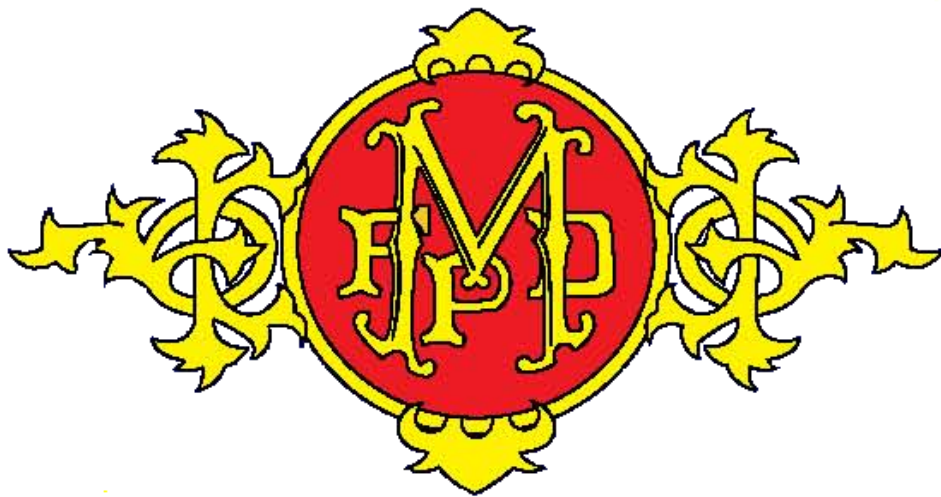


MEHLVILLE FIRE PROTECTION DISTRICT MISSOURI



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2023

MEHLVILLE FIRE PROTECTION DISTRICT

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended December 31, 2023

Prepared by:
Brian Bond, CPA
Chief Financial Officer

MEHLVILLE FIRE PROTECTION DISTRICT

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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MEHLVILLE FIRE PROTECTION DISTRICT

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Introductory Section

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Aaron Hilmer, Director
Dr. Bonnie Stegman, Director
Edmond Ryan, Director
Brian Hendricks, Fire Chief

Mehlville Fire Protection District



June 10, 2024

To the Citizens and Businesses of the District:

We are pleased to submit the Annual Comprehensive Financial Report (the Report) of the Mehlville Fire Protection District (the District) for the fiscal year ended December 31, 2023. This Report consists of management's representations concerning the finances of the District. The statements, combined with other information, are further analyzed in a narrative called Management's Discussion and Analysis (MD&A). The MD&A provides "financial highlights" and interprets the financial reports by analyzing trends and by explaining changes, fluctuations, and variances in the financial data. The responsibility for the completeness, fairness, and accuracy of the data presented and all accompanying disclosures rests with the District. To provide a reasonable basis for making these representations, the District's management has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with auditing standards generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been audited by Sikich CPA LLC, a firm of licensed certified public accountants. The goal of this independent audit was to provide reasonable assurance that the basic financial statements of the District for the year ended December 31, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall basic financial statement presentation. The independent auditors concluded, based upon its audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the year ended December 31, 2023, are fairly presented in conformity with accounting principles generally accepted in the United States of America (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.

THE REPORTING ENTITY AND ITS SERVICES

The District is a political subdivision of the State of Missouri, established to provide a full range of services to its citizens and those who contract with the District. These services include fire suppression, emergency medical services, fire prevention, and public education. The District was originally formed in the 1930s as

the Mehlville Volunteer Fire Department by a group of local citizens. In 1953, an election was held to form the District as a tax-supported fire protection district. The District currently provides fire protection and emergency medical service to a population of approximately 120,000 residents in approximately 53 square miles of south St. Louis County.

ECONOMIC CONDITION AND OUTLOOK

The District, through its broad geographic base, serves as a developing and a growing part of Missouri's economic base. The annual growth in the District's assessed valuation and market value of property each year is one indication of the growth in both industrial and residential areas. We believe the area will continue to grow and develop. Growth in the District's assessed valuation is largely expected to come from continued growth and development within its service boundaries. The true cash value, or market value, of the District increased to \$16,230,679,895 for the property tax year 2023 (a 14.4% increase) due primarily to an increase in residential and commercial real estate assessed values. Missouri Revised Statutes, Section 137, requires all real estate property to be reassessed every two years (in the odd-numbered years).

The District's population is expected to grow in the next 20 years. We are working proactively and cooperatively with other governments and regional planning groups to ensure continued ability to service this future population. This includes neighborhood and street planning, emergency access, and road construction as well as evaluating and working across jurisdictional boundaries to ensure closest first response to population centers regardless of where city and county boundary lines fall.

A variety of economic indicators are reflecting strong growth trends for the area including job growth, taxable sales, personal income, new businesses, and manufacturing. The District believes there is no reason to doubt the outlook will continue to be acceptable and will allow for those necessary services to at least maintain our current status in the future. The District's diverse economy and increasing urbanization should provide an economically stable community for the foreseeable future.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

It is the intent of the District to focus on the continued delivery of quality services in the areas of fire suppression, emergency medical services, and fire prevention through a fiscally responsible and professional administration. We intend to meet these objectives by continually assessing and evaluating our current delivery service methods as well as alternative methods in order to maintain response times and quality service, while searching for ways to minimize cost to the taxpayer.

The long-term financial objectives are more specifically accomplished by operating each year within a balanced budget, maintaining sufficient reserve balances to address any future unforeseen needs or opportunities, forecasting long-term needs assessments and priorities, identifying cost-saving measures, exploring potential new revenue sources, managing the apparatus and capital equipment replacement plan, and addressing the infrastructure of the District to be positioned to serve the community for decades to come.

We continue to monitor the financial stability of the District by updating the premises relied upon to develop the five-year projection and informing the Board of any changes. These projections are utilized when developing the budget and in day-to-day operational decision-making.

The District continues to proactively address future financial needs. The District dedicates substantial time and resources to ensure that the apparatus replacement plan will be properly funded. By dedicating over \$4 million to capital expenditures in 2023, the District is purchasing the apparatus and equipment necessary to serve the taxpayers currently, as well as reserve for future capital expenditures.

The District has replaced or renovated five of the seven engine houses since 2000. In 2022, a parcel of land was purchased to plan for the construction of a new engine house that will replace the oldest engine house still utilized. The infrastructure is positioned with new facilities to meet the long-term needs of the District for the majority of the next century.

The District also continues to monitor national trends, legislation, and revolutionary ways of providing services that will cut costs, increase revenue, and protect our employees.

The District continues to seek improvement in the areas of personnel safety, fire/ground communications, physical fitness, fire/ground operations, emergency medical services, and human resources. The District's commitment to excellence is evident in labor matters, financial matters, day-to-day management, as well as on-scene professional fire suppression and emergency medical services activities.

The District currently holds an Insurance Services Office (ISO) Class 3. With this rating, the District ranks in the top 17% of all of the 38,000 rated communities countrywide and in the top 11% in Missouri. By standards, this rating is extremely high and allows property owners to potentially enjoy lower fire insurance premiums compared to those individuals in fire districts with a classification above a Class 3.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Report for the fiscal year ended December 31, 2022. This was the twenty-seventh consecutive year that the District received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Report, whose contents conform to both GAAP and applicable legal requirements.

We believe that our current Report continues to meet the Programs' requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

We express our sincere gratitude to the District's personnel who assisted in accumulating the data in this report and to the accounting firm of Sikich CPA LLC for their continuing guidance in assisting with the District's Report. We would also like to express our appreciation to the Board of Directors and the Fire Chief whose continuing support has been vital to the financial and community affairs of the District.

Respectfully submitted,

MEHLVILLE FIRE PROTECTION DISTRICT



Brian Bond, CPA
Chief Financial Officer

MEHLVILLE FIRE PROTECTION DISTRICT
LIST OF PRINCIPAL OFFICIALS
AS OF DECEMBER 31, 2023

BOARD OF DIRECTORS

Aaron Hilmer, President and Chairman

Dr. Bonnie C. Stegman, Treasurer

Edmond J. Ryan, Secretary

FIRE CHIEF

Brian Hendricks

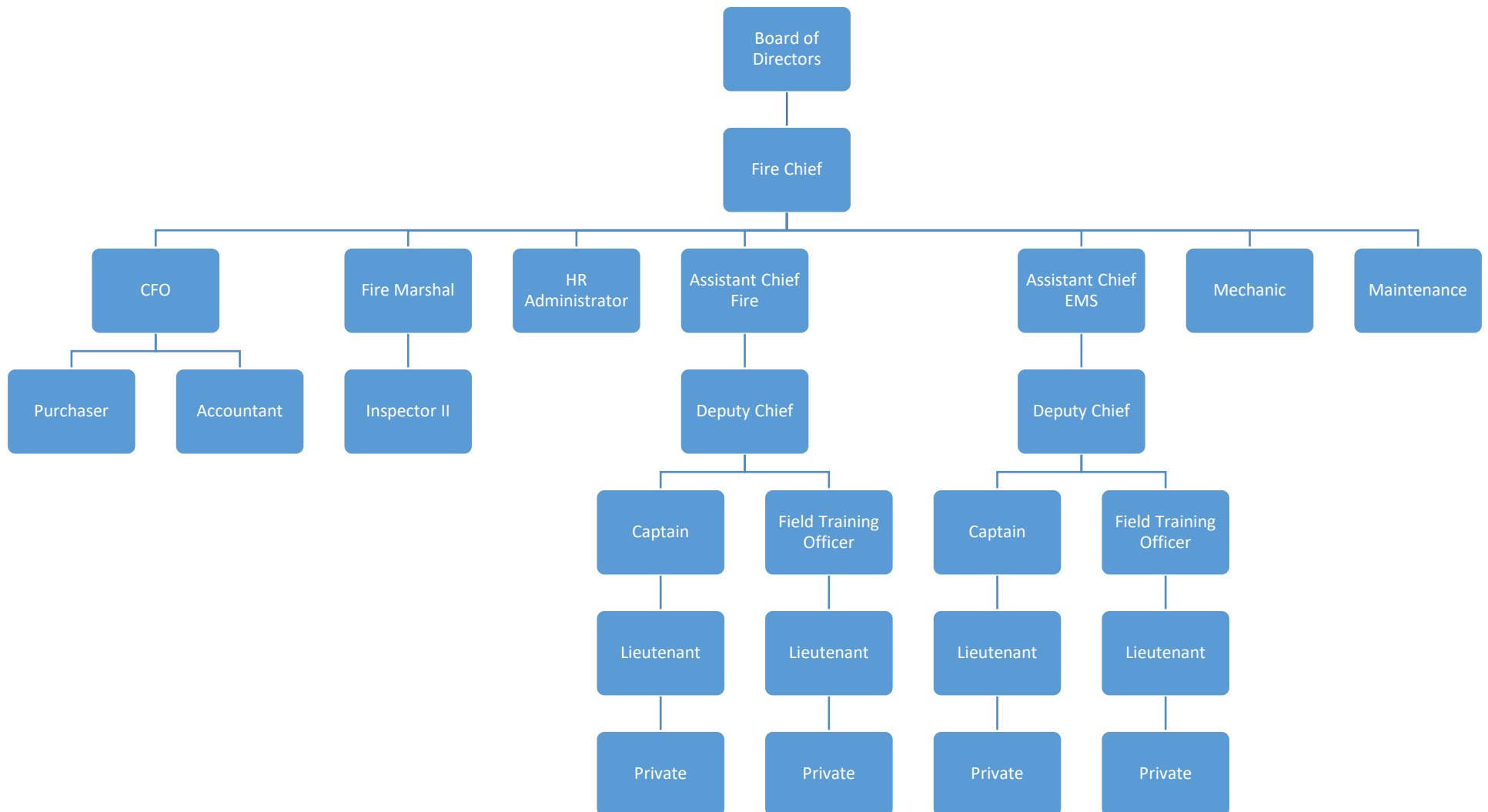
ASSISTANT CHIEFS

Daniel C. LaFata “Fire”

Todd Besancenez “EMS”

MEHLVILLE FIRE PROTECTION DISTRICT

ORGANIZATIONAL CHART



MEHLVILLE FIRE PROTECTION DISTRICT
CERTIFICATE OF ACHIEVEMENT



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Mehlville Fire Protection District
Missouri**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

Financial Section

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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

Board of Directors
MEHLVILLE FIRE PROTECTION DISTRICT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the **MEHLVILLE FIRE PROTECTION DISTRICT** (the District), as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Sikich CPA LLC

Naperville, Illinois

June 10, 2024

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

The Management's Discussion and Analysis (MD&A) of the Mehlville Fire Protection District's (the District) financial performance presents a narrative overview and analysis of the District's financial activities for the year ended December 31, 2023. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information. Please read this MD&A in conjunction with the additional information contained in the transmittal letter and the District's financial statements.

