



# Bestuurscollege van het Openbaar Lichaam Saba

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Uw Nummer:

Onze brief van:

Ons nummer: **933/2015**

Onderwerp: Aanbieding begroting 2016-2019

Bijlagen: 2

Saba, 23 september 2015

Hooggeachte Minister,

Het bestuurscollege van het Openbaar Lichaam Saba is trots u de op 22 september 2015 door de Eilandsraad goedgekeurde meerjaren begroting 2016-2019 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 2016 -2019 te verlenen.

Hoogachtend,

Het bestuurscollege van het openbaar lichaam Saba

Wnd. Eilandsecretaris

Wnd. Gezaghebber

  
R. M. Z. L. Granger



  
J. F. Wilson

cc. BC leden, FEZ, Interne Controller, Filen



# The Island Council of the Public Entity Saba

Island Council Decision

No. 2015.004

The Island Council of the Public Entity Saba:

Having read the Island Council Proposal:

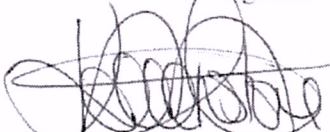
Considering Article 18.3 of the Finance Law public entities Bonaire, St. Eustatius, and Saba (FinBES):

**Resolves:**

To adopt the draft Budget 2016-2019 of the Public Entity Saba

Thus adopted in the public meeting of the Island Council of the Public Entity Saba on September 22, 2015.

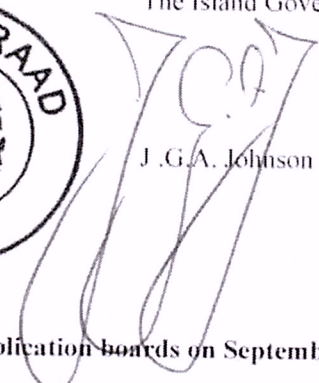
The Island Registrar



A. M. Levenstone



The Island Governor

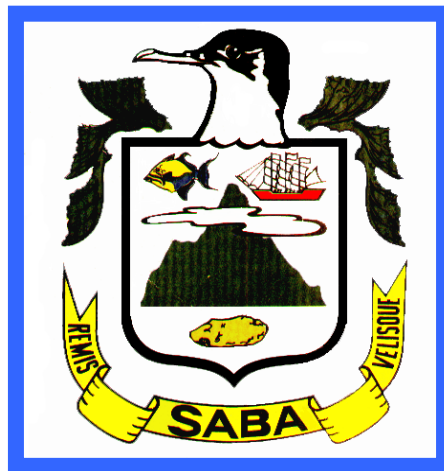


J. G. A. Johnson M. Ed

The 2016-2019 Budget is published on publication boards on September 22, 2015. (Ab 2015.004).

Copy this to:  
The Kingdom Representative  
The Ministry of the Interior and Kingdom Affairs  
IC Members  
EC Members  
Finance Department

# Public Entity Saba



# Multi Year Budget 2016 -2019

(Policy and Financial Budget)







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# Reader's Guide

The multi-year budget 2016-2019 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 2016-2019. In addition, the actual figures of 2014 and the budget figures of 2015. 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 with the aid of special grants (doeluitkeringen) a lot of investments and improvements were made over the year, but the free allowance (vrije uitkering) was not adjusted for the costs of the maintenance of these improvements. This was also one of the outcomes of the Ideeversa study regarding the evaluation of the free allowance. The study showed that the free allowance for Saba has to be adjusted with \$ 1.1 million (plus 12%). Without this raise for 2016 it is evident that a lot of necessary costs, like for instance maintenance, could not be budgeted for 2016. To repay the interest free loans and forward received amounts and finance the yearly adjustment of the salaries made it necessary to make cuts to balance the budget. 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 – 2019

These are to include the following projects:

- The renovation of the airport.
- The project for the improvement of the school buildings.
- 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.
- 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.
- The overdue maintenance to the piers and quays of the harbor and restoring the depth of the basin by means of dredging.

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 are not included in the budget and will be submitted to the Island Council in budget amendments.

## Liquidity position

In the management letter to the latest financial statements, the auditor advised again to keep a close watch on the liquidity position, because the long-term liquidity position, 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. With the aid of special grants from the Netherlands during the last years it was possible to make investments and most needed improvements. However because the free allowance was not adjusted necessary maintenance costs which comes together with these investments cannot be financed. The Ideeversa report calculates a necessary adjustment to the Saban budget of \$ 1.1 million which means an increase of 12%. Because this adjustment did not go into effect for 2016, the present budget can be seen as a "skeleton budget" in which there is no room for necessary maintenance.

## **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 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. A Public Health doctor was hired in 2015 to start with this reorganization and the position for a public health care nurse has been advertised.

## **Other Policy Consideration**

An Educational development plan was developed in the first half of 2015 and agreed upon by the Executive Council for the upgrading and training of all civil servants. Project money for the Education plan was secured by BZK during the 2015 CN week. The intention is to start the Education Plan in 2016.

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 2016 – 2019 are made based on the realization up to now in 2015.

Heffing	Realisatie 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019
Motorrijtuigbelasting	136.812	130.000	136.000	136.000	136.000	136.000
Havengelden	103.947	100.000	104.000	104.000	104.000	104.000
Erfpacht/Verhuur	63.303	95.000	85.000	85.000	85.000	85.000
Logeerbelasting	72.250	70.000	72.000	72.000	72.000	72.000
Kinderopvang	49.962	55.000	50.000	50.000	50.000	50.000
Luchthaventoeslag	135.472	125.000	135.000	135.000	135.000	135.000
Landingsgelden	25.288	25.000	25.000	25.000	25.000	25.000
Afalstoffenheffing	8.082	110.000	110.000	110.000	110.000	110.000
Burgerzaken	38.892	33.000	38.700	38.700	38.700	38.700
Bouwleges	7.708	17.500	8.000	8.000	8.000	8.000
Vervoer studenten	19.340	20.000	20.000	20.000	20.000	20.000
Rijbewijzen	9.880	9.000	10.000	10.000	10.000	10.000
Handel en industrie	57.127	60.000	57.000	57.000	57.000	57.000
HorecaverGUNningen	73.979	75.000	73.800	73.800	73.800	73.800
Verkoop zaden	0	15000	15000	15000	15000	15000
Totaal	802.042	939.500	939.500	939.500	939.500	939.500

There is no policy (yet) on remissions.

