



THE BUDGET

PUBLIC ENTITY ST. EUSTATIUS

2018

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To the Island Council of St. Eustatius,

The Executive Council (het Bestuurscollege) of the Public Entity of St. Eustatius (het Openbaar Lichaam St. Eustatius)/ (OLSE) is pleased to present the budget of 2018. In accordance with the “Besluit begroting en verantwoording openbare lichamen BES (BBV BES)”, the budget should consist of the following components:

1. The Policy Budget (de Beleidsbegroting)

- a. The Policy plan;
- b. The Paragraphs.

2. The Financial budget (de Financiële Begroting)

- a. The statement of income and expenses and their explanation;
- b. The statement of intended investments and
- c. The statement of reserves and provisions.

The policy- and financial budgets are described in detailed by function starting on pages 18 and 65 respectively. In addition, some self-explanatory schedules are added to the appendix.

First however, the Executive Council is pleased to provide, in a nutshell, an overview of the policy direction, the major issues the Government expects to face and the approach towards their resolution. This is summarized in the introduction chapter.



INTRODUCTION

POLICY POINTS AND PLANS FOR 2018, IN A NUTSHELL

1. Points of departure

The vision of the coalition parties which is described in the “Governing Program”, remains a point of departure in preparing the 2018 budget. The Executive Council has endeavored to translate this vision as much as possible into policy intentions. Of course, this vision is expansive and is therefore limited by the resources available. As such, the executive Council has set certain priorities which are incorporated in this report.

1a. Increase in local income

Since its formation (in November 2016), the current Executive Council has focused on increasing the local income of the OLSE. These efforts have paid off in part in the form of a new multi-annual agreement with NuStar. The basis for a steady increase in income from harbor activities in the coming years is hereby set.

1b. Financial accountability

With respect to financial accountability, the OLSE has experienced some difficult years. Due to poor financial management practices and high turnover in certain critical functions, the annual cycle of planning, budgeting, administration, reporting and control, had been severely disrupted. Ultimately the Minister of Home Affairs and Kingdom Relations (minBZK) thought it necessary to implement higher supervision (*hoger toezicht*) and later prior supervision (*voorafgaand toezicht*) of which the latter is still in place. Since the formation of the current Executive Council, the Commissioners have focused considerable effort on improving the systems of financial management and reporting. Already some improvements have been logged. The timely preparation and presentation of this budget, despite the setbacks due to the September hurricanes, is one such evidence of the ongoing improvements in this area.

1c. Constitutional change

Through research, programs, information sessions and dialogues, the Executive Council has increased the overall attention for the constitutional constellation for St. Eustatius. The discussion on this topic has now gained heightened interest, and certain legislative action is progressively being undertaken. For 2018 and the years following, the pursuit of a more autonomous status for St. Eustatius within the constellation of the Kingdom of the Netherlands, will continue.

1d. Socio-economic development

The improvement of the socio-economic status of the residents of St. Eustatius remains the overarching objective for the year 2018.

In the following paragraphs of this introductory segment to the budget 2018, the Executive Council is pleased to provide the highlights of key policy directions and issues expected to be addressed in 2018 and for which it seeks your approval.

2. Local Income: NuStar agreement

In 2017, a new multi-annual agreement on oil transshipment and bunker fees was reached between the Public Entity St. Eustatius (OLSE) and NuStar. The new, higher fees, are dependent on the number of vessels approaching the St. Eustatius harbor either for oil transshipment or for bunkering purposes. In preparing the budget of 2017, the activity level of 2015 was used as the basis for the vessel fee income estimates. Due to temporary but persistent disruptions in the oil transshipment industry and due to the passing of several hurricanes through the northeastern Caribbean in September 2017, the number of calls has fallen short of the original projections. As a result, the projected income from vessel fees for 2017 was reduced by USD 800K in a recent 2017 budget amendment. However, while vessel fees declined, fees from local harbor (pier) activity, including activity of NuStar owned vessels, showed a significant increase, thereby compensating much of the loss in vessel fees. This increase is in part the result of the recently amended harbor ordinance and increased activity. The following table show the projected income for the years budgeted.

Inkomsten Haven Activiteiten								
	2015	2016	2017	2017 Amended	2018	2019	2020	2021
NuStar	559,104	370,109	2,400,000	1,600,000	2,467,416	3,100,000	3,600,000	3,800,000
Concessierechten terminal	108,363	108,000	200,000	200,000	240,000	240,000	240,000	240,000
Opbrengst Waterman	65,415	0	71,700	0	71,700	71,700	71,700	71,700
Overige haven inkomsten	280,781	128,477	174,477	846,265	743,718	620,293	629,912	629,912
Grand-Total	1,013,663	606,586	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612

An underlying premise in the negotiations with NuStar in early 2017 was that, after NuStar's expansion investment is completed, the number and sizes of the ships that call in St. Eustatius would increase. The OLSE would see significant benefit as revenues would gradually increase up to the level of USD 3.8 million or more, per year. The expansion investments are scheduled to be completed by December 2017.

For 2018, income from vessel fees are estimated with the necessary caution. At the basis of these projections are NuStar's own budget projections as recently provided to the Executive Council. NuStar projects that 316 vessels of sizes ranging from Panamax to VLCC will call on St. Eustatius in 2018. Taking the most conservative estimates of vessel sizes and applying an additional discount factor, the Executive Council considers income of USD 2.4 million to be a reasonable estimate. This is down from the original projection for 2018 of 3.3 million. For 2019

and following, the projections are gradually increased. Projections for these years are however kept below the 3.8 million projected by NuStar in an interest to remain conservative, despite the fact that NuStar's activities are expected to be at full force by 2019.

As this source of Government revenue is critically important to the OLSE, the Executive Council will continue to monitor the performance and update the members of the Island Council on this item specifically, in each of the quarterly reports to follow.

3. Local Income: Local Charges

In general, projected local charges show only nominal increase in 2018 compared to 2017. However, land lease income and income from permits have underperformed in 2017. This is because the project with respect to the improvement of the administrative organization was not quite completed and collections had trailed expectations. For 2018, the Executive Council will take proactive action to get this aspect of Government revenue up and running from the start, so that budgeted income can be achieved. The following table presents the projected local income in detail.

Specificatie lokale heffingen	Concept	Concept	Amend	Meerjarenbegroting			
	Realisatie 2016	Realisatie 2017	Bud 2017	Begroting 2018	2019	2020	2021
Motorrijtuigenbelasting & Roomtax	305,340	376,310	536,686	417,325	417,325	417,325	417,325
Onroerendgoed exploitatie	144,419	159,815	73,605	159,815	159,815	159,815	159,815
Luchthaven	444,814	460,992	460,000	460,992	460,992	460,992	460,992
Zeehaven	634,520	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612
Leges	98,640	98,640	131,137	98,685	98,685	98,685	98,685
Vergunningen	190,440	195,178	125,272	195,178	195,178	195,178	195,178
Overige opbrengsten	848,103	100,799	115,155	100,614	100,614	100,614	100,614
Bestemming reserve (CFT)		650,000	483,798				
Totaal	2,666,276	4,887,910	4,571,918	4,955,442	5,464,601	5,974,220	6,174,220

4. The "Vrije uitkering"

For purposes of the budget, the 'vrije uitkering' has been projected at USD 10,796,140, which is unchanged compared to 2017. Since there was a slight deflation in 2017 and it is not yet fully clear, what the indexation percentage will be for 2018, the Executive Council has chosen to omit the indexation effect in the projections. Any increase during the year, will be included in a subsequent budget amendment.

5. IdeeVersa and Spies

The studies conducted by IdeeVersa and the "Spies Committee", concluded among others

that the contributions by means of the ‘vrije uitkering’ to the BES islands are insufficient to cover the costs of providing the services at the levels legally required in the respective communities. For St. Eustatius, it was determined that the “vrije uitkering” would have to increase by approximately 10% (USD 1.8 million). Additional support in contributions are also recommended in the report, which were based on the status in 2015. Despite the conclusions of this independent study and recommendations of the Cft to that effect, no increase has ever been awarded. The delay in settlement results in an accumulation of a significant amount of funds the Island could well use to the benefit of the community. The Executive Council is intent on pursuing a resolution of the impasse on this matter in 2018, and looks forward to a positive decision by the Minister of BZK in this matter. The budget 2018 and those for the years following have not been adjusted for the effect of a potential increase of the “vrije uitkering”. Should the increase be awarded, it will be incorporated in a subsequent budget amendment.

The following table gives a summary of the IdeeVersa report

6. The “Doeluitkering”



Samenvatting financiële consequenties voorstellen

Tot slot geven we in tabel 1 een samenvattend overzicht van de voorstellen gericht op de financiële consequenties van de voorstellen. Voorstellen met niet direct financiële consequenties zijn niet opgenomen.

Tabel 1 Samenvatting financiële consequenties voorstellen

	Bonaire	Sint Eustatius	Saba
Advies 1a Hoge vrije uitkering			
Toevoeging aan de vrije uitkering van niet begrote bijdragen.	\$ 4,9 miljoen	\$ 1,8 miljoen	\$ 1,1 miljoen
Op termijn toevoeging aan de vrije uitkering voor inloop wettelijke taken afhankelijk van plannen en afspraken.	\$ 5,0 miljoen	\$ 1,4 miljoen	\$ 1,0 miljoen
Extra onderdeel werkkapitaal			renteloze lening \$ 600.000
Pas artikel 87 van de FinDBS systematisch toe.			
Advies 1b Dynamiek vrije uitkering			
Standaard inflatiecorrectie	jaarlijks door CBS bepaald	jaarlijks door CBS bepaald	jaarlijks door CBS bepaald
Om de twee jaar monitor van taken en kosten, in het bijzonder van taken gevoelig voor demografische ontwikkelingen.	indien nodig bijstelling	indien nodig bijstelling	indien nodig bijstelling
Advies 2a Integrale weging, geldstromen, verantwoording en toezicht			
Overbeveling van structurele middelen die direct betrekking hebben op eilandelijke taken naar de vrije uitkering, onder de voorwaarde van afspraken over onder andere onderhoud.	circa \$ 5,5 miljoen	circa \$ 1,5 miljoen	circa \$ 1 miljoen
Advies 2b Ambtelijke organisatie			
Jaarlijkse middelen voor personeelsontwikkeling	\$ 200.000	\$ 150.000	\$ 100.000
Advies 3 Achterstallig onderhoud en ontwikkelwensen			
In de tabellen 4.1, 4.2 en 4.3 is een inventarisatie opgenomen van wensen ten aanzien van het inhalen van achterstallig onderhoud en ontwikkeling van de eilanden en/of departementen. Dit deze inventarisatie kan bijvoorbeeld via het Meerjarenprogramma Caribisch Nederland worden gekozen.			
Bij alle investeringen worden de structurele lasten in beeld gebracht als ook een voorstel hoe deze te bekostigen (welk budget voor verhoging vrije uitkering, verlaging tarieven of een andere prioriteitsstelling).			
Indien er getuendde middelen voor investeringen zijn, kunnen deze middelen via het BES-fonds (niet via de vrije uitkering) lopen. Voor dergelijke investeringen kan een plan en een uitvoeringsprogramma worden gemaakt door een team van de eilanden, de RV en het rijk.			

Over the years, a number of Ministries, have committed to finance (part of) the cost of certain socio-economic and educational initiatives on the island. These projects, which formally are administered via the Government, are reflected in the budget as budget neutral. For 2018, the amount is approximately 873,489. For contributions that some Ministries make directly to foundations, the Government may not have a clear insight. This is being addressed as part of the process of improving the financial administration.

According to the (unaudited) administration, there are still some unused reserves from grants “Donnergelden”, “Achterstallig, Onderhoud” and “Implementation FinBES and WolBES” to the tune of USD 539,051 and USD 322,206. In 2018, the Executive Council will approach the Ministry of BZK to discuss the application of these reserves.

7. Economic infrastructure and development strategic partnership

The focal point of the Government’s policy is to grow the St. Eustatius economy. The Executive Council continues to be convinced of the possibilities. As such, the Executive Council, in its long-term strategy will continue to allocate a portion of the limited budget space towards initiatives for economic developments. This includes initiatives that create the legal, organizational, physical and facilitatory structures and frameworks that will advance an integrated economic development.

The drafting of an “*Integrated Economic Development Plan St. Eustatius (IED-P)*” has already been commissioned and is expected to be completed in 2018. Founding on this vision paper the “*St. Eustatius Development Council (EDC)*” will be established. In these budget projections, a dotation has been made towards the building of a reserve for Economic Development.

Economic Development Reserve	2016	2017	Amend Budget 2017	Budget 2018	Multi-annual Budget		
					2019	2020	2021
	-	100,000	-	50,000	270,631	370,653	414,293
Annual dotation	-		-	50,000	320,631	641,284	784,946
Accumulated reserve	-		-	50,000	320,631	641,284	784,946

The ports, both harbor and airport, remain the focal points for strategic opportunities with respect to economic development. In anticipation of the overall, integrated plan, considerable effort was expended in 2017 in setting the contours of a strategic partnership with the Curacao Ports Authorities (CPA). This has led to the design of a concept Partnership Roadmap, which the Executive Council expects to present to the Island Council for approval in the short-term. In 2018 and 2019, the Partnership Roadmap, will be worked out and each element of the partnership will be concretized. Proceeds from the partnership are projected to benefit, not only the income of the Government, but will also drive spinoff benefits for the wider business community. The Executive Council is optimistic about the prospects, however, in the interest of conservatism, the Council has decided not to include any additional income in the 2018 and 2019 projections, until certain stages of the plan have been achieved.

Initiatives with respect to the commercial potential of the airport, remain in a preliminary

stage. However, the airports potential will form an integral part of the “*Integrated Economic Development Plan St. Eustatius (IED-P)*”. In the meantime, USD 185,000 have been allotted in the recent 2017 budget amendment for a temporary face-lift to the building, in an interest to improve customer experience.

8. Financial management

The Executive Council, continues to attach great importance to achieving improvements in the financial administration, the overall issues of the financial management and in timely reporting. For this reason, the Executive Council has engaged an accounting firm to support the Unit Finance on a longer-term basis along two major tracks:

1. Keeping the going concern going

- Oversee the daily administration
- Assist with clearing the backlog and bringing the financial reporting up to date.
- Addressing long outstanding deficiencies in financial management and in internal controls (“early issues”).

2. Training and development of the Unit’s Personnel, with the objective that over time the Unit can perform its responsibilities independently.

This process started in March of 2017 and it is projected to continue through the mid of 2019. At the time of the preparation of this budget, the following achievement has already been made:

- Budget 2017 prepared and completed
- First quarter report 2017, prepared and completed.
- Second quarter report 2017, prepared and completed.
- Third quarter report 2017, in preparation.
- Audit Financial Statement 2015, completed, in final stages of approval.
- Audit Financial Statement 2016, delayed due to hurricanes. Audit field work expected to start first week of November 2017.
- On-the-job training, ongoing.

It is expected that by the end of 2017 most of the backlog in Financial Reporting will be eliminated, so that in 2018 the deliverables according to the annual financial reporting cycle will be achieved. In 2018 also, the formal training of the unit personnel will commence and focused attention will be placed on addressing the long standing ‘early issues’ of financial management. Up to present, the cost of this plan of approach has been financed out of the island own resources. For 2018, the cost of the engagement has been included in the budget.

9. Personnel Policy and Vacancies

As of January 1st, 2018, 177 persons are projected to be employed by the OLSE. By the end of 2018 this number is expected to increase to 194.

As of January 1st 2018, a total of 17 vacancies were open. Of these, 2 are considered to be “critical functions”. Since the process of recruitment for most functions has been initiated in 2017, it is projected that all of vacancies will be filled in 2018.

Recruitment efforts continue to be complicated by the shortage of qualified persons on the local market, resulting in the need to source persons from outside of Sint Eustatius. This in turn presents other challenges and proves costly.

A total of 11 persons, who are formally employed by the OLSE, are actually ‘outsourced’ to special projects financed by “Doel uitkeringen”. As such, the OLSE benefits for approximately USD 476K in reimbursed personnel costs for 2018.

In 2017, the Executive Council followed the recommendations of the CFT, to withdraw up to USD 650,000 from the general reserves to cover the cost of the first year of one or more of the “13 critical functions”. In reality 11 of these functions were filled in 2017, while one have been canceled. This facility was made available for 2017 only. The ‘unused portion’ will be “re-deposited” to the general reserves.

From 2018 the costs of the critical functions are fully reflected in personnel expenses, without any form of compensation.

The Executive Council remains attentive to (1) further upgrading and professionalizing of the service of the Government and to (2) stimulating greater efficiency in the internal operations. This requires that efforts to fill vacancies and to ensure that an environment of continuing education and learning, persists.

In the budget, training costs are allocated across each function. For all functions combined, training costs amount to USD 101K. In addition, there is a training element imbedded in the projects: (1) implementation of AFAS and (2) a program of upgrading the Unit Finance.

In the past, training was generally funded on an ad hoc basis. To ensure the efficiency and effectiveness of the training program, the EXCO has started the process of developing an Integrated Training Plan. The plan will outline both, the general and the technical, specialist, training needs per function, and how these needs can be met within the limits of the available resources. The multi-annual plan will provide a long view with respect to resource spending and will relate this to achievements in strengthening the governing and service capacity.

Total personnel costs (USD 9.0 million, including the critical functions) represent about 57% of the total budget (excluding “doeluitkeringen”). This remains a concern for the Government. The Executive Council is convinced that the solution lies in a combination of the following factors,

- (1) increasing local income,
- (2) stimulating economic development,
- (3) privatization of certain viable departments,
- (3) increasing the “vrije uitkering”, in accordance with the recommendations of the IdeeVersa and Spies reports
- (4) increasing productivity through continuing education.

The Executive Council will continue to address the long-standing issues relating to personnel remuneration, in 2018. Already in 2017, some progress has been made, as part of the overdue Christmas bonuses were paid out. Further, the dossier on the pension status of civil servants, former laborers and ex officials, is actively being reviewed and cleaned up. Finally, the Executive Council is in an advanced stage of negotiating a payment arrangement for the settlement of overdue pension premiums.

An additional USD 135,000 in 2018 and USD 200,000 in 2019 is being added to the already existing reserves for the settlement of these long-standing issues. In 2018, the Executive Council expects to engage the labor representatives to finalize on a proposal of settlement and of a new Collective Labor Agreement.

The following table lists the personnel expense details.

Overzicht personeel Lasten (incl secundaire voorziening, training etc)					
	Directie Bezetting	Personeelslasten	Vacature	Personeelslasten	
	FTE	Bezetting	FTE	Vacatures	
Bestuurscollege	6	755,058	0	0	0
Bestuursondersteuning	15	956,874	0	3	211,801
Directie Economie en Infrastructuur	102	3,584,360	0	8	432,649
Directie Maatschappij en Welzijn	20	1,602,545	0	1	54,399
Directie Publiekszaken en Ondersteuning	21	1,265,071	2	3	343,195
Eilandraad	2	165,933	0	0	0
Totaal	166	8,329,840	2	15	1,042,044
Project Employees	11	(476,557)			
Stelpost Cao, Periodiken		135,000			
TOTAL PAYROLL	177	9,030,328			

The table below provides details about the 13 critical functions.

Overzicht Krtieke Funkties	Vacancies Jan 2017	Funtions Filled in 2017	Vacancies 'Jan 2018	To be Filled in 2018	Vacancies end 2018
	FTE				
Bestuurscollege	2	2	-	-	-
Bestuursondersteuning	-	-	-	-	-
Directie Economie en Infrastructuur	2	2	-	-	-
Directie Maatschappij en Welzijn	3	3	-	-	-
Directie Publiekszaken en Ondersteuning	4	2	2	2	-
Eilandraad	1	1	0	-	-
Subtotal	12	10	2	2	-
Bestuurscollege (cancelled)	1	-	-	-	-
TOTAL	13	10	2	2	-

10. Constitutional affairs

The key element of the Governing program is establishing St. Eustatius' rightful constitutional status as an autonomous island within the Kingdom of the Netherlands. This status finds its legal base in the United Nations Charter and the applicable resolutions pertaining to the right to self-determination and a full measure of self-government.

During 2017, the Government has expedited the process towards the implementation of the new status by having public information sessions organized by civil society, having a draft constitutional framework approved by the Island Council, having a feasibility study carried out, and retaining international legal counsel to assist with arriving at a new constitutional agreement with the Government of the Netherlands that is fully compliant with the UN Charter.

In the budget for 2018, the Executive Council has allocated USD 100K to fund all costs related to this process.

11. Waste Management and Island Beautification

Through funding from the Netherlands, the OLSE has been able to build a new Waste Management Plant. Due to the limited budget space, the OLSE could not start with the implementation until 2017. For the year 2017, the startup cost was budgeted at USD 187,000. From 2018, a budget space has been created to cover the (net) operational costs of USD 205,250. With the Operational Management of the Waste Management Plant fully in place, a positive impulse will be given to the public health and beautification of the island.

Presently, there are three cleaning companies engaged with the routine cleaning of the streets, sidewalks, berms and adjacent abandoned spaces, in the districts of the Bay Road (Lower

Town), Oranjestad (Upper Town) and Concordia (partially). Over the years this approach to cleaning and beautification of the island has proved successful. It has also provided meaningful employment for several citizens. The Executive Council, wishes to expand the number of areas being serviced. To facilitate this, the Council wishes to engage two additional cleaning companies. The areas of interest are: Princess/Chapelpiece/Rosemarie lane and Jeems/Golden Rock/ Concordia.

Because of budget constraints, the service will be expanded in phases. The first company will be engaged in July 2018 to address the Princess/Chapelpiece/Rosemarie lane areas. The second company will be engaged in the last quarter of 2018 to address the Jeems/Golden Rock/ Concordia areas. For 2018, an amount of USD 86K has been budgeted for cleaning of the new areas. In 2019, the total cost involved for cleaning and beautification amounts to USD 569K. With the extension of the cleaning service, not only will a greater part of the community benefit from better surroundings, but the Executive Council also hopes to contribute by means of reduction of the level of unemployment.

12. Deferred-Maintenance Buildings and Infrastructure (Achterstallige Onderhoud)

In the 2017 budget, limited funds were provided for scheduled maintenance. By budget amendment 2017, some additional funds were allotted for the long overdue maintenance of certain roads (115K).

However, there are insufficient funds to cover the grossly deferred maintenance of roads, government buildings and other public facilities. This is a structural problem that cannot be solved on short term without the help of the Kingdom Government. The Executive Council will continue deliberations with the Ministries to achieve a breakthrough in the matter. In this respect, the Spies and IdeeVersa reports serves as an independent confirmation, it is the intention to draw on the remaining USD 5.5 million available under the “Infrastructure Improvements plan”. Despite efforts in 2017, the Executive Council did not access these funds. It is the hope that efforts will meet with success in 2018. In the meantime, the Government will continue to look of alternative ways to have these and other projects realized.

13. Subsidies

Each year the OLSE grants funding to certain agencies engaged in providing indispensable services to the community. In 2016, due to budget constraints, subsidies to these institutions were significantly curtailed. In 2017 the Executive Council was able to restore the deficiencies in the annual subsidies to most of these institutions, because of the increase in harbor revenues. For 2018 and the years following, the subsidies have been fully restored. However, the budget constraints continue to place constrictions on any significant increase. If in the course of the year income proves to surpass the present projections, a portion of such increase can be allotted to increase subsidies. The Executive Council will also implement a clear subsidy policy in order to increase the financial management and accountability where this is concerned.

The table below outlines the subsidies to the respective institutions.

