



**THE BOARD OF FIRE COMMISSIONERS
NOTICE OF A PUBLIC MEETING – 2022 BUDGET HEARING
TUESDAY, OCTOBER 18TH, 2022 – 6pm**

NOTICE IS HEREBY GIVEN that the Governing Board of West Benton Regional Fire Authority will hold a public hearing, in accordance with RCW 42.30.080 and RCW 84.55.120, regarding a 2023 WBRFA Budget Workshop and Review at 6:00pm on the 18TH day of October at Station 310 1200 Grant Ave, Prosser, WA.

Any person may appear at the time of the hearing and be heard regarding any item in the proposed Final Budget, or regarding the addition of other items.

Dated this 13th day of October 2022.

Gayle Carrasco

Gayle R. Carrasco
Board Secretary



RFA Governing Board

PUBLIC HEARING 2023 BUDGET AGENDA

West Benton Regional
Fire Authority
1200 Grant
Prosser, WA 98350

DATE:

Regular Board Meeting
October 18th, 2022

TIME:

18:00 hours
1200 Grant Avenue – Station 310

WBFR Zoom Meeting Information:

[Click here to connect to the meeting](#)

Meeting ID: 785 739 0351

[Please call the office for the password](#)

CALL TO ORDER

Flag Salute

Roll Call

Public Comments

*Any person desiring to address the Board on an agenda matter may do so when properly recognized by the Board Chairperson and present their comments or questions.
(Limited to a 3-Minute Presentation)*

Agenda Approval

Approval Agenda - Public Hearing – October 18th, 2022.
Approval of Minutes October 4th, 2022 Public Hearing Workshop.

OLD BUSINESS

- 2023 Budget Workshop

NEW BUSINESS

- None

**Governing Board
Comments**

Next Board Meeting

November 1st, 2022

ADJOURN

**WEST BENTON REGIONAL FIRE AUTHORITY
TUESDAY OCTOBER 4th, 2022
WBRFA HEADQUARTERS STATION 310**

MEMBERS PRESENT

Chairman Shane Williams and Vice Chair David Moon were present. Commissioners Richard Clizbe, Lisa Galbraith, and Randy Cobble were also present. L. Galbraith attended the meeting via Zoom.

Others in attendance: Fire Chief Charles Damron and Administrator Gayle Carrasco.

Public Audience: None

PUBLIC COMMENTS

No Public Comments.

NEW BUSINESS

PUBLIC HEARING -Budget Proposal for 2023

Chairman Williams broke from the regular meeting at 6.15pm to begin the Public Hearing on the Budget Proposal for 2023.

Chief Damron explained the receipt of the assessment values and by his preliminary calculations the property tax revenues should come in approximately \$104,000 increase from 2022 property tax revenue. Chief Damron provided the board with a summary of revenue projected. The new construction value of 55,000.000 contributed to the revenue increase. A discussion followed on the increase of construction projects. He explained that he will have the 2023 proposal prepared for the October 18th meeting. Chief Damron provided a brief overview and timeline of the property tax levy process with the county. Commissioner Moon asked for the timeline for the next levy. Chairman William stated this will occur in 2026. The preparation for the next levy will be an item for the Chief and board to consider starting. A lengthy discussion followed regarding the few property owners who have chosen not to pay the property tax for Fire Suppression/EMS services and the effects this has on the department. Traditionally these owners are not interested into changing their status as it relates to their property tax. Chief Damron provided the board with the calculated projection of the new levy rate being \$1.31. Commissioner Moon explains the scenario of the levy rate decreasing due to the completion of the new construction. Areas of concern were mentioned by several of the board members on the newer developments and the fire engines having difficulty turning the apparatus with the smaller street width provided. Chief Damron was pleased to state the new engines do have a tighter turn radius. The discussion of the local property and newer developments continued. Commissioner Moon asked Chief Damron if staff will be attended the derailment training, and if more information is needed to speak with Scott Hawley. Chief explained that he will have one staff member at recruit academy and one staff member covering at the fire department, and he will speak to the firefighters at drill practice tomorrow and attempt to get a couple staff to attend the training.

Chairman Williams spoke of the community event, Touch-a-Truck held on October 15th. Chief Damron confirmed the departments attending from 11am-3pm. Trunk or Treat will be another event the department staff will be involved with.

Chairman Williams made a side note to Chief Damron that he had spoken to the City Mayor Randy Taylor, and the mayor was pleased with Chief Damron bi-annual report, and stated he did an exceptional job. Commissioner Moon asked which staff members will be attending the High School football games and mentioned the need for the staff to be EMT's

Chairman Williams broke from the Public Hearing 2023 Budget Proposal meeting at 6.26pm to resume the regular board meeting.

SHANE WILLIAMS, CHAIRMAN

The West Benton Regional Fire Authority's minutes are intended to be a reasonable summary of the RFA's governing board deliberations and actions. The Minutes are not a verbatim record of everything said at the meeting. The minutes include all actions taken by the West Benton Regional Fire Authority Board.

GAYLE CARRASCO, ADMINISTRATOR

2023 (Tax Year)
1st PRELIMINARY VALUES

September 23, 2022

Taxing District	Total Taxable Value*	2021 State Assessed Value	2022 New Construction
		for 2022 tax	for 2023 tax
COUNTY	\$28,738,286,229	\$431,444,770	\$768,818,890
COUNTY ROAD	\$6,093,369,089	\$299,889,559	\$134,846,820
CITY OF BENTON CITY	\$281,615,359	\$2,181,009	\$35,730,100
CITY OF KENNEWICK	\$9,592,189,534	\$71,839,643	\$195,172,900
CITY OF PROSSER	\$703,029,742	\$11,868,495	\$35,601,240
CITY OF RICHLAND	\$9,909,631,267	\$30,934,091	\$279,461,430
CITY OF WEST RICHLAND	\$2,164,443,356	\$14,734,000	\$92,212,130
FIRE DISTRICT #1	\$3,083,303,052	\$107,171,327	\$89,100,190
FIRE DISTRICT #2	\$825,369,202	\$20,063,736	\$47,799,920
WEST BENTON REGIONAL FIRE AUTHORITY	\$1,579,947,082	\$38,141,170	\$55,718,020
FIRE DISTRICT #4	\$2,807,162,507	\$19,300,501	\$99,849,670
FIRE DISTRICT #5	\$120,384,589	\$13,147,352	\$895,320
FIRE DISTRICT #6	\$703,662,539	\$121,336,459	\$7,204,790
PORT OF BENTON	\$8,423,476,184	\$189,641,775	\$188,602,330
PORT OF KENNEWICK	\$20,314,810,045	\$241,802,995	\$580,216,560
PROSSER MEMORIAL HOSPITAL	\$3,007,630,665	\$163,827,337	\$102,721,960
KENNEWICK GENERAL HOSPITAL	\$16,971,950,739	\$207,784,343	\$465,409,540
MID-COLUMBIA LIBRARY SYSTEM**	\$15,961,181,855	\$373,908,184	\$361,544,090

Please Note: Values are **preliminary values only** and subject to change

*New Construction & State Assessed Value is included in this total

**Benton County Values only

LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT 1st estimate 2022 Levy for 2023 Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).

Year		\$1,985,754.21	×	104.000%	=	\$2,065,184.38
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%		

B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).

\$55,718,200	×	1.353070673187	÷	\$1,000	=	\$75,390.66
A.V.		Last Year's Levy Rate				

C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)

	×	1.353070673187	÷	\$1,000	=	\$0.00
A.V.		Last Year's Levy Rate				

D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).

\$38,141,170	-	\$38,140,438	=	\$ 732.00		
Current Year's A.V.		Previous Year's A.V.		Remainder		
\$732	×	1.353070673187	÷	\$1,000	=	\$0.99
Remainder from Line D		Last Year's Levy Rate				

E. Regular property tax limit: A+B+C+D = \$2,140,576.03

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.

\$2,140,576.03	÷	\$1,579,947,082	×	\$1,000	=	1.354840332557
Total in Line E		Assessed Value Less Annexed AV				

G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.

	×	1.354840332557	÷	\$1,000	=	0
Annexed Area's A.V.		Rate in Line F				

H. Regular property tax limit including annexation E+G = \$2,140,576.03

I. **Statutory maximum calculation**

Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.

