

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

# POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

## Department of Planning and Natural Resources

\*Virgin Islands Council on the Arts (VICA)

\*Virgin Islands State Historic Preservation Office (SHPO)

June 25, 2026



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

# POST AUDIT DIVISION

## COMMITTEE MEMBERS

**Chair**, Honorable Novelle E. Francis Jr.  
Senator, Dwayne M. De Graff  
Senator, Hubert L. Frederick  
Senator, Kurt A. Vialet

**Vice Chair**, Honorable Marvin A. Blyden  
Senator, Marise C. James  
Senator, Ray Fonseca

## POST AUDIT DIVISION STAFF CONTRIBUTORS

Dr. Theodora Philip .....**Post Auditor**  
Ms. Nikia Fleming .....**Assistant Post Auditor**  
Ms. Ameka Hydman.....Executive Assistant  
Ms. Odette Gordon.....Budget Analyst  
Ms. Ashley Wattley .....Budget Analyst  
Ms. Christina Colbourne.....Administrative Assistant  
Ms. Shirley Fahie .....Administrative Secretary  
Mr. Armani Anderson.....Summer Intern

## **TABLE OF CONTENTS**

TITLE	PAGE NUMBER
DEPARTMENT OVERVIEW	1
DPNR AT A GLANCE	1-2
FUND FLOW ANALYSIS	2
FISCAL YEAR 2027 BUDGET SUMMARY	3-5
PERSONNEL SERVICES	5-6
OTHER SERVICES & CHARGES	7-8
EXPENDITURES	8-9
LEASES /RENTAL	9
PROFESSIONAL SERVICES CONTRACTS	10-11
VEHICLE LISTING	11
FEDERAL GRANTS ANALYSIS	11-13
ACTIVITY 80530 V.I. COUNCIL ON THE ARTS	14
ACTIVITY 80800 HISTORIC PRESERVATION & ARCHIVE	14-15
COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW	15-16
OUTSTANDING VENDOR PAYMENTS	16
SUMMARY	16
APPENDIX I. PERSONNEL LISTING	17-27
APPENDIX II. VEHICLE LISTING	28-29
APPENDIX III. OUTSTANDING INVOICES	30-32

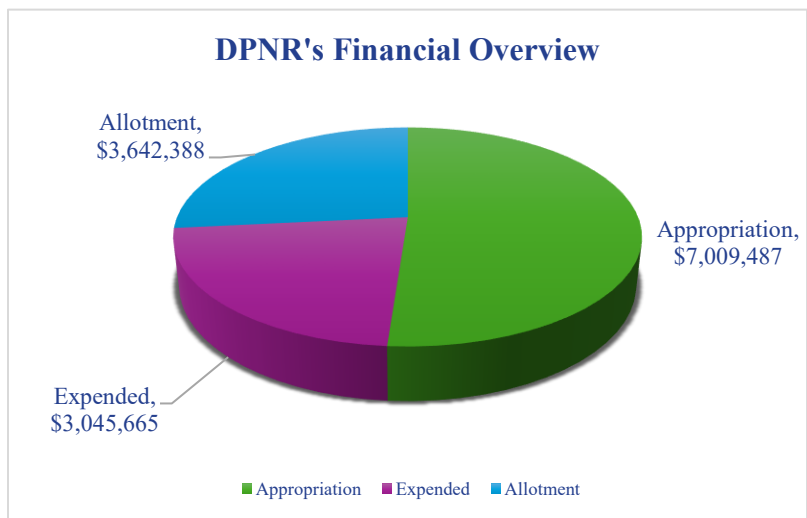
**DEPARTMENT’S OVERVIEW**

The Department of Planning and Natural Resources (DPNR), established by Act No. 5265, enforces laws related to the protection and preservation of fish and wildlife, forests and vegetation, water resources, safe drinking water, air quality, oil pollution prevention, flood control, sewer systems, and wastewater management.

The mission of the Department of Planning and Natural Resources is to protect, preserve, and manage the Virgin Islands’ natural and cultural resources through effective coordination of economic and infrastructure development efforts with local, federal, and nongovernmental partners.

**DPNR AT A GLANCE**

For Fiscal Year 2026, the Department of Planning and Natural Resources was appropriated **\$7,009,487**. As of June 7, 2026, DPNR received **\$3,642,388** in allotments, representing approximately **52%** percent of its Fiscal Year 2026 appropriation. Through May 31, 2026, the Department reported expenditures of **\$3,045,665**.



As reported by the department, expenditures through May 31, 2026, are as follows:

Department of Planning & Natural Resources	As of May 31, 2026
Personnel Services	\$ 1,740,497
Capital Outlays	-
Fringe Benefits	932,130
Supplies	50,411
Other Services & Charges	322,627
<b>Total Expenditures</b>	<b>\$ 3,045,665</b>

*Exhibit I*

During the department’s *Fiscal Year 2025 budget hearing* , DPNR testified to the launch of several key initiatives; *which was updated with the following information during the department’s FY 2026 appearance*. The Post Audit Division was unable to receive an update on the stated initiatives for the FY 2027 hearings.

FY 2025 INITIATIVES	UPDATE
CZM was awarded \$2 M for the America the Beautiful grant to assist with plans for restoration to the wetland habitat on STX. Project to begin in 2025.	No Start Date
High priority initiatives under the watershed management plan – to be coordinated with DPW and VITEMA	Prep for Implementation
Status on libraries throughout the territory	Work in Progress
Elimination of high-risk designation of the Division of Environmental Protection	Unable to complete necessary requirements to remove status. Efforts will continue for FY26

*Exhibit II*

**FUND FLOW ANALYSIS**

The Department’s Fiscal Year 2026 fund flow analysis outlines the DPNR’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 7, 2026	Obligated	Expended as May 31, 2026	Balance	Remarks
DPNR	General	\$7,009,487	\$3,642,388	-	\$3,045,665	\$3,963,822	\$3,367,099 unallotted

*Exhibit III*

The Department of Planning and Natural Resources was appropriated **\$7,009,487** for Fiscal Year 2026. The department received **\$3,642,388** in allotments as of June 7, 2026, representing **52%** of the department’s total appropriation.

Of the allotted amount:

- **\$3,045,665** (or 83.6% of the allotted funds and 43.5% of the total appropriation) has been expended as of May 31, 2026.
- **\$596,723** (or 16.3%) remains unspent

*Exhibit IV* displays DPNR’s allocation by division.

Division	Allocation	Percentage
Executive Office	\$797,402	8.41%
Business & Administrative Services	\$1,962,397	20.7%
Environmental Enforcement	\$149,616	1.58%
Permits	\$2,265,701	23.89%
Libraries, Archives & Museums	\$2,835,234	29.90%
VI State Historic Preservation Office	\$162,002	1.71%
Territorial Parks & Protected Areas	\$31,202	0.33%
VI Historic Preservation Commission	\$200,000	2.11%
Environmental Protection	\$666,550	7.03%
Virgin Islands Council on the Arts	\$411,824	4.34%
<b>Total Allocation by Divisions</b>	<b>\$ 9,481,928</b>	<b>100%</b>

## FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$9,481,928**, along with an additional **\$806,452** from the Miscellaneous Section, bringing the total recommended funding to **\$10,288,380** for Fiscal Year 2027. **Exhibit V** provides a three-year financial summary comparing General Fund recommendations as presented in the FY 2027 Executive Budget.

The Post Audit identified discrepancies in the total for personnel services within the Executive Budget. Specifically, the budgeted amount was **\$4,847,146**, whereas the Post Audit's calculations show it as **\$5,760,699** for FY 2027.

Other discrepancies are as follows:

- **FY 2025 Actuals:**
  - Post Audit's calculations - **\$5,979,791** Executive Budget - **\$5,831,983**, **\$147,808 difference**
- **FY 2026 Revised Budget:**
  - Post Audit's calculations - **\$6,687,572** Executive Budget - **\$6,497,514** **\$190,058 difference**
- **FY 2027 Recommended:**
  - Post Audit's calculations - **\$11,023,310** Executive Budget - **\$9,481,928** **\$1,541,382**

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Chg
<b>General Fund:</b>					
Personnel Services	\$ 3,209,089	\$ 3,360,029	\$ 5,760,699	\$ 2,400,670	71%
Fringe Benefits	1,680,345	1,725,143	3,363,282	1,638,139	95%
Supplies	115,312	273,802	249,000	(24,802)	(9%)
Other Services & Charges	800,160	1,298,014	1,016,328	(281,686)	(22%)
Utilities	-	3,584	\$634,001	630,417	-
Capital Projects	174,885	-	-	-	-
<b>Total General Fund</b>	<b>\$ 5,979,791</b>	<b>\$ 6,687,572</b>	<b>\$ 11,023,310</b>	<b>\$ 4,362,738</b>	<b>65%</b>

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Chg
<b>Miscellaneous General Fund:</b>					
Territorial Parks	\$ 105,270	\$ -	\$ -	\$ -	-
DPNR-Historic Preservation STTJ	68,676	100,000	100,814	814	0.81%
DPNR-Historic Preservation STX	17,607	100,000	93,814	(6,186)	(6%)
VI Council on the Arts	345,671	366,323	411,824	45,501	12%
DPNR-Tutu Well Litigation Site	157,385	375,000	200,000	(175,000)	(47%)
<b>Total Miscellaneous General Fund</b>	<b>\$ 694,609</b>	<b>\$ 941,323</b>	<b>\$ 806,452</b>	<b>(\$ 134,871)</b>	<b>(14%)</b>

*Exhibit V*

*Exhibit VI* provides a three-year financial summary comparing Federal Fund recommendations as presented in the FY 2027 Executive Budget.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Chg
<b>Federal Grants: FUND 3100</b>					
Personnel Services	\$ 3,393,156	\$ 3,286,745	\$ 7,144,966	\$ 3,858,221	117%
Fringe Benefits	1,649,634	1,709,476	3,638,885	1,929,409	113%
Supplies	292,263	726,894	2,027,864	1,300,970	179%
Other Services & Charges	19,818,387	(1,294,304)	146,881,876	148,176,180	-
Utilities	15,971	15,000	29,500	14,500	97%
Indirect Costs	61,773	344,495	1,509,041	1,164,546	-
Capital Projects	18,134,207	8,036,282	27,203,355	19,167,073	239%
<b>Total Federal Grants</b>	<b>\$ 43,365,391</b>	<b>\$ 12,824,588</b>	<b>\$ 188,435,487</b>	<b>\$175,610,899</b>	<b>0.13%</b>
<i>Non-Appropriated</i>					
<b>Fish And Game: FUND 2006</b>					
Personnel Services	\$ 19,313	\$ 139,294	\$ 158,131	\$ 18,837	14%
Fringe Benefits	7,528	74,858	88,713	13,855	19%
Supplies	79,315	310,000	331,297	21,297	7%
Other Services & Charges	69,345	353,000	413,909	60,909	17%
Utilities	23,395	40,000	40,000	-	-
Capital Projects	-	219,642	219,642	-	-
<b>Total Fish and Game</b>	<b>\$ 198,896</b>	<b>\$ 1,136,794</b>	<b>\$ 1,251,692</b>	<b>\$ 114,898</b>	<b>10%</b>
<b>Natural Res. Reclamation FUND 2054</b>					
Personnel Services	\$ 1,298,452	\$ 2,146,223	\$ 2,163,195	\$ 16,972	0.79%
Fringe Benefits	676,949	1,114,790	1,069,095	(45,695)	(4%)
Supplies	128,681	285,000	185,000	(100,000)	(35%)
Other Services & Charges	752,843	2,795,000	2,724,596	(70,404)	(3%)
Utilities	8,080	30,000	15,000	(15,000)	(50%)
Capital Projects	27,393	3,150,000	3,100,000	(50,000)	(2%)
<b>Total Natural Resource Reclamation</b>	<b>\$ 2,892,398</b>	<b>\$ 9,521,013</b>	<b>\$ 9,256,886</b>	<b>(\$ 264,127)</b>	<b>(3%)</b>
<b>Air Pollution Cont. Agency FUND 2072</b>					
Personnel Services	\$ 28,216	\$ 162,642	\$ 196,457	\$ 33,815	21%
Fringe Benefits	9,509	84,474	102,948	18,474	21%
Supplies	-	30,000	20,000	(10,000)	(33%)
Other Services & Charges	1,313	-	106,370	106,370	100%
Capital Projects	-	55,000	-	(55,000)	(100%)
<b>Total Air Pollution Cont. Agency</b>	<b>\$ 39,038</b>	<b>\$ 440,486</b>	<b>\$ 425,775</b>	<b>(\$ 14,711)</b>	<b>(3%)</b>
<b>Archaeological Preservation FUND 2080</b>					
Other	\$ 8,800	\$ 1,584,015	-	(\$ 1,584,015)	(100%)
<b>Total Archaeological Preservation</b>	<b>\$ 8,800</b>	<b>\$ 1,584,015</b>	<b>-</b>	<b>(\$ 1,584,015)</b>	<b>(100%)</b>
<b>Casino Rev Recon/HAB F/C FUND 2252</b>					
Other Services & Charges	\$ 25,000	\$ 430,866	\$ 410,866	(\$ 20,000)	(5%)
<b>Total Casino Rev Recon/HAB F/C</b>	<b>\$ 25,000</b>	<b>\$ 430,866</b>	<b>\$ 410,866</b>	<b>(\$ 20,000)</b>	<b>(5%)</b>
<b>VI Coastal Protection FUND 6014</b>					
Personnel Services	\$ 7,709	\$ 188,506	\$ 189,731	1,225	0.65%
Fringe Benefits	4,778	85,963	92,232	6,269	7%
Supplies	4,115	89,500	39,500	(50,000)	(56%)
Other Services & Charges	14,086	763,256	720,256	(43,000)	(6%)
<b>Total VI Coastal Protection</b>	<b>\$ 30,688</b>	<b>\$ 1,127,225</b>	<b>\$ 1,041,719</b>	<b>(\$ 85,506)</b>	<b>(8%)</b>

