	80,000	1.00
CHIEF PLANNING, RESEARCH, & MONITORING	FILLED	65,000	1.00
CHIEF COMPLIANCE OFFICER	FILLED	75,000	1.00
SENIOR COMPLIANCE OFFICER	PENDING	70,000	1.00
EXECUTIVE SECRETARY	PENDING	60,000	1.00
DIRECTOR LABOR RELATIONS	FILLED	80,000	1.00
ASSISTANT DIRECTOR WORKERS COMPENSATION	FILLED	82,000	1.00
ASSISTANT DIRECTOR WORKERS COMPENSATION	FILLED	90,000	1.00
ASSISTANT DIRECTOR LABOR RELATIONS	VACANT	75,000	1.00
YOUTH APPRENTICESHIP COORDINATOR	PENDING	37,500	0.50
NETWORK SYSTEMS ADMINISTRATOR	FILLED	65,000	1.00
EXECUTIVE ASSISTANT	FILLED	65,000	1.00
SPECIAL PROJECTS COORDINATOR	FILLED	65,000	1.00
PUBLIC INFORMATION OFFICER	FILLED	60,000	1.00
PROCUREMENT ANALYST	FILLED	45,000	1.00
ASSISTANT DIRECOTR UNEMPLOYMENT INSURANCE	FILLED	80,000	1.00
CONTRACT ADMINISTRATOR/RESEARCHER	FILLED	85,000	1.00
FACILITY MAINTENANCE DIRECTOR	FILLED	72,000	1.00
FACILITIES MAINTENANCE MANAGER	FILLED	60,000	1.00
ASSISTANT DIRECTOR VIDOSH	VACANT	75,000	1.00
MIS PROJECT MANAGER	FILLED	72,000	1.00
ASSISTANT DIRECTOR VIDOSH	PENDING	75,000	1.00
DIRECTOR YOUTH AND APPRENTICESHIP	FILLED	80,000	1.00

POSITION TITLE	STATUS	SALARY	FTE
FUND 100			
UNCLASSIFIED			
UNEMPLOYMENT INSURANCE INTEGRITY PROGRAM COORDINATOR	FILLED	70,000	1.00
CHIEF ADMINISTRATIVE LAW JUDGE	FILLED	85,000	1.00
DIRECTOR INFORMATION TECHNOLOGY	FILLED	87,000	1.00
UNCLASSIFIED SUBTOTAL		2,795,721	35.50
GENERAL FUND (100) TOTAL		4,993,760	85.00
FUND 3100			
CLASSIFIED			
FINANCIAL ANALYST	FILLED	59,248	1.00
ADMINISTRATOR	FILLED	65,389	1.00
PROGRAM COORDINATOR	FILLED	54,778	1.00
EMPLOYMENT COUNSELOR	FILLED	39,343	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	39,343	1.00
CHIEF OF BENEFITS	FILLED	56,969	1.00
ADMINISTRATOR	FILLED	62,850	1.00
ADJUDICATOR	FILLED	42,553	1.00
CASHIER III	FILLED	35,000	1.00
CASHIER III	FILLED	35,000	1.00
SENOIR PROGRAM ANALYST	FILLED	61,642	1.00
SUPERVISOR DATA ENTRY ANALYST	FILLED	53,745	1.00
DATA ENTRY OPERATOR III	FILLED	36,036	1.00
FINANCIAL ANALYST	FILLED	62,874	1.00
EMPLOYMENT SERVICE INTERVIEWER I	FILLED	35,000	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	39,343	1.00
FINANCIAL ANALYST	FILLED	59,248	1.00
UNEMPLOYMENT INSURANCE REVENUE OFFICER	FILLED	42,553	1.00
ADMINISTRATIVE OFFICER III	FILLED	19,671	0.50
UNEMPLOYMENT INSURANCE ADJUDICATOR	FILLED	42,553	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	40,535	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	40,940	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	39,343	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	39,343	1.00
DISABLED VETERANS OUTREACH PROGRAM SPECIALIST	FILLED	44,255	1.00
DISABLED VETERANS OUTREACH PROGRAM SPECIALIST	FILLED	44,255	1.00
UNEMPLOYMENT INSURANCE QUALITY CONTROL OFFICER	FILLED	39,343	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	21,289	0.50
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	21,289	0.50
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00
RESEARCH ANALYST SUPERVISOR	FILLED	66,697	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	39,343	1.00
DATA ENTRY OPERATOR II	PENDING	35,000	1.00
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00

POSITION TITLE	STATUS	SALARY	FTE
FUND 3100			
CLASSIFIED			
WORKFORCE DEVELOPMENT SPECIALIST	FILLED	40,917	1.00
RESEARCH ANALYST II	FILLED	43,409	1.00
DATABASE ADMINISTRATOR/ANALYST	FILLED	46,468	1.00
ADMINISTRATIVE OFFICER II	FILLED	36,375	1.00
MANAGER & SYSTEMS PROGRAMMER	FILLED	61,618	1.00
UNEMPLOYMENT INSURANCES TAX AUDITOR	PENDING	50,442	1.00
UNEMPLOYMENT INSURANCE QUALITY CONTROL OFFICER	FILLED	39,343	1.00
DATA ENTRY OPERATOR I	FILLED	35,000	1.00
UNEMPLOYMENT INSURANCE INTERVIEWER	FILLED	39,343	1.00
CLASSIFIED SUB TOTAL		2,012,270	44.50
UNCLASSIFIED			
ADMINISTRATIVE COORDINATOR	FILLED	60,000	1.00
EXECUTIVE DIRECTOR	FILLED	95,000	1.00
DIRECTOR OCCUPATIONAL SAFETY HEALTH ADMINISTRATION	FILLED	80,000	1.00
YOUTH AND APPRENTICESHIP COORDINATOR	PENDING	37,500	0.50
DIRECTOR UNEMPLOYMENT INSURANCE	FILLED	85,000	1.00
DIRECTOR OF MANAGEMENT INFORMATION SYSTYEMS	FILLED	92,000	1.00
ASSISTANT DIRECTOR WORKFORCE DEVELOPMENT	FILLED	75,000	1.00
DIRECTOR WORKFORCE DEVELOPMENT SERVICES	FILLED	85,000	1.00
ASSISTANT DIRECTOR WORKFORCE DEVELOPMENT	FILLED	75,000	1.00
UNCLASSIFIED SUBTOTAL		684,500	8.50
FUND 3100 TOTAL		2,696,770	53.00
ADJUSTMENTS			
SUMMER YOUTH EMPLOYMENT		1,874,519	
SUBTOTAL		1,874,519	
GRAND TOTAL		\$9,565,049	138.00



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
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