



# Bestuurscollege van het Openbaar Lichaam Saba

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Uw Nummer:

Onze brief van:

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Bijlagen: 2

Saba, 9 oktober 2014

Hooggeachte Minister,

Het bestuurscollege van het Openbaar Lichaam Saba is trots u de op 3 oktober 2014 door de Eilandsraad goedgekeurde meerjaren begroting 2015-2018 te kunnen aanbieden. De begroting is conform de richtlijnen uit de Wet Financiën BES, het Besluit BBV BES en de kadernota van het College financieel toezicht opgesteld en is derhalve sluitend.

Wij verzoeken u beleefd uw goedkeuring aan de meerjaren begroting 2015 -2018 te verlenen.

Hoogachtend,

Het bestuurscollege van het openbaar lichaam Saba

De Eilandsecretaris

De Gezaghebber

  
drs. M. van der Velde

  
J. G. A. Johnson, M. Ed.

cc. BC leden, FEZ, Interne Controleur, ~~Finan~~



# The Island Council of the Public Entity Saba

Island Council Decision

No. 2014.011

**The Island Council of the Public Entity Saba;**

**Having read the Island Council proposal;**

Considering Article 18.3 of the Finance Law Public Entities Bonaire, Sint Eustatius, and Saba (FinBES)

**Resolves:**

To adopt the 2015-2018 draft Budget of the Public Entity Saba

Thus adopted in the public Island Council meeting of the Public Entity Saba on October 3, 2014.

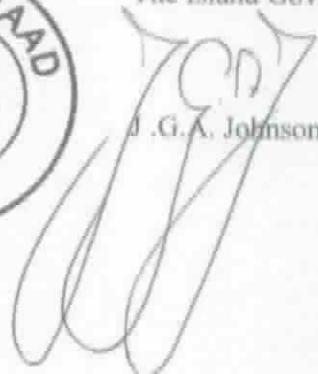
The Island Registrar



A. M. Levenstone

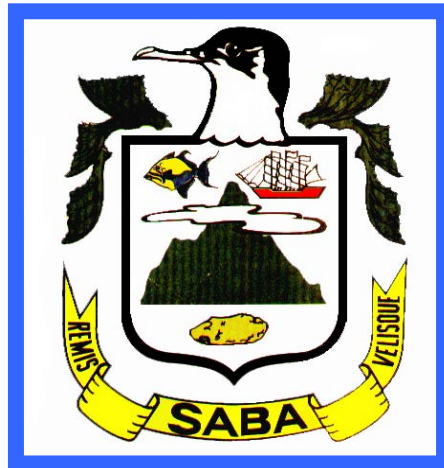


The Island Governor



J. G. A. Johnson M. Ed

# Public Entity Saba



# Multi Year Budget 2015-2018

(Policy and Financial Budget)



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# Reader's Guide

The multi-year budget 2015-2018 consists of two parts: the policy budget and the financial budget. The guideline used for this multi-year budget is the Decree on Budget and Accountability BES (BBVBES).

The first part of this document consists of the policy budget. In this policy budget, you will find the following chapters:

- Introduction, in which the starting points for the preparation of the budget are summarized.
- Policy plan and intentions, the developments and state of affairs and intentions in existing and new policies.
- The mandatory paragraphs, in which the latest information is provided in the paragraphs prescribed in the BBVBES.

The second part consists of the financial budget. In this financial budget, you will find the following chapters:

- The principles of valuation.
- Main functions, in which an overview of the income and expenses per main function and cost centers is presented in respect of the years 2015-2018. In addition, the actual figures of 2013 and the budget figures of 2014 after the first amendment are stated. An outline explanation is provided per main function.
- Recapitulation of the main functions, stating the figures of the income and expenses of the main functions.
- Finally, you will find a number of mandatory annexes.
  1. Intended investments.
  2. Overview reserves and provisions.
  3. Overview capitalized capital expenditure.
  4. Overview personnel expenses.
  5. Overview subsidies and current transfers.
  6. Overview free benefit.

# A: Policy Budget



# Introduction

The figures of this budget have been estimated conservatively, as usual. This means that, when there is no clarity yet about future indexations, they have not been included. It was hard to balance the budget because the cost of salaries, services and materials have risen during the last year, but the indexation of the free allowance (vrije uitkering) did not take place for 2013. This means that compared to the multi-year budget 2014-2017, cuts had to be made to finance the yearly adjustment of the salaries. The significant differences are explained in the paragraphs regarding the main functions. For new policy, reference is made to the chapter Policy Plan and Intentions.



# Policy Plan and Intentions

## **General**

In the coming years the policy focus will be mainly on working together with the Dutch government on the implementation and development of the Multiannual Caribbean Netherland's program and the integrated development plan which the Public Entity (PE) has in mind for the coming years. A number of projects already started in 2014, but will be finalized in the period 2015 – 2018

These are to include the following projects:

- The renovation of the airport.
- The project for the improvement of the school buildings.
- Addressing the parking lot and traffic flow in the Windwardside.
- Working together with Saba Electric Company, the Ministry of Economic Affairs (EZ) and the European Union with the relocation of the power plant and the development of cheaper green energy.
- The implementation and management of a water system whereby the quality of the drinking water on Saba is improved and also a system for the entrapment and storage of rainwater.
- Improving waste management including separate collection and recycling of garbage.
- Cooperation with EZ for the further development of projects in the area of the sustainability of nature, including the reduction of the population of stray goats and the development of small-scale agriculture.
- The overdue maintenance of the road to Fort Bay.

Because these long term projects have already been started and there is not sufficient information to indicate the financial impact on the budget per year, the income and expenses not included in the budget will be submitted to the Island Council in budget amendments.

## **Harbor**

The extent of overdue maintenance to the piers and quays has been examined. Also the harbor basin has to be restored to the depth required by means of dredging. The cost of the total overdue maintenance is estimated at \$ 3.5 million. To make the harbor hurricane-resistant, investments by the Kingdom will be necessary. If this does not take place in the near future, the piers could be washed away by the waves during the next big storm. The Kingdom will then be confronted with very high expenses, and the island will depend on emergency relief and assistance of inter alia the Royal Netherlands Navy for the necessary supplies.

## **Liquidity position**

In the management letter to the financial statements 2013, the auditor advised again to keep a close watch on the liquidity position, because the long-term liquidity positions, taking into account the outstanding claims and debts, is not sufficient to be able to pay all outstanding debts. A disadvantage of the accrual accounting system compared to the budget system on a cash basis is that a balanced budget does not mean, by definition, that it can also be financed in terms of cash in hand. The two most important disturbing factors are, first of all, the investments and depreciations and, secondly, the (interest-free) loans and repayments.

In an ideal situation, the total amount of the annual depreciations would be approximately equal to the investments. If, however, the amount of the investments exceeds the depreciations, cash in hand must be available for that excess amount. Also the pay back of the granted interest free loans and debts to the Ministry of Interior and Kingdom Relations (BZK) means that for the coming years a positive result have to be budgeted.

### **Revision Free Allowance**

During the Caribbean Netherlands (CN) week of July 2014, it was decided that an evaluation of the free allowance will be made shortly. The need for this was endorsed by the PE because the determination of the free allowance on the lower level gives no budgetary flexibility. Not only is it almost impossible to cover existing backlogs but if, as in 2013, the indexation of the free allowance is not forthcoming, budget cuts will be necessary in order to cover the rising costs of labor, material and services. The present budget can be seen as a "skeleton budget". It is only thanks to the interest free loan and special grants (doeluitkeringen) that it is possible to clear away backlogs. However if the free allowance is not raised there is no room to cover backlogs until the long-term interest free loans are paid back.

### **Public Health**

Thanks to the special grant of the Dutch Department of Health, Well-being and Sport (VWS) the public health sector will be reorganized during the coming 6 years with special attention for the preventive (youth) care. A part of the special grant is to compensate for an amount of \$ 102.533 that was taken out of the budget with the transition of 10-10-10.

### **Other Policy Consideration**

The project of training and education will be continued in 2015 and the Social Vangnet funds, which are available for this purpose, will be used to cover these costs. Furthermore, the final touches will be put on the improvement of the financial management and municipal basic administration. There should be sufficient resources annually for the promotion of tourism which is the islands main industry. In consultation with BZK and the Dutch housing corporation Woonlinie, a solution will have to be found for the social housing foundation Own Your Own Home Foundation and to ensure a sustainable financial position for the future.