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Chg
<b>Legal Publications FUND 6040</b>					
Personnel Services	\$ -	\$ 52,000	\$ 60,000	8,000	15%
Fringe Benefits		3,978	64,736	60,758	-
Supplies	2,801	40,000	40,000	-	-
Other Services & Charges	26,827	775,488	845,643	70,155	9%
<b>Total Legal Publications</b>	<b>\$ 29,628</b>	<b>\$ 871,466</b>	<b>\$ 1,010,379</b>	<b>\$ 138,912</b>	<b>16%</b>
<b>Libraries Museums Rev FUND 6042</b>					
Personnel Services	\$ -	\$ -	\$ 20,000	\$ 20,000	100%
Fringe Benefits		-	17,742	17,742	100%
Supplies	4,240	126,000	140,686	14,686	12%
Other Services & Charges	71,880	176,731	172,631	(4,100)	(2%)
Capital Projects	-	31,151	31,150	-	-
<b>Total Libraries Museums Revolving</b>	<b>\$ 76,120</b>	<b>\$ 333,882</b>	<b>\$ 382,209</b>	<b>\$ 48,327</b>	<b>14%</b>
<b>Single Payer Utility Fund: FUND 0105</b>					
Utilities	\$ 807,419	\$ 602,000	-	(\$ 602,000)	(100%)
<b>Total Single Payer Utility Fund</b>	<b>\$ 807,419</b>	<b>\$ 602,000</b>	<b>-</b>	<b>(\$ 602,000)</b>	<b>(100%)</b>
<b>Pesticide Control Program Fund: FUND 3105</b>					
<i>Other (No description)</i>	-	\$ 454,995	-	(\$ 454,995)	(100%)
<b>Total Pesticide Control Program Fund</b>	<b>-</b>	<b>\$ 454,995</b>	<b>-</b>	<b>(\$ 454,995)</b>	<b>(100%)</b>
<b>Asset Recovery Fund: FUND 8001</b>					
Capital Projects	\$ 23,670	\$ 1,618,995	-	(\$ 1,618,995)	(100%)
<b>Asset Recovery Fund Total</b>	<b>\$ 23,670</b>	<b>\$ 1,618,995</b>	<b>-</b>	<b>(\$ 1,618,995)</b>	<b>(100%)</b>
<b>Non-Appropriated Total</b>	<b>\$ 4,131,657</b>	<b>\$ 18,121,737</b>	<b>\$ 13,779,525</b>	<b>(\$ 4,342,212)</b>	<b>(24%)</b>
<b>Total Expenses</b>	<b>\$ 47,497,084</b>	<b>\$ 37,633,897</b>	<b>\$ 213,238,322</b>	<b>\$175,604,425</b>	<b>-</b>

Exhibit VI

Total expenses found in the Executive Budget does not correlate with actual calculations, resulting in **discrepancies** throughout *Exhibit VI*.

## PERSONNEL SERVICES

The Governor has recommended **\$4,847,147** in General Fund appropriations for personnel services for Fiscal Year 2027.

\*Funding for salary increases were allocated to DPNR, in the amount of **\$90,027** for FY 2026.

DPNR			Position Classification				Adjustments
Fiscal Year 2027			Unclassified		Classified		
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
<i>General Fund</i> – 0100	102.37	\$ 4,847,147	43.20	\$2,404,190	59.17	\$ 2,442,958	\$ -
<i>Federal Fund</i> – 3100	119.29	7,084,964	62.40	3,962,306	54.89	3,082,658	40,000 (2)
<i>Fund</i> – 2006	3.00	158,131	2.00	100,000	1.00	58,131	
<i>Fund</i> – 2054	35.05	2,163,195	21.05	1,465,250	13.00	667,946	30,000 (1)
<i>Fund</i> – 2072	3.56	196,457	1.00	55,000	2.56	141,457	-
<i>Fund</i> – 6014	2.73	189,731	1.35	119,250	1.38	70,481	-
<i>Fund</i> – 6040	2.00	30,000	2.00	30,000	-	-	-
<i>Fund</i> – 6042	1.00	20,000	1.00	20,000	-	-	-
<b>Grand Total</b>	<b>269.00</b>	<b>\$ 14,689,625</b>	<b>134.00</b>	<b>\$8,155,996</b>	<b>132.00</b>	<b>\$ 6,463,631</b>	<b>\$ 70,000 (3)</b>

Exhibit VII

➤ DPNR has reported one forty-three (143) vacancies under the following funds:

- 0100 - General Fund: 18
- 3100 - Federal Fund: 119
- 2054 - Natural Resource Reclamation: 4
- 2072 - Air Population Cont. Agency: 1
- 6014 - VI Coastal Protection: 1

*Exhibit VIII* focuses on General Fund vacancies.

<b>General Fund - 0100</b>		
<b>Unclassified Positions</b>		
Financial Manager	1.00	\$ 55,000
Administrative Specialist	1.00	42,000
Plan Exam General	1.00	36,000
Unit Chief	1.00	55,000
Chief Field Superintendent (2)	1.00	45,000
Field Superintendent	1.00	35,000
Plan Exam, Senior	1.00	38,000
Plan Exam General	1.00	35,000
Field Superintendent (2)	1.00	35,000
Assistant Director	1.00	85,000
Senior Inspector	1.00	36,000
<b>Total Unclassified Positions</b>	<b>13.00</b>	<b>\$ 577,000</b>
<b>Classified Positions</b>		
General Maintenance Worker II	1.00	\$ 35,000
Historic Preservation Technician	1.00	40,917
Environmental Specialist I	0.07	2,943
Library Technician III	1.00	35,000
Conservation Enforcement Officer	1.00	48,254
<b>Total Classified Positions</b>	<b>4.07</b>	<b>\$ 162,114</b>
<b>Total General Fund Vacancies</b>	<b>17.07</b>	<b>\$ 739,114</b>

*Exhibit VIII*

## OTHER SERVICES & CHARGES

*Exhibit IX* presents a comparative analysis of expenditures for Fiscal Year 2025, the revised budget of Fiscal Year 2026, and the Governor’s recommended budget for Fiscal Year 2027 as presented in the Executive Budget.

Description	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
<b>General Fund - 0100</b>					
Stipends	\$ 2,625	\$ -	\$ -		
Debris Removal	6,073	12,000	2,000	(\$ 10,000)	(83%)
Repairs & Maintenance	18,320	99,000	66,000	(33,000)	(33%)
Automotive Repair & Maintenance	2,446	35,000	28,500	(6,500)	(19%)
Rental of Land/Building	264,025	274,912	274,912	-	-
Rental Machines/Equipment	2,660	-	-	-	-
Professional Services (Tutu Wells)	157,828	375,000	200,000	(175,000)	(47%)
Security Services	-	60,000	30,000	(30,000)	(50%)
Training	1,843	-	-	-	-
Communication	221,687	132,000	138,000	6,000	5%
Advertising & Promotion	2,023	5,000	3,000	(2,000)	(60%)
Printing & Binding	3,250	5,000	5,000	-	-

Description	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
Transportation-Not Travel	3,979	10,000	5,500	(4,500)	(45%)
Travel	32,723	73,000	67,500	(5,500)	(8%)
Trave/Cash Advance	9,853	-	-	-	-
Purchase Bulk Airline	11,095	20,000	21,000	1,000	5%
Grants/Ind Govt Agencies	39,666	40,000	-	(40,000)	(100%)
Grants/Ind Govt Agencies	6,666	-	40,000	40,000	100%
Other Services- NOC	1,932	130,602	102,416	(28,186)	(22%)
<b>Total General Fund - 0100</b>	<b>\$ 788,694</b>	<b>\$ 1,271,514</b>	<b>\$ 983,828</b>	<b>(\$ 287,686)</b>	<b>(23%)</b>
<b>Federal Grants - 3100</b>					
Membership Dues	\$ 26,625	\$ -	\$ -	\$ -	
Debris Removal	25,867	-	-	-	100%
Repairs & Maintenance	59,142	-	11,400	11,400	100%
Automotive Repair & Maintenance	8,844	-	52,500	52,500	100%
Rental of Land/Building	121,750	-	118,740	118,740	100%
Rental/Machines/Equipment	36,487	-	-	-	
Professional Services	1,587,113	-	3,888,087	3,888,087	100%
Security Services	1,000	-	-	-	-
Training	24,632	-	-	-	-
Communication	11,522	-	-	-	-
Advertising & Promotion	27,135	-	13,500	13,500	100%
Printing & Binding	38,743	-	-	-	--
Transportation-Not Travel	9,333	-	25,000	25,000	100%
Travel	103,108	-	809,658	809,658	100%
Travel/Cash Advance	72,906	-	10,000	10,000	100%
Purchase Bulk Airline	47,398	-	23,000	23,000	100%
Insurance	525	-	-	-	
Grants/Ind Gov't Agencies	11,713,539	-	96,050,360	96,050,360	100%
Grants/Ind Gov't Agencies	5,753,618	-	2,063,007	2,063,007	100%
Other Services- NOC	61,724	(1,337,304)	43,730,624	45,067,928	34%
Contractual Employment-FED	10,257	-	-	-	-
<b>Total Federal Grants - 3100</b>	<b>\$ 19,741,265</b>	<b>(\$ 1,337,304)</b>	<b>\$ 146,795,876</b>	<b>\$148,133,180</b>	<b>-</b>

Exhibit IX

## EXPENDITURES

Exhibit X outlines actual expenditures by category for FY 2025, along with FY 2026 expenditures incurred through May 31, 2026.

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – May 31, 2026
<b>Personnel Services</b>		
Classified Employee Salaries	\$ 1,263,728	\$ 618,041
Unclassified Employee Salaries	1,013,546	659,595
Temp/Part Time Salaries	-	-
Overtime Salaries	3,964	4,273
Lump Sum Payments	54,137	30,090
Night Differential Comp	16	-
Other Differential Comp	2,561	-
Fees & Compensation NOC	21,711	22,547
Holiday Pay	246,650	135,954
All Other	520,009	269,995
<b>Sub-Total</b>	<b>\$ 3,126,322</b>	<b>\$ 1,740,495</b>

<b>Line Item</b>	<b>Oct. 1, 2024 – Sept. 30, 2025</b>	<b>Oct. 1, 2025 – May 31, 2026</b>
<b>Capital Outlays</b>		
Machines & Equipment	\$ 174,885	-
Vehicles	-	-
All Other	-	-
<b>Sub-Total</b>	<b>\$ 174,885</b>	<b>-</b>
<b>Fringe Benefits</b>		
<b>Line Item</b>	<b>Oct. 1, 2024 – Sept. 30, 2025</b>	<b>Oct. 1, 2025 – May 31, 2026</b>
Employer Contribution Retirement	\$ 654,642	\$ 358,781
F.I.C.A./Social Security	193,903	107,910
Medicare	45,438	25,237
Health Insurance Premiums	721,188	413,926
Worker's Comp Premiums	20,460	26,276
Uniform Allowance	-	-
All Other	-	-
<b>Sub-Total</b>	<b>\$ 1,635,631</b>	<b>\$ 932,130</b>
<b>Supplies</b>		
Office Supplies	\$ 3,711	\$ 600
Operating Supplies	47,441	21,961
Small Tools/Minor Equipment	28,241	7,116
All Other	28,256	20,735
<b>Sub-Total</b>	<b>\$ 107,649</b>	<b>\$ 50,412</b>
<b>Other Services &amp; Charges</b>		
Professional Services	\$ 157,828	\$ 7,860
Communication	221,687	90,388
Travel	32,723	27,935
Transportation - Not Travel	3,979	2,549
Advertising & Promotion	2,023	8,838
Printing and Binding	3,250	5,517
Insurance	-	-
Repairs & Maintenance	18,320	18,820
Rental Of Land/Buildings	264,025	119,191
Rental Machines/Equipment	2,660	1,500
Training	1,843	1,243
Security	-	-
All Other	79,156	38,786
<b>Sub-Total</b>	<b>\$ 787,494</b>	<b>\$ 322,627</b>
<b>Utility Services</b>		
Electricity	-	-
Water	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 5,831,981</b>	<b>\$ 3,045,664</b>

*Exhibit X*

**LEASES /RENTAL**

*Exhibit XI* lists all properties currently leased by DPNR.

<b>Lessor</b>	<b>Address</b>	<b>Funding Source</b>	<b>Annual Rent</b>	<b>Terms</b>
Rainbow Plaza	P.O. Box 158, St. Croix, VI, 00841	Special Fund	\$ 59,595	3 Years
Tropical Marine, Inc.	P.O. Box 10298, St. Thomas, VI, 00801	Federal Fund	85,200	3-5 Years
Rainbow Plaza	45 Mars Hill Frederiksted	Federal Fund	33,109	3 Years
Rainbow Plaza	45 Mars Hill Frederiksted, St. Croix	General Fund	238,382	3 Years
Tutu Park Mall	-	Special Fund	350,000	Pending
Cyril Francois Associate, LLC	No. 41-42 Norre Gade, St. Thomas	General Fund	36,529	1 Year
<b>TOTAL: 6</b>			<b>\$ 802,815</b>	

*Exhibit XI*

**PROFESSIONAL SERVICES CONTRACTS**

*Exhibit XII* presents the Department’s Professional Services contracts for Fiscal Year 2027. Based on the exhibit, approximately **\$15.6 million** in contracts appear to have expired.