1.500000000000	-		-		+		=	1.500000000000
District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
\$1,579,947,082	×	1.500000000000	÷	\$1,000	=	\$2,369,920.62		Statutory Amount
A.V. of District		Statutory Rate Limit						

J. **Highest lawful Levy For This Tax Year (Lesser of H and I)** = \$2,140,576.03

K. **New highest lawful levy since 1985** (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) = \$2,140,576.03

L. **Tax Base For Excess Levies**

1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	\$1,579,947,082
2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value.	_____
3. Plus Timber Assessed Value (TAV)	_____
4. Tax base for excess and voted bond levies (1-2+3)	\$1,579,947,082

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

	÷	\$1,579,947,082	×	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

	÷	\$1,579,947,082	×	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

Population: Less than 10,000 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No N/A

If so, what was the percentage increase? _____ Calculated % Increase 4.585838062909%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year _____	<u>\$1,974,631.00</u>	+	<u>90,553.38</u>	=	<u>\$2,065,184.38</u>
	Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year <u>0</u>	<u>\$1,974,631.00</u>	×	<u>4.585838062909%</u>	=	<u>\$2,065,184.38</u>
	Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$75,390.66

C. Amount for increment value increase (Line C page 1) = \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1) = \$0.99

E. Amount for increase in annexation (Line G, page 1) = 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E) = \$2,140,576.03

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$2,140,576.03</u>	+	_____	=	<u>\$2,140,576.03</u>
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = _____

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$2,140,576.03</u>	+	<u>\$0.00</u>	=	<u>\$2,140,576.03</u>
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$2,140,576.03</u>	-	_____	=	<u>\$2,140,576.03</u>
Lesser of G, H, or I		Amount Held in Abeyance		Total

K. Statutory limit from line I on page 1 (dollar amount, not the rate) = \$2,369,920.62

L. Lesser of J & K \$2,140,576.03

M. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable) _____

2. Plus amount under levied (if applicable) _____

N. **Total: L +/- M** \$2,140,576.03

O. **Regular Levy Rate Computation Without Levy Error Correction**
 Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

<u>\$2,140,576.03</u>	÷	<u>\$1,579,947,082</u>	×	<u>\$1,000</u>	=	<u>1.354840332557</u>
Lesser of K and L		Amount on line L1 on page 1				rate w/o error correction

P. **Regular Levy Rate Computation:** Lesser of K and N divided by the assessed value in line L1 on page 1.
 Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

<u>\$2,140,576.03</u>	÷	<u>\$1,579,947,082</u>	×	<u>\$1,000</u>	=	<u>1.354840332557</u>
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**

R. _____ **OR** _____
 Amount shifted **TO** this taxing district Amount shifted **FROM** this taxing district

S. \$2,140,576.03 ÷ \$1,579,947,082 × \$1,000 = 1.354840332557
 Post Shift Levy Amount Amount on line L1 on page 1 Post Shift Levy Rate

**2023 (Tax Year)
2nd PRELIMINARY VALUES**

October 18, 2022

Taxing District	Total Taxable Value*	2021 State Assessed Value	2022 New Construction
		for 2022 tax	for 2023 tax
COUNTY	\$28,791,492,881	\$431,444,770	\$768,422,920
COUNTY ROAD	\$6,091,505,940	\$299,889,559	\$134,471,810
CITY OF BENTON CITY	\$281,612,839	\$2,181,009	\$35,730,100
CITY OF KENNEWICK	\$9,603,877,470	\$71,839,643	\$195,172,900
CITY OF PROSSER	\$703,346,792	\$11,868,495	\$35,601,240
CITY OF RICHLAND	\$9,952,876,940	\$30,934,091	\$279,440,470
CITY OF WEST RICHLAND	\$2,164,264,027	\$14,734,000	\$92,212,130
FIRE DISTRICT #1	\$3,082,565,416	\$107,171,327	\$88,725,180
FIRE DISTRICT #2	\$824,653,422	\$20,063,736	\$47,799,920
WEST BENTON REGIONAL FIRE AUTHORITY	\$1,580,179,959	\$38,141,170	\$55,718,020
FIRE DISTRICT #4	\$2,806,590,619	\$19,300,501	\$99,849,670
FIRE DISTRICT #5	\$120,415,929	\$13,147,352	\$895,320
FIRE DISTRICT #6	\$703,696,669	\$121,336,459	\$7,204,790
PORT OF BENTON	\$8,453,063,543	\$189,641,775	\$188,581,370
PORT OF KENNEWICK	\$20,338,429,338	\$241,802,995	\$579,841,550
PROSSER MEMORIAL HOSPITAL	\$3,007,926,352	\$163,827,337	\$102,721,960
KENNEWICK GENERAL HOSPITAL	\$16,996,855,000	\$207,784,343	\$465,034,530
MID-COLUMBIA LIBRARY SYSTEM**	\$15,971,004,122	\$373,908,184	\$361,169,080

Please Note: Values are **preliminary values only** and subject to change

*New Construction & State Assessed Value is included in this total

**Benton County Values only

LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT 2nd Estimate 2022 Levy for 2023 Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>\$1,985,754.21</u>	×	<u>104.000%</u>	=	<u>\$2,065,184.38</u>
	Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%		
B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
<u>\$55,718,020</u>	×	<u>1.353070673187</u>	÷	<u>\$1,000</u>	= <u>\$75,390.42</u>
A.V.		Last Year's Levy Rate			
C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)					
<u> </u>	×	<u>1.353070673187</u>	÷	<u>\$1,000</u>	= <u>\$0.00</u>
A.V.		Last Year's Levy Rate			
D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
<u>\$38,141,170</u>	-	<u>\$38,141,170</u>	=	<u>\$ </u>	-
Current Year's A.V.		Previous Year's A.V.		Remainder	
<u>\$0</u>	×	<u>1.353070673187</u>	÷	<u>\$1,000</u>	= <u>\$0.00</u>
Remainder from Line D		Last Year's Levy Rate			
E. Regular property tax limit: A+B+C+D = <u>\$2,140,574.80</u>					

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.					
<u>\$2,140,574.80</u>	÷	<u>\$1,580,179,959</u>	×	<u>\$1,000</u>	= <u>1.354639886304</u>
Total in Line E		Assessed Value Less Annexed AV			
G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.					
<u> </u>	×	<u>1.354639886304</u>	÷	<u>\$1,000</u>	= <u>0</u>
Annexed Area's A.V.		Rate in Line F			
H. Regular property tax limit including annexation E+G = <u>\$2,140,574.80</u>					

I. Statutory maximum calculation					
Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.					
<u> </u>	-	<u> </u>	-	<u> </u>	+ <u> </u>
District base levy rate		Fire or RFA Rate		Library Rate	Firefighter Pension Fund
<u>\$1,580,179,959</u>	×	<u>0.000000000000</u>	÷	<u>\$1,000</u>	= <u>0.000000000000</u>
A.V. of District		Statutory Rate Limit			Statutory Amount

J. Highest lawful Levy For This Tax Year (Lesser of H and I)		=	<u>\$0.00</u>
K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase)		=	<u>\$1,985,754.21</u>

L. Tax Base For Excess Levies	
1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u>\$1,580,179,959</u>
2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value.	<u> </u>
3. Plus Timber Assessed Value (TAV)	<u> </u>
4. Tax base for excess and voted bond levies (1-2+3)	<u>\$1,580,179,959</u>

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.					
<u> </u>	÷	<u>\$1,580,179,959</u>	×	<u>\$1,000</u>	= <u>0.000000000000</u>
Levy Amount		A.V. from Line L4 above			
Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.					
<u> </u>	÷	<u>\$1,580,179,959</u>	×	<u>\$1,000</u>	= <u>0.000000000000</u>
Levy Amount		A.V. from Line L4 above			

Population: Less than 10,000 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No N/A

If so, what was the percentage increase? _____ Calculated % Increase 1.568900721198%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year _____	<u>\$1,974,631.00</u>	+	<u>30,980.00</u>	=	<u>\$2,005,611.00</u>
	Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year <u>0</u>	<u>\$1,974,631.00</u>	×	<u>1.568900721198%</u>	=	<u>\$2,005,611.00</u>
	Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$75,390.42

C. Amount for increment value increase (Line C page 1) = \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1) = \$0.00

E. Amount for increase in annexation (Line G, page 1) = 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E) = \$2,081,001.42

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$2,081,001.42</u>	+	_____	=	<u>\$2,081,001.42</u>
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = _____

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$2,140,574.80</u>	+	<u>\$0.00</u>	=	<u>\$2,140,574.80</u>
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$2,081,001.42</u>	-	_____	=	<u>\$2,081,001.42</u>
Lesser of G, H, or I		Amount Held in Abeyance		Total

