

Jackson County, Missouri

Annual Comprehensive Financial Report



Fiscal Year Ended December 31, 2024

www.jacksongov.org

JACKSON COUNTY, MISSOURI

Annual Comprehensive Financial Report



For the Year Ended

December 31, 2024

Prepared by:

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Director of Finance and Purchasing

Cheryl L. Colter
Deputy Director of Accounting

John Gordon

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JACKSON COUNTY, MISSOURI

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JACKSON COUNTY FINANCE DEPARTMENT

JACKSON COUNTY COURTHOUSE

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KANSAS CITY, MISSOURI 64106
jacksongov.org

816-881-3126
Fax: 816-881-3877

July 18, 2025

The Honorable County Executive
Members of the County Legislature
Jackson County, Missouri:

We are pleased to transmit to you the 2024 Annual Comprehensive Financial Report of Jackson County, Missouri (the County), for the fiscal year ended December 31, 2024, which has been prepared by the County's Department of Finance. State law requires that all local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The objective of this report is to inform the County Executive, Legislative body, creditors, and the general public of the County's financial condition and the financial results of its operations.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe that the data, as presented, is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The financial statements of the County have been audited by the independent auditors of Allen, Gibbs & Houlik, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering unmodified opinions that the County's financial statements for the year ended December 31, 2024, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The County is required to undergo an annual single audit in conformity with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and auditors' reports on the internal control structure and compliance with applicable laws and regulations are included in a separate report.



Governmental accounting standards require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis* (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the County

The County, established in 1826 by the State of Missouri, is located in the state's northwestern quadrant bordered by the Kansas state line and the Missouri River. Its population approximates 700,000 with 18 incorporated municipalities including Kansas City and Independence, the County seat. The County is the most populated county in the Kansas City Metropolitan area and the second most populated county in Missouri, after St. Louis County, owing mostly to the presence of Kansas City, the state's most populated city. Although Independence retains its status as the original county seat, Kansas City serves as a secondary county seat and the center of county government.

The County operates under a Constitutional Home Rule Charter (the Charter) adopted by a vote of the citizens of the County in November 1970 and amended in a public vote in August 1978, April 1985, November 1986, August 2010 and November 2019. The Charter provides for a separation of the legislative and executive functions. The heart of the Charter is an elected executive, accountable to all the voters, who has power to appoint the administrative officers of the government, the power to veto legislation, and to operate an effective, efficient county government. The nine-member legislature is given broad legislative powers and is so constructed as to be truly representative of all of the people of the County. The prosecuting attorney is also elected, as is the sheriff, who is responsible for law enforcement in the County. All elected officials serve four-year terms.

The County provides some services on a countywide basis and some services only to unincorporated areas. Within appropriate jurisdictions, the County provides road construction and maintenance, park facilities and maintenance, tax assessment and collections, law enforcement, court services, prosecution of violations of state statutes, criminal detention, family support services, public healthcare and sanitary sewer services.

As required by GAAP, these financial statements present the County and its component units. The component units included in the County's reporting entity, because of the significance of their operational or financial relationships with the County, include Public Facilities Authority, Public Building Corporation, and the Developmental Disability Services of Jackson County – EITAS. Refer to the *notes to basic financial statements* for additional information on the reporting entity.

The annual budget serves as the foundation for Jackson County's financial planning and control. Each year, all County agencies and departments are required to submit estimates of their requirements for appropriation for the next budget year to the Budget Officer. The Director of Finance and the Budget Officer review the budget requests and hold informal hearings with the requesting departments and agencies to prepare a budget recommendation for presentation to the County Executive for review and approval. After review, the County Executive submits a recommended budget document to the County Legislature. The County Legislature then holds public hearings for agencies and departments and formally adopts the next year's budget with any changes through passage of an appropriation ordinance. Further detail on the budget process may be found in the *notes to budgetary comparison schedules* included in the required supplementary information in this report.

Factors Affecting Financial Condition

Local Economy: Jackson County remains Missouri's second-largest economic engine, generating an estimated \$62 billion in GDP—more than the combined output of 90 other counties. The county anchors the Kansas City region's economy with strengths in health care, logistics, advanced manufacturing, and financial services.

In 2024, regional job growth remained strong, with Jackson County contributing significantly to gains in manufacturing, health care, and hospitality. Unemployment held steady at 3.6%, and rising wages reflect a tight labor market. While employment is expanding, workforce shortages and productivity gaps present long-term challenges.

The County continues to invest in public health, safety, and human services—launching programs like *Our Healthy Jackson County* to address persistent health disparities, supporting anti-violence and substance abuse prevention through COMBAT, and advancing new tax levies to fund children's services and help seniors age with dignity.

Despite progress, deep racial and geographic disparities in income and opportunity persist. Sustained focus on inclusive growth and strategic investment in people and communities will be key to Jackson County's continued economic resilience.

Internal Controls: In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting control. Because the cost of internal controls should not exceed the benefits to be derived, the County's internal accounting controls are designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Long-Term Financial Planning: The County maintains various bank accounts and low-risk short-term investments to balance revenue maximization with cash flow needs. Bond proceeds and the County's Revised Pension Plan assets are managed by trustees hired to invest the money in accordance with guidelines established by the County to balance risk and the long-term return on investments.

Significant Financial Policies: The County self-insures to minimize risk management expenditures. In addition, printing and mail delivery services are shared with the Circuit Court to reduce costs. Purchase orders are required for all major and repetitive purchases. A centralized purchasing department advertises for bids for such purchases, which are subject to the approval of the County Legislature. In addition, contracts are required for purchases of services. The contracts are subject to the approval of the Budget Officer. In addition, all offers of employment and salary increases must be approved by the Budget Officer to ensure sufficient funds are available in the applicable department's budget.

Awards and Acknowledgements

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2023. This was the 38th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements: The preparation of this report on a timely basis has been accomplished with the cooperation and dedicated service of the Finance Department, with the assistance of Allen, Gibbs & Houlik. Particular thanks are extended to the staff of the Finance Department, whose contributions have been invaluable and greatly appreciated

Respectfully submitted,



Bob Crutsinger
Director of Finance and Purchasing



Cheryl L. Colter
Deputy Director of Accounting

JACKSON COUNTY, MISSOURI

ELECTED OFFICIALS DECEMBER 31, 2024

COUNTY EXECUTIVE

Frank White, Jr.

PROSECUTING ATTORNEY

Jean Peters Baker

SHERIFF

Darryl Forté

COUNTY LEGISLATURE

Jalen Anderson	First District At Large
Donna Peyton	Second District At Large
Megan Marshall	Third District At Large
Manuel Abarca IV	First District
Venessa Huskey	Second District
Charlie Franklin	Third District
DaRon McGee	Fourth District
Jeanie Lauer	Fifth District
Sean Smith	Sixth District

JACKSON COUNTY, MISSOURI

APPOINTED OFFICIALS

DECEMBER 31, 2024

ADMINISTRATION

Caleb Clifford	Chief of Staff
Troy Schulte	County Administrator
Sylvya J. Stevenson	Chief Administrative Officer
Bob Crutsinger	Director of Finance and Purchasing
Michelle Chrisman	Director of Human Resources
Michael Erickson	Director of Information Technology
Diana L. Knapp	Director of Corrections
C. Michele Newman	Director of Parks + Recreation
Brian Gaddie	Director of Public Works
Scott Lakin	Director of Collections
Gail McCann-Beatty	Director of Assessment
Diana Smith	Director of Records
Vince Ortega	Director of COMBAT

COMMUNICATIONS

Angie Jeffries	Office of Communications
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COUNSELOR

Bryan Covinsky	County Counselor
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JUDICIAL BRANCH

Beverly Newman	Court Administrator
Teresa Byrd	Deputy Court Administrator of Family Court Services
John Killian	Public Administrator

LEGISLATURE

Q. Troy Thomas	Legislative Auditor
Mary Jo Spino	Clerk of the Legislature

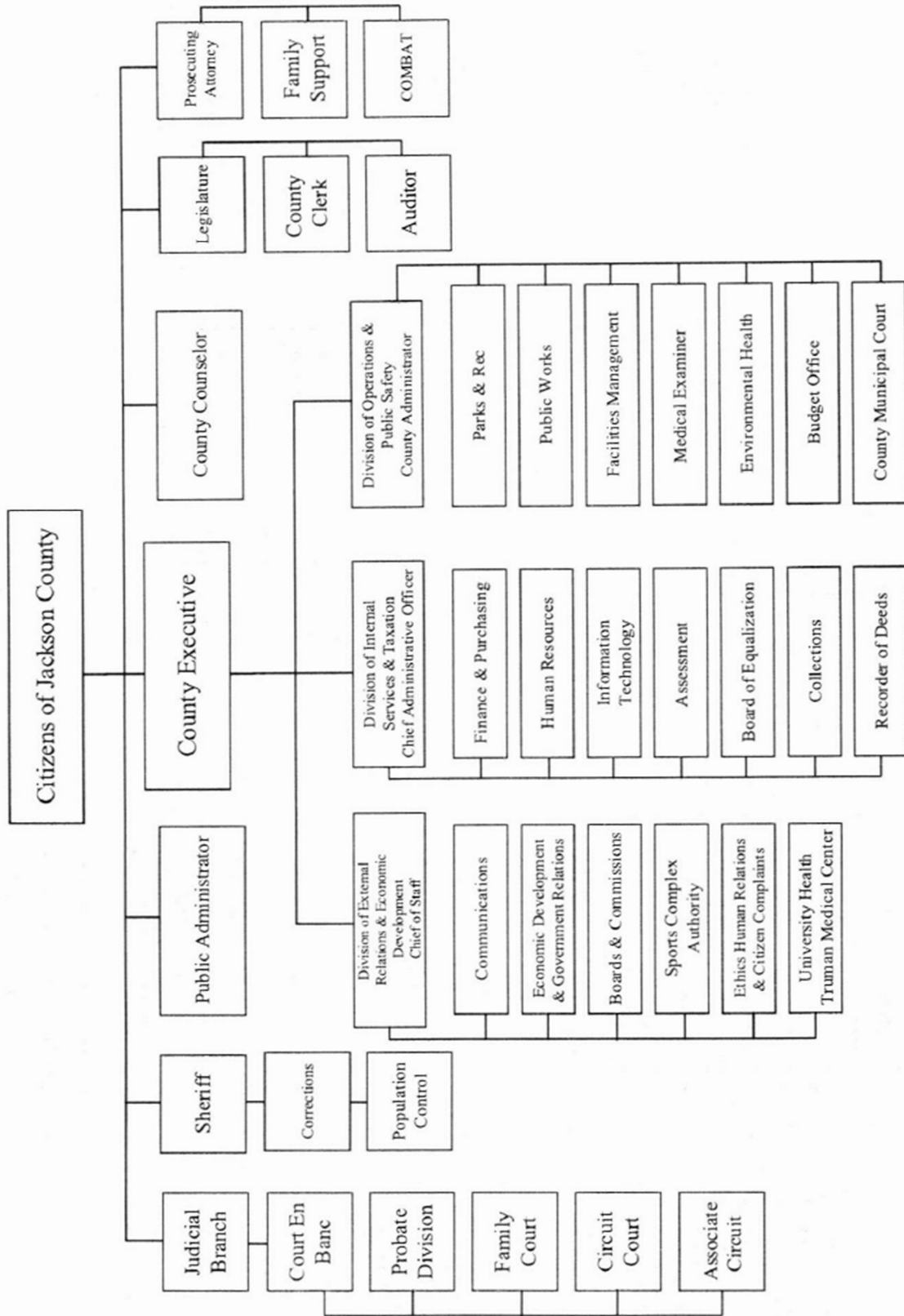
MEDICAL EXAMINER

Dr. Lindsey Haldiman	Medical Examiner
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PROSECUTING ATTORNEY

Rebecca Lambert	Family Support Director
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2024 Jackson County, Missouri Organizational Chart



Rev: 12/31/2024



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Jackson
Missouri**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrell

Executive Director/CEO

INDEPENDENT AUDITOR'S REPORT

Honorable County Executive and
Members of the County Legislature
Jackson County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit or the pension trust fund. The pension trust fund represented 35%, 3% and 80%, respectively, of the assets, revenues/additions, and net position of the aggregate remaining fund information. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit and the pension trust fund, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those 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 County, 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. The financial statements of the pension trust fund were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 County's ability to continue as a going concern for 12 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 County'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 County'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on 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 and other auditors 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 County's basic financial statements. The supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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 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 as listed in the table of contents 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, KS
July 18, 2025

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

The Finance Department of Jackson County, Missouri (the County) offers readers of the County's annual comprehensive financial report this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the additional information that has been furnished in our Letter of Transmittal.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2024 by \$568.6 million (net position).
- The total net position of the County increased by \$49.2 million. Net position of governmental activities increased by \$47.1 million. Net position of business-type activities increased by \$2.1 million.
- Total revenues and transfers in of governmental activities were \$430.1 million, while the total cost of County governmental programs was \$382.9 million.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$410.6 million, a decrease of \$94.2 million in comparison with the prior fiscal year. The fund balance breakdown is as follows: \$111.3 million unassigned, \$61.4 million assigned, \$237.6 million restricted and \$0.3 million nonspendable.
- The total long-term liabilities of the County decreased by \$39.1 million in the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. In addition to the basic financial statements and notes, this report also includes other required supplementary information.

Government-Wide Financial Statements

The *government-wide financial statements* consist of two statements – The *statement of net position* and the *statement of activities*. These statements present a broad overview of the County's financial activities in a manner similar to a private sector business.

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

The *statement of activities* presents information indicating how the net position of the County changed during the most recent fiscal year. This information is presented using the accrual basis of accounting. This means that all changes to net position are reported as soon as the underlying event causing the change occurs, regardless of when cash may actually be received or paid. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash inflows or outflows in future fiscal periods, such as uncollected taxes and earned but unused vacation or sick leave.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

Both of the government-wide financial statements distinguish the function of the County into *governmental activities* and *business-type activities*. *Governmental activities* are those that are principally supported by taxes and intergovernmental revenues. The governmental activities of the County include general government, public safety, health and welfare, culture and recreation, and roads, highways and bridges. *Business-type activities* are those functions where a fee is charged to customers to recover all or most of the cost of services provided. The County's Park Enterprise activities are reported in this category.

The government-wide financial statements include not only the functions of the County itself (reported under the column titled primary government) but also one separate legal entity—Developmental Disability Services of Jackson County – EITAS—for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information reported for the primary government. The County has the authority to set the property tax levy for this organization (subject to certain statutory limitations); however, financial benefit or burden does not exist.

Fund Financial Statements

Fund financial statements report the results of County operations in more detail than the government-wide financial statements by providing information on individual funds. The County, like other state and local governments, uses fund accounting to maintain control over resources that have been segregated for specific functions and activities. Some funds are required to be established by state law or by bond covenants. Other funds are established by the County Legislature to account for resources that have been designated for particular purposes (such as the grant fund). All the County's funds can be divided into three different categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds: Most of the County's basic services are reported in *governmental funds* and are used to account for essentially the same type of functions reported as governmental activities in the government-wide financial statements. Governmental funds, however, are reported using the modified accrual basis of accounting. This method of accounting focuses on *near-term inflows and outflows of spendable resources* into these funds, as well as on *balances of spendable resources* available at the end of the fiscal year. Governmental fund information assists in the determination as to whether there are more or fewer financial resources available that can be spent in the near future to finance the County's programs and activities.

Since the focus of governmental funds is more on the near-term effect of financing than the government-wide financial statements, certain differences occur when comparing the information presented for *governmental funds* with similar information presented for *governmental activities*. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in the comparison between *governmental funds* and *governmental activities*.

The General Fund, New Detention Center Capital Project Fund, American Rescue Plan (ARPA) Special Revenue Fund, Sports Complex Sales Tax Capital Project Fund, and the Sports Complex Sales Tax Debt Service Fund are considered to be major funds. As such, financial information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances for these major funds. Financial information for other nonmajor Special Revenue,

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

Capital Projects and Debt Service funds are presented as combined aggregate totals under the heading of *Nonmajor Governmental Funds* in both financial statements mentioned above. Individual fund information for each of these nonmajor governmental funds may be found in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for the General Fund and other governmental fund types. Budgetary comparison schedules have been provided for the General Fund and major special revenue funds as required supplementary information to demonstrate compliance with this budget.

Proprietary Funds: When the County charges customers for the services it provides—whether to outside customers or to internal County departments—results of these activities are reported in proprietary funds. The County maintains two different types of proprietary funds. The Park Enterprise Fund is used to account for the financial activities of the County's fee-based park operations. The Park Enterprise Fund is considered to be a major fund. Internal service funds (the other type of proprietary fund) are used to account for activities of the Office Services and Self-Insurance Funds. Since both of these funds benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide a separate column for financial data pertaining to the Park Enterprise Fund. Information for both internal service funds is combined into a single aggregated presentation. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held by the County for the benefit of parties outside of the County itself (such as the Tax Collection Fund). Since the resources of these funds are not available to support the County's own programs, fiduciary funds are not included in the government-wide financial statements. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Basic Financial Statements: The notes to the financial statements provide additional information that is essential to gaining a full understanding of the financial information presented in the government-wide and fund financial statements.

Other Information: In addition to the basic financial statements and accompanying notes, this report also includes certain *required supplementary information* regarding budgets, pensions and asset condition. The combining financial statements mentioned above for all non-major governmental funds and internal service funds are presented after the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2024, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$568.6 million.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

The largest component of the County's net position (\$277.6 million) reflects its net investment in capital assets. Capital assets include land, buildings, improvements other than buildings, equipment and furniture, vehicles, infrastructure, construction in progress, the Truman Sports Complex, and right to use assets. The County uses these capital assets to provide services to citizens; consequently, these assets do not represent resources available for future spending. Since the capital assets themselves cannot be used to liquidate any debt associated with their acquisition, it should be noted that the resources needed to repay this debt must be provided from other sources.

An additional portion of the County's net position (\$40.8 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$250.2 million is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

The following table reflects a condensed summary of the statement of net position as of December 31, 2024 and 2023:

Jackson County, Missouri's Statement of Net Position						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 525,044,804	655,311,718	10,176,984	9,420,822	535,221,788	664,732,540
Capital assets	731,908,240	621,631,739	13,847,881	12,519,683	745,756,121	634,151,422
Total assets	<u>1,256,953,044</u>	<u>1,276,943,457</u>	<u>24,024,865</u>	<u>21,940,505</u>	<u>1,280,977,909</u>	<u>1,298,883,962</u>
Total deferred outflows of resources	32,801,743	46,803,075	404,722	686,664	33,206,465	47,489,739
Long-term liabilities outstanding	643,952,854	682,834,417	1,112,900	1,329,862	645,065,754	684,164,279
Other liabilities	89,872,917	126,802,492	246,092	179,284	90,119,009	126,981,776
Total liabilities	<u>733,825,771</u>	<u>809,636,909</u>	<u>1,358,992</u>	<u>1,509,146</u>	<u>735,184,763</u>	<u>811,146,055</u>
Total deferred inflows of resources	9,696,635	14,993,948	687,751	814,186	10,384,386	15,808,134
Net position:						
Net investment in capital assets	263,744,179	273,935,084	13,847,881	12,462,951	277,592,060	286,398,035
Restricted	40,819,446	80,598,662	-	-	40,819,446	80,598,662
Unrestricted	241,668,756	144,581,929	8,534,963	7,840,886	250,203,719	152,422,815
Total net position	<u>\$ 546,232,381</u>	<u>499,115,675</u>	<u>22,382,844</u>	<u>20,303,837</u>	<u>568,615,225</u>	<u>519,419,512</u>

The County's net position increased by \$49.2 million in 2024 as compared to an increase of \$27.9 million in 2023. Restricted cash decreased by \$153.3 due to the construction of the new detention center.

Capital assets increased \$111.6 million, including an increase of \$149.4 million of construction in progress due to the construction of the new detention center.

Long-term liabilities decreased by \$39.1 million due to bond payments.

Other liabilities decreased by \$36.9 million due to the recognition of ARPA revenues.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

Change in Net position

The following table reflects the revenues and expenses from the County's activities for the years ended December 31, 2024 and 2023:

Jackson County, Missouri's Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	\$ 64,033,762	61,779,223	8,732,713	8,227,403	72,766,475	70,006,626
Fines and forfeitures	1,769,093	1,755,079	-	-	1,769,093	1,755,079
Operating grants and contributions	71,859,376	46,913,079	-	-	71,859,376	46,913,079
Capital grants and contributions	2,801,918	1,112,720	-	-	2,801,918	1,112,720
General revenues:						
Property taxes	93,414,584	96,975,531	-	-	93,414,584	96,975,531
Sales taxes	157,665,990	148,216,331	-	-	157,665,990	148,216,331
Other taxes	3,751,769	3,388,944	-	-	3,751,769	3,388,944
Other	33,915,708	21,958,695	447,454	194,433	34,363,162	22,153,128
Total revenues	<u>429,212,200</u>	<u>382,099,602</u>	<u>9,180,167</u>	<u>8,421,836</u>	<u>438,392,367</u>	<u>390,521,438</u>
Expenses						
General government	88,761,252	89,980,181	-	-	88,761,252	89,980,181
Public safety	82,557,348	73,624,407	-	-	82,557,348	73,624,407
Road, highways and bridges	7,940,917	9,394,471	-	-	7,940,917	9,394,471
Health, welfare and community development	69,382,458	78,652,361	-	-	69,382,458	78,652,361
Culture and recreation	106,422,987	79,655,959	-	-	106,422,987	79,655,959
Interest on long-term debt	27,868,872	25,398,949	-	-	27,868,872	25,398,949
Park enterprise	-	-	6,262,820	5,949,279	6,262,820	5,949,279
Total expenses	<u>382,933,834</u>	<u>356,706,328</u>	<u>6,262,820</u>	<u>5,949,279</u>	<u>389,196,654</u>	<u>362,655,607</u>
Increase (decrease) in net position before transfers	46,278,366	25,393,274	2,917,347	2,472,557	49,195,713	27,865,831
Transfers	838,340	838,340	(838,340)	(838,340)	-	-
Change in net position	<u>47,116,706</u>	<u>26,231,614</u>	<u>2,079,007</u>	<u>1,634,217</u>	<u>49,195,713</u>	<u>27,865,831</u>
Net position – beginning of year	499,115,675	472,884,061	20,303,837	18,669,620	519,419,512	491,553,681
Net position – end of year	<u>\$ 546,232,381</u>	<u>499,115,675</u>	<u>22,382,844</u>	<u>20,303,837</u>	<u>568,615,225</u>	<u>519,419,512</u>

Governmental Activities

Governmental revenues increased by \$47.1 million, and governmental expenses increased by \$26.2 million. Operating grants and contributions increased \$24.9 million as the County recognized more ARPA (American Rescue Plan Act) revenues and expenses. Sales tax increased \$9.4 million as consumer confidence in the economy continued to rise and prices increased. In addition, other revenues increased by \$12.0 million primarily due to the income received from the opioid settlement. Charges for services had an increase of \$2.3 million as a result of the rising consumer confidence as stated above. Property tax revenues decreased \$3.6 million as a result of 2023 assessed values being adjusted in response to assessment appeals. Culture and recreation expenses increased \$26.8 million primarily due to repair and maintenance costs related to the Truman Sports Complex.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

Certain revenues are generated that are specific to governmental program activity. The total of these revenues was \$140.5 million. The following table shows the total cost of services (expenses) and the net cost of services (total cost less program revenues) of the governmental activities for the years ended December 31, 2024 and 2023:

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General government	\$ 88,761,252	89,980,181	(27,641,365)	(30,650,042)
Public safety	82,557,348	73,624,407	(38,104,358)	(62,943,512)
Road, highways and bridges	7,940,917	9,394,471	(6,884,004)	(7,525,679)
Health, welfare and community development	69,382,458	78,652,361	(51,146,442)	(54,017,640)
Culture and recreation	106,422,987	79,655,959	(90,824,644)	(64,610,405)
Interest on long-term debt	27,868,872	25,398,949	(27,868,872)	(25,398,949)
Total	<u>\$ 382,933,834</u>	<u>356,706,328</u>	<u>(242,469,685)</u>	<u>(245,146,227)</u>

Expenses from governmental activities totaled \$382.9 million. However, the net cost of these services was \$242.5 million. The difference represents direct revenues received from charges for services of \$64.0 million, fines and forfeitures of \$1.8 million, operating grants and contributions of \$71.9 million, and capital grants and contributions of \$2.8 million. Taxes and other revenues of \$288.7 million were collected to cover these net costs.

Business-Type Activities

Business-type activities reflected an overall increase in the County's net position of \$2.1 million, as compared to a \$1.6 million increase the prior year. Charges for Services increased \$0.5 million due to better weather and fee increases.

Financial Analysis of the County's Funds

Governmental Funds

The focus of Jackson County's governmental funds is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information may be useful in evaluating the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the government's resources that are available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$410.6 million. This represented a decrease of \$94.2 million in comparison with the prior fiscal year. Of the total fund balances for the governmental funds, \$111.3 million constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted* or *assigned* to indicate that it is 1) not in spendable form (\$0.3 million), 2) restricted for particular purposes (\$237.6 million) or 3) assigned for particular purposes (\$61.4 million).

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
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The General Fund is the chief operating fund of the County. The fund balance of the General Fund increased by \$41.4 million during the fiscal year. This was caused by higher prices of goods and services as well as consumer confidence in the economy as revenues for sales tax and charges for services increased by \$7.1 million and \$1.9 million, respectively. Transfers out decreased by \$19.9 million. Expenditures for public safety decreased by \$15.2 million because salaries for the Sheriff's Department and Corrections Department, as well as health care costs for the Corrections Department, were paid by the ARPA Fund, instead of the General Fund.

Revenues equaled expenditures in the ARPA Fund. The revenues and expenditures increased by \$37.8 million compared to the prior year as more monies for ARPA were utilized and recorded this year.

The New Detention Center Fund is a capital project fund used to facilitate the construction of a new detention center. The fund balance decreased by \$133.4 million as construction of the detention center progressed.

The fund balance of the Sports Complex Sales Tax Capital Project Fund decreased by \$18.6 million. Expenditures increased by \$28.1 million due to an influx of repair and maintenance happening at the Truman Sports Complex.

The fund balance of the Sports Complex Sales Tax Debt Service Fund increased by \$0.6 million, which is considered insignificant.

Enterprise Fund

Business-type activities reflected an overall increase in the County's net position of \$2.1 million, as compared to a \$1.6 million increase the prior year. Charges for Services increased \$0.5 million due to better weather and fee increases.

General Fund Budgetary Highlights

This section provides a summary of the variances between: (1) the Original Budget and the Final Amended Budget and (2) the Final Amended Budget and the Actual Amounts for the major funds of the County. Refer to the Budgetary Comparisons presented as Required Supplementary Information for details on these budgetary comparisons.

Original Budget vs. Final Amended Budget

- The total original expenditure budget of \$187.1 million was increased to \$200.2 million (an increase of \$13.1 million). The increase was primarily made up of \$11.0 million for prior year encumbrances and expenditures, a \$2.5 million transfer to the New Detention Center Fund, an increase of \$1.3 million for software consulting, and \$1.5 million for expenditures of the Corrections Department.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

Final Amended Budget vs. Actual Amounts

The following information provides a summary of the primary factors that resulted in variances in actual revenues compared to the final amended budget:

- Total actual revenues were \$19.8 million more than budgeted in the General Fund. Sales tax collected was \$10.7 million more than budgeted and interest was \$6.0 million more than budgeted.