<b>Vendor Name</b>	<b>Type Of Service</b>	<b>Period</b>	<b>FY 2027 Amount</b>
Atlantic Maintenance & Trucking Services, Inc.	Dumpster & Trash Removal Services @ 45 Mars Hill	11/21/2025-9/30/2026	\$ 2,548
Baker Law P.C.	Assist GVI with Drafting & Preparation of Zoning Amendments	9/10/2025-8/31/2026	21,340
Howard-Revis Design Services, Inc.	Provide Conceptual Exhibit Design for Fort Christian-STT & Fort Frederik-STX Museums & Training	1/29/2026-12-31/2026	135,890
Jan-Alexis Barry	Collect Data from Fishers Across the Territory Relative to Fisheries' Health, Daily Catch Info., & Vessel Trip Info.	1/1/2026-12/31/2026	32,240
Real Tech Exterminating	Exterminating Services at 45 Mars Hill & DEE Anna's Hope	12/3/2025-9/30/2026	2,000
Norberto Davis	Collect Data from Fishers Across the Territory Relative to Fisheries' Health, Daily Catch Info., & Vessel Trip Info.	5/24/2024-4/30/2027	32,240
Just Elevate, LLC	Payroll Reconciliation Services & Reports to the USEPA	7/19/2025-7/18/2026	48,950
Althea V. Grant	Preparation of Payroll Documentation & Reports to the USEPA	4/5/2024-3/31/2027	37,296
Horsley Witten Group, Inc.	Complete the Territorial Comprehensive Outdoor Recreation Plan	4/24/2025-3/31/2028	210,000
Playland Marine, LLC	Removal & Disposal of Six (6) Derelict Vessels - STT & STJ	6/17/2025-12/16/2025	195,000
Alejandro Torres, III	Collect Biostatistical Data Pertaining to Commercial & Recreational Fisheries	6/2/2025-5/30/2028	32,240
University of the Virgin Islands	Collaborate & Coordinate w/the GVI, NOAA, & the NPS Regarding Management of Coral Reef Ecosystems	1/1/2025-12/31/2026	300,000
Professional Design/Builders, Inc. d/b/a Custom Builders	Furnish All Labor, Materials, & Equipment Necessary for the Enid M. Baa Hurricane Repairs	2/20/2024-2/19/2025	3,394,872
Professional Design/Builders, Inc. d/b/a Custom Builders	Additional Scope of Work Items Identified by the DPNR	11/17/2025-3/17/2026	3,873,180

Vendor Name	Type Of Service	Period	FY 2027 Amount
Heights Construction & Supply, LLC	Furnish All Labor, Materials, & Equipment Necessary for the Athalie McFarlane Petersen Public Library	7/16/2023-1/12/2024	636,875
Heights Construction & Supply, LLC	No Cost Time Extension (Ninety (90) Days)	11/22/2025-2/20/2026	-
Heights Construction & Supply, LLC	Supplemental Construction Contract: Change of Scope to Work for the Athalie McFarlane Petersen Public Library on Time	11/22/2025-2/20/2026	98,590
Continental Construction & Engineering, LLC	Furnish All Labor, Materials, & Equipment Necessary for the Office Building Renovation at DPNR-STJ	7/24/2023-10/22/2023	817,974
Continental Construction & Engineering, LLC	No Cost Time Extension (Sixty (60) Days)	1/3/2026-3/4/2026	-
Caribbean Contracting Services, Inc.	Supplemental Construction Contract: Liquidated Damages for Failure to Complete the Additional Work to the Gustave Quetel Fish Market Renovation on Time	10/23/2025-4/21/2026	(100)
Four Star Construction, LLC	Furnish All Labor, Materials, & Equipment Necessary for the Charles W. Turnbull Regional Library Repairs	6/12/2023-11/9/2023	3,117,331
Four Star Construction, LLC	No Cost Time Extension (Seventy (70) Days)	7/3/2025-9/11/2025	3,466,004
Tropical Marine, Inc.	Lease of Suite 1 Ground Floor at Parcel No. 27 Nadir STT	7/1/2022-6/30/2027	48,000
Rainbow Plaza, Inc.	A Portion of a Building at Plot Nos. 43A, 43B, 44A, & 45 Wheel of Fortune, Mars Hill STX	8/1/2025-7/31/2027	331,086
On-Site Environmental, Inc.	Independent Assessment & Testing of Mold Remediation Work at the Charles W. Turnbull Regional Library	2/12/2026-4/13/2026	6,000
			<b>\$16,839,556</b>

*Exhibit XII*

## ANTICIPATED CONTRACTS

DPNR provided a list of anticipated contracts for FY 2027 found in *Exhibit XIII*.

Vendor Name	Type Of Service	Period	FY 2027 Amount
XYZ Company	To provide accounting services for the Virgin Islands	Upon Execution of the Governor - 6/30/2026	\$948,321 of which the Government shall pay a sum not to exceed \$215,432
Crucian Point, LLC	Website Hosting and Maintenance Services for DPNR	1/1/2026 12/31/2027	\$16,900
ICC Community Development Solutions, LLC	Develop, Implement, and Support the Muncity System for Public Use	10/1/2025-9/30/2030	\$94,523
Priscilla Akayla Forde	Assist with the Implementation of the USVI Comprehensive Land and Water Use Plan (Pending VIHFA - CBDG - Mitigation Planning Funding)	Upon DPP Execution	\$49,998
Horsley Witten Group, Inc.	Three (3) year contract to be determined - For the Development of a four (4) Part Unit Management Plans	Upon Execution of the Governor	Budgeted at \$1M
AE Services, LLC	Repairs to the East End Marine Park Visitors Center staircase.	Upon DPP Execution	In Negotiations

*Exhibit XIII*

**VEHICLE**

DPNR has forty-seven (47) vehicles on St. Croix and forty-five (45) on the islands of St. Thomas and St. John for a total of ninety-five (92) vehicles, see *Appendix II*.

**GRANTS**

*Exhibit XIV* displays a list of grants presented by DPNR for FY 2027.

- DPNR reported having a total of 76 Federal Grant Contracts with a remaining balance of **\$198,599,904**, for Fiscal Year 2027.

Grant	Grant Period	Amount Received	Federal Amount Expended	Amount Remaining	Utilization Rate (Percentage)
<b>Enforcement</b>					
State Recreational Boating Safety Grant Program	10/1/2025- 09/30/2026	\$ 857,515	\$ 94,487	\$ 763,028	11.02
<b>VICA</b>					
Promotion of the Arts - Partnership Agreements	10/01/2025 - 09/30/2026	375,315	3,000	32,315	91.39
<b>VISHPO</b>					
Historic Preservation Fund Grants-In-Aid (P23AF00020)	10/01/2022 - 09/30/2026	438,598	410,222	28,376	93.53
Historic Preservation Fund Grants-In-Aid (P23AF02175)	10/01/2023 - 09/30/2026	494,453	369,412	363,224	74.71
Historic Preservation Fund Grants-In-Aid (P23AF00375)	10/01/2024 - 09/30/2027	494,453	238,227	256,226	48.18
Economic, Political and Social Development for the Territories (D23AP00101)	05/01/2023 - 09/30/2027	60,000	-	60,000	0.00
Economic, Political and Social Development for the Territories (D24AP00114)	10/01/2023 - 09/30/2029	900,000	-	900,000	0.00
Emergency Supplemental Historic Preservation Fund (P19AP00016)	03/01/2019 - 09/31/2026	10,056,864	9,628,014	428,850	95.74
Heritage Partnership - National Heritage Area (P24AC02063)	08/13/2024 - 09/30/2026	146,787	-	146,787	0.00
Historic Preservation Fund Grants-In-Aid for Competitive Grants (P25AP01524)	08/22/2025 - 04/30/2029	750,000	-	750,000	0.00
<b>DLAM</b>					
LSTA State Grant (LS-259217-OLS-25)	10/01/2024 - 09/30/2026	138,706	-	138,706	0.00
Economic, Political and Social Development for the Territories (D23AP00113)	05/11/2023 - 09/30/2028	2,250,000	-	2,250,000	0.00
Economic, Political and Social Development for the Territories (D23AP00274)	09/01/2023 - 08/31/2028	2,688,342	1,914,016	774,326	71.20
<b>CZM</b>					
Economic, Political and Social Development for the Territories (CRNR-USVI-2023-8) D23AP00246	08/15/2023 - 09/30/2027	350,000	211,400	138,600	60.40
Economic, Political and Social Development for the Territories (CRNR-USVI-2024-3) D24AP00365	08/19/2024 - 09/30/2028	300,000	62,626	237,374	20.88
Economic, Political and Social Development for the Territories (CRNR-USVI-2026-2) D26AP00069	11/06/2025 - 09/30/2029	188,454	28,000	160,454	14.86
Coastal Zone Management Administration Awards (NA22NOS4190165)	10/01/2022 - 03/31/2026	1,072,000	530,515	541,485	49.49
Coastal Zone Management Administration Awards (NA23NOS4190297)	10/01/2023 - 03/31/2026	1,172,000	574,326	597,674	49.00
Coastal Zone Management Administration Awards (NA24NOSX419C0033)	10/01/2024 - 03/31/2027	1,171,000	512,476	658,524	43.76
Coastal Zone Management Administration Awards (NA25NOSX419C0056)	10/01/2025 - 03/31/2027	1,171,000	241,989	929,011	20.67
Coral Reef Conservation Program (NA23NOS4820145)	10/01/2023 - 09/30/2026	1,406,702	963,240	443,462	68.48
<b>Grant</b>	<b>Grant Period</b>	<b>Amount</b>	<b>Federal</b>	<b>Amount</b>	<b>Utilization</b>

		Received	Amount Expended	Remaining	Rate (Percentage)
Coral Reef Conservation Program (NA25NOSX482G0011)	10/01/2025 - 09/30/2027	723,571	174,571	549,000	24.13
Habitat Conservation (NA23NMF4630134)	08/01/2023 - 08/31/2027	878,418	151,422	726,996	17.24
Office for Coastal Management (NA23NOS4730026)	12/01/2022 - 11-30/2026	428,748	111,937	316,811	26.11
Office for Coastal Management (NA24NOSX473C0015)	05/01/2024 - 04/30/2029	294,000	-	294,000	0.00
-	05/01/2024 - 12/31/2027	699,004	343,562	355,442	49.15
<b>Unallied Science Program (NA23NMF4720170)</b>	<b>07/01/2023 - 06/30/2026</b>	<b>787,863</b>	<b>752,857</b>	<b>35,006</b>	<b>95.56</b>
Marine Debris Program (NA25NOSX999C0087)	11/01/2025 - 10/31/2028	1,848,877	-	1,848,877	0.00
Congressionally Identified Awards and Projects (NA25NOSX469G0020)	10/01/2025 - 09/30/2028	963,000	-	963,000	0.00
Collaboration w/DPNR: Continued Environmental Enforcement Training	10/1/2013 - Until Expended	16,422	16,422	-	100.00
Collaboration w/DPNR LEO: Field Activities Workshop Series	10/1/2012 - Until Expended	7,300	3,054	4,246	41.83
Collaboration w/DPNR LEO: Field Activities Workshop Series	10/1/2011 - Until Expended	10,000	3,679	6,321	36.79
<b>VITPPA</b>					
Outdoor Recreation Acquisition - Development & Planning (D24AP00304)	03/26/2024 - 03/31/2027	210,000	60,000	150,000	28.57
Outdoor Recreation Acquisition - Development & Planning (D24AP00164)	03/28/2024 - 03/31/2029	872,320	503,930	368,390	57.77
Cooperative Landscape Conservation & Adaptive Science (F23AC01655)	10/1/2023 - 09/30/2027	1,054,798	300,645	754,153	28.50
Office for Coastal Zone Management (NA23NOS4730220)	10/1/2023 - 09/30/2027	1,054,798	-	1,054,798	0.00
Office for Coastal Zone Management (NA24NOSX473C0114)	10/01/2024 - 09/30/2029	69,000,000	31,696,989	37,303,011	45.94
Steering Away from ADV's-Debris Removal in a V.I. Marine Protected Area (NA23NOS9990090)	05/28/25 - 06/01/2027	975,000	-	975,000	0.00
<b>ENVIRONMENTAL PROTECTION</b>					
Performance Partnership Grants (24-25)	10/1/2023 - 9/30/2028	2,613,361	779,940	1,833,421	29.84
<b>Performance Partnership Grants (22-23)</b>	<b>10/1/2021- 12/31/2024</b>	<b>2,535,316</b>	<b>1,776,264</b>	<b>759,052</b>	<b>70.06</b>
Water Quality Management Planning and Annual /BIL	10/1/2020- 9/30/2025	300,000	60,765	239,235	20.26
VIDPNR 2018 Clean Water Construction Grant	10/1/2019 - 9/30/2026	5,001,000	2,740,448	2,273,150	54.80
VIDPNR 2019 Clean Water Construction Grant	10/1/2020 - 9/30/2027	4,950,000	1,684,247	3,265,753	34.03
VIDPNR 2020 Clean Water Construction Grant	10/1/2020 - 9/30/2027	4,950,000	48,384	4,901,616	0.98
Construction Grants for Wastewater Treatment Works FY 21	10/1/2021 - 9/30/2028	4,950,000	5,129	4,944,871	0.10
Hazardous Waste Management State Program Support Supplemental Appropriations for Disaster Relief	10/1/2019 - 9/30/2026	10,000,000	1,016,104	8,983,896	10.16
Drinking Water Infrastructure Capital Improvement Program	10/1/2019 - 9/30/2026	5,262,000	186,754	5,075,246	3.55
FY20 Virgin Islands DWCIG	10/1/2020 - 9/30/2027	5,265,000	276,782	4,988,218	5.26
Capitalization Grants for Drinking Water State Revolving Funds (FY21)	10/1/2021 - 9/30/2028	5,261,000	367,794	4,893,206	6.99
Integrated Sensing and Modeling for Improved Drought Management	9/01/2025 - 8/31/2027	-	6,711	3,993,289	0.00
<b>Grant</b>	<b>Grant Period</b>	<b>Amount</b>	<b>Federal</b>	<b>Amount</b>	<b>Utilization</b>

