

Wentzville
Fire Protection District

BUDGET
~
2021

Rognan & Associates

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December 10, 2020

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, 2021, 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 10, 2020

WENTZVILLE FIRE PROTECTION DISTRICT

2021 BUDGET

SUMMARY "ALL FUNDS"

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

1. 2021	2. BUDGET - ALL FUNDS - 2021		3. FUNDS - 2021		4.		5. 2021
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS			
REVENUES							
Tax revenue	\$14,131,016	\$2,098,458					\$16,229,474
Building and other permits	300,000						300,000
Interest	50,000	5,000			500		55,500
Miscellaneous revenue	1,500						1,500
TOTAL REVENUES	\$14,482,516	\$2,103,458	\$500				\$16,586,474
EXPENDITURES							
Salaries & Wages	\$7,059,770						\$7,059,770
Salaries & Wages - OT - Unscheduled	600,000						600,000
Payroll taxes	585,972						585,972
Capital purchases and expenses - includes FEMA	0				243,374		243,374
Advertising	500						500
Building maintenance and cleaning supplies	130,000						130,000
Computer services - IT Technology	60,030						60,030
Health & Safety	48,850						48,850
Dues and subscriptions	22,000						22,000
Election expenses	50,000						50,000
Equipment & uniform maintenance	75,250						75,250
Gasoline and oil	55,000						55,000
Insurance - employee	2,424,085						2,424,085
Insurance - general - P&C	158,004						158,004
Lease Payments	7,800						7,800
Office supplies	13,000						13,000
Professional fees - legal, accounting, auditing, etc.	107,200	2,500			0		109,700
Public education & Public relations	65,000						65,000
Pension - employee	2,453,926						2,453,926
Supplies - medical	25,000						25,000
Training and education	120,000						120,000
Utilities	141,100						141,100
Vehicle maintenance	160,000						160,000
Debt Service Payments		2,205,437					2,205,437
TOTAL EXPENDITURES	\$14,362,487	\$2,207,937	\$243,374				\$16,813,798
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before uses	\$120,029	(\$104,479)	(\$242,874)				(\$227,324)
DB PENSION SUPPLEMENT	\$2,000,000	\$0	\$0				\$2,000,000
USE OF DISTRICT RESERVES	\$1,879,971	\$104,479	\$242,874				\$2,227,324
REVENUES OVER EXPENDITURES, net of uses	\$0	\$0	\$0				\$0