## Buffer Capital

### Introduction

In the adopted memorandum (2013) by the Island Council the following risk areas with a high risk profile were established on buffer capital:

- energy prices;
- investments in communication infrastructure;
- social housing and other social provisions;
- pension plan former persons in authority (taken care of in 2015 no longer a risk);
- public health risks (being worked on together with VWS);
- damage to government buildings.

It was decided during the discussion of the memorandum that the Executive Council would further substantiate the risks financially, and would establish the maximum financial impact of the risk when possible. We will further discuss the financial substantiation of the risk hereinafter.

### Theoretical calculation method

A generally accepted calculation method is to establish an estimated maximum financial scope of the risk per risk factor, and the chance in percentages that this risk can occur. By multiplying the scope by the chance in percentages, theoretically the necessary buffer capital per risk can be established.

The disadvantage of this calculation method is that notably the chance in percentages that a risk occurs is not very high. For instance, the chance of a government building being destroyed is lower than 2% (this has not happened in the past 50 years). This theoretical calculation method might lead to too little buffer capital being accrued, so that in the event of an unlikely calamity insufficient funds are available to repair the damage suffered.

### Alternative calculation method

A more pragmatic approach is verifying which of the recognized risks will lead to the greatest financial impact when it actually occurs. The Executive Council has established that the highest financial risk is destruction of a building by fire. The buildings with the highest estimated reconstruction value are the airport building and the school buildings. The financial means necessary to rebuild the airport building or the school buildings is estimated at \$ 2 million. This pragmatic approach assumes that not all risks will manifest themselves at the same time. With a maximum buffer capital of \$ 2 million, the starting point is that all identified risks can be covered. If the buffer capital drops below the target figure of \$ 2 million because a certain risk occurs, it has to be brought back to the desired level as soon as possible.

### Buffer capacity

The existing buffer capacity consists of the item contingencies in the budget, (hidden) reserves, and the unused capacity of local levies. The (general) reserve cannot be converted into cash, because it almost entirely consists of the capital tied up in the noncurrent assets. Furthermore, an increase in the local levies is not possible due to the high cost of living in Saba. This means that the existing buffer capacity is very small.

Advocated approach

In order to increase the buffer capital of currently \$ 435,000 to \$ 2 million, a multi-year approach is necessary. By continuing the current policy of annually carefully estimating the budgets, it is possible to add the positive results thus created (in part) to the reserve buffer capital. Each year it has to be considered whether the general reserve and the appropriated reserve capital charges are high enough compared to the noncurrent assets. Each year when the financial statements are made, the Executive Council will make a proposal to the Island Council what part of the result has to be added to the general reserve and what part to the buffer capital.

## 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 2016 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 were used to this end.

Under the auspices of the Ministry of Infrastructure and Environment (I&M), a master plan was developed for the airport, has was 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.

During the CN week of 2015 an amount of 3 million euro's was made available by I&M to take away the backlog in maintenance of the harbor. A master plan will be worked out and the implementation of this plan will hopefully start in 2016. Although the PE is very pleased that the long overdue backlog in maintenance will be taken care off, there is still the matter that no yearly maintenance costs are taken into account in the free allowance. The annual maintenance costs are calculated at \$ 350.000 and if this amount is not added to the free allowance in a few years' time another backlog will be created.

Maintenance plans exist for the buildings, roads, and retaining walls, which form the annual basis of the maintenance expenses budget. However due to the skeleton budget the cost for maintenance is budgeted at a bear minimal for 2016. The policy of the PE is aimed at carrying out sufficient maintenance, so that no new overdue maintenance will be created, but without the needed increase of the free allowance this policy cannot be followed.

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 has been made to remove this cap in the years to come.

As the two years before an unqualified audit opinion was obtained on the true and clear view of the financial statements 2014 and an unqualified opinion was also obtained for the first time in the area of compliance (rechtmatigheid). The PE now considers the improvement of the financial management completed but further documentation of a formalized internal control plan will take place. The PE will continue to view and monitor the financial management and ensure that the financial management remains an integral part of primary processes. Over the next years the PE will focus on enhancing and strengthening the internal controls so that the PE can operate as a self-monitoring organization.

## Participating Interests

### **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 has a 100% participation in Saba Electric Company N.V. (SEC). The amount of the shares is \$ 3.000. This company was established on the expense of the GEBE Shareholding Foundation. All movable and immovable objects connected with the former location of GEBE in Saba were transferred to SEC free of charge, as well as liquid assets in the amount of \$ 6,200,000. A provision is taken for the expected future losses of SEC in an amount of \$ 4.700.000.

## 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:

	<b>2012</b>	<b>2013</b>	<b>2014</b>
Income	53969,50	58034,33	60404,68
Expenditure	<u>73194,79</u>	<u>64227,42</u>	<u>65484,82</u>
Balance	-19225,29	-6193,09	-5080,14

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.

**Receivables**

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

**Cash and Cash Equivalents**

The cash and cash equivalents 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.

During 2013, the Public Entity of Saba decided to create an appropriated reserve maintenance costs because it already appeared during the interim reports that there would be underspending of these items in the budget. Article 49 of the BBVBES provides the opportunity of reserve movements already taking place before the distribution of profit from the result. Because the legislator did not give an unambiguous definition of "modified income and expenditure system" and because the classification of the budget and the financial statements have to be identical according to BBVBES, the movement of the appropriated reserve was processed in these statements as a charge or release through function 910, in line with the adopted budget change. The reserve movement is also processed gross, to stay in line with the starting points of Article 2 of BBVBES.

**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><u>0. ALGEMEEN BESTUUR</u></b>	<b>Realisatie 2014</b>	<b>Begroting 2015</b>	<b>Begroting 2016</b>	<b>Begroting 2017</b>	<b>Begroting 2018</b>	<b>Begroting 2019</b>
Bestuursorganen	1.304.269	1.407.204	1.612.303	1.612.304	1.602.883	1.604.683
Bestuursapparaat	1.731.200	1.546.017	1.371.957	1.370.632	1.355.112	1.360.022
<b>Total</b>	<b>3.035.469</b>	<b>2.953.221</b>	<b>2.984.260</b>	<b>2.982.936</b>	<b>2.957.995</b>	<b>2.964.705</b>

### Income:

<b><u>0. ALGEMEEN BESTUUR</u></b>						
Bestuursorganen	161.671	20.372	20.372	20.372	20.372	20.372
Bestuursapparaat	406.330	86.000	81.700	81.700	81.700	81.700
<b>Total</b>	<b>568.001</b>	<b>106.372</b>	<b>102.072</b>	<b>102.072</b>	<b>102.072</b>	<b>102.072</b>

### **Most important deviations budget 2016 compared to the budget 2015**

For the second year the pensions of the former island council members and commissioners are budgeted. The main deviation in budget is caused by the yearly salary scale adjustment for 2016. No special grants (doeluitkeringen) were taken into account.