The following information provides a summary of the primary factors that resulted in positive variances in actual expenditures compared to the final amended budget:

- Total actual expenditures were \$69.0 million less than budgeted in the General Fund. Of this amount, \$8.6 million was saved on various general government expenditures,
- Total expenditures of public safety functions were \$51.3 million less than budgeted in the General Fund. Of this amount, \$18.6 million was saved by the Corrections Department, \$21.1 million was saved on the new detention center, and \$9.9 million was saved by the Sheriff's Office. As indicated earlier, salaries for the Sheriff's Office and the Corrections Department, as well as health care expenditures for the Corrections Department were paid by the ARPA Fund.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2024, amounts to \$745.8 million (net of accumulated depreciation and amortization). This investment in capital assets includes land, infrastructure, construction in progress, buildings, improvements other than buildings, equipment and furniture, vehicles, right-to-use assets, and the Truman Sports Complex.

Jackson County, Missouri's Capital Assets (net)						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 68,149,262	68,149,262	2,170,150	2,170,150	70,319,412	70,319,412
Infrastructure	95,486,207	94,262,881	5,502,461	5,502,461	100,988,668	99,765,342
Construction in progress	206,969,840	58,118,857	575,614	—	207,545,454	58,118,857
Buildings	122,129,977	124,996,190	1,492,040	1,544,312	123,622,017	126,540,502
Improvements other than buildings	24,725,279	25,734,635	1,879,660	1,974,756	26,604,939	27,709,391
Equipment and furniture	6,243,668	7,064,160	1,926,288	1,252,277	8,169,956	8,316,437
Vehicles	6,522,615	5,781,583	301,668	19,216	6,824,283	5,800,799
Right-to-use assets	12,066,055	13,150,919	—	56,511	12,066,055	13,207,430
Truman Sports Complex	189,615,337	224,373,252	—	—	189,615,337	224,373,252
Total	\$ 731,908,240	621,631,739	13,847,881	12,519,683	745,756,121	634,151,422

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2024

The County has elected to employ the *modified depreciation approach* in accounting for its infrastructure-related capital assets. Significant events related to the condition of the County's infrastructure assets during the fiscal year were as follows:

- The assessed overall condition rating of the County's street system in good or better condition remained steady with an overall condition rating of 68.0% in fiscal year 2023 and the end of the current fiscal year.
- The County has made the commitment to preserve and maintain the network of infrastructure assets at a 55% overall condition level. The condition level referenced above at the end of the fiscal year indicates that the County is meeting this commitment.

The estimated amount required to maintain eligible infrastructure assets at an appropriate level of condition for the fiscal year was \$8,164,920 while actual amounts spent were \$8,322,720, a difference of \$157,800. Additional information on the capital assets of the County can be found in the *notes to basic financial statements* of this report located in note 2(g) on pages 70 through 73.

Long-Term Debt

At the end of fiscal year 2024, the County had a total debt obligation outstanding of \$537.1 million excluding bond premium, compensated absences and other liabilities. During the year, \$31.9 million of debt was retired while \$1.1 million of new debt was issued for the fiscal year. This resulted in an decrease in the County's outstanding debt obligation of 5.4%.

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Special obligation bonds	\$ 522,440,000	552,050,000	—	—	522,440,000	552,050,000
Obligation to U.S. government	6,548,318	6,958,459	—	—	6,548,318	6,958,459
Lease liabilities	2,236,330	2,271,034	—	56,732	2,236,330	2,327,766
Software subscription liabilities	5,908,302	6,624,995	—	—	5,908,302	6,624,995
Total	\$ 537,132,950	567,904,488	—	56,732	537,132,950	567,961,220

Additional information on the long-term debt activity of the County can be found in the *Notes to Basic Financial Statements* of this report located in note 2(e) on pages 65 through 69.

Requests for Information

This financial report is designed to provide the reader a general overview of the County's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Bob Crutsinger, Director of Finance and Purchasing, Finance Department, Jackson County, Missouri, 415 East 12th Street, Room 105, Kansas City, Missouri 64106.

JACKSON COUNTY, MISSOURI

Statement of Net Position

December 31, 2024

Assets	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Developmental Disability Services
Cash and cash equivalents	\$ 113,577,130	9,387,547	122,964,677	10,450,000
Investments	129,886,966	-	129,886,966	2,999,258
Receivables (net of allowance for uncollectible)	104,182,891	26,264	104,209,155	9,628,972
Lease receivable	6,017,330	613,494	6,630,824	-
Other assets	845,829	149,679	995,508	454,493
Restricted assets:				
Cash and cash equivalents	157,640,792	-	157,640,792	-
Investments	685,181	-	685,181	-
Taxes receivable	10,746,000	-	10,746,000	-
Accrued interest	523,685	-	523,685	-
Accounts receivable	939,000	-	939,000	-
Capital assets:				
Nondepreciable	370,605,309	8,248,225	378,853,534	1,892,120
Depreciable, net	349,236,876	5,599,656	354,836,532	7,057,379
Right to use leased assets, net	2,453,113	-	2,453,113	-
Software subscription, net	9,612,942	-	9,612,942	-
Total assets	<u>1,256,953,044</u>	<u>24,024,865</u>	<u>1,280,977,909</u>	<u>32,482,222</u>
Deferred Outflows of Resources				
Deferred outflows of resources - pension	19,644,411	365,180	20,009,591	-
Deferred outflows of resources - other post-employment benefits	529,984	39,542	569,526	-
Deferred charge on refunding	12,627,348	-	12,627,348	-
Total deferred outflows of resources	<u>32,801,743</u>	<u>404,722</u>	<u>33,206,465</u>	<u>-</u>
Liabilities				
Accounts payable and other current liabilities	28,387,455	246,092	28,633,547	1,769,267
Due to other governments	1,444,242	-	1,444,242	-
Unearned revenues	31,322,858	-	31,322,858	-
Accounts payable from restricted assets	26,433,089	-	26,433,089	-
Interest payable from restricted assets	2,285,273	-	2,285,273	-
Long-term liabilities:				
Due within one year	49,195,883	29,846	49,225,729	141,134
Due in more than one year	594,756,971	1,083,054	595,840,025	815,544
Total liabilities	<u>733,825,771</u>	<u>1,358,992</u>	<u>735,184,763</u>	<u>2,725,945</u>
Deferred Inflows of Resources				
Deferred inflows of resources - other post-employment benefits	3,974,389	103,355	4,077,744	-
Deferred inflows of resources - leases	5,722,246	584,396	6,306,642	-
Total deferred inflows of resources	<u>9,696,635</u>	<u>687,751</u>	<u>10,384,386</u>	<u>-</u>
Net Position				
Net investment in capital assets	263,744,179	13,847,881	277,592,060	7,992,821
Restricted for:				
Capital projects	9,649,457	-	9,649,457	-
Debt service	30,469,651	-	30,469,651	-
Workers' compensation claims	700,338	-	700,338	-
Unrestricted	241,668,756	8,534,963	250,203,719	21,763,456
Total net position	<u>\$ 546,232,381</u>	<u>22,382,844</u>	<u>568,615,225</u>	<u>29,756,277</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Activities

Year ended December 31, 2024

						Net (Expense) Revenues and Changes in Net Position				
Functions/Programs	Expenses	Program Revenues							Component Unit	
		Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Developmental Disability Services	
		Charges for Services	Fines and Forfeitures			Governmental Activities	Business-type Activities	Total		
Primary government:										
Governmental activities:										
General government	\$ 88,761,252	44,258,197	1,644,831	14,104,739	1,112,120	(27,641,365)	-	(27,641,365)	-	
Public safety	82,557,348	9,027,712	124,262	34,956,790	344,226	(38,104,358)	-	(38,104,358)	-	
Road, highways, and bridges	7,940,917	483,826	-	-	573,087	(6,884,004)	-	(6,884,004)	-	
Health, welfare, and community development	69,382,458	2,625,293	-	15,598,238	12,485	(51,146,442)	-	(51,146,442)	-	
Culture and recreation	106,422,987	7,638,734	-	7,199,609	760,000	(90,824,644)	-	(90,824,644)	-	
Interest on long-term debt	27,868,872	-	-	-	-	(27,868,872)	-	(27,868,872)	-	
Total governmental activities	382,933,834	64,033,762	1,769,093	71,859,376	2,801,918	(242,469,685)	-	(242,469,685)	-	
Business-type activities:										
Park enterprise	6,262,820	8,732,713	-	-	-	-	2,469,893	2,469,893	-	
Total primary government	389,196,654	72,766,475	1,769,093	71,859,376	2,801,918	(242,469,685)	2,469,893	(239,999,792)	-	
Component unit:										
Developmental Disability Services	22,204,060	-	-	8,193,218	-	-	-	-	(14,010,842)	
General revenues:										
Property taxes						93,414,584	-	93,414,584	13,250,297	
Sales taxes						157,665,990	-	157,665,990	-	
Financial institution taxes						91,563	-	91,563	-	
Cigarette tax						1,355,476	-	1,355,476	-	
Gasoline tax						1,631,778	-	1,631,778	-	
Vehicle sales tax						295,934	-	295,934	-	
Motor vehicle tax from State of Missouri						141,862	-	141,862	-	
County stock insurance tax						233,855	-	233,855	-	
Franchise fees						1,301	-	1,301	-	
Unrestricted investment earnings						22,331,138	9,904	22,341,042	633,766	
Miscellaneous						11,584,570	437,550	12,022,120	1,122,414	
Transfers						838,340	(838,340)	-	-	
Total general revenues and transfers						289,586,391	(390,886)	289,195,505	15,006,477	
Change in net position						47,116,706	2,079,007	49,195,713	995,635	
Net position - beginning of year						499,115,675	20,303,837	519,419,512	28,760,642	
Net position – end of year						\$ 546,232,381	22,382,844	568,615,225	29,756,277	

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Balance Sheet
Governmental Funds
December 31, 2024

	Major Funds						
	General Fund	ARPA Fund	New Detention Center Capital Project Fund	Sports Complex Sales Tax Capital Project Fund	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets							
Assets:							
Cash and cash equivalents	\$ 37,352,276	33,489,352	-	-	-	39,542,251	110,383,879
Investments	113,080,425	-	-	-	-	16,806,541	129,886,966
Restricted assets:							
Cash and cash equivalents	-	-	137,692,544	4,814,729	14,771,333	347,029	157,625,635
Taxes receivable	-	-	-	-	10,746,000	-	10,746,000
Accounts receivable	-	-	-	-	939,000	-	939,000
Accrued interest	-	-	432,834	49,255	40,284	1,312	523,685
Receivables (net of allowance for uncollectible):							
Taxes	39,162,871	-	-	-	-	43,861,197	83,024,068
Tax assessment and collection fees	9,542,264	-	-	-	-	5,776,655	15,318,919
Intergovernmental	704,842	-	-	-	-	3,893,055	4,597,897
Accounts	345,385	-	-	-	-	589,242	934,627
Accrued interest	241,012	-	-	-	-	-	241,012
Lease receivable	-	-	-	-	6,017,330	-	6,017,330
Prepaid expenditures	306,946	-	-	-	-	25,589	332,535
Total assets	<u>\$ 200,736,021</u>	<u>33,489,352</u>	<u>138,125,378</u>	<u>4,863,984</u>	<u>32,513,947</u>	<u>110,842,871</u>	<u>520,571,553</u>
Liabilities:							
Accounts payable	\$ 6,701,224	3,256,934	-	-	-	10,405,043	20,363,201
Accounts payable from restricted assets	-	-	21,698,538	4,732,551	-	2,000	26,433,089
Salaries, taxes, and benefits	6,340,538	-	-	-	-	1,679,714	8,020,252
Intergovernmental payables	971,710	-	-	-	-	472,532	1,444,242
Unearned revenues	1,168	30,232,418	-	-	-	1,089,272	31,322,858
Total liabilities	<u>14,014,640</u>	<u>33,489,352</u>	<u>21,698,538</u>	<u>4,732,551</u>	<u>-</u>	<u>13,648,561</u>	<u>87,583,642</u>
Deferred inflows of resources:							
Unavailable revenue – property taxes	7,166,616	-	-	-	-	9,538,547	16,705,163
Deferred inflow - leases	-	-	-	-	5,722,246	-	5,722,246
Total deferred inflows of resources	<u>7,166,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,722,246</u>	<u>9,538,547</u>	<u>22,427,409</u>
Fund balances:							
Nonspendable:							
Prepaid expenditures	306,946	-	-	-	-	25,589	332,535
Restricted:							
Prosecuting attorney's activities	-	-	-	-	-	1,360,259	1,360,259
Assessment maintenance	-	-	-	-	-	5,356,906	5,356,906
Asset purchases	-	-	-	-	-	446,667	446,667
Construction	-	231,014	-	-	-	-	231,014
Contractual services	-	-	-	-	-	22,249	22,249
Repair and maintenance	-	-	-	-	-	2,483,505	2,483,505
Detention center	-	-	120,166,150	-	-	-	120,166,150
Document preservation	-	-	-	-	-	531,773	531,773
Emergency telephone system	-	-	-	-	-	11,757,981	11,757,981
Supplies	-	-	-	-	-	61,115	61,115
Homeless assistance	-	-	-	-	-	209,585	209,585
Anti-crime activities	-	-	-	-	-	16,028,297	16,028,297
Domestic violence shelter funding	-	-	-	-	-	85,058	85,058
Law enforcement	-	-	-	-	-	1,639,790	1,639,790
Road construction and maintenance	-	-	-	-	-	6,453,259	6,453,259
Health and welfare	-	2,600,059	-	-	-	29,324,905	31,924,964
Juvenile services	-	-	-	-	-	19,509	19,509
Sewer system service	-	-	-	-	-	98,987	98,987
Truman Sports Complex activities	-	-	-	131,433	-	-	131,433
Culture and recreation	-	-	-	-	-	8,327,943	8,327,943
Rock Island Railroad project	-	-	-	-	-	299,278	299,278
Debt service	-	-	-	-	26,791,701	52,362	26,844,063
Compensated absences	-	-	-	-	-	2,639,678	2,639,678
Available for grant match	-	-	-	-	-	431,068	431,068
Assigned:							
Wellness education	185,777	-	-	-	-	-	185,777
Asset purchases (encumbrances)	1,669,576	-	-	-	-	-	1,669,576
Construction (encumbrances)	16,910,812	-	-	-	-	-	16,910,812
Detention center (encumbrances)	1,263,319	-	-	-	-	-	1,263,319
Mass appraisal system (encumbrances)	545,748	-	-	-	-	-	545,748
Maintenance and repair (encumbrances)	1,304,220	-	-	-	-	-	1,304,220
Supplies (encumbrances)	143,427	-	-	-	-	-	143,427
Contractual services (encumbrances)	1,817,070	-	-	-	-	-	1,817,070
Compensated absences	8,957,561	-	-	-	-	-	8,957,561
Subsequent year appropriation	28,604,747	-	-	-	-	-	28,604,747
Unassigned	<u>117,845,562</u>	<u>(2,831,073)</u>	<u>(3,739,310)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,275,179</u>
Total fund balances	<u>179,554,765</u>	<u>-</u>	<u>116,426,840</u>	<u>131,433</u>	<u>26,791,701</u>	<u>87,655,763</u>	<u>410,560,502</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 200,736,021</u>	<u>33,489,352</u>	<u>138,125,378</u>	<u>4,863,984</u>	<u>32,513,947</u>	<u>110,842,871</u>	<u>520,571,553</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

December 31, 2024

Total fund balances for governmental funds	\$ 410,560,502
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements:	
Capital assets	1,515,982,511
Less accumulated depreciation	<u>(796,140,326)</u>
Total capital assets	719,842,185
Right to use leased assets used in governmental activities are not reported in the funds	2,453,113
Software subscription assets used in governmental activities are not reported in the funds	9,612,942
Internal service funds are used by the County to charge the cost of office services and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	(9,112,670)
Some of the County's revenues, including taxes, will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as unavailable revenue in the fund financial statements	16,705,163
Long-term liabilities, including bonds payable and net pension liability, are not due and payable in the current period and, therefore, are not reported in the funds	(630,437,303)
Interest payable is not due and payable in the current period and, therefore, is not reported in the funds	(2,222,956)
Lease interest is not due in the current period and, therefore is not reported in the funds	
Lease interest receivable	66,368
Lease interest payable	(2,453)
Software subscription interest is not due in the current period and, therefore is not reported in the funds	(59,864)
Certain items are deferred in the statement of net position that are not available to pay for current period expenditures or are not due and payable in the current period and, therefore, are not reported in the funds	
Deferred outflows of resources - pension	19,644,411
Deferred outflows of resources - other post-employment benefits	529,984
Deferred inflows of resources - other post-employment benefits	(3,974,389)
Deferred charge on refunding	<u>12,627,348</u>
Total net position of governmental activities	<u><u>\$ 546,232,381</u></u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year ended December 31, 2024

	Major Funds						
	General Fund	ARPA Fund	New Detention Center Capital Project Fund	Sports Complex Sales Tax Capital Project Fund	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes:							
Property taxes	\$ 37,194,503	-	-	-	-	57,212,851	94,407,354
Sales taxes	73,608,921	-	-	-	51,017,708	33,039,361	157,665,990
Other taxes	1,682,195	-	-	-	-	2,069,574	3,751,769
Licenses and permits	721,786	-	-	-	-	1,445,892	2,167,678
Intergovernmental	14,103,360	50,315,702	-	-	2,000,000	8,242,232	74,661,294
Charges for services	34,062,126	-	-	-	7,384,279	20,419,679	61,866,084
Fines and forfeitures	1,644,831	-	-	-	-	124,262	1,769,093
Interest	9,837,548	-	9,682,043	465,460	1,256,930	750,501	21,992,482
Miscellaneous	324,337	-	-	-	-	10,517,132	10,841,469
Total revenues	<u>173,179,607</u>	<u>50,315,702</u>	<u>9,682,043</u>	<u>465,460</u>	<u>61,658,917</u>	<u>133,821,484</u>	<u>429,123,213</u>
Expenditures:							
Current:							
General government	68,390,181	1,112,120	-	-	-	13,219,974	82,722,275
Public safety	28,341,481	33,116,433	5,312,869	-	-	24,969,222	91,740,005
Roads, highways, and bridges	26,965	-	-	-	-	9,216,573	9,243,538
Health, welfare, and community development	29,164,428	15,275,160	-	-	-	25,206,225	69,645,813
Culture and recreation	3,874,043	811,989	-	56,387,488	-	12,345,917	73,419,437
Capital outlay:	-	-	-	-	-	-	-
Public Safety	-	-	140,219,847	-	-	-	140,219,847
Culture and recreation	-	-	-	254,216	-	-	254,216
Debt service:							
Principal retirement	1,610,286	-	-	-	20,385,000	9,887,880	31,883,166
Interest and fiscal charges	190,221	-	-	-	9,655,500	16,229,945	26,075,666
Total expenditures	<u>131,597,605</u>	<u>50,315,702</u>	<u>145,532,716</u>	<u>56,641,704</u>	<u>30,040,500</u>	<u>111,075,736</u>	<u>525,203,963</u>
Excess (deficiency) of revenues over (under) expenditures	<u>41,582,002</u>	<u>-</u>	<u>(135,850,673)</u>	<u>(56,176,244)</u>	<u>31,618,417</u>	<u>22,745,748</u>	<u>(96,080,750)</u>
Other financing sources (uses):							
Lease issuance	1,111,628	-	-	-	-	-	1,111,628
Transfers in	2,319,849	-	2,500,000	37,532,949	6,500,000	14,024,702	62,877,500
Transfers out	(3,613,560)	-	-	-	(37,532,949)	(20,927,449)	(62,073,958)
Total other financing sources (uses)	<u>(182,083)</u>	<u>-</u>	<u>2,500,000</u>	<u>37,532,949</u>	<u>(31,032,949)</u>	<u>(6,902,747)</u>	<u>1,915,170</u>
Net change in fund balances	<u>41,399,919</u>	<u>-</u>	<u>(133,350,673)</u>	<u>(18,643,295)</u>	<u>585,468</u>	<u>15,843,001</u>	<u>(94,165,580)</u>
Fund balances – beginning of year	138,154,846	-	249,777,513	18,774,728	26,206,233	71,812,762	504,726,082
Fund balances – end of year	<u>\$ 179,554,765</u>	<u>-</u>	<u>116,426,840</u>	<u>131,433</u>	<u>26,791,701</u>	<u>87,655,763</u>	<u>410,560,502</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year ended December 31, 2024

Net change in fund balance – total governmental funds \$ (94,165,580)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:

Capital outlay for assets capitalized	156,526,269
Disposal of capital assets (net of accumulated depreciation)	(10,007)
Depreciation and amortization expense	(46,239,761)
	<u>110,276,501</u>

Some revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial statements:

Change in unavailable revenues	(992,770)
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The issuance of long-term debt (*e.g.*, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Amortization of premium	4,351,189
Software subscription repayment	716,693
Debt repayment	30,020,141
Amortization of deferred charge on refunding	(1,857,959)
Net increase in compensated absences	(3,058,327)
Lease issuance	(1,111,628)
Lease repayment	1,146,332
Decrease in lease interest receivable	(9,051)
Decrease in net pension liability	7,884,216
Decrease in other post-employment benefits liability	625,285
Net decrease in deferred outflows for pension	(12,013,708)
Net decrease in deferred outflows for other post-employment benefits	(129,665)
Net decrease in deferred inflows for pension	4,758,344
Net increase in deferred inflows for other post-employment benefits	(401,674)
	<u>30,920,188</u>
	64,754

Interest is expensed when accrued, whereas in the funds it is expensed when paid

The internal service funds are used by the County to charge the costs of office services and workers' compensation to the individual funds. The net income of the internal service funds is reported in the statement of activities

Changes in net position of governmental activities	\$ <u><u>47,116,706</u></u>
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See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Net Position

Proprietary Funds

December 31, 2024

Assets	Business-type Activities – Park Enterprise Fund	Governmental Activities – Internal Service Funds
Current assets:		
Cash and cash equivalents	\$ 9,387,547	3,193,251
Receivables (net of allowance for uncollectible)	26,264	-
Lease receivable	23,434	-
Inventory	144,940	-
Other assets	4,739	513,294
Total current assets	<u>9,586,924</u>	<u>3,706,545</u>
Noncurrent assets:		
Restricted assets:		
Cash and cash equivalents	-	15,157
Investments	-	685,181
Lease receivable	590,060	-
Capital assets (net of accumulated depreciation)	13,847,881	-
Total noncurrent assets	<u>14,437,941</u>	<u>700,338</u>
Total assets	<u>24,024,865</u>	<u>4,406,883</u>
Deferred Outflows of Resources		
Deferred outflows of resources - pension	365,180	-
Deferred outflows of resources - other post-employment benefits	39,542	-
Total deferred outflows of resources	<u>404,722</u>	<u>-</u>
Liabilities		
Current liabilities:		
Accumulated compensated absences	29,846	-
Accounts payable	92,183	4,002
Interest payable	20	-
Claims and judgments payable (note (2)(j))	-	13,497,295
Salaries, taxes, and benefits	153,889	-
Total current liabilities	<u>275,938</u>	<u>13,501,297</u>
Noncurrent liabilities:		
Accumulated compensated absences	154,985	-
Claims and judgments payable (note (2)(j))	-	18,256
Net pension liability	852,350	-
Total other post-employment benefit liability	75,719	-
Total noncurrent liabilities	<u>1,083,054</u>	<u>18,256</u>
Total liabilities	<u>1,358,992</u>	<u>13,519,553</u>
Deferred Inflows of Resources		
Deferred inflows of resources - other post-employment benefits	103,355	-
Deferred inflows of resources - leases	584,396	-
Total deferred inflows of resources	<u>687,751</u>	<u>-</u>
Net Position		
Net investment in capital assets	13,847,881	-
Restricted for workers' compensation claims	-	700,338
Unrestricted	8,534,963	(9,813,008)
Total net position	<u>\$ 22,382,844</u>	<u>(9,112,670)</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

Year ended December 31, 2024

	Business-type Activities – Park Enterprise Fund	Governmental Activities – Internal Service Funds
Operating revenues:		
Charges for services	\$ 8,732,713	7,370,814
Miscellaneous	437,550	743,101
Total operating revenues	<u>9,170,263</u>	<u>8,113,915</u>
Operating expenses:		
Personal services	3,519,056	-
Contractual services	682,941	7,482,807
Materials and supplies	1,417,844	-
Depreciation and amortization	642,848	-
Total operating expenses	<u>6,262,689</u>	<u>7,482,807</u>
Operating income	<u>2,907,574</u>	<u>631,108</u>
Nonoperating revenues (expenses)		
Interest income	-	347,707
Lease interest income	9,904	-
Lease interest expense	(131)	-
Total nonoperating revenues (expenses)	<u>9,773</u>	<u>347,707</u>
Income (loss) before transfers	2,917,347	978,815
Transfers in	-	34,798
Transfers out	(838,340)	-
Change in net position	2,079,007	1,013,613
Net position – beginning of year	20,303,837	(10,126,283)
Net position – ending of year	<u><u>\$ 22,382,844</u></u>	<u><u>(9,112,670)</u></u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Cash Flows

Proprietary Funds

Year ended December 31, 2024

	Business-type activities – Park Enterprise Fund	Governmental activities – Internal Service Funds
Cash flows from operating activities:		
Receipts from customers	\$ 9,122,601	8,115,066
Payments to suppliers	(2,087,000)	-
Payments to employees	(3,434,117)	-
Claims paid	-	(5,817,844)
Net cash provided by (used in) operating activities	<u>3,601,484</u>	<u>2,297,222</u>
Cash flows from noncapital financing activities:		
Transfers to other funds	(838,340)	-
Transfers from other funds	-	34,798
Advances from other funds	-	(34,798)
Net cash (used in) provided by noncapital financing activities	<u>(838,340)</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Principal paid on lease liability	(56,732)	-
Purchase of capital assets	(1,971,046)	-
Interest paid on lease liability	(131)	-
Net cash used in capital and related financing activities	<u>(2,027,909)</u>	<u>-</u>
Cash flows from investing activities:		
Interest received	<u>9,904</u>	<u>320,166</u>
Net cash provided by investing activities	<u>9,904</u>	<u>320,166</u>
Net increase (decrease) in cash and cash equivalents	745,139	2,617,388
Cash and cash equivalents at beginning of year	<u>8,642,408</u>	<u>591,020</u>
Cash and cash equivalents at end of year	\$ <u><u>9,387,547</u></u>	<u><u>3,208,408</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 2,907,574	631,108
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	642,848	-
Changes in assets and liabilities:		
Receivables	(25,422)	-
Lease receivable	23,065	-
Inventory	(3,927)	-
Other assets	(4,739)	1,151
Accounts payable	13,785	(27,375)
Salaries, taxes, and benefits	56,958	-
Unearned revenue	(3,935)	-
Net pension liability	(160,902)	-
Total other post-employment benefits liability	(12,761)	-
Deferred outflows of resources - pension	276,033	-
Deferred outflows of resources - other post-employment benefits	5,909	-
Deferred inflows of resources - pension	(97,109)	-
Deferred inflows of resources - other post-employment benefits	3,378	-
Deferred inflows of resources - leases	(32,704)	-
Accumulated compensated absences	13,433	-
Claims and judgments	-	1,692,338
Net cash provided by (used in) operating activities	\$ <u><u>3,601,484</u></u>	<u><u>2,297,222</u></u>
Noncash investing, capital and financing activities:		
Change in fair value of restricted investment	-	27,541

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2024

Assets	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2024)	Custodial Funds
Cash and cash equivalents	\$ 659	-	573,101,918
Investments:			
U.S. government securities	-	14,583,049	-
Bond collective trust fund	-	58,357,534	-
Limited partnership	-	6,050,379	-
International Equity Fund	-	69,322,243	-
Emerging Markets Equity Fund	-	18,417,432	-
S&P 500 Index Fund	-	64,672,500	-
Corporate stocks	-	74,590,926	-
Corporate bonds and debentures	-	19,324,210	-
Municipal bonds	-	100,000	-
Money market	-	8,864,492	-
Real estate pooled separate account	-	17,946,294	-
Special Situations Property Fund	-	12,122,845	-
Receivables (net of allowance for uncollectible):			
Accrued interest and dividends	-	365,762	-
Investment redemption	-	1,703,817	-
Contributions	-	12,497	-
Total assets	<u>659</u>	<u>366,433,980</u>	<u>573,101,918</u>
Liabilities			
Due to governments	-	-	560,311,423
Accrued expense	-	483,896	6,468
Total liabilities	<u>-</u>	<u>483,896</u>	<u>560,317,891</u>
Net Position			
Net position restricted for cemetery maintenance	659	-	-
Net position restricted for pensions	-	365,950,084	-
Net position restricted for other governments, organizations, and/or individuals	-	-	12,784,027
Total net position	<u>\$ 659</u>	<u>365,950,084</u>	<u>12,784,027</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year ended December 31, 2024

	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2023)	Custodial Funds
Additions:			
Contributions:			
Employer contributions	\$ -	13,033,911	-
Employee contributions	-	35,759	-
Tax collections for other governments	-	-	1,408,708,368
Other collections for other governments	-	-	1,647,609
Contributions to inmate accounts	-	-	2,152,215
Municipal bond collections	-	-	20,626
Total contributions	-	13,069,670	1,412,528,818
Investment earnings:			
Interest and dividends	-	2,421,507	129,115
Net appreciation (depreciation) in the fair value of investments:			
U.S. government securities	-	223,666	-
Bond collective trust fund	-	1,616,257	-
Limited partnership	-	(6,586)	-
International Equity Fund	-	8,722,973	-
Long-Short Equity Fund	-	1,675,481	-
Emerging Markets Equity Fund	-	1,195,501	-
S&P 500 Index Fund	-	13,260,517	-
Corporate stocks	-	9,541,534	-
Corporate bonds and debentures	-	289,542	-
Municipal bonds	-	509	-
Real estate pooled separate account	-	(1,834,260)	-
Special Situations Property Fund	-	(3,918,921)	-
Total investment income	-	33,187,720	129,115
Less investment expense	-	1,442,711	-
Net investment income	-	31,745,009	129,115
Total additions	-	44,814,679	1,412,657,933
Deductions:			
Benefits paid to participants	-	19,446,729	-
Administrative expenses	-	286,499	-
Taxes distributed to other governments	-	-	1,450,652,651
Other collections distributed to other governments	-	-	1,647,609
Distributed to inmates	-	-	296,877
Distributed to detention center vendors	-	-	971,308
Bonds distributed to individuals	-	-	896,889
Total deductions	-	19,733,228	1,454,465,334
Change in net position	-	25,081,451	(41,807,401)
Net position – beginning of year	659	340,868,633	54,591,428
Net position – ending of year	\$ 659	365,950,084	12,784,027

See accompanying notes to basic financial statements.