# Mandatory Paragraphs

## Local Levies

The local levies only form small part of the total income. After the increase of certain levies in 2014 no major alteration will be applied for the coming years. Adjustments with regards to figures 2015 – 2018 are made based on the realization up to now in 2014. Also it is expected that the total revenue of the harbor fees will go up the coming years because of the transportation of materials for the renovation of the airport.

Heffing	Realisatie	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Motorrijtuigbelasting	114.469	130.000	130.000	130.000	130.000	130.000
Havengelden	64.329	80.000	100.000	100.000	100.000	100.000
Erfpacht/Verhuur	57.107	115.000	95.000	95.000	95.000	95.000
Logeerbelasting	73.790	60.000	70.000	70.000	70.000	70.000
Kinderopvang	45.276	45.000	55.000	55.000	55.000	55.000
Luchthaventoeslag	71.400	125.000	125.000	125.000	125.000	125.000
Landingsgelden	26.816	25.000	25.000	25.000	25.000	25.000
Afvalstoffenheffing	0	110.000	110.000	110.000	110.000	110.000
Burgerzaken	35.206	38.000	33.000	33.000	33.000	33.000
Bouwleges	16.545	17.500	17.500	17.500	17.500	17.500
Vervoer studenten	19.000	12.500	20.000	20.000	20.000	20.000
Rijbewijzen	9.925	9.000	9.000	9.000	9.000	9.000
Handel en industrie	63.327	50.000	60.000	60.000	60.000	60.000
Horecavergunningen	75.222	60.000	75.000	75.000	75.000	75.000
Verkoop zaden	0	0	15.000	15.000	15.000	15.000
Totaal	672.412	877.000	939.500	939.500	939.500	939.500

There is no policy (yet) on remissions.

## Buffer Capital

The policy on the topic of buffer capital has been adopted by the Island Council in 2013

.In addition to risks with a low and average risk profile, the following high-risk areas have been identified and listed:

- The energy prices must be kept at a level that is affordable to Saba. Because the PE is the sole shareholder of the power company, any deficits must be made up.
- To make the necessary investments in the communication infrastructure, Satel NV is confronted with considerable expenses. The PE, as sole shareholder, is responsible for any deficits.
- The financial statements of the 'Own Your Own Home Foundation' show that the realizable social rental income is insufficient to cover the costs of maintenance and depreciation. To guarantee the continuity of the social housing sector, it cannot be ruled out that the PE has to contribute.
- The buildings of the island authorities are not insured at present. In case of damage resulting from fire or other causes, the PE will be fully responsible for the costs of repair.

The maximum size of all risks is estimated at \$ 2 million. Gradually the existing buffer capital of \$ 435.000 will be brought up to the needed amount of \$ 2 million

## Maintenance Capital Goods

The most important capital goods of the PE by far are the buildings, roads, and retaining walls, and the infrastructure of the seaport and airport. The key objective of the policy, as implemented in 2012 and continuing in 2015 is to catch up on the overdue maintenance to the buildings, roads, and retaining walls. The special-purpose grants, interest free loans and part of the free benefit will be used to this end.

Under the auspices of the Ministry of Infrastructure and Environment (I&M), a master plan has been developed for the airport, which will be implemented in 2015. Furthermore, it has been agreed with I&M that, after the implementation of the master plan, a maintenance plan will be submitted.

Also a maintenance plan for the seaport (buildings, piers, quay walls) is developed. An external engineering consultant was hired, and he determined that there is question of considerable overdue maintenance to the sum of \$ 3,5 million. For annual maintenance \$ 350,000 is needed, but this amount is not incorporated in this budget plan 2015 – 2018. The reason we cannot take the maintenance costs for the harbor and the airport in the budget is that these plans still have to be incorporated into the amount of the free benefit, because the reference framework examination of 'Ideevera' at the time only took into account the existing maintenance plans for buildings and roads and not the necessary maintenance for the seaport and airport. This will be one of the key issues the PE will bring in during the discussion of the review of the height of the free benefit together with the fact that our total infrastructure has grown and so the costs of maintenance.

Maintenance plans exist for the buildings, roads, and retaining walls, which form the annual basis of the maintenance expenses budget. The policy of the Public Entity is rather aimed at carrying out sufficient maintenance, so that no new overdue maintenance will be created. It is also endeavored to be able to dispose of a maintenance plan for the airport as soon as possible.

## Management

The theme of the next years will be the elaboration and implementation of the comprehensive development plan containing the ambition of the PE till 2020. At the time of writing the development plan, it turned out that the PE has insufficient skilled administrative capacity to prepare and guide this type of policy-intensive development and planning processes. By rearranging the personnel budgets, an attempt must be made to remove this cap in the years to come.

As regards the administrative and financial processes, attention will be paid in the next year to the enshrinement of the financial regularity requirements in the setup of the organization. The purpose of the PE is to make the regularity of financial management an integral part of the primary processes. Once this has been accomplished, and an unqualified audit opinion on both the faithfulness and regularity of the financial statements has been obtained, the PE will consider the improvement process of the financial management completed.



## Participating Interests

The situation of the participations has changed. Per September 13, 2013 the Saba Electric Company NV is established, in which the Public Entity has a 100% participation. Below you will find a brief description per participation.

### **SATEL N.V.**

The Public entity has a 100% participation in SATEL NV and the issued and paid-up capital of SATEL NV is \$ 55,866. The place of domicile is Saba in accordance with the Articles of Incorporation.

SATEL NV has the purpose of providing telecommunication services against payment.

A dividend policy has been established for SATEL NV in 2012. The dividend to be paid annually consists of a fixed component in the amount of an interest payment in respect of the invested capital and a variable component depending on the operating results and prognoses for the future of the corporation. One endeavors to pay the shareholder approximately 50% of the net profit as total dividend.

### **Saba Bank Resources N.V.**

The Public entity has an interest of 21.67% in Saba Bank Resources NV in the amount of \$ 12,104. The place of domicile is Saba in accordance with the Articles of Incorporation.

Saba Bank Resources NV has the exclusive right to research and extract petroleum in the Saba Bank and can conclude agreements with third parties for this purpose. It can also grant permits for conducting merely scientific research. The largest share in Saba Bank Resources NV was owned by the former country Netherlands Antilles (Land NA), and in connection with the division of joint property passed to the Kingdom as legal successor of Land NA. After the division of joint property has been completed, it has to become clear what the joint opinion on this participation is.

### **Ontwikkelingsbank Nederlandse Antillen (OBNA)**

Saba has a 3.8% participation in the capital of the OBNA, the issued capital and capital paid up by Saba is \$ 279,330. The place of domicile is Curacao in accordance with the Articles of Incorporation.

The OBNA promotes the realization of projects important to the development of the (former) Netherlands Antilles and pursues a balanced development of these islands. The largest share in OBNA was owned by the former Land NA and in connection with the division of joint property passed to the Kingdom as legal successor of Land NA. After the division of joint property has been completed, it has to become clear what the joint opinion on this participation is.

### **GEBE/SEC.**

The Public entity of Saba participated for 3.1% in the capital of the Naamloze Vennootschap Gemeenschappelijk Electriciteitsbedrijf Bovenwindse Eilanden (GEBE). On September 13, 2013, on its expense GEBE Shareholding Foundation established a new energy company named Saba Electric Company N.V. (SEC). Per January 1 2014 all movable and immovable objects connected with the current location of GEBE in Saba were transferred to SEC free of charge, as well as per February 5 2014, liquid assets in the amount of \$ 6,200,000. The 3.1% participation in NV GEBE will be transferred in the course of 2014 to the government of the country St. Maarten.

## Land Policy

As 96% of the land in the island of Saba is privately owned, the policy on the remaining land is limited. At present, an amount in respect of income from land issued under a long lease of \$ 16,000 has been estimated per year. For the lease of buildings and parcels of land, an amount of \$ 79,000 has been estimated.

There are plans for selling off the parcel of land around the former Captains Quarters.

## Public Sector

In cooperation with the Dutch Central Bureau of Statistics, the Board for financial supervision mapped out the collective sector of the Public entity. Beside the Public Entity itself, the collective sector consists of the Saba Enhancement Foundation. The purpose of the Foundation is to use the funds for the promotion of the island in the broadest sense of the word and for infrastructural projects to improve and embellish the island, on instructions of the Executive Council of the Public entity.