## Main function 1 Public Order and Safety

### Expenses:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<b>1. OPENBARE ORDE EN VEILIGHEID</b>						
Rampenbestrijding	85.930	1.000	1.000	1.000	1.000	1.000
<b>Total</b>	<b>85.930</b>	<b>1.000</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	90.105	0	0	0	0	0
<b>Total</b>	<b>90.105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Most important deviations budget 2016 compared to the budget 2015

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:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<b>2. VERKEER, VERVOER EN WATERSTAAT</b>						
Wegen, straten, pleinen	1.367.315	1.346.663	1.322.817	1.322.817	1.322.816	1.314.854
Verkeersmaatregelen te land	5.159	6.150	6.150	6.150	6.150	6.150
Zeehaven	474.154	438.113	449.614	449.615	447.412	440.668
Luchtvaart	641.542	683.063	720.673	720.673	720.673	720.673
<b>Total</b>	<b>2.488.170</b>	<b>2.473.989</b>	<b>2.499.254</b>	<b>2.499.255</b>	<b>2.497.051</b>	<b>2.482.345</b>

### Income:

#### 2. VERKEER, VERVOER EN WATERSTAAT

Wegen, straten, pleinen	2.823	0	0	0	0	0
Verkeersmaatregelen te land	9.880	9.000	10.000	10.000	10.000	10.000
Zeehaven	124.908	142.000	146.000	146.000	146.000	146.000
Luchtvaart	179.693	150.000	160.000	160.000	160.000	160.000
<b>Total</b>	<b>317.304</b>	<b>301.000</b>	<b>316.000</b>	<b>316.000</b>	<b>316.000</b>	<b>316.000</b>

### Most important deviations budget 2016 compared to the budget 2015

The budget 2016 is higher to the budget 2015 mainly due to the yearly salary scale adjustment for 2016.

## Main function 3 Economic Affairs

### Expenses:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<b>3. ECONOMISCHE ZAKEN</b>						
Handel en Industrie	0	150	150	150	150	150
Agrarische zaken, jacht en visserij	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>

### Income:

<b>3. ECONOMISCHE ZAKEN</b>						
Handel en Industrie	57.127	60.000	57.000	57.000	57.000	57.000
Agrarische zaken, jacht en visserij	0	0	0	0	0	0
<b>Total</b>	<b>57.127</b>	<b>60.000</b>	<b>57.000</b>	<b>57.000</b>	<b>57.000</b>	<b>57.000</b>

### Most important deviations budget 2016 compared to the budget 2015

There are no differences between the budget 2015 and the budget 2016.

## Mainfunction 4 Education

### Expenses:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<b>4. ONDERWIJS</b>						
Bijzonder voorbereidend onderwijs	350.435	339.376	340.283	340.283	340.283	340.283
Bijzonder basisonderwijs	0	0	0	0	0	0
Bijzondere scholengemeenschappen	12.593	0	0	0	0	0
Gemeenschappelijke uitgaven/inkomsten onderwijs	766.444	830.965	839.972	839.972	830.643	830.643
<b>Total</b>	<b>1.129.470</b>	<b>1.170.341</b>	<b>1.180.255</b>	<b>1.180.255</b>	<b>1.170.926</b>	<b>1.170.926</b>

### Income:

<b>4. ONDERWIJS</b>						
Bijzonder voorbereidend onderwijs	86.532	55.000	50.000	50.000	50.000	50.000
Bijzonder basisonderwijs	0	0	0	0	0	0
Bijzondere scholengemeenschappen	0	0	0	0	0	0
Gemeenschappelijke uitgaven/inkomsten onderwijs	230.825	232.000	232.000	232.000	232.000	232.000
<b>Total</b>	<b>317.357</b>	<b>287.000</b>	<b>282.000</b>	<b>282.000</b>	<b>282.000</b>	<b>282.000</b>

### Most important deviations budget 2016 compared to the budget 2015

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

## Main function 5 Culture and Recreation

### Expenses:

5. CULTUUR EN RECREATIE	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
Openbare Bibliotheek	92.420	71.000	71.000	71.000	71.000	71.000
Sport	49.646	25.790	32.612	32.612	32.612	32.612
Oudheidkunde/musea	34.850	38.903	37.291	37.291	37.291	37.291
Maatschappelijke leefbaarheid en open lucht recreatie	266.059	273.130	280.851	290.851	300.851	310.851
Overige cultuur en recreatie	307.074	279.816	290.968	290.968	287.568	287.568
<b>Total</b>	<b>750.050</b>	<b>688.639</b>	<b>712.722</b>	<b>722.722</b>	<b>729.322</b>	<b>739.322</b>

### Income:

5. CULTUUR EN RECREATIE						
Openbare Bibliotheek	10.777	0	0	0	0	0
Sport	27.366	0	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	3.475	0	0	0	0	0
<b>Total</b>	<b>41.618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **Most important deviations budget 2016 compared to the budget 2015**

In the expenses and income for the public library and sports no special grants are taken into account. The amount granted on subsidies for 2016 has increased in comparison to 2015. See page 49; Overview Subsidies and Current Transfers.