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

Jackson County, Missouri (the County), incorporated in 1826, is located in the northwestern quadrant of Missouri. Subject to State Constitution, the County operates pursuant to a County Charter, and in accordance with other laws governing the County. The Charter, enacted in 1970, provides for home rule County government. Under Missouri law, the County is defined as a First Class County and is governed by an elected County Executive and a nine-member County Legislature.

The County provides some services on a countywide basis and some services only to unincorporated areas of the County. Within appropriate jurisdictions, the County provides road construction and maintenance, park facilities and maintenance, tax assessments and collections, law enforcement, court services, prosecution of violations of state statutes, criminal detention, family support services, public healthcare and sanitary sewer services.

The accompanying financial statements include the County and its component units, entities for which the County is considered to be financially responsible. Blended component units, although legally separate entities, are considered to be part of the County's operations. One discretely presented component unit is reported in a separate column in the government-wide financial statements (refer to note below for description) to emphasize that it is legally separate from the County.

Discretely Presented Component Unit

Developmental Disability Services of Jackson County – EITAS (the Organization) – The Organization is governed by a nine-member board appointed by the County Executive. The purpose of the Organization is to provide sheltered workshops, residence facilities or related services for the care of developmentally disabled persons. The County has the authority to set the property tax levy for the Organization (subject to certain statutory limitations), however, financial benefit or burden does not exist. The County believes that it would be misleading to exclude the Organization from the financial statements.

Complete financial statements for this component unit may be obtained from the administrative office of the Developmental Disability Services of Jackson County – EITAS at 8511 Hillcrest, Kansas City, Missouri 64138.

Related Organization

On November 8, 2016, the voters of Jackson County approved a countywide sales tax of one-eighth of one cent for a period of seven years to establish a Community Children's Services Fund. The sales tax became effective April 1, 2017. On November 8, 2022, the citizens increased the rate to one-fourth of one percent (1/4%) and eliminated the seven-year sunset provision, which became effective April 1, 2023. The purpose of the fund is to provide services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families. Establishment of the fund is authorized by Sections 67.1775 and 210.861,

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RSMo. The County Executive appoints the nine-member board. No more than one member from any County Legislative District may serve at one time. Board members must be Jackson County residents and hold no other County office. The Board oversees revenues and administers disbursement of funds from the Community Children's Services Fund. The County does not have authority to impose its will on the Board and there is no benefit or burden relationship between the Board and the County. Financial statements for this related organization may be obtained from their administrative office at 3100 Broadway Blvd, Suite 227, Kansas City, Missouri 64111.

(b) Government-Wide and Fund Financial Statements

The government-wide financial statements (*i.e.*, the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component unit. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. In addition, activities of the primary government are reported separately from the activities of the *discretely presented component unit*.

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 and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter have been excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

(c) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions in which the County gives (or receives) value without directly receiving (or giving) equal value include property taxes, sales taxes, grants, entitlements, and donations. Revenue from property taxes is recognized, on an accrual basis, as revenues in the year for which they are levied. Revenue from sales taxes is recognized in the year in which the underlying exchange (sale) occurs. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

JACKSON COUNTY, MISSOURI

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Governmental fund financial statements are reported using the current financial resources measurement of focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, *i.e.*, amounts measurable and available to finance the County's operations or of a material amount and not collected at the normal time of receipt. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Available is generally defined as expected to be received within 60 days of fiscal year-end for property taxes, 90 days for sales taxes, interest, charges for services (pursuant to a specific contract or agreement), or 365 days for intergovernmental revenues. However, the County reserves the right to apply judgment, as noted in National Council on Governmental Accounting Statement 1, paragraph 62, in the application of the "susceptibility to accrual" criteria with regard to the consideration of the materiality of the item in question, the practicality of accrual, and the consistency in application.

Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, expenditures on debt service, as well as expenditures related to compensated absences, pension costs, and claims and judgments, are recorded only when payment is due. Encumbrances are not recognized as expenditures; however, open encumbrances are reported as part of fund balance and will be honored in subsequent years.

Licenses and permits, fines and forfeitures, charges for services (excluding those for specific services performed in the current year pursuant to contract or agreement), and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The County reports the following major governmental funds:

General Fund: The General Fund is the County's primary operating fund. It is used to account for all financial resources applicable to the general operations of County government, except those required to be accounted for in another fund. Revenues and other financing sources for this fund include taxes, licenses and permits, intergovernmental sources, charges for services, fines and forfeitures, interest, miscellaneous sources and transfers from other governmental funds. The general fund also includes the County Improvement Fund and the Marijuana Sales Tax Fund. The County Improvement Fund is used to account for a variety of improvements and upgrades throughout the County. Revenues and other financing sources for this fund are transfers from the General Fund, interest, and insurance proceeds. The Marijuana Sales Tax

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Fund is used to account for the proceeds of the Marijuana sales tax. These funds are combined with the General Fund for financial reporting purposes.

New Detention Center Fund: The New Detention Center Fund is a capital project fund used to facilitate the construction of a new County jail located at 7000 E US Hwy 40 in Kansas City, MO.

ARPA Fund: The ARPA Fund is used to account for the American Rescue Plan Aid (ARPA) Act funding received from the federal government. Revenues for this fund include intergovernmental sources.

Sports Complex Sales Tax Capital Project Fund: The Sports Complex Sales Tax Capital Project Fund is used to provide funds to implement major renovations to Arrowhead Stadium, Kauffman Stadium, and central service facilities. Revenues and other financing sources for this fund include bond proceeds, interest, and transfers in.

Sports Complex Sales Tax Debt Service Fund: The Sports Complex Sales Tax Debt Service Fund is used to account for the payment of debt owed for renovations to Arrowhead Stadium, Kauffman Stadium and central service facilities. Revenues and other financing sources for this fund include taxes, intergovernmental sources, charges for services, interest and transfers from other governmental funds.

Park Enterprise Fund: The Park Enterprise Fund is used to account for the revenues and expenses resulting from operations of Park Enterprise activity.

Additionally, the County reports the following fund types:

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments on a cost-reimbursement basis. The County operates two internal service funds: (1) the Office Services Fund is used to account for the printing, duplicating and mailing services performed for the County's departments and (2) the Self-Insurance Fund is used to account for the activity pertaining to the County's unemployment, workers' compensation and general liability expenses.

Private Purpose Trust Fund: Used to account for cash and equivalents held for the Martha James Cemetery Trust.

Pension Trust Fund: The Pension Trust Fund is used to account for the activities of the Jackson County, Missouri Revised Pension Plan (the Plan), which accumulates resources for pension benefit payments to qualified County employees. The Plan is a component unit of the County that is reported as a fiduciary pension trust fund.

JACKSON COUNTY, MISSOURI

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Custodial Funds: Custodial Funds are used to account for resources held by the County in a custodial capacity for other governments and/or other funds. These funds account for activities of collections for other taxing units by the Director of Collections, inmate funds, collection of fines & fees, and other miscellaneous custodial activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues in the governmental statement of activities include (1) charges to customers or applicants for goods, services, or privileges provided and fines and forfeitures; (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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal revenues of the Park Enterprise Fund are charges to customers for sales and services. Operating expenses for the enterprise fund and the internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets (in the enterprise fund). All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources, as they are needed.

(d) Cash and Investments

Deposits consist of cash on hand and cash in banks, including time deposits, certificates of deposit and money market securities with original maturities of three months or less. Investments by the County, other than those of the Pension Plan, consist of U.S. Agency securities and U.S. Treasury securities, some of which are classified as a restricted assets in conjunction with an escrow agreement between the County and the State of Missouri for self-insurance of workers' compensation claims. Missouri State Statutes authorize the County, with certain restrictions, to deposit funds in open accounts, time deposits and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds deposited, less insured amounts. Collateral securities must be held by the County or a disinterested third party and must be of the kind prescribed by State Statute and approved by the State. The County maintains most of its deposits on a pooled basis, which are available for use by most funds.

Investments for the County are reported at fair value based on quoted market prices. Market value is used as fair value for those securities for which market quotations are readily available. County policy is to invest only in securities that are authorized as collateral for deposits under state law.

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(e) *Interfund Receivables and Payables*

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as “internal balances.”

(f) *Property Taxes*

The County levies property taxes on October 1 for the current year based on assessed values as of the prior January 1 for all real and personal property located in the County. Property taxes are billed after all taxing jurisdictions levies are set and are due by December 31.

On January 1, the County may assess interest, penalties and fees to all property for which taxes are unpaid. The interest consists of a 1.5% per month charge up to a maximum of 18.0% per year and fees are a one-time 8.0% charge. Taxes remaining unpaid for three years are collected through foreclosure proceedings.

(g) *Restricted Assets*

Certain resources of the Longview/Blue Springs Lakes, Special Obligation Bond, and Sports Complex Sales Tax (debt service funds) and Sports Complex Sales Tax (capital project fund) are classified as restricted assets on the balance sheet due to provisions in the bond covenants that provide for the segregation of assets into accounts and place restrictions on their use.

In the debt service funds, the “bond fund” account is used to accumulate amounts sufficient to meet payments on principal and interest of the applicable bonds. The “bond reserve” account is used to segregate resources for payment of principal and interest on all bonds to the extent that moneys are not available in the “bond fund.”

In the capital project funds, the “project fund” accounts are used to segregate bond proceeds and earnings that are restricted for specific capital project expenditures in conjunction with bond covenants.

In addition, certain resources of the Self-Insurance Fund (internal service fund), are classified as restricted assets in conjunction with an escrow agreement between the County and the State of Missouri for self-insurance of workers’ compensation claims.

At year-end, all resources classified as restricted assets in these funds were comprised of cash or cash equivalents or accrued interest.

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(h) *Capital Assets*

Capital assets, which include land, buildings, improvements other than buildings, equipment and furniture, vehicles, right-to-use assets, and infrastructure (*e.g.*, road, highways, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$5,000 or more and an estimated useful life greater than one operating cycle. Such assets are recorded at historical cost or estimated historical cost if actual cost information is not available. Donated capital assets are recorded at estimated acquisition market value at the date of donation.

Additions, improvements and expenditures that significantly extend the useful life of a non-infrastructure asset are capitalized and depreciated over the remaining useful life of the related asset. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized in the current fiscal year.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Improvements other than buildings	10–20
Equipment and furniture	5–20
Vehicles	8
Truman Sports Complex improvements	20
Right-To-Use	10

General governmental infrastructure assets have been capitalized retroactively to 1980 at historical cost. The County has elected to utilize the modified approach in accounting for its infrastructure assets. As such, no depreciation expense is reported for infrastructure assets, nor are amounts capitalized in connection with improvements that lengthen the lives of these assets, unless the improvements also increase their service potential. The County has made the commitment to preserve and maintain the network of infrastructure assets at a 55% overall condition level. The Public Works department maintains an inventory of these assets and performs periodic condition assessments to ensure that this condition level is being maintained. The Public Works department will also make an annual estimate of the amounts that need to be expended to preserve and maintain these assets at the predetermined condition level.

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(i) *Compensated Absences*

Permanent, full-time County employees accumulate sick leave at a rate of one day for each month worked for a total of twelve days each year. Unused sick leave may be carried over indefinitely and unused vacation and compensatory time may be carried over subject to certain limits. Upon retirement, termination, or resignation, employees are paid a percentage of accumulated sick leave. Employees earn ten to twenty-five days of vacation each year, depending upon length of service. All nonexempt employees are eligible for compensatory time at 150% of overtime hours worked in lieu of overtime pay. All vacation, the vested portion of sick pay, and an estimate of sick time to be used are accrued when incurred in the government-wide and proprietary financial statements. An assignment of fund balance is reported in the General Fund and restrictions of fund balance are reported in various other governmental fund financial statements for accumulated compensated absences.

(j) *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. The deferred charge on refunding reported in the government-wide statement of net position qualifies for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Note (2)(i) for information about deferred outflows of resources for the pension plan and Note (2)(l) for more information about deferred outflows related to other post-employment benefits.

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. The County has three types of items that qualify for reporting in this category. The first item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second type of item is related to lease receivables, which is recognized as revenue in a systematic and rational manner over the term of the lease. The final item is related to other post-employment benefit amounts. See Note (2)(l) for more information about deferred inflows related to other post-employment benefits.

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(k) Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as insurance costs, 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. Bond insurance costs are reported as deferred charges and amortized over the term of the related debt.

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. Issuance costs are reported as debt service expenditures.

(l) Leases

For arrangements where the County is a lessee, a lease liability and a right to use (RTU) intangible asset are recognized at the commencement of the lease term. RTU assets represent the County's right to use underlying assets for the lease term and lease liabilities represent the County's obligation to make lease payments arising from the lease. RTU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of lease payments over the lease term.

For governmental fund statements, an expenditure and other financing source will be reported in the period the lease is initially recognized. The expenditure and other financing source are measured as noted in the previous paragraph. Subsequent governmental fund lease payments are accounted for consistent with principles of debt service payments on long-term debt.

For government-wide and proprietary fund statements, for arrangements in which the County is the lessor, a lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflows of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

The County uses an incremental borrowing rate to calculate the present value of lease payments when the rate implicit in the lease is not known. This incremental borrowing rate is a combination of an applicable market rate and a credit spread based on market data points as of the most recent quarter end corresponding to the lease commencement date. The County includes lease extension and termination options in the lease term, if after considering relevant economic factors, it is reasonably certain the County will exercise the option. The County does not recognize RTU assets and lease liabilities for lease terms of 12 months or less. Additionally, the County has applied a \$100,000 lease recognition threshold.

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(m) Subscription-Based Information Technology Arrangements

A subscription liability and a right to use (RTU) intangible asset are recognized at the commencement of the subscription-based information technology arrangement (SBITA). RTU assets represent the County's right to use underlying assets for the SBITA term and subscription liabilities represent the County's obligation to make subscription payments arising from the arrangement. RTU assets and subscription liabilities are recognized at the SBITA commencement date based on the estimated present value of subscription payments over the term.

For governmental fund statements, an expenditure and other financing source will be reported in the period the arrangement is initially recognized. The expenditure and other financing source are measured as noted in the previous paragraph. Subsequent governmental fund subscription payments are accounted for consistent with principles of debt service payments on long-term debt.

The County uses an incremental borrowing rate to calculate the present value of subscription payments when the rate implicit in the arrangement is not known. This incremental borrowing rate is a combination of an applicable market rate and a credit spread based on market data points as of the most recent quarter end corresponding to the commencement date. The County includes SBITA extension and termination options in the term, if after considering relevant economic factors, it is reasonably certain the County will exercise the option. The County does not recognize RTU assets and subscription liabilities for arrangement terms of 12 months or less. Additionally, the County has applied a \$100,000 SBITA recognition threshold.

(n) Pension Plan

The net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense have been recognized in the financial statements.

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liabilities.

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, pension expense and expenditures associated with the County's contribution requirements, information about the fiduciary net position of the retirement plan, and additions to/deductions from the retirement plan's fiduciary net position have been determined on the same basis as they are reporting within the separately issued retirement plan's financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the terms of the plan.

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Investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. There are no investments in, loans to, or leases with parties related to the Plan.

See Note (2)(a) for additional information regarding fair value measures.

(o) Net Position

In the government-wide and proprietary fund financial statements, net position is reported in three components as follows:

Net Investment in Capital Assets: The amounts reported in this component consist of capital assets, net of accumulated depreciation, less the outstanding balances of any bond, notes or other borrowings that are attributable to the acquisition, construction or improvements of these assets.

Restricted Net Position: The amounts reported in this component represent those net positions legally restricted by outside parties or by law through enabling legislation, less liabilities to be paid from these assets.

Unrestricted Net Position: The amounts reported in this component represent the remaining balance of net position that are not restricted or invested in capital assets.

(p) Fund Balances

Within the governmental fund financial statements, the fund balance is reported as follows:

Nonspendable: This consists of resources that are not in spendable form, such as prepaid expenditures, or that are legally or contractually required to remain intact.

Restricted: This consists of amounts that can be spent only for the specific purpose imposed by creditors (such as through bond covenants), grantors, contributors, laws or regulations of other governments; or imposed by law through constitutional provisions, county charter or enabling legislation.

Committed: This consists of amounts that can be spent only for specific purposes pursuant to constraints imposed by the highest level of formal action of the County Legislature, an ordinance. Committed amounts cannot be used for any other purpose unless the County Legislature removes or changes the specified amounts or constraints by use of the same formal action that it employed to previously commit those amounts. The County has no committed fund balance at December 31, 2024.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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Assigned: This consists of amounts constrained by the County management's intent for these to be used for a specific purpose, but are neither formally restricted by external sources, nor committed by the County Legislature. If applicable, this category includes resolutions approved by the County Legislature. Pursuant to Section 503 of the Jackson County Code, the County Executive has delegated authority to the Finance Department to assign and unassign amounts for a specific purpose in this category.

Unassigned: This consists of the residual fund balance that does not meet the criteria of nonspendable, restricted, committed or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount.

The County's policy is to apply expenditures to restricted resources first, then committed, then assigned and unassigned, respectively, as applicable.

(q) *Statement of Cash Flows*

The County defines cash and cash equivalents used in the statement of cash flows as equity in pooled cash and investments with an original maturity of three months or less at the date of purchase.

(r) *Use of Estimates*

The preparation of the basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(s) *Fund Deficits*

The Self-Insurance Internal Service Fund had a deficit fund balance of \$9,112,670. The deficit will be eliminated by increasing amounts to be contributed by other funds.

(t) *Excess of Expenditures over Appropriations*

During 2024, in the General Fund, expenditures of the Information Technology Department exceeded budget by \$1.1 million due to additional unexpected expenditures for the implementation of new human resources and financial software. The Jackson County Election Board budget was overspent by \$148,446, attributable to salary and benefit increases. Expenditures exceeded the budget by \$37,512, \$29,587, and \$34,076 for the County Municipal Court, the public defender's rent, and the Jackson County Sports Authority payroll, respectively, which are considered insignificant.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

(u) Adoption of New Accounting Pronouncements

In June of 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, which enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The adoption of this statement had no impact on the County's financial statements.

In June of 2022, GASB issued Statement No. 101, *Compensated Absences*, which enhances accounting and financial reporting requirements by updating the recognition and measurement guidance for compensated absences. Implementation of this standard was the primary reason for the increase in the total compensated absence liability of \$3.1 million in 2024.

(v) New Accounting Pronouncements Not Adopted

In December of 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*, which 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. The requirements of this statement are effective for accounting changes and error corrections made in the County's financial statements for the fiscal year ending December 31, 2025.

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this statement are effective for the County's financial statements for the fiscal year ending December 31, 2026.

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this statement is to provide users of governmental financial statements with essential information about certain types of capital assets. The requirements of this statement are effective for the County's financial statements for the fiscal year ending December 31, 2026.

The County has not completed its assessment of the impact of the adoption of these statements.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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(2) Detailed Notes on All Funds

(a) Deposits and Investments

The County maintains most of its deposits on a pooled basis, which are available for use by most funds. Funds from this pool are maintained in an interest-bearing bank account. The interest earned on this account is allocated to the General Fund, the Check Collection (Special Revenue) Fund, the County Sheriff Revolving (Special Revenue) Fund, the Domestic Abuse (Special Revenue) Fund, the Federal Forfeiture (Special Revenue) Fund, the Homeless Assistance (Special Revenue) Fund, the Prosecuting Attorney (Special Revenue) Fund, the Recorder Fees (Special Revenue) Fund, the Fines and Forfeitures (Custodial) Fund, and the Self-Insurance (Internal Service) Fund. Some of the County's deposits and investments are maintained separately by certain County funds. At December 31, 2024, the County's cash and equivalents book balance, not including the Pension Trust Fund, was \$853,708,046, and the County's investment balance was \$130,572,147. The bank balance for the deposits was \$725,029,847 with the difference resulting from outstanding checks, deposits in transit and other reconciling items.

Primary Government (excluding Pension Trust Fund)

The deposits and investments of the County at December 31, 2024 are reflected in the financial statements as follows:

	Government- wide Statement of Net Position	Fiduciary Funds Statement of Fiduciary Net Position (excluding Pension Trusts)	Total
Cash and cash equivalents	\$ 122,964,677	573,102,577	696,067,254
Investments	129,886,966	-	129,886,966
Restricted assets:			
Cash and cash equivalents	157,640,792	-	157,640,792
Investments	685,181	-	685,181
	<u>\$ 411,177,616</u>	<u>573,102,577</u>	<u>984,280,193</u>

Concentration of Credit Risk

As of December 31, 2024, investments in U.S. agencies represented 70.6% of the County's total investments, and U.S. treasuries represented 29.4%.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All trades where applicable will be executed by delivery vs. payment to ensure that fixed-income securities are deposited in eligible financial institutions prior to the release of funds. The County's policy is that all fixed-income securities are perfected in the name or for the account of the County and are held by a third-party custodian as evidenced by safekeeping receipts. All of the County's investments are held by a third-party custodian in the County's name pursuant to a trust agreement. Deposits not covered by federal depository insurance of approximately \$143.6 million are predominantly comprised of open-end money market mutual funds and considered investments but are shown as cash equivalents on the statement of net position.

Interest Rate Risk

Interest rate risk is the risk that fair value of the County's investments will decrease as a result of increase in interest rates. While the County does not have a formal policy regarding interest rate risk, the County will minimize the risk that the fair value of fixed-income securities in the portfolio will fall due to changes in the general interest rates by structuring the investment portfolio so that fixed-income securities mature to meet cash requirements for ongoing operations and by investing operating funds primarily in shorter-term fixed-income securities. The County does not utilize derivatives to manage risk. Restricted treasury notes held by the County mature in 2025.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments in debt securities by maturity:

Description	Current Fair Value	Investment maturities (in years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. agencies	\$ 92,233,942	92,233,942	-	-	-
U.S. treasuries	38,338,205	38,338,205	-	-	-
Total	\$ 130,572,147	130,572,147	-	-	-

Credit Risk

Credit risk is the risk that the County will not recover its investments due to the inability of the counterparty to fulfill their obligation. The County minimizes credit risk by prequalifying the financial institutions, broker/dealers, intermediaries and advisers with which the County will do business and by diversifying the portfolio so that potential losses on individual fixed-income securities will be minimized. As of December 31, 2024, all the County's investments were in U.S. Agency securities and U.S. Treasury securities, and therefore are not considered to be subject to credit risk. The County does not have a formal policy relating to credit risk.

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December 31, 2024

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The County does not have a policy related to foreign currency risk.

Fair Value Measurements

The County categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of December 31, 2024:

- U.S. Treasury securities of \$38,338,205 are valued using quoted prices for similar assets, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs)
- U.S. Agency securities of \$92,233,942 are valued using quoted prices for similar assets, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs)

Jackson County Revised Pension Plan

Investment Policy

The Plan's investments are managed by independent investment managers and are held by the current custodian, Midwest Institutional Trust Company (Midwest Trust), except for the commingled investments which are held by the custodian chosen by such commingled fund, and maintained, for reporting purposes only, at Midwest Trust. Equity securities are limited to 83% of total investments, with an allocation target of 63%. Fixed income investments, other than cash equivalents, are limited to 32% of total investments, with an allocation target of 27%. Real estate investments are limited to 15% of total investments, with an allocation target of 10%. Investment performance is monitored by a professional consultant and reviewed not less than annually by the Pension Plan Board of Trustees, which has the authority to amend investment policy decisions, including asset allocation targets and acceptable asset classifications.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Concentration of Credit Risk

At June 30, 2024, the investment in the International Equity Fund represented 19.0% of the Plan's total investments, the S&P 500 Index Fund represented 17.8%, the Bond Collective Trust Fund represented 16.05%, and the Emerging Markets Equity Fund both represented 5.1%. All other individual investments represented less than 5% of the Plan's total investments.