Summary subsidies			Draft	Begroting	Amended	Projected	Projected	Projected	Projected
Function	Type subsidy	Organization	2016	2017	2017	2018	2019	2020	2021
2. Verkeer, vervoer en waterstaat	Subsidie algemeen	Vrijwilligers korps Sint Eustatius	-	-	-	-	-	-	-
3. Economische zaken	Subsidie algemeen	Small Enterprises Stimulation Programm	30,168	57,500	57,500	30,000	30,000	30,000	30,000
5. Cultuur en recreatie	Subsidie algemeen	Stichting Openbare Bibliotheek	132,000	162,279	162,279	162,279	162,279	162,279	162,279
	Subsidie algemeen	Sint Eustatius Sport Facilities Foundation	250,000	250,000	313,000	250,000	275,000	275,000	275,000
	Subsidie algemeen	Sint Eustatius Social en Welfare Work Organisation	-	20,004	20,004	20,000	20,000	20,000	20,000
	Subsidies/bijdr. aan stichtingen en verenigingen	Sint Eustatius Monument Foundation	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Subsidie algemeen	Monumentenraad	1,000	-	-	1,000	1,000	1,000	1,000
	Subsidies/bijdr. aan stichtingen en verenigingen	Sint Eustatius Historical Foundation	94,122	95,704	95,704	95,704	95,704	95,704	95,704
	Subsidie salarislasten	Sint Eustatius Archeology Center	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Sub/bijdr. aan Stenapa	Sint Eustatius National Parks	132,379	170,370	170,370	175,000	225,000	245,000	245,000
	Subsidie algemeen	Sint Eustatius Tourism Development Foundation	251,000	328,553	348,553	328,553	340,661	340,661	340,661
	Subs/bijdr. aan volksfeesten e.d.	Overige diverse evenementen	-	-	-	-	-	-	-
6. Sociale voorzieningen en maatschappelijke dienstverlening	Subsidie algemeen	Edu Partners / Sociale Vormingsplicht	-	-	-	-	-	-	-
	Subsidie algemeen	Sint Eustatius Youth Care Foundation	230,000	300,000	300,000	300,000	300,000	300,000	300,000
8. Ruimtelijke ordening en volkshuisvesting	Subsidie algemeen	Sint Eustatius Housing Foundation	115,000	216,000	244,750	216,000	241,000	241,000	241,000
		Other	46,101	91,850	91,850	91,600	91,600	91,600	91,600
Totaal			1,381,770	1,792,260	1,904,010	1,770,136	1,882,244	1,902,244	1,902,244

14. Spatial planning and public housing

Since 2011, the OLSE adopted a defined Spatial Plan, the St. Eustatius Development Plan (SDP), but has not yet designed an (active) land policy. In 2018, Executive Council will deliberate on how it will implement a memorandum land policy. The land policy should indicate what benefits an active land policy has, how to implement the active land policy, how OLSE deals with the land grid and land policy and how plan-logical and plan-economic governance takes place. The land policy also describes the financial consequences where possible.

In 2018, the Executive Council will execute an ambitious and innovative social housing project geared towards low to middle income households. An amount of USD 300,000 has been allotted for this purpose. The pilot program will see the building of 4 duplex units and 2 prefabricated units on land owned by the OLSE and to be designated for this purpose. Thus, the Government sees in this project spin-off benefit, both for members of the community of lesser resources, as well as for the local economy. For the years 2019 through 2021 an additional USD 450,000 has been budgeted for social housing in anticipation for the potential success of the project.

The task of social housing is carried out on behalf of the OLSE by the St. Eustatius Housing Foundation. In 2016 due to limited budget space, the contribution to this Foundation was significantly curtailed. In 2017 and, 2018 and the years following this contribution is gradually being restored.

15. Investments and infrastructure

In the recent budget amendment of 2017, a significant portion underrealized expenses were reassigned to important investments with long term socio-economic benefit. These included commitments to finance a face lift to the airport building, to purchase of airport security scanning equipment and improve roads these projects will be executed in the latter months of 2017 and through the beginning of 2018.

The fact that depreciation is recorded as an expense in the budget, but does not represent an outflow of cash, provides “room” for long term (infrastructural) investments. In the table below, the space available for the coming year is outlined. After considering the cash flow effect of the settlement of loan obligations, 462K remains available for new investments in 2018.

Investments and loans					
	2018	2019	2020	2021	Totaal
Totale Afschrijvingen	769,346	666,964	654,856	672,739	2,763,905
Aflossing Lening OC&W	(200,000)	(200,000)	(200,000)	(200,000)	(800,000)
Renteloze lening BZK	(185,460)	-	-	-	(185,460)
Renteloze vordering BZK	78,502	-	-	-	78,502
Sub-Totaal	462,388	466,964	454,856	472,739	1,856,947
Investering	(462,000)	(463,000)	(444,000)	(462,000)	(1,831,000)
Saldo	388	3,964	10,856	10,739	25,947
GVP School Loan	429,000	-	-	-	-

The loan of the Ministry of BZK will be fully redeemed in 2018. The advance in respect to BZK will also be settled in 2018. The repayment of the loan to BZK will create additional space for investments starting in 2019.

The loan from OCW will be extended by 2 years, to 22 years, in order to cover the Island’s portion of the budget overrun on the refurbishing of the Gwendolyn Van Putten School. The amount of the loan extension is USD 429K. In 2017, the Island Council formally approved the loan extension. The finalization of the extension with the Ministry of OCW and the approval of the CFT are expected to be concluded in 2018. Because the loan has been extended by two years, there is no immediate effect on the budgets 2018 – 2021.

The executive Council has prioritized a number of long term investments which it wishes to finance in the year 2018 and in the years following. The table following reflects those priorities.

Specification of intended investments								
	Amended 2017	2018	2019	2020	2021	Totaal	Looptijd	Jaar van afschrijving
2017 Airport building refurbising	185,000					185,000	10	2022
2018 4X Duplex Woningen		180,000				180,000	20	2038
2018 2X Alleenstaande Woningen		120,000				120,000	20	2038
2017 Road Repairs Jeems (Budgetted)	110,000					110,000	20	2037
2017 1 Double Cab Diesel 4x4 (Budgetted)	28,000					28,000	5	2022
2017 Vehicle E&L (Budgetted)	25,000					25,000	5	2022
2018 Vehicle for IT dept		23,000				23,000	5	2023
2018 Vehicle for CMO unit		25,000				25,000	5	2023
2018 Machinery-Tractor & Agriculture attachments		22,000				22,000	5	2023
XRAY MACHINE AIRPORT (BUDGETTED)	80,000					80,000	10	2027
2018 Automation Harbour Revenue		57,000				57,000	5	2023
2018 Legal Version Antivirus		35,000				35,000	5	2023
2019 Housing			175,000	175,000	100,000	450,000	20	2039/2040/2041
2019 Airport			175,000	175,000	100,000	450,000	20	2039/2040/2041
Overige Investeringsen			113,000	94,000	52,000	259,000	5	2039/2040/2041
2020 Road Repairs					100,000	100,000	20	2041
2021 Vehicles					60,000	60,000	5	2026
2021 Machines					50,000	50,000	10	2031
2017 Aanschaf Hardware & Software PIVA	87,000					87,000	5	2022
2017 Computer	11,564					11,564	5	2022
2017 Airco	10,436					10,436	5	2022
Subtotal	537,000	462,000	463,000	444,000	462,000	2,368,000		
2018 Gwendolyn Van Putten School		429,000				429,000	40	2058
Total	537,000	891,000	463,000	444,000	462,000	2,797,000		

*gedurende 2018 is het het voornemen om het onderhoudsplan te actualiseren. Daarmee zullen tevens de jaarlijkse onderhoudskosten bepaald worden.

16. 10th and 11th EDF

The Executive Council has made provision in 2018, to meet its obligations with respect to its own contribution to the costs of the 10th EDF investments on St. Eustatius. The amount involved is USD 318,000.

The infrastructure projects funded under the 11th EDF, including the laying of underground cabling for the electricity supply, will be captured in the OLSE budget with neutral effect. However, the size of the investments and the project details are not yet fully known to the Executive Council. When the project details are finalized, it will be incorporated into the 2018 budget by means of a budget amendment.

17. Enhancement Carrying Capacity through external financing

The OLSE wishes to increase its capacity to deliver on certain long desired projects, for which there have been no financing. Through direct agreements with the respective Ministries, in consultation with the Ministry of BZK, the possibility is available to attract interest-free loans. The Executive Council reserves the right to pursue this option, should it be deemed opportune in the future

18. Profit Allocation

In accordance with the FinBES any 'profit' or loss realized over a fiscal year is, in principle, allocated to the reserves by a decision of the Island Council. At the time of preparation of this

budget, the financial statements of the fiscal years 2015, 2016 and 2017 were still pending. For 2015 a loss is expected to be realized of 564K. A reserve for compensation of this loss is being accrued in the year 2017. For 2016 a 'profit' is envisioned, even after compensation of 2014 losses (505K). For 2017 a 'profit' is also projected. As all loss-making years would already been compensated, any 'profit' made, will be allocated for 50% to the general reserve and for 50% to a reserve of the financing of projects of a long term socio-economic nature.

Statement of Income & Expenses

Projected statement of Income & Expenses	Draft 2015		Draft 2016		Budget 2017		Amended 2017		Projected 2018		Projected 2019		Projected 2020		Projected 2021	
	Income															
8xxxx	Vrije Uitkeringen	10,764,460	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	873,489	438,742	438,742	438,742	438,742	438,742	438,742
81xxxx	Doel Uitkeringen	2,175,225	1,926,167	1,963,865	1,963,865	1,963,865	1,963,865	1,963,865	1,963,865	417,325	417,325	417,325	417,325	417,325	417,325	417,325
82xxxx	Motorrijtuigbelastingen & Roomtax	326,295	305,340	376,686	536,686	536,686	536,686	536,686	536,686	417,325	417,325	417,325	417,325	417,325	417,325	417,325
83xxxx	Onroerendgoed exploitatie	128,043	144,419	159,815	159,815	159,815	159,815	159,815	159,815	159,815	159,815	159,815	159,815	159,815	159,815	159,815
83xxxx	Luchthaven	252,375	444,814	460,992	460,992	460,992	460,992	460,992	460,992	460,992	460,992	460,992	460,992	460,992	460,992	460,992
84xxxx	Zeehaven	1,164,663	634,520	2,846,177	2,646,265	2,646,265	2,646,265	2,646,265	2,646,265	3,522,834	4,031,993	4,031,993	4,031,993	4,031,993	4,031,993	4,031,993
85xxxx	Leges	466,306	98,640	98,640	98,640	98,640	98,640	98,640	98,640	98,685	98,685	98,685	98,685	98,685	98,685	98,685
86xxxx	Vergunningen	179,829	190,440	195,178	195,178	195,178	195,178	195,178	195,178	195,178	195,178	195,178	195,178	195,178	195,178	195,178
88xxxx	Overige opbrengsten	-	848,103	98,595	115,155	115,155	115,155	115,155	115,155	98,410	98,410	98,410	98,410	98,410	98,410	98,410
89xxxx	Overige financiële Baten & Lasten	240,641	-	2,204	-	2,204	-	-	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
07xxxx	Bestemming reserve (CFT)	-	0	650,000	483,798	483,798	483,798	483,798	483,798	-	-	-	-	-	-	-
	Total Baten	15,697,837	15,388,583	17,647,915	17,331,923	17,647,915	17,331,923	17,331,923	17,331,923	16,625,071	16,699,483	16,699,483	17,209,102	17,209,102	16,970,360	16,970,360
	Lasten															
70000	Subsidies & financiële bijdragen	1,979,400	1,381,770	1,792,260	1,904,010	1,904,010	1,904,010	1,904,010	1,904,010	1,770,136	1,882,244	1,882,244	1,902,244	1,902,244	1,902,244	1,902,244
40100	-															
40900	Personeelkosten	8,386,672	7,635,639	8,409,552	7,957,378	7,957,378	7,957,378	7,957,378	7,957,378	9,030,328	9,426,531	9,426,531	9,633,024	9,633,024	9,759,384	9,759,384
	Doeluitkeringen (lasten)	2,104,037	1,926,167	1,963,865	1,963,865	1,963,865	1,963,865	1,963,865	1,963,865	873,489	438,742	438,742	438,742	438,742	438,742	438,742
49xxxx	Algemene kosten	476,946	1,159,497	834,735	758,252	758,252	758,252	758,252	758,252	1,232,145	1,147,784	1,147,784	1,200,814	1,200,814	1,274,454	1,274,454
41xxxx	Huisvestingskosten	509,846	597,481	641,691	641,691	641,691	641,691	641,691	641,691	613,024	613,024	613,024	613,024	613,024	613,024	613,024
42xxxx	Exploitatiekosten	1,072,192	699,500	1,326,620	920,922	920,922	920,922	920,922	920,922	1,222,592	1,443,017	1,443,017	1,648,221	1,648,221	1,630,338	1,630,338
43xxxx	Kantoorkosten	547,381	464,370	592,878	585,371	585,371	585,371	585,371	585,371	289,813	299,813	299,813	319,813	319,813	319,813	319,813
44xxxx	Representatie en communicatiekosten	218,527	254,308	335,947	335,947	335,947	335,947	335,947	335,947	128,231	80,432	80,432	80,432	80,432	80,432	80,432
45xxxx	Kosten vervoermiddelen	194,540	69,428	162,003	162,003	162,003	162,003	162,003	162,003	128,231	80,432	80,432	80,432	80,432	80,432	80,432
	Overige lasten	-	3,329	15,049	34,924	34,924	34,924	34,924	34,924	10,598	10,598	10,598	10,598	10,598	10,598	10,598
47xxxx	Afschrijvingskosten	772,640	741,479	782,315	773,626	773,626	773,626	773,626	773,626	769,346	666,964	666,964	654,856	654,856	672,739	672,739
	2015 Nadelig resultaat	-	0	631,000	597,672	597,672	597,672	597,672	597,672	-	200,000	200,000	200,000	200,000	200,000	200,000
	Onvoorzien	-	-	160,000	220,000	220,000	220,000	220,000	220,000	100,000	-	-	-	-	-	-
	Totaal Lasten	16,262,181	14,932,968	17,647,915	16,863,170	17,647,915	16,863,170	16,863,170	16,863,170	16,625,072	16,699,483	16,699,483	17,209,102	17,209,102	16,970,360	16,970,360



19. CFT Recommendation

According to procedure, the CFT has reviewed the draft of this budget and made a number of recommendations which the Executive Council has duly recognized and where necessary adjusted in this document. Including all recommendation with numerical effect.

20. Presentation

With this introduction, The Executive Council hopes to have duly informed the Council and refers for further details in the chapters, paragraphs and annexes following. The Executive Council is confident that the present draft budget 2018 will meet the approval of the Island Council.



POLICY BUDGET

The policy budget specifies which cases the OLSE is responsible for and what the estimated costs will be for the execution of the legal tasks of the OLSE. The activities carried out by the various units are generally based on progressively evolving policies. The priorities of the Executive Council may provide an extra impulse to the policy area. In those cases, one or more years of the impact of specific (new) policy intentions in the relevant sector budget will be processed. In the chosen approach, where possible, it will be made clear to what extent the OLSE gives form and content (in financial terms) to the tasks entrusted to it.

FUNCTION 0. GENERAL GOVERNANCE (ALGEMEEN BESTUUR)

The function of general governance includes the following sub functions:

- the Governing bodies (bestuursorganen)
- The Governing apparatus (bestuursapparaat)
- Civil Affairs (burgerzaken)
- Property not intended for public service (eigendommen niet voor de openbare dienst bestemd)

Governance:

The institution of Governance of the OLSE consists of an Island Governor, five island council members and two commissioners. Salaries, allowances, attendance fees and pensions are legally determined and maximized.

2018 will be the eight year since the constitutional reforms took effect and dualism was introduced.

The National Ombudsman is now well established and has dealt with various cases to the benefit of the citizens.

The General Audit Chamber (Algemene Rekenkamer) has not yet been established

The objectives of the primary institutions of Government are:

A. Island Council

The Island Council is a (legislative) body of elected representatives within the OLSE. The Council is supported by the Registrar (Griffier). Meetings of the Island Council are chaired by the Island Governor. The main responsibilities of the Island Council are:

- To give direction to the policy of Government and supervise the actions of the Executive Council.
- To establish the budget of the OLSE. The Minister of BZK grants final approval.

B. Executive Council

The Executive Council consists of the Island Governor and two Commissioners. The Commissioners are appointed and dismissed by the Island Council. The Executive Council is supported by the Island Secretary.

The most important responsibilities of the Executive Council are:

- Preparing the budget for the Island Council and implementing the policy set out in the budget.
- Preparing and executing decisions

- Coordinating and planning of policy execution
- Executing regulations;
- Carrying out the executive responsibility for all matter of Governance in the OLSE
- Performing representative tasks
- Providing leadership, with the support of the Island Secretary, to the civil service and Government apparatus

C. The Island Governor

The Island Governor is appointed by the Crown. The responsibilities of the Island Governor, include:

- Exercising the function of chairman of the Island Council
- Exercising the position of chairman and member of the Executive Council
- Maintaining public order and security
- Exercising command over the Fire Department in case of calamities
- Representing the OLSE in and out of court
- Performing the kingdom tasks such as issuing passports, naturalization etc
- Promoting good governance and the thorough handling of notices of objection;
- Promoting unity within Government
- Promoting good citizenship and participation
- Ensuring the timely preparation, adoption and implementation of the OLSE's policy and decisions;
- Ensuring good cooperation between OLSE and other Public Entities and other authorities;
- Leading the Cabinet of the Governor;
- Promoting administrative integrity;
- Promoting administrative development.

Other organs and support functions are:

D. Ombudsman

Underlying responsibilities here include:

- To stimulate the government to improve its relationship with its citizens
- To further promote of standards of appropriate conduct toward citizens
- To conducting research on its own initiative



- To recommendations for improvement
- Issuing an annual report
- To take a solution-oriented approach to each citizen complaint

E. Audit Chamber BES

Organizing and supervising meetings of council, presidium, committees, advisory groups and performing audits with respect to the efficiency and effectiveness of the policies of the Executive Council.

F. Registrar

- Ensuring clear, transparent decision-making by the Island Council;
- Organizing and supervising the meetings, the Council, the presidium, committees, working groups and supporting the chairman;
- Ensuring adequate delivery of the meeting documents;
- Organizing and supervising the council information sessions;
- Organization and supervision of working visits of the Council;
- Advising the Council and sub-committee members;
- Developing and advancing the roles of the Council;
- Advising the organization and members of the Executive Council on the decision-making processes of the Island Council.

G. Island secretary

- Providing administrative support to the Island Governor and the Executive Council
- Supporting the Island Council in matters of island affairs and requests
- Providing leadership over the OLSE's Management Team: general operational management, planning and strategy setting for the civil organization
- Coordinating policy development, projects and special assignments
- Providing information and giving advice to the Island Governor and the Executive Council
- Disaster management

Citizens Affairs (Burgerzaken)

Since 2010, efforts have been made to improve the administration of the census and digitalization of resident personal data. GBA specialists provide important support in this respect. The improvement includes:

- Cleansing of the automated public registry;



- Determining and processing the list of street names and house numbers;
- Removing discrepancies in the digital map;
- Digitizing the archives, including the Civil registry;
- Preservation of historical documents.

The OLSE is addressing the current discrepancy between the formal organization structure and the actual situation. The unit of citizen's affairs will move to a new location in the building where the unit of finance is presently housed. The transfer started in 2017 and will be completed early 2018.

The OLSE provides travel documents, identity cards (sédula's) and driving licenses. All documents, except the sédula and the driver's license, must meet the same requirements as in the European part of the Netherlands. The sédula is a resident card which is obligatory for every resident from the age of 12 years and older. The physical document has a lower security level than the passport or the Dutch Identity Card (NIK). The sédula is not a travel document, but gives Dutch nationals access to Bonaire, St. Eustatius and Saba. Curaçao and St. Maarten usually allow the holder of the sédula to enter their territories. The security of the issuance of the sédula is broadly similar to that of the travel documents.

All tasks related to the issue of driving licenses and other related documents (eg license certificates) are the responsibility of the OLSE. No standards have been imposed from the Netherlands. These are determined by the OLSE itself in island regulations.

The security of travel documents, identity cards and driving licenses is a fundamental asset. Therefore, it is mandatory for the quality monitor to have a security plan. This security plan will be developed with technical assistance from the Ministry of Home Affairs and Kingdom Relations

The security of the PIVA system has the highest priority. In addition, it is important that the technical and automated systems always function optimally. The budget includes space for the payment of regular support by Centric

Elections and referenda

Civil affairs are legally responsible for other tasks, especially for preparing and conducting elections and referenda. Since 10-10-10, the Electoral Act is the lead. There are no elections slated for 2018.

Because civil affairs often come into contact with the customer. So, it also acts as a customer interface. The Customer window (klantenloket) is located here, and will move to the new office in the finance building as well.

Land allocation and property development

The exploitation of development land may be passive or active. In the latter case, the island itself buys the land, or already possesses the land, makes this ready for development and sells it. In terms of a passive land policy, the lead lies more with project developers. In both cases, lot preparation is a necessary condition, as well as obtaining a building permits. The development plans or spatial plans are ready. The testing of plans and issuing of land is in the initial phase. However, the OLSE still lacks an official land policy (grondbeleid).

Specification of Income and Expenses: Functie 0. General Governance (Algemeen bestuur)

Summary of Income and Expenses: Function 0. General management							
description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
001 Bestuursorganen	-	-	300	-	-	-	-
002 Bestuursapparaat	751,882	2,375	4,860	2,375	2,375	2,375	2,375
003 Burgerzaken	99,182	114,754	110,167	99,182	99,182	99,182	99,182
020 Eigendommen niet voor de openbare dienst bestemd	107,565	122,565	122,565	122,431	122,431	122,431	122,431
Totale baten	958,629	239,694	237,892	223,988	223,988	223,988	223,988
Lasten							
001 Bestuursorganen	1,000,037	1,300,025	1,093,252	1,529,659	1,555,571	1,711,723	1,758,117
002 Bestuursapparaat	4,020,960	4,267,361	4,078,846	4,754,839	4,595,446	4,382,573	4,432,822
003 Burgerzaken	175,699	235,705	258,327	267,231	270,326	273,467	276,656
020 Eigendommen niet voor de openbare dienst bestemd	65,164	98,774	94,634	126,176	127,764	129,375	131,010
Totale lasten	5,261,861	5,901,865	5,525,059	6,677,905	6,549,107	6,497,138	6,598,605
Benodigde algemene middelen	(4,303,232)	(5,662,171)	(5,287,167)	(6,453,917)	(6,325,119)	(6,273,150)	(6,374,617)

FUNCTION 1. PUBLIC ORDER AND SAFETY

The OLSE is responsible for three tasks:

1. The Island Governor sets the priorities for both police and firefighters, from the perspective of public order and safety. The Public Prosecutor does this from an investigate perspective.

2. The Island Governor is the coordinator during a natural or other disaster, for which purpose a group is trained within the civil service (the disaster management team). This group has instructions on how to function in times of a crisis.

3. The Island Secretary is responsible for drawing up the disaster management plan. Until 2016, the OLSE received an annual contribution in accordance with the *Kostenbesluit Veiligheidswet BES* to cover additional costs of the organization of disaster relief and crisis management. The contribution amounted to USD 100,000. When preparing the budget, it was not yet definitively known whether the ministry will make a contribution for 2017 and 2018, as no formal decision has yet been received. Due to the absence of the contribution, all additional costs are borne by the island budget, for which no provision has been made. With the recent hurricanes that caused significant damages to the island and the necessary coordination that was required before and after the storms, it is paramount that additional support be engaged. The Executive Council will pursue discussions with the relevant Ministries to achieve a breakthrough in this respect. In the case the efforts are met with success, any adjustment will be recorded in the subsequent budget amendment. For now, the cost of one person who is assigned on a full-time basis to this function and the cost of the disaster management committee are carried by the island territory.

