

Wentzville
Fire Protection District

BUDGET
~
2022

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 9, 2021

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, 2022, 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 9, 2021

WENTZVILLE FIRE PROTECTION DISTRICT

2022 BUDGET

SUMMARY "ALL FUNDS"

Signed: Robert E. Hawker

Board of Directors Public Meeting Date: 11/18/2021

Board of Director Approval Date: 12/09/2021

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

1.	2.	3.	4.	5.
2022	BUDGET - ALL FUNDS - 2022			2022
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
REVENUES				
Tax revenue	\$14,952,413	\$2,103,012		\$17,055,425
Building and other permits	350,000			350,000
Interest	35,000	3,000	50	38,050
Miscellaneous revenue	1,000			1,000
TOTAL REVENUES	\$15,338,413	\$2,106,012	\$50	\$17,444,475
EXPENDITURES				
Salaries & Wages	\$7,350,744			\$7,350,744
Salaries & Wages - OT - Unscheduled	750,000			750,000
Payroll taxes	619,707			619,707
Capital purchases and expenses - includes FEMA	0		163,708	163,708
Advertising	1,000			1,000
Building maintenance and cleaning supplies	150,000			150,000
Computer services - IT Technology	62,800			62,800
Health & Safety	57,650			57,650
Dues and subscriptions	25,000			25,000
Election expenses	0			0
Equipment & uniform maintenance	59,700			59,700
Gasoline and oil	65,000			65,000
Insurance - employee	2,595,697			2,595,697
Insurance - general - P&C	73,833			73,833
Lease Payments	9,300			9,300
Office supplies	11,000			11,000
Professional fees - legal, accounting, auditing, etc.	110,650	3,500	0	114,150
Public education & Public relations	65,000			65,000
Pension - employee	2,828,565			2,828,565
Supplies - medical	35,000			35,000
Training and education	120,000			120,000
Utilities	150,850			150,850
Vehicle maintenance	150,000			150,000
Debt Service Payments		2,090,939		2,090,939
TOTAL EXPENDITURES	\$15,291,496	\$2,094,439	\$163,708	\$17,549,643
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before uses	\$46,917	\$11,573	(\$163,658)	(\$105,168)
DB PENSION SUPPLEMENT	\$0	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0		\$163,658	\$163,658
REVENUES OVER EXPENDITURES, net of uses	\$46,917	\$11,573	\$0	\$58,490