		Received	Amount Expended	Remaining	Rate (Percentage)
Water Quality Management Planning and Annual /BIL FY24-25	10/01/2025 - 9/30/2026	-	11,285	233,715	0.00
FY2025 VIDPNR CERCLA 128(a) Brownfields Response Program	10/01/2025 - 9/30/2026	-	-	275,000	0.00
FY 2024-2025 Consolidated Base Drinking Water & Clean Water SRF	10/01/2025 - 09/30/2032	-	-	13,248,000	0.00
FY 2024 Capitalization Grants for Clean Water & Drinking Water State Revolving State Fund for Bipartisan Infrastructure Law -	10/01/2025 - 09/30/2032	-	-	9,457,000	0.00
FY24 Capitalization Grants for Clean Water and Drinking Water SRF	10/01/2025 - 9/30/2032	-	-	31,843,000	0.00
Consolidated Clean Water and Drinking Water Infrastructure Construction Grant Program - Bipartisan Law Funding	10/01/2023 - 9/30/2032	-	14,210	31,868,790	0.00
Solid Waste Infrastructure for Recycling (SWIFR)	10/1/2023-9/30/2026	673,004	-	673,004	0.00
<b>FISH AND WILDLIFE</b>					
Cooperative Fishery Statistics	04/01/2022 - 03/31/2027	631,434	577,739	53,695	80.49
Southeast Area Monitoring & Assessment Program	04/01/2021 - 03/31/2026	836,887	571,543	265,344	61.89
By Catch Reduction Engineering Program	6/01/2025-12/31/2026	200,000	-	200,000	0.00
Caribbean Fisheries Management Council (CFMC)	03/14/2025-03/31/2027	575,929	47,200	528,729	0.00
Sport Fish Restoration	10/01/2024 - 09/30/2026	1,601,894	1,347,598	254,296	57.35
Sport Fish Restoration	10/01/2025-09/30/2027	1,387,942	24,948	1,362,993	0.00
Wildlife Restoration and Basic Hunter Education	10/01/2024 - 09/30/2026	2,130,754	1,154,060	976,694	37.17
Wildlife Restoration and Basic Hunter Education	10/01/2025 - 09/30/2027	1,455,160	29,287	1,425,873	0.00
Cooperative Endangered Species Conservation Fund	10/01/2023 - 09/30/2026	1,376,832	-	1,376,832	0.00
Sportfishing and Boating Safety Act	06/01/2023 - 05/31/2026	199,004	252,091	53,086	106.53
Sportfishing and Boating Safety Act	<b>07/01/2024 - 07/1/2026</b>	<b>182,646</b>	<b>64,909</b>	<b>117,737</b>	<b>3.98</b>
<b>State Wildlife Grants</b>	<b>07/01/2023 - 06/31/2026</b>	<b>229,130</b>	<b>201,250</b>	<b>27,880</b>	<b>37.35</b>
State Wildlife Grants	10/01/2024 - 09/30/2026	147,559	35,000	112,559	23.72
State Wildlife Grants	10/01/2025-09/30/2027	190,514	-	190,514	0.00
Economic, Social and Political Development	11/21/2023-09/30/2028	387,849	37,878	349,971	5.39
Economic, Social and Political Development	11/21/2023-09/30/2028	582,836	313,743	269,093	49.47
Economic, Social and Political Development	12/11/2024-09/30/2029	50,000	-	50,000	0.00
Economic, Social and Political Development	12/1/2024-09/30/2029	406,673	-	406,673	0.00
Economic, Social and Political Development	01/15/2025-09/30/2029	75,000	-	75,000	0.00
<b>Total: 76</b>		<b>\$ 170,715,032</b>	<b>\$ 63,533,081</b>	<b>\$ 198,599,904</b>	

*Exhibit XIV*

**\*Not all grants include the reported funding amount received**

**ACTIVITY 80530 V.I. COUNCIL ON THE ARTS**

The Virgin Islands Council on the Arts (VICA) enhances the cultural vitality of the Virgin Islands by providing leadership and support that promotes access to and appreciation of the arts throughout the Territory. The Council is dedicated to strengthening artists, artisans, arts organizations, and cultural resources while preserving and celebrating the Virgin Islands’ rich cultural heritage for current and future generations.

For FY 2027, under the Miscellaneous section of the General Fund, VICA was recommended **\$411,824**.

Description	FY 2027
<b>General Fund</b>	
Personnel Services	\$ 195,950
Fringe Benefits	118,345
Supplies	5,000
Communication	12,000
Grants/Ind Gov’t Agencies	40,000
Rental of Land/Bldg	36,529
Other Services	-
Utilities	4,000
<b>Total General Fund</b>	<b>\$ 411,824</b>

*Exhibit XV*

**ACTIVITY 80800 HISTORIC PRESERVATION & ARCHIVE**

The Virgin Islands State Historic Preservation Office – Division of Archaeology and Historic Preservation is dedicated to preserving the cultural, archaeological, and historical heritage of the U.S. Virgin Islands. The Division promotes awareness, appreciation, and protection of the Territory’s unique history through the preservation of prehistoric and historic archaeological resources, both on land and underwater, as well as sites of cultural and spiritual significance. Its efforts also extend to safeguarding the architectural integrity and historical value of the Territory’s historic buildings and structures.

The Historic Preservation and Archive Division is projected to receive **\$167,374** for the for Fiscal Year 2027 *Exhibit XVI* displays a summary of FY 2025 expenditures, FY 2026 revised budget, along with the recommendations for FY 2027.

Description	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
<b>General Fund</b>					
Personnel Services	\$ 55,126	\$ 83,495	\$ 81,834	(\$ 1,661)	(2%)
Fringe Benefits	23,789	45,799	48,540	2,741	6%
Supplies	4,472	15,000	15,000	-	-
Other Services	1,013	28,500	22,000	(6,500)	(2%)
<b>Total General Fund</b>	<b>\$ 84,400</b>	<b>\$ 172,794</b>	<b>\$ 167,374</b>	<b>(\$ 5,420)</b>	<b>(3%)</b>
<b>Federal Grants</b>					
Personnel Services	\$ 357,859	\$ -	\$ 324,556	\$ 324,556	100%
Fringe Benefits	164,871	7,775	169,683	161,908	-
Supplies	3,167	2,000	37,000	35,000	-
Other Services	284,397	47,961	228,866	180,905	-
Capital Projects	-	741,193	741,193	-	-
<b>Total Federal Grants</b>	<b>\$ 810,294</b>	<b>\$ 798,929</b>	<b>\$ 1,501,298</b>	<b>\$ 702,369</b>	<b>88%</b>
<b>2080 – Archaeological Preservation</b>	<b>\$ 8,800</b>	<b>\$ 1,584,015</b>	<b>-</b>	<b>(\$ 1,584,015)</b>	<b>(100%)</b>
<b>Expenses Total</b>	<b>\$ 903,494</b>	<b>\$ 2,555,738</b>	<b>\$ 1,668,672</b>	<b>(\$ 887,066)</b>	<b>(35%)</b>

- For FY 2027, The Historic Preservation Office was also recommended under the Miscellaneous section of the General Fund, **\$100,814** for STT/J district and **\$93,814** for STX district.

## **COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW**

The FY 2023 Single Audit Report identified several internal control and compliance deficiencies affecting federal grant administration. Key findings included:

### **1. Payroll Cost Allocation and Documentation**

Testing of 60 payroll disbursements revealed:

- 8 instances where approved timesheets were unavailable for review.
- 10 instances where employee project codes on personnel action forms did not match grant-approved project codes and differed from payroll records.
- 1 instance where payroll register hours did not agree with the Detail Check History.

These deficiencies increase the risk of noncompliance with federal grant requirements and could result in questioned or disallowed costs. Auditors recommended strengthening internal controls over payroll accounting and grant cost allocation.

**Management Response:** DPNR acknowledged the importance of compliance and stated its commitment to improving internal controls to prevent future occurrences.

### **2. Equipment Inventory Management**

The Department of Property and Procurement (DPP) could not provide a complete and accurate equipment inventory record. Additionally:

- No physical inventory was conducted.
- Controls over equipment management were ineffective.

Auditors found that the Government lacked an effective process to monitor, track, and verify equipment purchased with federal funds and recommended improved coordination and oversight among departments managing these assets.

**Management Response:** The Asset Management Division stated that assets are tagged and recorded in the Tyler Munis Enterprise Resource Planning (ERP) system and that federal asset management guidelines are being followed.

### **3. Cash Management Controls**

A review of 23 of 109 grant drawdowns identified deficiencies indicating that cash management controls were not operating effectively to ensure compliance with federal requirements. Existing policies, procedures, and review processes were not functioning as intended.

Auditors recommended that the Government reassess and strengthen monitoring and oversight procedures.

**Management Response:** The Government is developing a comprehensive Grants Management Standard Operating Policies and Procedures (SOPP) manual to provide consistent guidance for grant administration.

#### 4. Subrecipient Monitoring

A review of 2 of 4 subrecipients found:

- No documentation of risk assessments or monitoring activities.
- No evidence that required audit verification procedures were performed under 2 CFR Part 200, Subpart F.
- No documentation showing corrective actions were taken for identified deficiencies.
- No evidence of performance or special report reviews for one subrecipient.

Auditors recommended implementing a system to properly identify and monitor subrecipients and ensure compliance with federal requirements.

#### DEOBLIGATION OF FUNDS

At present, the department has not received official notification of any reduction in grant funds.

#### OUTSTANDING VENDOR PAYMENTS

The Department of Planning and Natural Resources (DPNR) submitted a list of outstanding invoices, detailed in Appendix III, totalling **\$2,180,236**.

#### SUMMARY

The Governor has recommended a General Fund Appropriation of **\$9,481,928** for the Department of Planning and Natural Resources during Fiscal Year 2027.

\$ 4,847,148	Personnel Services
2,803,453	Fringe Benefits
213,500	Supplies
983,828	Other Services
634,001	Utilities
<b>\$9,481,928</b>	<b>Governor's General Fund Recommendation</b>
<b>806,452</b>	<b>Miscellaneous Section</b>
<b>\$10,288,380</b>	<b>Governor's General Fund Recommendation</b>



Theodora Philip, DBA  
Post Auditor

**APPENDIX I  
DPR'S PERSONNEL LISTING**

Position Name	FY 2027	FTE
<b>800 DPR</b>		
<b>GENERAL FUND 0100</b>		
<b>UNCLASSIFIED FILLED</b>		
COMMISSION/COMMITTEE COORDINATOR	\$ 30,000	0.50
COMMISSION/COMMITTEE COORDINATOR	30,000	0.50
PERMITS COORDINATOR	40,000	1.00
COMMISSIONER	125,000	1.00
ASSISTANT COMMISSIONER	105,000	1.00
TERRITORIAL DIRECTOR PERMITS	98,000	1.00
DIRECTOR LIBRARIES ARCHIVES & MUSEUMS	80,000	1.00
SPECIAL PROJECTS/FACILITIES COORDINATOR	11,600	0.20
DIRECTOR ENVIRONMENTAL PROTECTION	98,000	1.00
EXECUTIVE DIRECTOR VI COUNCIL ON THE ARTS	88,950	1.00
COORDINATOR SPECIAL PROJECTS	45,000	1.00
ELECTRICAL INSPECTOR	51,500	1.00
LIBRARY ASSOCIATE	53,000	1.00
SPECIAL ASSISTANT	80,000	1.00
ASSISTANT TERRITORIAL ARCHIVIST	39,140	1.00
PLAN EXAM GENERAL	35,000	1.00
UNIT CHIEF	56,000	1.00
CHIEF FIELD SUPERINTENDENT	45,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
PERMITS COORDINATOR	40,000	1.00
DEPUTY COMMISSIONER	85,000	1.00
ADMINISTRATIVE SPECIALIST	40,000	1.00
CHIEF CURATOR	61,000	1.00
GRANTS ADMINISTRATOR	70,000	1.00
TERRITORIAL ARCHIVIST	75,000	1.00
ADMINISTRATIVE SPECIALIST	40,000	1.00
<b>TOTAL UNCLASSIFIED FILLED</b>	<b>\$ 1,662,190</b>	<b>27.20</b>
<b>UNCLASSIFIED NEW</b>		
EXECUTIVE ASSISTANT TO THE COMMISSIONER	\$ 65,000	1.00
INTERN	20,000	1.00
ASSISTANT DIRECTOR	80,000	1.00
<b>TOTAL UNCLASSIFIED FILLED</b>	<b>\$ 165,000</b>	<b>3.00</b>
<b>UNCLASSIFIED VACANT</b>		
FINANCIAL MANAGER	\$ 55,000	1.00
ADMINISTRATIVE SPECIALIST	42,000	1.00
PLAN EXAM GENERAL	36,000	1.00
UNIT CHIEF	55,000	1.00
CHF FIELD SUPERINTENDENT	45,000	1.00
CHIEF FIELD SUPERINTENDENT	45,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
PLAN EXAM, SENIOR	38,000	1.00
PLAN EXAM GENERAL	35,000	1.00