Custodial Credit Risk

The Custodial Credit Risk for investments is the risk that in the event of the failure of the counterparty (*e.g.*, broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Plan does not have a policy for Custodial Credit Risk.

At June 30, 2024, the Plan's U.S. government securities, corporate stocks, corporate bonds and debentures, municipal bonds, and money market fund were uninsured and unregistered investments with the securities held by the counterparty's trust department or agent in the name of the Plan. The Plan's investments as of December 31, 2024 did not differ significantly from those at June 30, 2024 in amount or level of risk.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Plan does not have a policy for Interest Rate Risk.

Information about the sensitivity of the fair values of the Plan's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Plan's investments in debt securities by maturity:

Description	Current Fair Value	Investment maturities (in years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. agencies	\$ 5,275,198	9,957	-	-	5,265,241
Municipal bonds	100,000	100,000	-	-	-
Treasury notes	9,307,851	-	1,841,170	1,842,224	5,624,457
Corporate bonds	19,324,210	639,747	9,896,553	7,897,032	890,878
Total	\$ 34,007,259	749,704	11,737,723	9,739,256	11,780,576

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Plan does not have a policy for Credit Risk.

As of June 30, 2024, the Plan's investments were rated as follows:

Security Description	Moody's	Standard & Poor's
US Agencies:		
Federal Home Loan Mortgage Corp Partn Gold	Not Rated*	Not Rated*
Federal National Mortgage Association GTD PASSTHRU	Not Rated*	Not Rated*
Municipal Bonds:		
Brownsburg Ind GO Bonds	Not Rated	AA
Corporate Bonds:		
American Express Co Sr Nt	A2	BBB+
Amgen Inc Sr Nt	BAA1	BBB+
Aon Plc Sr Gbl Nt	BAA2	A-
AT&T Inc Glocal Nt	BAA2	BBB
Autodesk Inc Sr Nt	A3	BBB+
Bank Amer Corp Fr	A1	A-
BK of America Corp Sr Nt	A1	A-
Blackrock Inc Sr Nt	AA3	AA-
Boeing Co Cr Sen Sr Nt	BAA3	BBB-
Broadcom Inc Sr Nt	BAA3	BBB
Capital One Finl Corp Sr Nt	BAA1	BBB
Citigroup, Inc Sr Nt	A3	BBB+
Citizens Bank Nafr	BAA1	A-
Comcast Corp New Nt	A3	A-
CVS Health Corp Sr Gbl	BAA2	BBB
CVS Health Corp Sr Nt	BAA2	BBB
Dell Intl Corp Sr Nt	BAA2	BBB
Dollar Gen Corp Sr Nt	BAA2	BBB
Edwards LifeSciences Corp	BAA2	BBB
Elevance Health Inc Gbl Nt	BAA2	A
Fifth Thrid Bancorp Sr Nt	BAA1	BBB+
General Electric Co Sr Nt	BAA1	BBB+
General Mtrs Finl Co Incs Sr Gbl	BAA2	BBB
General Mtrs Finl Co Incs Sr Gbl Nt	BAA2	BBB
Goldman Sachs Group Inc Sr Gbl	A2	BBB+

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Security Description	Moody's	Standard & Poor's
HP Inc Sr Nt	BAA2	BBB
Huntington Bancshares Inc Sr Nt	BAA1	BBB+
Ingersoll Rand Inc Sr Gbl Nt	BAA2	BBB
JPMorgan Chase & Co Nt	A1	A-
Keycorp Medium Term Nts Fr	BAA2	BBB
Lowes Cos Inc Gbl Nt	BAA1	BBB+
Marriott Intl Inc New Cr Sen Sr JJ	BAA2	BBB
Meta Platforms Inc Gbl Nt	AA3	AA-
Microsoft Corp Sr Gbl	AAA	AAA
Molson Coors Brewing Co Sr Gbl Nt	BAA2	BBB
Morgan Stanley Fr	A1	A-
Paypal Holdings Inc Sr Nt	A3	A-
Pnc Finl Svcs Group Inc Sr Gbl	A3	A-
Regeneron Pharmaceuticals Sr Nt	BAA1	BBB+
Regions Financial Corp new Sr Nt	BAA1	BBB+
Schwab Charles Corp Sr Nt	A2	A-
Starbucks Corp	BAA1	BBB+
State Str Corp Sr Nt	A1	A
Sysco Corp Sr Nt	BAA1	BBB
T Mobile Usa Inc Sr Sec Gbl Nt	BAA2	BBB
Timken Co Fr	BAA2	BBB-
Trust Finl Corp Fr	BAA1	A-
Union Pac Corp Gbl Nt	A3	A-
Verizon Communications Inc Nt	BAA1	BBB+
Visa Inc Sr Nt	AA3	AA-
VMWare Inc Sr Nt	WR**	BBB
Wells Fargo & Co New Sr Gbl Nt	A1	BB-
Williams Partners L P New Sr Gbl Nt	BAA2	BBB
Loomis Sayles Commingled Bonds Account	Not Rated	AA-
Money Market - GS Fin Sq Gov #465	Aaa-mf	AAAm

* These US agency securities are pooled assets, so they are not rated by Moody's and Standard and Poor's.

*** Withdrawn rating

The market value of assets subject to the ratings listed above is \$101.2 million.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Fair Value Measurements

The Plan categorizes its assets and liabilities measured at fair value within the hierarchy established by generally accepted accounting principles. Assets and liabilities valued at fair value are categorized based on inputs to valuation techniques as follows:

Level 1 Input: Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 Input: Inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly. Agency securities and corporate bonds are valued using either a price or spread basis as determined by the observed market data. Municipal bonds are valued using curves which are adjusted throughout the day based on trades and other pertinent market information.

Level 3 Input: Inputs that are unobservable for the asset or liability which are typically based upon the Plan's own assumptions as there is little, if any, related market activity.

Hierarchy: The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Inputs: If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

The Plan had the following recurring fair value measurements as of June 30, 2024 in (000's):

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	June 30, 2024			
Investments by fair value level				
Debt securities:				
U.S. Treasury securities	\$ 9,308	\$ -	\$ 9,308	\$ -
U.S. Agency securities	5,275	-	5,275	-
Municipal bonds	100	-	100	-
Corporate bonds and debentures	19,324	-	19,324	-
Total debt securities	34,007	-	34,007	-
Equity securities:				
Consumer discretionary	\$ 9,905	9,905	-	-
Consumer staples	2,449	2,449	-	-
Energy	1,329	1,329	-	-
Financials	17,058	17,058	-	-
Health care	6,472	6,472	-	-
Industrials	18,539	18,539	-	-
Information technology	12,218	12,218	-	-
Materials	4,018	4,018	-	-
Real estate	1,092	1,092	-	-
Telecommunication services	1,228	1,228	-	-
Utilities	283	283	-	-
Total equity securities	74,591	74,591	-	-
Total investments by fair value level	108,598	\$ 74,591	\$ 34,007	\$ -
Investments measured at amortized cost				
Money market funds	8,864			
Total investments measured at amortized cost	8,864			
Investments measured at the net asset value (NAV)				
Bond Collective Trust Fund	58,358			
Limited Partnership	6,050			
International Equity Fund	69,322			
Emerging Markets Equity Fund	18,417			
S&P 500 Index Fund	64,673			
Real Estate Pooled Separate Account	17,946			
Special Situations Property Fund	12,123			
Total investments measured at the NAV	246,889			
Total investments measured at fair value	\$ 364,351			

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. U.S. Treasury securities classified in Level 1 of the fair value hierarchy are valued throughout the day using continuous feeds from a number of live data sources. U.S. Agency securities, corporate bonds, and municipal bonds classified in Level 2 of the fair value hierarchy are valued using relevant observable data including quote prices for similar assets, benchmark yield curves, and market corroborated inputs. Money market funds are valued at amortized cost.

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented on the following table:

	Fair Value June 30, 2024 in (000's)	Redemption Frequency (if Currently Eligible)	Redemption Notice period
Bond Collective Trust Fund (1)	\$ 58,358	Daily	0 to 3 days
Limited Partnership (2)	6,050	1st business day of the month	15th day of the prior month
International Equity Fund (3)	69,322	Daily	1 day
Emerging Markets Equity Fund (4)	18,417	Each Wednesday (or the next business day)/Last business day of each month	10 business days
S&P 500 Index Fund (5)	64,673	Daily	Prior to 9:30am CST on trade date
Real Estate Pooled Separate Account (6)	17,946	Daily	1 day
Special Situations Property Fund (7)	12,123	Quarterly	30 days
Total investments measured at the NAV	<u>\$ 246,889</u>		

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Units of the Limited Partnership and the S&P 500 Index Fund are sold quarterly to pay the management fees of the respective investment managers. At June 30, 2024, the Plan had no unfunded commitments and no other plans to order the sale of any investments.

1. ***Bond Collective Trust Fund.*** The fund is a core plus fixed income fund in a private placement collective trust. The objective of the fund is high total investment return through a combination of current income and capital appreciation. There are no requirements to give advanced notice of intent to redeem the investment, but three days' notice is preferred. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
2. ***Limited Partnership.*** The investment is a small cap equity fund established as a limited partnership. The fund's objective is to achieve a long-term total return by investing in non-U.S. small capitalization companies. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the partners' capital.
3. ***International Equity Fund.*** The investment is an international dynamic equity fund. The fund's objective is to achieve long-term capital growth, primarily through investment in the equity securities of companies in all economic sectors in any part of the world except the United States. At least two-thirds of the fund's assets are to be invested in the equities of companies domiciled in Europe, Australia, Asia and Latin America. The fund is traded daily and redemption normally occurs after one days' written notice. However, if the fund's requested withdrawals exceed 10% of the fund's net asset value, the fund may defer the excess of such withdrawals to the next dealing day. All withdrawal requests relating to an earlier dealing day will be completed before new requests are considered, subject to further deferral and to liquidity being raised with respect to the next or any subsequent dealing day. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
4. ***Emerging Markets Equity Fund.*** The objective of this private fund is to seek long-term capital appreciation by investing at least 80% of its assets in emerging market equity securities. The fund may invest in securities across all market capitalizations and styles. Under normal market conditions, redemptions occur weekly on Wednesday (or the next business day) or the last business day of the month, with 10 business days' advanced written notice. However, if the fund cannot obtain or set a price for a material portion of fund's investments, is unable to liquidate fund investments at prices representative of fair value, in otherwise unusual market conditions, or when it is in the best interest of fund and its remaining investors, redemption rights may be suspended until the foregoing conditions have abated. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

5. ***S&P 500 Index Fund.*** The objective of the fund is to provide a vehicle to access the U.S. equity market and investment results that approximate the overall performance of the common stocks included in the Standard & Poor's Composite Stock Price Index. The fund requires 1 days' notice to redeem 100% of the Plan's investment. Notification of other planned transactions is to be provided as soon as practicable. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
6. ***Real Estate Pooled Separate Account.*** The account is a diversified real estate equity account consisting primarily of high quality, well-leased real estate properties in the multifamily, industrial, office, retail and hotel sectors. The objective of the account is to invest in a well-diversified real estate portfolio that reflects the overall performance of the U.S. commercial real estate market. Redemptions normally occur with one day of notice. However, the accountholder has the right to impose withdrawal limitations to pay withdrawal requests on a pro rata basis as cash becomes available for distribution. The fair value of this investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the accountholder's capital.
7. ***Special Situations Property Fund.*** The fund is a balanced portfolio of stabilized and value-added real estate opportunities. The objective of this fund is to provide a moderate level of current income and/or high residual property appreciation by investing in a wide variety of value-added real estate opportunities in the United States. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Plan does not have a policy related to foreign currency risk.

At June 30, 2024, the Plan had invested in a Limited Partnership, an International Equity Fund, a Long-Short Equity Fund, and an Emerging Markets Equity Fund, all of which invested in international stocks. The fair value of the Limited Partnership was \$6,050,379 and 1.7% of the Plan's portfolio. The fair value of the International Equity Fund was \$69,322,243 and 19.0% of the Plan's portfolio. The fair value of the Emerging Markets Equity Fund was \$18,417,432 and 5.1% of the Plan's portfolio. The Bond Collective Trust Fund also had some international investments. In addition, the Plan's corporate bonds and debentures include international bonds with a fair value of \$488,610 representing 0.1% of the Plan's portfolio.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

(b) Intergovernmental Revenue and Receivables

Amounts due from other governments at December 31, 2024, consisted of the following:

	Primary Government		
	Nonmajor		
	General	Governmental	Total
Federal:			
Department of Health and Human Services:			
Administration for Children & Families			
Child Care Inspections	\$ -	9,290	9,290
Title IV-E	1,350	-	1,350
Centers for Disease Control & Prevention			
Violent Death & Enhanced Opioid Surveillance	-	60	60
Department of Justice			
Violence Against Women Office			
Prevention & Prosecution of Sexual Assault	-	12,310	12,310
Office of Justice Programs			
Byrne Justice Assistance	-	332,618	332,618
Multi-Jurisdictional Drug Task Force	-	10,057	10,057
Victims of Crime Act (VOCA)	-	20,045	20,045
Equity & Inclusion	-	1,051	1,051
Innovative Prosecution	-	25,629	25,629
Department of Treasury			
County Jail Maintenance & Improvements	-	342,172	342,172
Executive Office of the President:			
High Intensity Drug Trafficking Area (HIDTA)	-	3,200	3,200
Department of Agriculture:			
Summer Food Inspections	-	2,250	2,250
National School Lunch and Breakfast	27,900	-	27,900
Department of Transportation:			
Federal Highway Administration			
Haines Road Bridge BRO-B048 (58)	-	13,442	13,442
Helmig Road Bridge BRO-B048 (60)	-	95,202	95,202
Stoenner Road Bridge BRO-B048 (59)	-	8,200	8,200
National Highway Traffic Safety Administration			
Traffic Unit	18,274	-	18,274
Total Federal	47,524	875,526	923,050
State:			
Department of Corrections	87,208	-	87,208
Department of Public Safety	7,502	255,956	263,458
Department of Revenue	-	1,401,231	1,401,231
Department of Social Services	562,608	-	562,608
Division of Youth Services	-	72,261	72,261
State Tax Commission	-	1,000,398	1,000,398
Office of Administration	-	250,000	250,000
Office of State Court Administrator	-	37,683	37,683
Total State	657,318	3,017,529	3,674,847
Total Intergovernmental Receivables	\$ 704,842	3,893,055	4,597,897

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Intergovernmental revenue during the year December 31, 2024 consisted of the following:

	Primary Government				Total
	General	ARPA	Sports Complex Sales Tax Debt	Nonmajor Governmental	
Federal:					
Department of Health and Human Services:					
Administration for Children and Families					
Child Care Inspections	-	-	-	13,860	13,860
Title IV-D Child Support	816,739	-	-	-	816,739
Title IV-E Foster Care	5,560	-	-	-	5,560
Centers for Disease Control & Prevention					
Violent Death & Enhanced Opioid Surveillance	-	-	-	135,760	135,760
Detection & Mitigation in Confinement Facilities	-	-	-	190,361	190,361
Food and Drug Administration					
Retail Standards Program	-	-	-	22,865	22,865
Bureau of Justice Assistance					
Innovative Prosecution	-	-	-	75,673	75,673
Equitable Sharing Program	-	-	-	127,291	127,291
Multi-Jurisdictional Drug Task Force	-	-	-	167,239	167,239
Byrne Justice Assistance Grant	-	-	-	255,999	255,999
Missouri Western Interdiction & Narcotics Task Force	51,982	-	-	(9,327)	42,655
Office for Victims of Crime					
Victims of Crime Act	-	-	-	256,661	256,661
Office of Juvenile Justice and Delinquency Prevention					
Racial & Ethnic Disparity Manager	-	-	-	52,194	52,194
Violence Against Women Office					
Prevention and Prosecution of Sexual Assault	-	-	-	39,085	39,085
Executive Office of the President:					
High Intensity Drug Trafficking Area (HIDTA)	-	-	-	81,448	81,448
Department of Agriculture:					
Food & Nutrition Service					
National School Lunch and Breakfast	109,361	-	-	-	109,361
Food Donation Program	4,249	-	-	-	4,249
Summer Food Service Program	-	-	-	2,250	2,250
Department of Transportation:					
Federal Highway Administration					
Haines (BRO-B048(58))	-	-	-	13,442	13,442
Stoenner (BRO-B048(59))	-	-	-	24,669	24,669
Helmig (BRO-B048 (60))	-	-	-	553,018	553,018
Federal Lands Access Program	-	-	-	760,000	760,000
National Highway Traffic Safety Administration					
Impaired Driving Enforcement	-	-	-	12,114	12,114
2024 402 Operations	-	-	-	1,574	1,574
Hazardous Moving Violations	-	-	-	2,852	2,852
Traffic Unit	319,512	-	-	-	319,512
Department of Treasury					
Departmental Offices					
ARPA County Jail Maintenance & Improvements	-	-	-	341,485	341,485
Organized Crime Drug Enforcement Task Force (OCDETF)	-	-	-	32,592	32,592
American Rescue Plan - SLFRF	-	50,315,702	-	-	50,315,702
Total Federal	\$ 1,307,403	50,315,702	-	3,153,105	54,776,210

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

	Primary Government				Total
	General	ARPA	Sports Complex Sales Tax Debt	Nonmajor Governmental	
State:					
Circuit Court Cost Reimbursements	9,855,910	-	-	-	9,855,910
Department of Conservation	-	-	-	30,286	30,286
Department of Mental Health	30,000	-	-	-	30,000
Department of Public Safety	36,003	-	-	191,519	227,522
Department of Revenue	72,272	-	-	72,272	144,544
Department of Social Services	2,242,473	-	-	318,981	2,561,454
Division of Youth Services	19,241	-	-	-	19,241
Department of Natural Resources	-	-	-	9,502	9,502
Emergency Response Commission	-	-	-	13,734	13,734
Office of Administration	-	-	-	3,000,000	3,000,000
Office of State Court Administrator	-	-	-	50,311	50,311
Total State	12,255,899	-	-	3,686,605	15,942,504
Local:					
City of Blue Springs	-	-	-	100	100
City of Grain Valley	-	-	-	100	100
City of Grandview	-	-	-	100	100
City of Greenwood	-	-	-	100	100
City of Independence	-	-	-	100	100
City of Kansas City	-	-	2,000,000	-	2,000,000
City of Lake Lotawana	-	-	-	100	100
City of Lake Tapawingo	-	-	-	100	100
City of Lee's Summit	-	-	-	100	100
City of Lone Jack	-	-	-	100	100
City of Oak Grove	-	-	-	100	100
City of Raytown	-	-	-	100	100
City of Sugar Creek	-	-	-	100	100
Jackson County Sports Authority	540,058	-	-	-	540,058
Kansas City Area Transportation Association	-	-	-	1,401,322	1,401,322
Total Local	540,058	-	2,000,000	1,402,522	3,942,580
Total Intergovernmental Revenue	\$ 14,103,360	50,315,702	2,000,000	8,242,232	74,661,294

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

(c) Tax Revenues

Tax revenues, including interest and penalties, for the year ended December 31, 2024, were as follows:

		General	Sports Complex Sales Tax Debt Service	Nonmajor Governmental	Total
		Fund	Fund	Funds	
Property tax	\$	37,194,503	-	57,212,851	94,407,354
Sales tax		73,608,921	51,017,708	33,039,361	157,665,990
Cigarette tax		1,355,476	-	-	1,355,476
Financial institution tax		91,563	-	-	91,563
Other taxes		235,156	-	2,069,574	2,304,730
Total	\$	<u>112,485,619</u>	<u>51,017,708</u>	<u>92,321,786</u>	<u>255,825,113</u>

The County levies property taxes on September 1 for the current year based on assessed values as of the prior January 1 of all real and personal property located in the County. Property taxes are billed after all levies are set and the taxes extended following the levy date and are due on December 31.

On January 1, the County may attach a lien and assess interest, penalties and fees to all property for which taxes are unpaid. The interest consists of a 1.5% per month charge up to a maximum of 18.0% per year and fees are a one-time 8.0% charge. Real estate taxes remaining unpaid for three years are subject to collection through foreclosure proceedings.

Assessed values are established by the Department of Assessment, are reviewed by the County Board of Equalization and the State Tax Commissioner and are computed at 32%, 19% and 12% of estimated fair value for commercial, residential and farm property, respectively. Personal property is computed at 33⅓% of its market valuation. Based on the last valuation, the total assessed value as of January 1, 2024, was approximately \$17.36 billion.

The County is permitted by Missouri State Statutes to levy taxes up to \$0.35 per \$100 of assessed valuation for general governmental services (General Fund) other than the payment of principal and interest on long-term debt, up to \$0.35 per \$100 for Special Road and Bridge Fund, up to \$0.38 per \$100 for Health Fund, up to \$0.20 per \$100 for Parks and Recreation Fund, up to \$0.10 per \$100 for Developmental Disability Services (Component Unit), and in unlimited amounts for the payment of principal and interest on long-term debt. Pursuant to authorization granted in the Missouri State Statutes, Jackson County voters approved a countywide sales tax, which required the total County property tax levy be reduced by 70% of sales tax revenues collected in the year.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

The County receives a one-quarter of 1% sales tax for the purpose of providing prosecution, incarceration, treatment, prevention and law-enforcement activities to combat illegal drugs. The citizens further reapproved this tax in November 2016 to become effective in April 2019 and shall automatically terminate after nine years, in March 2027.

On April 4, 2006, voters in Jackson County approved a county-wide sales tax at the rate of three-eighths of one percent (3/8%) for a period of twenty-five years from the date on which such tax is first imposed for the purpose of improving, renovating and modernizing the Harry S. Truman Sports Complex. This tax is limited in purpose and cannot be used to fund general operations of the County. The Sports Complex Sales Tax will sunset in 2031.

On November 8, 2016, voters in the County approved a county-wide sales tax at a rate of one-eighth of one percent (1/8%) for a period of seven years from the date on which such tax is first imposed for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families. On November 8, 2022, the citizens increased the rate to one-fourth of one percent (1/4%) and eliminated the seven-year sunset provision, which became effective April 1, 2023. This tax is limited in purpose and cannot be used to fund general operations of the County.

On April 4, 2023, voters in the County approved a county-wide sales tax at a rate of three percent on all tangible personal property retail sales of adult use, non-medical marijuana, with the proceeds to be used to fund community services, veteran services, and other public purposes authorized for the expenditure of County general revenues. The tax became effective November 1, 2023.

Property tax levies per \$100 assessed valuation for the year were as follows:

	Levy	Levy after Sales Tax Reduction
Primary government:		
General Fund	\$ 0.2174	0.2010
Health Fund	0.2311	0.1440
Park Fund	0.1163	0.0962
Special Road and Bridge Fund	0.2162	0.0644
Total primary government	<u>\$ 0.7810</u>	<u>0.5056</u>
Component unit:		
Developmentally disabled	\$ 0.0732	0.0732

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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Property taxes levied for the current year are recorded as receivables; however, property taxes not collected within sixty days after year-end are deferred. An allowance for estimated uncollectible receivables is based upon historical trends. The total allowance of \$337,852 was deducted from the respective receivables on current and prior years' taxes as follows:

Primary government:

General Fund	\$	145,191
Health Fund		77,857
Park Fund		48,800
Special Road and Bridge Fund		41,257
Assessment Fund		24,747
	\$	<u>337,852</u>

The County accounts for property tax collections in the Tax Distribution Fund and Protest Impound Fund (Custodial Funds). During the current year, the County collected and distributed property taxes of approximately \$1.49 billion. Included in this amount are the County's property taxes and other jurisdictions' property taxes that were remitted to the appropriate entities along with interest.

Assessment and Collection Fees: The County is entitled to a 1% retainage on taxes collected on behalf of the various taxing jurisdictions and an assessment commission of 0.6% of all taxes billed. This revenue, which amounted to \$15,304,118 and \$9,153,463, respectively, for the year is included in charges for services in the General Fund and the Assessment Reimbursement (nonmajor Special Revenue) Fund.

(d) Tax Exemptions and Abatements

Jackson County provides two sales tax exemption programs authorized by the State of Missouri: Show-Me Green Sales Tax Holiday and Back to School Sales Tax Holiday.

- Show-Me Green Sales Tax Holiday

The Show-Me Green Sales Tax Holiday is authorized under Section 144.526.1, RSMO, where during a seven-day period starting on April 19 and ending April 25, sales of qualifying Energy Star certified new appliances are exempt from County sales tax. The exemption equals 100% of the County sales tax and is done at the time of purchase. No other commitments were made by the County as part of this program. The administration of this program is at the State level, so the financial impact of the program on a County level is indeterminable, due to limited availability of information.

JACKSON COUNTY, MISSOURI

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December 31, 2024

- Back to School Sales Tax Holiday

The Back to School Sales Tax Holiday is authorized under Section 144.049.1, RSMO, where, during a three-day period beginning on the first Friday in August and ending on the following Sunday, purchases of clothing, school supplies, computers and certain other items defined by the statute are exempt from County sales tax for this time period only. Only purchases for personal use qualify. The exemption equals 100% of the County sales tax and is done at the time of purchase. No other commitments were made by the County as part of this program. The administration of this program is at the State level, so the financial impact of the program on a County level is indeterminable, due to limited availability of information.

Jackson County is subject to property and sales tax abatements through various programs implemented by the cities of Kansas City, Independence, Lee's Summit, Blue Springs, Grain Valley, Grandview, Raytown and Sugar Creek. The programs include Tax Increment Financing, Chapter 99, Chapter 100, Chapter 353 and Enhanced Enterprise Zone. The definitions described below are meant to be general descriptions of the abatements.

- Tax Increment Financing ("TIF")

The enacting authority for TIF is Chapter 99, RSMO. A TIF project diverts tax revenue, above an established base level of taxes, to a special allocation fund that allows certain project costs to be reimbursed for up to 23 years. Most commonly, the two sources of funds that are diverted are Payments In Lieu of Taxes ("PILOTs") and Economic Activity Taxes ("EATs"). Generally, 100% of PILOTs (real property based taxes) and 50% of EATs (sales, utilities and earnings based taxes) are diverted. A basic requirement, as outlined in Section 99.810.1 (1), RSMO, is: "The redevelopment area on the whole is a blighted area, a conservation area, or an economic development area, and has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of tax increment financing." Each agreement will vary from project to project.

- Chapter 99

The enacting authority for Chapter 99 tax abatements is Chapter 99, RSMO, which creates a Land Clearance for Redevelopment Authority ("LCRA"). Chapter 99 tax abatements generally last for 10 years and abate 100% of real property taxes above established base taxes. Chapter 99 tax abatements may involve negotiated PILOTs. Often, a project will seek eligibility for tax abatement by seeking to remove blight. Each agreement will vary from project to project.