Overview of income and expenses: Function 1. Public order and Security

Summary of Income and Expenses: Function 1. Public Order and Safety							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
120 Brandweeren rampenbestrijding	-	-	-	-	-	-	-
130 Rampenbestrijding	-	-	-	-	-	-	-
140 Overige Beschermende Maatregelen	-	-	-	-	-	-	-
Totale baten	-	-	-	-	-	-	-
Lasten							
120 Brandweeren rampenbestrijding	-	3,352	3,352	-	-	-	-
130 Rampenbestrijding	119,004	123,402	120,114	161,967	163,180	164,411	165,661
140 Overige Beschermende Maatregelen	-	-	-	-	-	-	-
Totale lasten	119,004	126,754	123,466	161,967	163,180	164,411	165,661
Benodigde algemene middelen	(119,004)	(126,754)	(123,466)	(161,967)	(163,180)	(164,411)	(165,661)

FUNCTION 2. TRAFFIC, TRANSPORT AND MARITIME

Spatial planning (“Ruimtelijke Ordening”) and Zoning (“Bestemmingsplannen)

Since 2011, a Spatial Development Plan (ROP) has been in place. The ROP aims to maintain a balance between necessary, spatial development on the one hand and the conservation of the natural and cultural heritage on the other. This promotes a pleasant and healthy living environment.

In addition to the ROP, the OLSE has drafted a residential vision. The housing association Woonlinie, assisted the OLSE in preparing of this draft vision. The Executive Council, intends to re-address the overall vision on residential living in 2018 and 2019. The plans for constructing homes for residents who are economically challenged (social housing) and the plans for creating a path to ownership for long term tenants of the Golden Rock homes will be executed within the context the residential vision.

Roads, squares, parking spaces, street lights and others

Formally, there are no minimum requirements for the management of public spaces. The aim is to manage the spaces in such a manner that people’s freedom of movement is facilitated in a safe and pleasant environment. In addition, it is important that movement of goods by means of vehicular transportation flows with minimal congestion. The availability of sufficient parking facilities is also critically important.

Masterplan Infrastructure

In 2013, Royal Haskoning introduced a Master Plan Infrastructure St. Eustatius. The total investment for improving and expanding the road network, including cables and pipelines, was then estimated at USD 50 million. Half of the master plan was identified as a priority.

On behalf of the OLSE, road repair projects will be carried out on a modest scale using local contractors. It is clear that the total amount of investment required by the limited budget cannot be financed from the island funds. The Executive Council will enter into discussions with the relevant Ministries and other potential stakeholders to reach a structural solution for overdue maintenance. In doing so, the Executive Council will endeavor to release the funds already allocated by the Netherlands for the purpose of the Infrastructure Improvements plan. This is a residual amount of approximately USD 5.5 million.

In the past years, funding has been received from the Netherlands in the form of Nature Funds through the “doeluitkeringen”. It is important that the approach to erosion is approached systematically. To this end, the government will again seek funding in the form of “doeluitkeringen”.

Seaport

The OLSE is responsible for the operation of the port. The port must perform its responsibilities within a number of legal frameworks, including requirements for safety, enforcement and supervision. These include, for example, the Maritime Civil Protection Act and the Port Security Act BES.

After Rotterdam, the port of St. Eustatius is the largest in terms of gross tonnage movements in the Kingdom. This is due to the oil trans-shipment activities operated by NuStar in the waters of St. Eustatius. In 2017, negotiations with NuStar were completed and an agreement was signed. The agreement between OLSE and NuStar offers good prospects, as revenue from port activities has increased significantly. The starting point for the negotiations was that after the expansion of investments undertaken by NuStar in 2017, the number and size of the ships that will use St. Eustatius will increase significantly.

In 2017 a new multi-annual agreement on oil transshipment and bunker fees was reached between the Public Entity St. Eustatius (OLSE) and NuStar. With the current agreement OLSE expects to ultimately account for revenues of at least USD 3.8 million annually.

The new, higher fees, are dependent on the number of vessels approaching the St. Eustatius harbor either for oil transshipment or for bunkering purposes. In preparing the budget of 2017 the activity level of 2015 was used as the basis for the vessel fee income estimates. Due to temporary but persistent disruption in the oil transshipment industry and due to the passing of several hurricanes through the northeastern Caribbean in September 2017, the number of calls has fallen short of the original projections. As a result, the projected income from vessel fees for 2017 was reduced by USD 800K in a recent 2017 budget amendment. However, while vessel fees declined, fees from local harbor (pier) activity, including activity of NuStar owned vessels, showed a significant increase, thereby compensating much of the loss in vessel fees. This increase is in part the result of the recently amended harbor ordinance and increased activity. The following table show the projected income for the years following.

For 2018, income from vessel fees are estimated with the necessary caution. At the basis of these projection are NuStar's own budget projections as recently provided to the Executive Council. NuStar projects that 316 vessels of sizes ranging from Panamax to VLCC will call on St. Eustatius in 2018. Taking the most conservative estimates of vessel sizes and applying an additional discount factor, the Executive Council has considered an income from US 2.4 million to be a reasonable estimate. This is down from the original projection for 2018 of 3.3 million. For 2019 and the following years, the projections are gradually increased as it is expected that operations will reach its peak. As this source of Government revenue is critically important to the OLSE, the Executive Council will continue to monitor the performance and update the members of the Island Council on this item specifically, in each of the quarterly reports.

In 2016, the expansion of the container storage site, including the launch of a coastal shedding, was started. The project is funded with funds from the 10th EDF of the European Union. In the 2018 budget, an amount of USD 318,000 has been included to fund the OLSE's own contribution to the project.

The ports, both harbor and airport, remain the focal points for strategic opportunities. In 2017 considerable effort was expended in setting the contours of a strategic partnership with the Curacao Ports Authorities (CPA). This has led to the design of a concept Partnership Roadmap, which the Executive Council expects to present to the Island Council for approval in the short-term. In 2018 and 2019 the Partnership Roadmap, will be worked out and each element of the partnership will be concretized. Proceeds from the partnership are projected to not only benefit the income of the Government, but also to drive spinoff benefits for the wider business community. The Executive Council is optimistic about the prospects, however, in the interest of conservatism, the Council has decided not to include any additional income in the 2018 and 2019 projections until certain stages of the plan has been achieved.

Airport

Based on the 2012 Master Plan, a tender was prepared and held for the upgrading of the Franklin Delano Roosevelt Airport in 2014. This was commissioned by the Ministry of I.&M. The works consisted mainly of renovating the runway, replacing / installing the necessary (lane) lighting and navigation equipment and a new fence. New communication equipment and the meteofield were installed as well. The project is now completed.

In 2015, funds were made available for the construction of a new air traffic tower with space for the Aircraft Flight Information Service Officers (AFISO). The construction of the tower was to be tendered in 2017. The project is in the final planning stages. With the above-mentioned investments, Franklin Delano Roosevelt Airport will meet the minimum international aviation requirements.

Although airport revenues are expected to be sustained in the coming years, the Executive Council remains concerned about structural losses at the airport. The Council continues to seek opportunities to increase the airport's revenue. Thus, the establishment of a "flying school" is intensively promoted. The possibility of paid parking for private planes along with motor vehicles at the airport is also being considered. Additionally, the Executive Council is in an advance stage of securing scheduled flights from at least two additional regional airlines and talks with other airlines are pending. The additional airlift will be intended to create a hub function and allow for the further development of the hospitality sector. The vision of the Executive Council for an *Integrated Economic Development Plan St. Eustatius* (IED-P) includes the development of the airport's commercial potential. In anticipation of the details of the IED-P, the Executive Council has initiated progress towards ultimately achieving a new airport terminal building, for which the first draft designs were already submitted in 2017.

In the meantime, the community of St. Eustatius has been asking attention for the airport terminal for some time, because of the poor state of repairs. To this end, USD 185,000 was allotted for a long overdue facelift for the airport terminal building in the recent 2017 budget amendment. The execution of this project is likely to extend into 2018. With the (temporary) improvements, the experience of customers using the airport will be enhanced.

Summary of Income And Expenses: Function 2. Traffic, Transport and Water management							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
200 Werkplaats & Onderhoud	87,912	87,912	83,954	88,046	88,046	88,046	88,046
210 Wegen, straten en pleinen	278,298	303,335	344,350	344,350	344,350	344,350	344,350
211 Verkeersmaatregelen te land	-	-	-	-	-	-	-
220 Zeehavens	606,586	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612
222 Verkeersmaatregelen te water	-	-	-	-	-	-	-
230 Luchtvaart	444,815	460,992	460,000	460,992	460,992	460,992	460,992
Totale baten	1,417,611	3,698,415	3,534,568	4,416,221	4,925,380	5,434,999	5,634,999
Lasten							
200 Werkplaats & Onderhoud	1,150,383	1,358,247	1,139,840	1,211,368	1,285,546	1,323,937	1,338,904
210 Wegen, straten en pleinen	158,676	272,190	197,781	248,514	248,514	248,514	248,514
211 Verkeersmaatregelen te land	6,810	6,810	7,807	6,810	6,810	6,810	6,810
220 Zeehavens	763,918	909,136	814,942	1,098,738	1,284,658	1,363,498	1,382,994
222 Verkeersmaatregelen te water	-	-	-	-	-	-	-
230 Luchtvaart	877,118	918,862	938,615	855,384	867,887	934,578	946,289
Totale lasten	2,956,905	3,465,244	3,098,985	3,420,814	3,693,415	3,877,337	3,923,511
Benodigde algemene middelen	(1,539,294)	233,171	435,582	995,407	1,231,965	1,557,662	1,711,487

FUNCTION 3. ECONOMIC AFFAIRS

Stimulation economy

The focal point of the Government's policy is to grow the St. Eustatius economy. The Executive Council continues to be convinced of the possibilities. As such, the Executive Council, in its long-term strategy will continue to allocate a portion of the limited budget space towards initiatives for economic developments. This includes initiatives that create the legal, organizational, physical and facilitatory structures and frameworks that will advance an integrated economic development.

The drafting of an "*Integrated Economic Development Plan St. Eustatius (IED-P)*" has already been commissioned and is expected to be completed in 2018. Founding on this vision paper the "*St. Eustatius Development Council (EDC)*" will be established. In these budget projections, a dotation has been made towards the building of a reserve for Economic Development.

Economic Development Reserve	2016	2017	Amend Budget 2017	Budget 2018	Multi-annual Budget		
					2019	2020	2021
Annual dotation	-	100,000	-	50,000	270,631	370,653	414,293
Accumulated reserve	-		-	50,000	320,631	641,284	784,946

The ports, both harbor and airport, remain the focal points for strategic opportunities with respect to economic development. In anticipation of the overall, integrated plan, considerable effort was expended in 2017 in setting the contours of a strategic partnership with the Curacao Ports Authorities (CPA). This has led to the design of a concept Partnership Roadmap, which the Executive Council expects to present to the Island Council for approval in the short-term. In 2018 and 2019, the Partnership Roadmap, will be worked out and each element of the partnership will be concretized. Proceeds from the partnership are projected to benefit, not only the income of the Government, but also drive spinoff benefits for the wider business community. The Executive Council is optimistic about the prospects, however, in the interest of conservatism, the Council has decided not to include any additional income in the 2018 and 2019 projections, until certain stages of the plan have been achieved.

Initiatives with respect to the commercial potential of the airport, remain in a preliminary stage. However, the airports potential will form an integral part of the "*Integrated Economic Development Plan St. Eustatius (IED-P)*". In the meantime, USD 185,000 have been allotted in the recent 2017 budget amendment for a temporary face-lift to the building, in an interest to improve customer experience. Also in 2017, the preliminary design for a new airport building was drafted.

Electricity

As of January 1st, 2014, GEBE (Common Energy Company of the Windward Islands) was split up and St. Eustatius now has its own utility company, STUCO NV, with the OLSE as sole shareholder. Due to the small market, it was known from the start that the electricity supply could only be delivered at a loss. The Ministry of Economic Affairs has therefore covered the losses of the first two years, and together with STUCO sought solutions that will promote sustainability. Ultimately, the choice was made for solar energy. The Ministry financed the construction of 2 MW Solar Parks large. The first park was delivered in 2016, the second will be launched in November 2017. Integrating solar energy into the “production mix” significantly reduces operating costs. This will help to bring the Company’s electricity operations to a break-even position and in the long-term will ensure this division’s sustainability.

In addition to production, attention is also paid to the distribution of electricity, especially for the replacement of the vulnerable over ground network. During a visit to the European Union in 2014 a summary sheet was submitted asking for funding for the underground cable project under the 11th EDF. The request has now been granted and is financed through “budget support”. The Executive Board expects the project to start in 2018. There is still some uncertainty about the exact amounts. Implementation will in principle be budget neutral.

Drinking water

STUCO was given the responsibility for the drinking water supply by the OLSE. Due to the limited capacity and the limited number of customers, the operation of the water supply is severely loss-making. The Board of STUCO is concerned about this as the subsidies granted by the Ministry of I & M have so far been insufficient. The annual losses are therefore affecting STUCO’s reserves. The Executive Council will enter into consultation with the Ministry in 2018 in order to increase subsidies in the short term and to seek long-term solutions. Despite the fact that STUCO is responsible for the drinking water supply, the assets (water assets) have not yet officially been transferred, but are still in possession of the OLSE. The Executive Council will continue to advance the transfer of legal ownership after the assets are valued. As the effect on the budget is still unclear, provision have not yet been made for this.

Telecommunications

Eutel NV is the only provider of fixed telephony. The OLSE holds 100% of the shares. Eutel NV is experiencing increasing competition in mobile telephony. Due to its small size, Eutel NV’s position is very vulnerable, the Company continues to search for a suitable partner. This matter has the attention of the Executive Council.

Monitoring and enforcement on the physical domain and economic tasks

In principle, all legislative acts with restrictive or permissive conditions are subject to supervision of the execution and compliance with to the law.

Following is a list of areas subject to supervision and review:

- a) water (drinking water, wastewater)
- b) waste (illegal dumping, chemical waste) as contained in the Housing, ROP and Environmental Protection Act, BES
- c) environment (soil protection, hazardous substances, environmental permits, minerals, as included in the Housing, ROP and Environmental Protection Act BES
- d) construction and housing supervision
- e) seaports and ships (safety on water, port state control, shipping regulations, maintenance of piers and quarry maintenance)
- f) nature management and protection
- g) agriculture and fisheries (live animals and plants, slaughter and food and approvals).
- h) economic tasks (Business Policies, Closing, maximum Prices, Calibration and Strategic Stocks)
- i) other (childcare schools, events, parties, liquor licenses, maintenance of public order (APV) and the like)

In 2018, context will be given to the expected tasks. In the past that project proposal has been made to the municipality of Breda to provide technical support in the task of identifying presently issued licenses, and in reconciling these with the inspections to be performed.

The procedure for processing business licenses request has been streamlined. In addition, the administrations of the Chamber of Commerce have been compared with the database of business licenses where there was a mismatch, companies where summoned to report to the licensing department. The process of registration will be continued in 2018. The inspection process will continue also.

Summary of Income and Expenses: Function 3. Economic affairs							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
300 Economische zaken	97,599	102,337	102,355	102,337	102,337	102,337	102,337
310 Handel en Industrie	3,420	3,420	2,425	3,420	3,420	3,420	3,420
340 Agrarische productie en ontginning	-	-	-	-	-	-	-
341 Overige agrarische zaken, jacht en visserij	-	-	-	-	-	-	-
Totale baten	101,019	105,757	104,780	105,757	105,757	105,757	105,757
Lasten							
300 Economische zaken	127,224	273,741	262,615	636,946	670,894	772,254	817,251
310 Handel en Industrie	254,084	331,637	332,249	331,637	343,745	343,745	343,745
340 Agrarische productie en ontginning	-	-	-	-	-	-	-
341 Overige agrarische zaken, jacht en visserij	400,708	539,814	423,129	405,002	409,387	463,839	468,357
Totale lasten	782,016	1,145,192	1,017,992	1,373,584	1,424,026	1,579,837	1,629,353
Benodigde algemene middelen	(680,997)	(1,039,434)	(913,212)	(1,267,827)	(1,318,269)	(1,474,080)	(1,523,595)

FUNCTION 4. EDUCATION

Education

There are four elementary schools and one high school on St. Eustatius. Three of the primary schools are parochial and one responsible for the public primary education. At the high school the programs PRO, VMBO-bb, VMBO-kb, VMBO-gl / tl, HAVO and MBO are offered. All primary schools are run by their respective School Boards. There is a compulsory education officer, an office of RCN /OCW, an Expertise Center for Education (ECE), and the New Challenges Foundation which organizes social opportunity trajectories, second chance and adult education.

The support systems

There is an Expertise Center for Education and care. The Expertise Center provides support to teachers and students as much as possible within and through the school itself (second-line care). The Center also provides for individual support for students should this become necessary. The accommodation for the Expertise center is paid for by the OLSE. Common problems of children who come to ECE include low IQ score, oppositional behavioral disorder (ODD), social problems, dyslexia and dyscalculia. The low IQ score is partly congenital but can be influenced by a stimulating environment. The Expertise Center is monitored by the Education Inspectorate.

There is a Law for Social Chance Trajectories Youth BES (*Wet sociale kans trajecten jongeren BES*). The New Challenges Foundation executes the second chance education programs (SKJ), job programs and adult education programs. The SKJ program offers young people between the ages of 18 and 24, who have dropped out of school or not yet achieve the starting qualification, a chance to still achieve this qualification. Young people aged 16 to 17, who are not making progress in regular education, can also be temporarily admitted to the SKJ program if the compulsory education officer and the education inspectorate agree. The job programs and adult education programs may be partly funded by participating companies or by the student themselves.

There is a compulsory education act (*Leerplicht wet*). Compulsory education is mandatory from the age of 4 through 18 or until the student achieves a starting qualification (*startkwalificatie*). Starting at the age of 14, it is possible that a part of the instruction is given through practical education. Supervision of the compulsory education is by law assigned to the Executive Council. The OLSE is responsible for its enforcement (via the Compulsory Education Officer). For reporting school leave, there is a protocol and a notification form that the schools must use. Each year the Compulsory Education Officer makes an annual report for the Executive Council and the Ministry of OCW.

The homework guidance is an initiative of a private foundation, the Mega D Foundation. Up to 90 children from 6-17 years were enrolled for homework guidance. Every day after school, they can go there, and when they finish their homework, they go home or take part in the other activities of post-school care.

Physical education is also part of primary and secondary education. The sport facilities are used by the various levels of compulsory education.

Care for school facilities is a legal task of the OLSE. The responsibility for education accommodation includes major maintenance, expansion, adjustments, new construction, recovery of damage and the like. Daily maintenance, cleaning, water and electricity, furniture and the like are the responsibility of the Ministry of OCW, which makes an amount available to the schools.

The Ministry of OCW, together with the School Boards, inspected the schools and designed a master plan for the catch-up on overdue maintenance, renovation or new construction. The master plan was signed in March 2011 by the OLSE and the Ministry of OCW. The Ministry has proposed to assume the cost of overdue maintenance. The regular maintenance and replacement costs are at the expense of the OLSE. This means that the Ministry has taken some responsibility for the coordination, for some policy, as well as a part of the costs. This was also laid down in the law for a transitional phase of 5 years (2011-2015).

The ability to follow education is limited on a small island. There is no special education. If a test shows that a student needs special guidance, the ECE attempts to organize that on Sint Eustatius. If that fails, the pupil is institutionalized in the Netherlands. For higher education, children must leave the island.

The following legislation is applicable: the “*Wet Primair Onderwijs BES, Wet Voortgezet Onderwijs BES, Wet Educatie en Beroepsonderwijs BES*”.

Since 10-10-10, OCW has the ultimate responsibility for the education system. The aim was to offer a level of facilities comparable to the European part of the Netherlands by 2015. For this purpose, improvement plans were drawn up in 2011, which have been formulated jointly with OCW objectives and set priorities. Because of the improvement plans, temporary school coaches have been appointed for additional guidance for teachers, management and Board. The inspectorate of Education issues an inspection reports each year, and so monitors the progress. All primary schools have been accredited by the Inspectorate of Education. The School Board of the high school have appointed a new director after some time of vacancy. Members of the School Board rotate in accordance with its own regulations. The language of instruction has been changed from Dutch to English commencing school year 2016. Teachers (primary and secondary levels) have been trained in the English grammar.

A transition officer has been appointed by the Ministry of OCW to oversee that all aspect related to the transition are in place and that training of teachers of the secondary school has been executed in the implementation of CXC, VCQ and CSEC.

The facilitation of education housing is a task of OLSE as well as organizing student transportation, financing school uniforms and other school supplies and offering a breakfast meal. There are two busses provided by the OLSE, for student transportation. Some schools have their own bus. At present, all students can use student transportation.

Loan OCW - Gwendolyn Van Putten School

The original loan from OCW (USD 4 million) for the renovation of the Gwendolyn Van Putten School, will be extended by 2 years, to 22 years, in order to cover the Island's portion of the budget overrun on the refurbishing of the Gwendolyn Van Putten School. The amount of the loan extension is USD 429K. In 2017, the Island Council formally approved the loan extension. The finalization of the extension with the Ministry of OCW and the approval of the CFT are expected to be concluded in 2018. Because the loan has been extended by two years, there is no immediate effect on the budgets 2018 – 2021.

Summary of Income and Expenses: Function 4. Education							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
400 Algemeen Beheer	-	-	-	-	-	-	-
409 Algem. beheer bijzondere scholen	-	-	-	-	-	-	-
410 Openbaar Funderend Onderwijs	-	-	-	-	-	-	-
411 Bijzonder Funderend onderwijs	-	-	-	-	-	-	-
430 Openbaar buitengewoon onderwijs	-	-	-	-	-	-	-
461 Bijzondere scholengemeenschappen voor meer dan een van voorgaande functies	-	-	-	-	-	-	-
480 Gemeenschappelijke baten en lasten van het onderwijs	-	-	-	-	-	-	-
482 Volwasseneneducatie	-	-	-	-	-	-	-
Totale baten	-	-	-	-	-	-	-
Lasten							
400 Algemeen Beheer	-	7,155	11,129	-	-	-	-
409 Algem. beheer bijzondere scholen	-	-	-	-	-	-	-
410 Openbaar Funderend Onderwijs	-	-	-	-	-	-	-
411 Bijzonder Funderend onderwijs	-	-	-	-	-	-	-
430 Openbaar buitengewoon onderwijs	-	-	-	-	-	-	-
461 Bijzondere scholengemeenschappen voor meer dan een van voorgaande functies	-	-	-	-	-	-	-
480 Gemeenschappelijke baten en lasten van het onderwijs	246,693	300,822	321,880	355,837	383,937	402,579	408,738
482 Volwasseneneducatie	-	-	-	-	-	-	-
Totale lasten	246,693	307,977	333,009	355,837	383,937	402,579	408,738
Benodigde algemene middelen	(246,693)	(307,977)	(333,009)	(355,837)	(383,937)	(402,579)	(408,738)

FUNCTION 5. CULTURE AND RECREATION

Library

The Library plays a very important role for both students and citizens. The Ministry of OCW provided an incidental contribution in 2012 to bring the library work at the level of the Dutch basic library. The activities for the execution of this project were initiated in 2013 and are ongoing and estimated to be completed 2019. The library is managed by the Judson Bicentennial Foundation of Public Library. The Government subsidizes the library for USD 162,279.