The Foundation receives its income from a fixed amount per liter of fuel sold on the island by the local fuel supplier(s). The income and expenditure of the fund have shown the following picture in the past 3 years:

	2011	2012	2013
Income	47.109,38	53.969,50	58.034,33
Expenses	56.554,51	73.194,79	64.227,42
Balance	- 9.445,13	- 19.225,29	- 6.193,09

The Foundation has no debts at all and will never incur debts either, because the objective is only to make payments for which funds are available from the current or closed financial years. That in the past three years a negative balance was created between the income and expenditure is because considerably more income was received than payments made in the previous years. The equity capital of the Foundation is almost \$ 30,000.

## B: Financial Budget



## Principles of Valuation

### Assets

In as far as not stated differently, the assets were valued at acquisition price or manufacturing cost. The acquisition price includes the purchase price and the additional costs. The manufacturing cost includes the purchase cost of the raw materials and auxiliary materials used and the other costs that can be directly allocated to the manufacture. Noncurrent assets with a limited useful life are annually depreciated in accordance with a system adjusted to the expected future useful life. Depreciations take place independent from the result of the financial year. An asset taken out of use is decreased in value when it is taken out of use if the residual value is lower than the book value. Decreases in value of noncurrent assets expected to be permanent will be considered independent from the result of the financial year.

### Tangible noncurrent assets

The tangible noncurrent assets were valued at acquisition price or manufacturing cost, minus the depreciations and/or contributions of third parties (in as far as there is a direct relationship with the asset). Land issued in long lease was valued at the price of the first issue. The land issued on lease in perpetuity was valued at registration value. Tangible noncurrent assets with an acquisition price lower than \$ 5,000 are not capitalized. Depreciation on noncurrent assets with a limited useful life take place annually in equal parts in accordance with a system adjusted to the expected future useful life. The depreciation method has been further recorded in the financial management ordinance adopted by the Island Council pursuant to Art. 34 of the Act Finances public entities BES.

### Depreciation table

In these financial statements you will find a depreciation table in accordance with the terms as prescribed in the financial management ordinance.

Afschrijvingstabel investeringen	Termijn in jaren
Gronden en terreinen	0
Wegen	50
Gebouwen	40
Vervoermiddelen	5
ICT middelen	5
Meubilair	5

### Financial noncurrent assets

Capital provisions, other long-term loans, and other deposits are valued at acquisition price with deduction of repayments, if any. In deviation from this, participations are valued at market value, if this value is lower than the acquisition price. Deposits are understood to be shares, bonds, but also loans and claims. Deposits with a term less than two years are included in the current assets. Deposits with an original term longer than two years will be included in the financial noncurrent assets during the entire term. Provisions for bad debts will be set off against the nominal value of loans.

**Claims**

The claims have been valued at the nominal value. Provisions for bad debts are set off against the nominal value of the claims.

**Liquid assets**

The liquid assets have been valued at the nominal value.

**Accrued income**

The accrued income has been valued at the nominal value.

**Liabilities**

In as far as not mentioned differently, liabilities have been valued at the nominal value.

**Equity capital**

The equity capital consists of the reserves and the result following from the statement of income and expenditure.

**General reserve**

General reserves are reserves that have not been given a specific purpose as yet by the Island Council.

**Appropriated reserves**

Appropriated reserves are reserves that have been given a specific purpose by the Island Council. The method of appropriating a result as known from the Provinces and Municipalities Budgets and Accounts Decree ("BBVpg") used by Netherlands authorities was not directly copied in the BBVBES. Mainly because administrative simplicity is preferred. The result has to be included *inter alia* as a separate section of the equity capital. Movements in appropriated reserves will normally by nature be a result of the appropriation of profit and consequently they are not hard income or expenses. However, reserve movements have to be shown in function 910 based on the functional classification established by ministerial regulation. By the introduction of the BBVBES, consequently an independent framework for the modified income and expenditure system was created for the Public Entities.

**Currency conversion**

The financial statements are in dollars, which is the functional and presentation currency of the Public Entity of Saba. During the first processing, a transaction in foreign currency is valued at the functional exchange rate on the transaction date. Monetary balance items in foreign currency are converted into the functional exchange rate on the balance sheet date. Exchange differences occurring in the processing or conversion of monetary items in foreign currency are processed in the statement of income and expenditure.

**Bases for the determination of the result**

The financial statements are prepared in accordance with the principle of the "income and expenditure system". This system allocates income and expenditure to the years they relate to. Income is understood to be the income directly attributable to the year, which can be considered realized in the year. Anticipated income has not been accounted for as income to be on the safe side.

Expenditure is determined with due observance of aforementioned bases for valuation and allocated to the year under review they relate to. Income is accounted for in the year in which the goods were delivered or the services were performed. Losses are considered in the year in which they are anticipated.

# Main Functions



## Main Function 0 General Administration

### Expenses:

<b>0. ALGEMEEN BESTUUR</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Bestuursorganen	1,231,575	1,317,428	1,407,204	1,407,204	1,407,205	1,397,784
Bestuursapparaat	1,653,020	1,928,390	1,546,017	1,521,334	1,516,010	1,500,489
<b>Total</b>	<b>2,884,595</b>	<b>3,245,818</b>	<b>2,953,221</b>	<b>2,928,538</b>	<b>2,923,215</b>	<b>2,898,273</b>

### Income:

<b>0. ALGEMEEN BESTUUR</b>						
Bestuursorganen	125,213	150,025	52,872	52,872	52,872	52,872
Bestuursapparaat	398,439	414,712	86,000	86,000	86,000	86,000
<b>Total</b>	<b>523,652</b>	<b>564,737</b>	<b>138,872</b>	<b>138,872</b>	<b>138,872</b>	<b>138,872</b>

### Most important deviations budget 2015 compared to the budget 2014

For the first time the pensions of the former island council members and commissioners are budgeted.

No special grants (doeluitkeringen) were taken into account other than the contribution of BZK for the travel costs regarding the CN week.

## Main function 1 Public Order and Safety

### Expenses:

	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
<b>1. OPENBARE ORDE EN VEILIGHEID</b>						
Rampenbestrijding	1.346	125.918	1.000	1.000	1.000	1.000
<b>Total</b>	<b>1.346</b>	<b>125.918</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>

### Income:

<b>1. OPENBARE ORDE EN VEILIGHEID</b>						
Rampenbestrijding	859	124.918	0	0	0	0
<b>Total</b>	<b>859</b>	<b>124.918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Most important deviations budget 2015 compared to the budget 2014

At the expenses and income the special grant for the disaster management is not taken into account

## Main function 2 Traffic, Transportation and Water Management

### Expenses:

<b>2. VERKEER, VERVOER EN WATERSTAAT</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Wegen, straten, pleinen	1,468,406	1,332,416	1,346,663	1,414,663	1,414,663	1,414,662
Verkeersmaatregelen te land	8,321	7,455	6,150	6,150	6,150	6,150
Zeehaven	399,792	446,745	438,113	438,113	438,113	435,910
Luchtvaart	657,000	630,241	683,063	683,063	683,063	683,063
<b>Total</b>	<b>2,533,519</b>	<b>2,416,857</b>	<b>2,473,989</b>	<b>2,541,989</b>	<b>2,541,989</b>	<b>2,539,785</b>

### Income:

<b>2. VERKEER, VERVOER EN WATERSTAAT</b>						
Wegen, straten, pleinen	0	0	0	0	0	0
Verkeersmaatregelen te land	9,937	9,000	9,000	9,000	9,000	9,000
Zeehaven	69,567	122,000	142,000	142,000	142,000	142,000
Luchtvaart	120,573	150,000	150,000	150,000	150,000	150,000
<b>Total</b>	<b>200,077</b>	<b>281,000</b>	<b>301,000</b>	<b>301,000</b>	<b>301,000</b>	<b>301,000</b>

### Most important deviations budget 2015 compared to the budget 2014

The expenses of the airport are higher because the costs of the security are divided different than before.

The income of the harbor and airport are based on the actual figures of 2014 up to now. A raise in income at the harbor is expected because of the extra transportation movements of material for the renovation of the airport.