K. Statutory limit from line I on page 1 (dollar amount, not the rate) = \$0.00

L. Lesser of J & K \$0.00

M. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable) _____

2. Plus amount under levied (if applicable) _____

N. **Total:** L +/- M \$0.00

O. **Regular Levy Rate Computation Without Levy Error Correction**
 Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

<u>\$0.00</u>	÷	<u>\$1,580,179,959</u>	×	<u>\$1,000</u>	=	<u>0.000000000000</u>
Lesser of K and L		Amount on line L1 on page 1				rate w/o error correction

P. **Regular Levy Rate Computation:** Lesser of K and N divided by the assessed value in line L1 on page 1.
 Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

<u>\$0.00</u>	÷	<u>\$1,580,179,959</u>	×	<u>\$1,000</u>	=	<u>0.000000000000</u>
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**

R. _____ **OR** _____
 Amount shifted **TO** this taxing district Amount shifted **FROM** this taxing district

S. \$0.00 ÷ \$1,580,179,959 × \$1,000 = 0.000000000000
 Post Shift Levy Amount Amount on line L1 on page 1 Post Shift Levy Rate

2023 PROPOSED BUDGET CHANGES

West Benton Fire Rescue

Time: 15:06:58 Date: 10/18/2022

Page: 1

001 General Fund (6871)

Revenues	2022	2023	Difference		Remarks
310 Taxes					
311 10 00 0001 Real & Personal Property - Tax	1,957,280.00	2,140,576.03	183,296.03	109.4%	Based on 2023 Assessed Value Projections of \$1,579,947,082 @ 1.40608%
311 12 00 0001 Property Taxes - Admin Refund	0.00	60.00	60.00	0.0%	
317 20 20 0001 Property Taxes - Leasehold Excise	6,100.00	6,100.00	0.00	100.0%	No Change
311 Property Tax	1,963,380.00	2,146,736.03	183,356.03	109.3%	
310 Taxes	1,963,380.00	2,146,736.03	183,356.03	109.3%	
330 Intergovernmental Resources					
334 04 90 0001 State Grant - Department Of Health	0.00	1,200.00	1,200.00	0.0%	
334 State Grants	0.00	1,200.00	1,200.00	0.0%	
330 Intergovernmental Resources	0.00	1,200.00	1,200.00	0.0%	
340 Fire Suppression Revenues					
342 21 00 0001 Fire Protection - State (Mobes)	0.00	0.00	0.00	0.0%	Leave zero
342 21 00 0002 Fire Protection - Federal	0.00	0.00	0.00	0.0%	Leave zero
342 21 00 0003 Fire Protection - Schools - Prose	2,900.00	2,900.00	0.00	100.0%	
342 21 00 0004 Fire Protection - Other	0.00	0.00	0.00	0.0%	Leave zero
342 21 00 0005 Fire Protection - Private	0.00	0.00	0.00	0.0%	Leave zero
342 Public Safety	2,900.00	2,900.00	0.00	100.0%	
340 Fire Suppression Revenues	2,900.00	2,900.00	0.00	100.0%	
360 Miscellaneous Revenues					
361 11 00 0001 Investment Interest - General Fund	7,000.00	3,100.00	(3,900.00)	44.3%	LGIP Interest Rate as of 8/25 2.25%
361 Interest and Other Earnings	7,000.00	3,100.00	(3,900.00)	44.3%	
362 50 00 0001 Space And Facilities Leases (Long	1,400.00	0.00	(1,400.00)	0.0%	Resident Rent No Longer Taken
362 Rents and Leases	1,400.00	0.00	(1,400.00)	0.0%	
369 10 00 0001 Sale of Surplus - BCFD#5 2023	60,000.00	15,000.00	(45,000.00)	25.0%	
369 91 00 0001 Miscellaneous Income - General	4,000.00	4,000.00	0.00	100.0%	

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Revenues	2022	2023	Difference	Remarks
360 Miscellaneous Revenues				
369 Miscellaneous Revenue Sources	64,000.00	19,000.00	(45,000.00)	29.7%
360 Miscellaneous Revenues	72,400.00	22,100.00	(50,300.00)	30.5%
Fund Revenues:	2,038,680.00	2,172,936.03	134,256.03	106.6%

Expenditures	2022	2023	Difference	Remarks
522 Fire Suppression Expenditures				
522 20 43 4311 Travel - Mileage/Gas/Trans-(Fire	500.00	500.00	0.00	100.0%
522 10 10 1200 Salary & Wages - Fire Chief	124,800.00	120,900.00	(3,900.00)	96.9% %4 Max COLA/\$116,250 Fire Chief Contract for Salary increase in 2023.(\$4,650)
522 10 10 1201 Salary & Wages - Deputy Chief#	0.00	102,765.00	102,765.00	0.0% 2023 annual per c.damron
522 10 10 1203 Salary & Wages - Administrator	59,696.00	62,083.84	2,387.84	104.0% 2023 increase per contract
522 10 10 1204 Salary & Wages - Shift Captain	81,680.00	75,059.71	(6,620.29)	91.9% COLA - Estimate for 2023 5%Backpay from 12/31/2021 will need to be calculated.
522 10 10 1205 Salary & Wages - Shift Captain I	81,680.00	75,059.71	(6,620.29)	91.9% COLA - Estimate for 2023 5%Backpay from 12/31/2021 will need to be calculated.
522 10 10 1206 Salary & Wages - Shift Captain	0.00	80,393.04	80,393.04	0.0% Added this position and expense line item to the 2022 Budget.
522 10 10 1207 Salary & Wages - Firefighter#1	0.00	59,604.00	59,604.00	0.0% 2023 position will be added in 2023 budget/15% Less
522 10 10 1208 Salary & Wages - Firefighter#2	0.00	59,604.00	59,604.00	0.0% 2023 position will be added in 2023 budget/15% Less
522 10 10 1209 Salary & Wages - Firefighter#3	0.00	0.00	0.00	0.0% 2024 position will be added in 2024 budget
522 10 10 1290 Salary & Wages - Day/Training C	81,680.00	0.00	(81,680.00)	0.0% Delete - Position Removed
522 10 10 1291 Salary & Wages - Day/Resident	81,680.00	0.00	(81,680.00)	0.0% Delete - Position Removed
522 10 10 1292 Salary & Wages - Day/Operatio	81,680.00	0.00	(81,680.00)	0.0% Delete - Position Removed
522 10 10 1299 Salary & Wages - Comp Time R	5,000.00	500.00	(4,500.00)	10.0% Expense for payout of comp time - verify coding to positions/ Reduced Payroll
522 10 11 1203 Overtime - Administrator/Sec	2,000.00	0.00	(2,000.00)	0.0% Exempt position will be deleted in 2023 budget
522 10 11 1204 Overtime - Shift Captain A	12,000.00	12,000.00	0.00	100.0% No Change
522 10 11 1205 Overtime - Shift Captain B	12,000.00	12,000.00	0.00	100.0% No Change
522 10 11 1206 Overtime - Shift Captain C	0.00	12,000.00	12,000.00	0.0% Added this position and expense line item to the 2022 Budget.
522 10 11 1207 Overtime - Firefighter#1	0.00	12,000.00	12,000.00	0.0% 2023 position will be added in 2023 budget
522 10 11 1208 Overtime - Firefighter#2	0.00	12,000.00	12,000.00	0.0% 2023 position will be added in 2023 budget
522 10 11 1209 Overtime - Firefighter#3	0.00	0.00	0.00	0.0% 2024 position will be added in 2024 budget
522 10 11 1290 Overtime - Day/Training Captair	12,000.00	0.00	(12,000.00)	0.0% Delete - Position Removed
522 10 11 1291 Overtime - Day/Resident Captai	12,000.00	0.00	(12,000.00)	0.0% Delete - Position Removed