JACKSON COUNTY, MISSOURI

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December 31, 2024

- Chapter 100

The enacting authority for Chapter 100 tax abatements is Chapter 100, RSMO. Generally, a Chapter 100 project transfers property to a municipality for a specified number of years. An Industrial Development Plan must be approved by the City. The municipality can then issue bonds to facilitate the financing of a variety of projects including offices, warehouses, distribution facilities and industrial plants. Land, buildings, fixtures and machinery may also be financed using the bond proceeds. The use of these bonds provides the ability to abate a percentage of real and/or personal property tax. In addition to debt payment, there may be negotiated PILOTs. A sales tax exemption when purchasing equipment, machinery and other eligible purchases may also be provided. Each agreement will vary from project to project.

- Chapter 353

The enacting authority for Chapter 353 tax abatements is Chapter 353, RSMO. Chapter 353 is a tax abatement whereby property transfers through a redevelopment corporation and can last up to 25 years. For example, in a 25 year abatement, 100% of real property taxes may be abated, except for the base property taxes for the land, for the first 10 years. In the subsequent 15 years, 50% of all taxes may be abated. Chapter 353 tax abatements may involve negotiated PILOTs. Often, a project will seek eligibility for tax abatement by seeking to redevelop a blighted area. Each agreement will vary from project to project.

- Enhanced Enterprise Zone (“EEZ”)

The enacting authority for Enhanced Enterprise Zones is Chapter 135, RSMO. EEZs provide local property tax abatements to new or expanding businesses. The EEZ generally abates 50% of taxes for a specified number of years, not to exceed 25, and may involve negotiated PILOTs. Eligibility requirements are that the project is located in an EEZ, invests a minimum of \$100,000 and creates a minimum of two new full-time jobs. Each agreement will vary from project to project.

- Multi-Abatement

Certain properties have been classified as Multi-Abatement in which more than one abatement applies: (i) TIF and Chapter 99; (ii) TIF and Chapter 353; and (iii) TIF and EEZ. Each agreement will vary from project to project.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

The financial impact of each abatement program on Jackson County for 2024 is summarized below:

City	Type of Abatement							Grand Total
	Chapter 100	Chapter 353	Chapter 99	Enhanced Enterprise Zone	Multi- Abatement	TIF (PILOTS)	TIF (EATS)	
Blue Springs	\$ 102,573	\$ 18,596	\$ -	\$ -	\$ 197	\$ 137,830	\$ 593,356	\$ 852,552
Grain Valley	-	-	-	-	-	66,068	255,494	321,562
Grandview	48,030	5,671	-	52,073	-	85,563	300,619	491,956
Independence	109,084	194,772	-	-	20,174	695,353	716,081	1,735,464
Kansas City	1,021,949	2,111,664	353,116	419,520	742,791	1,597,581	429,745	6,676,366
Lee's Summit	342,673	31,479	13,553	-	6,610	374,536	422,761	1,191,612
Oak Grove	5,560	124	-	-	-	-	-	5,684
Raytown	-	9,740	-	-	-	34,632	285,519	329,891
Sugar Creek	-	-	-	-	-	4,294	19,540	23,834
Unity Village	25,537	-	-	-	-	-	-	25,537
Total	\$ 1,655,406	\$ 2,372,046	\$ 366,669	\$ 471,593	\$ 769,772	\$ 2,995,857	\$ 3,023,115	\$ 11,654,458

(e) Long-Term Liabilities

State statutes permit the County, by vote of four-sevenths of the voting electorate in a general election or by vote of two-thirds of the voting electorate in a special election, to incur general obligation indebtedness not to exceed 10% of the assessed value of taxable tangible property.

At December 31, 2024, based on the total assessed valuation of taxable tangible property of approximately \$17.36 billion, the total general obligation debt limit was \$1,736,190,864.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

The following is a summary of changes in long-term liabilities of the County for the year ended December 31, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Special obligation bonds	\$ 552,050,000	-	29,610,000	522,440,000	32,570,000
Plus bond premium	40,582,933	-	4,351,189	36,231,744	-
Total bonds payable	592,632,933	-	33,961,189	558,671,744	32,570,000
Obligations to U.S. government	6,958,459	-	410,141	6,548,318	423,849
Lease liabilities	2,271,034	1,111,628	1,146,332	2,236,330	1,135,082
Software subscription liabilities	6,624,995	-	716,693	5,908,302	703,666
Accrued claims and judgments	11,823,213	7,482,807	5,790,469	13,515,551	13,497,295
Accrued compensated absences	8,538,912	3,832,328	774,001	11,597,239	797,067
Other post employment benefit liability	4,335,513	-	625,285	3,710,228	68,924
Net pension liability	49,649,358	-	7,884,216	41,765,142	-
Total governmental activities long-term liabilities	<u>\$ 682,834,417</u>	<u>12,426,763</u>	<u>51,308,326</u>	<u>643,952,854</u>	<u>49,195,883</u>
Enterprise activities:					
Lease liabilities	\$ 56,732	-	56,732	-	-
Accrued compensated absences	171,398	19,773	6,340	184,831	29,846
Other post employment benefit liability	88,480	-	12,761	75,719	-
Net pension liability	1,013,252	-	160,902	852,350	-
Total enterprise activities long-term liabilities	<u>\$ 1,329,862</u>	<u>19,773</u>	<u>236,735</u>	<u>1,112,900</u>	<u>29,846</u>

The following funds provided contributions to the net pension liability: General, Health, Park, Special Road and Bridge, Anti-Crime Sales Tax, Grant, Prosecuting Attorney, Assessment Reimbursement, County Sheriff Revolving, and Park Enterprise. The following entities also provided contributions to the net pension liability: Little Blue Valley Sewer District, Kansas City Board of Election Commissioners, Jackson County Law Library Inc. and Jackson County Sports Complex Authority. Compensated absences and OPEB liabilities have typically been liquidated by the General Fund.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Debt service requirements on long-term debt at December 31, 2024, are as follows:

Governmental Activities								
		Obligations to U.S.				Software		
		Special Obligation Bonds		Government		Lease Liabilities		Subscription Liabilities
		Principal	Interest	Principal	Interest	Principal	Interest	Principal
2025	\$	32,570,000	24,254,642	423,849	218,845	1,135,082	26,419	703,666
2026		34,915,000	22,728,645	438,013	204,680	820,162	14,809	747,128
2027		36,445,000	21,104,831	452,652	190,041	281,086	6,662	792,512
2028		33,255,000	19,400,735	467,779	174,914	-	-	839,893
2029		33,765,000	17,856,695	483,413	159,281	-	-	889,342
2030-2034		90,665,000	68,171,242	2,670,473	542,994	-	-	1,935,761
2035-2039		41,115,000	55,743,432	1,612,139	140,781	-	-	-
2040-2044		49,680,000	46,114,637	-	-	-	-	-
2045-2049		52,865,000	34,393,638	-	-	-	-	-
2050-2054		59,165,000	22,492,412	-	-	-	-	-
2055-2059		58,000,000	7,325,413	-	-	-	-	-
Total	\$	<u>522,440,000</u>	<u>339,586,322</u>	<u>6,548,318</u>	<u>1,631,536</u>	<u>2,236,330</u>	<u>47,890</u>	<u>5,908,302</u>

Governmental activities debt payable at December 31, 2024 comprises the following:

	Interest Rate	Maturity Date	Balance, December 31, 2024
Special obligation bonds:			
2012	2.00%-4.50%	through 2027	\$ 7,875,000
2013	3.25%-4.00%	through 2029	10,280,000
2014	2.00%-5.00%	through 2031	173,595,000
2015	2.50%-4.00%	through 2031	5,110,000
2016	2.00%-5.00%	through 2046	43,020,000
2020	2.25%-3.00%	through 2040	3,340,000
2021	5.00%	through 2027	5,235,000
2023	4.00%-5.25%	through 2058	273,985,000
Total special obligation bonds			<u>\$ 522,440,000</u>

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

The general purpose for each debt issuance is outlined below:

Jackson County, MO – 2012	Refunding of the County's Special Obligation Bonds (To renovate and remodel University Health, formerly Truman Medical Centers at Hospital Hill and Lakewood) Series 2001 and (Expansion of University Health, formerly Truman Medical Center–Lakewood, to create a debt service fund, and to renovate and equip space for the Jackson County Medical Examiner) Series 2002
Jackson County, MO – 2013	Refunding of the County's Leasehold Revenue Bonds (To renovate, repair, and improve Jackson County's downtown and Independence Square facilities; to design, widen, and reconstruct County roads; and to help build the Fort Osage Education Center) Series 2003 and (To maintain HVAC systems, improve roads, and for Parks projects) Series 2005, and for land acquisition and related improvements for County parking facilities
Jackson County, MO – 2014	Refunding of the County's Special Obligation Bonds (To repair and make improvements to the Truman Sports Complex) Series 2006
Jackson County, MO – 2015	Refunding of the County's Public Building Corporation Leasehold Revenue Improvement Bonds (To renovate, repair and equip Jackson County facilities) Series 2006B
Jackson County, MO – 2016	To acquire the right-of-way of a 17.7 mile stretch of an existing railroad corridor (Rock Island Railroad Right of Way)
Jackson County, MO – 2020	Refunding of the County's Special Obligation Bonds (To acquire, construct, furnish and equip an animal shelter facility in the County) Series 2010
Jackson County, MO – 2021	Refunding of the County's Special Obligation Bonds (To renovate and improve University Health, formerly Truman Medical Centers at Hospital Hill and Lakewood) Series 2011B
Jackson County, MO – 2023	To pay the costs of designing, constructing, equipping, furnishing, and improving a new detention center facility.
United States Army Corps of Engineers	For operations, maintenance, and enhancements of Blue Springs and Longview Reservoirs

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Obligations to U.S. Government

The County has entered into an agreement with the United States Army Corps of Engineers (Corps) whereby the County shared in the enhancement costs of the Blue Springs and Longview Reservoirs. The County's portion of annual payments, payable over 50 years, is \$365,137 for the Longview Reservoir and \$277,556 for the Blue Springs Reservoir. Payments for the Longview Reservoir commenced in 1986 and payments for the Blue Springs Reservoir commenced in 1990. In addition, the County is required to operate, maintain and provide major replacements for each reservoir.

Lease Liabilities

The County has the following lease liabilities as of December 31, 2024:

- As December 31, 2024, Jackson County, MO had nine active leases. The leases have payments that range from \$9,587 to \$304,559 and interest rates that range from 0.2380% to 3.2380%. The total combined value of the lease liability is \$2,236,330. The combined value of the right to use asset is \$4,991,419 with accumulated amortization of \$2,538,306.

Software Subscription Liabilities

- As December 31, 2024, Jackson County, MO had one active subscription. The subscription has a payment off \$897,008 and an interest rate of 3.5760%. The total combined value of the subscription liability is \$5,908,302, and the total combined value of the short-term subscription liability is \$703,666. The combined value of the right to use asset is \$10,914,047 with accumulated amortization of \$1,301,105.

(f) *Interfund Balances and Transfers*

The County did not report any interfund receivables and payables as of December 31, 2024.

Fund transfers for the year ended December 31, 2024 are as follows:

Transfers out							
	General	New Detention Center Capital Project	Sports Complex Sales Tax Capital Project	Sports Complex Sales Tax Debt Service	Nonmajor Governmental	Internal Service	Total transfers out
Transfers in:							
General	\$ -	2,500,000	-	-	1,078,762	34,798	3,613,560
Sports Complex Debt Service	-	-	37,532,949	-	-	-	37,532,949
Enterprise	195,647	-	-	-	642,693	-	838,340
Nonmajor governmental	2,124,202	-	-	6,500,000	12,303,247	-	20,927,449
Total transfers in	\$ 2,319,849	2,500,000	37,532,949	6,500,000	14,024,702	34,798	62,912,298

Interfund transfers were used to move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them. In 2024, fund transfers fell into the following categories: Transfers for the payment of debt service, sports complex contributions, cost allocations, one time surplus funding for the new detention center, and to close out the Office Services fund.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

(g) Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 68,149,262	-	-	68,149,262
Infrastructure	94,262,881	1,223,326	-	95,486,207
Construction in progress	58,118,857	151,039,639	(2,188,656)	206,969,840
Total capital assets not being depreciated	220,531,000	152,262,965	(2,188,656)	370,605,309
Capital assets being depreciated:				
Buildings	246,737,720	1,929,474	-	248,667,194
Improvements other than buildings	35,039,144	435,429	-	35,474,573
Equipment and furniture	37,124,695	898,278	(89,818)	37,933,155
Vehicles	17,980,045	1,822,935	(965,619)	18,837,361
Truman Sports Complex	804,210,703	254,216	-	804,464,919
Right to use assets:				
Software subscription	10,914,047	-	-	10,914,047
Buildings	3,740,915	-	-	3,740,915
Vehicles	138,876	-	-	138,876
Equipment	591,094	1,111,628	(591,094)	1,111,628
Total capital assets being depreciated	1,156,477,239	6,451,960	(1,646,531)	1,161,282,668
Less accumulated amortization/depreciation for:				
Buildings	(121,741,530)	(4,795,687)	-	(126,537,217)
Improvements other than buildings	(9,304,509)	(1,444,785)	-	(10,749,294)
Equipment and furniture	(30,060,535)	(1,718,770)	89,818	(31,689,487)
Vehicles	(12,198,462)	(1,071,896)	955,612	(12,314,746)
Truman Sports Complex	(579,837,451)	(35,012,131)	-	(614,849,582)
Amortization of right to use assets:				
Software subscription	(55,367)	(1,245,738)	-	(1,301,105)
Buildings	(1,608,355)	(804,176)	-	(2,412,531)
Vehicles	(56,916)	(45,700)	-	(102,616)
Equipment	(513,375)	(100,878)	591,094	(23,159)
Total accumulated amortization/depreciation	(755,376,500)	(46,239,761)	1,636,524	(799,979,737)
Total capital assets being depreciated, net	401,100,739	(39,787,801)	(10,007)	361,302,931
Governmental activities capital assets, net	\$ 621,631,739	112,475,164	(2,198,663)	731,908,240

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

	Beginning Balance	Increase	Decrease	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 2,170,150	-	-	2,170,150
Infrastructure	5,502,461	-	-	5,502,461
Construction in progress	-	575,614	-	575,614
Total capital assets not being depreciated	7,672,611	575,614	-	8,248,225
Capital assets being depreciated:				
Buildings	4,359,244	28,455	-	4,387,699
Improvements other than buildings	10,667,978	108,944	(11,283)	10,765,639
Equipment and furniture	3,716,213	953,572	(408,811)	4,260,974
Vehicles	269,265	304,461	(83,589)	490,137
Right to use assets:				
Equipment	169,534	-	(169,534)	-
Total capital assets being depreciated	19,182,234	1,395,432	(673,217)	19,904,449
Less accumulated amortization/depreciation for:				
Buildings	(2,814,932)	(80,727)	-	(2,895,659)
Improvements other than buildings	(8,693,222)	(204,040)	11,283	(8,885,979)
Equipment and furniture	(2,463,936)	(279,561)	408,811	(2,334,686)
Vehicles	(250,049)	(22,009)	83,589	(188,469)
Right to use assets:				
Equipment	(113,023)	(56,511)	169,534	-
Total accumulated amortization/depreciation	(14,335,162)	(642,848)	673,217	(14,304,793)
Total capital assets being depreciated, net	4,847,072	752,584	-	5,599,656
Business-type activities capital assets, net	\$ 12,519,683	1,328,198	-	13,847,881

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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Within the statement of activities, depreciation and amortization expense was charged to functions of the primary government during the year ended December 31, 2024 as follows:

Governmental activities:

Depreciation expense

General government	\$	1,918,325
Public safety		2,541,272
Roads, highways and bridges		635,900
Health, welfare and community development		2,176,937
Culture and recreation		36,770,835
Total depreciation expense	\$	<u>44,043,269</u>

Lease amortization expense

General government	\$	256,184
Public safety		349,301
Health, welfare and community development		299,569
Culture and recreation		45,700
Total amortization expense	\$	<u>950,754</u>

Software subscription amortization expense

General government		<u>1,245,738</u>
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Business-type activities:

Park Enterprise Depreciation	\$	<u>586,337</u>
Park Enterprise Lease Amortization	\$	<u>56,511</u>

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

Capital assets activity for the Developmental Disability Services (Component Unit) for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Discretely presented component unit:				
Capital assets not being depreciated	\$ 1,952,119	-	(59,999)	1,892,120
Capital assets being depreciated	23,527,336	852,566	(3,951,636)	20,428,266
Less accumulated depreciation	<u>(15,693,703)</u>	<u>(1,011,413)</u>	<u>3,334,229</u>	<u>(13,370,887)</u>
Total capital assets being depreciated, net	<u>7,833,633</u>	<u>(158,847)</u>	<u>(617,407)</u>	<u>7,057,379</u>
Component unit capital assets, net	<u>\$ 9,785,752</u>	<u>(158,847)</u>	<u>(677,406)</u>	<u>8,949,499</u>

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2024

(h) *Restricted, Unassigned and Nonspendable Fund Balances (except for General Fund)*

A summary of encumbrances, other restricted fund balances, restricted compensated absences, unassigned fund balances and nonspendable fund balances is as follows:

														Domestic Violence Shelter Funding	Law Enforcement
Fund	Encumbrances	Prosecuting Attorney's Activities	Assessment Maintenance	Asset Purchases	Construction	Contractual Services	Repair and maintenance	Detention Center	Document Preservation	Emergency Telephone System	Supplies	Homeless Assistance	Anti-Crime Activities		
Major funds:															
ARPA	\$ 2,831,073	-		-	-	-	-	-	-	-	-	-			-
New Detention Center Capital Project	120,166,150	-	-										-	-	-
Sports Complex Sales Tax Capital Project	-	-											-	-	
Sports Complex Sales Tax Debt Service	-	-		-	-			-	-			-	-	-	-
Total major funds	122,997,223	-	-	-	-	-		-	-	-	-	-	-	-	-
Nonmajor special revenue funds:															
Anti-Crime Sales Tax	1,159,322	-	-	-		-	-	-		-			14,930,975	-	-
Assessment Reimbursement	210,600		5,146,306	-					-				-	-	-
Check Collection	-	120,212		-									-	-	-
County Sheriff Revolving	-			-									-		737,921
Domestic Abuse	-	-		-									-	85,058	
Federal Forfeiture	-	-		-									-	-	355,560
Grant	888,052	-		-									-	-	-
Health	177,033	-		-									-	-	-
Homeless Assistance	300	-		-								209,285	-	-	-
Inmate Security	-	-		-									-	-	517,704
Law Enforcement	-	-		-									-	-	28,605
Park	1,226,333	-		-									-	-	-
Prosecuting Attorney	4,264	456,082		-									-	-	-
Prosecuting Attorney Training	-	19,039		-									-	-	-
Recorder Fees	18,448	-		-					292,230				-	-	-
Recorder Technology	-	-		-					221,095				-	-	-
Sewer	-	-		-									-	-	-
Special Road and Bridge	3,352,768	-		-									-	-	-
911 System	-	-		-						11,757,981			-	-	-
Total nonmajor special revenue funds	7,037,120	595,333	5,146,306	-	-	-	-	-	513,325	11,757,981	-	209,285	14,930,975	85,058	1,639,790
Nonmajor debt service funds:															
Longview/Blue Springs Lakes	-	-	-	-					-		-	-	-	-	-
Special Obligation Bond	-	-		-					-		-	-	-	-	-
Total nonmajor debt service funds	-	-	-	-					-		-	-	-	-	-
Nonmajor capital project funds:															
Rock Island Railroad Capital Project	-	-	-	-					-		-	-	-	-	-
Total nonmajor capital project funds	-	-	-	-					-		-	-	-	-	-
Total nonmajor funds	7,037,120	595,333	5,146,306	-	-	-	-	-	513,325	11,757,981	-	209,285	14,930,975	85,058	1,639,790
Encumbrances	\$ 130,034,343	764,926	210,600	446,667	231,014	22,249	2,483,505	120,166,150	18,448	-	61,115	300	1,097,322	-	-
Total fund balance by purpose	\$ 1,360,259	5,356,906	446,667	231,014	22,249	2,483,505	120,166,150	531,773	11,757,981	61,115	209,585	16,028,297	85,058	1,639,790	

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Fund	Road Construction and Maintenance	Health and Welfare	Juvenile Services	Sewer System Service	Truman Sports Complex Activities	Culture and Recreation	Rock Island Railroad Project	Debt Service	Available for Grant Match	Total Encumbrances and Other Restricted	Restricted Compensated Absences	Total Restricted Fund Balance	Total Unassigned	Total Prepaid Expenditures	Total Fund Balance
Major funds:															
ARPA	\$ -	-	-	-	-	-	-	-	-	2,831,073	-	2,831,073	(2,831,073)	-	-
New Detention Center Capital Project	-	-	-	-	-	-	-	-	-	120,166,150	-	120,166,150	(3,739,310)	-	116,426,840
Sports Complex Sales Tax Capital Project	-	-	-	-	131,433	-	-	-	-	131,433	-	-	-	-	131,433
Sports Complex Sales Tax Debt Service	-	-	-	-	-	-	-	26,791,701	-	26,791,701	-	26,791,701	-	-	26,791,701
Total major funds	-	-	-	-	131,433	-	-	26,791,701	-	149,920,357	-	149,920,357	(6,570,383)	-	143,349,974
Nonmajor special revenue funds:															
Anti-Crime Sales Tax	-	-	-	-	-	-	-	-	-	16,090,297	409,956	16,500,253	-	24,079	16,524,332
Assessment Reimbursement	-	-	-	-	-	-	-	-	-	5,356,906	324,701	5,681,607	-	-	5,681,607
Check Collection	-	-	-	-	-	-	-	-	-	120,212	-	120,212	-	-	120,212
County Sheriff Revolving	-	-	-	-	-	-	-	-	-	737,921	4,420	742,341	-	-	742,341
Domestic Abuse	-	-	-	-	-	-	-	-	-	85,058	-	85,058	-	-	85,058
Federal Forfeiture	-	-	-	-	-	-	-	-	-	355,560	-	355,560	-	-	355,560
Grant	-	-	-	-	-	-	-	-	431,068	1,319,120	-	1,319,120	-	-	1,319,120
Health	-	29,147,872	-	-	-	-	-	-	-	29,324,905	593,855	29,918,760	-	1,510	29,920,270
Homeless Assistance	-	-	-	-	-	-	-	-	-	209,585	5,039	214,624	-	-	214,624
Inmate Security	-	-	-	-	-	-	-	-	-	517,704	-	517,704	-	-	517,704
Law Enforcement	-	-	-	-	-	-	-	-	-	28,605	-	28,605	-	-	28,605
Park	-	-	-	-	-	7,106,909	-	-	-	8,333,242	850,966	9,184,208	-	-	9,184,208
Prosecuting Attorney	-	-	-	-	-	-	-	-	-	460,346	-	460,346	-	-	460,346
Prosecuting Attorney Training	-	-	-	-	-	-	-	-	-	19,039	-	-	-	-	19,039
Recorder Fees	-	-	-	-	-	-	-	-	-	310,678	-	-	-	-	310,678
Recorder Technology	-	-	-	-	-	-	-	-	-	221,095	-	221,095	-	-	221,095
Sewer	-	-	-	98,987	-	-	-	-	-	98,987	-	-	-	-	98,987
Special Road and Bridge	5,944,146	-	-	-	-	-	-	-	-	9,296,914	450,741	9,747,655	-	-	9,747,655
911 System	-	-	-	-	-	-	-	-	-	11,757,981	-	11,757,981	-	-	11,757,981
Total nonmajor special revenue funds	5,944,146	29,147,872	-	98,987	-	7,106,909	-	-	431,068	84,644,155	2,639,678	87,283,833	-	25,589	87,309,422
Nonmajor debt service funds:															
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	-	-	-	52,362	-	52,362	-	52,362	-	-	52,362
Total nonmajor debt service funds	-	-	-	-	-	-	-	52,362	-	52,362	-	52,362	-	-	52,362
Nonmajor capital project funds:															
Rock Island Railroad Capital Project	-	-	-	-	-	-	293,979	-	-	293,979	-	293,979	-	-	293,979
Total nonmajor capital project funds	-	-	-	-	-	-	293,979	-	-	293,979	-	293,979	-	-	293,979
Total nonmajor funds	5,944,146	29,147,872	-	98,987	-	7,106,909	293,979	52,362	431,068	84,990,496	2,639,678	87,630,174	-	25,589	87,655,763
Encumbrances	509,113	2,777,092	19,509	-	-	1,221,034	5,299	-	-	-	-	-	-	-	-
Total fund balance by purpose	\$ 6,453,259	31,924,964	19,509	98,987	131,433	8,327,943	299,278	26,844,063	431,068	234,910,853	2,639,678	237,550,531	(6,570,383)	25,589	\$ 23,005,737

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(i) *Defined-Benefit Pension Plan*

Description of Plan

The County participates in the Jackson County, Missouri Revised Pension Plan (the Plan), which is a cost-sharing multiple-employer defined benefit pension plan providing for retirement and disability benefits for all eligible employees of Jackson County, the Little Blue Valley Sewer District, the Jackson County Board of Election Commissioners, the Kansas City Board of Election Commissioners, the Jackson County Sports Complex Authority, the Jackson County Law Library, Inc. and the Eastern Jackson County Multi-Jurisdictional Anti-Drug Task Force. The benefit provisions are provided under the authority of Section 50.337, RSMO. The County is the administrator of this cost-sharing multiple-employer plan.

The County has prepared a separate Annual Comprehensive Financial Report (ACFR) for the Plan for fiscal year ended June 30, 2024. The report includes financial statements and required supplementary information, including six-year historical trend information. The report may be obtained by writing to Jackson County, Missouri, Attention: Finance Department, 415 E. 12th Street, Room 105, Kansas City, Missouri 64106. Alternatively, the report is available on the Internet at:

<https://www.jacksongov.org/Government/Departments/Finance-Purchasing/Financial-Reports>.

Summary of Benefits

Employees become eligible for the Plan on January 1 after completion of one year of full-time service. Employees are fully vested after five years of full-time service. The Plan calls for a normal retirement benefit at age 65 of 1.6% of their average monthly earnings for each year of credited service (computed average monthly earnings for the highest 36 consecutive months, from the previous 120 months). Effective December 15, 1997, the Plan was amended to also provide a normal retirement benefit to those active employees who have reached the age of 55 and whose years of age and credited service total 80 years. The Plan permits early retirement with reduced benefits for vested employees at the age of 55. The Plan also provides death and disability benefits. Benefits are recognized when due and payable in accordance with the terms of the Plan.

Effective November 5, 2003, the Plan was amended to provide a benefit schedule applicable to elected officials. The Plan allows for a normal retirement benefit calculation of 4.167% of average monthly earnings for each year of the first 12 years of credited services, plus 5% of average monthly earnings times years of credited service from years 12 to 16. The elected official is required to contribute 4% of his or her salary to the Plan.

Schedule of Employer Contributions

Participating employers' contributions to the Plan are determined through actuarial valuations on an annual basis. Under County Ordinances (Chapter 15), the actuarially determined contributions from participating employers of the Plan are calculated by an actuary. The contribution rates are based on a level percentage of covered-employee payroll to pay normal

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cost and contribute to the unfunded liability of the Plan. The normal cost contribution rate for all participating employers was computed to be 6.72% of active member payroll for the plan year ended June 30, 2024. The County's contributions to the Plan for the year ended December 31, 2024, were \$14,718,503.