Sport

There is a direct relationship between sports, health and the general wellbeing of all citizens of St. Eustatius. The OLSE considers this of great social importance. One area of major importance is enhancing mobility through exercise and as a result, prevalence of obesity will be greatly reduced on the island. A sports complex was established on the island since November 2011. The complex was constructed with funds from USONA / SEI, the Cruyff Court Foundation and NuStar. As of June 2012, the St. Eustatius Sport Facility Foundation was established to manage and maintain the sports facility.

The Sports Association and other Sports Organizations depended heavily on volunteer support in prior years. The Public Entity has, on behalf of the St. Eustatius Sport Federation submitted projects with the overall objective to improve the sport culture and awareness on the island. Provisional funds were provided to train 5 persons as Sports Coaches who coach and guide sport clubs and organize sporting activities year-round.

The schools, other children from “after school care” and various sports foundations utilize the sports complex on a regular basis. Our Youth are now privileged to be engaged in wholesome sports utilizing the complex, the public swimming pools and other available sports fields.

These facilities need to be maintained in order to operate in a consistent and efficient manner.

In 2015, the Government transferred some staff from the Public Service to the Sport Facility Foundation. The Foundation is subsidized by the Government annually with USD328K. These funds provide compensation for all the staff members and also covers maintenance cost for the facilities.

Art, museums and other cultural activities

There are no legal requirements for art, museums and cultural activities. However, the Specific Culture Policy Act applies. The law regulates the frameworks for providing specific government subsidies for culture, through cultural funds. This allows artists, foundations and institutions to apply for subsidies. An example is the Mondriaanfonds.



There is a “community center” where theater, music and sports are practiced. Various activities are organized by the Public Entity including holiday activities such as St. Eustatius Day and Christmas day.

The Historical Foundation manages the historical museum. The Foundation receives an annual subsidy of USD 95,704 from the Government. In addition to this subsidy, the museum also receives income from entrance fees, sale of items from the museum shop and donations from the members of the foundation. There have also been collaborative relationships with other museums, for example in the Netherlands. Other income includes funds for building and project maintenance.

Cultural heritage, archives and archeology

This section can be divided in three parts, each with its own requirements. An annual subsidy of USD 100,000 is provided for this section.

1. Cultural heritage focuses mainly on monuments, town and village views on archeology and on cultural landscapes. Monuments do not only relate to buildings; cemeteries can also be monuments. The duties of the OLSE are stated in the Monument Law BES. The OLSE must maintain a memorandum list and draw up a memorandum of understanding containing rules regarding the monuments management. The Government wishes to preserve the monuments because of its cultural value. Individuals can appeal to the National Restoration Fund (*Nationaal Restauratiefonds*). The OLSE cannot appeal to this.

Individuals who rely on the National Restoration Fund could receive a low-interest loan to restore a monument. The conditions for such loans, is that the monuments are designated as a monument by a Government. The Public Entity maintains monument regulations. There are many recognized and potential monuments on the island consisting of homes, cemeteries, churches and remains of the fort. The cultural heritage is of pre-Columbian and colonial decent.

2. Archeology focuses on what can be excavated from the soil. According to the treaty of Malta, before building it must be considered whether there are archaeological remains in the soil.

3. The Archives, consist of historical archives in general, but also for archives of governing bodies. (Example: the archives of the marital status, the population register, spatial planning (building permits) and administrative matters (minutes of Council meetings). The requirements for the archive are compulsory in the Archives Act BES (*archiefwet BES*). In summary, Government archives must be safeguarded and must be open. Payment can be required of anyone needing to access the archives.

The historical archive is still located on the island of Curacao and still needs to be divided. Part of the historical archive (slave books) was located on St. Eustatius, but it was not secured in a safe and moisture free environment. As a result, part of the archives was transferred to Curacao. The Historical Foundation hopes to house these archive in St. Eustatius when a suitable building, equipped for archiving becomes available. Presently, several Foundations are affected by the lack of an “archive and storage facility”. Some Foundations affected are Archeology, Monuments, Civil affairs and others. A comprehensive plan is being prepared for getting all the archives on the island up to standard.

Summary of Income and Expenses: Function 5. Culture and Recreation							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
510 Openbaar bibliotheekwerk	-	-	-	-	-	-	-
530 Sport	-	-	-	-	-	-	-
540 Kunst	-	-	-	-	-	-	-
541 Oudheidkunde/musea	-	-	-	-	-	-	-
560 Maatschappelijke leefbaarheid en openluchtrecreatie	-	-	-	-	-	-	-
580 Overige cultuur en recreatie	3,610	3,610	1,318	3,610	3,610	3,610	3,610
Totale baten	3,610	3,610	1,318	3,610	3,610	3,610	3,610
Lasten							
510 Openbaar bibliotheekwerk	134,131	164,410	156,840	164,410	164,410	164,410	164,410
530 Sport	281,278	281,278	294,278	281,267	306,267	306,267	306,267
540 Kunst	-	-	-	-	-	-	-
541 Oudheidkunde/musea	175,119	195,704	191,778	196,704	196,704	196,704	196,704
560 Maatschappelijke leefbaarheid en openluchtrecreatie	195,329	233,730	248,783	71,196	71,591	71,992	72,399
580 Overige cultuur en recreatie	109,164	115,983	187,569	104,789	105,804	106,835	107,881
Totale lasten	895,021	991,105	1,079,248	818,366	844,777	846,208	847,661
Benodigde algemene middelen	(891,411)	(987,495)	(1,077,931)	(814,756)	(841,167)	(842,598)	(844,051)

FUNCTION 6. SOCIAL SERVICES AND COMMUNITY SERVICES

The OLSE is obligated to provide public employment services for all employees and employers (*wet van 4 juli 1946 houdende de instelling van een arbeidsbureau BES*). This includes, employment mediation between employers and jobseekers, the gathering of data needed for mediation, the promotion of information on career choices and the promotion of vocational training within the territory.

There are no specific minimum requirements for labor-participation trajectories. During the time of constitutional reform, it was agreed that responsibility for activating policies for citizen participation in social life, and especially in the workplace, are that of the OLSE. Policies relating to the support of citizens with restrictions to participate in work and society, and to contacting companies for internships and jobs, especially for people who follow trajectories to employment, should be taken into consideration.

The promotion of labor participation has not yet been fully developed. There is no social workplace and there is limited adult education to prepare job seekers for the labor market. The department of labor will be embarking on twinning session with cooperation of the Ministry of Social Affairs. These trainings will afford staff members the opportunity to better cater to the needs of the labor market.

There are, however, some internships in addition to the SKJ trajectories Second Chance Foundation, internships and recently certified learning companies. The aim is also to train trainers for future certification. The learning companies are required for SKJ and for the MBO. In addition, Second Chance Education Foundation) has set up some job programs with incidental resources from the Ministry of Social Affairs. Its objective is to seek methods to assist persons over the age of 24 to get a “starting qualification”, which would enable their chances of employment in the labor market.

Social support to vulnerable groups

There are no legal minimum requirements. These are tasks that have been explicitly imposed on OLSE as part of the constitutional reforms. In the European Netherlands, these tasks are covered by the WMO.

These include measures or activities such as:

- Supportive measures that afford people to live at home (elderly and disabled) through housing adjustments, domestic help or arranged transportation. (This does not involve personal care or counseling of the sick, disabled or psychiatric client which are covered by the AWBZ or health insurance).
- Day activities and care of the elderly and the disabled who are not registered at an institution.
- Social work.
- Finally, the care of (former) addicts and psychiatric patients who are not supported by a government agency and who are no longer covered by health insurance. Activities aimed

at restoring or preventing worsening of the disorder, impairment or disability are covered by the health insurance BES.

These social tasks were often performed by with family members, volunteers and other charities. Housing adaptations, domestic assistance, transport and day activities are limited. Reintegration and social care for (former) addicts and psychiatric patients has been outsourced to the department of Mental Health Caribbean Netherlands.

In 2016, the Ministry of Social Affairs funded \$438K. These funds were used to enhance the social care for community. Firstly, the care is based on an assessment made on our senior citizens. The Community Care Center began operations on January 2017. There are day activities for the elderly, and also for some mentally handicapped persons. Day activities for the elderly are provided by Chapel Piece Health & Recreation Foundation which is funded through health insurance.

Addicts and persons who are mentally challenged are included in an AWBZ institution or are given shelter with family members, if they can no longer care for themselves.

There housing adjustments are presently not possible. If an elderly person gets ill for example, a district nurse will visit the home to assess the conditions. If this form of support is inadequate, the elderly would be assigned to the Auxiliary home.

Social safety

Social safety focuses on reducing the trend of domestic violence and increasing social bonding in the neighborhoods. Under this task is the fight against domestic violence and increasing the social bond in the neighborhood. A policy coordinator for domestic violence and child abuse has been appointed in 2016 to coordinate and guide the efforts, by various organizations in bringing awareness, prevention and care of those affected by domestic violence and child abuse.

The OLSE provided a crisis shelter. If special care is needed, beyond our local capacity, persons are transferred to Save Haven on St. Maarten. However, after the constitutional reforms accessing places on St. Maarten has become more difficult and more expensive.

Childcare

The OLSE is responsible for the quality of childcare on St. Eustatius. Some childcare facilities operate below quality standards. The OLSE has started a project to boost quality in childcare by introducing a childcare policy. There is childcare for 0 to 4-year-olds. They require quality childcare since their caretakers work outside the home. Childcare is regulated by the Buzzy Bees foundation. The parents contribute and the OLE subsidized \$300K and parents also contribute to the welfare of the Center of Buzzy Beez. The Facility is in urgent need of maintenance and also in need of more trained personnel.

After school care is also available for children ages 4-12 years. Limited availability is extended to children over 12 years. The Buzzy Beez center is available for children of working parents. After school services are provided by the Mega D Youth Foundation and Daughters of the King

Foundation. Both organizations receive funding from the Ministry of Public Health. For specific projects, supplementary funding is provided by the Island Government.

Poverty reduction

There is no general provision on poverty reduction. However, there are some obligations with respect to care. These include ensuring the expenses of funerals of persons whose heirs cannot afford the costs of burial and ensuring that primary education students can receive education by providing clothing, food and transport. The Primary Education Act stipulates that the OLSE see to the provision of food and clothing (and transportation facilities) for students who, without these facilities, would be unable to attend school regularly.

Poverty reduction often has an ad hoc character. Inhabitants with an acute problem are being helped on an occasional basis. The most needed support is for funeral costs for family members who have died abroad. This can be relatively expensive if people have died abroad (except where the health insurance had sent them to undergo a medical treatment). The funeral expenses are settled against the deceased's pension, whenever possible. In addition, the OLSE is taking care of costs, for residents who cannot advance funds.

The OLSE is responsible for poverty alleviation in a broad sense of the word, as well as for job training and employment mediation. For this purpose, funds are made available through the vrije uitkering.

With regard to poverty, there are legal tasks under the Funeral Law BES, 'Begraveniswet' BES and the Law Primary Education, 'wet of primair onderwijs BES', but for the rest, this responsibility is further undefined. The aim of the poverty policy of St. Eustatius is to ensure that, both the workers and the people who (temporarily) are unable to work, have a proper standard of living. Work should be rewarding and the people who are unable to work should be supported. Our specific focus is on combating poverty for children and households of lower income and the sick, the disabled and the elderly.

Poverty Policy

For which groups are we going to develop poverty policy for Sint Eustatius:

- Low-income households and underage children
- Households that have long been assigned as lower income
- Households with high debt
- The employed with lower incomes

Poverty is closely linked to other aspects, such as low levels of education, spending patterns, low employment, problematic housing, drug and alcohol addiction and psychiatric complaints. Nutrition, and especially healthy food, is expensive, overweight and related health issues are common and are increasing significantly. People need to work hard to survive and therefore have little positive attention for their children. Domestic violence is also a common problem. The investigation into domestic violence on the BES islands held by Regio plan states the following: "The prevalence of domestic violence is persistent because it is closely linked to the

poverty issue on the islands. The relatively poor living conditions of a part of the population are a trigger for domestic violence and sustaining it”.

The above problems emphasize the need for an integrated approach by the Kingdom Government and the OLSE. The afore mentioned social problems are closely linked to the economic perspective that can be realized for the island. For this reason, the OLSE advocates an integrated approach to economic development solutions in the area of social development. Also, to promote tourism you can think of a course or training in this field that promotes customer friendliness, hygienic aspects of the subject etc. Initiatives such as setting up a hotel (including restaurant and bar) from a school with the aim of creating a continuous learning place for young people in daily practice are an option. Of course, this institution should also have a healthy economic perspective.

Summary of Income and Expenses: Function 6. Social services and community services							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
600 Algemeen beheer	-	-	-	-	-	-	-
610 Onderstandverlening	-	-	-	-	-	-	-
611 Werkgelegenheid	140	140	349	-	-	-	-
620 Maatschappelijke begeleiding en advies	-	-	-	-	-	-	-
630 Sociaal cultureel werk / jeugd en jongerenwerk	-	-	-	-	-	-	-
640 Bejaardenzorg	-	-	-	-	-	-	-
650 Kinderopvang	-	-	-	-	-	-	-
651 Dagopvang gehandicapten	-	-	-	-	-	-	-
Totale baten	140	140	349	-	-	-	-
Lasten							
600 Algemeen beheer	-	-	-	-	-	-	-
610 Onderstandverlening	456,649	463,499	473,254	429,345	429,381	479,417	479,454
611 Werkgelegenheid	97,577	98,874	98,422	95,036	96,274	97,531	98,806
620 Maatschappelijke begeleiding en advies	133,455	137,199	127,293	170,827	172,374	210,041	211,636
630 Sociaal cultureel werk / jeugd en jongerenwerk	754	754	377	754	754	754	754
640 Bejaardenzorg	-	-	-	-	-	-	-
650 Kinderopvang	230,000	300,000	287,500	300,000	300,000	300,000	300,000
651 Dagopvang gehandicapten	-	-	-	-	-	-	-
Totale lasten	918,435	1,000,325	986,847	995,962	998,783	1,087,743	1,090,649
Benodigde algemene middelen	(918,295)	(1,000,185)	(986,497)	(995,962)	(998,783)	(1,087,743)	(1,090,649)

FUNCTION 7. PUBLIC HEALTH

From 2012, the Housing, Planning and Environmental Management Act for the BES, came into force.

Waste

The minimum requirements for waste in the law are:

- Having a regular collection regime, for regular waste;
- Having a regime for collecting hazardous substances, such as preparations or genetically modified organisms, but also for tires, waste oils, refrigerants, car wrecks, coarse household waste, etc.;
- A regime for the storage, use, disposal, transportation, disposal, marketing or management of hazardous waste. Importantly, this is done by a recognized collector;
- Avoidance of litter, the prevention of waste disposal of landfills at sea and improvement of dumping policy;
- Additionally, other categories of waste may be designated which must be offered separately. Vegetable, fruit and garden waste, paper, glass, plastic etc.

Currently, waste is still dumped undivided and unsorted at the landfill. A project was launched in 2014 to achieve a sustainable waste management solution. The intention is that the dirt is collected and separated into recyclable and non-recyclable fractions and transported to a processing facility where the recyclables are further sorted, pressed and stored to be disposed from the island. The residues were burned in an oven. The investments for this set up were carried out by the ministry of I & M. After different delays, the recycling plant will be operational in 2017. In 2017, USD 178,000 was budgeted for startup expenses. As of 2018, a net grant of USD 205,000 will be budgeted annually. In addition, some of DROV's employees will be outsourced to the project. The salary expenses are paid by the government.

Presently, there are three cleaning companies engaged with the routine cleaning of the streets, sidewalks, berms and adjacent abandoned spaces, in the districts of the Bay Road (Lower Town), Oranjestad (Upper Town) and Concordia (partially). Over the years this approach to cleaning and beautification of the island has proved successful. It has also provided meaningful employment for several citizens. The Executive Council, wishes to expand the number of areas being serviced. To facilitate this, the Council wishes to engage two additional cleaning companies. The areas of interest are: Princess/Chapelpiece/Rosemarie lane and Jeems/Golden Rock/ Concordia.

Because of budget constraints, the service will be expanded in phases. The first company will be engaged in July 2018 to address the Princess/Chapelpiece/Rosemarie lane areas. The second company will be engaged in the last quarter of 2018 to address the Jeems/Golden Rock/ Concordia areas. For 2018, an amount of USD 86K has been budgeted for cleaning of the new areas. In 2019, the total cost involved for cleaning and beautification amounts to USD 569K. With the extension of the cleaning service, not only will a greater part of the community benefit from better surroundings, but the Executive Council also hopes to contribute through this means to the reduction of the level of unemployment.

Sewerage and wastewater treatment

The “leverage regulation” Act (*kapstokregelgeving*), provides the possibility of implementing regulations, such as operating costs, supervision, and so on. Based on the minimum requirements for sewage and water purification in this act, it is essential for the OLSE to map the waste water situation and subsequently establish a waste water regulation with rules for having effective collection and transportation of wastewater to protect the soil and the sea.

Wells are used extensively. They are closed when they are full. When the waste water becomes galvanized it does not sink well. This is a problem on the coastline. There the waste is not sinking well, with the risk that it may mix with seawater and may end up in the water park. This issue is being monitored. The hotels on the coast have their own purification system.

Environment

The minimum environmental requirements summarized are:

- Establishing environmental policies with general rules for establishments and permits for heavier users such as hospitals, airports, power plants, landfills, oil terminals, ports and salt production companies.
- An environmental impact report containing an overview of the relevant environmental aspects, with consideration to the information needed for making decisions in the field of planning

Environmental policies, environmental permits, transportation and storage policies for hazardous substances, soil protection, drainage and environmental impact assessments are hardly available. The state of the establishments is currently largely dependent on the environmental policy of the companies concerned. The lack of environmental policy and measures can lead to damage to the natural areas, such as the coral reefs, and may pose a risk to health.

There is pollution due to the non-separation of waste. Car wrecks and tires are the biggest problem. Also, illegal dumping is a problem. Another concern is that of soil protection and the effect of drainage by way of rainfall.

Nature management and protection

According to BES laws, on Nature Conservation and Protection, the Minister of I&M establishes once in every five years, a nature policy plan for the OLSE. This is done in close consultation with the OLSE. The plan also ensures that international obligations are met. The Executive Council, in turn, draw up a natural plan once in five years and submits annual accounts to the Minister. This plan is aimed at international commitments and the obligations deriving from the nature policy plan. The main topics of nature conservation and protection are:

- The designation of nature parks and managing them, while meeting the international requirements of these parks;
- Protecting and managing measures of protected species and biodiversity, combating trafficking of protected animals;

- Draft regulations that are drawn from the law;
- Surveillance and safety enforcement, surveillance and enforcement.

There is no structured image of the biodiversity. With the help of the Kingdom, a biodiversity monitoring system is to be launched. In respect of this, the Kingdom Government, has arranged for a structured research program to be conducted, to support this policy development. Thus, giving the OLSE opportunity to indicate which are the most important questions for them. For conducting these studies there is a separate Kingdom budget in place. For the territorial waters and the Exclusive Economic Zone, a management plan has been drawn up for marine biodiversity and fisheries. As stated in the covenant, at the execution, both the OLSE and the Kingdom Government are responsible. The OLSE is accountable for the management of territorial waters (within 12 miles from the coast).

The natural parks are managed - mandated by the Public Body - by the St. Eustatius National Parks Foundation (STENAPA). Within STENAPA, several other stakeholder organizations are represented in addition to the OLSE, such as the divers, tourism and turtles. The OLSE, has a regulated island maritime environment and its natural historical values is protected.

The OLSE, has an ordinance regulating and protecting the island's maritime environment and its natural historical value.

In the constellation of the Netherlands Antilles, the island of St. Eustatius had agreed with the other islands that resources drawn from foundations, such of Prince Bernhard Fund and the postcode lottery, will be deposited in a common fund. Starting 2016, the interest earned annually would be applied toward supporting the parks. An investigation as to the status of the fund is required.

There are two nature parks (the Botanical Garden and the Quill) and an underwater park. In recent years STENAPA has confronted some financial challenges due to declining income. However, the number of tourists is very limited. In the newly established arrangement with NuStar The Executive Council negotiated a contribution of USD 0.01 per GRT for all ships calling for "cargo" activities at the NuStar. For ships that only come into port for "bunkering" services, STENAPA will not receive a contribution. Under this new arrangement, the contribution for STENAPA is estimated as follows:

- 2018 USD 175,000
- 2019 USD 225,000
- 2020 USD 245,000
- 2021 USD 245,000

Cemeteries

The OLSE is obliged to facilitate adequate burial grounds and cemeteries according to the BES Funeral Act (*de begrafeniswet*). This can be by either owning and managing them, it can also be through a private party. Many cemeteries are ecclesiastical.

Preventive health care

The Public Health Care Act (*wet publieke gezondheidszorg*) establishes the following tasks: general infection prevention and health promotion and prevention. This also applies for the preventive youth health care. Summarizing, preventative health care is concerned with:

- Preventive addiction care and preventive mental health care
- Outpatient care and aftercare without indication.
- Public hygiene, among which combatting pest and infectious disease, such as fighting yellow fever and mosquito control relating to dengue.
- Providing medical assistance in accidents and disasters, such as coordination and sharing resources, such as jackets and boots, but also providing psychosocial assistance during disasters.
- Preventive elderly health care, among other monitoring and reporting of developments in the health of the elderly, the framing of care needs and providing information and advice.
- Various monitoring and enforcement tasks, such as ship inspections in accordance with the International Health Regulations (health risks, for example in epidemics).
- Infectious disease control.

Preventive youth (health) care

- The tasks for preventive health care are recorded in the Public Health Act concerning tasks for 0 to 4-year-olds (the duties of consultancy agencies) and tasks for 4-19-year-olds.
- The tasks for preventive growth and education support are funded in the European Netherlands since 2012 through the municipal fund (that is why it was a Doel uitkering).

These tasks were set in place in the constitutional reform, by the OLSE. There are still no legislation for the insular tasks at the Youth and Family Centers. Also, a structural funding method is being formulated (for temporary funding of the current situations).

The preventive tasks with respect to child development support and preventive youth health care are insular tasks that have remained after the constitutional reforms. The need for preventive tasks is quite considerable because of the young mother issue, the non-communicable and communicable diseases, addiction and obesity, which are all serious problems. During the course of 2017 a health study was carried out, the results of which will be used to better to streamline the needs and areas of approach in establishing the health policy for the island of St. Eustatius. While this is being worked out, the health priorities for the year 2018 will be

combating NCD, by enhancing childcare and care for the elderly, promoting healthy nutrition and physical exercises.

Another area of concern the OLSE will be exploring in 2018, is the possibility of establishing a dialysis center. A committee has been commissioned whose advice will be forthcoming by the end of 2017.