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
FIELD SUPERINTENDENT	35,000	1.00
FIELD SUPERINTENDENT	35,000	1.00
ASSISTANT DIRECTOR	85,000	1.00
SENIOR INSPECTOR	36,000	1.00
<b>TOTAL UNCLASSIFIED VACANT</b>	<b>\$ 577,000</b>	<b>13.00</b>
<b><u>CLASSIFIED FILLED</u></b>		
MUSEUM AIDE	\$ 35,000	1.00
LIBRARY TECHNICIAN I	35,000	1.00
CUSTODIAL WORKER	35,000	1.00
PAYROLL SUPERVISOR	55,917	1.00
BOOKMOBILE BUS DRIVER	40,134	1.00
COLLECTION CLERK	35,000	1.00
TRADES INSPECTOR	46,933	1.00
PLAN REVIEWER II	51,231	1.00
TRADES INSPECTOR	47,402	1.00
LIBRARY TECHNICIAN III	50,000	1.00
LIBRARIAN IV	72,140	1.00
LIBRARY TECHNICIAN I	35,000	1.00
RECEPTIONIST/COLLECTOR	35,000	1.00
RECEPTIONIST	35,000	1.00
CHIEF TRADES INSPECTOR	65,415	1.00
CUSTODIAL WORKER	35,000	1.00
OFFICE MANAGER	55,874	1.00
CASHIERS SUPERVISOR	49,691	1.00
CUSTODIAL WORKER	35,000	1.00
LIBRARY AIDE	35,000	1.00
HISTORIC PRESERVATION TECHNICIAN	40,917	1.00
PBX OPERATOR/RECEPTIONIST	35,000	1.00
LIBRARY TECHNICIAN II	36,057	1.00
LIBRARIAN II	51,231	1.00
ADMINISTRATIVE ASSISTANT	42,553	1.00
ADMINISTRATIVE ASSISTANT	42,553	1.00
RECEPTIONIST/COLLECTOR	35,000	1.00
RECEPTIONIST/COLLECTOR	35,000	1.00
CONSERVATION ENFORCEMENT OFFICER	48,254	1.00
<b>TOTAL CLASSIFIED FILLED</b>	<b>\$ 1,251,302</b>	<b>29.00</b>
<b><u>CLASSIFIED NEW</u></b>		
MANAGER SYSTEMS AND PROGRAMS	\$ 65,389	1.00
LIBRARIAN II (STT)	51,231	1.00
BOOKMOBILE DRIVER	39,343	1.00
ARCHIVIST ASSISTANT	45,000	1.00
LIBRARIAN II	51,231	1.00
LIBRARIAN I	50,773	1.00
LIBRARY TECH III	46,468	1.00
LIBRARY TECH III	46,468	1.00
LIBRARY TECH III	46,468	1.00
LIBRARY TECH II	39,999	1.00
LIBRARY TECH II	40,000	1.00
LIBRARY TECH II	40,000	1.00
LIBRARY TECH II	40,000	1.00
LIBRARIAN III	57,102	1.00

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
LIBRARIAN III	57,102	1.00
ENVIRONMENTAL SPECIALIST II	4,426	0.10
ENVIRONMENTAL SPECIALIST I	39,343	1.00
LIBRARIAN IV	66,646	1.00
ADMINISTRATIVE ASSISTANT	42,553	1.00
LIBRARY AIDE (PT)	20,000	1.00
LIBRARY AIDE (PT)	20,000	1.00
LIBRARY AIDE (PT)	20,000	1.00
MUSEUM AIDE (PT)	20,000	1.00
MUSEUM AIDE (PT)	20,000	1.00
MUSEUM AIDE (PT)	20,000	1.00
MUSEUM AIDE (PT)	20,000	1.00
<b>TOTAL CLASSIFIED NEW</b>	<b>\$ 1,029,542</b>	<b>26.10</b>
<b>CLASSIFIED VACANT</b>		
GENERAL MAINTENANCE WORKER II	\$ 35,000	1.00
HISTORIC PRESERVATION TECHNICIAN	40,917	1.00
ENVIRONMENTAL SPECIALIST I	2,943	0.07
LIBRARY TECHNICIAN III	35,000	1.00
CONSERVATION ENFORCEMENT OFFICER	48,254	1.00
<b>TOTAL CLASSIFIED VACANT</b>	<b>\$ 162,114</b>	<b>4.07</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 4,847,148</b>	<b>102.37</b>
<b>FEDERAL FUNDS 3100</b>		
<b>UNCLASSIFIED FILLED</b>		
SPECIAL PROJECTS COORDINATOR	\$ 20,250	0.27
SPECIAL PROJECTS COORDINATOR	17,250	0.23
SPECIAL PROJECTS COORDINATOR	17,250	0.23
SPECIAL PROJECTS COORDINATOR	5,250	0.07
SPECIAL PROJECTS COORDINATOR	5,250	0.07
SPECIAL PROJECTS COORDINATOR	2,250	0.03
SPECIAL PROJECTS COORDINATOR	2,250	0.03
SPECIAL PROJECTS COORDINATOR	2,250	0.03
SPECIAL PROJECTS COORDINATOR	2,250	0.03
SPECIAL PROJECTS COORDINATOR	750	0.01
SPECIAL PROJECTS/FACILITIES COORDINATOR	20,300	0.29
SPECIAL PROJECTS/FACILITIES COORDINATOR	16,800	0.24
SPECIAL PROJECTS/FACILITIES COORDINATOR	16,800	0.24
SPECIAL PROJECTS/FACILITIES COORDINATOR	4,900	0.07
SPECIAL PROJECTS/FACILITIES COORDINATOR	4,900	0.07
SPECIAL PROJECTS/FACILITIES COORDINATOR	2,800	0.04
SPECIAL PROJECTS/FACILITIES COORDINATOR	2,800	0.04
SPECIAL PROJECTS/FACILITIES COORDINATOR	700	0.01
OPERATIONS MANAGER	20,040	0.24
OPERATIONS MANAGER	8,350	0.10
OPERATIONS MANAGER	8,350	0.10
OPERATIONS MANAGER	5,845	0.07
OPERATIONS MANAGER	5,010	0.06
OPERATIONS MANAGER	5,010	0.06
OPERATIONS MANAGER	5,010	0.06
OPERATIONS MANAGER	3,340	0.04
OPERATIONS MANAGER	3,340	0.04
OPERATIONS MANAGER	3,340	0.04

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
OPERATIONS MANAGER	2,505	0.03
OPERATIONS MANAGER	2,505	0.03
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	1,670	0.02
OPERATIONS MANAGER	835	0.01
SPECIAL PROJECTS COORDINATOR	50,000	1.00
FINANCIAL MANAGER	27,500	0.50
FINANCIAL MANAGER	27,500	0.50
SPECIAL PROJECTS COORDINATOR	37,500	0.50
SPECIAL PROJECTS COORDINATOR	37,500	0.50
HISTORIAN	60,000	1.00
NETWORK MANAGER	35,750	0.65
ASSISTANT DIRECTOR COASTAL ZONE MANAGEMENT	80,675	1.00
SPECIAL PROJECT COORDINATOR	33,750	0.45
SPECIAL PROJECTS/FACILITIES COORDINATOR	46,400	0.80
DIRECTOR FISH AND WILDLIFE	68,600	0.70
DIRECTOR FISH AND WILDLIFE	29,400	0.30
ENVIRONMENTAL ASSESSOR	35,000	1.00
LEGAL COUNSEL	50,000	0.50
LEGAL COUNSEL	50,000	0.50
DIRECTOR HISTORIC PRESERVATION FUND	85,000	1.00
SENIOR ARCHAEOLOGIST HISTORICAL PRESERVATION FUND	70,000	1.00
SPECIAL PROJECTS COORDINATOR	70,000	1.00
FISH AND WILDLIFE MAINTENANCE SPECIALIST	29,530	0.50
FISH AND WILDLIFE MAINTENANCE SPECIALIST	14,765	0.25
FISH AND WILDLIFE MAINTENANCE SPECIALIST	14,765	0.25
FINANCIAL MANAGER	27,500	0.50
FINANCIAL MANAGER	27,500	0.50
SPECIAL PROJECTS COORDINATOR	44,294	0.75
SPECIAL PROJECTS COORDINATOR	14,765	0.25
FINANCIAL MANAGER	55,000	1.00
OPERATIONS MANAGER HAZARDOUS WASTE	80,000	1.00
FISH AND WILDLIFE MAINTENANCE SPECIALIST	32,500	0.50
FISH AND WILDLIFE MAINTENANCE SPECIALIST	16,250	0.25
FISH AND WILDLIFE MAINTENANCE SPECIALIST	16,250	0.25
PROJECT ENGINEER	22,145	0.43
PROJECT ENGINEER	6,180	0.12
PROJECT ENGINEER	6,180	0.12
PROJECT ENGINEER	4,120	0.08
PROJECT ENGINEER	3,605	0.07
PROJECT ENGINEER	3,605	0.07
PROJECT ENGINEER	2,575	0.05
PROJECT ENGINEER	1,545	0.03
PROJECT ENGINEER	1,545	0.03
DIRECTOR OF TERRITORIAL PARKS	98,000	1.00
FINANCIAL MANAGER	55,000	1.00
COMPLIANCE OFFICER	50,000	0.50

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
SPECIAL PROJECTS COORDINATOR	70,000	1.00
SPECIAL PROJECTS COORDINATOR	60,000	1.00
LEGAL COUNSEL	100,000	1.00
SPECIAL PROJECTS COORDINATOR	65,000	1.00
SPECIAL PROJECTS COORDINATOR	62,000	1.00
SPECIAL PROJECTS COORDINATOR	51,000	1.00
GRANTS ADMINISTRATOR	70,000	1.00
SPECIAL PROJECTS COORDINATOR	60,000	1.00
SPECIAL PROJECTS COORDINATOR	65,000	1.00
SPECIAL PROJECTS COORDINATOR	55,000	1.00
SPECIAL PROJECTS COORDINATOR	65,000	1.00
GRANTS ADMINISTRATOR	35,000	0.50
GRANTS ADMINISTRATOR	35,000	0.50
FISHERIES BIOLOGIST II	65,000	1.00
SPECIAL PROJECTS COORDINATOR	20,250	0.27
SPECIAL PROJECTS COORDINATOR	17,250	0.23
SPECIAL PROJECTS COORDINATOR	17,250	0.23
SPECIAL PROJECTS COORDINATOR	5,250	0.07
SPECIAL PROJECTS COORDINATOR	5,250	0.07
SPECIAL PROJECTS COORDINATOR	2,250	0.03
SPECIAL PROJECTS COORDINATOR	2,250	0.03
<b>TOTAL UNCLASSIFIED FILLED</b>	<b>\$ 2,608,693</b>	<b>38.40</b>
<b><u>UNCLASSIFIED NEW</u></b>		
INTERN	\$ 20,000	1.00
GEOSPATIAL INFORMATION SYSTEMS PLANNER	61,000	1.00
SPECIAL PROJECTS COORDINATOR	55,000	1.00
<b>TOTAL UNCLASSIFIED NEW</b>	<b>\$ 136,000</b>	<b>3.00</b>
<b><u>UNCLASSIFIED VACANT</u></b>		
SPECIAL PROJECTS COORDINATOR	\$ 62,000	1.00
INTERN	24,236	0.75
INTERN	8,079	0.25
INTERN	32,314	1.00
INTERN	24,236	0.75
INTERN	8,079	0.25
ASSISTANT CHIEF WILDLIFE	35,000	0.50
ASSISTANT CHIEF WILDLIFE	17,500	0.25
ASSISTANT CHIEF WILDLIFE	17,500	0.25
ASSISTANT CHIEF FISHERIES	35,000	0.50
ASSISTANT CHIEF FISHERIES	35,000	0.50
SPECIAL PROJECTS COORDINATOR	59,059	1.00
SPECIAL PROJECTS COORDINATOR	59,059	1.00
SPECIAL PROJECT COORDINATOR	15,400	0.22
SPECIAL PROJECT COORDINATOR	7,700	0.11
SPECIAL PROJECT COORDINATOR	4,900	0.07
SPECIAL PROJECT COORDINATOR	4,900	0.07
SPECIAL PROJECT COORDINATOR	4,200	0.06
SPECIAL PROJECT COORDINATOR	4,200	0.06
SPECIAL PROJECT COORDINATOR	4,200	0.06
SPECIAL PROJECT COORDINATOR	3,500	0.05
SPECIAL PROJECT COORDINATOR	3,500	0.05
SPECIAL PROJECT COORDINATOR	3,500	0.05