FINANCIAL HIGHLIGHTS

- 1) The District's total net position increased by \$3,266,615 as a result of this year's operations.
- 2) In the government-wide financial statements, the assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at December 31, 2023 by \$28,287,886 (net position). Of this amount, \$18,896,974 represents the District's net investment in capital assets and \$9,390,912 will be used to meet the District's ongoing obligations to citizens and creditors.
- 3) As of December 31, 2023, the District's governmental funds reported combined ending fund balances of \$14,745,033, an increase of \$2,275,699 in comparison with the prior year balance. Of this amount, \$107,599 is nonspendable, \$5,218,513 is committed for capital equipment/buildings, and \$9,418,921 is unassigned.
- 4) Unassigned fund balance for the General Fund was \$9,729,981 or 34% of General Fund expenditures.
- 5) The blended tax rate for 2023 was set at \$0.75 cents per \$100 of assessed valuation.
- 6) Upgrades in service that occurred by the end of the year include:
 - In 2023, the District hired two full-time Training Officers, one dedicated to Fire training and one dedicated to EMS training.
 - The Fire Training Officer increased the number and variety of live fire training exercises where employees trained in various fire related scenarios to be better prepared for live fire situations, advanced the Rope/Tower Rescue proficiencies and capabilities of our high angle rope rescue team, and allowed the District to have a consistent dedicated Safety Officer on all working alarms, instead of rotating personnel through this role.
 - The EMS training officer allowed the District to have internal access to an International Board of Specialty Certifications licensed instructor who increased the level and frequency of EMS training, improved quality assurance of reviewing patient care reports, and analyzed department data.
 - 2023 represented the seventh year of the District's Critical Care Paramedic (CCP) program. The CCP program allows the District to implement an increased level of patient care by allowing the District to implement additional EMS protocols and utilize advanced EMS equipment.
 - The District continues to purchase a new ambulance each year and provides the largest ambulance service of all fire districts in St. Louis County.
 - The District was the first fire district in St. Louis County to implement a physical abilities test to verify an employee's physical aptitude for firefighting responsibilities. The District mandates successful completion of this test for continued employment.

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

- The District purchased significant EMS related equipment to provide better patient outcomes, including two chest compression devices related to cardiac arrests to maintain consistent compressions over a longer period of time, nine heads up CPR devices to improve neuro-outcomes for resuscitated patients in cardiac arrest, and one video laryngoscope which increased proficiency in airway management with unconscious individuals.
- The District maintained two highly-trained operations teams to address high angle rope rescue and water rescue.
- The District's child safety seat program implemented in 2006 has installed over 3,000 safety seats at no cost to residents.

7) Budgetary reforms:

- The District has remained committed to fiscal conservatism and fiscal responsibility and maintained the lowest tax rate of all fire districts in St. Louis County for the seventeenth year in a row (excluding the Kinloch Fire Protection District and their volunteer force).
- Safety and administrative reforms have resulted in consistent reductions in workers' compensation premiums.
- The District actively applies for grants through the Federal Emergency Management Agency (FEMA), local nonprofit organizations, and workers' compensation insurance carrier to fund various capital equipment needs.
- The District strategically funded \$2,500,000 to address future construction/renovation capital projects.
- The District strategically funded \$615,000 to address future deferred benefit pension obligations.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains supplemental information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements provide the reader with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities provides information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

The government-wide financial statements present activities of the District that are principally supported by taxes and charges for services. The District provides services for fire protection, emergency medical, fire prevention, safety, rescue, and hazardous materials response services.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: 1) governmental funds and 2) fiduciary fund type.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate their comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund (comprised of the fire apparatus and equipment and sick leave benefit sub-funds) which is considered a major fund and the Pension Revenue Fund which is considered a nonmajor fund.

The District adopts an annual appropriated budget for its governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for the resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required and supplementary information.

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities and deferred inflows of resources by \$28,287,886 and \$25,021,271 at December 31, 2023 and 2022, respectively. The condensed statement of net position was as follows:

	December 31		2023 Change	
	2023	2022	Amount	Percent
ASSETS				
Current and other assets	\$ 44,883,382	41,570,660	3,312,722	7.97 %
Capital assets, net	19,153,957	17,463,843	1,690,114	9.68
Total Assets	64,037,339	59,034,503	5,002,836	8.47
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension	324,991	446,798	(121,807)	(27.26)
LIABILITIES				
Current liabilities	1,837,938	1,358,340	479,598	35.31
Noncurrent liabilities	6,802,466	6,872,707	(70,241)	(1.02)
Total Liabilities	8,640,404	8,231,047	409,357	4.97
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	26,982,570	25,701,897	1,280,673	4.98
Deferred amounts related to leases	451,470	527,086	(75,616)	(14.35)
Total Deferred Inflows Of Resources	27,434,040	26,228,983	1,205,057	4.59
NET POSITION				
Net investment in capital assets	18,896,974	17,035,538	1,861,436	10.93
Unrestricted	9,390,912	7,985,733	1,405,179	17.60
Total Net Position	\$ 28,287,886	25,021,271	3,266,615	13.06 %

Net investment in capital assets (e.g., land, buildings, fire and rescue equipment), less any related debt used to acquire those assets that is still outstanding, was 67% of total net position. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining assets consist mainly of cash, investments, and property taxes receivable which are used to meet the District's ongoing obligations to its citizens.

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

Governmental activities. This analysis focuses on the net position and change in net position of the District's governmental activities. Governmental activities increased the District's net position by \$3,266,615 for the year ended December 31, 2023. Overall revenues increased \$6,998,141 from prior year and expenses increased \$4,323,369. Revenues increased over the prior year due to the voter-approved increased tax rate for real and personal property taxes, as well as increased investment revenue related to higher rates of return on the investments. Expenses increased compared to prior year mainly due to wage and benefit costs of expanding personnel and new fire apparatus and equipment. During 2023, the Board approved an additional \$1,122,376 discretionary pension contribution. The condensed statement of activities was as follows:

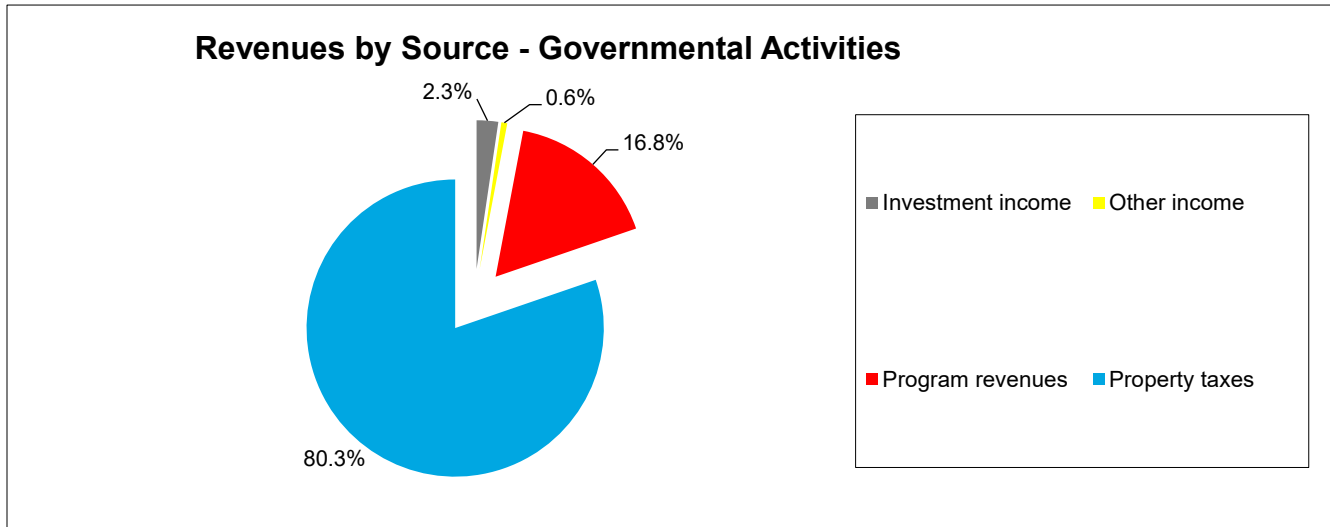
	For The Years		2023 Change	
	Ended December 31			
	2023	2022	Amount	Percent
REVENUES				
Program revenues:				
Charges for services	\$ 5,274,911	5,656,082	(381,171)	(6.74) %
Capital grants and contributions	40,000	-	40,000	100.00
General revenues:				
Property taxes	25,275,999	18,695,516	6,580,483	35.20
Investment income	737,938	63,619	674,319	1,059.93
Gain on sale of capital assets	18,305	-	18,305	100.00
Other	184,096	77,891	106,205	136.35
Total Revenues	31,531,249	24,493,108	7,038,141	28.74
EXPENSES				
Public safety	28,224,634	23,901,265	4,323,369	18.09
CHANGE IN NET POSITION	3,306,615	591,843	2,714,772	458.70
NET POSITION, JANUARY 1	25,021,271	42,811,660	(17,790,389)	(41.56)
RESTATEMENT - REVENUE RECOGNITION	-	(18,382,232)	18,382,232	(100.00)
NET POSITION, JANUARY 1, AS RESTATED	25,021,271	24,429,428	591,843	2.42
NET POSITION, DECEMBER 31	<u>\$ 28,327,886</u>	<u>25,021,271</u>	<u>3,306,615</u>	13.22 %

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

REVENUES BY SOURCE GRAPH



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At December 31, 2023, the District's governmental funds reported combined ending fund balances of \$14,745,033, an increase of \$2,275,699 in comparison with the prior year balance. A portion of ending fund balances constitutes unassigned fund balance, which is available for spending at the District's discretion. A portion of fund balance is nonspendable for prepaid items and deposits, and committed for capital equipment/buildings.

General Fund. The General Fund is the chief operating fund of the District. As of December 31, 2023, unassigned fund balance of the General Fund was \$9,729,981. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to current expenditures. Unassigned fund balance represents 34% of current expenditures.

The fund balance of the District's General Fund increased by \$2,398,723 or 19% during the current fiscal year. The change is part of the District's capital improvement plan, where these resources will be utilized to fund future construction and renovation projects.

MEHLVILLE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues were \$869,657 more than budgeted amounts primarily due to EMS fees being more than anticipated and additional investment income due to higher rates of return on investments.

Actual expenditures were \$1,278,241 less than budgeted amounts mainly due to capital outlay expense being less than anticipated, of which, the District will reserve these funds for future capital projects.