Summary of Income and Expenses: Function 7. Public health							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
700 Algemeen beheer volksgezondheid	-	-	-	-	-	-	-
710 Preventieve en curatieve gezondheidszorg	-	-	-	-	-	-	-
711 Ambulancevervoer	-	-	-	-	-	-	-
712 Verpleeginrichtingen	-	-	-	-	-	-	-
720 Slachthuizen	58,306	58,306	59,031	58,306	58,306	58,306	58,306
721 Reiniging	1,500	1,500	1,060	1,500	1,500	1,500	1,500
722 Riolering en waterzuivering	-	-	-	-	-	-	-
723 Milieu en natuurbeheer	-	-	-	-	-	-	-
724 Lijkbezorging	-	-	-	-	-	-	-
725 Overige openbare hygiëne	35,835	20,263	41,812	35,835	35,835	35,835	35,835
730 Overige volksgezondheid	-	-	-	-	-	-	-
Totale baten	95,641	80,069	101,903	95,641	95,641	95,641	95,641
Lasten							
700 Algemeen beheer volksgezondheid	269,522	269,025	231,463	80,230	77,073	76,676	76,274
710 Preventieve en curatieve gezondheidszorg	63,361	63,361	47,260	44,344	44,344	64,344	64,344
711 Ambulancevervoer	-	-	-	-	-	-	-
712 Verpleeginrichtingen	-	-	-	-	-	-	-
720 Slachthuizen	202,388	207,196	194,129	214,516	217,071	219,664	222,295
721 Reiniging	694,586	696,922	687,954	754,899	893,365	891,615	876,254
722 Riolering en waterzuivering	28,722	28,722	16,356	11,379	11,379	-6,621	-6,621
723 Milieu en natuurbeheer	-	-	-	-	-	-	-
724 Lijkbezorging	1,056	1,056	625	1,056	1,206	1,206	1,206
725 Overige openbare hygiëne	162,537	390,015	305,203	442,430	435,786	544,930	549,137
730 Overige volksgezondheid	-	-	-	-	-	-	-
Totale lasten	1,422,172	1,656,296	1,482,991	1,548,854	1,680,223	1,791,814	1,782,889
Benodigde algemene middelen	(1,326,531)	(1,576,227)	(1,381,088)	(1,453,213)	(1,584,582)	(1,696,173)	(1,687,248)

FUNCTION 8. SPATIAL PLANNING AND HOUSING

Since 2011, the OLSE adopted a defined Spatial Plan, the St. Eustatius Development Plan (SDP), but has not yet designed an (active) land policy. In 2018, Executive Council will deliberate on how it will implement a memorandum land policy. The land policy should indicate what benefits an active land policy has, how to implement the active land policy, how OLSE deals with the land grid and land policy and how plan-logical and plan-economic governance takes place. The land policy also describes the financial consequences where possible.

In 2018, the Executive Council will execute an ambitious and innovative social housing project geared towards low to middle income households. An amount of USD 300,000 has been allotted for this purpose. The pilot program will see the building of 4 duplex units and 2 prefabricated units on land owned by the OLSE and to be designated for this purpose. Thus, the Government sees in this project spin-off benefit, both for members of the community of lesser resources, as well as for the local economy. For the years 2019 through 2021 an additional USD 450,000 has been budgeted for social housing in anticipation for the potential success of the project.

The task of social housing is carried out on behalf of the OLSE by the St. Eustatius Housing Foundation. In 2016 due to limited budget space, the contribution to this Foundation was significantly curtailed. In 2017 and, 2018 and the years following this contribution is gradually being restored.

Summary of Income and Expenses: Function 8. Spatial planning and public housing							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
810 Ruimtelijke ordening	-	-	-	-	-	-	-
820 Woningbouwexploitatie/woningbouw	37,250	37,250	34,335	37,250	37,250	37,250	37,250
822 Overige volkshuisvesting	-	-	-	-	-	-	-
Totale baten	37,250	37,250	34,335	37,250	37,250	37,250	37,250
Lasten							
810 Ruimtelijke ordening	-	-	-	-	-	-	-
820 Woningbouwexploitatie/woningbouw	125,193	226,193	240,193	226,193	251,193	251,193	251,193
822 Overige volkshuisvesting	-	-	-	-	-	-	-
Totale lasten	125,193	226,193	240,193	226,193	251,193	251,193	251,193
Benodigde algemene middelen	(87,943)	(188,943)	(205,858)	(188,943)	(213,943)	(213,943)	(213,943)

FUNCTION 9. FINANCING AND GENERAL RESERVE

The FinBES enumerates most island taxes. In addition to the FinBES, the Lottery Act BES and the Act on License Legislation Hazardous Games, BES I and II Hazardous Games also provide OLSE with the opportunity to charge local taxes. The FinBES mentions the following taxes that may be levied as an island tax:

- Grondbelasting (artikel 43 lid 1 letter a);
- Opcenten vastgoedbelasting (artikel 43 lid 1 letter b);
- Toeristenbelasting (artikel 53);
- Verhuurbelasting motorrijtuigen (artikel 54);
- Motorrijtuigenbelasting (artikel 55);
- Parkeerbelastingen (artikel 55 lid 1 letter a en b);
- Hondenbelasting (artikel 58);
- Reclamebelasting (artikel 59);
- Precariobelasting (artikel 60);
- Havenbelastingen (artikel 61 letter a en b);
- Rechten (retributie- en leges, artikel 62 lid 1 letter a en b);

Het OLSE mag de volgende belastingen niet heffen:

- Onroerendezaakbelasting wegens gebruik
- Roerende ruimtebelasting
- Baatbelasting (tenzij als recht)
- Forensenbelasting
- Rioolheffing (tenzij als recht)
- Vermakelijkhedenrechten (als zodanig)
- Afvalstoffenheffing (tenzij als recht)
- Bedrijven Investeringszone-heffing

Summary of Income and Expenses: Function 9. Financing and general funding							
description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
910 Reserves en voorzieningen	-	650,000	483,798	-	-	-	-
912 Vrijgekomen middelen	-	-	-	-	-	-	-
913 Beleggingen	-	-	-	-	-	-	-
920 Belastingen	54,975	72,975	72,975	72,975	72,975	72,975	72,975
921 Vrije uitkeringen	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140
922 Algemene uitgaven en inkomsten Onvoorzien	-	-	-	873,489	438,742	438,742	-
Totale baten	10,851,115	11,519,115	11,352,913	11,742,604	11,307,857	11,307,857	10,869,115
Lasten							
910 Reserves en voorzieningen	-	-	-	-	-	-	-
912 Vrijgekomen middelen	-	-	-	-	-	-	-
913 Beleggingen	-	-	-	-	-	-	-
920 Belastingen	42,100	42,100	40,371	42,100	42,100	42,100	42,100
921 Vrije uitkeringen	-	-	-	-	-	-	-
922 Algemene uitgaven en inkomsten	-	-	-	873,489	438,742	438,742	-
Reservering ABB	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Reservering dotatie periodieken	150,000	-	150,000	-	-	-	-
Reserve CFT	-	-	-	-	-	-	-
Dotatie oninbare debiteuren	60,000	-	60,000	-	-	-	-
Verlies 2015	-	631,000	571,143	-	-	-	-
Onvoorzien	-	160,000	160,000	100,000	200,000	200,000	200,000
Totale lasten	282,100	863,100	1,011,514	1,045,589	710,842	710,842	272,100
Bijdrage aan algemene middelen	10,569,015	10,656,015	10,341,399	10,697,015	10,597,015	10,597,015	10,597,015
Totale lasten en Bijdrage aan algemene	10,851,115	11,519,115	11,352,913	11,742,604	11,307,857	11,307,857	10,869,115



THE PARAGRAPHS

A. Local revenues

Local revenues is an important source of income for the OLSE, with citizens and businesses contributing to the government budget under public-law rules. These local revenues can be subdivided into fixed tariffs, of which the rate is linked to the cost, and fees where this is not the case.

The ‘vrije uitkering’ that the OLSE receives from the Ministry of BZK, complements local taxes and other revenues. According to the report drawn up by Deloitte some years ago, there are still significant shortcomings regarding local taxes. Taxes and fees are not collected correctly, regulations are outdated, tariffs are not always related to costs and the collection leaves much to be desired. It is clear that an improvement plan and a catch-up must be made in this regard.

In 2016 and 2017 significant progress has been made in designing the framework of internal controls and administrative procedures around local revenue sources. Due to some unforeseen circumstances, the completion of the process has been delayed in the latter half of 2017. The Executive Council is however poised to finalize the process and have it implemented to effectively begin collections in 2018.

In 2012, with the help of external expertise of the Exsin office the entire local taxation and duties were reviewed. In this process, the various local regulations implemented and adapted the model regulations as prescribed by the Association of Dutch Municipalities (VNG). Where necessary, the models are adapted to the local situation.

Since 2012, the following regulations have been updated in intent:

1. Vehicle tax/ Motorrijtuigenbelasting
2. Tourism levy/ Toeristenbelasting
3. General Legislative and Legislative Ordinance/ Algemene retributie- en legesverordening
4. Harbor fees/ Havenbelasting (voorheen onderdeel van de Retributie- en legesverordening)
5. Waste tax/ Afvalstoffenheffingen

The regulations that need to be adapted are:

6. Land Lease / Erfpacht
7. Precario tax / Precariobelasting

In addition, a number of possible taxes have been investigated for which a draft regulation has already been drawn up. However, these taxes are not yet applicable:

- Land tax (pre-orientation) / Grondbelasting (voor-orientatie)
- Airport Parking fees (pre-orientation)/ parkeerbelasting voor eventueel vergunningverlening rond vliegveld (voor-orientatie)

In 2016 the tariffs of the harbor fees, 'havenverorderening', were increased. This has resulted in a noticeable increase in income from the harbor in 2017.

In 2017 a new multi-annual agreement on vessel and bunker fees has been reached between the OLSE and NuStar. This provides the basis for a significant increase in local revenues, which is already evident in 2017. The higher fees are dependent on the number of vessels calling on St. Eustatius for the purpose of oil transshipment or bunkering. Though the income is thus variable and dependent on market conditions in the industry, in the long term projected income from this source is expected to approximate USD 3.8 million annually. Also negotiated in the agreement is an annual concession fee of USD 240K.

Improvement of collection

To date, collection of taxes falls short of expectations. Although there is uncertainty about the amounts still to be collected, there is a clear suspicion of unnecessary loss of income. The primary reasons for the delay in collection has been discussed in the preceding paragraph. The Executive Council is however poised to finalize the pending issues so that effective 2018 collections efforts can begin.

Specificatie lokale heffingen	Concept	Concept	Amend	Begroting g 2018	Meerjarenbegroting		
	Realisatie 2016	Realisatie 2017	Bud 2017		2019	2020	2021
Motorrijtuigenbelasting & Roomtax	305,340	376,310	536,686	417,325	417,325	417,325	417,325
Onroerendgoed exploitatie	144,419	159,815	73,605	159,815	159,815	159,815	159,815
Luchthaven	444,814	460,992	460,000	460,992	460,992	460,992	460,992
Zeehaven	634,520	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612
Leges	98,640	98,640	131,137	98,685	98,685	98,685	98,685
Vergunningen	190,440	195,178	125,272	195,178	195,178	195,178	195,178
Overige opbrengsten	848,103	100,799	115,155	100,614	100,614	100,614	100,614
Bestemming reserve (CFT)		650,000	483,798				
Totaal	2,666,276	4,887,910	4,571,918	4,955,442	5,464,601	5,974,220	6,174,220

B. Resilience equity reserve (weerstandsvermogen)

In this section, the legislature wishes the OLSE to consider how robust the budget actually is. This is an important matter when a financial setback occurs.

By considering resilience within budget, the risk that a financial setback immediately forces a cut back in the regular operational budget, can be gradually reduced. The capacity to absorb shocks can refer to the current budget year, but can also extend across multiple years. To adequately assess the resilience of the budget, insight is required in the types of potential risks and in the extent of their possible effects.

The determination of the Resilience equity reserve stands on two pillars:

- 1) **The risks** (economic, legal, administrative, environmental) for which no provisions has been made and the effects may be material.
- 2) **The absorption capacity:** These include the resources (reserves, space on budget, etc.) and opportunities (unused tax capacity, long-term provisions, etc.) that the OLSE may have at its disposal to cover non-budgeted costs.

The small scale, location and size of the population brings inherent risks. Some obvious risks to the OLSE include the effect of damage caused by natural disasters, dependence on the oil transshipment industry, dependence on air connections, food supplies and other goods delivered by air or sea. Risks of a more direct nature can occur in the form of litigation, damages claims, and claims as a result of improper administration. The extent to which the risks could develop into tangible and enforceable realities, is a difficult estimate, but one that must be made as part of the risk assessment process.

What resources the Government has at its disposal, or not, is easier to determine than the risks themselves. For example, in the balance sheet of the draft concept annual accounts 2015, it is indicated that USD 200,000 was reserved as the Resilience equity reserve. In 2017, the Executive Council has included an amount for unforeseen expenses of USD 220,000 which, if unused, will remain in the reserve as additional absorption buffer. Similarly, reserves have been made in the budget for 2018 and onward. However, to this point, no real liquid assets has been isolated for this reserve. In 2018, The Executive Council intends to further investigate this matter and consider how to allocate cash resources for this purpose. Thus, the Executive Council confirms its recognition of the importance of risk management, by taking yet another step towards fully establishing a long-neglected element of good corporate governance. Latest at the start of the Planning and Control Cycle 2019, this paragraph should be considerably elaborated on and the quality of the content should have been greatly improved.

C. Maintenance of Capital goods

The section on the maintenance of capital goods must cover at least the roads, sewers, water, greenery and buildings. The consideration should reflect the policy framework, the financial consequences resulting from the policy framework and the translation of the financial consequences in the budget.



The Executive Council recognizes that maintenance of capital goods is a substantial part of the budget. A clear and complete overview is therefore, always desirable. Unfortunately, the OLSE has not managed to address deferred maintenance of capital assets in its ownership in recent years. This problem is widely known and has been brought to the attention of the responsible Ministries in the Netherlands several times.

There are major maintenance backlogs. However, the financial situation does not allow this overdue maintenance to be permanently eliminated. The budget only contains a limited amount for regular maintenance.

In recent years, only the most urgent maintenance has been done to Government buildings, which means that all government assets are in ever-worsening conditions. Many Government buildings have a monumental status and thorough maintenance is required.

In 2012 and 2013 an inventory of the capital assets of the OLSE has been made. This has been an important first step in establishing the asset register of the OLSE. It also provided insight into the (qualitative) state of capital assets. Subsequent to this, a management plan was drawn up and the financial consequences mapped. The plan should form a basis for the various governing bodies to decide on the major maintenance to be realized.

In the meanwhile, the discussion about the ownership rights to a number of buildings previously occupied by the Island territory continues with the Minister of BZK and is still unresolved. Once the results are known, these will be included (or not) in the inventory.

For regular maintenance, a total of USD 219,509 was budgeted for the year 2018.

Despite the limited budget, the Executive Council has been able to accommodate some investments in a number of capital goods. Part of these investments are deemed necessary in order to improve the efficiency of operations and the effectiveness of the services to be delivered. A significant part of 2017's investment, are of socio-economic benefit to the broader community.

The following investment and depreciation schedule shows the total fixed asset investments to be made in 2018 to 2021.



Specification of intended investments								
	Amended 2017	2018	2019	2020	2021	Totaal	Looptijd	Jaar van afschrijving
2017 Airport building refurbishing	185,000					185,000	10	2022
2018 4X Duplex Woningen		180,000				180,000	20	2038
2018 2X Alleenstaande Woningen		120,000				120,000	20	2038
2017 Road Repairs Jeems (Budgetted)	110,000					110,000	20	2037
2017 1 Double Cab Diesel 4x4 (Budgetted)	28,000					28,000	5	2022
2017 Vehicle E&L (Budgetted)	25,000					25,000	5	2022
2018 Vehicle for IT dept		23,000				23,000	5	2023
2018 Vehicle for CMO unit		25,000				25,000	5	2023
2018 Machinery-Tractor & Agriculture attachments		22,000				22,000	5	2023
XRAY MACHINE AIRPORT (BUDGETTED)	80,000					80,000	10	2027
2018 Automation Harbour Revenue		57,000				57,000	5	2023
2018 Legal Version Antivirus		35,000				35,000	5	2023
2019 Housing			175,000	175,000	100,000	450,000	20	2039/2040/2041
2019 Airport			175,000	175,000	100,000	450,000	20	2039/2040/2041
Overige Investeringsen			113,000	94,000	52,000	259,000	5	2039/2040/2041
2020 Road Repairs					100,000	100,000	20	2041
2021 Vehicles					60,000	60,000	5	2026
2021 Machines					50,000	50,000	10	2031
2017 Aanschaf Hardware & Software PIVA	87,000					87,000	5	2022
2017 Computer	11,564					11,564	5	2022
2017 Airco	10,436					10,436	5	2022
Subtotal	537,000	462,000	463,000	444,000	462,000	2,368,000		
2018 Gwendolyn Van Putten School		429,000				429,000	40	2058
Total	537,000	891,000	463,000	444,000	462,000	2,797,000		

*gedurende 2018 is het het voornemen om het onderhoudsplan te actualiseren. Daarmee zullen tevens de jaarlijkse onderhoudskosten bepaald worden.

The depreciation costs do not constitute cash expenses and thus provides room to cover loan repayments and to finance investments of capital goods that have cash flow effect but don't have immediate effect on the operating budget.

The following table provides insight into the available room for investments in the years 2017-2021.

Investments and loans					
	2018	2019	2020	2021	Totaal
Totale Afschrijvingen	769,346	666,964	654,856	672,739	2,763,905
Aflossing Lening OC&W	(200,000)	(200,000)	(200,000)	(200,000)	(800,000)
Renteloze lening BZK	(185,460)	-	-	-	(185,460)
Renteloze vordering BZK	78,502	-	-	-	78,502
Sub-Totaal	462,388	466,964	454,856	472,739	1,856,947
Investerings	(462,000)	(463,000)	(444,000)	(462,000)	(1,831,000)
Saldo	388	3,964	10,856	10,739	25,947
GVP School Loan	429,000	-	-	-	-

The depreciation costs are therefore sufficient for all years to cover both the repayment of loans and the budgeted capital investments.

D. Operations (bedrijfsvoering)

1) Introduction

In this segment, 'operations' takes on a broad scope, to include not only the civil service, but also the executive and legislative branches of Government. The citizens may expect from the OLSE that the resources available to it are spent in a lawful, efficient and transparent manner and that the OLSE is a reliable partner for the citizen. These expectations are the driving criteria under which the Government should operate.

The internal operations support the execution of the Government's plans. The success of the programs is thus dependent, to a large extent, on the quality of operations.

2) Staff

a. Size of the government organization and personnel costs

As of January 1, 2018, 177 persons are projected to be employed by the OLSE. By the end of 2018 this number is expected to increase to 194.

As of January 1, 2018, a total of 17 vacancies were open. Of these, 2 are considered to be "critical functions". Since the process of recruitment for most functions has been initiated in 2017, it is projected that all of vacancies will be filled in 2018.

Recruitment efforts continue to be complicated by the shortage of qualified persons on the local market, resulting in the need to source persons from outside of Sint Eustatius. This in turn presents other challenges and proves costly.

A total of 11 persons, who are formally employed by the OLSE, are actually 'outsourced' to special projects financed by "doel uitkeringen". As such, the OLSE benefits for approximately USD 476K in reimbursed personnel costs for 2018.

In 2017, the Executive Council followed the recommendations of the CFT, to withdraw up to USD 650,000 from the general reserves to cover the cost of the first year of one or more of the "13 critical functions". In reality 11 of these functions were filled in 2017, And one of which have been canceled. This facility was made available for 2017 only. The 'unused portion' will be "re-deposited" to the general reserves.

From 2018 the costs of the critical functions are fully reflected in personnel expenses, without any form of compensation.

The Executive Council remains attentive to (1) further upgrading and professionalizing of the service of the Government and to (2) stimulating greater efficiency in the internal operations. This requires that efforts to fill vacancies and to ensuring an environment of continuing education and learning, persists.

In the budget, training costs are allocated across each function. For all functions combined, training costs amount to USD 101K. In addition, there is a training element imbedded in the projects: (1) implementation of AFAS and (2) program of upgrading the Unit Finance.

In the past, training was generally funded on an ad hoc basis. To ensure the efficiency and effectiveness of the training program, the EXCO has started the process of developing an Integrated Training Plan. The plan will outline both, the general and the technical, specialist, training needs per function, and how these needs can be met within the limits of the available resources. The multi-annual plan will provide a long view with respect to resource spending and will relate this to achievements in strengthening the governing and service capacity.

Total personnel costs (USD 9.0 million, including the critical functions) represent about 57% of the total budget (excluding “doeluitkeringen”). This remains a concern for the Government. The Executive Council is convinced that the solution lies in a combination of the following factors,

- (1) increasing local income,
- (2) stimulating economic development and related to this,
- (3) privatization of certain viable departments,
- (3) increasing the “vrije uitkering”, in accordance with the recommendations of the IdeeVersa and Spies reports
- (4) increasing productivity through continuing education.

The Executive Council will continue to address the long-standing issues relating to personnel remuneration, in 2018. Already in 2017, some progress has been made, as part of the overdue Christmas bonuses were paid out. Further, the dossier on the pension status of civil servants, former laborers and ex officials, is actively being reviewed and cleaned up. Finally, the Executive Council is in an advanced stage of negotiating a payment arrangement for the settlement of overdue pension premiums.

An additional USD 135,000 in 2018 and USD 200,000 in 2019 is being added to the already existing reserves for the settlement of these long-standing issues. In 2018, the Executive Council expects to engage the labor representatives to finalize on a proposal of settlement and of a new Collective Labor Agreement.

The following table lists the personnel expense details.

Overzicht personeel Lasten (incl secundaire voorzieninge, training etc)					
	Directie Bezetting	Personeelslasten	Vacature	Personeelslasten	
	FTE	Bezetting	FTE	Vacatures	
Bestuurscollege	6	755,058	0	0	0
Bestuursondersteuning	15	956,874	0	3	211,801
Directie Economie en Infrastructuur	102	3,584,360	0	8	432,649
Directie Maatschappij en Welzijn	20	1,602,545	0	1	54,399
Directie Publiekszaken en Ondersteuning	21	1,265,071	2	3	343,195
Eilandraad	2	165,933	0	0	0
Totaal	166	8,329,840	2	15	1,042,044
Project Employees	11	(476,557)			
Stelpost Cao, Periodiken		135,000			
TOTAL PAYROLL	177	9,030,328			

The table below provides details about the 13 critical functions

Overzicht Krtieke Funkties					
	Vacancies Jan 2017	Funtions Filled in 2017	Vacancies 'Jan 2018	To be Filled in 2018	Vacancies end 2018
	FTE				
Bestuurscollege	2	2	-	-	-
Bestuursondersteuning	-	-	-	-	-
Directie Economie en Infrastructuur	2	2	-	-	-
Directie Maatschappij en Welzijn	3	3	-	-	-
Directie Publiekszaken en Ondersteuning	4	2	2	2	-
Eilandraad	1	1	0	-	-
Subtotal	12	10	2	2	-
Bestuurscollege (cancelled)	1	-	-	-	-
TOTAL	13	10	2	2	-

b. Composition, quality and motivation staff

The Executive Council remains attentive to (1) further upgrading and professionalizing of the service of the Government and to (2) stimulating greater efficiency in the internal operations. This requires that efforts are made to fill vacancies and to ensuring that an environment of continuing education and learning, persists.

In the budget, training costs are allocated across each function. For all functions combined, training costs amount to USD 101K. In addition, there is a training element imbedded in the projects: (1) implementation of AFAS and (2) program of upgrading the Unit Finance.

In the past, training was generally funded on an ad hoc basis. To ensure the efficiency and effectiveness of the training program, the EXCO has started the process of developing an Integrated Training Plan. The plan will outline both, the general and the technical, specialist, training needs per function, and how these needs can be met within the limits of the available resources. The multi-annual plan will provide a long view with respect to resource spending and will relate this to achievements in strengthening the governing and service capacity.

