Tightwad Fire Protection District

2027 Budget Resolution 26-09

WHEREAS, Pursuant to RSMo 67.010(1), the Tightwad Fire Protection District is required to prepare an annual budget;

WHEREAS, Pursuant to RSMo 67.030, the District shall, before September 1st of each fiscal year, approve the budget and approve or adopt such orders, motions, resolutions, or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget; and

WHEREAS, The Tightwad Fire Protection District is required to use said budget to set the ad valorem property taxes for the current year.

NOW, THEREFORE, BE IT RESOLVED:

1. The 2027 General Fund Budget Message/Summary, which is attached hereto as Attachment A, is approved; and
2. The 2027 General Fund Budget, which is attached hereto as Exhibit 1, is approved with the following provisos:
    a. The cash balance of the General Fund, including Petty Cash, on January 1, 2027, is $15,000; and
    b. The cash balance of the General Fund, including Petty Cash, on December 31, 2027, is $14,986.

Duly passed by the Tightwad Fire Protection District Board of Directors this 25th day of August, 2026.

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Mae Nelson
Chair Pro Tem of the Board of Directors
Tightwad Fire Protection District

ATTEST:

____
Jeffrey Hunt
Budget Officer
Tightwad Fire Protection District

Attachment A

2027 Budget Message/Summary

The 2027 Budget compared to the 2026 Budget is substantially the same except for these notable differences:

- Increased facility expenditures due to either increased electricity usage associated with the fire station at Coal or replacement of electrical heat at the fire station at Coal with more efficient propane heat;
- Increased emphasis on training;
- Increased accounting services and consulting services;
- Significantly reduced operational expenditures due to one-time expenditures in 2025 for SCBA bottles and tanks and wildland firefighting equipment; however, there are planned increases for communications and fuel; and
- Accounting for tax collection costs instead of recording just the net taxes collected.

Exhibit 1

Tightwad Fire Protection District

2027 Budget

January - December 2027

	TOTAL
Revenue	
4000 Donations Received	
4002 Grants Received	10,000.00
Total 4000 Donations Received	**10,000.00**
4010 Interest Earned	400.00
4020 Tax Revenue	
4024 Property Taxes	
4024K 2026	46,572.00
4024L 2027	11,643.00
Total 4024 Property Taxes	**58,215.00**
4030 Sales Tax	
4030D 2026	3,535.00
4030E 2027	42,424.00
Total 4030 Sales Tax	**45,959.00**
Total 4020 Tax Revenue	**104,174.00**
Total Revenue	**$114,574.00**
GROSS PROFIT	**$114,574.00**
Expenditures	
6000 Administrative Expenditures	
6001 Advertising and Marketing	2,400.00
6002 Billing and Collection Services	0.00
6003 Computers	1,200.00
6005 Insurance	13,000.00
6006 Interest Paid	8,000.00
6007 Lease Expenses	20,000.00
6008 Memberships	240.00
6009 Office Expense	560.00
Total 6000 Administrative Expenditures	**45,400.00**
6010 Facility Expenditures	
6011 Building and Grounds	300.00
6012 Building Improvement Supplies	6,000.00
6013 Electricity	4,000.00
6014 Furniture, Fixtures, and Appliances Supplies	3,000.00
6015 Internet	1,200.00
6017 Propane Gas	5,000.00
6019 Telephone	1,000.00
6020 Trash Removal	1,000.00
6021 Water	300.00
Total 6010 Facility Expenditures	**21,800.00**
6025 Human Resources	
6026 Benefits	2,400.00
6027 Employee Relations	400.00
6028 Training	4,400.00

Tightwad Fire Protection District

2027 Budget

January - December 2027

	TOTAL
6029 Workers Compensation Insurance	2,400.00
Total 6025 Human Resources	**9,600.00**
6030 Legal and Professional Services	
6031 Accounting	1,800.00
6032 Consulting	1,200.00
6033 Legal	3,600.00
6034 Medical Direction	1,200.00
6035 Secretarial	1,200.00
Total 6030 Legal and Professional Services	**9,000.00**
6038 Miscellaneous Expenditures	200.00
6040 Operational Expenditures	
6041 Clothing and PPE	6,000.00
6042 Communications	2,400.00
6043 Emergency Medical Services (EMS)	1,200.00
6044 Fire	6,000.00
6045 Fuel	2,400.00
6046 Maintenance and Repairs	6,000.00
Total 6040 Operational Expenditures	**24,000.00**
6053 Tax Collection Costs	
6054 Property Taxes	2,329.00
6055 Sale Tax	459.00
Total 6053 Tax Collection Costs	**2,788.00**
6056 Travel	1,800.00
Total Expenditures	**$114,588.00**
NET OPERATING REVENUE	**$ -14.00**
Other Revenue	
7000 Sale of Assets	30,000.00
Total Other Revenue	**$30,000.00**
Other Expenditures	
8000 Capital Expenditures	
8010 Apparatus	30,000.00
Total 8000 Capital Expenditures	**30,000.00**
Total Other Expenditures	**$30,000.00**
NET OTHER REVENUE	**$0.00**
NET REVENUE	**$ -14.00**