Funding Status

The County has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet benefits to be paid to Plan members. The Little Blue Valley Sewer District, the Jackson County Board of Election Commissioners, the Kansas City Board of Election Commissioners, the Jackson County Sports Complex Authority, the Jackson County Law Library, Inc. and the Eastern Jackson County Multi-Jurisdictional Anti-Drug Task Force also contribute to the Plan. There are no non-employer entities contributing to the Plan. The County has the right under the Plan to discontinue such contributions at any time and terminate the Plan. Employer contributions are subject to annual appropriation by Jackson County, Missouri and other related political subdivisions.

The Plan receives an annual actuarial valuation for the purpose of determining recommended contribution rates. The method of valuation at June 30, 2024, is the entry age, normal cost method. The actuary provides a range of contribution recommendations depending on how rapidly the past service liability is funded. The actuarially determined required minimum contribution, including amortization of past service liability over 30 years, amounted to \$8,710,134 or 12.3% of covered payroll for 2024. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions.

Net Pension Liability

The County reported a liability of \$42,617,492 for its proportionate share of the net pension liability as of December 31, 2024. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The County's proportion of the net pension liability was based on the County's share of covered payroll relative to the covered payroll of all the Plan's participating employers. At June 30, 2024, the County's collective proportion was 92.28%, which was an decrease of 0.21% from its proportion measured as of June 30, 2023. Pension amounts were allocated to the Park Enterprise Fund based on the fund's share of covered payroll relative to the covered payroll of the County.

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Significant actuarial assumptions used in the valuation of the Plan are as follows:

Actuarial Valuation Date	July 1, 2024
Actuarial Cost Method	Individual Entry Age Normal Method
Amortization Method	20-year Layered, Level Dollar 20-year closed amortization for 2013 COLA change
Remaining amortization period	20 years
Asset Valuation Method	5-year smoothed market
Investment Rate of Return	6.75% compounded annually, net of expenses
Discount rate	6.75%
Inflation	2.5% per annum
Projected Salary Increases	Ranges from 3.00% to 6.00%
Mortality	
Healthy Non-Annuitants:	2010 Public General Amount-Weighted Mortality Table for Healthy Employees projected using Scale MP-2021 on a generational basis.
Healthy Annuitants:	2010 Public General Amount-Weighted Below-Median Mortality Table for Healthy Retirees (multiplied by 1.038 for males and 1.190 for females), projected using Scale MP-2021 on a generational basis.
Disabled Members:	2010 Public General Amount-Weighted Mortality Table for Disabled Retirees, projected using Scale MP-2021 on a generational basis.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study, which covered the five-year period ended June 30, 2021. The experience study is dated May 19, 2022.

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The long-term expected rate of return on the Plan's investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
	<u>2024</u>
Core Bonds	2.56%
Core Plus	2.87%
U.S. Large Cap Equity	7.15%
U.S. Small Cap Equity	8.58%
International Developed Equity	8.03%
Emerging Market Equity	9.29%
Core Real Estate	6.49%
Value Added Real Estate	7.99%
Infrastructure	6.07%

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. For the July 1, 2024, actuarial valuation, a 6.75% discount rate was used. The sensitivity of the net pension liability to changes in the discount rate for the year ended December 31, 2024, for the County is as follows:

<u>Net Pension Liability</u>	<u>1% Decrease (5.75%)</u>	<u>Current Discount (6.75%)</u>	<u>1% Increase (7.75%)</u>
2024	\$ 90,275,286	42,617,492	3,058,331

Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan annual comprehensive financial report.

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Pension Expense

For the year ended December 31, 2024, the County recognized pension expense of \$14,112,697. Annual pension expense consists of service cost, interest and administrative expenses on the pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as a deferred outflow/inflow of resources recognized in pension expense over a five-year period.

Deferred Outflows/Inflows of Resources Related to Pensions

In accordance with GASB Statement No. 68, the County recognizes differences between actual and expected experience with regard to economic or demographic factors, changes in assumptions about future economic or demographic factors, the difference between actual and expected investment returns, changes in proportion and contributions subsequent to the measurement date as deferred outflows/inflows of resources. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources as follows:

	Deferred Outflows of Resources
Difference in expected and actual experience	\$ 2,230,086
Net difference between projected and actual earnings on Plan investments	10,427,864
Changes in proportion and differences between contributions and proportionate share of contributions	148,940
Contributions subsequent to the measurement date	7,202,701
	<u>\$ 20,009,591</u>

The \$7.2 million reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2025.

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The County recognizes differences between actual and expected investment earnings included in deferred outflows/inflows of resources on a straight line basis over five years. Differences between expected and actual economic experience, changes in actuarial assumptions, and changes in proportion and differences between contributions and the proportionate share of contributions are amortized over the average expected remaining service life of the Plan's participants. The following table summarizes the future recognition of these items:

	Recognition
Year ended December 31:	
2025	4,405,390
2026	11,107,365
2027	(1,052,707)
2028	(1,653,158)
Thereafter	-
	<u>\$ 12,806,890</u>

(j) Commitments and Contingencies

University Health, formerly Truman Medical Center

University Health (UH), formerly Truman Medical Center (TMC), and the County are parties to an agreement whereby UH will operate the County's hospital and healthcare facilities and related health services for University Health and the Jackson County Health Department.

The County has contractually agreed to pay UH an amount to be determined and appropriated annually by the County Legislature (\$5,309,439 in 2024). These payments are intended to compensate UH for medical services rendered to the residents of the County. In addition, the County will pay UH's portion of County issued debt service costs related to UH renovations and improvements (\$4,473,279 in 2024). This contract is to automatically continue in effect on a year-to-year basis unless terminated by either party by submitting notice.

Jackson County Sports Authority

On January 19, 1990, the Authority entered into lease agreements with the two major tenants of the Truman Sports Complex, the Kansas City Royals Baseball Corporation and the Kansas City Chiefs Football Club, Inc., for a period of 25 years. On April 3, 1990, County residents approved a property tax shift to help provide for this funding. Also, Missouri State legislation passed in 1989 allows local funding to be matched by state funds. On January 24, 2006, and with successful passage of a 3/8 cent sales tax election on April 4, 2006, the lease agreements were amended to extend the original leases to January 31, 2031. In connection with the lease agreements, the County entered into an agency agreement with the Authority whereby the County agreed, subject to annual appropriation, to transfer certain park levy funds to the Authority to pay for operations of the stadiums and capital improvements.

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Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; unemployment claims and natural disasters. The County uses a Self-Insurance Fund (an Internal Service Fund) to account for and finance its uninsured risks of loss. Under this program, the Self-Insurance Fund provides coverage for general liability and up to a maximum of \$750,000 for each worker's compensation claim, \$1,000,000 for each real and personal property damage claim, \$250,000 for each automobile liability claim, \$25,000 for each moveable equipment damage claim, \$10,000 for each employee dishonesty claim and \$1,000 for each automobile comprehensive claim. The Medical Examiner's Office provides individual malpractice insurance policies for its doctors. The County purchases commercial insurance for claims in excess of coverage provided by the Self-Insurance Fund and for all other risk of loss.

The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM). MOPERM is a nonprofit, shared-risk, or Self-Insurance fund created by the Missouri General Assembly to provide liability protection to participating public entities. The County pays annual premiums to MOPERM for property and casualty insurance coverage.

MOPERM has the authority to assess members for any deficiencies of revenues under expenses for any single plan year. Likewise, they have the authority to declare refunds to members for the excess of revenues over expenses relating to any single plan year. MOPERM has not had deficiencies in any of the past three fiscal years.

All funds of the County participate in the Self-Insurance program and make payments to the Self-Insurance Fund based on estimates of the amounts needed to pay prior and current year claims and insurance premiums. The claims liability of \$13,515,551 reported in the Self-Insurance Fund at December 31, 2024, is based on the requirement that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Self-Insurance Fund's claims liability for the years ended December 31, 2023 and 2024 were as follows:

	Claims Liability – Beginning of Year	Current Year Claims and Change in Estimate	Claim Payments	Claims Liability – End of Year
Fiscal year:				
2023	5,795,927	15,945,503	(9,918,217)	11,823,213
2024	11,823,213	7,482,807	(5,790,469)	13,515,551

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The County and its related entities are defendants in numerous lawsuits, arising in the ordinary course of activities. The County Counselor has reviewed the status of pending lawsuits and estimates that an adverse decision in cases that are considered to have a reasonably possible chance of loss range from approximately \$0 to \$11.6 million in excess of any applicable insurance or amounts accrued in the Self-Insurance Fund. In addition, possible losses could not be estimated for some lawsuits.

(k) *Pledged Revenue*

The County has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The general purpose of the debt is listed in note 2(e). The following table lists those revenues and the corresponding debt issue along with the amount and term of the pledge remaining, the current fiscal year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed if estimable:

Issue	Type of Revenue Pledged	Amount of Revenue Pledged	Term of Commitment	Percentage of Revenue Pledged	Recognized for the Year Ended December 31, 2024	Principal and Interest for the Year Ended December 31, 2024
Jackson County, MO		0.375% sales				
2014 Special	County	tax per year				
Obligation	Stadium Sales Tax	plus interest	25 years through 2031	100%	\$ 51,017,708	\$ 30,034,000
	Park Property Tax	\$ -	25 years through 2031	100	3,500,000	*
			Subject to appropriation			
	City Contribution	-	by City	100	2,000,000	*
			Subject to appropriation			
	State Contribution	-	by State	100	3,000,000	*
	Chiefs Lease	-	25 years through 2031	100	3,493,390	*
	Chiefs Parking Fees	-	25 years through 2031	100	1,564,258	*
	Royals Lease	-	25 years through 2031	100	1,623,570	*
	Royals Parking Fees	-	25 years through 2031	100	390,334	*
	Royals Ticket Fees	-	25 years through 2031	100	392,116	*

*Principal and interest of \$30,034,000 applies to all types of revenue pledged.

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(I) Other Post-Employment Benefits (OPEB) Liability

Plan Description

In addition to providing the pension benefits described earlier, the County provides employees that retire under the plan, at the same time they end their service to the County, the opportunity for continuation of medical and dental insurance coverage offered through Blue Cross Blue Shield as part of a single-employer defined benefit OPEB plan. Retirees who elect to continue coverage in the medical and dental plans offered through Blue Cross Blue Shield are required to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay the premiums each year, the County's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. A stand-alone financial report is not available regarding the OPEB benefits provided. There are no assets accumulated in a GASB-compliant trust for the plan.

Benefits Policy

Retirees and their spouses may obtain Medical coverage until Medicare eligibility by paying required premium rates. Upon retiree death or attainment of age 65, spouses may continue COBRA coverage for up to three years. The required premium rates are based to some degree on active experience so retirees are not charged the full age-based projected cost.

Benefit Payments

The County does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group. As of December 31, 2024, the County has not set aside assets in trust to pay future benefits and has not established a plan or equivalent arrangement that contains an irrevocable transfer of assets dedicated to providing benefits to retirees. Since no trust fund has been established for funding the OPEB liability related to the implicit rate subsidy, the entire OPEB liability is classified as unfunded.

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	12
Active employees	<u>1,443</u>
Total	1,455

Total OPEB Liability

The total OPEB liability of \$3,785,947 was measured as of December 31, 2024, and was determined by an actuarial valuation as of December 31, 2024.

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The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Discount rate: 4.22% per annum

Salary increases: 3.00% to 6.00% per annum

Healthcare cost trend rate: Medical: 7.50% graded down to 4.50% over 13 years

The discount rate used for the plan was the average of the S&P Municipal Bond 20-Year High Grade Index and the Fidelity GO AA-20 Year Index as of December 31, 2024. Mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-Weighted General Mortality Tables using MP-2021 full generational improvement scale. The actuarial cost method was Entry Age Normal Level Percent of Salary.

Changes in Total OPEB Liability

Balance at 12/31/2023	\$ 4,423,993
Service costs	375,432
Interest costs	183,346
Changes in assumptions	(616,208)
Difference between expected and actual assumptions	(432,572)
Employer Contributions (benefit payments)	<u>(148,044)</u>
Net change	(638,046)
Balance at 12/31/2024	<u>\$ 3,785,947</u>

Sensitivity of Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the total OPEB liability calculated using the stated health care cost trend assumption, as well as what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1-percentage-point higher than the assumed trend rate:

		Healthcare cost trend rate		
		1% Decrease	Current	1% Increase
Total OPEB Liability	\$	3,367,458	3,785,947	4,278,460

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Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The following represents the total OPEB liability calculated using the stated discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

		Discount rate		
		1% Decrease	Current	1% Increase
		3.22%	4.22%	5.22%
Total OPEB Liability	\$	4,151,306	3,785,947	3,456,664

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the County recognized OPEB expense of \$50,623. At December 31, 2024, the County reported deferred outflows (inflows) of resources in relation to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows
Changes in assumptions	\$ 290,744	\$ (2,103,231)
Differences between expected and actual experience	278,782	(1,974,513)
Total	<u>\$ 569,526</u>	<u>\$ (4,077,744)</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	
2025	(508,155)
2026	(508,155)
2027	(508,156)
2028	(541,931)
2029	(429,967)
Thereafter	<u>(1,011,854)</u>
	<u>\$ (3,508,218)</u>

(m) Lease Receivables

At December 31, 2024, Jackson County, MO had three active leases. The leases have receipts that range from \$33,000 to \$450,000 and interest rates that range from 1.1610% to 1.5870%. The total combined value of the lease receivable is \$6,630,824, and the combined value of the deferred inflow of resources is \$6,306,642.

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
General Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes	\$ 37,522,574	-	-	37,522,574	37,194,503	(328,071)
Sales taxes	62,939,387	-	-	62,939,387	73,608,921	10,669,534
Other taxes	1,708,300	-	-	1,708,300	1,682,195	(26,105)
Total taxes	102,170,261	-	-	102,170,261	112,485,619	10,315,358
Licenses and permits:						
Liquor	695,000	-	-	695,000	721,786	26,786
Total licenses and permits	695,000	-	-	695,000	721,786	26,786
Intergovernmental:						
Local government	503,659	-	-	503,659	540,057	36,398
State grants	310,000	-	-	310,000	2,344,169	2,034,169
State reimbursements	9,550,531	-	(40,600)	9,509,931	9,911,731	401,800
Federal grants	3,518,865	-	283,841	3,802,706	1,307,403	(2,495,303)
Total intergovernmental	13,883,055	-	243,241	14,126,296	14,103,360	(22,936)
Charges for services:						
Tax collection fees and penalties	26,967,000	-	-	26,967,000	30,762,522	3,795,522
Recording fees	2,033,000	-	-	2,033,000	2,227,851	194,851
Leases and rental charges	97,885	-	-	97,885	139,028	41,143
Other fees and commissions	1,665,515	-	-	1,665,515	932,725	(732,790)
Total charges for services	30,763,400	-	-	30,763,400	34,062,126	3,298,726
Fines and forfeitures:						
Court costs	691,600	-	-	691,600	722,663	31,063
Court fees	886,300	-	-	886,300	922,168	35,868
Total fines and forfeitures	1,577,900	-	-	1,577,900	1,644,831	66,931
Interest	3,857,672	-	-	3,857,672	9,837,548	5,979,876
Miscellaneous	154,500	-	-	154,500	324,337	169,837
Total revenues	153,101,788	-	243,241	153,345,029	173,179,607	19,834,578
Expenditures:						
Current:						
General government:						
Legislative functions:						
County legislature	2,694,299	727	(25,000)	2,670,026	1,842,291	827,735
Clerk of county legislature	986,505	128	-	986,633	760,899	225,734
Legislative auditor	647,403	-	-	647,403	448,964	198,439
Compliance	569,352	44,711	-	614,063	395,289	218,774
County executive:						
County executive	1,806,919	3,530	25,000	1,835,449	1,531,059	304,390
County counselor	3,089,021	88,357	50,000	3,227,378	2,859,054	368,324
County memberships	51,867	-	-	51,867	50,473	1,394
Jackson County Land Trust	14,100	-	-	14,100	-	14,100
Operations:						
Facilities management	12,171,530	936,112	202,157	13,309,799	12,186,208	1,123,591
Records Center rent	327,626	-	-	327,626	125,175	202,451
Human resources	1,547,364	-	-	1,547,364	1,377,036	170,328
Unemployment Compensation	70,000	-	-	70,000	31,274	38,726
Merit Commission	46,215	-	-	46,215	19,592	26,623
Office services	78,130	-	-	78,130	12,520	65,610
Ethics Commission	10,037	-	-	10,037	4,091	5,946
Office of Communications	871,095	60	-	871,155	766,524	104,631

JACKSON COUNTY, MISSOURI

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

General Fund

Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Financial services:						
Assessment department	\$ -	2,054,246	-	2,054,246	1,508,498	545,748
Collections department	3,678,804	836	-	3,679,640	3,113,676	565,964
Tax Sale	617,469	-	-	617,469	568,017	49,452
Senior tax relief	512,689	-	-	512,689	212,680	300,009
Budget Office	349,383	-	-	349,383	282,729	66,654
Purchasing	643,768	-	-	643,768	593,125	50,643
Finance department	2,085,259	-	-	2,085,259	1,933,452	151,807
Information technology	8,646,414	329,406	1,368,163	10,343,983	11,438,971	(1,094,988)
Records department	1,312,681	-	-	1,312,681	1,108,679	204,002
Judicial functions:						
Family court	477	-	-	477	477	-
Circuit court	18,425,074	167,704	3,500	18,596,278	17,123,720	1,472,558
Human relations and citizens complaints	232,554	-	-	232,554	212,682	19,872
Nondepartmental:						
Kansas City Election Board	1,649,885	-	-	1,649,885	1,458,351	191,534
Kansas City Election Board Primary	531,937	-	745,153	1,277,090	1,212,682	64,408
Kansas City Election Board General	899,405	-	-	899,405	899,405	-
Jackson County Election Board	2,204,512	-	-	2,204,512	2,352,958	(148,446)
Jackson County Election Board Primary	900,000	-	261,075	1,161,075	580,069	581,006
Jackson County Election Board General	1,500,000	-	-	1,500,000	575,350	924,650
Jackson County Election Board Equipment	1,119,120	-	-	1,119,120	800,000	319,120
Housing resource commission	70,000	-	-	70,000	-	70,000
3% state-mandated contingency	4,536,251	-	(4,396,915)	139,336	50,000	89,336
Other	-	255,175	-	255,175	(45,789)	300,964
Total general government	<u>74,897,145</u>	<u>3,880,992</u>	<u>(1,766,867)</u>	<u>77,011,270</u>	<u>68,390,181</u>	<u>8,621,089</u>
Public safety:						
Prosecuting attorney	8,536,911	8,506	-	8,545,417	7,286,430	1,258,987
Fleet replacement	720,922	-	-	720,922	543,718	177,204
County municipal court	433,675	3,597	-	437,272	474,784	(37,512)
Public Defender Rent	60,000	-	-	60,000	89,587	(29,587)
Corrections	26,285,624	136,025	1,500,000	27,921,649	9,311,772	18,609,877
New Detention Facility	19,196,125	3,837,492	-	23,033,617	1,979,739	21,053,878
Sheriff	17,604,385	394,689	44,132	18,043,206	8,139,550	9,903,656
Traffic Unit	-	334,743	569,715	904,458	515,901	388,557
Total public safety	<u>72,837,642</u>	<u>4,715,052</u>	<u>2,113,847</u>	<u>79,666,541</u>	<u>28,341,481</u>	<u>51,325,060</u>
Road, highways, and bridges:						
Public Works Special Projects	1,201,732	131,262	57,000	1,389,994	26,965	1,363,029
Total roads, highways, and bridges	<u>1,201,732</u>	<u>131,262</u>	<u>57,000</u>	<u>1,389,994</u>	<u>26,965</u>	<u>1,363,029</u>
Health, welfare, and community development:						
Facilities management	267,000	-	-	267,000	153,995	113,005
Family court	27,695,273	692,605	-	28,387,878	25,336,193	3,051,685
Family court – facilities	1,317,184	419,618	975,000	2,711,802	820,794	1,891,008
Support	3,295,116	-	-	3,295,116	2,778,768	516,348
Wellness Incentive	105,298	-	-	105,298	70,039	35,259
Tuition Assistance	30,000	-	-	30,000	4,639	25,361
Total health, welfare, and community	<u>32,709,871</u>	<u>1,112,223</u>	<u>975,000</u>	<u>34,797,094</u>	<u>29,164,428</u>	<u>5,632,666</u>
Culture and recreation						
Construction services	1,611,000	1,162,067	989,147	3,762,214	1,687,941	2,074,273
Special events	-	-	75,000	75,000	75,000	-
JC Sport Authority Payroll	2,077,026	-	-	2,077,026	2,111,102	(34,076)
Total Culture and recreation	<u>3,688,026</u>	<u>1,162,067</u>	<u>1,064,147</u>	<u>5,914,240</u>	<u>3,874,043</u>	<u>2,040,197</u>
Debt service:						
Principal retirement	1,610,288	-	-	1,610,288	1,610,286	2
Interest and fiscal charges	190,221	-	-	190,221	190,221	-
Total expenditures	<u>187,134,925</u>	<u>11,001,596</u>	<u>2,443,127</u>	<u>200,579,648</u>	<u>131,597,605</u>	<u>68,982,043</u>
Excess (deficiency) of revenues over (under) expenditures	(34,033,137)	(11,001,596)	(2,199,886)	(47,234,619)	41,582,002	88,816,621
Other financing sources (uses):						
Lease issuance	-	-	-	-	1,111,628	1,111,628
Transfers in	2,319,849	-	282,342	2,602,191	2,319,849	(282,342)
Transfers out	(1,118,567)	-	(2,500,000)	(3,618,567)	(3,613,560)	5,007
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (32,831,855)</u>	<u>(11,001,596)</u>	<u>(4,417,544)</u>	<u>(48,250,995)</u>	<u>41,399,919</u>	<u>89,650,914</u>
Fund balance – beginning of year					<u>138,154,846</u>	
Fund balance – end of year					<u>\$ 179,554,765</u>	

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
ARPA Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Intergovernmental:						
Federal grants	-	-	44,869,957	44,869,957	50,315,702	5,445,745
Total intergovernmental	-	-	44,869,957	44,869,957	50,315,702	5,445,745
Total revenues	-	-	44,869,957	44,869,957	50,315,702	5,445,745
Expenditures:						
Current:						
Operations:						
Facilities management - health building	-	131,197	-	131,197	127,948	3,249
Facilities management - admin building	-	100,653	-	100,653	-	100,653
Financial services:						
Information technology	-	2,564,055	-	2,564,055	1,112,120	1,451,935
Finance department	-	4,493,249	-	4,493,249	3,345,125	1,148,124
Health, welfare, and community development						
Environmental health	-	-	651,416	651,416	651,416	-
Jackson county health department	-	-	2,445,027	2,445,027	2,445,027	-
Medical Examiner	-	-	2,632,038	2,632,038	2,632,038	-
University Health	-	-	5,213,054	5,213,054	5,213,054	-
Culture and recreation						
Park safety and interpretation	-	-	811,989	811,989	811,989	-
Public Safety						
Corrections	-	-	25,414,334	25,414,334	25,414,334	-
Sheriff	-	-	7,702,099	7,702,099	7,702,099	-
Non-departmental:						
Disadvantaged communities	-	2,363,454	-	2,363,454	463,454	1,900,000
Housing resource commission	-	36,342	-	36,342	36,333	9
Public health	-	426,649	-	426,649	360,765	65,884
Total expenditures	-	10,115,599	44,869,957	54,985,556	50,315,702	4,669,854
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	(10,115,599)	-	(10,115,599)	-	10,115,599
Fund balance – beginning of year					-	
Fund balance – end of year					\$ -	

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Notes to Budgetary Comparison Schedules
December 31, 2024

Budgetary Information

An annual budget prepared under the modified accrual basis of accounting (except that encumbrances are treated as expenditures for budget purposes) is adopted in December prior to the beginning of each fiscal year for all Governmental Funds (with the exceptions of the Federal Forfeiture and Prosecuting Attorney – Special Revenue Funds). A budget is also adopted for the Proprietary Fund Type Park Enterprise Fund.

Jackson County, Missouri (the County) performs the following procedures in establishing the budgetary data reflected in the fund financial statements:

- Prior to July 1, budget worksheets are mailed to each department.
- On or before July 15 of each year, each department, office, institution, commission or court of the County prepares and submits to the Budget Officer estimates of its requirements for expenditures and its estimated revenues for the next budget year.
- The Director of Finance reviews the estimates and has informal hearings with requesting agencies, departments and divisions.
- The County Executive submits the budget document to the County Legislature no later than November 15.
- The County Legislature holds public hearings during December for agencies, departments, divisions and taxpayer comments.
- Prior to December 31, the County Legislature adopts the budget with changes through passage of an appropriation ordinance and establishes a tentative tax levy.
- If recommended by management and approved by ordinance, the budget can be amended to make supplemental or emergency appropriations. Budgetary transfers of less than \$10,000 between two departments within a division (*e.g.*, within the General Fund, a transfer between the Human Resources and Management Information Systems Departments within the Division of Administration) require the approval of the Director of Finance and the County Executive. The County Legislature must approve transfers greater than \$10,000 between departments and all transfers between divisions. During the current year, supplemental appropriations of \$(4.4) million (net) for the General Fund, \$(3.5) million (net) for the Special Revenue Funds, \$0 (net) for the Debt Service Funds, \$0 (net) for the Capital Project Funds and \$0 for the Park Enterprise Fund were approved. Supplemental appropriations resulted primarily from appropriation of grants received and unencumbered amounts from prior years.
- Unencumbered appropriations lapse at the end of the fiscal year. Appropriations in the Governmental Fund Types are charged as encumbrances when contracts or purchase orders are approved. Outstanding encumbrances are recorded as part of the assigned fund balance of the General Fund and the restricted fund balance of all other governmental funds, if applicable. Outstanding encumbrances serve as authorization for expenditures in the subsequent year.

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Notes to Budgetary Comparison Schedules
December 31, 2024

- Under County law, budgetary control is exercised at the departmental level; this is the level on which expenditures may not legally exceed appropriations. Under state law, control of budget appropriations is exercised at the fund level.

Budgetary Accounting

The accounting principles employed by the County in its budgetary accounting and reporting differ from those used to present fund financial statements in accordance with generally accepted accounting principles (GAAP) due to the inclusion of encumbrances with expenditures in the budgetary basis statements.