There were no budget amendments in the current year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The District's investment in capital assets includes land, buildings and improvements, fire apparatus and equipment, and office furniture and equipment. As of December 31, 2023, the District had invested \$36,487,768 in capital assets and accumulated depreciation amounted to \$17,333,811. Capital assets, net of depreciation, were as shown in the following table:

	December 31		2023
	2023	2022	Change
Land and construction in progress	\$ 3,291,084	3,153,853	137,231
Buildings and improvements	10,011,326	10,327,311	(315,985)
Equipment	5,851,547	3,982,679	1,868,868
Total	<u>\$ 19,153,957</u>	<u>17,463,843</u>	<u>1,690,114</u>

During the year, the District's investment in capital assets was \$2,897,162. The major capital asset purchases for the year included the following:

- Purchased a new pumper for \$646,119
- Purchased a new pumper for \$700,644
- Purchased a new ambulance for \$290,048
- Purchased a new fleet of Self-Contained Breathing Apparatus (SCBA) for \$511,658
- Purchased a remounted ambulance for \$250,705
- Purchased radio equipment for \$95,456
- Purchased rescue tools totaling \$47,838
- Purchased various EMS equipment totaling \$95,614

Additional information of the District's capital assets can be found in Note C.

Long-term debt. During the current year, the District's total long-term debt decreased by \$241,563 due to decreased compensated absences and debt payments. At December 31, 2023 and 2022, the District had long-term debt as shown in the following table:

MEHLVILLE FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

	December 31		2023
	2023	2022	Change
Compensated absences	\$ 6,802,466	6,872,707	(70,241)
Installment purchase	256,983	428,305	(171,322)
Total	<u>\$ 7,059,449</u>	<u>7,301,012</u>	<u>(241,563)</u>

Additional information on long-term debt activity can be found in Note F.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Ad valorem taxes
- 2) Interest income
- 3) Fees for services
- 4) Projects under consideration
- 5) Intergovernmental revenues (federal, state, and local grants)

For 2023, the District's financial position remained solid. In April 2022, taxpayers approved a 20 cent per \$100 of assessed valuation tax rate increase to fund future operating expenses and capital projects of the District. This tax rate increase will ensure the continuation of EMS services and improvements to the District's infrastructure. 2023 was a reassessment year with a 13.3% increase in assessed values. With the increase in assessed values and the increase in tax rates, property taxes levied increased 41.9%. Increased EMS billings and elevated interest rates provided additional revenue to achieve better fiscal results than anticipated. Due to the 2022 tax rate increase, the 2024 budget and future forecasts continue to show that EMS services to the District's taxpayers can continue, and the District will continue to provide the enhanced levels of EMS service and address the year over year increases in EMS call volume (up 62% since 2010). The District has continued to work hard to reduce expenses wherever possible. Some of the cost savings policies and procedures that promote the District's financial stability are in place and are summarized as follows:

- Continued implementation of the cross-trained fire/medic staffing and ALS equipped pumpers.
- Reduction of the sick-leave liability through attrition.
- Continue the Health Savings Account (HSA) and Health Reimbursement Arrangement (HRA) benefits coupled with a high deductible health plan that allows the District to continue to provide health insurance benefits to employees, while managing the rising costs of insurance premiums.
- Abolished employer self-funded disability and death benefits on future claims.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the CFO by mail or phone: Brian Bond, CPA, CFO, Mehlville Fire Protection District, 11020 Mueller Road, St. Louis, MO 63123, 314-894-0420, ext. 1715.

MEHLVILLE FIRE PROTECTION DISTRICT**STATEMENT OF NET POSITION****DECEMBER 31, 2023**

	Governmental Activities
<hr/>	
ASSETS	
Cash	\$ 22,005,464
Investments	7,631,928
Receivables:	
Taxes, net of allowance for uncollectible amounts	13,070,949
EMS fees, net of allowance for uncollectible amounts	1,540,693
Leases	459,481
Other	67,268
Deposits	50,166
Prepaid items	57,433
Capital assets:	
Land and construction in progress	3,291,084
Other capital assets, net of accumulated depreciation	15,862,873
Total Assets	<u>64,037,339</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pension	<u>324,991</u>
 LIABILITIES	
Accounts payable	293,955
Accrued salaries, benefits, and payroll taxes	1,397,168
Due to pension trust fund	146,815
Noncurrent liabilities:	
Due within one year:	
Long-term debt	1,556,773
Due in more than one year:	
Long-term debt	316,173
Net pension liability	4,929,520
Total Liabilities	<u>8,640,404</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred tax revenues	26,982,570
Deferred amounts related to leases	451,470
Total Deferred Inflows Of Resources	<u>27,434,040</u>
 NET POSITION	
Net investment in capital assets	18,896,974
Unrestricted	<u>9,390,912</u>
Total Net Position	<u><u>\$ 28,287,886</u></u>

MEHLVILLE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

		Program Revenues		Net Revenues (Expenses) And Changes In Net Position
		Charges For Services	Operating Grants And Contributions	
FUNCTIONS/PROGRAMS	Expenses			
Governmental Activities				
Public safety	\$ 28,224,634	5,234,911	-	(22,949,723)
General Revenues				
Property taxes				25,275,999
Investment income				737,938
Gain on sale of capital assets				18,305
Miscellaneous				184,096
Total General Revenues				26,216,338
CHANGE IN NET POSITION				3,266,615
NET POSITION, JANUARY 1				25,021,271
NET POSITION, DECEMBER 31				\$ 28,287,886

MEHLVILLE FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Nonmajor - Pension Revenue Fund	Total Governmental Funds
ASSETS			
Cash	\$ 22,005,464	-	22,005,464
Investments	7,631,928	-	7,631,928
Receivables:			
Taxes, net of allowance for uncollectible amounts	12,543,687	527,262	13,070,949
EMS fees, net of allowance for uncollectible amounts	1,540,693	-	1,540,693
Leases	459,481	-	459,481
Other	67,268	-	67,268
Due from other funds	-	263,651	263,651
Deposit	50,166	-	50,166
Prepaid items	57,433	-	57,433
	<u>\$ 44,356,120</u>	<u>790,913</u>	<u>45,147,033</u>
LIABILITIES			
Accounts payable	\$ 290,845	3,110	293,955
Accrued salaries, benefits, and payroll taxes	1,391,068	6,100	1,397,168
Due to other funds	263,651	-	263,651
Due to pension trust fund	146,815	-	146,815
Total Liabilities	<u>2,092,379</u>	<u>9,210</u>	<u>2,101,589</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue:			
Property taxes	26,051,220	1,092,763	27,143,983
EMS fees	704,958	-	704,958
Leases	451,470	-	451,470
Total Deferred Inflows Of Resources	<u>27,207,648</u>	<u>1,092,763</u>	<u>28,300,411</u>
FUND BALANCES (DEFICIT)			
Nonspendable for:			
Deposits	50,166	-	50,166
Prepaid items	57,433	-	57,433
Committed for:			
Capital equipment/buildings	5,218,513	-	5,218,513
Unassigned	9,729,981	(311,060)	9,418,921
Total Fund Balances (Deficit)	<u>15,056,093</u>	<u>(311,060)</u>	<u>14,745,033</u>
Total Liabilities, Deferred Inflows Of Resources, And Fund Balances (Deficit)	<u>\$ 44,356,120</u>	<u>790,913</u>	<u>45,147,033</u>

MEHLVILLE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total Fund Balances - Governmental Funds	\$ 14,745,033
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of the assets is \$36,487,768 and the accumulated depreciation is \$17,333,811.	19,153,957
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:	
Net pension liability	(4,929,520)
Deferred outflows related to pensions	324,991
Other long-term assets (property taxes and EMS fees receivable not collected within 60 days of year-end) are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds.	866,371
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:	
Installment purchase agreement	(256,983)
Compensated absences	<u>(1,615,963)</u>
Total Net Position Of Governmental Activities	<u><u>\$ 28,287,886</u></u>

MEHLVILLE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Nonmajor - Pension Revenue Fund	Total Governmental Funds
REVENUES			
Taxes	\$ 24,419,152	1,000,124	25,419,276
EMS fees	5,383,399	-	5,383,399
Investment income	728,635	9,303	737,938
Inspection fees	355,867	-	355,867
Intergovernmental	40,000	-	40,000
Miscellaneous	184,096	-	184,096
Total Revenues	<u>31,111,149</u>	<u>1,009,427</u>	<u>32,120,576</u>
EXPENDITURES			
Current:			
Personnel	19,524,343	-	19,524,343
Administration	277,359	-	277,359
General overhead	2,481,743	-	2,481,743
Professional fees	595,411	1,007	596,418
Dispatching	1,176,044	-	1,176,044
Other	644,450	-	644,450
Pension contribution	1,122,376	1,131,444	2,253,820
Debt service - principal	171,322	-	171,322
Capital outlay	2,749,378	-	2,749,378
Total Expenditures	<u>28,742,426</u>	<u>1,132,451</u>	<u>29,874,877</u>
REVENUES OVER (UNDER) EXPENDITURES	2,368,723	(123,024)	2,245,699
OTHER FINANCING SOURCES			
Sale of capital assets	<u>30,000</u>	<u>-</u>	<u>30,000</u>
NET CHANGE IN FUND BALANCES	2,398,723	(123,024)	2,275,699
FUND BALANCES (DEFICIT), JANUARY 1	<u>12,657,370</u>	<u>(188,036)</u>	<u>12,469,334</u>
FUND BALANCES (DEFICIT), DECEMBER 31	<u><u>\$ 15,056,093</u></u>	<u><u>(311,060)</u></u>	<u><u>14,745,033</u></u>

MEHLVILLE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net Change In Fund Balances - Governmental Funds	\$ 2,275,699
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expenses. This is the amount by which capital outlays over the capitalization threshold (\$2,897,162) exceeded depreciation expense (\$1,195,353) in the current period.		1,701,809
The net effect of various miscellaneous transactions involving capital assets:		
Cost of disposals, net of accumulated depreciation		(11,695)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Decrease in unavailable revenue		(647,632)
The issuance of long-term debt provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds, however, it has no effect on net position. This amount is the net effect of these differences in the treatment of long-term debt:		
Repayment of installment purchase agreement	171,322	
Compensated absences earned	(1,463,488)	
Compensated absences payments	1,330,873	
Net Adjustment		38,707
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Pension expense	(90,273)	(90,273)
Change In Net Position Of Governmental Activities		<u>\$ 3,266,615</u>

MEHLVILLE FIRE PROTECTION DISTRICT
STATEMENT OF FIDUCIARY NET POSITION - PENSION TRUST FUND
DECEMBER 31, 2023

ASSETS

Cash and cash equivalents	\$ 350,159
Investments:	
Certificates of deposit	1,109,939
U.S. treasuries	3,091,488
Due from general fund	<u>146,815</u>
Total Assets	<u><u>4,698,401</u></u>

NET POSITION

Restricted for pensions	<u><u>\$ 4,698,401</u></u>
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MEHLVILLE FIRE PROTECTION DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

ADDITIONS

Investment income:

Interest and dividends earned	\$ 73,977
Net appreciation in fair value of investments	85,257
Total Investment Income	<u>159,234</u>
Less - Investment management and custodial fees	28,034
Net Investment Income	<u>131,200</u>
Employer contribution - discretionary	615,000
Total Additions	<u><u>746,200</u></u>

DEDUCTIONS

Distributions to participants and beneficiaries	<u>804,812</u>
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CHANGE IN NET POSITION

(58,612)

NET POSITION - RESTRICTED FOR PENSIONS,
JANUARY 1

4,757,013

**NET POSITION - RESTRICTED FOR PENSIONS,
DECEMBER 31**

\$ 4,698,401

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

MEHLVILLE FIRE PROTECTION DISTRICT (the District) is a political subdivision duly organized under the laws of the State of Missouri to supply protection to persons and property against injuries and damage from fire and to give assistance in the event of an accident or emergency of any kind.

The accounting policies and financial reporting practices of the District conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the District's more significant accounting policies:

1. Reporting Entity

The financial statements of the District include the financial activities of the District and any component units, entities which are financially accountable to the District.

The District administers a single-employer defined benefit pension plan (the Plan), a fiduciary component unit as a Pension Trust Fund. On March 16, 2006, the Board adopted a resolution to freeze the accrual of all benefits and terminate this Plan. All employees actively employed on March 31, 2006, became fully vested in their accrued retirement benefit earned through March 31, 2006. During the year ended December 31, 2010, all active employees were required to terminate their interest in the Plan, leaving retirees as the only remaining participants.