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Expenditures	2022	2023	Difference		Remarks
522 Fire Suppression Expenditures					
522 10 11 1292 Overtime - Day/Operations Cap	12,000.00	0.00	(12,000.00)	0.0%	Delete - Position Removed
100 Salaries & Wages - Administration	659,896.00	695,969.30	36,073.30	105.5%	
522 10 10 1211 Salary & Wages - Commissioner	4,352.00	4,352.00	0.00	100.0%	No Change
522 10 10 1212 Salary & Wages - Commissioner	4,352.00	4,352.00	0.00	100.0%	No Change
522 10 10 1213 Salary & Wages - Commissioner	4,352.00	4,352.00	0.00	100.0%	No Change
522 10 10 1214 Salary & Wages - Commissioner	4,352.00	4,352.00	0.00	100.0%	No Change
522 10 10 1215 Salary & Wages - Commissioner	4,352.00	4,352.00	0.00	100.0%	No Change
110 Salaries & Wages - Commissioners	21,760.00	21,760.00	0.00	100.0%	
522 10 10 1230 Salary & Wages - Residents	43,200.00	46,800.00	3,600.00	108.3%	650 per month x (6) Residents Enrolled
522 10 10 1240 Salary & Wages - Seasonal Firef	0.00	14,400.00	14,400.00	0.0%	Zero
522 10 10 1250 Salary & Wages - Volunteers	92,500.00	92,500.00	0.00	100.0%	No Change
522 10 10 1260 Salary & Wages - Duty Officer S	0.00	5,100.00	5,100.00	0.0%	\$100 per day (On Call Pay)
120 Salaries & Wages - All other Employ	135,700.00	158,800.00	23,100.00	117.0%	
522 10 20 3102 Health Insurance - MERP/WSFFC	4,500.00	4,500.00	0.00	100.0%	2023 (5) employees - (3) Captains (2) Firefighters - 75 each/375 month
522 10 20 3103 Health Insurance - TPSC	143,556.00	170,592.00	27,036.00	118.8%	Employer Portion = \$1777 Employee Portion = \$577 Expense Budget Cost figured at highest level offered. 8 position = \$14,216/monthly\$170,592/annually (Fire Chief/Deputy ChiefAdmin/(3) Shift Captains/(2)Firefighter
200 Benefits - Health Insurance	148,056.00	175,092.00	27,036.00	118.3%	
522 10 20 3104 Retirement Plan - LEOFF2	33,800.00	33,328.70	(471.30)	98.6%	5.3% Gross Wages - Chief/Deputy Chief/Career/Firefighters (\$566,759.54)
522 10 20 3105 Retirement Plan - PERS2	5,000.00	6,450.51	1,450.51	129.0%	10.39 % Gross Wages - (\$62,083.24) drs in also / wage Increased 9/1/22
210 Benefits - DRS Retirement	38,800.00	39,779.21	979.21	102.5%	
522 10 12 1200 Deferred Comp - Fire Chief	5,050.00	4,836.00	(214.00)	95.8%	4% with 2023 Salary
522 10 12 1201 Deferred Comp - Deputy Chief#	0.00	4,110.60	4,110.60	0.0%	4% with 2023 Salary
522 10 12 1203 Deferred Comp - Administrator	0.00	2,483.35	2,483.35	0.0%	4% with 2023 Salary
522 10 12 1204 Deferred Comp - Shift Captain /	6,660.00	3,002.39	(3,657.61)	45.1%	4% with 2023 Salary
522 10 12 1205 Deferred Comp - Shift Captain I	6,660.00	3,002.39	(3,657.61)	45.1%	4% with 2023 Salary
522 10 12 1206 Deferred Comp - Shift Captain C	0.00	3,215.72	3,215.72	0.0%	4% with 2023 Salary
522 10 12 1207 Deferred Comp - Firefighter#1	0.00	2,384.16	2,384.16	0.0%	4% with 2023 Salary

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Expenditures	2022	2023	Difference		Remarks
522 Fire Suppression Expenditures					
522 10 12 1208 Deferred Comp - Firefighter#2	0.00	2,384.16	2,384.16	0.0%	4% with 2023 Salary
522 10 12 1209 Deferred Comp - Firefighter#3	0.00	0.00	0.00	0.0%	2024 cost 4% of annual salary= \$2,465.64
522 10 12 1290 Deferred Comp - Day/Training C	6,660.00	0.00	(6,660.00)	0.0%	Delete - Position Removed
522 10 12 1291 Deferred Comp - Day/Resident	6,660.00	0.00	(6,660.00)	0.0%	Delete - Position Removed
522 10 12 1292 Deferred Comp - Day/Operati	6,660.00	0.00	(6,660.00)	0.0%	Delete - Position Removed
220 Benefits - Deferred Comp Program (38,350.00	25,418.77	(12,931.23)	66.3%	
522 10 20 2106 Volunteer - Probation (1 Yr) Stip	9,000.00	4,500.00	(4,500.00)	50.0%	\$1,500 Each Volunteer - (3) Projected 2023.
522 10 20 2107 Volunteer - Lifeflight	0.00	2,100.00	2,100.00	0.0%	Lifeflight Member Fees \$75 each - 28 members
522 10 20 2108 Volunteer - Retirement Pension	2,800.00	2,800.00	0.00	100.0%	
522 10 20 2110 Volunteer - Appreciation Banqu	2,500.00	4,500.00	2,000.00	180.0%	Created by Board Resolution/Increase for Additonal Event Planned
522 10 20 2111 Volunteer - ADD Insurance, Visi	13,750.00	9,146.00	(4,604.00)	66.5%	Robert Trusk / Vision Plan(TBD)
522 20 20 2103 Volunteer - PerDiem	2,000.00	2,000.00	0.00	100.0%	No Change
230 Benefits - Volunteers	30,050.00	25,046.00	(5,004.00)	83.3%	
522 10 20 2109 Residents - Probation (1 Yr) Stip	0.00	7,500.00	7,500.00	0.0%	\$1500 per student (5)
240 Benefits- Residents	0.00	7,500.00	7,500.00	0.0%	
522 10 20 3110 Benefits (Expense Adjusted for)	11,250.00	0.00	(11,250.00)	0.0%	2022 Expense / 2023 Applied Expense to Specific Benefits. / Line Item Previous budget notes stated adjusted for accur.acy
522 10 20 3115 Local Union 1052 - Dues	0.00	0.00	0.00	0.0%	Employee pays this/ WBFR deducts and remits for employee
522 20 20 2100 Residents - Clothing Uniforms	0.00	6,000.00	6,000.00	0.0%	\$1000 per student (6) / \$6k
250 Other Employee Benefits	11,250.00	6,000.00	(5,250.00)	53.3%	
522 10 13 2100 Payroll Taxes - (FICA, Medicare I	33,600.00	17,158.77	(16,441.23)	51.1%	6.2% Rate IRS, 1.45% Rate Medicare, / 2022 33,600 Split amongst IRS, LNI, ESD in 2022 / Separated for report balancing
522 10 13 2101 Payroll Taxes - (Labor & Industri	0.00	13,292.89	13,292.89	0.0%	Based on 2022 Employer rates
522 10 13 2102 Payroll Taxes - (Unnemploymen	0.00	8,686.88	8,686.88	0.0%	State Taxes - ESD .002%, PFML .00438, .58% LTC
522 10 13 2103 Payroll Taxes - (LNI, FICA, Medic	0.00	0.00	0.00	0.0%	Delete This Bar Code in 2023
522 10 21 2102 Payroll Taxes - (Volunteers & Re	2,400.00	2,335.37	(64.63)	97.3%	Medicare Only / Reason for Split Bar Code
290 Payroll Taxes	36,000.00	41,473.91	5,473.91	115.2%	
522 10 31 3101 Supplies - (Office)	15,000.00	10,500.00	(4,500.00)	70.0%	
522 10 31 3102 Supplies - (Postage, Shipping)	450.00	750.00	300.00	166.7%	
522 10 31 3103 Supplies - (Copier)	8,000.00	1,000.00	(7,000.00)	12.5%	
522 10 31 3104 Supplies - (Commissioner Boarc	0.00	500.00	500.00	0.0%	