## Main function 3 Economic Affairs

### Expenses:

<b>3. ECONOMISCHE ZAKEN</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Handel en Industrie	0	12.150	150	150	150	150
Agrarische zaken, jacht en visserij	109.745	0	0	0	0	0
<b>Total</b>	<b>109.745</b>	<b>12.150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>

### Income:

<b>3. ECONOMISCHE ZAKEN</b>						
Handel en Industrie	63.327	50.000	60.000	60.000	60.000	60.000
Agrarische zaken, jacht en visserij	0	0	0	0	0	0
<b>Total</b>	<b>63.327</b>	<b>50.000</b>	<b>60.000</b>	<b>60.000</b>	<b>60.000</b>	<b>60.000</b>

### Most important deviations budget 2015 compared to the budget 2014

The expenses are lower because the budget 2014 was not calculated right.

The income is based on the actual figures of 2014 up to now.

## Mainfunction 4 Education

### Expenses:

<b>4. ONDERWIJS</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Bijzonder voorbereidend onderwijs	323,289	319,512	339,376	339,376	339,376	339,376
Bijzonder basisonderwijs	2,739	0	0	0	0	0
Bijzondere scholengemeenschappen	15,975	0	0	0	0	0
Gemeenschappelijke uitgaven/inkomsten onderwijs	737,445	801,376	830,965	840,965	840,965	831,636
<b>Total</b>	<b>1,079,448</b>	<b>1,120,888</b>	<b>1,170,341</b>	<b>1,180,341</b>	<b>1,180,341</b>	<b>1,171,012</b>

### Income:

<b>4. ONDERWIJS</b>						
Bijzonder voorbereidend onderwijs	57,360	73,198	55,000	55,000	55,000	55,000
Bijzonder basisonderwijs	0	0	0	0	0	0
Bijzondere scholengemeenschappen	0	0	0	0	0	0
Gemeenschappelijke uitgaven/inkomsten onderwijs	230,211	223,711	232,000	232,000	232,000	232,000
<b>Total</b>	<b>287,571</b>	<b>296,909</b>	<b>287,000</b>	<b>287,000</b>	<b>287,000</b>	<b>287,000</b>

### Most important deviations budget 2015 compared to the budget 2014

The raise in the expenses are mainly caused by the yearly increase of the salaries.

## Main function 5 Culture and Recreation

### Expenses:

<b>5. CULTUUR EN RECREATIE</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Openbare Bibliotheek	96,353	204,911	71,000	71,000	71,000	71,000
Sport	47,043	80,496	25,790	25,790	25,790	25,790
Oudheidkunde/musea	24,442	85,125	38,903	38,903	38,903	38,903
Maatschappelijke leefbaarheid en open lucht recreatie	269,597	299,081	273,130	283,130	293,130	303,130
Overige cultuur en recreatie	314,636	292,139	279,816	269,816	269,816	266,416
<b>Total</b>	<b>752,071</b>	<b>961,752</b>	<b>688,639</b>	<b>688,639</b>	<b>698,639</b>	<b>705,239</b>

### Income:

<b>5. CULTUUR EN RECREATIE</b>						
Openbare Bibliotheek	34,613	64,911	0	0	0	0
Sport	14,302	49,706	0	0	0	0
Oudheidkunde/musea	0	0	0	0	0	0
Maatschappelijke leefbaarheid en open lucht recreatie	0	0	0	0	0	0
Overige cultuur en recreatie	996	0	0	0	0	0
<b>Total</b>	<b>49,911</b>	<b>114,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Most important deviations budget 2015 compared to the budget 2014

In the expenses and income for the public library and sports no special grants are taken into account. The amount granted on subsidies was a little bit lower than other years because the free allowance was not adjusted to the increase of the inflation.

## Main function 6 Social Security Benefits and Social Work

### Expenses:

<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Bijstandsverlening	369.720	412.500	378.000	378.000	378.000	378.000
Maatschappelijke begeleiding en advies	120.608	72.000	90.000	90.000	90.000	90.000
Sociaal cultureel werk/jeugd en jongerenwerk (Child Focus)	32.101	36.949	32.999	32.999	32.999	32.999
<b>Total</b>	<b>522.429</b>	<b>521.449</b>	<b>500.999</b>	<b>500.999</b>	<b>500.999</b>	<b>500.999</b>

### Income:

#### **6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK**

Bijstandsverlening	10.287	4.500	0	0	0	0
Maatschappelijke begeleiding en advies	115.379	2.000	20.000	20.000	20.000	20.000
Sociaal cultureel werk/jeugd en jongerenwerk (Child Focus)	3.518	0	0	0	0	0
<b>Total</b>	<b>129.184</b>	<b>6.500</b>	<b>20.000</b>	<b>20.000</b>	<b>20.000</b>	<b>20.000</b>

### **Most important deviations budget 2015 compared to the budget 2014**

The budget of the expenses for "onderstand" has been brought in line with the expenses up to now. Extra money is budgeted for social assistance and poverty relief. This money will be covered by special grants from of the fund for "integrale middelen"

## Main function 7 Public Health

### Expenses:

<b>7. VOLKSGEZONDHEID</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Preventieve en curatieve gezondheidszorg	121.786	0	0	0	0	0
Reiniging	1.090.443	947.478	992.998	992.998	992.998	986.708
Lijkbezorging	4.671	6.500	5.000	5.000	5.000	5.000
Overige openbare hygiene	54.676	384.924	485.633	485.633	485.633	485.633
<b>Total</b>	<b>1.271.576</b>	<b>1.338.902</b>	<b>1.483.631</b>	<b>1.483.631</b>	<b>1.483.631</b>	<b>1.477.341</b>

### Income:

<b>7. VOLKSGEZONDHEID</b>						
Preventieve en curatieve gezondheidszorg	347	0	0	0	0	0
Reiniging	0	110.000	110.000	110.000	110.000	110.000
Lijkbezorging	0	0	0	0	0	0
Overige openbare hygiëne	1.064	0	248.994	248.994	248.994	248.994
<b>Total</b>	<b>1.411</b>	<b>110.000</b>	<b>358.994</b>	<b>358.994</b>	<b>358.994</b>	<b>358.994</b>

### Most important deviations budget 2015 compared to the budget 2014

The expenses under Public Hygiene are higher and are caused by a reorganization of the preventive public health situation especially for the younger people. The financing for this reorganization is covered by a special grant from the department of VWS for the coming 6 years.



## Main function 8 Spatial Planning and Public Housing

### Expenses:

	Realisation 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
<b>8. RUIMTELIJKE ORDENING EN VOLKSHUISVESTING</b>						
Woningexploitatie/woningbouw	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Income:

<b>8. RUIMTELIJKE ORDENING EN VOLKSHUISVESTING</b>						
Woningexploitatie/woningbouw	16.545	17.500	17.500	17.500	17.500	17.500
<b>Total</b>	<b>16.545</b>	<b>17.500</b>	<b>17.500</b>	<b>17.500</b>	<b>17.500</b>	<b>17.500</b>

### Most important deviations budget 2015 compared to the budget 2014

Not applicable.

## Main function 9 Financing and General Cover Funds

### Expenses:

<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>	<b>Realisation 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>	<b>Budget 2018</b>
Reserves en voorzieningen	162,417	0	0	0	0	0
Belastingen	5,110	8,200	6,000	6,000	6,000	6,000
Algemene uitgaven/inkomsten	142,524	493,426	262,769	209,452	204,776	370,941
Saldo Gewone Dienst	0	780,197	807,011	807,011	807,010	677,010
<b>Total</b>	<b>310,051</b>	<b>1,281,823</b>	<b>1,075,780</b>	<b>1,022,463</b>	<b>1,017,786</b>	<b>1,053,951</b>
	310,051	501,626	268,769	215,452	210,776	376,941

### Income:

<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>						
Reserves en voorzieningen	613.719	274.119	73.384	73.384	73.384	73.384
Belastingen	263.843	250.000	275.000	275.000	275.000	275.000
Algemene uitgaven/inkomsten	8.988.798	8.946.000	8.816.000	8.816.000	8.816.000	8.816.000
Saldo Gewone Dienst	0	0	0	0	0	0
<b>Total</b>	<b>9.866.360</b>	<b>9.470.119</b>	<b>9.164.384</b>	<b>9.164.384</b>	<b>9.164.384</b>	<b>9.164.384</b>

### Most important deviations budget 2015 compared to the budget 2014

The expenses for 2015 are lower because to balance the budget only the most needed maintenance was budgeted on the respective functions but it was not possible to budget any overdue maintenance because cuts had to be made due to the fact that the free allowance was not indexed in 2014.