The District is obligated to fund all the Plan's costs based upon actuarial valuations, which creates a financial burden on the District. The District's appointment of a voting majority of the Pension Board and the financial burden for funding the pension plan results in the Plan being fiscally dependent on the District.

2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, unrestricted interest earnings, and other items not properly included among program revenues are reported instead as general revenues.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Government-wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are reported in one column (the District only has one nonmajor fund). The total fund balances for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position. The net change in fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide financial statements.

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments are recorded only when payment is due (matured).

Property tax revenue is recognized in the year intended to finance if collected within 60 days after the end of said year. Ambulance services are recorded at the time of service, net of allowances for uncollectible amounts. Inspection fees and other income are recorded as revenues when received in cash because they are generally not measurable until actually received. Intergovernmental and interest income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The District reports unavailable revenues on its combined balance sheet. Unavailable revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the District before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and revenue is recognized.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The District reports the following major governmental fund:

General Fund -- This fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in another fund.

The other governmental fund of the District is considered nonmajor. This is a Special Revenue Fund which accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). When these assets are held under the terms of a formal trust agreement, a pension trust fund is used. The District reports the following fiduciary fund type:

Pension Trust Fund – This fund accounts for the activities of the District's defined benefit plan, which accumulates resources for pension benefit payments to eligible employees.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges and various other functions of the District. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes and investment income.

4. Allowance for Doubtful Accounts

Allowances for uncollectible receivable amounts by fund are as follows:

	December 31, 2023	
	Property Taxes	EMS Fees
General Fund	\$191,021	1,706,487
Nonmajor Pension Revenue Fund	8,029	-

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is being computed on the straight-line method (full year depreciation in the year acquired), using asset lives as follows:

Assets	Years
Buildings and improvements	20 - 50
Equipment	5 - 12

6. Due To/From Other Funds

Noncurrent portions of long-term interfund loans receivable (reported in “advances to” asset accounts) are equally offset by a fund balance account which indicates that they do not constitute “available spendable resources” since they are not a component of net current assets. Current portions of long-term interfund loans receivable (reported in “due from” asset accounts) are considered “available spendable resources” and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and fiduciary activities are reported in the government-wide financial statements as “due to Fiduciary Fund”.

7. Investments

Investments of the District with a maturity of one year or less when purchased are stated at cost or amortized cost. Investments of the District with a maturity date greater than one year from the date of purchase are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

8. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable on or before December 31. All unpaid taxes are delinquent January 1 of the following year.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Property Taxes (Continued)

Property taxes levied for 2023 are recorded as deferred revenues and receivables, net of allowances for uncollectible amounts, as are prior year levies which are re-evaluated annually. Taxes receivable represent estimated amounts to be collected by the County Collector of Revenue for 2023 and prior tax years to be remitted to the District subsequent to year-end. Deferred revenue consists of the 2023 tax levy and the portion of taxes from prior years that was not collected and remitted to the District within 60 days of year end. The allowance for uncollectible taxes is estimated based on past experience. Property taxes are assessed, billed, and collected by St. Louis County and remitted by the County to the District. The County's fee is 1.5% of the taxes collected.

The following is a summary of the 2023 tax rates per \$100 of assessed value:

	2023 Tax Rates		
	General Fund	Nonmajor Pension Revenue Fund	Total
Real property:			
Residential	0.619	0.024	0.643
Commercial	0.869	0.032	0.901
Agricultural	1.100	0.059	1.159
Personal property	1.012	0.056	1.068

Property tax rates for each of the above categories and for each fund type is levied per \$100 of assessed valuation which totaled \$3,553,826,110 for the District (real property \$3,022,194,600 and personal property \$531,631,510).

9. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items on the consumption method. Prepaid items are recorded as expenditures when consumed rather than when purchased. Prepaid items are equally offset by fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

10. Compensated absences

The District grants vacation to all employees at a rate based on years of experience and employees are scheduled to take vacation in the following year. In the event of termination, an employee is reimbursed for accumulated vacation days.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Compensated absences (Continued)

The District also grants sick leave to all employees. Sick leave days are earned at various rates, depending on the employee's classification and the amount of sick leave already accumulated by the employee. Upon termination of employment due to retirement or other reasons, 50% of the balance accumulated is paid to the employee at the rate of pay at which the amounts were accumulated. The amount paid depends on the number of service years attained and the reason for termination. During 2018, the District changed its sick leave policy limiting accruals to 30 duty days for employees who work a 24-hour day and 60 days for employees who work an 8-hour day.

A liability and expense is recorded on the government-wide financial statements as the benefits accrue to employees.

11. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

12. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenses/expenditures during the reporting period. Actual results could differ from those amounts.

13. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions when applicable, and pension expense, information about the fiduciary net position of the District's defined benefit pension plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

15. Fund Balance Policies

The fund balance amounts are reported in the following applicable categories listed from the most restrictive to the least restrictive:

Nonspendable -- The portion of fund balance that is not in a spendable form or is required to be maintained intact.

Restricted -- The portion of fund balance that is subject to external restrictions and constrained to specific purposes imposed by agreement, through constitutional provisions, or by enabling legislation.

Committed -- The portion of fund balance with constraints or limitations by formal action (resolution) of the Board of Directors (the Board), the highest level of decision-making authority.

Assigned -- The portion of fund balance that the District intends to use for a specific purpose as determined by the Chief Financial Officer based on the Board's direction per the District's fund balance policy.

Unassigned -- Amounts that are available for any purpose; the General Fund is the only fund that reports a positive unassigned fund balance amount. Any negative amounts in the governmental funds would also be reported as unassigned.

When both restricted and unrestricted resources are available, the District will spend the most restricted amounts before the least restricted - committed, assigned, and then unassigned.

The fund balance of the District's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain an unassigned fund balance of not less than 17% of annual operating expenditures for the fiscal year.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Net Position

In the government-wide financial statements, net position is displayed in three components. Net investment in capital assets, consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition of the capital assets. Net position is reported as restricted when there are constraints imposed through external restrictions imposed by creditors, grantors, contributors, or laws or regulations. All other amounts of net position are reported as unrestricted. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first.

NOTE B - CASH AND INVESTMENTS

1. Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with the District or trustee institution. The value of the securities must amount to the total of the District's cash not insured by the Federal Deposit Insurance Corporation.

As of December 31, 2023, the District's bank balances were entirely secured or collateralized with letters of credit with the District as the beneficiary.

2. Investments

As of December 31, 2023, the District had the following investments at amortized cost:

<u>Investments at Cost</u>	<u>Amount</u>	<u>Credit Risk</u>
Governmental Activities		
Non-negotiable certificates of deposit	\$ 7,631,928	Not rated
Fiduciary Funds		
Non-negotiable certificates of deposit	<u>620,014</u>	Not rated
Total Investments At Cost	<u><u>\$ 8,251,942</u></u>	

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS (Continued)

2. Investments (Continued)

As of December 31, 2023, the District had the following investments at fair value:

Investments	Fair Value	Maturities			Credit Risk
		No Maturity	Less Than One Year	1 - 5 Years	
Fiduciary Funds					
Negotiable certificates of deposit	\$ 489,925	-	489,925	-	Not rated
U.S. Treasuries	3,091,488	-	1,447,247	1,644,241	AA
Total Investments At Fair Value	<u>\$ 3,581,413</u>	<u>-</u>	<u>1,937,172</u>	<u>1,644,241</u>	

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy for the primary government is to prequalify financial institutions with which the District will do business and limit investment choices as required by law. The District does not have a documented pension investment policy.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District's investment policy for the primary government is to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations thereby avoiding the need to sell securities on the open market prior to maturity and by investing primarily in short-term securities to minimize the risk of loss. The District does not have a documented pension investment policy.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy for the primary government is to diversify the portfolio so that potential losses on individual securities will be minimized. The District does not have a documented pension investment policy.

Concentration of credit risk is required to be disclosed by the District for investments in any one issuer that represent 5% or more of total investments (investments issued by or explicitly guaranteed by the United States Government, investments in mutual funds, investments in external investment pools, and investments in other pooled investments are exempt). Defined benefit plans are required to disclose investments in any one issuer that represent 5% or more of total plan net position with the same exemptions as above. At December 31, 2023, the District did not have investments in any one investor that represented 5% or more of total plan net position.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS (Continued)

2. Investments (Continued)

Custodial Credit Risk for investments is the risk of loss that in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District's investment policy addresses this risk by pre-qualifying financial institutions, brokers, dealers, intermediaries, and advisors with which the District does business and by diversifying the portfolio to minimize the risk of loss. The policy also requires securities, which serve as collateral, to be safe-kept at a non-affiliated custodial facility. The District does not have a documented pension investment policy.

3. Fair Value Measurements

The District classifies its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are prices quoted in active markets for those securities, Level 2 inputs are significant other observable inputs using a matrix pricing technique, and Level 3 inputs are significant unobservable inputs. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The inputs and methodologies used for valuing investment securities are not necessarily an indication of risk associated with investing in those securities.

The District has the following recurring fair value level measurements as of December 31, 2023:

- Negotiable certificates of deposit are Level 2 inputs
- U.S. Treasuries are Level 1 inputs
- Nonnegotiable certificates of deposit are not subject to fair value level classification.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE C - CAPITAL ASSETS

Capital asset activity was as follows:

For The Year Ended December 31, 2023			
	Balance December 31 2022	Increases	Decreases
Capital assets not being depreciated:			
Land	\$ 3,125,424	-	-
Construction in progress	28,429	137,231	-
Total Capital Assets Not Being Depreciated	<u>3,153,853</u>	<u>137,231</u>	<u>-</u>
Capital assets being depreciated:			
Buildings and improvements	15,974,484	-	-
Equipment	14,651,150	2,759,931	188,881
Total Capital Assets Being Depreciated	<u>30,625,634</u>	<u>2,759,931</u>	<u>188,881</u>
Less - Accumulated depreciation for:			
Buildings and improvements	5,647,173	315,985	-
Equipment	10,668,471	879,368	177,186
Total Accumulated Depreciation	<u>16,315,644</u>	<u>1,195,353</u>	<u>177,186</u>
Total Capital Assets Being Depreciated, Net	<u>14,309,990</u>	<u>1,564,578</u>	<u>11,695</u>
Total Capital Assets, Net	<u><u>\$ 17,463,843</u></u>	<u><u>1,701,809</u></u>	<u><u>11,695</u></u>
	<u><u>19,153,957</u></u>		

For the year ended December 31, 2023, depreciation expense totaling \$1,195,353 was charged to the public safety function/program of the primary government.

The beginning balance for capital assets was increased \$428,305 due to an installment purchase in the prior year.

NOTE D - LESSOR DISCLOSURES

The District entered a lease agreement on June 1, 2006 which was later amended January 1, 2017 to lease space for the placement of cellular communications equipment. Payments of \$3,034 with a 3% increase each year are due to the District in monthly installments through December 2031. The lease agreement is noncancelable and maintains an interest rate of 1.313%.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE D - LESSOR DISCLOSURES (Continued)

The District entered a lease agreement on January 27, 2006 to lease space for the placement of cellular communications equipment. Payments of \$39,668 with a 3% increase each year are due to the District annually through December 2025. The lease agreement is noncancelable and maintains an interest rate of 0.619%.

During the year, the District recognized lease revenue of \$75,616 and interest revenue of \$1,462 related to leases.

NOTE E - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

	For The Year Ended December 31, 2023				Amounts
	Balance			Balance	Due
	December 31			December 31	Within
	2022	Additions	Reductions	2023	One Year
Compensated absences	\$ 1,483,348	1,463,488	1,330,873	1,615,963	1,471,112
Installment purchase	428,305	-	171,322	256,983	85,661
Net pension liability	4,961,054	-	31,534	4,929,520	-
Total	\$ 6,872,707	1,463,488	1,533,729	6,802,466	1,556,773

The compensated absences and installment purchase liabilities are liquidated by the General Fund. Beginning balances were increased to include an installment purchase in the amount of \$428,305.