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
SPECIAL PROJECT COORDINATOR	2,800	0.04
SPECIAL PROJECT COORDINATOR	2,100	0.03
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	1,400	0.02
SPECIAL PROJECT COORDINATOR	700	0.01
QUALITY ASSURANCE & COMPLIANCE MANAGER	64,000	1.00
PROJECT ENGINEER	30,000	0.40
PROJECT ENGINEER	15,000	0.20
PROJECT ENGINEER	7,500	0.10
PROJECT ENGINEER	6,000	0.08
PROJECT ENGINEER	5,250	0.07
PROJECT ENGINEER	5,250	0.07
PROJECT ENGINEER	5,250	0.07
PROJECT ENGINEER	750	0.01
SPECIAL PROJECT COORDINATOR	16,800	0.24
SPECIAL PROJECT COORDINATOR	14,700	0.21
SPECIAL PROJECT COORDINATOR	9,800	0.14
SPECIAL PROJECT COORDINATOR	9,800	0.14
SPECIAL PROJECT COORDINATOR	7,700	0.11
SPECIAL PROJECT COORDINATOR	4,900	0.07
SPECIAL PROJECT COORDINATOR	2,800	0.04
SPECIAL PROJECT COORDINATOR	2,100	0.03
SPECIAL PROJECT COORDINATOR	1,400	0.02
ENVIRONMENTAL ASSESSOR	19,950	0.35
ENVIRONMENTAL ASSESSOR	10,260	0.18
ENVIRONMENTAL ASSESSOR	9,690	0.17
ENVIRONMENTAL ASSESSOR	7,410	0.13
ENVIRONMENTAL ASSESSOR	2,850	0.05
ENVIRONMENTAL ASSESSOR	2,280	0.04
ENVIRONMENTAL ASSESSOR	1,710	0.03
ENVIRONMENTAL ASSESSOR	1,710	0.03
ENVIRONMENTAL ASSESSOR	1,140	0.02
GRANTS MANAGER	19,800	0.33
GRANTS MANAGER	10,800	0.18
GRANTS MANAGER	10,200	0.17
GRANTS MANAGER	7,200	0.12
ENVIRONMENTAL ASSESSOR	19,950	0.35
ENVIRONMENTAL ASSESSOR	10,260	0.18
ENVIRONMENTAL ASSESSOR	9,690	0.17
ENVIRONMENTAL ASSESSOR	7,410	0.13
ENVIRONMENTAL ASSESSOR	2,850	0.05
ENVIRONMENTAL ASSESSOR	2,280	0.04
ENVIRONMENTAL ASSESSOR	1,710	0.03
ENVIRONMENTAL ASSESSOR	1,710	0.03
ENVIRONMENTAL ASSESSOR	1,140	0.02
OFFICE ASSISTANT	21,277	0.50
OFFICE ASSISTANT	21,277	0.50

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
FINANCIAL MANAGER	55,000	1.00
ASSISTANT DIRECTOR FISH AND WILDLIFE	42,500	0.50
ASSISTANT DIRECTOR FISH AND WILDLIFE	42,500	0.5
ENVIRONMENTAL ASSESSOR	35,000	1.00
SPECIAL PROJECTS COORDINATOR	35,000	0.50
SPECIAL PROJECTS COORDINATOR	35,000	0.50
GRANTS MANAGER	4,800	0.08
GRANTS MANAGER	4,800	0.08
GRANTS MANAGER	2,400	0.04
EDUCATION AND OUTREACH COORDINATOR	60,000	1.00
<b>TOTAL UNCLASSIFIED VACANT</b>	<b>\$ 1,217,613</b>	<b>21.00</b>
<b><u>CLASSIFIED FILLED</u></b>		
FISHERIES BIOLOGIST III	\$ 61,618	1.00
OFFICE MANAGER	29,647	0.50
OFFICE MANAGER	14,824	0.25
OFFICE MANAGER	14,824	0.25
ENVIRONMENTAL PROGRAM MANAGER	47,585	0.70
ENVIRONMENTAL PROGRAM MANAGER	20,394	0.30
PARK RANGER INTERPRETER	42,553	1.00
SENIOR PLANNER	59,248	1.00
FISHERIES BIOLOGIST II	29,530	0.50
FISHERIES BIOLOGIST II	11,812	0.20
FISHERIES BIOLOGIST II	11,812	0.20
FISHERIES BIOLOGIST II	5,906	0.10
FISHERIES BIOLOGIST I	21,001	0.400
FISHERIES BIOLOGIST I	21,001	0.4
FISHERIES BIOLOGIST I	10,501	0.20
CHIEF BUREAU ENVIRONMENTAL EDUCATION	97,128	1.00
CHIEF OF WILDLIFE	85,000	1.00
ENVIRONMENTAL PROGRAM MANAGER	67,896	0.96
ENVIRONMENTAL SPECIALIST III	54,720	0.92
OFFICE MANAGER	54,778	1.00
FISHERIES BIOLOGIST II	44,294	0.75
FISHERIES BIOLOGIST II	14,765	0.25
ENVIRONMENTAL PROGRAM MANAGER	66,646	1.00
ENVIRONMENTAL SPECIALIST II	44,255	1.00
CONSERVATION ENFORCEMENT OFFICER	36,910	0.70
CONSERVATION ENFORCEMENT OFFICER	15,818	0.30
FISHERIES BIOLOGIST III	58,344	0.80
FISHERIES BIOLOGIST III	14,586	0.20
FISHERIES BIOLOGIST II	29,530	0.50
FISHERIES BIOLOGIST II	29,530	0.50
PARALEGAL OFFICER	55,636	1.00
WILDLIFE BIOLOGIST I	52,503	1.00
ENVIRONMENTAL PLANNER III	43,461	0.60
ENVIRONMENTAL PLANNER III	28,974	0.40
ENVIRONMENTAL PLANNER II	59,059	1.00
ADMINISTRATIVE ASSISTANT SUPERVISOR	23,825	0.41
WILDLIFE BIOLOGIST III	72,930	1.00
CONSERVATION ENFORCEMENT OFFICER	53,171	0.70
CONSERVATION ENFORCEMENT OFFICER	22,788	0.30

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
CHIEF FISHERIES	51,000	0.60
CHIEF FISHERIES	21,250	0.25
CHIEF FISHERIES	12,750	0.15
FISHERIES BIOLOGIST I	31,502	0.60
FISHERIES BIOLOGIST I	21,001	0.40
ADMINISTRATIVE ASSISTANT	17,447	0.41
<b>TOTAL CLASSIFIED FILLED</b>	<b>\$ 1,683,749</b>	<b>26.70</b>
<b>CLASSIFIED NEW</b>		
ENVIRONMENTAL SPECIALIST II	44,255	1.00
ENVIRONMENTAL SPECIALIST II	39,830	0.90
ADMINISTRATIVE ASSISTANT	40,000	1.00
LEGAL TECHNICIAN	26,553	0.60
<b>TOTAL CLASSIFIED NEW</b>	<b>\$ 150,638</b>	<b>3.50</b>
<b>CLASSIFIED VACANT</b>		
FISHERIES BIOLOGIST I	\$ 21,001	0.40
FISHERIES BIOLOGIST I	21,001	0.40
FISHERIES BIOLOGIST I	10,501	0.20
PROGRAM ADMINISTRATOR	11,394	0.20
ADMINISTRATIVE ASSISTANT	31,915	0.75
HISTORIC PRESERVATION ARCHITECT	54,778	1.00
PARK RANGER	42,553	1.00
PARK RANGER	42,553	1.00
PARK RANGER	42,553	1.00
ENVIRONMENTAL SPECIALIST III	51,231	1.00
ENVIRONMENTAL OUTREACH COORDINATOR	50,000	1.00
CONSERVATION ENFORCEMENT OFFICER	29,131	0.70
CONSERVATION ENFORCEMENT OFFICER	12,485	0.30
ENVIRONMENTAL PLANNER II	56,031	1.00
ADMINISTRATIVE ASSISTANT	10,638	0.25
PROGRAM ADMINISTRATOR	56,969	1.00
ENVIRONMENTAL SPECIALIST II	28,097	0.63
ENVIRONMENTAL SPECIALIST II	16,158	0.37
ENVIRONMENTAL SPECIALIST II	44,255	1.00
ENVIRONMENTAL SPECIALIST II	39,830	0.90
WILDLIFE BIOLOGIST III	54,698	0.75
WILDLIFE BIOLOGIST III	18,233	0.25
ENVIRONMENTAL PROGRAM MANAGER	59,981	0.90
ENVIRONMENTAL PROGRAM MANAGER	27,325	0.41
ENVIRONMENTAL SPECIALIST I	36,400	0.93
FISHERIES BIOLOGIST III	18,233	0.50
FISHERIES BIOLOGIST III	18,233	0.50
WILDLIFE BIOLOGIST III	72,930	1.00
OFFICE MANAGER	29,647	0.50
OFFICE MANAGER	29,647	0.50
ENVIRONMENTAL SPECIALIST I	39,736	1.00
ENVIRONMENTAL OUTREACH COORDINATOR	50,425	1.00
ENVIRONMENTAL ENGINEER II	29,882	0.55
ENVIRONMENTAL SPECIALIST II	44,255	1.00
PROGRAM ADMINISTRATOR	45,575	0.80
<b>TOTAL CLASSIFIED VACANT</b>	<b>\$ 1,248,271</b>	<b>24.69</b>
<b>ADJUSTMENTS</b>		

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
OVERTIME	\$ 15,000	1.00
OVERTIME	25,000	1.00
<b>SUBTOTAL</b>	<b>\$ 40,000</b>	<b>2.00</b>
<b>TOTAL FEDERAL FUNDS</b>	<b>\$ 7,084,964</b>	<b>117.29</b>
<b>FUND 2006</b>		
<b>UNCLASSIFIED FILLED</b>		
ASSISTANT DIRECTOR ENFORCEMENT	\$ 80,000	1.00
<b>TOTAL UNCLASSIFIED FILLED</b>	<b>\$ 80,000</b>	<b>1.00</b>
<b>UNCLASSIFIED NEW</b>		
INTERN	\$ 20,000	1.00
<b>TOTAL UNCLASSIFIED NEW</b>	<b>\$ 20,000</b>	<b>1.00</b>
<b>CLASSIFIED FILLED</b>		
OFFICE MANAGER	\$ 58,131	1.00
<b>TOTAL CLASSIFIED FILLED</b>	<b>\$ 58,131</b>	<b>1.00</b>
<b>TOTAL FUND 2006</b>	<b>\$ 158,131</b>	<b>3.00</b>
<b>FUND 2054</b>		
<b>UNCLASSIFIED FILLED</b>		
ASSISTANT DIRECTOR ADMINISTRATION AND BUSINESS MGMT	\$ 80,000	1.00
SPECIAL PROJECT COORDINATOR	41,250	0.55
PLANNING TECHNICIAN	50,000	1.00
DIRECTOR COASTAL ZONE MANAGEMENT	98,000	1.00
ENVIRONMENTAL ASSESSOR	50,000	1.00
FLOOD PLAIN MANAGER	65,000	1.00
TERRITORIAL PLANNER	90,000	1.00
FINANCIAL MANAGER	55,000	1.00
PLANNING TECHNICIAN	50,000	1.00
DIRECTOR BUSINESS AND ADMINISTRATION	98,000	1.00
HUMAN RESOURCES TECHNICIAN	65,000	1.00
COMPLIANCE OFFICER	50,000	0.50
GRANTS ADMINISTRATOR	70,000	1.00
CONTRACT ADMINISTRATOR	65,000	1.00
DIRECTOR	98,000	1.00
<b>TOTAL UNCLASSIFIED FILLED</b>	<b>\$ 1,025,250</b>	<b>14.05</b>
<b>UNCLASSIFIED NEW</b>		
INTERN	\$ 20,000	1.00
INTERN	20,000	1.00
HUMAN RESOURCES DIRECTOR	90,000	1.00
<b>TOTAL UNCLASSIFIED NEW</b>	<b>\$ 130,000</b>	<b>3.00</b>
<b>UNCLASSIFIED VACANT</b>		
INTERNAL AUDITOR	\$ 70,000	1.00
CURATOR	55,000	1.00
CHIEF LEGAL COUNSEL	110,000	1.00
FEDERAL CONSISTENCY COORDINATOR	75,000	1.00
<b>TOTAL UNCLASSIFIED VACANT</b>	<b>\$ 310,000</b>	<b>4.00</b>
<b>CLASSIFIED FILLED</b>		
CONSERVATION ENFORCEMENT OFFICER	\$ 42,239	1.00
OFFICE MANAGER	61,689	1.00
CONSERVATION ENFORCEMENT OFFICER	48,253	1.00
CONSERVATION ENFORCEMENT OFFICER	42,239	1.00
PARK RANGER SUPERVISOR	66,723	1.00