The balance of the regular service (saldo gewone dienst) represents the back payments on the interest-free loans and debts to BZK. The amount on the income side of the reserves is coming from the appropriated reserve Capital Charges. The increase in the income from taxes is based on the actual realization figures of 2014.

## Cost Centers to be divided

### Expenses:

	Realisation 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Afschrijvingen	231.190	317.526	0	0	0	0
Bewakingsdienst	350.608	355.558	0	0	0	0
<b>Total</b>	<b>581.798</b>	<b>673.084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Income:

Afschrijvingen	231.190	317.526	0	0	0	0
Bewakingsdienst	350.608	355.558	0	0	0	0
<b>Total</b>	<b>581.798</b>	<b>673.084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Most important deviations budget 2015 compared to the budget 2014

The function Cost Centers to be divided is no longer used. Depreciations and costs of security are budgeted and booked under the respective functions.

## Recapitulation of the main functions

### Expenses

Mainfunction	rek 2013	begr 2014	begr 2015	begr 2016	begr 2017	begr 2018
0. Openbaar bestuur	2,884,595	3,245,818	2,953,221	2,928,538	2,923,215	2,898,273
1. Openbare orde en veiligheid	1,346	125,918	1,000	1,000	1,000	1,000
2. Verkeer, vervoer en waterstaat	2,533,519	2,416,857	2,473,989	2,541,989	2,541,989	2,539,785
3. Economische zaken	109,745	12,150	150	150	150	150
4. Onderwijs	1,079,448	1,131,632	1,170,341	1,180,341	1,180,341	1,171,012
5. Cultuur en recreatie	752,071	961,752	688,639	688,639	698,639	705,239
6. Sociale voorzieningen en Maatsch werk	522,429	521,449	500,999	500,999	500,999	500,999
7. Volksgezondheid	1,271,576	1,338,902	1,483,631	1,483,631	1,483,631	1,477,341
8. Ruimtelijke ordening en volkshuisvesting	0	0	0	0	0	0
9. Financiering en alg dekkingsmiddelen	310,051	501,626	268,769	215,452	210,776	376,941
<b>Total</b>	<b>9,464,780</b>	<b>10,256,104</b>	<b>9,540,739</b>	<b>9,540,739</b>	<b>9,540,740</b>	<b>9,670,740</b>

### Income

Mainfunction	rek 2013	begr 2014	begr 2015	begr 2016	begr 2017	begr 2018
0. Openbaar bestuur	523,652	564,737	138,872	138,872	138,872	138,872
1. Openbare orde en veiligheid	859	124,918	0	0	0	0
2. Verkeer, vervoer en waterstaat	200,077	281,000	301,000	301,000	301,000	301,000
3. Economische zaken	63,327	50,000	60,000	60,000	60,000	60,000
4. Onderwijs	287,571	296,909	287,000	287,000	287,000	287,000
5. Cultuur en recreatie	49,911	114,617	0	0	0	0
6. Sociale voorzieningen en Maatsch werk	129,184	6,500	20,000	20,000	20,000	20,000
7. Volksgezondheid	1,411	110,000	358,994	358,994	358,994	358,994
8. Ruimtelijke ordening en volkshuisvesting	16,545	17,500	17,500	17,500	17,500	17,500
9. Financiering en alg dekkingsmiddelen	9,866,360	9,470,119	9,164,384	9,164,384	9,164,384	9,164,384
<b>Total</b>	<b>11,138,897</b>	<b>11,036,300</b>	<b>10,347,750</b>	<b>10,347,750</b>	<b>10,347,750</b>	<b>10,347,750</b>

## Balance

Mainfunction	rek 2013	begr 2014	begr 2015	begr 2016	begr 2017	begr 2018
0. Openbaar bestuur	2,360,943	2,681,081	2,814,349	2,789,666	2,784,343	2,759,401
1. Openbare orde en veiligheid	487	1,000	1,000	1,000	1,000	1,000
2. Verkeer, vervoer en waterstaat	2,333,442	2,135,857	2,172,989	2,240,989	2,240,989	2,238,785
3. Economische zaken	46,418	-37,850	-59,850	-59,850	-59,850	-59,850
4. Onderwijs	791,877	823,979	883,341	893,341	893,341	884,012
5. Cultuur en recreatie	702,160	847,135	688,639	688,639	698,639	705,239
6. Sociale voorzieningen en Maatsch werk	393,245	514,949	480,999	480,999	480,999	480,999
7. Volksgezondheid	1,270,165	1,228,902	1,124,637	1,124,637	1,124,637	1,118,347
8. Ruimtelijke ordening en volkshuisvesting	-16,545	-17,500	-17,500	-17,500	-17,500	-17,500
9. Financiering en alg dekkingsmiddelen	-9,556,309	-8,968,493	-8,895,615	-8,948,932	-8,953,608	-8,787,443
<b>Total</b>	<b>-1,674,117</b>	<b>-790,940</b>	<b>-807,011</b>	<b>-807,011</b>	<b>-807,010</b>	<b>-677,010</b>

# Annexes Financial Budget



## Overview Intended Investments

There are no specifically intended investments for the years 2016-2018 as yet. From the budget for maintenance, as well as, for instance furniture, purchases can be made in the course of the year, which are suitable for capitalization.

The following investments have been estimated for the year 2015:

investment	amount	maintenance per year	depreciation per year	last year of depreciation
ICT hardware	60,000	pm	12,000	2020
School bus	50,000	pm	10,000	2020
Parking lot Windwardside	1,200,000	pm	18,000	2065
Overlay Road to Fort Bay	2,500,000	pm	50,000	2065
<b>Total</b>	<b>3,810,000</b>		90,000	

The ICT hardware and the school bus are financed from the depreciations in the budget; the total depreciations of 2015 exceed the total of the intended investments. The maintenance expenses have been included as a memorandum item, because maintenance is already budgeted within the functions. Because the investments replace existing older material the maintenance will be even lower during the first years.

For the parking lot and the road to Fort Bay these investments will be financed from the interest-free loans. Although there still is no certainty if and when the loans will be granted the investments are taken into account in the budget 2015. Maybe the loans will be granted in 2014 so that a part of the investments will be done in 2014. Also it is not certain when the depreciations will start. Only if the works are completed in 2015 the depreciations will start in 2016 and the last year of depreciation will be in 2065. If the works are completed later the depreciation also will start later and will finish later. The maintenance on both projects have been included as a memorandum item because maintenance on the Fort Bay Road is already budgeted within the total maintenance of the roads and the maintenance on the parking lot will be only a small yearly amount.

## Overview Reserves and Provisions

The movements in the reserves and provisions are estimated as follows:

### Balance General Reserve

Balance Januari 1, 2014	2.913.702
Result 2013	1.674.117
Balance Januari 1, 2015	4.587.819
Estimated Result 2014	PM
Balance Januari 1, 2016	4.587.819
Estimated Result 2015	PM
Balance Januari 1, 2017	4.587.819
Estimated Result 2016	PM
Balance Januari 1, 2018	4.587.819
Estimated Result 2017	PM
Balance Januari 1, 2019	4.587.819

Because the division of the estimated results is a decision of the Island Council when they approve the annual report for that year the estimated results are marked PM.

### Appropriated Reserve Capital Charges

Balance Januari 1, 2014	1.099.669
Seizure 2014	- 274.119
Balance Januari 1, 2015	825.550
Seizure 2015	- 73.384
Balance Januari 1, 2016	752.166
Seizure 2016	- 73.384
Balance Januari 1, 2017	678.782
Seizure 2017	- 73.384
Balance Januari 1, 2018	605.398
Seizure 2018	- 73.384
Balance Januari 1, 2019	532.014

### Appropriated Reserve Buffer Capital

Balance Januari 1, 2014	435.000
Result 2013	0
Balance Januari 1, 2015	435.000
Estimated Result 2014	PM
Balance Januari 1, 2016	435.000
Estimated Result 2015	PM
Balance Januari 1, 2017	435.000
Estimated Result 2016	PM
Balance Januari 1, 2018	435.000
Estimated Result 2017	PM
Balance Januari 1, 2019	435.000

Because the division of the estimated results is a decision of the Island Council when they approve the annual report for that year the estimated results are marked PM.