JACKSON COUNTY, MISSOURI

Required Supplementary Information (Unaudited)

Condition Rating of the County's Street System

December 31, 2024

	Percentage of lane – miles in good or better condition					
	2024		2023		2022	
Major arterial	2.00	%	2.00	%	1.00	%
Arterial	3.00		3.00		3.00	
Local	45.00		45.00		44.00	
Collector	18.00		18.00		18.00	
Overall system	68.00		68.00		66.00	

	Percentage of lane – miles in substandard condition					
	2024		2023		2022	
Major arterial	1.00	%	1.00	%	1.00	%
Arterial	3.00		3.00		3.00	
Local	18.00		18.00		19.00	
Collector	10.00		10.00		11.00	
Overall system	32.00		32.00		34.00	

	Comparison of needed-to-actual maintenance/preservation				
	2024	2023	2022	2021	2020
Major arterial:					
Needed	\$ 44,920	37,000	40,000	30,000	13,302
Actual	41,614	31,748	37,155	35,135	11,567
Arterial:					
Needed	280,000	259,000	250,000	240,000	204,057
Actual	291,295	222,234	260,085	245,945	177,441
Local:					
Needed	5,040,000	4,588,000	4,500,000	4,350,000	3,630,147
Actual	5,160,086	3,936,723	4,607,220	4,356,740	3,156,650
Collector:					
Needed	2,800,000	2,516,000	2,500,000	2,385,000	1,977,082
Actual	2,829,725	2,158,848	2,526,540	2,389,180	1,719,202
Overall system:					
Needed	8,164,920	7,400,000	7,290,000	7,005,000	5,824,588
Actual	8,322,720	6,349,553	7,431,000	7,027,000	5,064,860
Difference	(157,800)	1,050,447	(141,000)	(22,000)	759,728

Note: The condition of road pavement is measured using the Pavement Conditioning Index (PCI) following standard procedures. The information is collected and analyzed by the Pavement module of the Roadway and Asset Management System used by the County. The PCI ranges in value from 100 (new pavement) to 0 (failed pavement). The County considers pavements with a PCI of less than 55 to be in substandard condition.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Jackson County, Missouri Revised Pension Plan
Required Supplementary Information –
UNAUDITED
December 31, 2024

Schedule of Proportionate Share of the Net Pension Liability - Last Ten Plan Years

	Plan Year End June 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County's proportion of the net pension liability	92.28%	92.49%	92.18%	92.87%	92.62%	92.36%	92.65%	91.97%	92.64%	92.54%
County's proportionate share of the net pension liability	42,617,492	50,662,610	44,377,642	720,855	46,067,941	40,895,232	43,673,753	53,404,233	67,880,175	52,245,286
County's covered payroll	68,777,178	66,548,586	65,527,139	62,055,669	61,556,081	59,586,331	61,444,746	55,653,747	56,052,938	56,693,885
County's proportionate share of the net pension liability as a percentage of covered payroll	61.96%	76.13%	67.72%	1.16%	74.84%	68.63%	71.08%	95.96%	121.10%	92.15%
Plan fiduciary net position as a percentage of the total pension liability	88.79%	86.16%	87.20%	99.80%	86.10%	87.20%	85.95%	82.26%	76.74%	81.25%

Schedule of Employer Contributions - Last Ten Years

Year Ended December 31,	Covered Payroll	Contributions as % of covered payroll	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)
2024	70,606,197	20.8%	8,710,134	14,718,503	(6,008,369)
2023	65,416,424	17.4%	7,832,653	11,351,704	(3,519,051)
2022	63,791,404	16.7%	7,449,435	10,669,053	(3,219,618)
2021	63,790,591	17.3%	7,863,724	11,048,304	(3,184,580)
2020	61,810,062	18.2%	8,198,897	11,222,251	(3,023,354)
2019	60,576,206	14.0%	8,939,390	8,462,680	476,710
2018	60,515,539	15.1%	8,530,698	9,151,828	(621,130)
2017	58,549,246	15.7%	8,971,575	9,215,971	(244,396)
2016	56,052,938	14.9%	8,668,523	8,341,201	327,322
2015	56,693,885	14.0%	7,705,514	7,915,870	(210,356)

Notes to Schedule:

Benefit Changes

During 2016, a change was made to allow vested members of the Plan to purchase individual years of Military Service up to four years of service, one year for each year of military service. Such option must be exercised or declared within twelve months of vesting.

Changes of Assumptions

In 2022, tables and assumptions for mortality, cost of living adjustments, salary increases, retirement, disability, and termination were changed, based on the results of an experience study.

In 2017, the Plan changed the following assumptions based on the results of an experience study issued in August 2017: (1) Changed the earnings assumption from 7.0% to 6.75%; (2) Changed the amortization method from a level dollar rolling 30-year open period to a level dollar layered 20-year closed amortization period for current and future unfunded liabilities, while continuing the separate 20-year amortization for the 2013 Plan changes; and (3) Changed the tables and assumptions for mortality, retirement, disability, and salary increases.

In 2015, the Plan incorporated the new RP-2014 mortality table, resulting in an increase of approximately 5.6% in plan liabilities over the RP-2000 table used in the prior valuation. The method of determining the funding value of assets was altered slightly to improve the smoothing of asset gains and losses going forward, and was reset to the fair value as of July 1, 2015.

In 2014, the retirement rate assumptions were updated as a result of an experience study to better reflect future anticipated retirement rates. In addition, the mortality table was updated to include generational improvements to future mortality.

JACKSON COUNTY, MISSOURI
Jackson County, Missouri Revised Pension Plan
Required Supplementary Information –
UNAUDITED
December 31, 2024

Notes to Required Supplementary Information for Contributions

Valuation Date	July 1, 2024
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Individual Entry Age Normal Method
Amortization Method	20-year Layered, Level Dollar
	20-year closed for 2013 COLA change
Remaining amortization period	20 years
Asset Valuation Method	5-year smoothed fair value
Actuarial Assumptions:	
Investment Rate of Return	6.75%
Inflation	2.5%
Projected Salary Increases	Ranges from 3.00% to 6.00%
Mortality	
Active and Terminated Vested Participants	2010 Public General Amount-Weighted Mortality Table for Healthy Employees projected using Scale MP-2021 on a generational basis.
Beneficiaries and Retirees	2010 Public General Amount-Weighted Below-Median Mortality Table for Healthy Retirees (multiplied by 1.038 for males and 1.190 for females), projected using Scale MP-2021 on a generational basis.
Disabled Members	2010 Public General Amount-Weighted Mortality Table for Disabled Retirees, projected using Scale MP-2021 on a generational basis.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Jackson County, Missouri OPEB Plan
Required Supplementary Information –
UNAUDITED
December 31, 2024

Schedule of Changes in Total OPEB Liability and Related Ratios							
	Year End December 31,						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability, Beginning of Year	4,423,993	4,547,369	5,721,309	5,636,802	5,769,572	6,398,731	6,145,365
Service costs	375,432	362,235	421,221	356,354	333,911	330,433	339,734
Interest costs	183,346	205,318	125,419	117,315	180,154	246,050	208,261
Changes in benefit terms	-	-	-	-	-	-	(517,804)
Changes in assumptions and inputs	(616,208)	(254,911)	(1,259,998)	484,576	(134,689)	(395,239)	(489,650)
Difference between expected and actual experience	(432,572)	(440,641)	(471,501)	(858,308)	(315,457)	(724,343)	827,389
Employer Contributions (benefit payments)	(148,044)	4,623	10,919	(15,430)	(196,689)	(86,060)	(114,564)
Net change	(638,046)	(123,376)	(1,173,940)	84,507	(132,770)	(629,159)	253,366
Total OPEB Liability, End of Year	3,785,947	4,423,993	4,547,369	5,721,309	5,636,802	5,769,572	6,398,731
Covered-Employee Payroll	88,453,180	88,754,307	81,152,435	76,452,524	72,478,026	69,409,476	72,765,669
Total OPEB Liability as a Percentage of Covered-Employee Payroll	4.28%	4.98%	5.60%	7.48%	7.78%	8.31%	8.79%

This schedule presents information available to the County and will include ten-year trend information once available.

Notes to Schedule:

There are no assets accumulated in a trust to pay related benefits for the OPEB plan.

Benefit Changes

There were no changes to benefit terms for the years ended December 31, 2024 and 2023.

Changes of Assumptions

There were no changes to assumptions for the years ended December 31, 2024 and 2023.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Major General Funds

December 31, 2024

Assets	Major Funds			
	General Fund	County Improvement Fund	Marijuana Sales Tax Fund	Total General Funds
Assets:				
Cash and cash equivalents	\$ (15,477,661)	45,202,999	7,626,938	37,352,276
Investments	113,080,425	-	-	113,080,425
Receivables (net of allowance for uncollectible):				
Taxes	37,444,606	-	1,718,265	39,162,871
Tax assessment and collection fees	9,542,264	-	-	9,542,264
Intergovernmental	704,842	-	-	704,842
Accounts	345,385	-	-	345,385
Accrued interest	241,012	-	-	241,012
Prepaid expenditures	224,047	82,899	-	306,946
Total assets	<u>\$ 146,104,920</u>	<u>45,285,898</u>	<u>9,345,203</u>	<u>200,736,021</u>
Liabilities:				
Accounts payable	\$ 5,822,677	878,547	-	6,701,224
Salaries, taxes, and benefits	6,340,538	-	-	6,340,538
Intergovernmental payables	945,065	26,645	-	971,710
Unearned revenues	1,168	-	-	1,168
Total liabilities	<u>13,109,448</u>	<u>905,192</u>	<u>-</u>	<u>14,014,640</u>
Deferred inflows of resources:				
Unavailable revenue – property taxes	7,166,616	-	-	7,166,616
Total deferred inflows of resources	<u>7,166,616</u>	<u>-</u>	<u>-</u>	<u>7,166,616</u>
Fund balances:				
Nonspendable:				
Prepaid expenditures	224,047	82,899	-	306,946
Assigned:				
Wellness education	185,777	-	-	185,777
Asset purchases (encumbrances)	1,550,219	119,357	-	1,669,576
Construction (encumbrances)	-	16,257,262	-	16,257,262
Detention center (encumbrances)	-	1,173,919	-	1,173,919
Mass appraisal system	-	545,748	-	545,748
Maintenance and repair (encumbrances)	37,845	1,148,914	-	1,186,759
Supplies (encumbrances)	134,942	92,665	-	227,607
Contractual services (encumbrances)	1,407,514	409,556	-	1,817,070
Compensated absences	8,957,561	-	-	8,957,561
Subsequent year appropriation	28,604,747	-	-	28,604,747
Unassigned	84,726,204	24,550,386	9,345,203	118,621,793
Total fund balances	<u>125,828,856</u>	<u>44,380,706</u>	<u>9,345,203</u>	<u>179,554,765</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 146,104,920</u>	<u>45,285,898</u>	<u>9,345,203</u>	<u>200,736,021</u>

JACKSON COUNTY, MISSOURI

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Major General Funds

Year ended December 31, 2024

	Major Funds				
	General Fund	County Improvement Fund	Marijuana Sales Tax Fund	Eliminate Transfers	Total General Funds
Revenues:					
Taxes:					
Property taxes	\$ 37,194,503	-	-	-	37,194,503
Sales taxes	66,057,686	-	7,551,235	-	73,608,921
Other taxes	1,682,195	-	-	-	1,682,195
Licenses and permits	721,786	-	-	-	721,786
Intergovernmental	14,103,360	-	-	-	14,103,360
Charges for services	34,062,126	-	-	-	34,062,126
Fines and forfeitures	1,644,831	-	-	-	1,644,831
Interest	9,837,548	-	-	-	9,837,548
Miscellaneous	324,124	213	-	-	324,337
Total revenues	<u>165,628,159</u>	<u>213</u>	<u>7,551,235</u>	<u>-</u>	<u>173,179,607</u>
Expenditures:					
Current:					
General government	64,171,623	4,218,556	-	-	68,390,179
Public safety	26,245,626	2,095,855	-	-	28,341,481
Road, highways and bridges	1,732	25,233	-	-	26,965
Health, welfare and community development	28,729,848	434,580	-	-	29,164,428
Culture and recreation	2,264,643	1,609,400	-	-	3,874,043
Debt service:					
Principal retirement	1,610,288	-	-	-	1,610,288
Interest and fiscal charges	190,221	-	-	-	190,221
Total expenditures	<u>123,213,981</u>	<u>8,383,624</u>	<u>-</u>	<u>-</u>	<u>131,597,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,414,178</u>	<u>(8,383,411)</u>	<u>7,551,235</u>	<u>-</u>	<u>41,582,002</u>
Other financing sources (uses):					
Lease issuance	1,111,628	-	-	-	1,111,628
Transfers in	2,319,849	15,668,658	-	(15,668,658)	2,319,849
Transfers out	(16,782,218)	(2,500,000)	-	15,668,658	(3,613,560)
Total other financing sources (uses)	<u>(13,350,741)</u>	<u>13,168,658</u>	<u>-</u>	<u>-</u>	<u>(182,083)</u>
Net change in fund balances	<u>29,063,437</u>	<u>4,785,247</u>	<u>7,551,235</u>	<u>-</u>	<u>41,399,919</u>
Fund balances – beginning of year	96,765,419	39,595,459	1,793,968	-	138,154,846
Fund balances – end of year	<u>\$ 125,828,856</u>	<u>44,380,706</u>	<u>9,345,203</u>	<u>-</u>	<u>179,554,765</u>

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2024

Assets	Special Revenue Funds	Debt Service Funds	Rock Island Railroad	Total
Assets:				
Cash and cash equivalents	\$ 39,542,251	-	-	39,542,251
Investments	16,806,541	-	-	16,806,541
Restricted assets:				
Cash and cash equivalents	-	51,050	295,979	347,029
Accrued interest	-	1,312	-	1,312
Receivables (net of allowance for uncollectible):				
Taxes	43,861,197	-	-	43,861,197
Tax assessment and collection fees	5,776,655	-	-	5,776,655
Intergovernmental	3,893,055	-	-	3,893,055
Accounts	589,242	-	-	589,242
Prepaid expenditures	25,589	-	-	25,589
Total assets	<u>\$ 110,494,530</u>	<u>52,362</u>	<u>295,979</u>	<u>110,842,871</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ 10,405,043	-	-	10,405,043
Accounts payable from restricted assets	-	-	2,000	2,000
Salaries, taxes, and benefits	1,679,714	-	-	1,679,714
Intergovernmental payable	472,532	-	-	472,532
Unearned revenue	1,089,272	-	-	1,089,272
Total liabilities	<u>13,646,561</u>	<u>-</u>	<u>2,000</u>	<u>13,648,561</u>
Deferred inflows of resources:				
Unavailable revenue – property taxes	9,538,547	-	-	9,538,547
Total deferred inflows of resources	<u>9,538,547</u>	<u>-</u>	<u>-</u>	<u>9,538,547</u>
Fund balances:				
Nonspendable:				
Prepaid expenditures	25,589	-	-	25,589
Restricted:				
Prosecuting attorney's activities	1,360,259	-	-	1,360,259
Assessment maintenance	5,356,906	-	-	5,356,906
Asset purchases	446,667	-	-	446,667
Contractual services	22,249	-	-	22,249
Repair and maintenance	2,483,505	-	-	2,483,505
Document preservation	531,773	-	-	531,773
Emergency telephone system	11,757,981	-	-	11,757,981
Supplies	61,115	-	-	61,115
Homeless assistance	209,585	-	-	209,585
Anti-crime activities	16,028,297	-	-	16,028,297
Domestic violence shelter funding	85,058	-	-	85,058
Law enforcement	1,639,790	-	-	1,639,790
Road construction and maintenance	6,453,259	-	-	6,453,259
Health and welfare	29,324,905	-	-	29,324,905
Juvenile services	19,509	-	-	19,509
Sewer system service	98,987	-	-	98,987
Culture and recreation	8,327,943	-	-	8,327,943
Rock Island Railroad project	5,299	-	293,979	299,278
Debt service	-	52,362	-	52,362
Compensated absences	2,639,678	-	-	2,639,678
Available for grant match	431,068	-	-	431,068
Total fund balances	<u>87,309,422</u>	<u>52,362</u>	<u>293,979</u>	<u>87,655,763</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 110,494,530</u>	<u>52,362</u>	<u>295,979</u>	<u>110,842,871</u>

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Year ended December 31, 2024

	Special Revenue Funds	Debt Service Funds	Rock Island Railroad	Total
Revenues:				
Taxes:				
Property taxes	\$ 57,212,851	-	-	57,212,851
Sales taxes	33,039,361	-	-	33,039,361
Other taxes	2,069,574	-	-	2,069,574
Licenses and permits	1,445,892	-	-	1,445,892
Intergovernmental	6,840,910	1,401,322	-	8,242,232
Charges for services	20,419,679	-	-	20,419,679
Fines and forfeitures	124,262	-	-	124,262
Interest	679,780	70,721	-	750,501
Miscellaneous	10,517,132	-	-	10,517,132
Total revenues	132,349,441	1,472,043	-	133,821,484
Expenditures:				
Current:				
General government	13,219,974	-	-	13,219,974
Public safety	24,969,222	-	-	24,969,222
Road, highways and bridges	9,216,573	-	-	9,216,573
Health, welfare and community development	25,206,225	-	-	25,206,225
Culture and recreation	12,343,917	-	2,000	12,345,917
Debt service:				
Principal retirement	252,738	9,635,142	-	9,887,880
Interest and fiscal charges	3,537	16,226,408	-	16,229,945
Total expenditures	85,212,186	25,861,550	2,000	111,075,736
Excess (deficiency) of revenues over expenditures	47,137,255	(24,389,507)	(2,000)	22,745,748
Other financing sources (uses):				
Transfers in	3,500,000	10,524,702	-	14,024,702
Transfers out	(20,927,449)	-	-	(20,927,449)
Total other financing sources (uses)	(17,427,449)	10,524,702	-	(6,902,747)
Net change in fund balances	29,709,806	(13,864,805)	(2,000)	15,843,001
Fund balances – beginning of year	57,599,616	13,917,167	295,979	71,812,762
Fund balances – end of year	\$ 87,309,422	52,362	293,979	87,655,763

JACKSON COUNTY, MISSOURI

NONMAJOR

SPECIAL REVENUE FUNDS

Anti-Crime Sales Tax Fund is used to account for the one-quarter of one percent sales tax approved by voters for the purpose of fighting the war on drugs.

Assessment Reimbursement Fund is used to account for the State assessment and equalization maintenance plan in accordance with RSMo 137.750.

Check Collection Fund is used to account for bad check fees collected under RSMo 570.120 and 570.123.

Convention/Sports Complex Fund is used to account for financing of maintenance, operation and improvements of the Harry S. Truman Sports Complex.

County Sheriff Revolving Fund is used to account for the fees collected by the Sheriff for the issuance of conceal to carry permits.

Domestic Abuse Fund is used to account for fees collected on marriages and dissolution of marriages, and to provide funding to shelters for victims of domestic violence.

Federal Forfeiture Fund is used to account for federal forfeiture and proceeds from sale of confiscated property by various law enforcement entities.

Grant Fund is used to account for various federal, state and local grants.

Health Fund is used to account for those resources allocated for use in operations pertaining to community health and welfare. Revenues and other financing sources for this fund include taxes, licenses and permits, intergovernmental sources, charges for services, and miscellaneous sources.

Homeless Assistance Fund is used to account for a record filing fee collected for the purpose of providing financial assistance to agencies, which serve homeless families.

Inmate Security Fund is used to develop biometric identification systems to ensure inmates can be properly identified and tracked within the county jail system.

Law Enforcement Fund is used to account for certain ticket violation fees and provide law enforcement officer training.

Park Fund is used to account for the operation and maintenance of County-owned parks and recreation facilities not considered part of the Park Enterprise Fund.

Prosecuting Attorney Fund is used to account for one-half of the sales tax collection fee, which is received from the State of Missouri, and is specified for use by the Prosecuting Attorney.

Prosecuting Attorney Training Fund is used solely for the purpose of additional training for circuit and prosecuting attorneys and their staffs.

Recorder Fees Fund is used to account for the collection, deposit and distribution of a user fee for the purpose of record storage, microfilming and preservation under RSMo 59.319.

JACKSON COUNTY, MISSOURI
NONMAJOR
SPECIAL REVENUE FUNDS

Recorder Technology Fund is used to account for the portions of recording fees to be used for the purchase, installation and maintenance of modern technology under RSMo 59.800.

Sewer Fund is used to account for County provided sewer system service.

Special Road and Bridge Fund is used to account for the maintenance and construction of County streets, roads and bridges, and the design and coordination of countywide public works projects. Revenues and other financing sources for this fund include taxes, intergovernmental revenues, charges for services, and miscellaneous revenues.

911 System Fund is used to account for the telephone system utilized in reporting police, fire, medical or other emergency situations.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds

December 31, 2024

Assets	Anti-Crime Sales Tax	Assessment Reimbursement	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Health	Homeless Assistance
Assets:										
Cash and cash equivalents	\$ 91,314	1,516,368	119,562	500,000	745,277	77,738	355,560	532,329	18,046,464	303,267
Investments	16,806,541	-	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectible):										
Taxes	7,165,557	-	-	-	-	-	-	-	16,987,734	-
Tax assessment and collection fees	-	5,776,655	-	-	-	-	-	-	-	-
Intergovernmental	217,026	1,000,398	-	250,000	-	-	-	1,024,400	-	-
Accounts	1,228	140,230	650	-	-	7,320	-	-	-	-
Prepaid expenditures	24,079	-	-	-	-	-	-	-	1,510	-
Total assets	<u>\$ 24,305,745</u>	<u>8,433,651</u>	<u>120,212</u>	<u>750,000</u>	<u>745,277</u>	<u>85,058</u>	<u>355,560</u>	<u>1,556,729</u>	<u>35,035,708</u>	<u>303,267</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances										
Liabilities:										
Accounts payable	\$ 7,062,644	154,031	-	750,000	2,505	-	-	126,665	881,275	87,664
Salaries, taxes, and benefits	246,237	384,989	-	-	431	-	-	22,070	367,605	979
Intergovernmental payables	472,532	-	-	-	-	-	-	-	-	-
Unearned revenue	-	1,000,398	-	-	-	-	-	88,874	-	-
Total liabilities	<u>7,781,413</u>	<u>1,539,418</u>	<u>-</u>	<u>750,000</u>	<u>2,936</u>	<u>-</u>	<u>-</u>	<u>237,609</u>	<u>1,248,880</u>	<u>88,643</u>
Deferred inflows of resources:										
Unavailable revenue – property taxes	-	1,212,626	-	-	-	-	-	-	3,866,558	-
Total deferred inflows of resources	<u>-</u>	<u>1,212,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,866,558</u>	<u>-</u>
Fund balances:										
Nonspendable:										
Prepaid expenditures	24,079	-	-	-	-	-	-	-	1,510	-
Restricted:										
Prosecuting attorney's activities	62,000	-	120,212	-	-	-	-	698,662	-	-
Assessment maintenance	-	5,356,906	-	-	-	-	-	-	-	-
Asset purchases	-	-	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-	-	-
Repair and maintenance	-	-	-	-	-	-	-	-	-	-
Document preservation	-	-	-	-	-	-	-	-	-	-
Emergency telephone system	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Homeless assistance	-	-	-	-	-	-	-	-	-	209,585
Anti-crime activities	16,028,297	-	-	-	-	-	-	-	-	-
Domestic violence shelter funding	-	-	-	-	-	85,058	-	-	-	-
Law enforcement	-	-	-	-	737,921	-	355,560	-	-	-
Road construction and maintenance	-	-	-	-	-	-	-	169,881	-	-
Health and welfare	-	-	-	-	-	-	-	-	29,324,905	-
Juvenile services	-	-	-	-	-	-	-	19,509	-	-
Sewer system service	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Rock Island Railroad project	-	-	-	-	-	-	-	-	-	-
Compensated absences	409,956	324,701	-	-	4,420	-	-	-	593,855	5,039
Available for grant match	-	-	-	-	-	-	-	431,068	-	-
Total fund balances	<u>16,524,332</u>	<u>5,681,607</u>	<u>120,212</u>	<u>-</u>	<u>742,341</u>	<u>85,058</u>	<u>355,560</u>	<u>1,319,120</u>	<u>29,920,270</u>	<u>214,624</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,305,745</u>	<u>8,433,651</u>	<u>120,212</u>	<u>750,000</u>	<u>745,277</u>	<u>85,058</u>	<u>355,560</u>	<u>1,556,729</u>	<u>35,035,708</u>	<u>303,267</u>

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds

December 31, 2024

Assets	Inmate Security	Law Enforcement	Park	Prosecuting Attorney	Prosecuting Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Assets:											
Cash and cash equivalents	\$ 492,197	28,221	1,834,178	455,704	19,039	310,678	225,095	102,923	3,007,162	10,779,175	39,542,251
Investments	-	-	-	-	-	-	-	-	-	-	16,806,541
Receivables (net of allowance for uncollectible):											
Taxes	-	-	10,669,311	-	-	-	-	-	9,038,595	-	43,861,197
Tax assessment and collection fees	-	-	-	-	-	-	-	-	-	-	5,776,655
Intergovernmental	-	-	-	-	-	-	-	-	-	1,401,231	3,893,055
Accounts	33,874	384	35,012	4,642	-	-	-	-	318,973	46,929	589,242
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-	25,589
Total assets	<u>\$ 526,071</u>	<u>28,605</u>	<u>12,538,501</u>	<u>460,346</u>	<u>19,039</u>	<u>310,678</u>	<u>225,095</u>	<u>102,923</u>	<u>12,364,730</u>	<u>12,227,335</u>	<u>110,494,530</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances											
Liabilities:											
Accounts payable	\$ 8,367	-	497,783	-	-	-	4,000	3,936	356,819	469,354	10,405,043
Salaries, taxes, and benefits	-	-	435,664	-	-	-	-	-	221,739	-	1,679,714
Intergovernmental payables	-	-	-	-	-	-	-	-	-	-	472,532
Unearned revenue	-	-	-	-	-	-	-	-	-	-	1,089,272
Total liabilities	<u>8,367</u>	<u>-</u>	<u>933,447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>3,936</u>	<u>578,558</u>	<u>469,354</u>	<u>13,646,561</u>
Deferred inflows of resources:											
Unavailable revenue – property taxes	-	-	2,420,846	-	-	-	-	-	2,038,517	-	9,538,547
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,420,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,038,517</u>	<u>-</u>	<u>9,538,547</u>
Fund balances:											
Nonspendable:											
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-	25,589
Restricted:											
Prosecuting attorney's activities	-	-	-	460,346	19,039	-	-	-	-	-	1,360,259
Assessment maintenance	-	-	-	-	-	-	-	-	-	-	5,356,906
Asset purchases	-	-	-	-	-	-	-	-	446,667	-	446,667
Contractual services	-	-	-	-	-	-	-	-	22,249	-	22,249
Repair and maintenance	-	-	-	-	-	-	-	-	2,483,505	-	2,483,505
Document preservation	-	-	-	-	-	310,678	221,095	-	-	-	531,773
Emergency telephone system	-	-	-	-	-	-	-	-	-	11,757,981	11,757,981
Supplies	-	-	-	-	-	-	-	-	61,115	-	61,115
Homeless assistance	-	-	-	-	-	-	-	-	-	-	209,585
Anti-crime activities	-	-	-	-	-	-	-	-	-	-	16,028,297
Domestic violence shelter funding	-	-	-	-	-	-	-	-	-	-	85,058
Law enforcement	517,704	28,605	-	-	-	-	-	-	-	-	1,639,790
Road construction and maintenance	-	-	-	-	-	-	-	-	6,283,378	-	6,453,259
Health and welfare	-	-	-	-	-	-	-	-	-	-	29,324,905
Juvenile services	-	-	-	-	-	-	-	-	-	-	19,509
Sewer system service	-	-	-	-	-	-	-	98,987	-	-	98,987
Culture and recreation	-	-	8,327,943	-	-	-	-	-	-	-	8,327,943
Rock Island Railroad project	-	-	5,299	-	-	-	-	-	-	-	5,299
Compensated absences	-	-	850,966	-	-	-	-	-	450,741	-	2,639,678
Available for grant match	-	-	-	-	-	-	-	-	-	-	431,068
Total fund balances	<u>517,704</u>	<u>28,605</u>	<u>9,184,208</u>	<u>460,346</u>	<u>19,039</u>	<u>310,678</u>	<u>221,095</u>	<u>98,987</u>	<u>9,747,655</u>	<u>11,757,981</u>	<u>87,309,422</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 526,071</u>	<u>28,605</u>	<u>12,538,501</u>	<u>460,346</u>	<u>19,039</u>	<u>310,678</u>	<u>225,095</u>	<u>102,923</u>	<u>12,364,730</u>	<u>12,227,335</u>	<u>110,494,530</u>