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
RECORDS & PROPERTY MANAGEMENT OFFICER	59,059	1.00
<b>TOTAL CLASSIFIED FILLED</b>	<b>\$ 320,203</b>	<b>6.00</b>
<b>CLASSIFIED VACANT</b>		
ENVIRONMENTAL PLANNER II	\$ 49,374	1.00
OFFICE MANAGER	54,778	1.00
CONSERVATION ENFORCEMENT OFFICER	41,615	1.00
CONSERVATION ENFORCEMENT OFFICER	41,615	1.00
CONSERVATION ENFORCEMENT OFFICER*STT	41,615	1.00
CONSERVATION ENFORCEMENT OFFICER	57,617	1.00
CONSERVATION ENFORCEMENT OFFICER	61,128	1.00
<b>TOTAL CLASSIFIED VACANT</b>	<b>\$ 347,743</b>	<b>7.00</b>
<b>ADJUSTMENT</b>		
OVERTIME	\$ 30,000	1.00
<b>TOTAL ADJUSTMENT</b>	<b>\$ 30,000</b>	<b>1.00</b>
<b>TOTAL FUND 2054</b>	<b>\$ 2,163,195</b>	<b>34.05</b>
<b>FUND 2072</b>		
<b>UNCLASSIFIED VACANT</b>		
TERRITORIAL PROGRAM COORDINATOR	\$ 55,000	1.00
<b>TOTAL UNCLASSIFIED VACANT</b>	<b>\$ 55,000</b>	<b>1.00</b>
<b>CLASSIFIED FILLED</b>		
ENVIRONMENTAL PROGRAM MANAGER	\$ 2,829	0.45
ENVIRONMENTAL SPECIALIST III	4,758	0.08
<b>TOTAL CLASSIFIED FILLED</b>	<b>\$ 7,587</b>	<b>0.12</b>
<b>CLASSIFIED NEW</b>		
ENVIRONMENTAL ENGINEER I	\$ 23,054	0.45
ENVIRONMENTAL ENGINEER II	53,793	1
LEGAL TECHNICIAN	17,702	0.4
<b>TOTAL CLASSIFIED NEW</b>	<b>\$ 94,549</b>	<b>1.85</b>
<b>CLASSIFIED VACANT</b>		
ENVIRONMENTAL PROGRAM MANAGER	\$ 39,321	0.59
<b>TOTAL CLASSIFIED VACANT</b>	<b>\$ 39,321</b>	<b>0.59</b>
<b>TOTAL FUND 2072</b>	<b>\$ 196,457</b>	<b>3.56</b>
<b>FUND 6014</b>		
<b>UNCLASSIFIED FILLED</b>		
NETWORK MANAGER	\$ 19,250	0.35
<b>TOTAL UNCLASSIFIED FILLED</b>	<b>\$ 19,250</b>	<b>0.35</b>
<b>UNCLASSIFIED VACANT</b>		
LEGAL COUNSEL	\$ 100,000	1.00
<b>TOTAL UNCLASSIFIED VACANT</b>	<b>\$ 100,000</b>	<b>1.00</b>
<b>CLASSIFIED FILLED</b>		
ADMINISTRATIVE ASSISTANT SUPERVISOR	\$ 34,284	0.59
ADMINISTRATIVE ASSISTANT	25,106	0.59
<b>TOTAL CLASSIFIED FILLED</b>	<b>\$ 59,391</b>	<b>1.18</b>
<b>TOTAL FUND 6014</b>	<b>\$ 189,731</b>	<b>2.73</b>
<b>FUND 6040</b>		
<b>UNCLASSIFIED NEW</b>		
INTERN	\$ 15,000	1.00
INTERN	15,000	1.00
<b>TOTAL UNCLASSIFIED NEW</b>	<b>\$ 30,000</b>	<b>2.00</b>
<b>TOTAL FUND 6040</b>	<b>\$ 30,000</b>	<b>2.00</b>

<b>Position Name</b>	<b>FY 2027</b>	<b>FTE</b>
<b>FUND 6042</b>		
<b>UNCLASSIFIED NEW</b>		
INTERN	\$ 20,000	1.00
<b>TOTAL UNCLASSIFIED NEW</b>	<b>\$ 20,000</b>	<b>1.00</b>
<b>TOTAL FUND 6042</b>	<b>\$ 20,000</b>	<b>1.00</b>
<b>TOTAL DPNR</b>	<b>\$ 14,689,626</b>	<b>269.00</b>

## APPENDIX II

### DEPARTMENT OF PLANNING AND NATURAL RESOURCES

#### *ST. CROIX DISTRICT VEHICLE LISTING*

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Plate
2019	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 21
2019	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 25
2019	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 27
2020	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 30
2015	Chevy	Colorado	Building Permits	Federal	Own	Good	PNR 57
2014	Chevrolet	Colorado	Building Permits	Federal	Own	Good	PNR 71
2011	Chevrolet	Colorado	Business Administration	Local	Own	Poor	PNR 33
2019	Ford	Escape	Comprehensive Coastal Zone Planning	Special	Own	Good	PNR 64
2006	Chevrolet	Colorado	Coastal Zone Management	Federal	Own	Good	PNR 9
2017	Dodge	Ram 2500ST Pickup	Coastal Zone Management	Federal	Own	Good	PNR 19
2018	Ford	Escape SE	Coastal Zone Management	Federal	Own	Fair	PNR 34
2012	Chevrolet	Colorado Crew Cab	Coastal Zone Management	Federal	Own	Good	PNR 35
2010	Chevy	Colorado	Environmental Enforcement	Federal	Own	Good	PNR 45
2015	Chevy	Silverado	Environmental Enforcement	Federal	Own	Good	PNR 53
2016	Jeep	Wrangler Unlimited	Environmental Enforcement	Federal	Own	Good	PNR 75
2016	Jeep	Wrangler Unlimited	Environmental Enforcement	Federal	Own	Good	PNR 79
2016	Jeep	Wrangler Unlimited	Environmental Enforcement	Federal	Own	Fair	PNR 83
2023	Jeep	Wrangler Unlimited	Environmental Enforcement	Federal	Own	Excellent	PNR 113
2023	Jeep	Wrangler Unlimited	Environmental Enforcement	Federal	Own	Excellent	PNR 115
2022	Tesla	Model 3	Executive	Federal	Own	Excellent	PNR 3
2021	Ford	Ranger XL	Executive	Federal	Own	Excellent	PNR 67
2022	Ford	F-250 Super Duty	Fish & Wildlife	Federal	Own	Good	PNR 107
2020	Chevy	Equinox 1LT	Fish & Wildlife	Federal	Own	Good	PNR 31
2018	Chevy	Colorado	Fish & Wildlife	Federal	Own	Good	PNR 17
2018	Ford	F-350	Fish & Wildlife	Federal	Own	Good	PNR 11
2018	Chevrolet	Equinox 1LT	Fish & Wildlife	Federal	Own	Good	PNR 13
2018	Chevy	Colorado	Fish & Wildlife	Federal	Own	Good	PNR 7
2019	Jeep	Wrangler	Fish & Wildlife	Federal	Own	Good	PNR 59
2007	-	Bus (Bookmobile)/Bluebird	Libraries, Archives, & Museums	Local	Own	Good	PNR 51
2009	Chevrolet	Trail Blazer	Libraries, Archives, & Museums	Local	Own	Good	PNR 61
2008	Chevy	Colorado	Libraries, Archives, & Museums	Local	Own	Good	PNR 49
2021	Ford	Ranger	Libraries, Archives, & Museums	-	Own	Good	PNR 67
2014	Chevrolet	Silverado	Environmental Protection	Federal	Own	Fair	PNR 77
2007	Chevrolet	Colorado	Environmental Protection	Federal	Own	Poor	PNR 29
2019	Chevrolet	Colorado	Environmental Protection	Federal	Own	Good	PNR 82
2022	Ford	Edge	Environmental Protection	Federal	Own	Excellent	PNR 36
2014	Chevrolet	Silverado	Environmental Protection	Federal	Own	Good	PNR 81
2022	Chevrolet	Colorado	Environmental Protection	Federal	Own	Excellent	PNR 109
2018	Chevrolet	Colorado	Environmental Protection	Federal	Own	Good	PNR 15
2025	Toyota	Rav 4-Hybrid	Environmental Protection	Special	Own	Excellent	PNR 65
2021	Ford	Ranger XL	Environmental Protection	Federal	Own	Excellent	PNR 43
2018	Chevrolet	Equinox	Environmental Protection	Federal	Own	Good	PNR 23
2019	Chevrolet	Colorado	Environmental Protection	Federal	Own	Good	PNR 87
2023	Nissan	Ariya	Parks	General	Own	New	103
2022	Jeep	Wrangler	Historic Preservation Office	Federal	Own	Excellent	PNR-32
2023	Ford	Escape Active	Historic Preservation Office	General	Own	New	PNR-05
2022	Ford	Ranger	Historic Preservation Office	Federal	Own	New	PNR-41
<b>TOTAL: 47</b>							

## *ST. THOMAS/ST. JOHN DISTRICT VEHICLE LISTING*

<b>Year</b>	<b>Make</b>	<b>Model</b>	<b>Division</b>	<b>Funding Source</b>	<b>Lease/Own</b>	<b>Condition</b>	<b>Plate</b>
2018	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 60
2018	Jeep	Wrangler	Building Permits	Federal	Own	Fair	PNR 62
2014	Chevrolet	Equinox	Building Permits	Federal	Own	Poor	PNR 94
2019	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 96
2019	Jeep	Wrangler	Building Permits	Federal	Own	Fair	PNR 97
2019	Jeep	Wrangler	Building Permits	Federal	Own	Good	PNR 98
2019	Jeep	Wrangler	Building Permits	Federal	Own	Fair	PNR 99
2007	Chevrolet	Crew Cab Pickup	Business Administration	Local	Own	Poor	PNR 8
2023	Toyota	Venza HV LE	Comprehensive Coastal Zone Planning	Local	Own	Excellent	PNR 120
2017	Ford	Escape SE	Coastal Zone Management	Federal	Own	Good	PNR 12
2011	Chevrolet	Colorado Crew Cab Pickup	Coastal Zone Management	Federal	Own	Good	PNR 78
2011	Chevrolet	Equinox	Coastal Zone Management	Federal	Own	Good	PNR 88
2016	Jeep	Wrangler-Sport	Coastal Zone Management	Special	Own	Good	PNR 48
2022	Ford	Bronco	Coastal Zone Management	Federal	Own	Excellent	PNR 108
2015	Chevy	Colorado	Environmental Enforcement	Federal	Own	Fair	PNR 10
2015	Chevy	Colorado	Environmental Enforcement	Federal	Own	Fair	PNR 14
2021	Chevy	Silverado	Environmental Enforcement	Federal	Own	Excellent	PNR 101
2021	Jeep	Wrangler	Environmental Enforcement	Federal	Own	Excellent	PNR 102
2021	Jeep	Wrangler	Environmental Enforcement	Federal	Own	Excellent	PNR 104
2018	Chevy	Equinox	Environmental Protection	Federal	Own	Poor	PNR 16
2019	Chevy	Colorado	Environmental Protection	Federal	Own	Good	PNR 20
2015	Chevy	Silverado	Environmental Protection	Federal	Own	Good	PNR 76
2008	Chevy	Colorado	Environmental Protection	Federal	Own	Poor	PNR 52
2015	Chevy	Silverado	Environmental Protection	Federal	Own	Good	PNR 18
2007	Chevy	Colorado	Environmental Protection	Federal	Own	Good	PNR 22
2025	Toyota	Rav 4-Hybrid	Environmental Protection	Special	Own	Excellent	PNR
2019	Chevy	Equinox	Environmental Protection	Federal	Own	Good	PNR 54
2022	Chevrolet	Colorado	Environmental Protection	Federal	Own	Excellent	PNR 106
2018	Chevrolet	Traverse LT	Executive	Special	Own	Good	PNR 2
2022	Tesla	Model 3	Executive	Local	Own	Poor	PNR 24
2022	Tesla	Model 3	Executive	Local	Own	Good	PNR 44
2021	Ford	Ranger XL	Executive	Local	Own	Good	PNR 6
2016	Chevy	Colorado	Fish & Wildlife	Federal	Own	Fair	PNR 50
2017	Chevy	Traverse LT	Fish & Wildlife	Federal	Own	Good	PNR 68
2018	Chevy	Colorado	Fish & Wildlife	Federal	Own	Poor	PNR 26
2014	Chevy	Silverado	Fish & Wildlife	Federal	Own	Good	PNR 72
2020	Jeep	Wrangler Unlimited	Fish & Wildlife	Federal	Own	Good	PNR 100
2023	Ford	Bronco-Sport AWD	Fish & Wildlife	Federal	Own	Excellent	PNR 114
2023	Ford	F250 Truck	Fish & Wildlife	Federal	Own	Excellent	PNR 116
2021	Ford	Ranger XL	Historic Preservation Office	Local	Own	Excellent	PNR 28
2014	Chevrolet	Equinox	Libraries, Archives, & Museums	Local	Own	Good	PNR 58
2022	Ford	Ranger Crew Cab XLT	Libraries, Archives, & Museums	Local	Own	Excellent	PNR 110
2024	Chevrolet	Trax LS	Libraries, Archives, & Museums	Federal	Own	Poor	PNR 112
2006	Blue Bird Body	Classification Bus-STT	Libraries, Archives, & Museums	Special	Own	Poor	PNR 84
2011	Star Trans/Supreme Corp	PS31S STJ	Libraries, Archives, & Museums	Federal	Own	Fair	PNR 86
<b>TOTAL: 45</b>							