In 2014 a new system for performance assessment was approved by the Executive Council. It is the intent that managers within the organization will be trained in conducting appraisal interviews. The rest of the civil service will also be trained in how the new appraisal system will affect their daily functioning. A positive assessment can lead to the next level on the salary scale.

c. Management

The introduction of the new organizational model (directie model) in 2013 did not result in any significant improvements in the overall management of the civil service. Moreover, the model was never legally established. A review of the model is close to be finalized and presented to the Executive Council for decision-making

d. Bureaucracy

The mutual cooperation between units is greatly improved, although much has changed, there is still much work to be done with respect to work processes, systems and time and effort needs to be invested in a cultural change and improved service to citizens. There are regular director's consultations in which overriding topics are discussed. Through the regular consultations between the directorates, it is possible to make quick and effective cross matching between all organizational units. This greatly contributes to reducing bureaucracy, simplifying procedures and, last but not least, results in better service to the citizens. Within the directorates, meetings with the unit-level are held and projects and issues at the unit-level are discussed.

e. Infrastructure. Personnel Policy

AFAS personnel management system was introduced in 2014. Both the human resource administration and the payroll administration has been implemented on the system. The intention is to include the recording of absenteeism and of vacation requests.

This will make it easier and more efficient for managers of all organizational units to access data about their staff. Ultimately, the system will provide managers insight into the productivity of the individual employees and of the units as a whole. The contractual agreement with AFAS, regarding the conclusion of the implementation training was completed at the end of 2016. In 2017 trainings were resumed.

3) Infrastructural facilities

a. Housing

The housing of the government apparatus leaves much to be desired. The offices are spread out across the island and the internal facilities are often outdated. Due to the limited budget space over the years, it has not been possible to improve the situation much. In 2017, the Executive Council decided to realize the relocation of the Client's Window (klantenloket). The Client Window will be housed in the same building as the Finance unit. This will greatly improve service to the citizens.

In the CN Week of June 2014, it was agreed that the Rijksgebouwendienst will carry out the construction of the new Executive Offices, with funding from the Netherlands. The new Executive Offices should have been ready by the end of 2017 / early 2018. A covenant for joint implementation was also signed with the Minister of BZK. To date, however, the construction of the new Executive Offices has not started. The Executive Council is preparing to restart this process by the end of 2017.

b. Working Conditions

Although the Island of St. Eustatius, has no or almost knows any ARBO legislations, policy guidelines in this regard were established in the spring of 2014 and an ARBO doctor was taken into service. The ARBO doctor visits the OLSE every 6 weeks. In addition to the consultation hours, the ARBO doctor conduct consultation with the human resources department and advises where necessary, on his research findings in the workplace and on complexed situations of absenteeism.

c. ICT

In 2014-2015 major achievements have been made in the field of ICT. There has been a significant focus on upgrading and investing in both the hardware and software to strengthen the Civil apparatus in the broadest sense of the word. The printers have been standardized, which results in cost savings on print cartridges and services. In addition, the development of the new OLSE website was started. This however, has been delayed. In 2018 new efforts will be made to complete and launch the website. Attention is being paid to improving the technical

facilities like the internet and the server environment. Through the hiring of temporary external expertise, a long-term plan will be prepared for the ICT unit, including the structural enhancement of the unit. This engagement is currently ongoing.

d. Archive and digitization

The current mail registration system used by the Internal Affairs is up for renewal. AFAS has a module for document and workflow management. This allows the old mail registration system to be replaced. Furthermore, the “paper flow” within the organization will be fully digitized. The contract for the completion of the implementation of the training was recently concluded with AFAS.

e. Client service (klantenloket)

The Client Window is the “one stop shop” for the OLSE. The central cashier is located at the Customer Window. The citizens no longer have to walk from one department to another to make a request or pay for a service. Everything can now be arranged in one place. The focus is centered on customer satisfaction, improved service, speedy response handling and timely processing. The Client Window has been established in the former office of the Civil Registry. In 2017, the Client Window will be relocated to the lower floor of the building, where the Finance unit is housed.

f. Knowledge systems

AFAS is an online ERP system with various modules that inter-connect flawlessly. This provides the basis for processing and sharing important management information. After its implementation and after the training of the staff has been completed, the focus will be directed to the quality of data entry and the provision of business intelligence through relevant management reports. Executive Council hopes that this process will be completed in 2018.

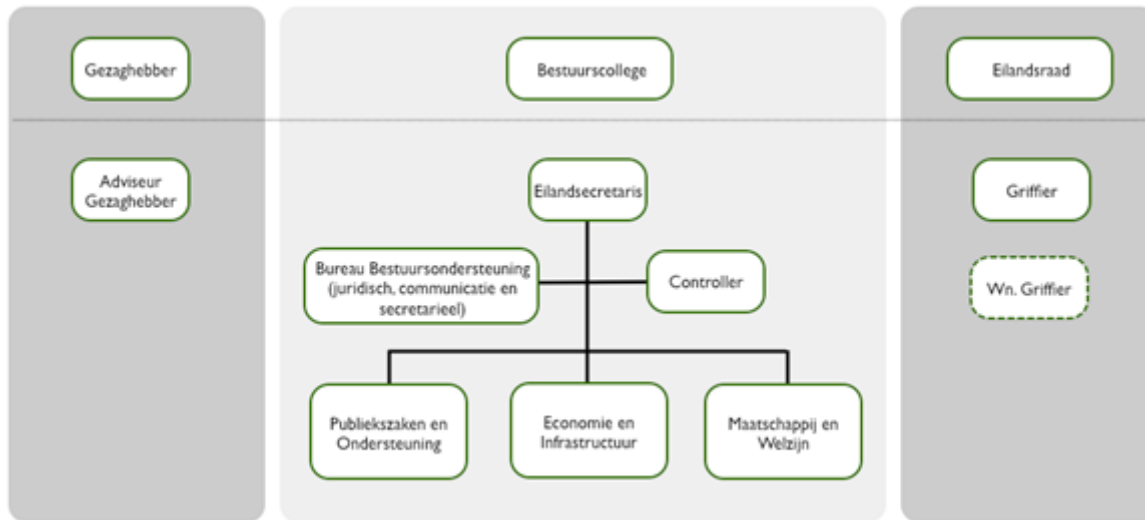
4) Directorate model (directie model)

Since 2013 the new civil organization consists of three directorates:

- The directorate of Public Affairs and Support (de directie Publiekszaken en Ondersteuning;)
- The directorate of Community and Well-being (de directie Maatschappij en Welzijn;)
- The directorate of Economy and Infrastructure (de directie Economie en Infrastructuur).

The objective of this new organizational model was to contribute to:

- Strengthening the policy function, management and oversight over the organization;
- Strengthening the supervisory and enforcement aspects of governing;
- Focusing on a business-like approach to operations of internal and external services;
- A bundle of tasks, people and resources.



The new structure and the new function book was also intended to create clarity, to lead to a clear division of tasks and to stimulate opportunities for personnel development. All this has not been realized and the introduction of the directorate model has not led to significant improvements in the management of the organization. Moreover, the model was never legally established. A review of the model is close to being finalized and presented to the Executive Council for decision-making.

5) Finance

The 2018 budget has been prepared within the framework of the FinBES, WolBES and the BBV-BES. Due to the extra income from port activities, there is about USD 0,9 million dollars of additional space created compared with 2017 (as amended), which allowed certain policies to be processed. By 2019 and subsequent years, revenues from port activities will further increase. The policy spectrum can therefore be broadened and / or expanded. Nevertheless, there remains insufficient space to properly perform all responsibilities of public governance. The Executive Council will therefore continue to focus attention on the conclusions of the IdeeVersa and Spies reports and intends to put this up for discussion again in 2018. With the potential extra income involved, the budget could grow with a minimum of 10%.

With respect to financial accountability, the OLSE has experienced a number of difficult years. Due to poor financial management practices and high turnover in certain critical functions, the annual cycle of planning, budgeting, administration, reporting and control, had been severely disrupted. Ultimately the Minister of Home Affairs and Kingdom Relations (minBZK) found it necessary to implement higher supervision (hoger toezicht) and later preventive supervision (voorafgaand toezicht) of which the latter is still in place. Since the formation of the current Executive Council, the Commissioners have focused a considerable effort on improving the systems of financial management and reporting.

In this respect, the Executive Council has engaged an accounting firm to support the Unit Finance on a longer-term basis along two major tracks:

Keeping the going concern going

- Oversee the daily administration

- Assist with clearing the backlog and bringing the financial reporting up to date.
- Addressing long outstanding deficiencies in financial management and in internal controls. “early issues”

Training and development of the Unit’s Personnel, with the objective that over time the Unit can perform its responsibilities independently.

This process started in March of 2017 and it is projected to continue through the mid of 2019. At the time of the preparation of this budget, the following achievements have already been made:

- Budget 2017 prepared and completed
- First quarter report 2017, prepared and completed.
- Second quarter report 2017, prepared and completed.
- Third quarter report 2017, in preparation.
- Audit Financial Statement 2015, completed, in final stages of approval.
- Audit Financial Statement 2016, delayed due to hurricanes. Audit field work expected to start first week of November 2017.
- On-the- job training, ongoing.

It is expected that by the end of 2017 most of the backlog in Financial Reporting will be eliminated, so that in 2018 the deliverables according to the annual financial reporting cycle will be achieved. In 2018 also, the formal training of the unit personnel will commence and focused attention will be placed on addressing the long standing early issues of financial management. Up to present, the cost of this plan of approach has been financed out of the island own resources. For 2018, the cost of the engagement has been included in the budget.

6) Good Governance

The OLSE is intent on improving its performance with respect to the standards of good Governance. It is not a coincidence that transparency is considered an important point of departure in the Governing Program. This principle drives the way of working within the organization.

Since 2012, a number of legislative initiatives has been adopted by the Island Council and formalized into law. The number and frequency are increasing. There are also a number of proposals awaiting approval or “in the pipeline”

The following is an overview of important regulations:

- Code of Good Corporate Governance (established) /
- Tourism levy (established) / Toeristenbelasting(established)
- General Ordinance on Retribution and fees (established) /Algemene Retributie en Leges verordening (established)

- Island Regulation on Waste (recently established)/ Eilandsverordening Afvalstoffen (recently established)
- Vehicle tax / Motorrijtuigen belasting (recently updated)
- Harbor ordinance Eilandsverordening Havenbelasting (recently updated)
- Verordening Precariorechten (in concept)
- Parkeer- en grondbelasting (in concept)
- Erfpachtsverordening (in concept)

The Code of Good Public Administration (Goed Openbaar Bestuur), which is used in the Netherlands, is also used by the OLSE as a guideline, though it does not have the status of law on St. Eustatius.

7) Communication and information

The Government Information Services (GIS) is the unit charged with the responsibility of communication and dissemination of information. Within this scope, radio and television broadcasts play a dominant role. The supply of accurate and up-to-date information for the website is also an important responsibility.

The resources and tools available to the department are limited. This slows the improvement and development of expertise and professionalism.

The website content is outdated. There is a lack of relevant information, which is important for citizens, but also to would-be-citizens, tourists and potential investors. One of the reasons for this development, is the absence of an integrated approach to information gathering and information flow from within the organization. Another contributing factor is the absence sufficient ICT knowledge and expertise due to shortage, in trained staff members who could maintain the website. As mentioned in a previous segment, the Executive Council will make resources available in a subsequent budget amendment to finance the needed upgrades with respect to it communication via the website. In the meantime, the Executive Council will review the year's planning for the GIS unit to see in what way presently available resources can be re-channeled for better utilization.

8) The process of change OLSE Sint Eustatius

On January 1, 2013, the new organization became a fact. Meanwhile, various measures had been taken to achieve gradual slimming of the official device. Employees of retirement age could not continue to work (other than in the past), the employees who were on the payroll of the OLSE, but actually worked at one of the various foundations have been transferred, where possible.

The OLSE has also been active in guiding the founding of Foundations so that conditions involved in the transfer of employees to the Foundations could be relaxed.

In the most recent years, the effects of the 2013 changes have waned. However, the plans of the Executive Council with respect to public private partnerships, as described under the economic chapter, will likely drive renewed discussions and activity in the future. Also, the general consensus that the directorate model has not met expectations and is up for review, will stimulate a re-evaluation of the need for organizational change.

9) Participations

The OLSE is legally and financially involved in many parties, the so-called 'related parties'. Related parties are understood to mean participating interests in companies, joint arrangements and Foundations in which the OLSE has an oversight, legal and / or financial interest. In most cases, these parties perform tasks for or in lieu of the OLSE.

Following is an overview of the entities in which the OLSE has a financial interest, as well as participations in the private sector (so-called Government NV's). Finally, an overview of the institutions to which subsidies are provided.

Organizations in which OLSE has a financial interest:

- St. Eustatius telephone Company (Eutel) N.V.
- Saba Bank Resources N.V.
- Ontwikkelingsbank van de Nederlandse Antillen
- St. Eustatius Utility Company (STUCO)

Deelnemingen, nominaal en gestort kapitaal	Aandeel in %	USD
St. Eustatius telephone Company (Eutel) N.V.	100,00%	55,865
Saba Bank Resources N.V.	21,67%	12,104
Ontwikkelingsbank van de Nederlandse Antillen	2,83%	279,330
St. Eustatius Utility Company	100,00%	PM
Totaal deelnemingen		347,299

As of January 1, 2014, the new water and electricity company of St. Eustatius was founded: St. Eustatius Utility Company (STUCO) N.V. This company is the local successor to the common electricity company of the Windward Islands (G.E.B.E.). OLSE is the sole shareholder of STUCO.

STUCO's valuation is included as a PM record, as an overall study of valuation of the company for inclusion OLSE financial statements is not yet completed. This engagement is expected to launch and be completed in 2018. In the meantime, as at 31 December 2015, STUCO audited financial statements show an equity of USD 13,922,657. Over the fiscal year 2015, a loss of USD 229,489 was realized. This is fully a result of ongoing losses being realized on water operations. The Executive Council intends to provide STUCO the required support to ensure that an adequate subsidy arrangement is arrived at with the Ministry of Infrastructure and Environment, so as to ensure that the water operations are sustainable.

10) Land policy

With a land policy plan, the Government can outline a number of important goals, including such goals as:

- ensuring proper implementation of a spatial plan;
- properly aligning the land use policy with the spatial policy;
- determining high quality housing and business locations;
- generating additional incidental and structural income from spatial and development plans
- enabling citizens with lower incomes to obtain land in long lease for their own home;
- counteracting illegal speculation;
- stimulating economic activities;
- re-claiming costs incurred by the OLSE on behalf of third parties, from the same
- working with open and transparent processes;
- preservation of the monumental heritage
- preserving cultural values and qualities
- contributing to sustainable development

The land policy should indicate what benefits an active land policy has, how to implement the active land policy, how OLSE deals with the land grid and land policy and how plan-logical and plan-economic governance takes place. The land policy also describes the financial consequences where possible.

Since 2011 the OLSE adopted a defined Spatial Plan, the St. Eustatius Development Plan (SDP), but has not yet designed an (active) land policy. In 2018, Executive Council will deliberate on how it will implement a memorandum land policy.

For many years, the government has provided land leases for both commercial and residential purposes. The government intends to amend legislation in 2018 and increase tariffs. The administration around the leasehold lands is also being cleaned up in 2017. To this end, KPMG was engaged, since 2016. The intention is to make greater efforts to collect outstanding lease payments. From 2018, new tariffs will be charged. In the 2018 budget, revenue was maintained at the 2016 realization level. If the efforts as described above lead to higher results, a budget amendment will adjust revenue upwards.

11) Collective sector

In the financial policy of the Public Entity, the collective sector plays an important role. According to the BBV-BES, the interest rate norm (rente last norm) for the collective sector of an OLSE should be on average 0% per financial year.

The collective sector is defined as the group of the legal entities, which, based on the standard of the United Nations System of National Accounts, are considered part of the sector, 'Government'.

The interest-rate norm is the average of the interest rate allowed per year for the collective sector of an OLSE, taken as a percentage of the average realized income of the collective sector over the three years preceding the year in which the budget is submitted.

The OLSE is assumed to be in a position to control the interest burden of the collective sector. In order to do this, the Island Council must have a good insight into: 1) the composition of the collective sector, 2) the financial position of the legal entities that make up the collective sector and 3) the position of the OLSE in each of these legal entities.

For these reasons, it is required that a section on the collective sector is included in the budget. In this paragraph, the collective sector must be identified, the relation of the OLSE to each of these legal entities, and the financial information needed to determine the interest burden. Furthermore, the OLSE must give insight into the policy that the Island Council wishes to follow in this regard.

Though based on the UN definition, the collective sector on St. Eustatius is likely to be very limited, insight into the financial position of likely entities that form part of the collective sector is not yet complete. The OLSE will set a goal of increasing insight into the positions and policies of the collective authorities as a topic of priority in the year 2018.

The following organizations have been identified as falling within the collective sector of St. Eustatius.

- Stichting Wegenfonds

Stichting Wegenfonds

The employees of the Foundation Wegenfonds were taken over by the OLSE. For a number of years now there has been no activity in this foundation and the entity is presently slated to be annulled, in accordance with CFT recommendations.

Organizations receiving a grant from the OLSE:



Overzicht subsidies en inkomensoverdrachten	
Hoofdfunctie	Organisatie
2. Verkeer, vervoer en waterstaat	Vrijwilligers korps Sint Eustatius
3. Economische zaken	Small Enterprises Stimulation Programm
5. Cultuur en recreatie	Stichting Openbare Bibliotheek
	Sint Eustatius Sport Facilities Foundation
	Sint Eustatius Social en Welfare Work Organisation
	Sint Eustatius Monument Foundation
	Monumentenraad
	Sint Eustatius Historical Foundation
	Sint Eustatius Archeology Center
	Sint Eustatius National Parks
	Sint Eustatius Tourism Development Foundation
	Overige diverse evenementen
6. Sociale voorzieningen en maatschappelijke dienstverlening	Edu Partners / Sociale Vormingsplicht
	Sint Eustatius Youth Care Foundation
8. Ruimtelijke ordening en volkshuisvesting	Sint Eustatius Housing Foundation
	Other
Totaal	

OLSE will make arrangements with all legal entities to request all annual reports and financial statements. It is expected that the collection will be completed by 2018. Based on current indications, no loans from third parties are had, except for a third-party in the St. Eustatius Housing Foundation. The interest rate standard is therefore around 0%.



FINANCIAL BUDGET

By approving the budget, the Island Council authorizes the Executive Council to incur expenses. The statement of income and expenses must therefore provide the comprehensive financial translation of the policy plan as outlined in this document. The decision of the Island Council establishes that the statement of income and expenses is classified according to the prescribed functions. The OLSE itself may include sub-functions as it deems appropriate. Considering the importance of proper insight into the financial position, in part, in the interest of the continuity of the entity, sufficient attention should be placed on the balance sheet. In this respect, special attention should be given to the capital investments, reserves and provisions. Together, these overviews will provide complimentary insight to the budgeted accounts. The collection of schedules, the statements of income and expenses and the statement of the financial position form the framework against which the audit by the external auditor can be performed. The auditor can then form his opinion about the fairness of the financial position and the validity of the expenditures (rechtmatigheid).

Point of departures for the budget 2018

1. The budget is prepared on the basis of continuity. That is to say, the policies proposed in the previous (amended) budget 2017 will be executed unless specific (new) policies are introduced. The multi-annual budget 2018-2021 builds on the point of departures of 2017.
2. In this budget, unavoidable (new) expenditures and developments beyond the control of the OLSE have not been taken into account, except for the provision that has been made for unforeseen costs 'onvoorzien.' This means that in the execution, it will remain a challenge for the OLSE to stay within the budget. The OLSE will continue to expend every effort to generate additional income and, if possible, reduce the expenses.
3. In the 2018 budget, USD 462,000 has been included in planned investments. This amount will gradually increase in the years 2019-2021.
4. The policy sections are prepared to be sufficiently suitable for approval by the Island Council. The Island Council approves the budget in accordance with the policy sections described, which implies that all information relevant to the board is included, including information described in the introductory section.
5. For 2018, the prices are based on the levels of 2017. OLSE has not included a provision for price adjustments. Personnel costs were increased by 1.5% inflation correction in 2017 and 2018. For the years 2019 through 2021, the inflation correction for personnel costs is 2%.

Financial position

The indicators of the financial position 2016-2022 are outlaid in the following table.

