

**FORM  
LB-20**

**RESOURCES**  
**East Salem Service District**  
**General Operating Fund**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2014-15			
	Actual		Adopted Budget This Year 2013-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13						
1	7,251	6,336	5,500	1 311200 Property Taxes Prior Year	6,800	6,800		1
2	4,588	3,471	4,600	2 361000 Investment Earnings	3,600	3,600		2
3	993,448	1,038,933	1,069,238	3 392000 Net working capital (accrual basis)	1,118,078	1,118,078		3
4				4				4
5				5				5
6				6 OTHER RESOURCES				6
7	239,537	242,805	439,359	7 311100 Property Taxes Current Year	469,673	469,673		7
8	1,325	1,421	1,200	8 311300 Property Taxes Interest & Penalties	1,200	1,200		8
9	89,010	88,666	90,000	9 341630 Service Charge	90,000	90,000		9
10	53,583	46,064	54,000	10 341790 Delinquent Service Charges	52,000	52,000		10
11	948	8,276	1,000	11 344999 Other Reimbursements	1,000	1,000		11
12				12				12
13				13				13
14	Budget Note:			14				14
15	The ESSD provides sewer service to East Salem customers and the City of Salem is contracted to do the							15
16	billing and system maintenance. The delinquencies owed by account owners are the responsibility of							16
17	ESSD to collect and pay the City. Although these delinquent amounts and the subsequent payment to the							17
18	City are accounted for in the budget, Marion County Financial Services considers the delinquencies as							18
19	liabilities and the payment to the City as a pass through cost. Therefore these amounts are ultimately not							19
20	included in the year-end summaries of resources and requirements.							20
21								21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	1,389,690	1,435,972	1,664,897	28. Total resources, except taxes to be levied	1,742,351	1,742,351	0	28
29				29. Taxes estimated to be received				29
30				30. Taxes collected in year levied				30
31	1,389,690	1,435,972	1,664,897	31. TOTAL RESOURCES	1,742,351	1,742,351	0	31

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year