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522 Fire Suppression Expenditures					
522 10 31 3105 Supplies - (Printing, Publication	400.00	750.00	350.00	187.5%	
300 Supplies - Administration	23,850.00	13,500.00	(10,350.00)	56.6%	
522 50 30 3101 Supplies - (Kitchen Expendables	250.00	500.00	250.00	200.0%	
522 50 30 3102 Supplies - (Laundry)	500.00	500.00	0.00	100.0%	
522 50 30 3103 Supplies - (Sta. 310 Cleaning)	450.00	1,500.00	1,050.00	333.3%	
522 50 30 3104 Supplies - (Tower Cleaning)	0.00	100.00	100.00	0.0%	No expense to the line item added 100.00
522 50 30 3105 Supplies - (Sta. 310 Grounds)	250.00	250.00	0.00	100.0%	
522 50 30 3106 Supplies - (Sta. 320 Grounds)	250.00	250.00	0.00	100.0%	
522 50 30 3107 Supplies - (Tower Grounds)	250.00	250.00	0.00	100.0%	
522 50 30 3108 Supplies - (Sta. 310 Facility)	1,500.00	2,200.00	700.00	146.7%	
522 50 30 3109 Supplies - (Sta. 320 Facility)	250.00	250.00	0.00	100.0%	
522 50 30 3110 Supplies - (Resident Quarters)	1,500.00	2,000.00	500.00	133.3%	
522 50 30 3111 Supplies - (Sta. 320 Cleaning)	150.00	150.00	0.00	100.0%	
522 50 30 3112 Supplies - (Bullpen Grounds)	0.00	0.00	0.00	0.0%	
522 50 30 4901 Supplies - (Misc Operating Supl	0.00	250.00	250.00	0.0%	
310 Supplies - Facility	5,350.00	8,200.00	2,850.00	153.3%	
522 10 20 2105 Administration - Clothing Unifo	10,500.00	10,500.00	0.00	100.0%	\$2,375 Each. Increased to account for (3) additional employees in 2023. (From Est in 2022 6750)
522 20 20 2101 Volunteer - Clothing Uniforms	12,000.00	6,000.00	(6,000.00)	50.0%	\$1000 per new member (6 / \$6k
522 20 30 3101 Supplies - (Suppression Operati	10,000.00	10,000.00	0.00	100.0%	
522 20 30 3104 Supplies - (Chemicals/Foam)	0.00	3,000.00	3,000.00	0.0%	Created Cost for Expense Line Item
522 20 30 3105 Supplies - (Protective Clothing I	40,000.00	30,000.00	(10,000.00)	75.0%	
522 20 30 3106 Supplies - (Technical H2O Rescu	2,500.00	2,500.00	0.00	100.0%	
522 20 30 3147 Supplies - (Rehabilitation)	4,000.00	6,000.00	2,000.00	150.0%	CPI Inflation increase.
522 20 30 3197 Supplies - (Miscellaneous)	0.00	250.00	250.00	0.0%	
522 20 35 3502 Supplies - (Suppression Tools &	17,000.00	17,000.00	0.00	100.0%	
330 Supplies - Fire Suppression	96,000.00	85,250.00	(10,750.00)	88.8%	
522 20 30 3001 Supplies - (Miscellaneous)-EMT	0.00	0.00	0.00	0.0%	
522 20 30 3002 Supplies - (Protective Clothing I	1,000.00	2,500.00	1,500.00	250.0%	
522 20 30 3003 Supplies - (EMS)	3,000.00	2,000.00	(1,000.00)	66.7%	1K (Plus) Received in Grant DOH
340 Supplies - EMS	4,000.00	4,500.00	500.00	112.5%	
522 10 35 3501 Small Tools & Equipment - (Adr	0.00	1,100.00	1,100.00	0.0%	
522 20 35 3501 Small Tools & Equipment - (Rad	0.00	8,000.00	8,000.00	0.0%	(2) King Radio / Wildland
522 50 35 3501 Small Tools & Equipment - (Faci	0.00	0.00	0.00	0.0%	

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522 Fire Suppression Expenditures					
522 60 35 3501 Small Tools & Equipment - (Fle	0.00	1,000.00	1,000.00	0.0%	Tools & Equipment
350 Supplies - Small Tools & Equipment	0.00	10,100.00	10,100.00	0.0%	
522 20 30 3201 Supplies - (Vehicle Fuel)	15,000.00	26,000.00	11,000.00	173.3%	Chief Review & Increased to \$20K
522 20 30 3202 Supplies - (Oil & Lubricants)	0.00	100.00	100.00	0.0%	This expense was zero, added \$100.00
522 60 30 5104 Supplies - W1312 51-04	0.00	150.00	150.00	0.0%	1986 Ford LTL9000 - Type 1 Tender
522 60 30 5106 Supplies - BS131 (Breathing Sup	0.00	1,000.00	1,000.00	0.0%	1989 Chevy K3500 - Type 6 - Cascade Station
522 60 30 5107 Supplies - E1312 51-07 (Surplus	0.00	0.00	0.00	0.0%	1994 Freightliner - Type 1 (Delete Surplus)
522 60 30 5108 Supplies - E1312 51-08	0.00	150.00	150.00	0.0%	1998 International - Type 1 Crew Cab-4dr
522 60 30 5109 Supplies - E1314 51-09	0.00	150.00	150.00	0.0%	1998 International - Type 1 Extended Cab-2dr (Spare)
522 60 30 5111 Supplies - E1353 51-11 (Surplus	0.00	0.00	0.00	0.0%	2000 F450 - Type 5 (Surplus BCFD#5)
522 60 30 5112 Supplies - R1341 51-12 (Sold to	0.00	0.00	0.00	0.0%	(Sold to Pasco)
522 60 30 5113 Supplies - E1351 51-13	0.00	1,000.00	1,000.00	0.0%	2009 F450 - Type 5
522 60 30 5114 Supplies - E1351 51-14 (Does N	0.00	0.00	0.00	0.0%	(Does Not Exist)
522 60 30 5115 Supplies - E1352 51-15 (Surplus	0.00	0.00	0.00	0.0%	2004 F450 - Type 5 (Surplus BCFD#5)
522 60 30 5116 Supplies - Spare 51-16	0.00	0.00	0.00	0.0%	(Spare)
522 60 30 5117 Supplies - UT131 51-17	0.00	500.00	500.00	0.0%	2013 F250 - Utility Vehicle
522 60 30 5118 Supplies - DC131 51-18	0.00	500.00	500.00	0.0%	2010 Chevy Tahoe Duty Command Vehicle
522 60 30 5120 Supplies - SW131 51-20	0.00	1,000.00	1,000.00	0.0%	1984 Trojan - / Swift Water Van
522 60 30 5121 Supplies - CH132 51-21	0.00	500.00	500.00	0.0%	2016 F150 Deputy Chief Command Vehicle
522 60 30 5122 Supplies - TR131 51-22	0.00	150.00	150.00	0.0%	1993 Volvo Semi
522 60 30 5123 Supplies - DZ132 51-23	0.00	500.00	500.00	0.0%	2016 Caterpillar Dozer
522 60 30 5124 Supplies - T1311 51-24	0.00	1,000.00	1,000.00	0.0%	2012 Eone - Tactical Tender VIN#2NKHLN9X2DM349904 (Kenworth)
522 60 30 5125 Supplies - TT131 51-25	0.00	150.00	150.00	0.0%	2006 Ledwell - Transport Trailer
522 60 30 5126 Supplies - AT131 51-26	0.00	250.00	250.00	0.0%	2019 John Deere ATV Gator - VIN#1M0R860MHKM021281
522 60 30 5127 Supplies - DISC 51-27	0.00	150.00	150.00	0.0%	Disc
522 60 30 5128 Supplies - T1313 51-28	0.00	150.00	150.00	0.0%	1990 International - Type 1 Tactical Tender
522 60 30 5129 Supplies - L1311 51-29	0.00	500.00	500.00	0.0%	2015 Eone - 102' Ladder Truck VIN#4ENLABA89F1009485
522 60 30 5130 Supplies - E1354 51-30	0.00	1,000.00	1,000.00	0.0%	2019 F550 - Type 5 VIN#1FD0X5HT2KEC43950
522 60 30 5131 Supplies - CH131 51-31	0.00	500.00	500.00	0.0%	2018 F150 - Fire Chief Command Vehicle
522 60 30 5132 Supplies - E1313 51-32 (New 20	0.00	1,000.00	1,000.00	0.0%	2021 Rosenbauer - Type 1
522 60 30 5133 Supplies - E1352 51-33 (New 20	0.00	1,000.00	1,000.00	0.0%	2022 F550 - Type 5
522 60 30 5134 Supplies - E1353 51-34 (New 20	0.00	1,000.00	1,000.00	0.0%	2022 F550 - Type 5
522 60 30 5135 Supplies - E1311 51-35 (New 20	0.00	1,000.00	1,000.00	0.0%	2021 Rosenbauer - Type 1
360 Supplies - Fleet Vehicles	15,000.00	39,400.00	24,400.00	262.7%	

