

Wentzville Fire Protection District

BUDGET

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2024

Rognan & Associates

ROGNAN & ASSOCIATES
Certified Public Accountants/International Consultants
616 Applecross Ct.
Saint Louis, MO 63021
Telephone (636) 391-9831
Fax (636) 391-9835
"Client Service Driven"
Website: Rognanandassociates.com

December 14, 2023

Board of Directors
Wentzville Fire Protection District
502 Luetkenhaus Boulevard
Wentzville, MO 63385

We have compiled the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses, on a modified accrual basis, of Wentzville Fire Protection District of St. Charles County, Missouri, as of and for the year ended December 31, 2024, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Management is responsible for the budget (forecast).

A compilation is limited to presenting in the form of projected information that is the representation of management and does not include evaluation of the support for the assumptions underlying the budget (forecasted) projection. We have not audited or reviewed the budget (forecasted) projection and, accordingly, do not express an opinion or any other form for assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the budget (forecasted) projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of the report.

Management has elected to omit substantially all of the disclosures, and the balance sheets and statements of changes in fund balance, statement of changes in plan assets and statement of cash flows, required by generally accepted accounting principles. If the omitted disclosures and the balance sheets and statements of changes in fund balance, statement of changes in plan assets and statement of cash flows were included in the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses, they might influence the user's conclusions about the Fire Protection District's financial position, results of operations, and cash flows. Accordingly, this accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses are not designed for those who are not informed about such matters.

This budget (forecasted) projection is presented on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting.

We are not independent with respect to Wentzville Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, Missouri
December 14, 2023

WENTZVILLE FIRE PROTECTION DISTRICT

2024 BUDGET

SUMMARY "ALL FUNDS"

Signed: Frank Thompson

Board of Directors Public Meeting Date: 12-14-23

Board of Director Approval Date: 12-14-23

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

1. 2024	2. BUDGET - ALL FUNDS - 2024		3. DEBT SERVICE		4. CAPITAL PROJECTS		5. TOTAL ALL FUNDS	
	GENERAL		DEBT SERVICE		CAPITAL PROJECTS		TOTAL ALL FUNDS	
REVENUES								
Tax revenue	\$17,432,675		\$2,706,003					\$20,138,678
Building and other permits	400,000							400,000
Interest	200,000		7,000			500		207,500
Miscellaneous revenue	1,000							1,000
TOTAL REVENUES	\$18,033,675		\$2,713,003		\$500			\$20,747,178
EXPENDITURES								
Salaries & Wages	\$7,900,136							\$7,900,136
Salaries & Wages - OT - Unscheduled	800,000							800,000
Payroll taxes	665,560							665,560
Capital purchases and expenses - includes FEMA	0				113,100			113,100
Advertising	5,000							5,000
Building maintenance and cleaning supplies	240,000							240,000
Computer services - IT Technology	85,090							85,090
Health & Safety	103,500							103,500
Dues and subscriptions	35,000							35,000
Election expenses	100,000							100,000
Equipment & uniform maintenance	108,135							108,135
Gasoline and oil	120,000							120,000
Insurance - employee	3,175,480							3,175,480
Insurance - general - P&C	106,294							106,294
Lease Payments	9,800							9,800
Office supplies	14,500							14,500
Professional fees - legal, accounting, auditing, etc.	121,450		3,500					124,950
Public education & Public relations	100,000							100,000
Pension - employee	3,138,844							3,138,844
Supplies - medical	40,000							40,000
Training and education	140,000							140,000
Utilities	190,000							190,000
Vehicle maintenance	220,000							220,000
Debt Service Payments			1,934,189					1,934,189
TOTAL EXPENDITURES	\$17,418,789		\$1,937,689		\$113,100			\$19,469,578
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before uses	\$614,886		\$775,314		(\$112,600)			\$1,277,600
DB PENSION SUPPLEMENT	\$0		\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$0				\$112,600			\$112,600
REVENUES OVER EXPENDITURES, net of uses	\$614,886		\$775,314		\$0			\$1,390,200