The District entered into an installment purchase in February 2023 for monitors/defibrillators in the amount of \$428,305. The installment purchase does not have a stated interest rate, and any interest would be immaterial and is not recorded. The installment purchase has annual payments of \$85,661 through December 31, 2026.

A summary of principal debt service requirements is as follows:

For The Years Ended December 31	Principal	Interest	Total
2024	\$ 85,661	-	85,661
2025	85,661	-	85,661
2026	85,661	-	85,661
Total	<u>\$ 256,983</u>	<u>-</u>	<u>256,983</u>

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE F - PENSION PLAN

General Information about the Plan

Plan Description

The District administers a single-employer defined benefit pension plan (the Plan). On March 16, 2006, the Board adopted a resolution to freeze the accrual of all benefits and terminate this Plan. All employees actively employed on March 31, 2006, became fully vested in their accrued retirement benefit earned through March 31, 2006. During the year ended December 31, 2010, all active employees were required to terminate their interest in the Plan, leaving retirees as the only remaining participants. The pension liability is generally liquidated by the General Fund.

The Plan does not issue a separate stand-alone financial report. The financial information is included as a Pension Trust Fund in the District's financial statements. Information about the Plan is provided in a summary plan description.

Benefits Provided

Employees who retired at or after age 58 are entitled to a retirement benefit, payable monthly for life, equal to 2.625% of their average monthly earnings for each year of continuous service, up to 27 years, plus 1% for each additional year of service to a maximum of 75%. Retirees are also entitled to a 3% annual increase in benefits, upon approval of the Board, not to exceed a maximum 24% increase in original retirement pay. Average monthly earnings is defined in the Plan as an employee's monthly base pay plus longevity and scheduled overtime pay, but exclusive of bonuses, nonscheduled overtime pay, expense allowance, and other extraordinary compensation for services over and above the schedule, as determined by the Board, averaged over the three consecutive years of service of a participant producing the highest average. Benefits are established by the Board.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits

22

Contributions

Since the Plan is frozen, the District contributes to the Plan as monies are available in the General Fund. The Board has been trying to reduce the liability by contributing additional amounts each year and offering the retirees lump sum payouts.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE F - PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.31%
Salary increases	N/A
Investment rate of return	3.5%, net of pension plan investment expense, including inflation

The valuation method used is the entry age normal. The actuarial present value of future benefits determined by the initial valuation is split into the unfunded accrued liability and the actuarial present value of future normal costs. The unfunded accrued liability is adjusted in subsequent years for principal payments, interest accruals, plan amendments, changes in actuarial assumptions, and actuarial experience gains and losses.

Mortality rates were based on the Pub-2010 Safety Amount-Weighted Mortality Tables for Healthy Retirees, Disabled Retirees and Contingent Survivors, male and female rates, with generational projection from 2010 based on the MP-2021 mortality improvement scale.

The actuarial assumptions used in the December 31, 2023 valuation were based upon an annual review of actual experience compared to previous assumptions used, and a perspective on future expectations.

The long-term expected rate of return was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Capital market assumptions are per independent actuaries' consulting practice as of December 31, 2023. The long-term expected rate of return is estimated at 3.5%. All of the Plan's assets are in United States Treasuries, certificates of deposit, and money market funds.

Discount Rate

The discount rate used to measure the total pension liability was 3.30%. The Plan's fiduciary net position was not projected to be available to make all projected future benefit payments. Therefore, the discount rate for calculating the total pension liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the Plan's fiduciary net position is projected to be sufficient to make projected benefits payments, and the municipal bond rate applied to benefit payments, to the extent that the Plan's fiduciary net position is not projected to be sufficient. The discount rate at the prior measurement date of December 31, 2022, was 3.76%.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE F - PENSION PLAN (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2022	<u>\$ 9,718,067</u>	<u>4,757,013</u>	<u>4,961,054</u>
Change for the year			
Interest	229,225	-	229,225
Changes in assumptions	390,470	-	390,470
Difference between expected and actual experience	94,971	-	94,971
Benefit payments	(804,812)	(804,812)	-
Contributions - employer	-	615,000	(615,000)
Net investment income	-	131,200	(131,200)
Net Changes	<u>(90,146)</u>	<u>(58,612)</u>	<u>(31,534)</u>
Balances at December 31, 2023	<u><u>\$ 9,627,921</u></u>	<u><u>4,698,401</u></u>	<u><u>4,929,520</u></u>
Plan fiduciary net position as a percent of total pension liability			48.80%

The changes in assumptions noted above is due to the decrease in the discount rate from 3.76% to 3.30% and the decrease in the inflation rate from 2.33% to 2.31%.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the District, calculated using the discount rate of 3.30%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1% point lower (2.3%) or 1% point higher (4.3%) than the current rate:

	1% Decrease 2.30%	Current Rate 3.30%	1% Increase 4.30%
Net pension liability	<u>\$ 5,888,902</u>	<u>4,929,520</u>	<u>4,115,952</u>

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE F - PENSION PLAN (Continued)

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2023, the District recognized pension expense of \$705,273 (employer contribution \$615,000 less decrease in net pension liability \$31,534 plus decrease in deferred outflows of resources \$121,807). At December 31, 2023, the District reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources
Net difference between projected and actual earnings on pension plan investments	<u><u>\$ 324,991</u></u>

Amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

For The Years Ending December 31	Amount
2024	\$ 148,692
2025	106,995
2026	58,238
2027	<u>11,066</u>
Total	<u><u>\$ 324,991</u></u>

NOTE G - DEFINED CONTRIBUTION RETIREMENT PLAN

The District administers the Mehlville Fire Protection District Money Purchase Plan, a non-contributory, defined contribution retirement plan, for substantially all employees in accordance with Internal Revenue Code Section 401(a).

A defined contribution retirement plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution retirement plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account and the returns earned on investments of the contributions. All contributions to the plan vest immediately. An employee who leaves the District is entitled to all contributions made by the District and earnings applied to the individual's account through the date of separation, less legally required income tax withholding. Contribution levels into the defined contribution retirement plan are a percentage (8% - 11%) of eligible employees' salaries based on years of service. District will match 100% of employee deferrals up to 2% of employee compensation in the District's Defined Contribution Plan.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE G - DEFINED CONTRIBUTION RETIREMENT PLAN (Continued)

The plan was established by resolution of the District's Board. Any amendments to the plan or changes to the contribution requirements require the Board's approval. During the year ended December 31, 2023, total required and actual contributions amounted to \$1,638,820 by the District.

NOTE H - FIRE DISTRICT DIRECTORS' FEES AND RELATED EXPENSES

Directors' fees consist of the following:

	For The Year Ended December 31 2023
Aaron Hilmer, President and Chairman	\$ 1,750
Dr. Bonnie C. Stegman, Treasurer	1,800
Edmond J. Ryan, Secretary	1,750
	<hr/>
Total Directors' Fees	<u>\$ 5,300</u>

NOTE I - INTERFUND ASSETS/LIABILITIES

Individual interfund assets and liabilities due from/to other funds are as follows:

Receivable Fund	Payable Fund	December 31 2023
Nonmajor Pension Revenue Fund	General Fund	\$ 263,651
Pension Trust Fund	General Fund	146,815

The outstanding balances between funds result mainly from the time lag between the dates that interfund transactions occur and payments between funds are made. These balances are expected to be repaid during the fiscal year ending December 31, 2024.

NOTE J - RISK MANAGEMENT

The District is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The District purchases commercial insurance to cover risks related to health insurance, worker's compensation, building and other District property, crimes, business, travel, earthquakes, and employee blanket bonds. In the past three years, no settlements exceeded insurance coverage.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE K - CENTRAL DISPATCHING SERVICE

The District has a contractual agreement with Central County Emergency 911 (the Center) for dispatching services that renews annually unless notice is given prior to July 1 of the preceding year. The agreement requires that the District pay fees equal to the amount which would be collected from a tax levy based on the assessed valuation of all taxable, tangible property within the District's boundaries. An annual assessment equal to \$0.0375 per \$100 of assessed value is remitted to the Center. The District's assessment paid to the Center for the year ended December 31, 2023, amounted to \$1,176,044.

NOTE L - TAX ABATEMENTS

In Missouri, a taxing district can issue industrial development revenue bonds (Revenue Bonds) pursuant to Chapter 100 of the Revised Statutes of Missouri (RSMo). Under the revised statutes, the taxing district may issue Revenue Bonds to finance the cost of the purchase, construction, extension and improvement of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, service facilities which provide interstate commerce, and industrial plants, including the real estate either within or without the limits of such tax district, buildings, fixtures and machinery. Under the Chapter 100 Revenue Bonds, the District has three tax abatement projects which were entered into by St. Louis County. Total property taxes abated under this agreement totaled \$66,159 for the year ended December 31, 2023.

NOTE M - DEFICIT FUND BALANCE

The Pension Revenue Fund has a deficit fund balance of \$311,060 as of December 31, 2023. The deficit will be offset by future revenues.

NOTE N - COMMITMENTS AND CONTINGENCIES

The District is a defendant in several lawsuits and claims that are incidental to performing routine governmental and other functions. It is management's opinion that any liability resulting from pending suits in excess of insurance coverage will not have a material effect on the basic financial statements of the District at December 31, 2023.

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE O - FUTURE ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the District. The statements which might impact the District are as follows:

- GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to: a) the determination of the public-private and public-public partnership (PPP) term and b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to non-monetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, *Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments*, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. GASB Statement No. 99, *Omnibus 2022 (Continued)* The effective date for the requirements related to leases, PPPs, and SBITAs was implemented in fiscal year ending December 31, 2023. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending December 31, 2024.
- GASB Statement No. 100, *Accounting Changes and Error Corrections--an amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that: a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and c) changes in accounting estimates be reported prospectively by recognizing the change in the

MEHLVILLE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE O - FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ending December 31, 2024.

- GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for: 1) leave that has not been used and 2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: a) the leave is attributable to services already rendered, b) the leave accumulates, and c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences--including parental leave, military leave, and jury duty leave--not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as it is identified as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ending December 31, 2024.
- GASB Statement No. 102, *Certain Risk Disclosures*, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This Statement is effective for the fiscal year ending December 31, 2025.

NOTE P - SUBSEQUENT EVENTS

The District approved a contract to renovate Engine House #5 and the Administration building for an amount not to exceed \$3,946,268 with renovation scheduled to begin in August 2024.

MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION SECTION

MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original And Final Budgeted Amounts	Actual	Over (Under) Budget
REVENUES			
Taxes	\$ 25,052,492	24,419,152	(633,340)
EMS fees	4,420,000	5,383,399	963,399
Investment income	64,400	728,635	664,235
Inspection fees	589,000	355,867	(233,133)
Intergovernmental	-	40,000	40,000
Miscellaneous	115,600	184,096	68,496
Total Revenues	30,241,492	31,111,149	869,657
EXPENDITURES			
Public safety:			
Personnel:			
Salaries	15,188,000	15,285,954	97,954
Social Security contributions	1,169,000	1,122,293	(46,707)
Employee welfare	2,969,000	3,020,548	51,548
Clothing allowance	74,000	95,548	21,548
Total Personnel	19,400,000	19,524,343	124,343
Administration:			
Directors' fees	7,000	5,300	(1,700)
Election expense	50,000	56,652	6,652
Office	234,000	204,143	(29,857)
Dues and subscriptions	14,000	11,264	(2,736)
Total Administration	305,000	277,359	(27,641)
General overhead:			
Gas and oil	221,000	190,757	(30,243)
Heat, light, and water	166,000	186,363	20,363
Telephone	27,000	20,663	(6,337)
Building maintenance	148,000	154,896	6,896
Equipment maintenance	568,000	666,672	98,672
Insurance and bond	1,175,000	1,162,223	(12,777)
Service contracts	107,000	100,169	(6,831)
Total General Overhead	2,412,000	2,481,743	69,743
Professional fees	570,572	595,411	24,839
Dispatching	1,160,364	1,176,044	15,680

(Continued)

MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - BUDGET BASIS - GENERAL FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original And Final Budgeted Amounts	Actual	Over (Under) Budget
EXPENDITURES (Continued)			
Public safety (continued):			
Other:			
Training and education	318,000	253,875	(64,125)
Miscellaneous	4,400	4,937	537
Medical supplies	392,000	385,638	(6,362)
Total Other	<u>714,400</u>	<u>644,450</u>	<u>(69,950)</u>
 Pension contribution	 1,122,376	 1,122,376	 -
Total Public Safety	<u>25,684,712</u>	<u>25,821,726</u>	<u>137,014</u>
 Debt service:			
Principal	<u>171,322</u>	<u>171,322</u>	<u>-</u>
 Capital outlay:			
Building improvements	2,550,000	159,049	(2,390,951)
Equipment	1,614,633	2,590,329	975,696
Total Capital Outlay	<u>4,164,633</u>	<u>2,749,378</u>	<u>(1,415,255)</u>
Total Expenditures	<u>30,020,667</u>	<u>28,742,426</u>	<u>(1,278,241)</u>
 REVENUES OVER EXPENDITURES	 220,825	 2,368,723	 2,147,898
 OTHER FINANCING SOURCES			
Sale of capital assets	<u>15,000</u>	<u>30,000</u>	<u>15,000</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ 235,825</u>	 2,398,723	 <u>\$ 2,162,898</u>
 FUND BALANCE, JANUARY 1		<u>12,657,370</u>	
 FUND BALANCE, DECEMBER 31		<u>\$ 15,056,093</u>	

**MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - NOTES TO
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023**

Budgets

Annual appropriated budgets are adopted for each governmental fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The CFO submits to the Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed operating expenditures, capital expenditures, and the means to finance them.
- b. The preliminary budget and proposed tax rates are presented at a public hearing to obtain comments from all interested parties.
- c. The final budget for the coming year is formally adopted on or before the last day of the current fiscal year by the Board.
- d. The legal level of control is at the fund level. Total fund expenditures may not legally exceed current year revenues plus prior year's total fund balance.

MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF
CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Interest	\$ 229,225	273,411	290,099	361,246	426,040	374,228	409,480	433,920	442,915
Changes in assumptions	390,470	(1,250,286)	46,844	640,578	2,082,702	74,408	217,029	853,645	1,117,812
Difference between expected and actual experience	94,971	(13,585)	-	(116,669)	-	531,374	-	(969,273)	-
Benefit payments	(804,812)	(806,540)	(846,432)	(871,314)	(895,118)	(905,602)	(920,157)	(929,256)	(1,204,078)
Net Change In Total Pension Liability	(90,146)	(1,797,000)	(509,489)	13,841	1,613,624	74,408	(293,648)	(610,964)	356,649
Total Pension Liability Beginning	9,718,067	11,515,067	12,024,556	12,010,715	10,397,091	10,322,683	10,616,331	11,227,295	10,870,646
Total Pension Liability Ending (a)	<u>\$ 9,627,921</u>	<u>9,718,067</u>	<u>11,515,067</u>	<u>12,024,556</u>	<u>12,010,715</u>	<u>10,397,091</u>	<u>10,322,683</u>	<u>10,616,331</u>	<u>11,227,295</u>
Plan Fiduciary Net Position									
Contributions - employer	\$ 615,000	336,000	672,000	679,000	907,000	925,000	920,000	250,000	850,000
Net investment income	131,200	(10,623)	(3,919)	63,924	128,442	94,499	53,131	45,183	12,689
Benefit payments	(804,812)	(806,540)	(846,432)	(871,314)	(895,118)	(905,602)	(920,157)	(929,256)	(1,204,078)
Other changes	-	-	-	-	-	-	-	-	9,551
Administrative expenses	-	-	-	3,270	-	-	-	-	-
Transfer to District's defined contribution plan	-	-	-	-	(10,728)	(83,383)	-	-	-
Net Change In Plan Fiduciary Net Position	(58,612)	(481,163)	(178,351)	(125,120)	129,596	30,514	52,974	(634,073)	(331,838)
Plan Fiduciary Net Position Beginning	4,757,013	5,238,176	5,416,527	5,541,647	5,412,051	5,381,537	5,328,563	5,962,636	6,294,474
Plan Fiduciary Net Position Ending (b)	<u>\$ 4,698,401</u>	<u>4,757,013</u>	<u>5,238,176</u>	<u>5,416,527</u>	<u>5,541,647</u>	<u>5,412,051</u>	<u>5,381,537</u>	<u>5,328,563</u>	<u>5,962,636</u>
Net Pension Liability Ending (a)-(b)	<u>\$ 4,929,520</u>	<u>4,961,054</u>	<u>6,276,891</u>	<u>6,608,029</u>	<u>6,469,068</u>	<u>4,985,040</u>	<u>4,941,146</u>	<u>5,287,768</u>	<u>5,264,659</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	48.80 %	48.95	45.49	45.05	46.14	52.05	52.13	50.19	53.11
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes:

Information is not available for fiscal years prior to 2015.

A transfer from the Plan to the District's defined contribution plan occurred in 2018 and 2019 to reimburse the defined contribution plan for expenses it paid on behalf of this defined benefit plan.

In 2022, the discount rate was increased from 2.46% to 3.76%, and the inflation rate decreased from 2.5% to 2.33%. The mortality rates were updated to Scale MP-2021.

In 2023, the discount rate was decreased from 3.76% to 3.3%, and the inflation rate decreased from 2.33% to 2.31%.

MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS

	For The Fiscal Years Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined pension contributions	\$ 563,640	544,079	544,079	467,785	426,622	426,622	708,782	708,782	575,245	575,245
Contributions in relation to the actuarially determined contributions	615,000	336,000	672,000	907,000	925,000	920,000	250,000	850,000	350,000	340,000
Contribution Deficiency (Excess)	<u>\$ (51,360)</u>	<u>208,079</u>	<u>(127,921)</u>	<u>(439,215)</u>	<u>(498,378)</u>	<u>(493,378)</u>	<u>458,782</u>	<u>(141,218)</u>	<u>225,245</u>	<u>235,245</u>
Covered Payroll	*	*	*	*	*	*	*	*	*	*
Contributions as a Percentage of Covered Payroll	*	*	*	*	*	*	*	*	*	*

Notes to schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of the January 1 valuation date and remain in effect for two years.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	10 years
Asset valuation method	Fair value
Inflation	2.31%
Salary increases	N/A
Investment rate of return	3.5%, net of investment expenses, including inflation
Mortality	Pub-2010 Safety Amount-Weighted Mortality Tables for Healthy Retirees, Disabled Retirees and Contingent Survivors, male and female rates, generational projection from 2010 based on the Scale MP-2021

Other information:

There were no benefit changes during the year.

*The Plan was frozen March 16, 2006 to new entries. All active employees were required to terminate at December 3, 2010.

MEHLVILLE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF ANNUAL
MONEY-WEIGHTED RATE OF RETURN ON INVESTMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return	<u>2.80</u>	<u>(0.21)</u>	<u>(0.07)</u>	<u>1.15</u>	<u>2.36</u>	<u>1.73</u>	<u>0.99</u>	<u>0.81</u>	<u>0.21</u>

The money-weighted rate of return considers the changing amounts actually invested during a period and weights the amount of pension plan investments by the proportion of time they are available to earn a return during that period. External cash flows are determined on a monthly basis and are assumed to occur at the beginning of each month. External cash inflows are netted with external cash outflows, resulting in a net external cash flow in each month. The money-weighted rate of return is calculated net of investment expenses.

Note: Information is not available for fiscal years prior to 2015.

SUPPLEMENTARY INFORMATION SECTION

MEHLVILLE FIRE PROTECTION DISTRICT
SUPPLEMENTARY INFORMATION - SCHEDULE OF
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE (DEFICIT) -
BUDGET AND ACTUAL - PENSION REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original And Final Budgeted Amounts	Actual	Over (Under) Budget
REVENUES			
Taxes	\$ 1,042,824	1,000,124	(42,700)
Investment income	6,000	9,303	3,303
Total Revenues	<u>1,048,824</u>	<u>1,009,427</u>	<u>(39,397)</u>
EXPENDITURES			
Public safety:			
Professional fees	1,000	1,007	7
Pension contribution	<u>1,676,000</u>	<u>1,131,444</u>	<u>(544,556)</u>
Total Expenditures	<u>1,677,000</u>	<u>1,132,451</u>	<u>(544,549)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (628,176)</u></u>	(123,024)	<u><u>\$ 505,152</u></u>
FUND BALANCE (DEFICIT), JANUARY 1		<u>(188,036)</u>	
FUND BALANCE (DEFICIT), DECEMBER 31		<u><u>\$ (311,060)</u></u>	

STATISTICAL SECTION

MEHLVILLE FIRE PROTECTION DISTRICT

STATISTICAL SECTION OVERVIEW

This part of the District's annual comprehensive financial report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the District's overall financial position and change in net position.

Contents	Pages
Financial Trends	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	52 - 55
Revenue Capacity	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	56 - 59
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	60 - 62
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	63 - 64
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	65 - 67

Sources: Unless otherwise noted, the information in these schedules is derived from the ACFR for the relevant year.

MEHLVILLE FIRE PROTECTION DISTRICT
NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Net investment in capital assets	\$ 18,896,974	17,035,538	17,595,628	18,201,055	17,122,064	17,530,563	16,498,613	16,012,378	15,839,731	16,240,447
Restricted	-	-	709,262	731,219	-	-	572,001	1,383,827	2,354,000	1,958,527
Unrestricted	9,390,912	7,985,733	24,506,770	22,656,708	24,141,325	23,669,050	23,683,360	21,638,492	18,941,603	18,437,241
Total Governmental Activities										
Net Position	<u>\$ 28,287,886</u>	<u>25,021,271</u>	<u>42,811,660</u>	<u>41,588,982</u>	<u>41,263,389</u>	<u>41,199,613</u>	<u>40,753,974</u>	<u>39,034,697</u>	<u>37,135,334</u>	<u>36,636,215</u>

Notes:

2015 was the first year of GASB 68, *Accounting and Financial Reporting for Pensions*, implementation. 2014 has been restated; prior years have not.

2020 was the first year of GASB 84, *Fiduciary Activities* implementation. Prior years have not been restated.

2022 the District changed the revenue recognition for property taxes to be recognized in the year intended to finance. Prior years have not been restated.