**Appropriated Reserve Infrastructure**

Balance Januari 1, 2014	480.000
Donation/Seizure 2014	- 480.000
Balance Januari 1, 2015	0
Donation/Seizure 2015	0
Balance Januari 1, 2016	0
Donation/Seizure 2016	0
Balance Januari 1, 2017	0
Donation/Seizure 2017	0
Balance Januari 1, 2018	0
Donation/Seizure 2018	0
Balance Januari 1, 2019	0

**Provision Bad Debts**

Balance Januari 1, 2014	14.627
Donation/Seizure 2014	0
Balance Januari 1, 2015	14.627
Donation/Seizure 2015	0
Balance Januari 1, 2016	14.627
Donation/Seizure 2016	0
Balance Januari 1, 2017	14.627
Donation/Seizure 2017	0
Balance Januari 1, 2018	14.627
Donation/Seizure 2018	0
Balance Januari 1, 2019	14.627

## Overview Capitalized Capital expenditure

	Boekwaarde 1-1-2014	Afschr 2014	Cumult afschrijv 31-12-2013	Aansch waarde 31-12-2014	Cumult afschrijv 31-12-2014	Boekwaarde 31-12-2014
<b>Gebouwen</b>						
Sacred Hart school	325.434	29.585	857.963	1.183.397	887.548	295.849
Saba Comprehensive school	268.427	24.403	707.674	976.101	732.077	244.024
Gym, education and innovation build	168.877	15.353	445.224	614.101	460.577	153.524
Gym (2013)	56.242	1.406	0	56.242	1.406	54.836
resultaat herwaardering	-241.575	-21.962	-636.881	-878.456	-658.843	-219.613
Scholencomplex St John incl gym etc.	521.163	47.379	1.373.980	1.895.143	1.421.359	528.620
recr building cove bay	19.881	1.170	26.901	46.782	28.071	18.711
airport	1	0	1.596.535	1.596.536	1.596.535	1
leather belt factory	1	0	286.222	286.223	286.222	1
agricultural building (2013)	20.001	500	0	20.001	500	19.501
child focus	46.985	4.699	136.260	187.944	140.959	42.286
Eugenius Johnson center	176.355	5.514	38.585	220.454	44.099	170.841
public library Windwardside	1	0	95.583	95.584	95.583	1
tourist office incl parkinglot	44.048	3.146	78.656	125.850	81.802	40.902
uitbreiding administration building	32.560	880	1.760	35.200	2.640	31.680
publics works	1	0	0	1	0	1
harbour office	132.553	3.488	3.488	139.529	6.976	129.065
fire station the Bottom	99.272	4.316	69.056	172.644	73.372	94.956
laura linzey day care centre	110.277	3.864	40.434	154.575	44.298	106.413
Catholic Church Youth Center WWS (2013)	75.000	1.875	0	75.000	1.875	73.125
artisan foundation	31.537	3.296	97.011	131.844	100.307	28.241
sunny valley youth center	1	0	0	1	0	1
former school the bottom	1	0	0	1	0	1
<b>Totaal Gebouwen (110)</b>	<b>1.309.638</b>	<b>80.127</b>	<b>3.844.471</b>	<b>5.183.311</b>	<b>3.924.598</b>	<b>1.284.346</b>

	Boekwaarde 1-1-2014	Afschr 2014	Cumult afschrijv 31-12-2013	Aansch waarde 31-12-2014	Cumult afschrijv 31-12-2014	Boekwaarde 31-12-2014
<b><u>Gronden en terreinen</u></b>						
Begraafplaats (2013)	12.893			12.893	0	12.893
Purchasing Land icw Parking Lot WWS (2013)	338.894			338.894	0	338.894
Government portion SCS Courtyard (2012)	69.403			69.403	0	69.403
Voorraad grond	2.730.343			2.730.343	0	2.730.343
<b><u>Totaal Gronden en terreinen (100)</u></b>	<b>3.151.532</b>	<b>0</b>	<b>0</b>	<b>3.151.532</b>	<b>0</b>	<b>3.151.532</b>
<b><u>Wegen</u></b>						
bestaande wegen 40/45	1	0	0	1	0	1
Harbour Phase 2 (2013)	258.825	5.177	0	258.825	5.177	253.649
Pieren en Hellingen (2013)	263.823	6.596	0	263.823	6.596	257.228
Wegen (2013)	663.753	13.275	0	663.753	13.275	650.478
Wegen Airburner (2013)	19.378	388	0	19.378	388	18.990
Emergency Structure Rock Hell's Gate (2013)	17.091	427	0	17.091	427	16.664
Streetlights (2013)	78.941	1.974	0	78.941	1.974	76.968
Playground Covebay (2013)	22.855	571	0	22.855	571	22.284
renovatie Gap Road	30.720	640	1.920	32.000	2.560	30.080
weg naar Johan Cruiff court	6.240	160	1.920	8.000	2.080	6.080
cobble stone road	30.380	620	1.240	31.000	1.860	29.760
laatste fase gap road	7.644	156	312	7.800	468	7.488
steep road	8.624	176	352	8.800	528	8.448
<b><u>Totaal Wegen (150)</u></b>	<b>1.408.277</b>	<b>30.159</b>	<b>5.744</b>	<b>1.412.269</b>	<b>35.903</b>	<b>1.378.118</b>

	Boekwaarde 1-1-2014	Afschr 2014	Cumult afschrijv 31-12-2013	Aansch waarde 31-12-2014	Cumult afschrijv 31-12-2014	Boekwaarde 31-12-2014
<b><u>Vervoermiddelen</u></b>						
toyota bus med school	0	0	32.000	32.000	32.000	0
toyota bus med school	0	0	32.000	32.000	32.000	0
toyota bus med school	0	0	32.000	32.000	32.000	0
hyundai van	4.600	4.599	18.400	23.000	22.999	1
nissan diesel double cab 4x4	3.980	3.979	15.920	19.900	19.899	1
nissan diesel double cab 4x4	3.980	3.979	15.920	19.900	19.899	1
nissan diesel single cab 2x4	3.380	3.379	13.520	16.900	16.899	1
nissan diesel single cab 2x4	3.380	3.379	13.520	16.900	16.899	1
daihatsu dump truck	5.600	5.599	22.400	28.000	27.999	1
toyota schoolbus	1		0	1	0	1
toyota schoolbus	1		0	1	0	1
toyota schoolbus	1		0	1	0	1
toyota schoolbus	1		0	1	0	1
toyota schoolbus	1		0	1	0	1
toyota schoolbus	1		0	1	0	1
Schoolbus (2012)	37.316	9.329	9.329	46.645	18.658	27.987
daihatsu dump truck	0	0	22.400	28.000	22.400	0
isuzu/wayne garbage truck	21.854	21.853	87.417	109.274	109.270	1
Garbagetruck (2012)	25.160	6.290	6.290	31.450	12.580	18.870
Garbagetruck (2013)	32.315	6.463	0	32.315	6.463	25.852
Nissan Frontier Pick-Up truck (2013)	32.335	6.467	0	32.335	6.467	25.868
Sweeper truck airport (2013)	0	0	0	0	0	0
nissan diesel double cab 4x4	3.980	3.979	15.920	19.900	19.899	1
nissan diesel double cab 4x4	3.980	3.979	15.920	19.900	19.899	1
<b>Totaal Vervoermiddelen (130)</b>	<b>181.866</b>	<b>83.274</b>	<b>352.956</b>	<b>540.424</b>	<b>436.230</b>	<b>98.592</b>