## Main function 6 Social Security Benefits and Social Work

### Expenses:

<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK</b>	<b>Realisatie 2014</b>	<b>Begroting 2015</b>	<b>Begroting 2016</b>	<b>Begroting 2017</b>	<b>Begroting 2018</b>	<b>Begroting 2019</b>
Bijstandsverlening	370.198	378.000	378.000	378.000	378.000	378.000
Maatschappelijke begeleiding en advies	327.640	90.000	41.000	41.000	41.000	41.000
Sociaal cultureel werk/jeugd en jongerenwerk (Child Focus)	36.439	32.999	14.899	14.899	14.899	14.899
<b>Total</b>	<b>734.277</b>	<b>500.999</b>	<b>433.899</b>	<b>433.899</b>	<b>433.899</b>	<b>433.899</b>

### Income:

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

Bijstandsverlening	4.538	0	0	0	0	0
Maatschappelijke begeleiding en advies	312.302	20.000	20.000	20.000	20.000	20.000
Sociaal cultureel werk/jeugd en jongerenwerk (Child Focus)	0	26.400	26.400	0	0	0
<b>Total</b>	<b>316.840</b>	<b>46.400</b>	<b>46.400</b>	<b>20.000</b>	<b>20.000</b>	<b>20.000</b>

### Most important deviations budget 2016 compared to the budget 2015

The subsidy previously provided to Child focus for snorkel club has been removed and turned over to the conservation Foundation and can be seen in the increase under function 7. Also for 2015 and 2016 a special grant from OCW of \$ 26.400 is taken into account for the WE CAN youth campaign.

## Main function 7 Public Health

### Expenses:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<b>7. VOLKSGEZONDHEID</b>						
Preventieve en curatieve gezondheidszorg	0	0	0	0	0	0
Reiniging	1.088.588	992.998	1.126.276	1.126.576	1.120.586	1.117.324
Lijkbezorging	4.252	5.000	5.000	5.000	5.000	5.000
Overige openbare hygiene	431.172	500.633	525.804	525.804	525.804	525.804
<b>Total</b>	<b>1.524.012</b>	<b>1.498.631</b>	<b>1.657.080</b>	<b>1.657.380</b>	<b>1.651.390</b>	<b>1.648.128</b>

### Income:

<b>7. VOLKSGEZONDHEID</b>						
Preventieve en curatieve gezondheidszorg	0	0	0	0	0	0
Reiniging	8.082	110.000	110.000	110.000	110.000	110.000
Lijkbezorging	0	0	0	0	0	0
Overige openbare hygiene	104.449	248.994	248.994	248.994	248.994	15.000
<b>Total</b>	<b>112.530</b>	<b>358.994</b>	<b>358.994</b>	<b>358.994</b>	<b>358.994</b>	<b>125.000</b>

### Most important deviations budget 2016 compared to the budget 2015

The expenses are higher in connection with the yearly salary scale adjustments for 2016. The financing for this reorganization of the Public Health Sector is covered by a special grant from the department of VWS till 2020.

## Main function 8 Spatial Planning and Public Housing

### Expenses:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<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	7.708	17.500	8.000	8.000	8.000	8.000
<b>Total</b>	<b>7.708</b>	<b>17.500</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>

### Most important deviations budget 2016 compared to the budget 2015

Not applicable.



## Main function 9 Financing and General Cover Funds

### Expenses:

	Realisatie 2014	Begroting 2015	Begroting 2016	Begroting 2017	Begroting 2018	Begroting 2019
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>						
Reserves en voorzieningen	5.961.410	0	0	0	0	0
Belastingen	10.424	6.000	6.000	6.000	6.000	6.000
Algemene uitgaven/inkomsten	101.609	320.869	295.219	259.842	295.707	192.971
Saldo Gewone Dienst	0	807.011	807.011	807.011	807.010	677.010
<b>Total</b>	<b>6.073.443</b>	<b>1.133.880</b>	<b>1.108.230</b>	<b>1.072.853</b>	<b>1.108.717</b>	<b>875.981</b>

### Income:

<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>						
Reserves en voorzieningen	158.105	73.384	73.384	73.384	73.384	73.384
Belastingen	281.923	275.000	281.800	281.800	281.800	281.800
Algemene uitgaven/inkomsten	15.361.661	8.895.200	9.051.200	9.051.200	9.051.200	9.051.200
Saldo Gewone Dienst	0	0	0	0	0	0
<b>Total</b>	<b>15.801.689</b>	<b>9.243.584</b>	<b>9.406.384</b>	<b>9.406.384</b>	<b>9.406.384</b>	<b>9.406.384</b>

### **Most important deviations budget 2016 compared to the budget 2015**

In order to balance the budget the post for unforeseen expenses had to be adjusted therefore lowering the expenses for 2016 in comparison to 2015. 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 free benefit to be received as of 2015 is included in the budget 2016.

## Recapitulation of the main functions

### EXPENSES

Mainfunction	rek 2014	begr 2015	begr 2016	begr 2017	begr 2018	begr 2019
0. Openbaar bestuur	3.035.469	2.953.221	2.984.260	2.982.936	2.957.995	2.964.705
1. Openbare orde en veiligheid	85.930	1.000	1.000	1.000	1.000	1.000
2. Verkeer, vervoer en waterstaat	2.488.170	2.473.989	2.499.254	2.499.255	2.497.051	2.482.345
3. Economische zaken	0	150	150	150	150	150
4. Onderwijs	1.129.470	1.170.341	1.180.255	1.180.255	1.170.926	1.170.926
5. Cultuur en recreatie	750.050	688.639	712.722	722.722	729.322	739.322
6. Sociale voorzieningen en Maatsch werk	734.277	500.999	433.899	433.899	433.899	433.899
7. Volksgezondheid	1.524.012	1.498.631	1.657.080	1.657.380	1.651.390	1.648.128
8. Ruimtelijke ordening en volkshuisvesting	0	0	0	0	0	0
9. Financiering en alg dekkingsmiddelen	6.073.443	1.133.880	1.108.230	1.072.853	1.108.717	875.981
<b>Total</b>	<b>15.820.820</b>	<b>10.420.850</b>	<b>10.576.850</b>	<b>10.550.450</b>	<b>10.550.450</b>	<b>10.316.456</b>