Projected balancesheet per 31 december 2018								
	Draft 12/31/2015	Draft 12/31/2016	Draft 12/31/2017	Amended 12/31/2017	Projected 12/31/2018	Projected 12/31/2019	Projected 12/31/2020	Projected 12/31/2021
Vaste Activa								
Materiele vaste activa								
Gronden en terreinen	10,167,434	10,167,434	10,167,434	10,167,434	10,167,434	10,167,434	10,167,434	10,167,434
Woonruimten en bedrijfsgebouwen	6,163,618	5,944,521	5,728,674	5,903,647	6,390,798	6,471,974	6,535,650	6,444,326
Grond-, weg en waterbouwkundige werken	3,067,402	2,962,679	2,888,546	2,967,897	2,859,019	2,750,141	2,641,263	2,631,543
Vervoermiddelen	260,769	194,251	177,380	179,329	174,471	124,212	80,782	91,352
Machines, apparaten en installaties	900,653	847,495	869,715	794,886	684,744	558,315	447,448	385,789
Automatiseringsmiddelen	241,974	175,492	170,792	187,200	193,682	233,305	245,281	210,008
Overige materiele vaste activa	1,303,164	1,155,166	1,007,066	1,006,963	858,862	819,665	796,332	772,999
Totale materiele vaste activa	22,105,014	21,447,038	21,009,607	21,207,356	21,329,010	21,125,046	20,914,190	20,703,451
Financiële vaste activa								
Deelnemingen	347,299	347,299	347,299	347,299	347,299	347,299	347,299	347,299
Vorderingen met een looptijd van twee jaar of langer	78,502	157,004	78,502	78,502	-	-	-	-
Totale financiële vaste activa	425,801	504,303	425,801	425,801	347,299	347,299	347,299	347,299
Totaal vaste activa	22,530,815	21,951,341	21,435,408	21,633,157	21,676,309	21,472,345	21,261,489	21,050,750
Viottende activa								
Vorderingen								
Debiteuren	1,048,653	935,428	1,118,662	1,060,582	1,060,582	1,060,582	1,060,582	1,060,582
Vrijuitkeringen	31,680	-	-	-	-	-	-	-
Kortlopend deel vordering Tekortenreeks 2008 tot 2010	157,004	-	-	-	-	-	-	-
Nog te ontvangen Bijzondere uitkeringen	102,466	102,466	102,466	120,853	120,853	120,853	120,853	120,853
Vorderingen op Stichting Wegenfonds	-	-	-	-	-	-	-	-
Nog te ontvangen gelden uit zeehavens	311,851	102,430	102,430	1,133,690	1,133,690	1,133,690	1,133,690	1,133,690
Nog te ontvangen gelden luchthavens	-	-	-	-	-	-	-	-
Nog terug te ontvangen bezoldigingen RCN	56,407	56,407	56,407	56,407	56,407	56,407	56,407	56,407
Vooruitbetaalde kosten / deposits	25,319	26,224	26,224	34,225	34,225	34,225	34,225	34,225
Overige vorderingen	-	22,450	-	22,450	22,450	22,450	22,450	22,450
Sub-totaal Overige vorderingen	684,727	309,977	287,527	1,367,625	1,367,625	1,367,625	1,367,625	1,367,625
Totaal vorderingen	1,733,380	1,245,405	1,406,189	2,428,206	2,428,206	2,428,206	2,428,206	2,428,206
Liquide middelen								
Kas	(203,84)	229,861	-	-	-	-	-	-
Rekening courant bij banken	199,982	199,698	186,137	211,521	476,909	975,873	1,381,729	1,787,468
Rekening courant met CFT	4,205,257	2,169,709	2,169,710	3,947,470	3,947,470	3,947,470	3,947,470	3,947,470
Rekening courant Doeluitkeringen	-	5,570,618	5,160,287	5,034,251	5,034,251	5,034,251	5,034,251	5,034,251
Totale liquide middelen	4,405,035	8,169,886	7,516,134	9,193,242	9,458,630	9,957,594	10,363,450	10,769,189
Totaal viottende activa	6,138,415	9,415,291	8,922,323	11,621,448	11,886,836	12,385,800	12,791,656	13,197,395
Totaal activa	28,669,231	31,366,632	30,357,731	33,254,605	33,563,145	33,858,145	34,053,145	34,248,145

Projected balancesheet per 31 december 2018								
	Draft 12/31/2015	Draft 12/31/2016	Draft 12/31/2017	Amended 6/30/2017	Projected 12/31/2018	Projected 12/31/2019	Projected 12/31/2020	Projected 12/31/2021
Vaste Passiva								
Eigen vermogen								
Algemene reserve	15,544,606	15,544,606	17,338,697	17,338,705	17,338,705	17,338,705	17,338,705	17,338,705
Weerstandvermogen	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Bestemmingsreserves	2,444,091	2,444,091	-	-	-	-	-	-
Reserves for Critical FTEs			650,000	483,798	483,798	483,798	483,798	483,798
Budger 2015 under		(564,344)	(564,344)	(564,344)	(564,344)	(564,344)	(564,344)	(564,344)
Budget 2016 over		455,614	455,614	455,614	455,614	455,614	455,614	455,614
Unrecorded Nustar Revenue 2016		-	-	121,231	121,231	121,231	121,231	121,231
Budget 2017	(564,344)	-	-	468,753	468,753	468,753	468,753	468,753
Totaal Eigen vermogen	17,624,353	18,079,967	18,079,967	18,503,757	18,503,757	18,503,757	18,503,757	18,503,757
Voorzieningen	570,362	625,802	500,281	650,281	650,281	650,281	650,281	650,281
Vaste Schulden								
Totaal schulden met een looptijd langer dan 2 jaar	3,185,460	2,800,000	2,600,000	2,600,000	2,829,000	2,629,000	2,429,000	2,229,000
Totaal Vaste Schulden	3,185,460	2,800,000	2,600,000	2,600,000	2,829,000	2,629,000	2,429,000	2,229,000
Totaal vaste passiva	3,755,822	3,425,802	3,100,281	3,250,281	3,479,281	3,279,281	3,079,281	2,879,281
Viottende passiva								
Totaal viottende passiva	7,289,055	9,860,863	9,177,483	11,500,568	11,580,108	12,075,108	12,470,108	12,865,108
Totaal passiva	28,669,230	31,366,632	30,357,731	33,254,606	33,563,146	33,858,146	34,053,146	34,248,146

Summary of Income & Expense 2016-2022

Projected statement of Income & Expenses	Draft 2015	Draft 2016	Budget 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Income								
80xxx Vrije Uitkeringen	10,796,460	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140
Doel Uitkeringen	2,175,225	1,926,167	1,963,865	1,963,865	873,489	438,742	438,742	-
81xxx Motorrijtuigbelastingen & Roomtax	326,295	305,340	376,310	536,686	417,325	417,325	417,325	417,325
82xxx Onroerendgoed exploitatie	128,043	144,419	159,815	73,605	159,815	159,815	159,815	159,815
83xxx Luchthaven	252,375	444,814	460,992	460,000	460,992	460,992	460,992	460,992
84xxx Zeehaven	1,164,663	634,520	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612
85xxx Leges	466,306	98,640	98,640	131,137	98,685	98,685	98,685	98,685
86xxx Vergunningen	179,829	190,440	195,178	125,272	195,178	195,178	195,178	195,178
89xxx Overige opbrengsten	-	848,103	98,595	115,155	98,410	98,410	98,410	98,410
89xxx Overige financiële Baten & Lasten	240,641	-	2,204	-	2,204	2,204	2,204	2,204
07xxx Bestemming reserve (CFT)	-	0	650,000	483,798	-	-	-	-
Totaal Baten	15,697,837	15,388,583	17,647,915	17,331,923	16,625,071	16,699,483	17,209,102	16,970,360
Lasten								
7000 Subsidies & financiële bijdragen	1,979,400	1,381,770	1,792,260	1,904,010	1,770,136	1,882,244	1,902,244	1,902,244
40100 -								
40900 Personeelskosten	8,386,672	7,635,639	8,409,552	7,957,378	9,030,328	9,426,531	9,633,024	9,759,384
Doeluitkeringen (lasten)	2,104,037	1,926,167	1,963,865	1,963,865	873,489	438,742	438,742	-
49xxx Algemene kosten	476,946	1,159,497	834,735	758,252	1,232,145	1,147,784	1,200,814	1,274,454
41xxx Huisvestingskosten	509,846	597,481	641,691	641,691	613,024	613,024	613,024	613,024
42xxx Exploitatiekosten	1,072,192	699,500	1,326,620	920,922	1,222,592	1,443,017	1,648,221	1,630,338
43xxx Kantoorkosten	547,381	464,370	592,878	592,878	585,371	490,335	507,335	507,335
44xxx Representatie en communicatiekosten	218,527	254,308	335,947	335,947	289,813	299,813	319,813	319,813
45xxx Kosten vervoermiddelen	194,540	69,428	162,003	162,003	128,231	80,432	80,432	80,432
Overige lasten	-	3,329	15,049	34,924	10,598	10,598	10,598	10,598
47xxx Afschrijvingskosten	772,640	741,479	782,315	773,626	769,346	666,964	654,856	672,739
2015 Nadellig resultaat	-	0	631,000	597,672	-	-	-	-
Onvoorzien	-	-	160,000	220,000	100,000	200,000	200,000	200,000
Totaal Lasten	16,262,181	14,932,968	17,647,915	16,863,170	16,625,072	16,699,483	17,209,102	16,970,360

Statement of reserves

Description	Draft 2016	Draft 2017	Amended 2017	Budget 2018	Projected 2019	Projected 2020	Projected 2021
Voorzieningen	625,802	500,281	650,281	650,281	650,281	650,281	650,281

FUNCTION 0. GENERAL GOVERNANCE

Summary of Income and Expenses: Function 0. General management							
description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
001 Bestuursorganen	-	-	300	-	-	-	-
002 Bestuursapparaat	751,882	2,375	4,860	2,375	2,375	2,375	2,375
003 Burgerzaken	99,182	114,754	110,167	99,182	99,182	99,182	99,182
020 Eigendommen niet voor de openbare dienst bestemd	107,565	122,565	122,565	122,431	122,431	122,431	122,431
Totale baten	958,629	239,694	237,892	223,988	223,988	223,988	223,988
Lasten							
001 Bestuursorganen	1,000,037	1,300,025	1,093,252	1,529,659	1,555,571	1,711,723	1,758,117
002 Bestuursapparaat	4,020,960	4,267,361	4,078,846	4,754,839	4,595,446	4,382,573	4,432,822
003 Burgerzaken	175,699	235,705	258,327	267,231	270,326	273,467	276,656
020 Eigendommen niet voor de openbare dienst bestemd	65,164	98,774	94,634	126,176	127,764	129,375	131,010
Totale lasten	5,261,861	5,901,865	5,525,059	6,677,905	6,549,107	6,497,138	6,598,605
Benodigde algemene middelen	(4,303,232)	(5,662,171)	(5,287,167)	(6,453,917)	(6,325,119)	(6,273,150)	(6,374,617)

FUNCTION 1. PUBLIC ORDER AND SAFETY

Summary of Income and Expenses: Function 1. Public Order and Safety							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
120 Brandweer en rampenbestrijding	-	-	-	-	-	-	-
130 Rampenbestrijding	-	-	-	-	-	-	-
140 Overige Beschermende Maatregelen	-	-	-	-	-	-	-
Totale baten	-	-	-	-	-	-	-
Lasten							
120 Brandweer en rampenbestrijding	-	3,352	3,352	-	-	-	-
130 Rampenbestrijding	119,004	123,402	120,114	161,967	163,180	164,411	165,661
140 Overige Beschermende Maatregelen	-	-	-	-	-	-	-
Totale lasten	119,004	126,754	123,466	161,967	163,180	164,411	165,661
Benodigde algemene middelen	(119,004)	(126,754)	(123,466)	(161,967)	(163,180)	(164,411)	(165,661)

FUNCTION 2. TRAFFIC, TRANSPORT AND WATER MANAGEMENT

Summary of Income And Expenses: Function 2. Traffic, Transport and Water management							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
200 Werkplaats & Onderhoud	87,912	87,912	83,954	88,046	88,046	88,046	88,046
210 Wegen, straten en pleinen	278,298	303,335	344,350	344,350	344,350	344,350	344,350
211 Verkeersmaatregelen te land	-	-	-	-	-	-	-
220 Zeehavens	606,586	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612
222 Verkeersmaatregelen te water	-	-	-	-	-	-	-
230 Luchtvaart	444,815	460,992	460,000	460,992	460,992	460,992	460,992
Totale baten	1,417,611	3,698,415	3,534,568	4,416,221	4,925,380	5,434,999	5,634,999
Lasten							
200 Werkplaats & Onderhoud	1,150,383	1,358,247	1,139,840	1,211,368	1,285,546	1,323,937	1,338,904
210 Wegen, straten en pleinen	158,676	272,190	197,781	248,514	248,514	248,514	248,514
211 Verkeersmaatregelen te land	6,810	6,810	7,807	6,810	6,810	6,810	6,810
220 Zeehavens	763,918	909,136	814,942	1,098,738	1,284,658	1,363,498	1,382,994
222 Verkeersmaatregelen te water	-	-	-	-	-	-	-
230 Luchtvaart	877,118	918,862	938,615	855,384	867,887	934,578	946,289
Totale lasten	2,956,905	3,465,244	3,098,985	3,420,814	3,693,415	3,877,337	3,923,511
Benodigde algemene middelen	(1,539,294)	233,171	435,582	995,407	1,231,965	1,557,662	1,711,487

FUNCTION 3. ECONOMIC AFFAIRS

Summary of Income and Expenses: Function 3. Economic affairs							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
300 Economische zaken	97,599	102,337	102,355	102,337	102,337	102,337	102,337
310 Handel en Industrie	3,420	3,420	2,425	3,420	3,420	3,420	3,420
340 Agrarische productie en ontginning	-	-	-	-	-	-	-
341 Overige agrarische zaken, jacht en visserij	-	-	-	-	-	-	-
Totale baten	101,019	105,757	104,780	105,757	105,757	105,757	105,757
Lasten							
300 Economische zaken	127,224	273,741	262,615	636,946	670,894	772,254	817,251
310 Handel en Industrie	254,084	331,637	332,249	331,637	343,745	343,745	343,745
340 Agrarische productie en ontginning	-	-	-	-	-	-	-
341 Overige agrarische zaken, jacht en visserij	400,708	539,814	423,129	405,002	409,387	463,839	468,357
Totale lasten	782,016	1,145,192	1,017,992	1,373,584	1,424,026	1,579,837	1,629,353
Benodigde algemene middelen	(680,997)	(1,039,434)	(913,212)	(1,267,827)	(1,318,269)	(1,474,080)	(1,523,595)

FUNCTION 4. EDUCATION

Summary of Income and Expenses: Function 4. Education							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
400 Algemeen Beheer	-	-	-	-	-	-	-
409 Algem. beheer bijzondere scholen	-	-	-	-	-	-	-
410 Openbaar Funderend Onderwijs	-	-	-	-	-	-	-
411 Bijzonder Funderend onderwijs	-	-	-	-	-	-	-
430 Openbaar buitengewoon onderwijs	-	-	-	-	-	-	-
461 Bijzondere scholengemeenschappen voor meer dan een van voorgaande functies	-	-	-	-	-	-	-
480 Gemeenschappelijke baten en lasten van het onderwijs	-	-	-	-	-	-	-
482 Volwasseneneducatie	-	-	-	-	-	-	-
Totale baten	-	-	-	-	-	-	-
Lasten							
400 Algemeen Beheer	-	7,155	11,129	-	-	-	-
409 Algem. beheer bijzondere scholen	-	-	-	-	-	-	-
410 Openbaar Funderend Onderwijs	-	-	-	-	-	-	-
411 Bijzonder Funderend onderwijs	-	-	-	-	-	-	-
430 Openbaar buitengewoon onderwijs	-	-	-	-	-	-	-
461 Bijzondere scholengemeenschappen voor meer dan een van voorgaande functies	-	-	-	-	-	-	-
480 Gemeenschappelijke baten en lasten van het onderwijs	246,693	300,822	321,880	355,837	383,937	402,579	408,738
482 Volwasseneneducatie	-	-	-	-	-	-	-
Totale lasten	246,693	307,977	333,009	355,837	383,937	402,579	408,738
Benodigde algemene middelen	(246,693)	(307,977)	(333,009)	(355,837)	(383,937)	(402,579)	(408,738)

FUNCTION 5. CULTURE AND RECREATION

Summary of Income and Expenses: Function 5. Culture and Recreation							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
510 Openbaar bibliotheekwerk	-	-	-	-	-	-	-
530 Sport	-	-	-	-	-	-	-
540 Kunst	-	-	-	-	-	-	-
541 Oudheidkunde/musea	-	-	-	-	-	-	-
560 Maatschappelijke leefbaarheid en openluchtrecreatie	-	-	-	-	-	-	-
580 Overige cultuur en recreatie	3,610	3,610	1,318	3,610	3,610	3,610	3,610
Totale baten	3,610	3,610	1,318	3,610	3,610	3,610	3,610
Lasten							
510 Openbaar bibliotheekwerk	134,131	164,410	156,840	164,410	164,410	164,410	164,410
530 Sport	281,278	281,278	294,278	281,267	306,267	306,267	306,267
540 Kunst	-	-	-	-	-	-	-
541 Oudheidkunde/musea	175,119	195,704	191,778	196,704	196,704	196,704	196,704
560 Maatschappelijke leefbaarheid en openluchtrecreatie	195,329	233,730	248,783	71,196	71,591	71,992	72,399
580 Overige cultuur en recreatie	109,164	115,983	187,569	104,789	105,804	106,835	107,881
Totale lasten	895,021	991,105	1,079,248	818,366	844,777	846,208	847,661
Benodigde algemene middelen	(891,411)	(987,495)	(1,077,931)	(814,756)	(841,167)	(842,598)	(844,051)

FUNCTION 6. SOCIAL SERVICES AND COMMUNITY SERVICES

Summary of Income and Expenses: Function 6. Social services and community services							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
600 Algemeen beheer	-	-	-	-	-	-	-
610 Onderstandverlening	-	-	-	-	-	-	-
611 Werkgelegenheid	140	140	349	-	-	-	-
620 Maatschappelijke begeleiding en advies	-	-	-	-	-	-	-
630 Sociaal cultureel werk / jeugd en jongerenwerk	-	-	-	-	-	-	-
640 Bejaardenzorg	-	-	-	-	-	-	-
650 Kinderopvang	-	-	-	-	-	-	-
651 Dagopvang gehandicapten	-	-	-	-	-	-	-
Totale baten	140	140	349	-	-	-	-
Lasten							
600 Algemeen beheer	-	-	-	-	-	-	-
610 Onderstandverlening	456,649	463,499	473,254	429,345	429,381	479,417	479,454
611 Werkgelegenheid	97,577	98,874	98,422	95,036	96,274	97,531	98,806
620 Maatschappelijke begeleiding en advies	133,455	137,199	127,293	170,827	172,374	210,041	211,636
630 Sociaal cultureel werk / jeugd en jongerenwerk	754	754	377	754	754	754	754
640 Bejaardenzorg	-	-	-	-	-	-	-
650 Kinderopvang	230,000	300,000	287,500	300,000	300,000	300,000	300,000
651 Dagopvang gehandicapten	-	-	-	-	-	-	-
Totale lasten	918,435	1,000,325	986,847	995,962	998,783	1,087,743	1,090,649
Benodigde algemene middelen	(918,295)	(1,000,185)	(986,497)	(995,962)	(998,783)	(1,087,743)	(1,090,649)

FUNCTION 7. PUBLIC HEALTH

Summary of Income and Expenses: Function 7. Public health							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
700 Algemeen beheer volksgezondheid	-	-	-	-	-	-	-
710 Preventieve en curatieve gezondheidszorg	-	-	-	-	-	-	-
711 Ambulancevervoer	-	-	-	-	-	-	-
712 Verpleeginrichtingen	-	-	-	-	-	-	-
720 Slachthuizen	58,306	58,306	59,031	58,306	58,306	58,306	58,306
721 Reiniging	1,500	1,500	1,060	1,500	1,500	1,500	1,500
722 Riolering en waterzuivering	-	-	-	-	-	-	-
723 Milieu en natuurbeheer	-	-	-	-	-	-	-
724 Lijkbezorging	-	-	-	-	-	-	-
725 Overige openbare hygiëne	35,835	20,263	41,812	35,835	35,835	35,835	35,835
730 Overige volksgezondheid	-	-	-	-	-	-	-
Totale baten	95,641	80,069	101,903	95,641	95,641	95,641	95,641
Lasten							
700 Algemeen beheer volksgezondheid	269,522	269,025	231,463	80,230	77,073	76,676	76,274
710 Preventieve en curatieve gezondheidszorg	63,361	63,361	47,260	44,344	44,344	64,344	64,344
711 Ambulancevervoer	-	-	-	-	-	-	-
712 Verpleeginrichtingen	-	-	-	-	-	-	-
720 Slachthuizen	202,388	207,196	194,129	214,516	217,071	219,664	222,295
721 Reiniging	694,586	696,922	687,954	754,899	893,365	891,615	876,254
722 Riolering en waterzuivering	28,722	28,722	16,356	11,379	11,379	-6,621	-6,621
723 Milieu en natuurbeheer	-	-	-	-	-	-	-
724 Lijkbezorging	1,056	1,056	625	1,056	1,206	1,206	1,206
725 Overige openbare hygiëne	162,537	390,015	305,203	442,430	435,786	544,930	549,137
730 Overige volksgezondheid	-	-	-	-	-	-	-
Totale lasten	1,422,172	1,656,296	1,482,991	1,548,854	1,680,223	1,791,814	1,782,889
Benodigde algemene middelen	(1,326,531)	(1,576,227)	(1,381,088)	(1,453,213)	(1,584,582)	(1,696,173)	(1,687,248)

FUNCTION 8. SPATIAL PLANNING AND PUBLIC HOUSING

Summary of Income and Expenses: Function 8. Spatial planning and public housing							
Description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
810 Ruimtelijke ordening	-	-	-	-	-	-	-
820 Woningbouwexploitatie/woningbouw	37,250	37,250	34,335	37,250	37,250	37,250	37,250
822 Overige volkshuisvesting	-	-	-	-	-	-	-
Totale baten	37,250	37,250	34,335	37,250	37,250	37,250	37,250
Lasten							
810 Ruimtelijke ordening	-	-	-	-	-	-	-
820 Woningbouwexploitatie/woningbouw	125,193	226,193	240,193	226,193	251,193	251,193	251,193
822 Overige volkshuisvesting	-	-	-	-	-	-	-
Totale lasten	125,193	226,193	240,193	226,193	251,193	251,193	251,193
Benodigde algemene middelen	(87,943)	(188,943)	(205,858)	(188,943)	(213,943)	(213,943)	(213,943)

FUNCTION 9. FINANCING AND GENERAL FUNDING

Summary of Income and Expenses: Function 9. Financing and general funding							
description	Draft 2016	Draft 2017	Amended 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Baten							
910 Reserves en voorzieningen	-	650,000	483,798	-	-	-	-
912 Vrijgekomen middelen	-	-	-	-	-	-	-
913 Beleggingen	-	-	-	-	-	-	-
920 Belastingen	54,975	72,975	72,975	72,975	72,975	72,975	72,975
921 Vrije uitkeringen	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140
922 Algemene uitgaven en inkomsten	-	-	-	873,489	438,742	438,742	-
Onvoorzien	-	-	-	-	-	-	-
Totale baten	10,851,115	11,519,115	11,352,913	11,742,604	11,307,857	11,307,857	10,869,115
Lasten							
910 Reserves en voorzieningen	-	-	-	-	-	-	-
912 Vrijgekomen middelen	-	-	-	-	-	-	-
913 Beleggingen	-	-	-	-	-	-	-
920 Belastingen	42,100	42,100	40,371	42,100	42,100	42,100	42,100
921 Vrije uitkeringen	-	-	-	-	-	-	-
922 Algemene uitgaven en inkomsten	-	-	-	873,489	438,742	438,742	-
Reservering ABB	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Reservering dotatie periodieken	150,000	-	150,000	-	-	-	-
Reserve CFT	-	-	-	-	-	-	-
Dotatie oninbare debiteuren	60,000	-	60,000	-	-	-	-
Verlies 2015	-	631,000	571,143	-	-	-	-
Onvoorzien	-	160,000	160,000	100,000	200,000	200,000	200,000
Totale lasten	282,100	863,100	1,011,514	1,045,589	710,842	710,842	272,100
Bijdrage aan algemene middelen	10,569,015	10,656,015	10,341,399	10,697,015	10,597,015	10,597,015	10,597,015
Totale lasten en Bijdrage aan algemene	10,851,115	11,519,115	11,352,913	11,742,604	11,307,857	11,307,857	10,869,115

Appendix

To the budget 2018

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8. Detailed specification of Expenses by function

Appendix 1

Summary Vrije- en bijzondere uitkeringen

Uitkeringen Nederland	Concept Realisatie 2016	Concept Realisatie 2017	Begroting 2018	MJB 2019	MJB 2020	MJB 2021
Vrije uitkering	10,764,460	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140
Totaal vrije uitkering	10,764,460	10,796,140	10,796,140	10,796,140	10,796,140	10,796,140
Bijzondere uitkeringen	Concept Realisatie 2016	Concept Realisatie 2017	Begroting 2018	MJB 2019	MJB 2020	MJB 2021
Voorschot aanleunwoningen	88,403	100,377	-	-	-	-
Rampenbestrijding	-	-	-	-	-	-
Sociale kanstrajecten	354,617	354,617	354,617	-	-	-
Publieke gezondheidszorg	438,742	438,742	438,742	438,742	438,742	-
Jobprograms	-	-	-	-	-	-
Jobprogram Nustar	-	-	-	-	-	-
Maaatschappelijk werker	287,835	287,895	-	-	-	-
Diabetespreventie	-	-	-	-	-	-
Versterking kinderopvang	157,320	-	-	-	-	-
Buurtsportcoach	-	31,024	-	-	-	-
Fysieke voorzieningen	-	-	-	-	-	-
woning hulp	-	-	-	-	-	-
Ondersteuning traject economische ontwikkelingen	224,980	-	-	-	-	-
We can young project	-	20,000	-	-	-	-
Transport drinkwater	-	-	-	-	-	-
Oranje fonds	13,090	-	-	-	-	-
Roaming animals	-	-	-	-	-	-
Implementatie FINBES en WOLBES	-	-	-	-	-	-
Donnergelden	-	-	-	-	-	-
achterstalig onderhoud	-	-	-	-	-	-
Waste management	-	-	-	-	-	-
Daughters of the King	-	-	-	-	-	-
Thuiszorg bijdrage 2015	347,670	347,700	-	-	-	-
Bijdrage schoolzwemmen	38,468	38,488	-	-	-	-
Project Obesitas prevention	74,980	75,000	-	-	-	-
Nature awareness	79,870	154,450	80,130	-	-	-
Huiselijk geweld en kinderrechten	239,500	-	-	-	-	-
Social Assistance	-	100,000	-	-	-	-
Overig	-	-	-	-	-	-
Budget t.b.v Verkiezing 2e kamer 2017	-	15,572	-	-	-	-
Totaal bijzondere uitkeringen	2,345,475	1,963,865	873,489	438,742	438,742	-
Totaal generaal uitkeringen Nederland	13,109,935	12,760,005	11,669,629	11,234,882	11,234,882	10,796,140