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522 Fire Suppression Expenditures					
522 30 43 4330 Public Education/Prevention-(St	2,500.00	4,000.00	1,500.00	160.0%	Dept. Tours, Handouts, Flyers, Brochures, Logo SWAG
522 30 43 4331 Public Education/Prevention-(Pt	0.00	1,000.00	1,000.00	0.0%	Promote Dept. Opportunities; Parades, City Annual Events
522 30 43 4332 Public Education/Prevention-(Tr	0.00	3,000.00	3,000.00	0.0%	Fire Extinguisher Props & Misc. Training Prop(1)
390 Supplies - Programs Fire Prevention	2,500.00	8,000.00	5,500.00	320.0%	
522 10 40 4002 Service & Agreement - (IT Netw	0.00	6,720.00	6,720.00	0.0%	IT Network Maintenance BentonREA
522 10 45 4501 Rental & Leases (Butte)	250.00	3,025.00	2,775.00	*****	
522 20 40 4001 Service & Agreement - (ERS-Inc	0.00	3,800.00	3,800.00	0.0%	
522 20 40 4003 Service & Agreement - (SCBA's)	0.00	1,000.00	1,000.00	0.0%	
522 20 40 4005 Service & Agreement - (Fire Ext	0.00	1,700.00	1,700.00	0.0%	
522 20 40 4006 Service & Agreement - (Hose &	0.00	4,000.00	4,000.00	0.0%	Verified with average trend of cost (nat'l hose)
522 50 40 4003 Service & Agreement - (Facility)	0.00	4,000.00	4,000.00	0.0%	Split from Professional Services
522 50 42 4201 Communications - (Dispatch Se	32,000.00	39,000.00	7,000.00	121.9%	City of Richland Dispatch Costs - \$2700/Monthly+ Annual Maintenance Fee
400 Professional Services	32,250.00	63,245.00	30,995.00	196.1%	
522 10 40 4004 Service & Agreement - (Fleet Ve	0.00	5,000.00	5,000.00	0.0%	Hose & Ground Ladder Testing
522 10 41 4101 Legal Attorney Services	5,000.00	1,000.00	(4,000.00)	20.0%	Budget Expense Moved to Labor Consulting 5K
522 10 41 4103 Labor Consulting Services	0.00	10,000.00	10,000.00	0.0%	Added \$5K to the Expense Line Item (Contract Negotiations)
522 10 41 4104 Background - Health Exams	1,000.00	4,820.00	3,820.00	482.0%	Increased to accommodate hiring staff: Residents/Duty Chief/Firefighters
522 10 41 4105 Dues - Memberships	0.00	7,700.00	7,700.00	0.0%	Added Expense Line Item (from Professional Services)
522 10 41 4106 Licenses & Permits	0.00	2,000.00	2,000.00	0.0%	Annual Report, Budget Prosals, Community Info, Newsletters
522 10 41 4107 State Audit	10,000.00	0.00	(10,000.00)	0.0%	*** Delete This
522 10 41 4108 Legal Advertising	500.00	500.00	0.00	100.0%	
522 10 41 4110 RMS - Record Management Sys	16,770.00	13,000.00	(3,770.00)	77.5%	Created from Professional Services
522 10 41 4111 Chaplaincy	4,000.00	4,000.00	0.00	100.0%	
522 10 41 4112 Printing & Binding	0.00	2,000.00	2,000.00	0.0%	Brochures, Flyers, Reports
522 10 41 4113 Software Subscriptions: Adminis	0.00	10,000.00	10,000.00	0.0%	Adobe, Bias, Dropbox
522 10 41 4114 Professional Services ***	23,000.00	23,000.00	0.00	100.0%	
522 10 41 4115 Communications ***	20,160.00	20,160.00	0.00	100.0%	
522 10 44 4007 Property Taxes	0.00	120.00	120.00	0.0%	Expense did not contain expense in Budget Line item
522 10 46 4601 Insurance - Liability, Facility, Ver	58,000.00	75,687.00	17,687.00	130.5%	
522 10 48 4811 Service & Agreement - (Buildinc	0.00	3,600.00	3,600.00	0.0%	
522 10 49 4901 Misc. (Fees and Charges) - Adm	1,750.00	1,750.00	0.00	100.0%	
522 50 41 4502 Building Security	0.00	4,400.00	4,400.00	0.0%	Created Expense from Professional Services
410 Professional Services - Administrativ	140,180.00	188,737.00	48,557.00	134.6%	

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West Benton Fire Rescue

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001 General Fund (6871)

Expenditures	2022	2023	Difference		Remarks
522 Fire Suppression Expenditures					
522 50 42 4202 Communications - (Internet Ser	0.00	6,000.00	6,000.00	0.0%	Verizon/Benton REA
522 50 42 4203 Communications - (Telephone S	0.00	7,500.00	7,500.00	0.0%	Crexendo, Charter
420 Professional Services - Communicati	0.00	13,500.00	13,500.00	0.0%	
522 10 43 4301 Travel - Mileage/Gas/Trans-(Adr	1,000.00	300.00	(700.00)	30.0%	
522 10 43 4302 Travel - Meals-(Administration)	2,500.00	900.00	(1,600.00)	36.0%	
522 10 43 4303 Travel - Lodging-(Administratio	1,500.00	3,500.00	2,000.00	233.3%	Chief (\$1500), Deputy Chief (\$1500), Administrator (\$500)*
522 10 43 4304 Travel	0.00	4,500.00	4,500.00	0.0%	
522 10 43 4313 Travel - Lodging-(Commissioner	0.00	5,000.00	5,000.00	0.0%	
522 20 43 4303 Travel - Lodging-(Career Staff)	500.00	5,500.00	5,000.00	*****%	Union Members
522 45 43 3100 Training - Supplies-(Fire Suppre	500.00	500.00	0.00	100.0%	
522 45 43 3101 Training - Supplies-(H2O Rescue	500.00	1,000.00	500.00	200.0%	
522 45 43 3102 Training - Supplies-(Books)	1,000.00	1,000.00	0.00	100.0%	
522 45 43 3103 Training - Supplies-(Props)	4,000.00	2,500.00	(1,500.00)	62.5%	
522 45 43 3104 Training - Supplies-(Tools & Equ	500.00	500.00	0.00	100.0%	
522 45 43 3105 Training - Supplies-(Career Staff	0.00	500.00	500.00	0.0%	
522 45 43 3106 Training - Supplies-(Volunteers,I	0.00	1,000.00	1,000.00	0.0%	
522 45 43 3500 Training - Small Tools & Equipm	0.00	500.00	500.00	0.0%	
522 45 43 3501 Training - Small Tools&Equipme	0.00	500.00	500.00	0.0%	Rescue Dummy
522 45 43 3502 Training - Small Tools&Equipme	0.00	500.00	500.00	0.0%	
522 45 43 3503 Training - Small Tools&Equipme	0.00	3,500.00	3,500.00	0.0%	
522 45 43 4000 Training - Classes, Conferences	10,000.00	10,000.00	0.00	100.0%	Chief (2k), Deputy Chief (2k), Administrator (1k) -WFCFA WCFAS
522 45 43 4001 Training - Classes, Conferences	0.00	12,500.00	12,500.00	0.0%	(3) Shift Capt, (2) FF - (\$1,250 per towards College)=\$6250/\$6,300 Class/Conferences
522 45 43 4002 Training - Classes, Conferences	4,500.00	4,000.00	(500.00)	88.9%	New Line Item to Cost Expense to Board (\$800-each)
522 45 43 4003 Training - Classes, Conferences	5,000.00	1,000.00	(4,000.00)	20.0%	Line item has not been historically utilized (was \$5k - reduced to \$1k)
522 45 43 4004 Training - Classes, Conferences	16,000.00	26,400.00	10,400.00	165.0%	Based on (4) Residents Attending CBC \$6600/each=reduced from 40k 10/14
522 45 43 4005 Training - Classes, Conferences	2,500.00	4,000.00	1,500.00	160.0%	
522 45 43 4006 Training - Classes, Conferences	12,500.00	17,600.00	5,100.00	140.8%	(22) Volunteers-(\$800-each)
522 45 43 4300 Training - Expenses	36,650.00	13,600.00	(23,050.00)	37.1%	***Remaining from 40K - CBC Tuition
522 45 43 4301 Training - Mileage/Gas/Trans-(V	1,000.00	300.00	(700.00)	30.0%	
522 45 43 4302 Training - Meals-(Volunteers/Re	2,500.00	1,500.00	(1,000.00)	60.0%	
522 45 43 4303 Training - Lodging-(Volunteers/	1,500.00	500.00	(1,000.00)	33.3%	
522 45 43 4501 Training - Mileage/Gas/Trans-(H	500.00	300.00	(200.00)	60.0%	
522 45 43 4502 Training - Meals-(H2O Rescue)	1,000.00	300.00	(700.00)	30.0%	
522 45 43 4503 Training - Lodging-(H2O Rescu	1,500.00	1,000.00	(500.00)	66.7%	