### INCOME

Mainfunction	rek 2014	begr 2015	begr 2016	begr 2017	begr 2018	begr 2019
0. Openbaar bestuur	568.001	106.372	102.072	102.072	102.072	102.072
1. Openbare orde en veiligheid	90.105	0	0	0	0	0
2. Verkeer, vervoer en waterstaat	317.304	301.000	316.000	316.000	316.000	316.000
3. Economische zaken	57.127	60.000	57.000	57.000	57.000	57.000
4. Onderwijs	317.357	287.000	282.000	282.000	282.000	282.000
5. Cultuur en recreatie	41.618	0	0	0	0	0
6. Sociale voorzieningen en Maatsch werk	316.840	46.400	46.400	20.000	20.000	20.000
7. Volksgezondheid	112.530	358.994	358.994	358.994	358.994	125.000
8. Ruimtelijke ordening en volkshuisvesting	7.708	17.500	8.000	8.000	8.000	8.000
9. Financiering en alg dekkingsmiddelen	15.801.689	9.243.584	9.406.384	9.406.384	9.406.384	9.406.384
<b>Total</b>	<b>17.630.277</b>	<b>10.420.850</b>	<b>10.576.850</b>	<b>10.550.450</b>	<b>10.550.450</b>	<b>10.316.456</b>

## Balance

Mainfunction	rek 2014	begr 2015	begr 2016	begr 2017	begr 2018	begr 2019
0. Openbaar bestuur	2.467.468	2.846.849	2.882.188	2.880.864	2.855.923	2.862.633
1. Openbare orde en veiligheid	-4.175	1.000	1.000	1.000	1.000	1.000
2. Verkeer, vervoer en waterstaat	2.170.866	2.172.989	2.183.254	2.183.255	2.181.051	2.166.345
3. Economische zaken	-57.127	-59.850	-56.850	-56.850	-56.850	-56.850
4. Onderwijs	812.113	883.341	898.255	898.255	888.926	888.926
5. Cultuur en recreatie	708.432	688.639	712.722	722.722	729.322	739.322
6. Sociale voorzieningen en Maatsch werk	417.437	454.599	387.499	413.899	413.899	413.899
7. Volksgezondheid	1.411.482	1.139.637	1.298.086	1.298.386	1.292.396	1.523.128
8. Ruimtelijke ordening en volkshuisvesting	-7.708	-17.500	-8.000	-8.000	-8.000	-8.000
9. Financiering en alg dekkingsmiddelen	-9.728.246	-8.109.704	-8.298.154	-8.333.531	-8.297.667	-8.530.403
<b>Total</b>	<b>-1.809.458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Annexes Financial Budget



## Overview Intended Investments

There are no specifically intended investments for the years 2016-2019 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 2016:

Investments	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
Infrastructure	100.000	pm	2.000	2066
Road Safety	50.000	pm	10.000	2021
Overlay Road to Fort Bay	2.500.000	pm	50.000	2065
<b>Total</b>	<b>2.760.000</b>		<b>84.000</b>	

The ICT hardware, school bus and infrastructural costs are financed from the depreciations in the budget; the total depreciations of 2016 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.

The investment in the Fort Bay Road will be financed from the interest-free loan received in 2015. The depreciation will start in 2017 after the project will be finished in 2016 and the last year of depreciation will be in 2066. If the works are completed in 2015 the depreciation will start in 2016 and will finish in 2065. The maintenance on this project has been included as a memorandum item because maintenance is already budgeted within the total maintenance of the roads.

## Overview Reserves and Provisions

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

### Balance General Reserve

Balance Januari 1, 2015	4.587.819
Result 2014	1.809.457
Balance Januari 1, 2016	6.397.276
Estimated Result 2015	PM
Balance Januari 1, 2017	6.397.276
Estimated Result 2016	PM
Balance Januari 1, 2018	6.397.276
Estimated Result 2017	PM
Balance Januari 1, 2019	6.397.276
Estimated Result 2018	PM
Balance Januari 1, 2020	6.397.276

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, 2015	971.560
Seizure 2015	-73.384
Balance Januari 1, 2016	898.176
Seizure 2016	-73.384
Balance Januari 1, 2017	824.792
Seizure 2017	-73.384
Balance Januari 1, 2018	751.408
Seizure 2018	-73.384
Balance Januari 1, 2019	678.024
Seizure 2019	-73.384
Balance Januari 1, 2020	604.640

### Appropriated Reserve Buffer Capital

Balance Januari 1, 2015	435.000
Result 2014	0
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
Estimated Result 2018	PM
Balance Januari 1, 2020	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, 2015	116.004
Donation/Seizure 2015	0
Balance Januari 1, 2016	116.004
Donation/Seizure 2016	0
Balance Januari 1, 2017	116.004
Donation/Seizure 2017	0
Balance Januari 1, 2018	116.004
Donation/Seizure 2018	0
Balance Januari 1, 2019	116.004
Donation/Seizure 2019	0
Balance Januari 1, 2020	116.004



**Provision Bad Debts**

Balance Januari 1, 2015	17.851
Donation/Seizure 2015	0
Balance Januari 1, 2016	17.851
Donation/Seizure 2016	0
Balance Januari 1, 2017	17.851
Donation/Seizure 2017	0
Balance Januari 1, 2018	17.851
Donation/Seizure 2018	0
Balance Januari 1, 2019	17.851
Donation/Seizure 2019	0
Balance Januari 1, 2020	17.851