	Boekwaarde 1-1-2014	Afschr 2014	Cumult afschrijv 31-12-2013	Aansch waarde 31-12-2014	Cumult afschrijv 31-12-2014	Boekwaarde 31-12-2014
<b>ICT / Automatisering</b>						
aanschaf 2010	7.325	3.663	10.989	18.314	14.652	3.662
PIVA	13.172	6.585	19.755	32.927	26.340	6.587
aanschaf 2013	30.439	6.088	0	30.439	6.088	24.351
Key2	7.550	3.774	11.322	18.872	15.096	3.776
aanschaf pc's 2011	3.537	1.179	2.358	5.895	3.537	2.358
aanschaf pc's 2011	3.298	1.099	2.198	5.496	3.297	2.199
pc's, quickbooks Harbour (2012)	8.818	2.205	2.205	11.023	4.410	6.613
Autocad, chief architect etc. DOW (2012)	7.626	1.906	1.906	9.532	3.812	5.720
Aankoop printers, pc"s travellaptops etc (2012)	39.048	9.762	9.762	48.810	19.524	29.286
<b>Totaal ICT / Automatisering (140)</b>	<b>120.813</b>	<b>36.261</b>	<b>60.495</b>	<b>181.308</b>	<b>96.756</b>	<b>84.552</b>
<b>Overige duurzame bedrijfsmiddelen:</b>						
<b>Meubilair:</b>						
aanschaf 2010	3.320	1.660	4.980	8.300	6.640	1.660
Furniture public works (2012)	15.394	3.848	3.848	19.242	7.696	11.546
Aankoop stoelen government building (2012)	3.788	947	947	4.735	1.894	2.841
Furniture government house (2012)	33.893	8.473	8.473	42.366	16.946	25.420
aanschaf 2011	9.145	3.048	6.096	15.241	9.144	6.097
<b>Overige:</b>						
Airburner (2012)	145.095	24.183	24.183	169.278	48.366	120.912
Camera's Harbour (2013)	33.722	6.744	0	33.722	6.744	26.978
Safety signs (2013)	7.479	1.496	0	7.479	1.496	5.983
Beveiligingshekwerk etc Carnavalterrein (2012)	13.600	3.400	3.400	17.000	6.800	10.200
<b>Overige duurzame bedrijfsmiddelen (120):</b>	<b>265.436</b>	<b>53.799</b>	<b>51.927</b>	<b>317.363</b>	<b>105.726</b>	<b>211.637</b>

	Boekwaarde 1-1-2014	Afschr 2014	Cumult afschrijv 31-12-2013	Aansch waarde 31-12-2014	Cumult afschrijv 31-12-2014	Boekwaarde 31-12-2014
<b>Overigemateriele vaste actva:</b>						
<b>Investerings onderwijshuisvesting /OCW</b>	1.300.000		0	1.300.000	0	1.300.000
	1.300.000	0	0	1.300.000	0	1.300.000
<b>Grand Total</b>	7.737.561	283.620	4.315.593	12.086.207	4.599.213	7.508.776

## Overview Personnel Expenses

functie	fte	rek 2013	begr 2014	begr 2015	begr 2016	begr 2017	begr 2018
verdeeldienst	0	328.212	324.858	0	0	0	0
bestuursorganen	15	807.577	1.009.708	1.054.450	1.054.450	1.054.450	1.054.450
bestuursapparaat	24	816.396	903.318	1.000.441	1.000.441	1.000.441	1.000.441
wegen, straten, pleinen	34,2	1.087.315	1.053.546	1.135.031	1.135.031	1.135.031	1.135.031
verkeersmaatregelen te land	0	670	0	0	0	0	0
zeehaven	12,3	224.787	269.689	379.523	379.523	379.523	379.523
luchtvaart	21	320.890	335.485	628.663	628.663	628.663	628.663
agrarische zaken, jacht, visserij	0	88.498	0	0	0	0	0
bijzonder voorbereidend onderwijs	12	274.654	257.900	311.312	311.312	311.312	311.312
bijzondere scholengemeenschappen	0	11.203	10.744	0	0	0	0
gemeenschappelijke uitgaven onderwijs	12,6	302.689	329.886	395.851	395.851	395.851	395.851
oudheidkunde/musea	1	1.006	21.725	19.703	19.703	19.703	19.703
maatsch. leefbaarheid en openluchtrecre	3,5	121.410	123.415	131.214	131.214	131.214	131.214
overige cultuur en recreatie	0	9.136	7.783	8.406	8.406	8.406	8.406
preventieve en curatieve gezondheidsz	0	45.020	0	0	0	0	0
reiniging	24	609.325	464.915	564.324	564.324	564.324	564.324
openbare hygiëne	7	33.061	213.114	238.983	238.983	238.983	238.983
<b>Total</b>	<b>166,6</b>	<b>5.081.849</b>	<b>5.326.086</b>	<b>5.867.901</b>	<b>5.867.901</b>	<b>5.867.901</b>	<b>5.867.901</b>

*In addition to the 166.6 FTEs, the PE also employs 2 persons from third parties. Their allowances have been included in the total salary expenses*

## Overview Subsidies and Current Transfers

function	institution/persons	rek 2013	begr 2014	begr 2015	begr 2016	begr 2017	begr 2018
handel en industrie	chamber of commerce	0	12.000	0	0	0	0
gemeensch uitgaven onderwijs	SKJ and project bureau	240.053	239.711	240.000	240.000	240.000	240.000
gemeensch uitgaven onderwijs	study grants	32.260	40.000	40.000	40.000	40.000	40.000
openbare bibliotheek	library	59.250	70.000	70.000	70.000	70.000	70.000
oudheidkunde musea	museum	14.846	17.000	17.000	17.000	17.000	17.000
overige culturele aangelegenheden	various institutions	252.654	248.600	238.600	228.600	228.600	228.600
bijstandsverlening	onderstand bij wijze pensioen	91.698	120.000	100.000	100.000	100.000	100.000
bijstandsverlening	various persons	25.043	24.500	26.000	26.000	26.000	26.000
bijstandsverlening	Social Work Place	166.927	170.000	170.000	170.000	170.000	170.000
bijstandsverlening	meals on wheels	80.000	80.000	80.000	80.000	80.000	80.000
soc cult werk/jeugd en jongerenwerk	Child Focus	16.760	18.000	18.000	18.000	18.000	18.000
preventieve en curatieve gezondheidz.	Body Mind and Spirit	50.000	60.000	60.000	60.000	60.000	60.000
reiniging	Saba Conservation Foundation	51.226	70.000	70.000	70.000	70.000	70.000
	<b>Total</b>	<b>1.080.718</b>	<b>1.109.811</b>	<b>1.069.600</b>	<b>1.059.600</b>	<b>1.059.600</b>	<b>1.059.600</b>

*The division of the subsidies for the other cultural affairs is as follows :*

Sport	50.000
Sabarc	40.000
Artisan Foundation	35.000
Saba Girls and Boys	21.600
Cultural Foundation	25.000
Sea and Learn	10.000
SFPCA (Animal Foundation)	10.000
Saba day	25.000
Other festivities	16.000
Preservation Cove Bay	6.000



## Overview Free Allowance

Based on the most recent data, an amount of \$ 8,776,000 has been included for each year in the budget 2015-2018. Any indexation has not been taken into account, because the amount of such a future indexation is not certain.

The following amounts will be deducted from the free allowance:

	2015	2016	2017	2018
Repayment interest-free loan OCW	260,000	260,000	260,000	130,000
Repayment "doelsaldo"/deficit series BZK	177,011	177,011	177,010	177,010
Repayment interest-free loan I&M	370,000	370,000	370,000	370,000
Total deduction free benefit:	807,011	807,011	807,010	677,010

The last deduction of the interest-free loan OCW will take place in 2020.

The last deduction of the repayment to BZK will take place in 2018.

The last deduction of the interest-free loan I&M will take place in 2024.



College financieel toezicht  
Bonaire, Sint Eustatius en  
Saba

Aan  
De voorzitter van het bestuurscollege van het openbaar lichaam Saba

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Onderwerp  
Advies op de ontwerpbegroting 2015 van het openbaar lichaam Saba

Geachte heer Johnson,

Op 11 september jl. heeft het College financieel toezicht Bonaire, Sint Eustatius en Saba (Cft) van u de ontwerpbegroting 2015 ontvangen. Onderstaand advies van het Cft zal door de eilandsraad worden betrokken bij het vaststellen van de begroting. Het bestuurscollege biedt vervolgens de door de eilandsraad vastgestelde begroting 2015 voor 15 november as. (door tussenkomst van het Cft) aan aan de minister van Binnenlandse Zaken en Koninkrijksrelaties (BZK).