MEHLVILLE FIRE PROTECTION DISTRICT
CHANGE IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
EXPENSES										
Public safety	\$ 28,224,634	23,901,265	23,490,033	23,220,944	22,620,374	20,397,571	19,318,546	18,713,540	19,432,419	19,833,448
Interest on long-term debt	-	-	-	16,356	34,844	44,524	53,842	62,855	71,744	80,038
Total Expenses	<u>28,224,634</u>	<u>23,901,265</u>	<u>23,490,033</u>	<u>23,237,300</u>	<u>22,655,218</u>	<u>20,442,095</u>	<u>19,372,388</u>	<u>18,776,395</u>	<u>19,504,163</u>	<u>19,913,486</u>
PROGRAM REVENUES										
Charges for services	5,234,911	5,656,082	6,348,459	4,272,405	4,205,629	3,269,943	3,412,378	3,707,377	3,622,231	2,825,184
Operating grants and contributions	-	-	69,078	156,854	15,998	6,039	28,834	7,855	6,791	7,377
Capital grants and contributions	40,000	-	-	-	-	-	-	-	-	2,614
Total Program Revenues	<u>5,274,911</u>	<u>5,656,082</u>	<u>6,417,537</u>	<u>4,429,259</u>	<u>4,221,627</u>	<u>3,275,982</u>	<u>3,441,212</u>	<u>3,715,232</u>	<u>3,629,022</u>	<u>2,835,175</u>
NET REVENUES (EXPENSES)	<u>(22,949,723)</u>	<u>(18,245,183)</u>	<u>(17,072,496)</u>	<u>(18,808,041)</u>	<u>(18,433,591)</u>	<u>(17,166,113)</u>	<u>(15,931,176)</u>	<u>(15,061,163)</u>	<u>(15,875,141)</u>	<u>(17,078,311)</u>
GENERAL REVENUES										
Property taxes	25,275,999	18,695,516	18,210,666	18,016,227	17,983,813	17,237,078	17,335,218	16,782,296	16,270,650	16,207,821
Investment income	737,938	63,619	29,081	246,032	452,831	334,636	173,930	121,967	68,485	37,615
Gain on sale of capital assets	18,305	-	19,488	-	42,154	14,500	11,457	8,018	-	-
Other	184,096	77,891	35,939	30,092	18,569	25,538	129,848	48,245	35,125	127,476
Total General Revenues	<u>26,216,338</u>	<u>18,837,026</u>	<u>18,295,174</u>	<u>18,292,351</u>	<u>18,497,367</u>	<u>17,611,752</u>	<u>17,650,453</u>	<u>16,960,526</u>	<u>16,374,260</u>	<u>16,372,912</u>
CHANGE IN NET POSITION	<u>\$ 3,266,615</u>	<u>591,843</u>	<u>1,222,678</u>	<u>(515,690)</u>	<u>63,776</u>	<u>445,639</u>	<u>1,719,277</u>	<u>1,899,363</u>	<u>499,119</u>	<u>(705,399)</u>

Notes:

2020 was the first year of GASB 84, *Fiduciary Activities* implementation. Prior years have not been restated.

2022 the District changed the revenue recognition for property taxes to be recognized in the year intended to finance. Prior years have not been restated.

MEHLVILLE FIRE PROTECTION DISTRICT
FUND BALANCES - GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS

		For The Years Ended December 31									
		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund											
Nonspendable	\$	107,599	631,634	-	2,716	65,417	139,416	615,196	754,765	460,720	718,766
Restricted		-	-	-	-	-	-	572,001	1,383,827	-	-
Committed		5,218,513	3,636,784	-	2,407,722	3,817,982	3,264,634	4,005,482	4,189,068	4,047,070	3,330,662
Assigned		-	-	18,067,254	14,496,748	14,971,189	14,253,915	13,619,025	13,780,422	12,694,022	12,762,711
Unassigned		9,729,981	8,398,952	6,237,599	9,617,919	9,580,863	8,504,574	7,526,452	6,205,122	5,692,968	5,548,314
Total General Fund		\$ 15,056,093	12,667,370	24,304,853	26,525,105	28,435,451	26,162,539	26,338,156	26,313,204	22,894,780	22,360,453
All Other Governmental Funds											
Nonspendable	\$	-	59,189	59,912	-	-	-	-	-	-	-
Restricted		-	-	512,812	561,685	-	-	-	-	2,187,111	1,958,527
Committed		-	-	-	-	-	-	-	-	-	-
Unassigned		(311,060)	(247,225)	-	-	-	-	-	-	-	-
Total All Other Governmental Funds		\$ (311,060)	(188,036)	572,724	561,685	-	-	-	-	2,187,111	1,958,527

Notes:

In 2016, the District's voters approved to combine the Alarm Fund with the General Fund.

2020 was the first year of GASB 84, *Fiduciary Activities* implementation. Prior years have not been restated.

2022 the District changed the revenue recognition for property taxes to be recognized in the year intended to finance. Prior years have not been restated.

MEHLVILLE FIRE PROTECTION DISTRICT
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS

		For The Years Ended December 31									
		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
REVENUES											
Taxes		\$ 25,419,276	18,676,028	18,835,426	17,500,809	18,312,923	17,746,550	16,672,067	16,520,499	16,013,839	16,168,725
EMS fees		5,383,399	4,970,321	4,888,941	3,674,719	3,598,843	3,063,194	2,936,140	3,028,569	2,782,839	2,894,858
Investment income		737,938	63,619	29,081	246,032	452,831	334,636	173,930	121,967	68,485	37,615
Inspection fees		355,867	654,094	615,857	468,314	387,291	223,339	254,372	353,029	331,037	148,701
Intergovernmental		40,000	-	-	-	-	-	-	-	-	-
Other		184,096	248,771	257,808	270,698	214,452	224,097	348,233	240,796	220,551	307,722
Total Revenues		<u>32,120,576</u>	<u>24,612,833</u>	<u>24,627,113</u>	<u>22,160,572</u>	<u>22,966,340</u>	<u>21,591,816</u>	<u>20,384,742</u>	<u>20,264,860</u>	<u>19,416,751</u>	<u>19,557,621</u>
EXPENDITURES											
Current operations		26,954,177	24,006,352	22,906,661	22,013,415	20,053,259	19,610,395	18,787,181	17,803,806	18,049,884	18,001,163
Debt service:											
Principal		171,322	-	-	280,000	270,000	260,000	250,000	245,000	235,000	225,000
Interest		-	-	-	6,672	16,973	26,592	35,849	44,833	53,661	61,894
Capital outlay		<u>2,749,378</u>	<u>527,847</u>	<u>356,367</u>	<u>1,908,137</u>	<u>395,350</u>	<u>1,884,946</u>	<u>1,341,260</u>	<u>947,926</u>	<u>315,295</u>	<u>254,694</u>
Total Expenditures		<u>29,874,877</u>	<u>24,534,199</u>	<u>23,263,028</u>	<u>24,208,224</u>	<u>20,735,582</u>	<u>21,781,933</u>	<u>20,414,290</u>	<u>19,041,565</u>	<u>18,653,840</u>	<u>18,542,751</u>
REVENUES OVER (UNDER)											
EXPENDITURES		2,245,699	78,634	1,364,085	(2,047,652)	2,230,758	(190,117)	(29,548)	1,223,295	762,911	1,014,870
OTHER FINANCING SOURCES											
Sale of capital assets		<u>30,000</u>	<u>-</u>	<u>21,500</u>	<u>-</u>	<u>42,154</u>	<u>14,500</u>	<u>54,500</u>	<u>8,018</u>	<u>-</u>	<u>26,259</u>
NET CHANGE IN FUND BALANCES		<u>\$ 2,275,699</u>	<u>78,634</u>	<u>1,385,585</u>	<u>(2,047,652)</u>	<u>2,272,912</u>	<u>(175,617)</u>	<u>24,952</u>	<u>1,231,313</u>	<u>762,911</u>	<u>1,041,129</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES											
	0.64 %	-	-	1.29	1.41	1.44	1.50	1.60	1.57	1.57	

Notes:

2020 was the first year of GASB 84, *Fiduciary Activities* implementation. Prior years have not been restated.

2022 the District changed the revenue recognition for property taxes to be recognized in the year intended to finance. Prior years have not been restated.

MEHLVILLE FIRE PROTECTION DISTRICT
ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN LEVY YEARS

For The Levy Years	Residential Property	Commercial Property	Agricultural Property	Railroad And Utility	Total Real Estate	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value As A Percentage Of Actual Value
2023	\$ 2,426,860,890	\$ 547,260,280	\$ 463,770	\$ 47,609,660	\$ 3,022,194,600	\$ 531,631,510	\$ 3,553,826,110	0.750 *	\$ 16,230,679,895	21.90 %
2022	2,078,230,120	511,238,550	451,030	42,718,056	2,632,637,756	503,480,248	3,136,118,004	0.810 *	14,183,366,984	22.11
2021	2,076,718,830	483,486,130	452,670	41,330,875	2,601,988,505	384,563,703	2,986,552,208	0.601 *	13,727,615,605	21.76
2020	1,928,930,420	493,661,810	480,910	40,334,410	2,463,407,550	350,162,445	2,813,569,995	0.624 *	12,875,498,474	21.85
2019	1,922,418,030	497,089,300	481,040	38,721,624	2,458,709,994	341,997,284	2,800,707,278	0.624 *	12,822,399,288	21.84
2018	1,666,401,620	464,754,320	427,030	33,335,063	2,164,918,033	331,262,069	2,496,180,102	0.682 *	11,324,408,954	22.04
2017	1,654,428,560	465,143,420	428,880	35,937,014	2,155,937,874	330,526,618	2,486,464,492	0.681 *	11,268,548,947	22.07
2016	1,526,030,510	430,249,340	492,710	35,900,403	1,992,672,963	329,260,777	2,321,933,740	0.710 *	10,480,345,721	22.16
2015	1,515,788,240	430,067,530	495,000	38,050,389	1,984,401,159	312,193,202	2,296,594,361	0.700 *	10,381,405,945	22.12
2014	1,480,230,380	409,442,030	449,240	34,513,996	1,924,635,646	316,541,178	2,241,176,824	0.710 *	10,131,415,992	22.12

*Commencing in 2003, Missouri State Law required the District to calculate a separate tax rate for residential real estate, agricultural real estate, commercial real estate, and personal property. The tax rate stated above for each year reflects a re-blended rate for the various types of taxable property.

Source: St. Louis County Collector's office

MEHLVILLE FIRE PROTECTION DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN LEVY YEARS

	For The Levy Years									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Mehlville Fire Protection District:										
General	0.7200	0.7780	0.5690	0.5910	0.5910	0.6460	0.6450	0.6720	0.6170	0.6250
Alarm	-	-	-	-	-	-	-	-	0.0450	0.0460
Pension Revenue	0.0300	0.0320	0.0320	0.0330	0.0330	0.0360	0.0360	0.0380	0.0380	0.0390
Total Direct Rate	0.7500	0.8100	0.6010	0.6240	0.6240	0.6820	0.6810	0.7100	0.7000	0.7100
Overlapping Governments:										
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
County General	0.1490	0.1650	0.1650	0.1760	0.1760	0.1950	0.1950	0.2060	0.2060	0.2000
County Health/Hospital	0.1000	0.1110	0.1110	0.1180	0.1180	0.1310	0.1310	0.1380	0.1380	0.1400
County Park Maintenance	0.0360	0.0400	0.0400	0.0420	0.0420	0.0460	0.0460	0.0490	0.0490	0.0500
County Bond Retirement	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0280
County Road and Bridge	0.0750	0.0830	0.0830	0.0880	0.0880	0.0980	0.0980	0.1030	0.1030	0.1050
St Louis Community College	0.2619	0.2787	0.2787	0.1987	0.1986	0.2129	0.2112	0.2185	0.2176	0.2200
Special School District	0.9616	1.0495	1.0158	1.1077	1.1077	1.1980	1.1912	1.2409	1.2348	1.2609
Metro Zoo Park and Museum	0.2340	0.2528	0.2455	0.2532	0.2549	0.2724	0.2694	0.2795	0.2777	0.2797
Sheltered Workshop	0.0640	0.0700	0.0710	0.0750	0.0750	0.0840	0.0840	0.0880	0.0880	0.0900
St Louis County Library	0.1870	0.2060	0.2060	0.2350	0.2120	0.2340	0.2340	0.2460	0.2460	0.2500
Affton School District	4.4096	4.8432	4.7700	5.1432	5.1450	5.8880	5.8880	5.3680	5.3680	5.3680
Kirkwood School District	3.3898	3.6051	3.5808	3.7375	3.8361	4.3445	4.3759	4.1734	4.1377	4.2524
Lindbergh School District	3.5830	3.5830	3.5830	3.7032	3.7066	4.0934	4.0248	4.2651	4.2646	4.2906
Mehlville School District	3.7218	3.4158	3.4431	3.6531	3.6537	4.0894	4.0905	4.2546	3.7388	3.7621
Metro Sewer District	0.0997	0.1053	0.1041	0.1078	0.1077	0.1170	0.1159	0.1196	0.0876	0.0879
MSD Extension	0.0997	0.1053	0.1041	0.1078	0.1077	0.1170	0.1159	0.1196	0.0195	0.0197
Gravois Creek Sewer	0.0550	0.0600	-	-	-	-	-	-	0.0810	0.0820
City of Grantwood	0.1700	0.1820	0.1810	0.1970	0.1990	0.2260	0.2250	0.2390	0.2380	0.2370
City of Sunset Hills	0.0430	0.0440	0.0450	0.0470	0.0470	0.0530	0.0510	0.0550	0.0550	0.0560

Source: St. Louis County Collector's office

Note:

Beginning in 2016, the General Fund and Alarm Fund tax levy were combined.