## Overview Capitalized Capital expenditure

	Boekwaarde 1-1-2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31-12-2014	Aanschaf waarde 31-12-2015	Cumulatieve afschrijvingen 31-12-2015	Boek waarde 31-12-2015
<b>Gebouwen (2,5%)</b>						
Sacred Heart school	295.849	29.585	887.548	1.183.397	917.133	266.264
Saba Comprehensive school	244.024	24.403	732.077	976.101	756.480	219.622
gym , education and innovation build	153.524	15.353	460.577	614.101	475.930	138.172
resultaat herwaardering	- 219.614	- 21.961	- 658.842	- 878.456	- 680.803	- 197.652
<b>Scholencomplex St John incl gym etc. (480)</b>	<b>473.784</b>	<b>47.379</b>	<b>1.421.360</b>	<b>1.895.143</b>	<b>1.468.739</b>	<b>426.406</b>
<b>School Gym (480)</b>	<b>54.836</b>	<b>1.406</b>	<b>1.406</b>	<b>56.242</b>	<b>2.812</b>	<b>53.430</b>
		-		-		
		-		-		
recr building cove bay (560)	18.711	1.170	28.070	46.782	29.240	17.542
Cove bay (2012)	-	-	-	-	-	-
Museum (2013)	-	-	-	-	-	-
airport (2013)	1	-	1.596.536	1.596.536	1.596.536	1
leather belt factory	1	-	286.222	286.223	286.222	1
agricultural building (2013) (560)	19.501	500	500	20.001	1.000	19.001
Culture building (2013)	-	-	-	-	-	-
Government house (2012)	-	-	-	-	-	-
child focus (630)	42.286	4.699	145.657	187.944	150.356	37.588
child focus (2012)	-	-	-	-	-	-
Eugenius Johnson center (580)	170.844	5.511	49.610	220.454	55.121	165.332
Eugenius Johnson center (2012)	-	-	-	-	-	-
Community center Hells Gate (2013)	-	-	-	-	-	-
public library Windwardside	1	-	95.583	95.584	95.583	1
tourist office incl parkinglot (560)	40.902	3.146	84.948	125.850	88.094	37.756
uitbreiding administration building (002)	31.680	880	3.520	35.200	4.400	30.800
publics works	1	0	-	1	0	1
harbour office (220)	129.065	3.488	10.464	139.529	13.952	125.576
harbour fase 2 (2012)	-	-	-	-	-	-
fire station the Bottom (002)	0	-	77.688	77.688	77.688	0
laura linzey day care centre	106.413	3.864	48.162	154.575	52.026	102.548
laura linzey day care centre (2013)	-	-	-	-	-	-
Archief(2013)	-	-	-	-	-	-
Catholic Church Youth Center WWS (Completed 2014) (580)	62.848	1.618	1.875	64.723	3.493	61.230
artisan foundation (580)	28.241	3.296	103.603	131.844	106.899	24.945
sunny valley youth center	1	0	0	1	0	1
former school the bottom	1	0	0	1	0	1
Agriculture Station (2014)	39.581	990	-	39.581	990	38.591
Community center Hells Gate (Complete 2014)	-	-	-	-	-	-
Harbour (Complete 2014)	207.869	5.197	-	207.869	5.197	202.673
Hyacinth's House (Complete 2014)	117.699	2.942	-	117.699	2.942	114.757
Library Clinic WWS (Start 2014)	-	-	-	-	-	-
Laura Linzey Day Care Center (Complete 2014)	26.420	661	-	26.420	661	25.760
Museum (Complete 2014)	10.000	250	-	10.000	250	9.750
Queen Wilhelmina Park (Start 2014)	15.560	389	-	15.560	389	15.171
Sunny Valley Youth Center (Start 2014)	30.000	-	-	30.000	750	29.250
Princess Juliana Sportsfield (Complete 2014)	38.475	962	-	38.475	962	37.514
<b>Totaal Gebouwen (110)</b>	<b>1.664.722</b>	<b>88.347</b>	<b>3.955.204</b>	<b>5.619.926</b>	<b>4.044.301</b>	<b>1.575.624</b>

**Gronden en terreinen (0%)**

Begraafplaats (2013)

Purchasing Land icw Parking Lot WWS (2013)

Government portion SCS Courtyard (2012)

Voorraad grond (bijlage(n))

Cove Bay 2014

Afwikking Brandweer (2014)

Hyacinths House Land Value

**Totaal Gronden en terreinen (100)**

Boekwaarde 1-1-2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31-12-2014	Aanschaf waarde 31-12-2015	Cumulatieve afschrijvingen 31-12-2015	Boek waarde 31-12-2015
12.893	-	-	12.893	-	12.893
338.894	-	-	338.894	-	338.894
69.403	-	-	69.403	-	69.403
2.715.782	-	-	2.715.782	-	2.715.782
45.379	-	-	45.379	-	45.379
243.000	-	-	243.000	-	243.000
148.866	-	-	148.866	-	148.866
<b>3.574.215</b>	<b>-</b>	<b>-</b>	<b>3.574.215</b>	<b>-</b>	<b>3.574.215</b>

**Wegen (2%)**

bestaande wegen 40/45

Harbour Phase 2 (2013)

Pieren en Hellingen (2013)

Wegen (2013)

Wegen Airburner (2013)

Emergency Structure Rock Hell's Gate (2013)

Streetlights (2013)

Playground Covebay (2013)

renovatie Gap Road

weg naar Johan Cruiff court

cobble stone road

laatste fase gap road

steep road

Orange Street Road

Police Station Road

Street lights

Hell's Gate Guts

Re-surface 4 Roads (2014) Saba Roads

**Totaal Wegen (150)**

Boekwaarde 1-1-2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31-12-2014	Aanschaf waarde 31-12-2015	Cumulatieve afschrijvingen 31-12-2015	Boek waarde 31-12-2015
1	0	0	1	0	1
253.649	5.177	5.177	258.825	10.353	248.472
258.547	5.276	5.276	263.823	10.553	253.270
650.478	13.275	13.275	663.753	26.550	637.203
18.990	388	388	19.378	775	18.603
16.750	342	342	17.091	684	16.408
77.363	1.579	1.579	78.941	3.158	75.784
22.398	457	457	22.855	914	21.941
29.440	640	2.560	32.000	3.200	28.800
5.920	160	2.080	8.000	2.240	5.760
29.140	620	1.860	31.000	2.480	28.520
7.332	156	468	7.800	624	7.176
8.272	176	176	8.800	352	8.096
19.623	392	-	19.623	392	19.230
16.855	337	-	16.855	337	16.518
50.160	1.003	-	50.160	1.003	49.157
139.698	2.794	-	139.698	2.794	136.904
67.594	-	-	67.594	1.352	66.242
-	-	-	-	-	-
<b>1.672.209</b>	<b>32.772</b>	<b>33.637</b>	<b>1.706.198</b>	<b>67.761</b>	<b>1.638.085</b>