Appendix 2

Schedule Personnel expenses

Overzicht personeel Lasten (incl secundaire voorzieninge, training etc)					
	Directie Bezetting	Personeelslasten	Vacature	Personeelslasten	
	FTE	Bezetting	FTE	Vacatures	
Bestuurscollege	6	755,058	0	0	0
Bestuursondersteuning	15	956,874	0	3	211,801
Directie Economie en Infrastructuur	102	3,584,360	0	8	432,649
Directie Maatschappij en Welzijn	20	1,602,545	0	1	54,399
Directie Publiekszaken en Ondersteuning	21	1,265,071	2	3	343,195
Eilandraad	2	165,933	0	0	0
Totaal	166	8,329,840	2	15	1,042,044
Project Employees	11	(476,557)			
Stelpost Cao, Periodiken		135,000			
TOTAL PAYROLL	177	9,030,328			

Appendix 3

Schedule of Fixed assets

Omschrijving van de kapitaaluitgaven	Aanschafwaarde Investerings		Aanschafwaarde		Afschrijvingen		Afschrijvingen		Afschrijvingen		Boekwaarde		Boekwaarde	
	1-jan-16	2016	31-dec-16	1-jan-16	2016	31-dec-16	1-jan-16	2016	31-dec-16	1-jan-16	31-dec-16			
Gronden en terreinen	10,167,434	-	10,167,434	-	-	-	-	-	-	10,167,434	10,167,434			
Woonruimten en bedrijfsgebouwen	6,733,343	-	6,733,343	569,725	219,872	789,596	6,163,618	5,943,747						
Grond-, weg- en waterbouwkundige werken	3,333,075	-	3,333,075	265,672	103,378	369,050	3,067,403	2,964,025						
Vervoersmiddelen	755,540	-	755,540	494,771	64,570	559,341	260,769	196,199						
Machines, apparaten en installaties	1,097,916	66,923	1,164,839	197,263	127,379	324,642	900,653	840,197						
Automatiseringsmiddelen	472,343	16,573	488,916	230,369	81,230	311,599	241,974	177,317						
Overige MVA - 1.Sports facilities	982,996	-	982,996	69,999	23,333	93,332	912,997	889,664						
Overige MVA - 2.Organisatie Verbetering	623,838	-	623,838	233,671	124,768	358,439	390,167	265,399						
Totaal Overige Materiele Vaste Activa	1,606,834	-	1,606,834	303,670	148,101	451,771	1,303,164	1,155,064						
Grandtotal 2016	24,166,485	83,496	24,249,981	2,061,469	744,529	2,805,999	22,105,015	21,443,982						

Omschrijving van de kapitaaluitgaven 2017	Aanschafwaarde Investerings		Aanschafwaarde		Afschrijvingen		Afschrijvingen		Afschrijvingen		Boekwaarde		Boekwaarde	
	1-jan-17	2017	31-dec-17	1-jan-17	2017	31-dec-17	1-jan-17	2017	31-dec-17	1-jan-17	31-dec-17			
Gronden en terreinen	10,167,434	-	10,167,434	-	-	-	10,167,434	10,167,434						
Woonruimten en bedrijfsgebouwen	6,733,343	185,000	6,918,343	789,596	225,100	1,014,697	5,943,747	5,903,647						
Grond-, weg- en waterbouwkundige werken	3,333,075	110,000	3,443,075	369,050	106,128	475,178	2,964,025	2,967,897						
Vervoersmiddelen	755,540	53,000	808,540	559,341	69,870	629,211	196,199	179,329						
Machines, apparaten en installaties	1,164,839	85,922	1,250,760	324,642	131,232	455,874	840,197	794,886						
Automatiseringsmiddelen	488,916	103,078	591,994	311,599	93,195	404,794	177,317	187,200						
Overige MVA - 1.Sports facilities	982,996	-	982,996	93,332	23,333	116,664	889,664	866,331						
Overige MVA - 2.Organisatie Verbetering	623,838	-	623,838	358,439	124,768	483,207	265,399	140,632						
Totaal Overige Materiele Vaste Activa	1,606,834	-	1,606,834	451,771	148,101	599,871	1,155,064	1,006,963						
Grandtotal 2017	24,249,981	537,000	24,786,981	2,805,999	773,626	3,579,625	21,443,982	21,207,356						

Omschrijving van de kapitaaluitgaven	Aanschafwaarde Investerings		Aanschafwaarde		Afschrijvingen		Afschrijvingen		Afschrijvingen		Boekwaarde		Boekwaarde	
	1-jan-18	2018	31-dec-18	1-jan-18	2018	31-dec-18	1-jan-18	2018	31-dec-18	1-jan-18	31-dec-18			
Gronden en terreinen	10,167,434	-	10,167,434	-	-	-	10,167,434	10,167,434						
Woonruimten en bedrijfsgebouwen	6,918,343	729,000	7,647,343	1,014,697	241,849	1,256,546	5,903,647	6,390,797						
Grond-, weg- en waterbouwkundige werken	3,443,075	-	3,443,075	475,178	108,878	584,056	2,967,897	2,859,019						
Vervoersmiddelen	808,540	48,000	856,540	629,211	52,858	682,069	179,329	174,470						
Machines, apparaten en installaties	1,250,760	22,000	1,272,760	455,874	132,142	588,016	794,886	684,744						
Automatiseringsmiddelen	591,994	92,000	683,994	404,794	85,518	490,312	187,200	193,682						
Overige MVA - 1.Sports facilities	982,996	-	982,996	116,664	23,333	139,997	866,331	842,998						
Overige MVA - 2.Organisatie Verbetering	623,838	-	623,838	483,207	124,768	607,974	140,632	15,864						
Totaal Overige Materiele Vaste Activa	1,606,834	-	1,606,834	599,871	148,101	747,972	1,006,963	858,862						
Grandtotal 2018	24,786,981	891,000	25,677,981	3,579,625	769,346	4,348,971	21,207,356	21,329,009						

Omschrijving van de kapitaaluitgaven	Aanschafwaarde	Investerings	Aanschafwaarde	Afschrijvingen	Afschrijvingen	Afschrijvingen	Boekwaarde	Boekwaarde
	1-jan-19	2019	31-dec-19	1-jan-19	2019	31-dec-19	1-jan-19	31-dec-19
Gronden en terreinen	10,167,434	-	10,167,434	-	-	-	10,167,434	10,167,434
Woonruimten en bedrijfsgebouwen	7,647,343	350,000	7,997,343	1,256,546	268,824	1,525,370	6,390,797	6,471,973
Grond-, weg- en waterbouwkundige werken	3,443,075	-	3,443,075	584,056	108,878	692,934	2,859,019	2,750,141
Vervoersmiddelen	856,540	-	856,540	682,069	50,259	732,329	174,470	124,211
Machines, apparaten en installaties	1,272,760	-	1,272,760	588,016	126,429	714,445	684,744	558,315
Automatiseringsmiddelen	683,994	113,000	796,994	490,312	73,377	563,689	193,682	233,305
Overige MVA - 1.Sports facilities	982,996	-	982,996	139,997	23,333	163,330	842,998	819,666
Overige MVA - 2.Organisatie Verbetering	623,838	-	623,838	607,974	15,864	623,838	15,864	-
Totaal Overige Materiele Vaste Activa	1,606,834	-	1,606,834	747,972	39,197	787,169	858,862	819,666
Grandtotal 2019	25,677,981	463,000	26,140,981	4,348,971	666,964	5,015,935	21,329,009	21,125,045

Omschrijving van de kapitaaluitgaven	Aanschafwaarde	Investerings	Aanschafwaarde	Afschrijvingen	Afschrijvingen	Afschrijvingen	Boekwaarde	Boekwaarde
	1-jan-20	2020	31-dec-20	1-jan-20	2020	31-dec-20	1-jan-20	31-dec-20
Gronden en terreinen	10,167,434	-	10,167,434	-	-	-	10,167,434	10,167,434
Woonruimten en bedrijfsgebouwen	7,997,343	350,000	8,347,343	1,525,370	286,324	1,811,694	6,471,973	6,535,649
Grond-, weg- en waterbouwkundige werken	3,443,075	-	3,443,075	692,934	108,878	801,812	2,750,141	2,641,263
Vervoersmiddelen	856,540	-	856,540	732,329	43,430	775,759	124,211	80,781
Machines, apparaten en installaties	1,272,760	-	1,272,760	714,445	110,867	825,312	558,315	447,448
Automatiseringsmiddelen	796,994	94,000	890,994	563,689	82,024	645,713	233,305	245,281
Overige MVA - 1.Sports facilities	982,996	-	982,996	163,330	23,333	186,663	819,666	796,333
Overige MVA - 2.Organisatie Verbetering	623,838	-	623,838	623,838	-	623,838	-	-
Totaal Overige Materiele Vaste Activa	1,606,834	-	1,606,834	787,169	23,333	810,502	819,666	796,333
Grandtotal 2020	26,140,981	444,000	26,584,981	5,015,935	654,856	5,670,792	21,125,045	20,914,189

Omschrijving van de kapitaaluitgaven	Aanschafwaarde	Investerings	Aanschafwaarde	Afschrijvingen	Afschrijvingen	Afschrijvingen	Boekwaarde	Boekwaarde
	1-jan-21	2021	31-dec-21	1-jan-21	2021	31-dec-21	1-jan-21	31-dec-21
Gronden en terreinen	10,167,434	-	10,167,434	-	-	-	10,167,434	10,167,434
Woonruimten en bedrijfsgebouwen	8,347,343	200,000	8,547,343	1,811,694	291,324	2,103,018	6,535,649	6,444,325
Grond-, weg- en waterbouwkundige werken	3,443,075	100,000	3,543,075	801,812	109,720	911,531	2,641,263	2,631,543
Vervoersmiddelen	856,540	60,000	916,540	775,759	49,430	825,189	80,781	91,351
Machines, apparaten en installaties	1,272,760	50,000	1,322,760	825,312	111,659	936,971	447,448	385,789
Automatiseringsmiddelen	890,994	52,000	942,994	645,713	87,273	732,986	245,281	210,008
Overige MVA - 1.Sports facilities	982,996	-	982,996	186,663	23,333	209,996	796,333	773,000
Overige MVA - 2.Organisatie Verbetering	623,838	-	623,838	623,838	-	623,838	-	-
Totaal Overige Materiele Vaste Activa	1,606,834	-	1,606,834	810,502	23,333	833,834	796,333	773,000
Grandtotal 2021	26,584,981	462,000	27,046,981	5,670,792	672,739	6,343,531	20,914,189	20,703,450

Appendix 4

Schedule Intended investments

Specification of intended investments								
	Amended 2017	2018	2019	2020	2021	Totaal	Looptijd	Jaar van afschrijving
2017 Airport building refurbising	185,000					185,000	10	2022
2018 4X Duplex Woningen		180,000				180,000	20	2038
2018 2X Alleenstaande Woningen		120,000				120,000	20	2038
2017 Road Repairs Jeems (Budgetted)	110,000					110,000	20	2037
2017 1 Double Cab Diesel 4x4 (Budgetted)	28,000					28,000	5	2022
2017 Vehicle E&L (Budgetted)	25,000					25,000	5	2022
2018 Vehicle for IT dept		23,000				23,000	5	2023
2018 Vehicle for CMO unit		25,000				25,000	5	2023
2018 Machinery-Tractor & Agriculture attachments		22,000				22,000	5	2023
XRAY MACHINE AIRPORT (BUDGETTED)	80,000					80,000	10	2027
2018 Automation Harbour Revenue		57,000				57,000	5	2023
2018 Legal Version Antivirus		35,000				35,000	5	2023
2019 Housing			175,000	175,000	100,000	450,000	20	2039/2040/2041
2019 Airport			175,000	175,000	100,000	450,000	20	2039/2040/2041
Overige Investeringsen			113,000	94,000	52,000	259,000	5	2039/2040/2041
2020 Road Repairs					100,000	100,000	20	2041
2021 Vehicles					60,000	60,000	5	2026
2021 Machines					50,000	50,000	10	2031
2017 Aanschaf Hardware & Software PIVA	87,000					87,000	5	2022
2017 Computer	11,564					11,564	5	2022
2017 Airco	10,436					10,436	5	2022
Subtotal	537,000	462,000	463,000	444,000	462,000	2,368,000		
2018 Gwendolyn Van Putten School		429,000				429,000	40	2058
Total	537,000	891,000	463,000	444,000	462,000	2,797,000		

*gedurende 2018 is het het voornemen om het onderhoudsplan te actualiseren. Daarmee zullen tevens de jaarlijkse onderhoudskosten bepaald worden.

Appendix 5

Schedule Subsidies

Summary subsidies			Draft	Begroting	Amended	Projected	Projected	Projected	Projected
Function	Type subsidy	Organization	2016	2017	2017	2018	2019	2020	2021
2. Verkeer, vervoer en waterstaat	Subsidie algemeen	Vrijwilligers korps Sint Eustatius	-	-	-	-	-	-	-
3. Economische zaken	Subsidie algemeen	Small Enterprises Stimulation Programm	30,168	57,500	57,500	30,000	30,000	30,000	30,000
5. Cultuur en recreatie	Subsidie algemeen	Stichting Openbare Bibliotheek	132,000	162,279	162,279	162,279	162,279	162,279	162,279
	Subsidie algemeen	Sint Eustatius Sport Facilities Foundation	250,000	250,000	313,000	250,000	275,000	275,000	275,000
	Subsidie algemeen	Sint Eustatius Social en Welfare Work Organisation	-	20,004	20,004	20,000	20,000	20,000	20,000
	Subsidies/bijdr. aan stichtingen en verenigingen	Sint Eustatius Monument Foundation	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Subsidie algemeen	Monumentenraad	1,000	-	-	1,000	1,000	1,000	1,000
	Subsidies/bijdr. aan stichtingen en verenigingen	Sint Eustatius Historical Foundation	94,122	95,704	95,704	95,704	95,704	95,704	95,704
	Subsidie salarislasten	Sint Eustatius Archeology Center	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Sub/bijdr. aan Stenapa	Sint Eustatius National Parks	132,379	170,370	170,370	175,000	225,000	245,000	245,000
	Subsidie algemeen	Sint Eustatius Tourism Development Foundation	251,000	328,553	348,553	328,553	340,661	340,661	340,661
	Subs/bijdr. aan volksfeesten e.d.	Overige diverse evenementen	-	-	-	-	-	-	-
6. Sociale voorzieningen en maatschappelijke dienstverlening	Subsidie algemeen	Edu Partners / Sociale Vormingsplicht	-	-	-	-	-	-	
8. Ruimtelijke ordening en volkshuisvesting	Subsidie algemeen	Sint Eustatius Youth Care Foundation	230,000	300,000	300,000	300,000	300,000	300,000	300,000
	Subsidie algemeen	Sint Eustatius Housing Foundation	115,000	216,000	244,750	216,000	241,000	241,000	241,000
		Other	46,101	91,850	91,850	91,600	91,600	91,600	91,600
Totaal			1,381,770	1,792,260	1,904,010	1,770,136	1,882,244	1,902,244	1,902,244

Appendix 6

Schedule of Reserves 2016 -2021

Description	Draft	Draft	Amended	Budget	Projected	Projected	Projected
	2016	2017	2017	2018	2019	2020	2021
Voorzieningen	625,802	500,281	650,281	650,281	650,281	650,281	650,281

Appendix 7

Schedule Local income

Specificatie lokale heffingen	Concept	Concept	Amend Bud 2017	Begroting 2018	Meerjarenbegroting		
	Realisatie 2016	Realisatie 2017			2019	2020	2021
Motorrijtuigenbelasting & Roomtax	305,340	376,310	536,686	417,325	417,325	417,325	417,325
Onroerendgoed exploitatie	144,419	159,815	73,605	159,815	159,815	159,815	159,815
Luchthaven	444,814	460,992	460,000	460,992	460,992	460,992	460,992
Zeehaven	634,520	2,846,177	2,646,265	3,522,834	4,031,993	4,541,612	4,741,612
Leges	98,640	98,640	131,137	98,685	98,685	98,685	98,685
Vergunningen	190,440	195,178	125,272	195,178	195,178	195,178	195,178
Overige opbrengsten	848,103	100,799	115,155	100,614	100,614	100,614	100,614
Bestemming reserve (CFT)		650,000	483,798				
Totaal	2,666,276	4,887,910	4,571,918	4,955,442	5,464,601	5,974,220	6,174,220

Appendix 8

Detailed specification of Expenses by function

Gedetailleerde weergave Baten & Lasten	BUDGET 2018					BUDGET 2019					BUDGET 2020					BUDGET 2021				
	Totaal					Totaal					Totaal					Totaal				
001 Bestuursorganen	Totaal	-	1,529,659	-	-	1,555,571	-	-	-	-	1,711,723	-	-	-	-	1,781,117	-	-	-	-
002 Bestuursapparaat	Totaal	2,375	4,754,839	2,375	-	4,595,446	2,375	-	-	4,382,573	2,375	-	-	-	4,432,822	2,375	-	-	-	-
003 Burgerzaken	Totaal	99,182	267,231	99,182	-	270,326	99,182	-	-	273,467	99,182	-	-	-	276,656	99,182	-	-	-	-
020 Eigendommen niet voor openbare dienst bestemd	Totaal	122,431	126,176	122,431	-	127,764	122,431	-	-	129,375	122,431	-	-	-	131,010	122,431	-	-	-	-
130 Rampenbestrijding	Totaal	-	161,967	-	-	163,180	-	-	-	164,411	-	-	-	-	165,661	-	-	-	-	-
200 Algemeen beheer DROB	Totaal	88,046	1,211,388	88,046	-	1,285,546	88,046	-	-	1,323,937	88,046	-	-	-	1,338,904	88,046	-	-	-	-
210 Wegen straten en pleinen	Totaal	344,350	248,514	344,350	-	248,514	344,350	-	-	248,514	344,350	-	-	-	248,514	344,350	-	-	-	-
211 Verkeersmaatregelen te land	Totaal	-	6,810	-	-	6,810	-	-	-	6,810	-	-	-	-	6,810	-	-	-	-	-
220 Zeehavens	Totaal	3,522,834	1,098,738	4,031,933	-	1,284,658	4,541,612	-	-	1,363,498	4,741,612	-	-	-	1,382,994	4,741,612	-	-	-	-
230 Luchtwart	Totaal	460,992	855,984	460,992	-	867,887	460,992	-	-	934,578	460,992	-	-	-	946,289	460,992	-	-	-	-
300 Economische zaken	Totaal	102,337	636,946	102,337	-	670,694	102,337	-	-	772,254	102,337	-	-	-	817,251	102,337	-	-	-	-
310 Handel en Industrie	Totaal	3,420	331,637	3,420	-	343,745	3,420	-	-	343,745	3,420	-	-	-	343,745	3,420	-	-	-	-
341 Overige Agrarische Zaken, jacht en visserij-fisherie	Totaal	-	405,002	-	-	409,387	-	-	-	463,839	-	-	-	-	468,357	-	-	-	-	-
400 Algemeen Beheer	Totaal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
480 Gemeenschappelijke baten en lasten van het onderwijs	Totaal	-	355,837	-	-	383,937	-	-	-	402,579	-	-	-	-	408,738	-	-	-	-	-
510 Openbaar bibliotheekwerk	Totaal	-	164,410	-	-	164,410	-	-	-	164,410	-	-	-	-	164,410	-	-	-	-	-
530 Sports	Totaal	-	281,267	-	-	306,267	-	-	-	306,267	-	-	-	-	306,267	-	-	-	-	-
541 Oudhekkundermusea-	Totaal	-	196,704	-	-	196,704	-	-	-	196,704	-	-	-	-	196,704	-	-	-	-	-
560 Maatschappelijke leefbaarheid en openluchtrecreatie	Totaal	-	71,196	-	-	71,591	-	-	-	71,992	-	-	-	-	72,399	-	-	-	-	-
580 Overige cultuur en recreatie	Totaal	3,610	104,789	3,610	-	105,804	3,610	-	-	106,835	3,610	-	-	-	107,881	3,610	-	-	-	-
610 Onderstandverlening	Totaal	-	429,345	-	-	429,381	-	-	-	479,417	-	-	-	-	479,454	-	-	-	-	-
611 Werkgelegenheid	Totaal	-	95,036	-	-	96,274	-	-	-	97,531	-	-	-	-	98,806	-	-	-	-	-
620 Maatschappelijke begeleiding en advies)	Totaal	-	170,827	-	-	172,374	-	-	-	210,041	-	-	-	-	211,636	-	-	-	-	-
630 Sociaal cultureel werk	Totaal	-	754	-	-	754	-	-	-	754	-	-	-	-	754	-	-	-	-	-
650 Kinderopvang	Totaal	-	300,000	-	-	300,000	-	-	-	300,000	-	-	-	-	300,000	-	-	-	-	-
700 Algemeen beheer gezondheid(zorg)	Totaal	-	80,230	-	-	77,073	-	-	-	76,676	-	-	-	-	76,274	-	-	-	-	-
710 Preventieve en curatieve gezondheidszorg	Totaal	-	44,344	-	-	44,344	-	-	-	64,344	-	-	-	-	64,344	-	-	-	-	-
720 Slachthuizen	Totaal	58,306	214,516	58,306	-	217,071	58,306	-	-	219,664	58,306	-	-	-	222,295	58,306	-	-	-	-
721 Reiniging	Totaal	1,500	754,939	1,500	-	893,365	1,500	-	-	891,615	1,500	-	-	-	876,254	1,500	-	-	-	-
722 Riolering en waterzuivering	Totaal	-	11,379	-	-	11,379	-	-	-	(6,621)	-	-	-	-	(6,621)	-	-	-	-	-
724 Lijfverzorging	Totaal	-	1,056	-	-	1,206	-	-	-	1,206	-	-	-	-	1,206	-	-	-	-	-
725 Overige openbare hygiene	Totaal	35,835	442,430	35,835	-	435,786	35,835	-	-	544,930	35,835	-	-	-	549,137	35,835	-	-	-	-
820 Woningexploitatie/woningbouw	Totaal	37,250	226,193	37,250	-	251,193	37,250	-	-	251,193	37,250	-	-	-	251,193	37,250	-	-	-	-
910 Reserves en voorzieningen	Totaal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920 Belastingen	Totaal	72,975	42,100	72,975	-	42,100	72,975	-	-	42,100	72,975	-	-	-	42,100	72,975	-	-	-	-
921 Vrije uitkeringen	Totaal	11,669,529	873,489	11,234,882	-	438,742	11,234,882	-	-	438,742	11,234,882	-	-	-	10,796,140	11,234,882	-	-	-	-
922 Algemene uitgaven en inkomsten	Totaal	-	130,000	-	-	230,000	-	-	-	230,000	-	-	-	-	230,000	-	-	-	-	-