

# Wentzville Fire Protection District

**BUDGET**

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**2025**

**Rognan & Associates**

**ROGNAN & ASSOCIATES**  
**Certified Public Accountants/International Consultants**  
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December 10, 2024

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, 2025, 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*

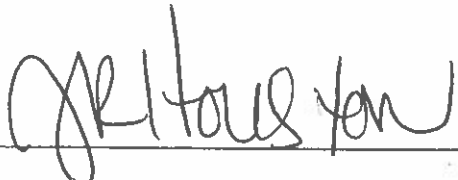
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ROGNAN & ASSOCIATES  
St. Louis, Missouri  
December 10, 2024

**WENTZVILLE FIRE PROTECTION DISTRICT**

**2025 BUDGET**

**SUMMARY "ALL FUNDS"**

Signed: 

Board of Directors Public Meeting Date: 12.10.2024

Board of Director Approval Date: 12.10.2024

**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

1. 2025	2. BUDGET - ALL FUNDS - 2025		3. DEBT SERVICE		4.		5. 2026
	GENERAL				CAPITAL PROJECTS	TOTAL ALL FUNDS	
<b>REVENUES</b>							
Tax revenue	\$17,914,421		\$2,760,783				\$20,695,204
Building and other permits	400,000						400,000
Interest	200,000		50,000		100,000		350,000
Miscellaneous revenue	1,000						1,000
<b>TOTAL REVENUES</b>	<b>\$18,515,421</b>		<b>\$2,830,783</b>		<b>\$100,000</b>		<b>\$21,446,204</b>
<b>EXPENDITURES</b>							
Salaries & Wages	\$8,171,528						\$8,171,528
Salaries & Wages - OT - Unscheduled	900,000						900,000
Payroll taxes	693,972						693,972
Capital purchases and expenses - includes FEMA	0				6,219,000		6,219,000
Advertising	15,000						15,000
Building maintenance and cleaning supplies	240,000						240,000
Computer services - IT Technology	88,330						88,330
Health & Safety	89,000						89,000
Ducs and subscriptions	30,000						30,000
Election expenses	100,000						100,000
Equipment & uniform maintenance	125,000						125,000
Gasoline and oil	120,000						120,000
<b>Insurance - employee</b>	<b>3,416,215</b>						<b>3,416,215</b>
Insurance - general - P&C	118,908						118,908
Lease Payments	9,800						9,800
Office supplies	14,500						14,500
Professional fees - legal, accounting, auditing, etc.	148,400		3,500				151,900
Public education & Public relations	100,000						100,000
<b>Pension - employee</b>	<b>3,177,192</b>						<b>3,177,192</b>
Supplies - medical	30,000						30,000
Training and education	140,000						140,000
Uniforms	14,200						14,200
Utilities	180,000						180,000
Vehicle maintenance	225,000						225,000
Debt Service Payments			2,660,660				2,660,660
<b>TOTAL EXPENDITURES</b>	<b>\$18,147,045</b>		<b>\$2,664,160</b>		<b>\$8,219,000</b>		<b>\$27,030,205</b>
<b>REVENUES OVER EXPENDITURES</b>							
<b>(EXPENDITURES OVER REVENUES), before uses</b>	<b>\$368,376</b>		<b>\$166,623</b>		<b>(\$6,119,000)</b>		<b>(\$5,584,001)</b>
<b>DB PENSION SUPPLEMENT</b>	\$0		\$0		\$0		\$0
<b>USE OF DISTRICT RESERVES</b>	\$0				\$6,119,000		\$6,119,000
<b>REVENUES OVER EXPENDITURES, net of uses</b>	<b>\$368,376</b>		<b>\$166,623</b>		\$0		<b>\$534,999</b>