	Boekwaarde 1-1-2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31-12-2014	Aanschaf waarde 31-12-2015	Cumulatieve afschrijvingen 31-12-2015	Boek waarde 31-12-2015
<b><u>Vervoermiddelen (light 20%)</u></b>						
toyota bus med school	-	-	32.000	32.000	32.000	-
toyota bus med school	-	-	32.000	32.000	32.000	-
toyota bus med school	-	-	32.000	32.000	32.000	-
hyundai van	-	-	23.000	23.000	23.000	-
nissan diesel double cab 4x4	-	-	19.900	19.900	19.900	-
nissan diesel double cab 4x4	-	-	19.900	19.900	19.900	-
nissan diesel single cab 2x4	-	-	16.900	16.900	16.900	-
nissan diesel single cab 2x4	-	-	16.900	16.900	16.900	-
daihatsu dump truck	-	-	28.000	28.000	28.000	-
toyota schoolbus	1	-	-	1	-	1
toyota schoolbus	1	-	-	1	-	1
toyota schoolbus	1	-	-	1	-	1
toyota schoolbus	1	-	-	1	-	1
toyota schoolbus	1	-	-	1	-	1
toyota schoolbus	1	-	-	1	-	1
Schoolbus (2012)	27.986	9.329	18.658	46.645	27.987	18.657
daihatsu dump truck	-	-	28.000	28.000	28.000	-
isuzu/wayne garbage truck	-	-	109.274	109.274	109.274	-
Garbage truck (2012)	18.870	6.290	12.580	31.450	18.870	12.580
Garbage truck (2013)	25.852	6.463	6.463	32.315	12.926	19.389
Nissan Frontier Pick-Up truck (2013)	25.868	6.467	6.467	32.335	12.934	19.401
Sweeper truck airport (2013)	-	-	-	-	-	-
nissan diesel double cab 4x4	-	-	19.900	19.900	19.900	-
nissan diesel double cab 4x4	-	-	19.900	19.900	19.900	-
Toyota Schoolbus (2014)	53.687	10.737	-	53.687	10.737	42.950
Sweeper Truck Trailer (2014)	4.420	884	-	4.420	884	3.536
Hyundai i-10 (2014) Employment Opportunities	-	-	-	-	-	-
<b>Totaal Vervoermiddelen (130)</b>	<b>156.689</b>	<b>40.170</b>	<b>441.842</b>	<b>598.532</b>	<b>482.012</b>	<b>116.519</b>

	Boekwaarde 1-1-2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31-12-2014	Aanschaf waarde 31-12-2015	Cumulatieve afschrijvingen 31-12-2015	Boek waarde 31-12-2015
<b>ICT / Automatisering (20%)</b>						
aanschaf 2010	3.662	3.662	14.651	18.314	18.313	0
PIVA	6.586	6.586	26.341	32.927	32.927	0
aanschaf 2013	24.351	6.088	6.088	30.439	12.175	18.263
Key2	3.775	3.775	15.097	18.872	18.872	0
aanschaf pc's 2011	2.358	1.179	3.537	5.895	4.716	1.179
aanschaf pc's 2011	2.199	1.099	3.297	5.496	4.396	1.100
pc's, quickbooks Harbour (2012)	6.614	2.205	4.409	11.023	6.614	4.409
Autocad, chief architect etc. DOW (2012)	5.719	1.906	3.813	9.532	5.719	3.813
Aankoop printers, pc"s travellaptops etc (2012)	29.286	9.762	19.524	48.810	29.286	19.524
Purchase of Computers,laptops etc (2014)	59.122	11.824	-	59.122	11.824	47.297
<b>Totaal ICT / Automatisering (140)</b>	<b>143.672</b>	<b>48.086</b>	<b>96.757</b>	<b>240.429</b>	<b>144.843</b>	<b>95.586</b>

	Boekwaarde 1-1-2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31-12-2014	Aanschaf waarde 31-12-2015	Cumulatieve afschrijvingen 31-12-2015	Boek waarde 31-12-2015
<b>Overige duurzame bedrijfsmiddelen: (20%)</b>						
<b>Meubilair:</b>						
aanschaf 2010	1.660	1.660	6.640	8.300	8.300	-
Furniture public works (2012)	11.546	3.848	7.696	19.242	11.545	7.697
Aankoop stoelen government building (2012)	2.841	947	1.894	4.735	2.841	1.894
Furniture government house (2012)	25.420	8.473	16.946	42.366	25.420	16.947
aanschaf 2011	6.097	3.048	9.144	15.241	12.192	3.049
<b>Overige:</b>						
Airburner (2012) (14%)	121.396	23.699	47.882	169.278	71.581	97.697
Camera's Harbour (2013)	26.977	6.744	6.744	33.722	13.489	20.233
Safety signs (2013)	5.983	1.496	1.496	7.479	2.991	4.487
Investments library (2012)	-	-	-	-	-	-
Beveiligingshekwerk etc Carnavalterrein (2012)	10.200	3.400	6.800	17.000	10.200	6.800
Camaras Harbour (2014)	2.642	528	-	2.642	528	2.114
Speed Bumps (2014)	10.800	2.160	-	10.800	2.160	8.640
	-	-	-	-	-	-
<b>Totaal Overige duurz. bedrijfsmiddelen (120):</b>	<b>225.562</b>	<b>56.004</b>	<b>105.243</b>	<b>330.805</b>	<b>161.247</b>	<b>169.558</b>

Activa in Ontwikkeling

Overige materiële vaste activa

Afvalbeheer Project

Onderhoud investeringen onderwijshuis-  
vesting / OCW

Totaal Overige materiële vaste activa

	Boekwaarde 1-1- 2015	Afschrijvingen 2015	Cumulatieve afschrijvingen 31- 12-2014	Aanschaf waarde 31-12- 2015	Cumulatieve afschrijvingen 31-12- 2015	Boek waarde 31- 12-2015
Afvalbeheer Project	-		-	-	-	-
Onderhoud investeringen onderwijshuis- vesting / OCW	1.300.000	-	-	1.300.000	-	1.300.000
<b>Totaal Overige materiële vaste activa</b>	<b>1.300.000</b>	<b>-</b>	<b>-</b>	<b>1.300.000</b>	<b>-</b>	<b>1.300.000</b>
<b>Grand Total</b>	<b>8.737.069</b>	<b>265.380</b>	<b>4.632.683</b>	<b>13.370.105</b>	<b>4.900.166</b>	<b>8.469.586</b>