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001 General Fund (6871)

Expenditures	2022	2023	Difference		Remarks
522 Fire Suppression Expenditures					
522 45 43 4901 Training - Supplies-(Misc. Expen	0.00	500.00	500.00	0.0%	Previous Amount \$25k / Split Amongst Training Expense Line Items
522 45 43 4902 Advance Travel Fund - Replenish	0.00	0.00	0.00	0.0%	
430 Training / Travel	107,150.00	125,200.00	18,050.00	116.8%	
522 20 48 4803 R&M - (150 MHz Repeaters)	11,024.00	11,024.00	0.00	100.0%	
522 50 47 4701 Utilities - (City W/S/G) - Sta.310	8,500.00	9,600.00	1,100.00	112.9%	38,900 Split
522 50 47 4702 Utilities - Gas/Propane Delivered	5,000.00	6,035.00	1,035.00	120.7%	
522 50 47 4703 Utilities - Electricity - Sta.310	11,000.00	15,635.00	4,635.00	142.1%	
522 50 47 4704 Utilities - Garbage Disposal - Sta.310	0.00	325.00	325.00	0.0%	
522 50 47 4705 Utilities - Television/Cable - Sta.310	1,510.00	1,080.00	(430.00)	71.5%	
522 50 47 4706 Utilities - Electricity - Radio Tower	300.00	500.00	200.00	166.7%	
522 50 47 4711 Utilities - (City W/S/G) - Sta.310	690.00	450.00	(240.00)	65.2%	
522 50 47 4712 Utilities - Gas/Propane Delivered	1,340.00	2,640.00	1,300.00	197.0%	
522 50 47 4713 Utilities - Electricity - Sta.320	2,160.00	2,160.00	0.00	100.0%	
522 50 47 4714 Utilities - Garbage Disposal - Sta.320	325.00	325.00	0.00	100.0%	
522 50 47 4716 Utilities - Irrigation - Sta.320	175.00	150.00	(25.00)	85.7%	
522 50 47 4732 St. 320 Utilities	7,900.00	0.00	(7,900.00)	0.0%	*** Delete This
470 Utilities	49,924.00	49,924.00	0.00	100.0%	
522 22 62 6206 Capital Construction - (Chiller Pump)	1,190.00	0.00	(1,190.00)	0.0%	\$1,190.00/Removed - This has been Purchased
522 22 62 6207 Capital Construction - (Concrete)	4,545.00	0.00	(4,545.00)	0.0%	\$4,545.00/To be Reviewed
522 22 62 6208 Capital Construction - (West Side)	10,765.00	0.00	(10,765.00)	0.0%	\$10,765.00/ To be Reviewed
522 50 48 4800 R&M - (Sta. 320 Facility)	1,500.00	1,500.00	0.00	100.0%	15K Split
522 50 48 4801 R&M - (Sta. 310 Facility)	15,000.00	10,000.00	(5,000.00)	66.7%	
522 50 48 4802 R&M - (Resident Quarters)	1,000.00	1,000.00	0.00	100.0%	
522 50 48 4803 R&M - (Tower Facility)	1,000.00	1,000.00	0.00	100.0%	
522 50 48 4804 R&M - (Bullpen Facility)	1,500.00	1,500.00	0.00	100.0%	
522 50 48 4805 R&M - (Bullpen Grounds)	750.00	750.00	0.00	100.0%	
522 50 48 4806 R&M - (Sta. 310 Grounds)	1,000.00	1,000.00	0.00	100.0%	
522 50 48 4807 R&M - (Sta. 320 Grounds)	1,000.00	1,000.00	0.00	100.0%	
522 50 48 4808 R&M - (Tower Grounds)	250.00	250.00	0.00	100.0%	
522 50 48 4809 R&M - (Cleaning/Custodial)	0.00	500.00	500.00	0.0%	Aramark Rugs
522 50 48 4887 Capital Construction - (Sta. 310)	11,000.00	0.00	(11,000.00)	0.0%	2022 Budget combined with Construction Projects
480 Repair & Maintenance - Facility	50,500.00	18,500.00	(32,000.00)	36.6%	
522 60 48 5100 R&M - (Apparatus)	30,000.00	0.00	(30,000.00)	0.0%	17K Split amongst the Fleet for R&M
522 60 48 5104 R&M - W1312 51-04	2,000.00	2,000.00	0.00	100.0%	1986 Ford LTL9000 - Type 1 Tender

2023 PROPOSED BUDGET CHANGES

West Benton Fire Rescue

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001 General Fund (6871)

Expenditures	2022	2023	Difference		Remarks
522 Fire Suppression Expenditures					
522 60 48 5106 R&M - BS131 (Breathing Suppo	250.00	1,000.00	750.00	400.0%	1989 Chevy K3500 - Type 6 - Cascade Station
522 60 48 5107 R&M - E1311 51-07 (Surplus)	4,000.00	0.00	(4,000.00)	0.0%	1994 Freightliner - Type 1 (Delete Surplus)
522 60 48 5108 R&M - E1312 51-08	4,000.00	4,000.00	0.00	100.0%	1998 International - Type 1 Crew Cab-4dr
522 60 48 5109 R&M - E1314 51-09	4,000.00	2,000.00	(2,000.00)	50.0%	1998 International - Type 1 Extended Cab-2dr (Spare)
522 60 48 5111 R&M - E1353 51-11 (Surplus BC	250.00	0.00	(250.00)	0.0%	2000 F450 - Type 5 (Surplus BCFD#5)
522 60 48 5112 R&M - E1341 51-12 (Sold to Pa	0.00	0.00	0.00	0.0%	(Sold to Pasco)
522 60 48 5113 R&M - E1351 51-13	250.00	1,000.00	750.00	400.0%	2009 F450 - Type 5
522 60 48 5114 R&M - E1351 51-14 (Does Not	0.00	0.00	0.00	0.0%	(Does Not Exist)
522 60 48 5115 R&M - E1352 51-15 (Surplus B	250.00	0.00	(250.00)	0.0%	2004 F450 - Type 5 (Surplus BCFD#5)
522 60 48 5116 R&M - Spare 51-16	500.00	0.00	(500.00)	0.0%	(Spare)
522 60 48 5117 R&M - UT131 51-17	1,350.00	2,000.00	650.00	148.1%	2013 F250 - Utility Vehicle
522 60 48 5118 R&M - DC131 51-18	800.00	2,000.00	1,200.00	250.0%	2010 Chevy Tahoe Duty Command Vehicle
522 60 48 5120 R&M - SW131 51-20	1,000.00	1,500.00	500.00	150.0%	1984 Trojan - / Swift Water Van
522 60 48 5121 R&M - CH132 51-21	2,000.00	2,000.00	0.00	100.0%	2016 F150 Deputy Chief Command Vehicle
522 60 48 5122 R&M - TR131 51-22	1,500.00	1,000.00	(500.00)	66.7%	1993 Volvo Semi
522 60 48 5123 R&M - DZ132 51-23	1,500.00	1,500.00	0.00	100.0%	2016 Caterpillar Dozer
522 60 48 5124 R&M - T1311 51-24	0.00	1,500.00	1,500.00	0.0%	2012 Eone - Tactical Tender VIN#2NKHLN9X2DM349904 (Kenworth)
522 60 48 5125 R&M - TT131 51-25	500.00	500.00	0.00	100.0%	2006 Ledwell - Transport Trailer
522 60 48 5126 R&M - AT131 51-26	150.00	700.00	550.00	466.7%	2019 John Deere ATV Gator - VIN#1M0R860MHKM021281
522 60 48 5127 R&M - DISC 51-27	150.00	250.00	100.00	166.7%	Disc
522 60 48 5128 R&M - T1313 51-28	2,500.00	1,500.00	(1,000.00)	60.0%	1990 International - Type 1 Tactical Tender
522 60 48 5129 R&M - L1311 51-29	4,500.00	1,000.00	(3,500.00)	22.2%	2015 Eone - 102' Ladder Truck VIN#4ENLABA89F1009485
522 60 48 5130 R&M - E1354 51-30	250.00	1,000.00	750.00	400.0%	2019 F550 - Type 5 VIN#1FD0X5HT2KEC43950
522 60 48 5131 R&M - CH131 51-31	1,350.00	2,000.00	650.00	148.1%	2018 F150 - Fire Chief Command Vehicle
522 60 48 5132 R&M - E1313 51-32 (New 2021	0.00	2,000.00	2,000.00	0.0%	2021 Rosenbauer - Type 1
522 60 48 5133 R&M - E1352 51-33 (2021 Type	0.00	2,000.00	2,000.00	0.0%	2022 F550 - Type 5
522 60 48 5134 R&M - E1353 51-34 (2022 Type	0.00	2,000.00	2,000.00	0.0%	2022 F550 - Type 5
522 60 48 5135 R&M - E1311 51-35 (New 2021	0.00	2,000.00	2,000.00	0.0%	2021 Rosenbauer - Type 1
481 Repair & Maintenance - Fleet Vehicl	63,050.00	36,450.00	(26,600.00)	57.8%	
522 20 40 4002 Service & Agreement - (Equipm	0.00	2,500.00	2,500.00	0.0%	
522 20 48 4801 R&M - (SCBA's, Cascade Stator	0.00	1,000.00	1,000.00	0.0%	
522 20 48 4810 R&M - (Fire Extinguisher Servic	0.00	600.00	600.00	0.0%	
482 Repair & Maintenance - Fire Suppre	0.00	4,100.00	4,100.00	0.0%	
522 20 30 3103 Supplies - (SCBA's, Cascade Stat	4,000.00	500.00	(3,500.00)	12.5%	