#### Toets Cft

Het Cft toetst de begroting aan de hand van in de Wet financiën openbare lichamen Bonaire, Sint Eustatius en Saba (Wet FinBES) en in het Besluit begroting en verantwoording openbare lichamen BES (BBV BES) opgenomen criteria. Er is onder andere voorgeschreven uit welke paragrafen de begroting dient te bestaan, dat de begroting in evenwicht dient te zijn en dat de in de begroting opgenomen baten en lasten in overeenstemming zijn met de best mogelijke inschatting van reeds aangegane verplichtingen en van te verwachten externe ontwikkelingen.

#### Conclusies

Het Cft constateert dat de ontwerpbegroting 2015 van het openbaar lichaam Saba behoedzaam is opgesteld en voldoet aan de gestelde criteria uit de Wet FinBES en de BBV BES. De ontwerpbegroting laat een positief saldo zien van USD 807.011. Dit positieve saldo wordt onder andere ingezet voor het aflossen van renteloze leningen.

Bij het opstellen van de begroting 2015 heeft Saba voorzichtigheidshalve nog geen rekening gehouden met mogelijke toekomstige ontvangsten uit Nederland, zoals bijvoorbeeld een bijstelling van de vrije uitkering. Het Cft staat achter deze voorzichtige opstelling van het openbaar lichaam. De begrote personeelslasten omvatten 56% van de totale begrote lasten, voor subsidies geldt een percentage van 10%. Naast de reguliere overige lasten en het gepresenteerde overschot, betekent dit dat er vooralsnog weinig ruimte is voor nieuw beleid dan wel voor het verbeteren van de liquiditeitspositie of voor de opbouw van het weerstandsvermogen.

#### Toelichting

In de ontwerpbegroting 2015 wordt een lastentotaal gepresenteerd van USD 9.559.339 tegenover een batentotaal van USD 10.347.750. Er hebben geen noemenswaardige aanpassingen plaatsgevonden ten opzichte van de begroting 2014. Saba presenteert een overschot van ruim USD 0,8 mln. Het overschot zet Saba in voor het terugbetalen aan het ministerie van BZK van zowel het doelsaldo als de in het verleden teveel ontvangen gelden in het kader van de tekortreeks. Daarnaast wordt het overschot ingezet om de renteloze lening onderwijshuisvesting van het ministerie van Onderwijs, Cultuur en Wetenschap af te lossen en ter aflossing van de op korte termijn verwachte renteloze lening voor infrastructurele versterkingen van het ministerie van Infrastructuur & Milieu. Saba wenst een parkeerplaats aan te leggen (USD 1,2 mln) en de infrastructuur te verbeteren van de weg naar Fort Bay (USD 2,5 mln). Het Cft heeft positief geadviseerd op deze renteloze lening, maar deze is tot op heden nog niet aangegaan. Mocht blijken dat deze lening toch geen doorgang vindt, dan kan op een later moment door middel van een begrotingswijziging het overschot op de begroting anders worden aangewend.

Er is met het creëren van een overschot van 0,8 mln geen ruimte gereserveerd voor het doen van investeringen bovenop de in de begroting opgenomen investeringen die vanuit de afschrijvingslasten en de renteloze leningen worden gefinancierd. Vanuit de afschrijvingslasten wordt er in 2015 in ICT hardware (USD 60.000) en een schoolbus (USD 50.000) geïnvesteerd. Aangezien de totale afschrijvingslasten circa USD 279.000 bedragen is de verwachting dat de liquiditeitspositie van het openbaar lichaam als gevolg van deze onderbesteding in 2015 iets zal versterken.

#### Liquiditeit

De accountant stelt in zijn rapport over de jaarrekening 2013 dat op de lange termijn de liquiditeitspositie niet voldoende is om alle uitstaande lange termijn schulden af te lossen. Saba is zich hiervan bewust en geeft aan moeite te hebben de liquiditeitspositie te versterken. Door minder te investeren dan dat er aan afschrijvingslasten in de begroting staat opgenomen, kan de liquiditeitspositie licht worden versterkt. Saba geeft desgevraagd ook aan dat door kritisch te zijn bij het invullen van vacatures mogelijk het resultaat positief kan worden beïnvloed, wat een gunstig effect heeft op de liquiditeitspositie. Het Cft vraagt continue aandacht voor de liquiditeitspositie.

Kenmerk  
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#### Financieel beheer

Saba heeft als doelstelling om op de jaarrekening 2014 een volledig goedkeurende verklaring te verkrijgen van de accountant. Gezien de huidige aandacht voor het financieel beheer, zou dit volgens het Cft mogelijk moeten zijn. De openstaande verbeterpunten zijn het vaststellen van een normenkader met bijbehorend beheersinstrumentarium en een goed functionerende interne controle. Saba heeft aangegeven dat deze verbeterpunten zijn uitgevoerd. De accountant zal hierover op korte termijn, tijdens de interim controle 2014, duidelijkheid moeten geven.

Hoogachtend,

De voorzitter van het College financieel toezicht Bonaire, Sint Eustatius en Saba



prof. dr. A.F.P. Bakker

Deze brief is in afschrift verstuurd aan:

De gedeputeerde van Financiën van het openbaar lichaam Saba  
De voorzitter van de Eilandsraad van het openbaar lichaam Saba  
De griffier van de Eilandsraad van het openbaar lichaam Saba  
De eilandsecretaris van het openbaar lichaam Saba  
Het hoofd Financiën van het openbaar lichaam Saba



College financieel toezicht  
Bonaire, Sint Eustatius en  
Saba

Aan  
De Minister van Binnenlandse Zaken en Koninkrijksrelaties

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Onderwerp  
Begroting 2015 openbaar lichaam Saba

Geachte heer Plasterk,

Het College financieel toezicht Bonaire, Sint Eustatius en Saba (Cft) heeft op 9 oktober jl. de door de eilandsraad van het openbaar lichaam Saba op 3 oktober jl. vastgestelde begroting 2015 ontvangen (zie bijlagen). Er zijn in de eilandsraadvergadering geen amendementen op de voorgestelde begroting aan de orde geweest.

Het Cft heeft op 18 september jl. (kenmerk: Cft 201400145) zijn advies op de ontwerpbegroting 2015 uitgebracht aan het bestuurscollege. In dit advies stond opgenomen dat het Cft op basis van de toetsing van de ontwerpbegroting aan de Wet financiën openbare lichamen Bonaire, Sint Eustatius en Saba en het Besluit begroting en verantwoording openbare lichamen BES komt tot een positief oordeel over de ontwerpbegroting. In de begroting 2015 wordt een lastentotaal gepresenteerd van USD 9.540.739 tegenover een batentotaal van USD 10.347.750. Saba presenteert een overschot van ruim USD 0,8 mln.

Het Cft adviseert u derhalve om uw goedkeuring te verlenen aan de door de eilandsraad vastgestelde begroting 2015 en dit binnen twee weken na ontvangst van de vastgestelde begroting kenbaar te maken aan de eilandsraad.

Hoogachtend,  
De voorzitter van het College financieel toezicht Bonaire, Sint Eustatius en Saba

prof.dr. A.F.P. Bakker

Kenmerk  
Cft 201400166  
Blad  
2/2

Deze brief is in afschrift verstuurd aan:  
Het bestuurscollege van het openbaar lichaam Saba  
De eilandsraad van het openbaar lichaam Saba  
De gedeputeerde van Financiën van het openbaar lichaam Saba  
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Datum 5 november 2014  
Betreft Goedkeuring begroting 2015

**Kenmerk**  
2014-0000591249

**Uw kenmerk**

Op 9 oktober 2014 zond uw bestuurscollege mij, door tussenkomst van het College financieel toezicht Bonaire, St. Eustatius en Saba, de door u op 3 oktober 2014 vastgestelde begroting 2015. Ik stel vast dat de begroting 2015 voor de in de Wet financiën openbare lichamen Bonaire, Sint Eustatius en Saba vastgelegde datum van 15 november bij mij is ingediend.

Mijn complimenten voor deze zeer tijdige indiening van de begroting.

Het College financieel toezicht BES zond mij een advies (Cft 201400145) naar aanleiding van uw begroting 2015. Dit advies heb ik betrokken bij de beoordeling van uw begroting en conform dit advies wil ik mijn goedkeuring aan deze begroting verlenen.

Een afschrift van deze brief zal gezonden worden aan uw bestuurscollege en het College financieel toezicht BES.

Hoogachtend,  
De minister van Binnenlandse Zaken en Koninkrijksrelaties,  
namens deze,

Richard van Zwol  
*Secretaris-generaal*