## Overview Personnel Expenses

Funcctie	FTE	Rek 2014	Begr 2015	Begr 2016	Begr 2017	Begr 2018	Begr 2019
Verdeeldienst	0	333.861	-	-	-	-	-
Bestuursorganen	15	905.864	1.054.450	1.216.349	1.216.349	1.216.349	1.216.349
Bestuursapparaat	24	855.351	1.000.441	888.555	888.555	888.555	888.555
Rampenbestrijden	1	31.978	-	-	-	-	-
Wegen, straten, pleinen	32,2	1.121.192	1.135.031	1.126.268	1.126.268	1.126.268	1.126.268
Verkeersmaatregelen te land	0	335	-	-	-	-	-
Zeehaven	12,3	246.516	379.523	379.300	379.300	379.300	379.300
Luchtvaart	21	308.950	628.663	645.889	645.889	645.889	645.889
Bijzondere voorbereidend onderwijs	12	282.851	311.312	310.758	310.758	310.758	310.758
Bijzondere scholengemeenschappen	0	12.592	-	-	-	-	-
Gemeenschappelijke uitgaven onderwijs	12,6	337.652	395.851	395.121	395.121	395.121	395.121
Oudheidkunde/musea	1	-	19.703	17.841	17.841	17.841	17.841
Maatch. Leefbaarheid en openluchtrecre.	3,5	126.560	131.214	132.389	132.389	132.389	132.389
Overige cultuur en Recreatie	0	8.736	8.406	8.406	8.406	8.406	8.406
Socialezaken	1	92.094	-	-	-	-	-
Preventieve en curatieve gezondheidszorg	0	-	-	-	-	-	-
Reiniging	24	633.086	564.324	625.986	625.986	625.986	625.986
Openbare Hygiene	7	221.062	238.983	260.064	260.064	260.064	260.064
<b>Total</b>	<b>166,6</b>	<b>5.518.680</b>	<b>5.867.901</b>	<b>6.006.926</b>	<b>6.006.926</b>	<b>6.006.926</b>	<b>6.006.926</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/per rek 2014	begr 2015	begr 2016	begr 2017	begr 2018	begr 2019
handel en industrie	Chamber of Coi	-	-	-	-	-
gemeensch. uitgaven onderwijs	SKJ en Project E	240.327	240.000	241.000	241.000	241.000
gemeensch. uitgaven onderwijs	Study Grants	25.536	40.000	40.000	40.000	40.000
openbare bibliotheek	Queen Whilhel	74.416	70.000	70.000	70.000	70.000
oudheidkunde musea	Harry L. Johnso	32.091	17.000	17.000	17.000	17.000
overige culturele aangelegenheden	Various Institut	251.627	238.600	253.445	253.445	253.445
bijstandsverlening	Onderstand bij	87.695	100.000	100.000	100.000	100.000
bijstandsverlening	Various Person	26.694	26.000	26.000	26.000	26.000
bijstandsverlening	Social Work Pla	170.000	170.000	186.800	186.800	186.800
bijstandsverlening	Meals on Whee	80.000	80.000	80.000	80.000	80.000
sociale en culturele werk/jeugd en jongerenwerk	Child Focus	16.500	18.000	-	-	-
preventieve en curatieve gezondheidzorg	Body, Mind anc	60.000	75.000	75.000	75.000	75.000
Reiniging	Saba Conservat	70.000	70.000	88.000	88.000	88.000
	<b>Total</b>	<b>1.134.886</b>	<b>1.144.600</b>	<b>1.177.245</b>	<b>1.177.245</b>	<b>1.177.245</b>

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

Sport	35000
Sabarc	40000
Artisan Foundation	35000
Saba Girls and Boys	22800
Carnival	30000
Sea and Learn/YELP	13045
SFPCA (Animal Foundation)	10000
Saba Day	30000
Other Festivities	16000
Preservation Cove Bay	6000
Saba Triathlon	6000
Johan Cruijff Maintenance	9600



## Overview Free Allowance

Based on the most recent data, an amount of \$ 9,011.200 has been included for each year in the budget 2016-2019. 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:

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Repayment interest-free loan OCW	260.000	260.000	130.000	125.000
Repayment "doelsaldo"/deficit series BZK	177.011	177.010	177.010	-
Repayment BZK because of advance on free allowance	120.000	120.000	120.000	120.000
Repayment interest-free loan I&M	250.000	250.000	250.000	250.000
<b>Total deduction free benefit:</b>	<b>807.011</b>	<b>807.010</b>	<b>677.010</b>	<b>495.000</b>

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

The last deduction of the repayment to BZK on doelsaldo/deficit series will take place in 2018.

The last deduction of the interest-free loan I&M will take place in 2025.



## College financieel toezicht Bonaire, Sint Eustatius en Saba

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Aan

De minister van Binnenlandse Zaken en Koninkrijksrelaties

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Cft 201500213

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Onderwerp

Begroting 2016 openbaar lichaam Saba

Geachte heer Plasterk,

Het College financieel toezicht Bonaire, Sint Eustatius en Saba (Cft) heeft op 23 september jl. de begroting 2016 van het openbaar lichaam Saba ontvangen welke door de eilandsraad op 22 september jl. is vastgesteld (zie bijlagen). In de eilandsraad zijn geen amendementen op de voorgestelde begroting aan de orde geweest.

Op 22 september heeft het Cft zijn advies op de ontwerpbegroting 2016 uitgebracht aan het bestuurscollege van Saba (kenmerk: Cft 201500194). In het advies is opgenomen dat het Cft op basis van de toetsing van de ontwerpbegroting aan de Wet financiën openbare lichamen Bonaire, Sint Eustatius en Saba (Wet FinBES) tot een positief oordeel komt betreffende de ontwerpbegroting. Het lastentotaal in voorgestelde ontwerpbegroting bedraagt USD 9.769.839 tegenover een batentotaal van USD 10.576.850. Hierdoor wordt een overschot gepresenteerd van USD 807.011. Het overschot wordt ingezet voor het aflossen van renteloze leningen aan de ministeries van Onderwijs, Cultuur & Wetenschap (OCW) en Infrastructuur & Milieu (I&M) en voor aflossingen aan het ministerie van BZK van zowel het doelsaldo als van de in het verleden teveel ontvangen gelden in het kader van de tekortreeks.

Het Cft adviseert u op basis van bovenstaande informatie om uw goedkeuring te verlenen aan de door de eilandsraad vastgestelde begroting 2016 en dit binnen twee weken na ontvangst van de begroting kenbaar te maken aan de eilandsraad.

Kenmerk  
Cft 201500213  
Blad  
2/2

Mocht u behoefte hebben aan een toelichting op dit schrijven dan is het Cft gaarne bereid die te 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:  
Het bestuurscollege van het openbaar lichaam Saba  
De eilandsraad van het openbaar lichaam Saba  
De gedeputeerde van Financiën van het openbaar lichaam Saba  
Het hoofd Financiën van het openbaar lichaam Saba