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001 General Fund (6871)

Expenditures	2022	2023	Difference		Remarks
522 Fire Suppression Expenditures					
522 20 30 3186 Supplies - (Fire Extinguisher)	600.00	250.00	(350.00)	41.7%	
522 20 35 3503 Small Tools & Equipment - (EM'	0.00	0.00	0.00	0.0%	
522 20 48 4802 R&M - (Radio's)	2,500.00	2,500.00	0.00	100.0%	New Radio's Last Year
484 Repair & Maintenance - Equipment	7,100.00	3,250.00	(3,850.00)	45.8%	
522 Fire Suppression Expenditures	1,717,216.00	1,869,195.19	151,979.19	108.9%	
580 Other Decreases: Custodial Activities					
589 99 99 0000 Payroll Clearing	0.00	0.00	0.00	0.0%	
589 Payroll Clearing	0.00	0.00	0.00	0.0%	
580 Other Decreases: Custodial Activities	0.00	0.00	0.00	0.0%	
597 Transfers Out					
597 00 00 6201 Transfer out - Local Loan#1 (Pr	75,250.00	77,000.00	1,750.00	102.3%	Local Loan #1 - Jun & Dec - Paid - Payoff Date Dec of 2024
597 00 00 6406 Transfer out - USDA Loan (Pmts	53,472.00	53,472.00	0.00	100.0%	USDA Loan- Monthly - Paid - Payoff Date Dec 2038
597 00 00 6408 Transfer out - Local Loan#2 (Pr	180,528.00	180,947.69	419.69	100.2%	Local Loan #2 - June & Dec - Paid - Payoff Date Dec 2030
597 00 00 6411 Transfer out - POA Contract - (F	0.00	4,404.00	4,404.00	0.0%	POA Contract - Lease Pmt - (Ricoh Copier) 2021-2026
597 22 62 6205 Transfer out - Ventilation System	0.00	0.00	0.00	0.0%	Transfer Funds - Ventilation System
597 22 64 6412 Transfer out - Purchase 20' Utili	4,000.00	0.00	(4,000.00)	0.0%	Transfer Funds - 20' Utility Trailer
597 22 64 6413 Transfer out - Purchase SCBA, R	0.00	0.00	0.00	0.0%	Transfer Funds - Rehab RV
597 22 64 6414 Transfer out - Purchase PSTRAX	0.00	0.00	0.00	0.0%	Transfer Funds - PSTRAX Software
597 Transfers Out	313,250.00	315,823.69	2,573.69	100.8%	
597 Transfers Out	313,250.00	315,823.69	2,573.69	100.8%	
Fund Expenditures:	2,030,466.00	2,185,018.88	154,552.88	107.6%	
Fund Excess/(Deficit):	8,214.00	(12,082.85)			

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101 Emergency Reserve (6876)

Revenues	2022	2023	Difference	Remarks
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360 Miscellaneous Revenues

361 11 00 0101 Investment Interest - Emergenc	0.00	540.00	540.00	0.0%	LGIP Interest Rate as of 8/25 2.25%
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361 Interest and Other Earnings	0.00	540.00	540.00	0.0%	
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360 Miscellaneous Revenues	0.00	540.00	540.00	0.0%	
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Fund Revenues:	0.00	540.00	540.00	0.0%	
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Fund Excess/(Deficit):	0.00	540.00			
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200 Debt Liability Funds (687B)

Revenues	2022	2023	Difference	Remarks	
360 Miscellaneous Revenues					
361 11 00 0200 Investment Interest - Debt Liabi	0.00	1,695.00	1,695.00	0.0%	LGIP Interest Rate as of 8/25 2.25%
361 Interest and Other Earnings	0.00	1,695.00	1,695.00	0.0%	
360 Miscellaneous Revenues	0.00	1,695.00	1,695.00	0.0%	

397 Transfers In

397 00 00 6201 Transfer In - Local Loan#1 (Pmt:	75,250.00	77,000.00	1,750.00	102.3%	Transfer In
397 00 00 6406 Transfer In - USDA Loan (Pmts)	53,472.00	53,472.00	0.00	100.0%	Transfer In
397 00 00 6408 Transfer In - Local Loan#2 (Pmt:	180,528.00	180,947.69	419.69	100.2%	Transfer In
397 00 00 6411 Transfer In - POA Copier - Lease	0.00	4,404.00	4,404.00	0.0%	Transfer In
397 Transfers In	309,250.00	315,823.69	6,573.69	102.1%	
397 Transfers In	309,250.00	315,823.69	6,573.69	102.1%	

Fund Revenues: 309,250.00 317,518.69 8,268.69 102.7%

Expenditures	2022	2023	Difference	Remarks	
590 Debt Liabilities					
591 22 70 6201 Local Loan#1 - Principal Pmt-(D	70,000.00	70,000.00	0.00	100.0%	Original Interest Payment - Will reimburse General Fund with Transfer
591 22 70 6406 USDA Loan - Principal Pmt - (La	29,345.27	29,345.27	0.00	100.0%	Original Principal Payment - Will reimburse General Fund with Transfer
591 22 70 6408 Local Loan#2 - Principal Pmt-(T	122,677.15	122,677.15	0.00	100.0%	Original Principal Payment - Will reimburse General Fund with Transfer
591 22 70 6411 POA Copier Lease - (Pmts)	4,404.00	4,404.00	0.00	100.0%	Added expense from 2022 Budget - Debt Liability-Original Interest Payment - Will reimburse General Fund with Transfer
591 Principal Loan Payments	226,426.42	226,426.42	0.00	100.0%	
592 22 80 6201 Local Loan#1 - Interest Pmt-(Dc	7,000.00	7,000.00	0.00	100.0%	Original Interest Payment - Will reimburse General Fund with Transfer
592 22 80 6406 USDA Loan - Interest Pmt-(Ladc	24,126.73	24,126.73	0.00	100.0%	Original Interest Payment - Will reimburse General Fund with Transfer
592 22 80 6408 Local Loan#2 - Interest Pmt-(Ty	58,270.54	58,270.54	0.00	100.0%	Original Interest Payment - Will reimburse General Fund with Transfer

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200 Debt Liability Funds (687B)

Expenditures	2022	2023	Difference	Remarks
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590 Debt Liabilities

592 Interest Loan Payments	89,397.27	89,397.27	0.00	100.0%
590 Debt Liabilities	315,823.69	315,823.69	0.00	100.0%
Fund Expenditures:	315,823.69	315,823.69	0.00	100.0%
Fund Excess/(Deficit):	(6,573.69)	1,695.00		

2023 PROPOSED BUDGET CHANGES

West Benton Fire Rescue

Fund Totals

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Fund	Revenues				Expenditures			
	2022	2023	Difference		2022	2023	Difference	
001 General Fund (6871)	2,038,680.00	2,172,936.03	134,256.03	106.6%	2,030,466.00	2,185,018.88	154,552.88	107.6%
101 Emergency Reserve (6876)	0.00	540.00	540.00	0.0%	0.00	0.00	0.00	0.0%
200 Debt Liability Funds (687B)	309,250.00	317,518.69	8,268.69	102.7%	315,823.69	315,823.69	0.00	100.0%
Excess/(Deficit):	2,347,930.00	2,490,994.72	143,064.72	106.1%	2,346,289.69	2,500,842.57	154,552.88	106.6%