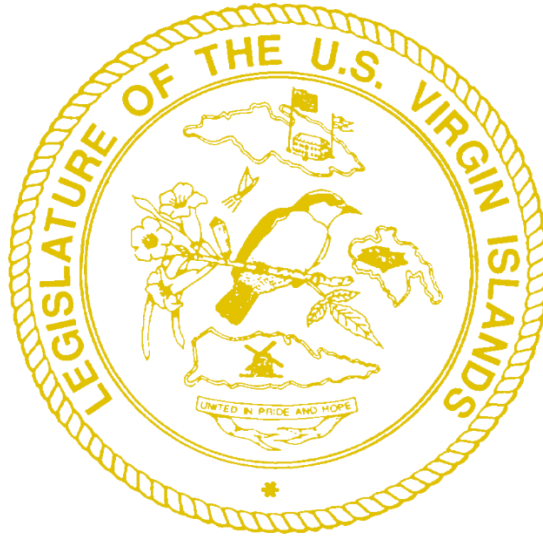
## APPENDIX III

### DPNR'S OUTSTANDING INVOICES

Received Date	Vendor Name	Net Amount	Invoice Description	Invoice Status
04/01/2025	Thomson Reuters (West) Payment Center	\$ 40	Software Subsc. Mar. 28-31, 2025	Approved
05/01/2025	Thomson Reuters (West) Payment Center	308	Software Subsc. Apr. 01-30, 2025	Approved
08/25/2025	Spenceley Office Equipment, Inc.	120	Copier Maintenance 4/1/25-4/30/25	Approved
08/26/2025	Xperts Exterminating	191	Pest Control Services	Approved
11/12/2025	Elissa Runyon	4,500	Appraisal Of Property	Held
09/05/2025	Edwards Valuation Services, LLC	3,750	Plot Reviews 940a-946, Plot 159	Approved
08/12/2025	Florida Property Advisors LLC	3,800	Plots 941-946 & 159 William's Delight	Approved
01/26/2026	Ramon E. Mcintosh	49	Reimbursement For Purchase	Approved
02/19/2026	Broadband Vi, LLC	50	Late Fee	Approved
03/02/2026	Spenceley Off. Equipment, Inc.	112	Wb-P08 Waste Toner Bottle	Approved
03/02/2026	Spenceley Off. Equipment, Inc.	300	Printer Repair	Approved
01/08/2026	Ramon E. Mcintosh	59	Reimbursement	Approved
01/06/2026	Charles A. Maynard Jr.	46	Reimbursement	Approved
01/02/2026	Coastal States Org. Inc.	8,973	CSO 2026 Dues	Approved
03/11/2026	Metro Motors S.C., Inc	204	Vehicle Repair Pnr-64	Approved
03/17/2026	Oliver Exterminating OF	1,800	Pest Control Services: Termite Inspection and Cont.	Approved
04/01/2026	Xperts Exterminating	191	Partial Pay Pest Services 6003 Anna's Hope	Approved
04/01/2026	Xperts Exterminating	191	Partial Pay Pest Services 6003 Anna's Hope	Approved
04/01/2026	Xperts Exterminating	191	Partial Pay Pest Services 6003 Anna's Hope	Approved
04/01/2026	Xperts Exterminating	191	Pest Control Services 6003 Anna's Hope	Approved
04/01/2026	Xperts Exterminating	191	Partial Pay Pest Control Services 6003 Annas Hope	Approved
04/03/2026	Charleswell, Maxcine	1,400	DPNR Catering Service	Approved
04/14/2026	Rainbow Plaza, Inc.	19,865	Partial Pay April 2026 Office Rental	Approved
04/14/2026	St. Croix Marine	8,947	DPNR Intruder 234 Boat Repair	Approved
04/15/2026	Online Mooring, LLC	39,500	Software	Approved
04/17/2026	Andrew Penn, Sr.	75	CZM Meeting April 15, 2026	Approved
04/17/2026	Andrew Penn, Sr.	75	CZM Meeting Dec. 9, 2025	Approved
03/27/2026	Metro Motors S.C., Inc	429	P&NR 49 Repairs	Approved
04/23/2026	Baker Law, P.C.	735	Vi Code Revision	Approved
05/28/2026	Gyasi Clarke	450	Entertainment	Approved
05/04/2026	Xperts Exterminating	443	Patrial Pay Pest Control Services	Approved
05/04/2026	Xperts Exterminating	443	Partial Pay Pest Control Services	Approved
02/19/2026	Spenceley Office Equipment, Inc.	120	Copier Maintenance 11/1/25-11/30/25	Approved
02/19/2026	Spenceley Office Equipment, Inc.	120	Copier Maintenance 12/1/25-12/31/25	Approved
02/19/2026	Spenceley Office Equipment, Inc.	120	Copier Maintenance 1/1/26-1/31/26	Approved
04/07/2026	Spenceley Office Equipment, Inc.	120	Copier Maintenance 3/1/26-3/31/26	Approved
04/09/2026	Dept. Of Property & Procurement	1,424	P&NR 34 Repairs	Approved
05/05/2026	Rainbow Plaza, Inc.	19,865	Partial Pay-Exec/Dbas/Ep/Permits Office Rental	Approved
04/01/2026	Charleswell, Maxcine	1,300	Catering Service 3/30/26	Approved
05/12/2026	Bio-Impact, Inc.	4,150	Phase 1 Assessment Parcels	Pending Approval
05/04/2026	VI Water & Power Authority	541	Water Bill for Frenchtown Fish Market	Approved
05/04/2026	VI Water & Power Authority	-	Electric Bill for Altona Parcel D Unit 16	Approved
05/04/2026	VI Water & Power Authority	208	Electric Bill Altona Parcel D House MTR	Approved
05/04/2026	VI Water & Power Authority	22	Electric Bill Altona Parcel D U-5	Approved
12/31/2025	Caribbean Contracting Services, Inc	120,270	Periodical Estimate 1 Final	Approved
02/06/2026	Simmon, Lorenzo	4,165	DPNR Polo Shirts Small-3xl	Approved
05/13/2026	Mike's Electronics Warehouse LLC.	400	Lg 31.5" Curved Monitor	Approved
05/15/2026	Mackay Enterprises, Inc.	841	DPNR CZM Equipment Rental	Approved
05/18/2026	Boulon Jr., Ralf H.	75	CZM Meeting May 13, 2026	Approved
05/19/2026	Aubrey L. Ruan Jr	75	CZM Meeting March 19, 2026	Approved
05/12/2026	Vi Water & Power Authority	316	DPNR CZM Electric 5/12/26	Approved
05/05/2026	Andrew Penn, Sr.	75	CZM Meeting May 13, 2026	Approved
05/22/2026	TJ Ocean Auto V, LLC	346	Pnr-62 Vehicle Repair	Approved
05/14/2026	Spenceley Office Equipment, Inc.	120	Copier Maintenance 2/1/26-2/28/26	Pending Approval
06/01/2026	Spenceley Office Equipment, Inc.	120	Copier Maintenance 5/1/26-5/31/26	Approved
06/01/2026	ADT Security Systems Vi, Inc.	62	Security Services June 2026	Approved
04/21/2026	My Brother's Workshop Inc.	549	Catering Service April 21, 2026	Approved
04/22/2026	My Brother's Workshop Inc.	320	Catering Service April 22, 2026	Approved

Received Date	Vendor Name	Net Amount	Invoice Description	Invoice Status
06/05/2026	Vi Council on The Arts	32,315	Grant Award #26-058c General Operating	Pending Approval
04/07/2026	Liberty Mobile USVI Inc	111	Mi-Fi Svs March 28-April 27 26 DFW Partial	Pending Approval
06/01/2026	Rainbow Plaza, Inc.	2,759	Office Rental Mars Hill June 2026 DFW Partial	Pending Approval
06/10/2026	Rainbow Plaza, Inc.	19,865	Partial Pay-June 2026 Office Rental	Pending Approval
06/10/2026	SmartNet, LLC	191	Telephone Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	117	Telephone Services	Pending Approval
06/10/2026	SmartNet, LLC	117	Telephone Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	199	Internet Services	Pending Approval
06/10/2026	SmartNet, LLC	191	Telephone Services	Pending Approval
06/11/2026	Windward Passage Hotel	4,043	15 Standard Rooms	Approved
06/12/2026	Liberty Mobile USVI Inc	1,799	Partial Pay Wireless Services	Pending Approval
05/28/2026	Liberty Mobile USVI Inc	111	Mi-Fi Svs May 28-June 27, 2026, DFW	Pending Approval
06/12/2026	Varlack Ventures, Inc.	350	Passenger Transportation Services, Ship and Ferry,	Pending Approval
06/12/2026	Vi Waste Management Authority	849,955	VIWMA Krause Lagoon Interceptor Cwgc-2023-001	Approved
06/12/2026	Vi Water & Power Authority	22,551	VIWAPA Norre Gade Waterline Dwcig-2026-002	Pending Approval
06/01/2026	Vi Water & Power Authority	121	Electricity Svs April 23-May 26 26 Altona Lagoon	Pending Approval
06/12/2026	Seaside Market & Deli LLC	1,326	Catering Services	Pending Approval
06/12/2026	Seaborn Virgin Islands, Inc.	5,160	Travel, Non-Local, Provided by Third Party	Approved
06/15/2026	Liberty Mobile USVI Inc	365	Dee-Partial Pay Wireless Service	Pending Approval
06/15/2026	Liberty Mobile USVI Inc	365	Dee-Partial Pay Wireless Service	Pending Approval
06/15/2026	Liberty Mobile USVI Inc	1,685	Partial Pay Wireless Services	Pending Approval
06/05/2026	Vi Water & Power Authority	31	Electric Bill Altona Parcel D U-5	Pending Approval
06/10/2026	Vi Water & Power Authority	527	Water Bill Frenchtown Fish Market	Pending Approval
06/15/2026	Oriol, Jean-Pierre	75	Per Diem June 1-2, 2026	Pending Approval
06/15/2026	SmartNet, LLC	90	DPNR STX Port Switch Feb. '25- Mar. '25	Pending Approval
06/15/2026	SmartNet, LLC	133	DPNR STX Sip Trunk Jun. '26 - Jul. '26	Pending Approval
06/15/2026	NIF Enterprises, LLC	524	Vehicle Maintenance - P&NR 37	Pending Approval
06/15/2026	ALMIK Investments, LLC	17,609	Printing Boat Registration Cards	Pending Approval
06/15/2026	RONCAN, Inc. Dba Sand Castle On the Beach	2,035	Hotel Accommodations for Staff - CZM	Pending Approval
06/15/2026	Lohmann, Hilary	375	Per Diem April 19-24, 2026	Approved
06/15/2026	Madera Garcia, Maureen	150	Per Diem May 26-28, 2026	Approved
06/15/2026	Samuel, Jhahim Jhakeem	300	Per Diem April 20-24, 2026	Pending Approval
06/15/2026	SmartNet, LLC	100	DPNR STX Wan Mar. '26 - Apr. '26	Pending Approval
06/15/2026	SmartNet, LLC	100	DPNR STX Wan May '26 - Jun. '26	Pending Approval
06/16/2026	Horsley Witten Group, Inc.	8,068	Task 02-03 Partial Payment	Pending Approval
06/16/2026	Horsley Witten Group, Inc.	15,485	Task 02-03 Partial Payment	Pending Approval
06/16/2026	Horsley Witten Group, Inc.	15,317	Task 02-03 Partial Payment	Pending Approval
06/16/2026	Indirect Cost Fund	97,512	F80r8 Indirect Cost	Pending Approval
06/17/2026	Cruz, Juan	225	Per Diem 2/24/26-2/27/26	Pending Approval
06/04/2026	Kristina Katrina Edwards	75	Per Diem 5/27/26-5/28/26	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	7,014	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	4,225	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	3,042	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	7,521	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	1,437	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	6,929	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	507	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	1,690	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	4,310	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	4,817	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	470	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	3,972	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	5,239	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	3,211	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	4,986	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	580	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	8,619	Laboratory And Field-Testing S	Pending Approval

Received Date	Vendor Name	Net Amount	Invoice Description	Invoice Status
06/18/2026	Ocean Systems Laboratory Inc	7,521	Laboratory And Field-Testing S	Pending Approval
06/18/2026	Ocean Systems Laboratory Inc	5,239	Laboratory And Field-Testing S	Pending Approval
06/18/2026	VI Council on The Arts	10,000	Grant Award #26-058d General Operating	Pending Approval
06/18/2026	Cruz, Juan	300	Per Diem 5/18/26-5/22/2026	Pending Approval
06/22/2026	VI Water & Power Authority	6	Water Bill Body Slob 24 Fish Market Spc20	Held
06/22/2026	SmartNet, LLC	665	Partial Pay Telephone Service	Held
06/22/2026	SmartNet, LLC	133	Dee-Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	665	Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	133	Dee-Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	133	Dee-Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	665	Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	665	Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	133	Dee-Partial Pay Telephone Service	Held
06/22/2026	SmartNet, LLC	499	Partial Pay Internet Services	Held
06/22/2026	SmartNet, LLC	541	Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	499	Patial Pay Internet Service	Held
06/22/2026	SmartNet, LLC	499	Partial Pay Internet Services	Held
06/22/2026	SmartNet, LLC	541	Partial Pay Telephone Services	Held
06/22/2026	SmartNet, LLC	90	Cisco Port Switch	Held
06/22/2026	SmartNet, LLC	499	Partial Pay Internet Services	Held
06/22/2026	SmartNet, LLC	499	Partial Pay Internet Services	Held
-	Tutu Park, Ltd.	577,546	Special Funds - Reclamation	-
-	SirsiDynix	74,436	Federal - LSTA Grant	-
-	EBSCO	10,816	Federal - LSTA Grant	-
-	Brava One	15,234	-	-
-	Brava One	14,138	-	-
-	Brava One	5,012	-	-
-	VICA Lease	27,397	-	-
<b>Total: 150</b>		<b>\$2,180,236</b>		



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

---

P.O. Box 1690  
Emancipation Garden Station  
St. Thomas, Virgin Islands 00840  
Phone: (340) 774-2478