MEHLVILLE FIRE PROTECTION DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2023			2014		
	Taxable Assessed Valuation	Rank	Percent Of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percent Of Total Assessed Valuation
Ameren UE	\$ 55,182,107	1	1.55 %	\$ 49,535,802	1	2.21 %
NHP/McShane SAMC LLC (Medical Center)	21,561,560	2	0.61	6,640,900	7	0.30
South County Shoppingtown LLC	18,217,070	3	0.51	23,401,390	2	1.04
Missouri American Water Company	14,083,880	4	0.40	8,273,350	3	0.37
Spire Energy /Laclede Gas Company	9,051,350	5	0.25	7,783,080	4	0.35
Caplaco, Inc.	8,773,370	6	0.25	6,040,490	9	0.27
Ronnies Plaza Inc.	8,527,560	7	0.24	6,323,320	8	0.28
Sunset Hills Owner LLC (formerly DDR Sunset Hills LLC)	7,002,130	8	0.20	-	-	-
Union Pacific Railroad Company	6,970,990	9	0.20	6,657,730	6	0.30
MidAmerica Hotels Corporation	6,407,220	10	0.18	-	-	-
LH-CVIII LLC (formerly General American Life Insurance)	-		-	7,643,840	5	0.34
South Lakeview Plaza (Southwestern Bell Telephone)	-		-	4,714,620	10	0.21
Total	<u>\$ 155,777,237</u>		<u>4.39 %</u>	<u>\$ 127,014,522</u>		<u>5.67 %</u>

Source: St. Louis County Collector's office

MEHLVILLE FIRE PROTECTION DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Tax Levy Year/ Fiscal Year	Taxes Levied For The Year	Collected Within The Fiscal Year Of The Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	Percentage Of Levy		Amount	Percentage Of Levy
2023/2024	\$ 26,647,693	\$ 21,571,566	80.95 %	\$ 3,799,217	\$ 25,370,782	95.21 %
2022/2023	25,392,198	22,098,565	87.03	2,094,274	24,192,839	95.28
2021/2022	17,893,508	15,430,389	86.23	1,906,096	17,336,484	96.89
2020/2021	17,562,045	14,568,229	82.95	2,306,891	16,875,120	96.09
2019/2020	17,470,380	15,029,999	86.03	1,872,428	16,872,427	96.58
2018/2019	17,020,929	14,232,704	83.62	2,092,627	16,325,331	95.91
2017/2018	16,928,031	14,233,375	84.08	2,108,612	16,341,987	96.54
2016/2017	16,498,226	14,294,678	86.64	1,722,789	16,017,467	97.09
2015/2016	16,080,890	14,254,723	88.64	1,520,614	15,775,337	98.10
2014/2015	15,896,029	14,481,939	91.10	1,816,126	16,298,065	102.53

Source: St. Louis County Collector's office

MEHLVILLE FIRE PROTECTION DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

For The Years Ended December 31	Certificates Of Participation	Installment Purchase	Total Debt	Percentage Of Personal Income	District Per Capita
2023	\$ -	\$ 256,983	\$ 256,983	N/A	\$ 0.26
2022	-	428,305	428,305	0.0005 %	0.43
2021	-	-	-	-	-
2020	-	-	-	-	-
2019	280,000	-	280,000	0.0004	-
2018	550,000	-	550,000	0.0008	0.55
2017	810,000	-	810,000	0.0012	0.81
2016	1,060,000	-	1,060,000	0.0017	1.06
2015	1,305,000	-	1,305,000	0.0021	1.30
2014	1,540,000	-	1,540,000	0.0025	1.54

N/A = Information not available as of the date of this report.

MEHLVILLE FIRE PROTECTION DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Governmental Unit	December 31, 2023		
	Net General Obligation Bonded Debt Outstanding	Percent Applicable To The District	Amount Applicable To The District
St. Louis County	\$ 59,790,000	9.490 %	\$ 5,674,071
Kirkwood School District	57,180,000	0.013	7,433
Lindbergh School District	156,683,954	50.269	78,763,457
Mehlville School District	33,550,000	95.190	31,936,245
Subtotal Of Overlapping Debt	307,203,954		116,381,206
Mehlville Fire Protection District	-	100.000	-
Total Direct And Overlapping Debt	<u>\$ 307,203,954</u>		<u>\$ 116,381,206</u>

Sources:

St. Louis County
Kirkwood, Lindbergh, and Mehlville School Districts

Note:

The percentage applicable to the District is estimated using taxable assessed property values of the various overlapping areas that are within the District.

MEHLVILLE FIRE PROTECTION DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Assessed Value	<u>\$ 3,553,826,110</u>	<u>3,136,118,004</u>	<u>2,986,552,208</u>	<u>2,813,569,995</u>	<u>2,800,707,278</u>	<u>2,496,180,102</u>	<u>2,486,464,492</u>	<u>2,321,933,740</u>	<u>2,296,594,361</u>	<u>2,241,176,824</u>
Debt limit	\$ 177,691,306	156,805,900	149,327,610	140,678,500	140,035,364	124,809,005	124,323,225	116,096,687	114,829,718	112,058,841
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 177,691,306</u>	<u>156,805,900</u>	<u>149,327,610</u>	<u>140,678,500</u>	<u>140,035,364</u>	<u>124,809,005</u>	<u>124,323,225</u>	<u>116,096,687</u>	<u>114,829,718</u>	<u>112,058,841</u>
Total net debt applicable to the limit as a percentage of debt limit	- %	-	-	-	-	-	-	-	-	-

Note:

State of Missouri statutes limit general obligation debt limit to 5% of total taxable assessed value.

MEHLVILLE FIRE PROTECTION DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Demographic and Economic Statistics - St. Louis County

For The Years Ended December 31	Population	Personal Income (Thousands Of Dollars)	Per Capita Personal Income	Public School Enrollment	Unemployment Rate	Housing Units Built
2023	987,059	N/A	N/A	131,063	3.6 %	N/A
2022	990,414	\$ 92,509,949	\$ 93,405	130,977	2.6	N/A
2021	997,187	81,598,794	81,829	132,733	2.5	512
2020	996,919	78,332,719	78,804	132,337	4.2	3,118
2019	994,205	72,593,319	73,016	136,481	3.6	N/A
2018	996,945	71,141,839	71,360	137,192	2.8	328
2017	996,726	66,809,113	67,029	138,275	3.2	1,542
2016	998,581	62,687,815	62,777	137,914	3.7	984
2015	1,003,362	62,403,307	62,194	135,033	4.4	1,063
2014	1,001,876	60,653,300	60,540	135,473	5.4	563

Note: All figures are for St. Louis County

2022 Median Age:	40.4 years	(Source: U.S. Census Bureau, American Community Survey (2017-2022 average estimate))
2022 Percent High School Graduates:	94.2%	(Source: U.S. Census Bureau, American Community Survey (2017-2022 average estimate))
2022 Percent College Graduates:	46.1%	(Source: U.S. Census Bureau, American Community Survey (2017-2022 average estimate))

Sources:

Population:	U.S. Bureau of the Census, annual estimates by Population Division
Personal Income:	U.S. Department of Commerce, Bureau of Economic Analysis
Per Capita Income:	U.S. Department of Commerce, Bureau of Economic Analysis
Public School Enrollment:	Missouri Department of Elementary and Secondary Education
Unemployment Rate:	Missouri Economic Research Information Center, Missouri Department of Economic Development
Housing Units Built:	U.S. Census Bureau
N/A	Information not available as of the date of this report

MEHLVILLE FIRE PROTECTION DISTRICT
TOP EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employment by Industry Group - St. Louis County

<u>Type</u>	<u>2023</u>			<u>2014</u>		
	<u>Estimated Employment</u>	<u>Rank</u>	<u>Percentage Of Total County Employment</u>	<u>Estimated Employment</u>	<u>Rank</u>	<u>Percentage Of Total County Employment</u>
Trade, Transportation, and Utilities	111,507	1	18.7 %	114,841	1	19.8 %
Professional and Business Services	110,249	2	18.5	107,348	2	18.4
Education and Health Services	106,545	3	17.8	97,647	3	16.8
Leisure and Hospitality	59,301	4	9.9	58,143	4	10.0
Government	51,622	5	8.6	55,481	5	9.5
Financial Activities	48,288	6	8.1	42,890	7	7.4
Manufacturing	48,183	7	8.1	46,444	6	8.0
Construction	32,768	8	5.5	26,549	8	4.6
Other Services	16,667	9	2.8	17,673	9	3.0
Information	11,904	10	2.0	14,817	10	2.5
Total	<u>597,034</u>		<u>100.0 %</u>	<u>581,833</u>		<u>100.0 %</u>

Sources:

U.S. Department of Labor, Bureau of Labor Statistics, Quarterly Census of Employment and Wages, (QCEW) 2023 Reports
St. Louis County, Missouri Department of Planning

Notes:

Includes only employees covered by unemployment insurance. Railroad, military, some religious/nonprofit employees, and self-employed workers are excluded.
The above reflects data for St. Louis County, Missouri; the county in which the District is located.

This report uses the North American Industrial Classifications System (NAICS), which has replaced the previously used Standard Industrial Classification (SIC) system.

MEHLVILLE FIRE PROTECTION DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

FUNCTIONS/PROGRAMS	December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Fire division	12	13	17	16	21	25	30	31	32	36
Fire medics	75	66	68	69	66	65	70	76	76	71
EMS division	53	54	42	41	28	25	16	4	4	6
Fire prevention and education division	3	3	2	2	2	2	2	2	2	2
Administration	17	15	15	16	16	16	15	14	13	12
Total	160	151	144	144	133	133	133	127	127	127

Source: District's payroll records

Notes:

In 2017, the District implemented a new Critical Care Paramedic program as part of the EMS Division, and hiring trended toward these EMS positions that include additional EMS training and advanced EMS skills.

MEHLVILLE FIRE PROTECTION DISTRICT
OPERATING INDICATORS BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
FUNCTIONS/PROGRAMS										
EMS emergency responses	15,702	15,210	14,844	13,913	14,608	13,896	13,207	12,958	12,285	11,545
Non-EMS emergency responses	2,495	2,535	2,229	2,048	2,251	2,109	2,017	2,101	2,014	2,183
Total Responses	<u>18,197</u>	<u>17,745</u>	<u>17,073</u>	<u>15,961</u>	<u>16,859</u>	<u>16,005</u>	<u>15,224</u>	<u>15,059</u>	<u>14,299</u>	<u>13,728</u>
Fire prevention inspections	<u>1,653</u>	<u>1,363</u>	<u>1,502</u>	<u>1,321</u>	<u>1,438</u>	<u>1,293</u>	<u>1,554</u>	<u>1,748</u>	<u>1,737</u>	<u>1,517</u>

Source: District's dispatching provider and District's Fire Prevention Bureau

MEHLVILLE FIRE PROTECTION DISTRICT
CAPITAL ASSETS STATISTICS BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2023	2022	2021	2020	2018	2018	2017	2016	2015	2014
FUNCTIONS/PROGRAMS										
Buildings:										
Fire stations	7	7	7	7	7	7	7	7	7	7
Equipment:										
Pumpers	13	11	11	11	11	12	12	12	12	12
Aerial ladder	1	1	1	1	1	1	1	1	1	1
Rescue squad	2	2	2	2	2	2	2	2	2	2
Life support vehicles	12	12	12	12	9	10	10	11	10	9
Maintenance/mechanic vehicles	2	2	2	2	2	3	3	3	3	3
Inspection vehicles	3	1	1	1	1	2	2	2	2	2
Staff vehicles/other	15	14	15	17	15	13	13	12	11	10

Source: District's various departments