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2024

	Anti-Crime Sales Tax	Assessment Reimbursement	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Health	Homeless Assistance
Revenues:										
Taxes:										
Property taxes	\$ -	-	-	-	-	-	-	-	26,780,396	-
Sales taxes	33,039,361	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	111,134	-	-	2,080	848,852	-
Intergovernmental	643,564	-	-	3,000,000	-	-	127,291	2,978,403	13,734	-
Charges for services	-	9,153,463	15,139	-	-	53,490	-	-	1,453,337	279,849
Fines and forfeitures	-	-	5,342	-	-	97,005	-	-	-	-
Interest	574,046	-	-	-	33,848	3,945	15,968	-	-	13,706
Miscellaneous	22,818	6,233	-	-	-	-	-	-	10,308,671	606
Total revenues	<u>34,279,789</u>	<u>9,159,696</u>	<u>20,481</u>	<u>3,000,000</u>	<u>144,982</u>	<u>154,440</u>	<u>143,259</u>	<u>2,980,483</u>	<u>39,404,990</u>	<u>294,161</u>
Expenditures:										
Current:										
General government	901,327	10,840,555	-	-	-	-	-	1,574	157,901	-
Public safety	17,506,405	-	-	-	28,236	146,795	146,134	1,524,331	827,651	-
Roads, highways, and bridges	-	-	-	-	-	-	-	598,092	-	-
Health, welfare, and community development	13,890,887	-	-	-	-	-	-	367,249	10,571,447	272,517
Culture and recreation	-	-	-	-	-	-	-	851,623	-	-
Debt service:										
Principal retirement	50,096	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	304	-	-	-	-	-	-	-	-	-
Total expenditures	<u>32,349,019</u>	<u>10,840,555</u>	<u>-</u>	<u>-</u>	<u>28,236</u>	<u>146,795</u>	<u>146,134</u>	<u>3,342,869</u>	<u>11,556,999</u>	<u>272,517</u>
Excess (deficiency) of revenues over expenditures	<u>1,930,770</u>	<u>(1,680,859)</u>	<u>20,481</u>	<u>3,000,000</u>	<u>116,746</u>	<u>7,645</u>	<u>(2,875)</u>	<u>(362,386)</u>	<u>27,847,991</u>	<u>21,644</u>
Other financing sources (uses):										
Transfers in	-	-	-	3,500,000	-	-	-	-	-	-
Transfers out	-	(987,125)	-	(6,500,000)	-	-	-	-	(5,245,540)	-
Total other financing sources (uses)	<u>-</u>	<u>(987,125)</u>	<u>-</u>	<u>(3,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,245,540)</u>	<u>-</u>
Net change in fund balances	<u>1,930,770</u>	<u>(2,667,984)</u>	<u>20,481</u>	<u>-</u>	<u>116,746</u>	<u>7,645</u>	<u>(2,875)</u>	<u>(362,386)</u>	<u>22,602,451</u>	<u>21,644</u>
Fund balances – beginning of year	<u>14,593,562</u>	<u>8,349,591</u>	<u>99,731</u>	<u>-</u>	<u>625,595</u>	<u>77,413</u>	<u>358,435</u>	<u>1,681,506</u>	<u>7,317,819</u>	<u>192,980</u>
Fund balances – end of year	<u>\$ 16,524,332</u>	<u>5,681,607</u>	<u>120,212</u>	<u>-</u>	<u>742,341</u>	<u>85,058</u>	<u>355,560</u>	<u>1,319,120</u>	<u>29,920,270</u>	<u>214,624</u>

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2024

	Inmate Security	Law Enforcement	Park	Prosecuting Attorney	Prosecuting Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Revenues:											
Taxes:											
Property taxes	\$ -	-	17,322,403	-	-	-	-	-	13,110,052	-	57,212,851
Sales taxes	-	-	-	-	-	-	-	-	-	-	33,039,361
Other taxes	-	-	-	-	-	-	-	-	2,069,574	-	2,069,574
Licenses and permits	-	-	-	-	-	-	-	-	483,826	-	1,445,892
Intergovernmental	-	5,646	-	72,272	-	-	-	-	-	-	6,840,910
Charges for services	228,218	7,845	254,455	-	-	206,523	112,219	43,255	-	8,611,886	20,419,679
Fines and forfeitures	4,626	11,103	-	-	6,186	-	-	-	-	-	124,262
Interest	-	-	-	20,953	-	17,104	-	210	-	-	679,780
Miscellaneous	-	-	133,774	-	-	-	-	116	44,914	-	10,517,132
Total revenues	<u>232,844</u>	<u>24,594</u>	<u>17,710,632</u>	<u>93,225</u>	<u>6,186</u>	<u>223,627</u>	<u>112,219</u>	<u>43,581</u>	<u>15,708,366</u>	<u>8,611,886</u>	<u>132,349,441</u>
Expenditures:											
Current:											
General government	-	-	1,064,688	-	-	107,030	99,677	-	-	47,222	13,219,974
Public safety	135,230	30,503	-	48,317	-	-	-	-	122,176	4,453,444	24,969,222
Roads, highways, and bridges	-	-	-	-	-	-	-	-	8,618,481	-	9,216,573
Health, welfare, and community development	-	-	-	-	-	-	-	104,125	-	-	25,206,225
Culture and recreation	-	-	11,492,294	-	-	-	-	-	-	-	12,343,917
Debt service:											
Principal retirement	-	-	45,836	-	-	156,806	-	-	-	-	252,738
Interest and fiscal charges	-	-	1,880	-	-	1,353	-	-	-	-	3,537
Total expenditures	<u>135,230</u>	<u>30,503</u>	<u>12,604,698</u>	<u>48,317</u>	<u>-</u>	<u>265,189</u>	<u>99,677</u>	<u>104,125</u>	<u>8,740,657</u>	<u>4,500,666</u>	<u>85,212,186</u>
Excess (deficiency) of revenues over (under) expenditures	<u>97,614</u>	<u>(5,909)</u>	<u>5,105,934</u>	<u>44,908</u>	<u>6,186</u>	<u>(41,562)</u>	<u>12,542</u>	<u>(60,544)</u>	<u>6,967,709</u>	<u>4,111,220</u>	<u>47,137,255</u>
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	-	-	-	3,500,000
Transfers out	-	-	(4,355,742)	-	-	-	-	-	(3,839,042)	-	(20,927,449)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(4,355,742)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,839,042)</u>	<u>-</u>	<u>(17,427,449)</u>
Net change in fund balances	97,614	(5,909)	750,192	44,908	6,186	(41,562)	12,542	(60,544)	3,128,667	4,111,220	29,709,806
Fund balances – beginning of year	420,090	34,514	8,434,016	415,438	12,853	352,240	208,553	159,531	6,618,988	7,646,761	57,599,616
Fund balances – end of year	<u>\$ 517,704</u>	<u>28,605</u>	<u>9,184,208</u>	<u>460,346</u>	<u>19,039</u>	<u>310,678</u>	<u>221,095</u>	<u>98,987</u>	<u>9,747,655</u>	<u>11,757,981</u>	<u>87,309,422</u>

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Anti-Crime Sales Tax Fund

Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Sales taxes	\$ 31,524,157	-	-	31,524,157	33,039,361	1,515,204
Total taxes	<u>31,524,157</u>	<u>-</u>	<u>-</u>	<u>31,524,157</u>	<u>33,039,361</u>	<u>1,515,204</u>
Intergovernmental:						
Federal grants	662,500	-	164,574	827,074	456,491	(370,583)
State grants	-	-	185,873	185,873	185,873	-
Local governments	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>1,300</u>	<u>1,200</u>	<u>(100)</u>
Total intergovernmental	<u>663,800</u>	<u>-</u>	<u>350,447</u>	<u>1,014,247</u>	<u>643,564</u>	<u>(370,683)</u>
Interest	217,000	-	-	217,000	574,046	357,046
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,818</u>	<u>22,818</u>
Total revenues	<u>32,404,957</u>	<u>-</u>	<u>350,447</u>	<u>32,755,404</u>	<u>34,279,789</u>	<u>1,524,385</u>
Expenditures:						
Current:						
General government:						
Judicial functions:						
Circuit court	<u>1,837,633</u>	<u>-</u>	<u>(3,500)</u>	<u>1,834,133</u>	<u>901,327</u>	<u>932,806</u>
Total general government	<u>1,837,633</u>	<u>-</u>	<u>(3,500)</u>	<u>1,834,133</u>	<u>901,327</u>	<u>932,806</u>
Health, welfare, and community development:						
COMBAT administration	1,337,806	18,050	-	1,355,856	1,029,501	326,355
COMBAT Program	12,528,743	98,388	(150,000)	12,477,131	11,375,537	1,101,594
Family court	<u>2,484,407</u>	<u>134,332</u>	<u>-</u>	<u>2,618,739</u>	<u>1,485,849</u>	<u>1,132,890</u>
Total health, welfare, and community	<u>16,350,956</u>	<u>250,770</u>	<u>(150,000)</u>	<u>16,451,726</u>	<u>13,890,887</u>	<u>2,560,839</u>
Public safety:						
Divisions of administration:						
Corrections department	5,402,551	1,083	-	5,403,634	5,065,927	337,707
Detention center-population control	-	932	-	932	408	524
Prosecuting attorney:						
Criminal prosecution	3,421,616	947	-	3,422,563	3,356,855	65,708
Deferred prosecution	2,161,020	-	-	2,161,020	1,889,121	271,899
Kansas City police department	3,421,616	-	-	3,421,616	3,421,616	-
Jackson County Drug Task Force	3,371,216	177,060	350,447	3,898,723	3,350,020	548,703
Prosecuting attorney	-	222,750	69,345	292,095	291,838	257
Sheriff DARE program	<u>-</u>	<u>2,997</u>	<u>150,000</u>	<u>152,997</u>	<u>130,620</u>	<u>22,377</u>
Total public safety	<u>17,778,019</u>	<u>405,769</u>	<u>569,792</u>	<u>18,753,580</u>	<u>17,506,405</u>	<u>1,247,175</u>
Debt service:						
Principal retirement	50,096	-	-	50,096	50,096	-
Interest and fiscal charges	<u>304</u>	<u>-</u>	<u>-</u>	<u>304</u>	<u>304</u>	<u>-</u>
Total expenditures	<u>36,017,008</u>	<u>656,539</u>	<u>416,292</u>	<u>37,089,839</u>	<u>32,349,019</u>	<u>4,740,820</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,612,051)</u>	<u>(656,539)</u>	<u>(65,845)</u>	<u>(4,334,435)</u>	<u>1,930,770</u>	<u>6,265,205</u>
Fund balance – beginning of year					<u>14,593,562</u>	
Fund balance – end of year					\$ <u>16,524,332</u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Assessment Reimbursement Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Intergovernmental:						
State reimbursements	\$ 1,002,728	-	-	1,002,728	-	(1,002,728)
Total intergovernmental	<u>1,002,728</u>	<u>-</u>	<u>-</u>	<u>1,002,728</u>	<u>-</u>	<u>(1,002,728)</u>
Charges for services:						
Tax assessment fees	8,570,000	-	-	8,570,000	9,153,463	583,463
Other fees and commissions	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total charges for services	<u>8,571,000</u>	<u>-</u>	<u>-</u>	<u>8,571,000</u>	<u>9,153,463</u>	<u>582,463</u>
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,233</u>	<u>6,233</u>
Total revenues	<u>9,573,728</u>	<u>-</u>	<u>-</u>	<u>9,573,728</u>	<u>9,159,696</u>	<u>(414,032)</u>
Expenditures:						
Current:						
General government:						
County Executive	250,000	-	-	250,000	-	250,000
County Counselor	66,000	-	-	66,000	3,216	62,784
Communications	100,000	-	-	100,000	39,996	60,004
Fleet Replacement	195,000	-	-	195,000	(26,565)	221,565
Facilities management	<u>577,905</u>	<u>-</u>	<u>-</u>	<u>577,905</u>	<u>462,329</u>	<u>115,576</u>
Financial services:						
Assessment department	10,561,924	46,701	154,823	10,763,448	9,256,498	1,506,950
Collections	500,000	-	-	500,000	499,943	57
Information technology	<u>91,800</u>	<u>-</u>	<u>-</u>	<u>91,800</u>	<u>85,588</u>	<u>6,212</u>
Nondepartmental:						
Board of equalization	<u>625,802</u>	<u>-</u>	<u>494</u>	<u>626,296</u>	<u>519,550</u>	<u>106,746</u>
Total general government	<u>12,968,431</u>	<u>46,701</u>	<u>155,317</u>	<u>13,170,449</u>	<u>10,840,555</u>	<u>2,329,894</u>
Total expenditures	<u>12,968,431</u>	<u>46,701</u>	<u>155,317</u>	<u>13,170,449</u>	<u>10,840,555</u>	<u>2,329,894</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,394,703)</u>	<u>(46,701)</u>	<u>(155,317)</u>	<u>(3,596,721)</u>	<u>(1,680,859)</u>	<u>1,915,862</u>
Other financing sources (uses):						
Transfers out	<u>(987,125)</u>	<u>-</u>	<u>-</u>	<u>(987,125)</u>	<u>(987,125)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (4,381,828)</u>	<u>(46,701)</u>	<u>(155,317)</u>	<u>(4,583,846)</u>	<u>(2,667,984)</u>	<u>1,915,862</u>
Fund balance – beginning of year					8,349,591	
Fund balance – end of year					<u>\$ 5,681,607</u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Check Collection Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – (Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$ 17,100	-	-	17,100	15,139	(1,961)
Total charges for services	17,100	-	-	17,100	15,139	(1,961)
Interest	3,400	-	-	3,400	5,342	1,942
Total revenues	20,500	-	-	20,500	20,481	(19)
Excess (deficiency) of revenues over (under) expenditures	\$ 20,500	-	-	20,500	20,481	(19)
Fund balance – beginning of year					99,731	
Fund balance – end of year					\$ 120,212	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Convention/Sports Complex Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Intergovernmental:						
State grants	\$ 3,000,000	-	-	3,000,000	3,000,000	-
Total intergovernmental	3,000,000	-	-	3,000,000	3,000,000	-
Total revenues	3,000,000	-	-	3,000,000	3,000,000	-
Deficiency of revenues under expenditures	3,000,000	-	-	3,000,000	3,000,000	-
Other financing sources (uses):						
Transfers in	3,500,000	-	-	3,500,000	3,500,000	-
Transfers out	(6,500,000)	-	-	(6,500,000)	(6,500,000)	-
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	-	-	-	-	-
Fund balance – beginning of year					-	
Fund balance – end of year					\$ -	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
County Sheriff Revolving Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Licenses and permits:						
Miscellaneous licenses	\$ 76,000	-	-	76,000	111,134	35,134
Total licenses and permits	76,000	-	-	76,000	111,134	35,134
Interest	25,200	-	-	25,200	33,848	8,648
Total revenues	101,200	-	-	101,200	144,982	43,782
Expenditures:						
Current:						
Public safety:						
Sheriff	480,963	-	-	480,963	28,236	452,727
Total public safety	480,963	-	-	480,963	28,236	452,727
Total expenditures	480,963	-	-	480,963	28,236	452,727
Excess (deficiency) of revenues over (under) expenditures	\$ (379,763)	-	-	(379,763)	116,746	496,509
Fund balance – beginning of year					625,595	
Fund balance – end of year					\$ 742,341	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Domestic Abuse Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Recording fees	\$ 52,000	-	-	52,000	53,490	1,490
Total charges for services	52,000	-	-	52,000	53,490	1,490
Fines and forfeitures:						
Court costs	95,200	-	-	95,200	97,005	1,805
Total fines and forfeitures	95,200	-	-	95,200	97,005	1,805
Interest	2,100	-	-	2,100	3,945	1,845
Total revenues	149,300	-	-	149,300	154,440	5,140
Expenditures:						
Current:						
Public safety:						
Domestic abuse program	150,000	-	-	150,000	146,795	3,205
Total public safety	150,000	-	-	150,000	146,795	3,205
Total expenditures	150,000	-	-	150,000	146,795	3,205
Excess (deficiency) of revenues over (under) expenditures	\$ (700)	-	-	(700)	7,645	8,345
Fund balance – beginning of year					77,413	
Fund balance – end of year					\$ 85,058	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Grant Fund
Year ended December 31, 2024

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive</u>
Revenues:						
Licenses and permits:						
Miscellaneous licenses	\$ -	-	-	-	2,080	2,080
Total licenses and permits	-	-	-	-	2,080	2,080
Intergovernmental:						
State grants	-	-	179,873	179,873	409,081	229,208
Federal grants	796,255	-	(31,681)	764,574	2,569,322	1,804,748
Total intergovernmental	796,255	-	148,192	944,447	2,978,403	2,033,956
Total revenues	796,255	-	148,192	944,447	2,980,483	2,036,036
Expenditures:						
Current:						
General government:						
Circuit court	-	-	-	-	1,574	(1,574)
Total general government	-	-	-	-	1,574	(1,574)
Public safety:						
Prosecuting attorney	-	847,470	1,107,745	1,955,215	835,767	1,119,448
Jackson Count Drug Task Force	-	84,648	82,500	167,148	84,645	82,503
Corrections	-	-	200,000	200,000	246,782	(46,782)
Sheriff	-	397,957	70,600	468,557	357,137	111,420
Total public safety	-	1,330,075	1,460,845	2,790,920	1,524,331	1,266,589
Roads, highways, and bridges						
Public works	-	79,639	587,556	667,195	598,092	69,103
Total roads, highways, and bridges	-	79,639	587,556	667,195	598,092	69,103
Health, welfare, and community development:						
Environmental health	-	-	24,000	24,000	-	24,000
Medical examiner	-	-	1,003,000	1,003,000	40,827	962,173
Family court	-	178,186	359,073	537,259	321,882	215,377
Innovative Prosecution Solutions	-	6,354	-	6,354	4,540	1,814
Total health, welfare, and community development:	-	184,540	1,386,073	1,570,613	367,249	1,203,364
Culture and Recreation:						
Construction Services	-	324,954	625,046	950,000	846,873	103,127
Parks	-	643,246	(618,696)	24,550	4,750	19,800
Total culture and recreation	-	968,200	6,350	974,550	851,623	122,927
Total expenditures	-	2,562,454	3,440,824	6,003,278	3,342,869	2,660,409
Excess (deficiency) of revenues over (under) expenditures	796,255	(2,562,454)	(3,292,632)	(5,058,831)	(362,386)	4,696,445
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$ 796,255	(2,562,454)	(3,292,632)	(5,058,831)	(362,386)	4,696,445
Fund balance – beginning of year					1,681,506	
Fund balance – end of year					\$ 1,319,120	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Health Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes	\$ 26,235,124	-	-	26,235,124	26,780,396	545,272
Total taxes	26,235,124	-	-	26,235,124	26,780,396	545,272
Licenses and permits:						
Environmental health permits	764,000	-	-	764,000	848,852	84,852
Total licenses and permits	764,000	-	-	764,000	848,852	84,852
Intergovernmental:						
Federal grants	47,300	-	-	47,300	-	(47,300)
State Reimbursements	100,000	-	-	100,000	13,734	(86,266)
Total intergovernmental	147,300	-	-	147,300	13,734	(133,566)
Charges for services:						
Public Administration Fee	407,000	-	-	407,000	503,106	96,106
Other fees and commissions	720,000	-	-	720,000	950,231	230,231
Total charges for services	1,127,000	-	-	1,127,000	1,453,337	326,337
Miscellaneous	72,800	-	-	72,800	10,308,671	10,235,871
Total revenues	28,346,224	-	-	28,346,224	39,404,990	11,058,766
Expenditures:						
Current:						
General government:						
County Executive Office	327,699	40,000	-	367,699	157,901	209,798
Total general government	327,699	40,000	-	367,699	157,901	209,798
Health, welfare, and community development:						
Family court	375,508	-	-	375,508	168,888	206,620
Operations:						
Animal Shelter Maint/Utilities	67,623	-	(8,500)	59,123	46,868	12,255
Environmental Health	1,206,460	-	-	1,206,460	458,736	747,724
Facilities Management	194,191	10,167	8,500	212,858	164,451	48,407
Jackson County Health Dept	515,752	-	-	515,752	112,137	403,615
Medical Examiner Office Maint/Utilities	195,002	6,200	-	201,202	166,186	35,016
Medical Examiner	5,108,992	4,052	-	5,113,044	2,452,664	2,660,380
University Health	5,223,214	937,995	-	6,161,209	1,351,770	4,809,439
Public administrator	2,929,792	5,923	-	2,935,715	2,686,314	249,401
Nondepartmental:						
Outside agency funding	3,000,000	74,250	-	3,074,250	2,963,433	110,817
Total health, welfare, and community development	18,816,534	1,038,587	-	19,855,121	10,571,447	9,283,674
Public safety:						
Operations:						
Corrections department	7,793,513	411,366	-	8,204,879	827,651	7,377,228
Total public safety	7,793,513	411,366	-	8,204,879	827,651	7,377,228
Total expenditures	26,937,746	1,489,953	-	28,427,699	11,556,999	16,870,700
Excess (deficiency) of revenues over (under) expenditures	1,408,478	(1,489,953)	-	(81,475)	27,847,991	27,929,466
Other financing sources (uses):						
Transfers out	(5,250,923)	-	-	(5,250,923)	(5,245,540)	5,383
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (3,842,445)	(1,489,953)	-	(5,332,398)	22,602,451	27,934,849
Fund balance – beginning of year					7,317,819	
Fund balance – end of year					\$ 29,920,270	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Homeless Assistance Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Recording fees	\$ 272,000	-	-	272,000	279,849	7,849
Total charges for services	272,000	-	-	272,000	279,849	7,849
Interest	11,000	-	-	11,000	13,706	2,706
Miscellaneous	500	-	-	500	606	106
Total revenues	283,500	-	-	283,500	294,161	10,661
Expenditures:						
Current:						
Health, welfare, and community development:						
Nondepartmental:						
Housing resource commission	290,000	-	-	290,000	272,517	17,483
Total health, welfare, and community	290,000	-	-	290,000	272,517	17,483
Total expenditures	290,000	-	-	290,000	272,517	17,483
Excess (deficiency) of revenues over (under) expenditures	\$ (6,500)	-	-	(6,500)	21,644	28,144
Fund balance – beginning of year					192,980	
Fund balance – end of year					\$ 214,624	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Inmate Security Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$ 198,000	-	-	198,000	228,218	30,218
Fines and forfeitures:						
Court costs	5,800	-	-	5,800	4,626	(1,174)
Total revenues	<u>203,800</u>	<u>-</u>	<u>-</u>	<u>203,800</u>	<u>232,844</u>	<u>29,044</u>
Expenditures:						
Current:						
Public safety:						
Corrections	208,224	-	-	208,224	135,230	72,994
Total public safety	<u>208,224</u>	<u>-</u>	<u>-</u>	<u>208,224</u>	<u>135,230</u>	<u>72,994</u>
Total expenditures	<u>208,224</u>	<u>-</u>	<u>-</u>	<u>208,224</u>	<u>135,230</u>	<u>72,994</u>
Excess of revenues over expenditures	\$ <u>(4,424)</u>	<u>-</u>	<u>-</u>	<u>(4,424)</u>	97,614	<u>102,038</u>
Fund balance – beginning of year					420,090	
Fund balance – end of year					<u>\$ 517,704</u>	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Law Enforcement Fund

Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$ 2,100	-	-	2,100	7,845	5,745
Total charges for services	2,100	-	-	2,100	7,845	5,745
Fines and forfeitures:						
Court costs	13,600	-	-	13,600	11,103	(2,497)
Total fines and forfeitures	13,600	-	-	13,600	11,103	(2,497)
Intergovernmental:						
State reimbursements	5,800	-	-	5,800	5,646	(154)
Total intergovernmental	5,800	-	-	5,800	5,646	(154)
Total revenues	21,500	-	-	21,500	24,594	3,094
Expenditures:						
Current:						
Public safety						
Operations:						
Park safety/interpretation	5,000	-	-	5,000	-	5,000
Sheriff	40,000	-	-	40,000	30,503	9,497
Total public safety	45,000	-	-	45,000	30,503	14,497
Total expenditures	45,000	-	-	45,000	30,503	14,497
Excess (deficiency) of revenues over (under) expenditures	\$ (23,500)	-	-	(23,500)	(5,909)	17,591
Fund balance – beginning of year					34,514	
Fund balance – end of year					\$ 28,605	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Park Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes	\$ 16,872,377	-	-	16,872,377	17,322,403	450,026
Total taxes	16,872,377	-	-	16,872,377	17,322,403	450,026
Charges for services:						
Leases and Rental Charges	5,000	-	-	5,000	2,750	(2,250)
Park fees	46,542	-	-	46,542	68,771	22,229
Miscellaneous fees and commissions	202,000	-	-	202,000	182,934	(19,066)
Total charges for services	253,542	-	-	253,542	254,455	913
Miscellaneous	30,000	-	-	30,000	133,774	103,774
Total revenues	17,155,919	-	-	17,155,919	17,710,632	554,713
Expenditures:						
Current:						
General government:						
Financial services:						
Information technology	250,000	-	9,792	259,792	-	259,792
Fleet replacement	1,602,284	422,262	-	2,024,546	1,064,688	959,858
Total general government	1,852,284	422,262	9,792	2,284,338	1,064,688	1,219,650
Culture and recreation:						
Operations:						
Construction services	1,225,000	241,073	-	1,466,073	1,098,006	368,067
Heritage programs	1,112,265	-	-	1,112,265	1,096,094	16,171
Natural resources	740,987	-	-	740,987	465,649	275,338
Office of the Director – Parks	1,375,413	-	(1,000)	1,374,413	1,391,817	(17,404)
Park operations	7,036,208	56,876	3,000	7,096,084	6,206,039	890,045
Park safety and interpretation	1,997,340	2,850	(9,792)	1,990,398	614,491	1,375,907
Special recreation program	367,276	-	-	367,276	325,566	41,710
Special Events	32,800	-	-	32,800	7,249	25,551
Trail Maintenance	209,800	25,072	(2,000)	232,872	73,795	159,077
Nondepartmental:						
Rock Island Railroad Corridor	420,757	3,300	-	424,057	213,588	210,469
Total culture and recreation	14,517,846	329,171	(9,792)	14,837,225	11,492,294	3,344,931
Debt service:						
Principal retirement	45,836	-	-	45,836	45,836	-
Interest and fiscal charges	1,880	-	-	1,880	1,880	-
Total expenditures	16,417,846	751,433	-	17,169,279	12,604,698	4,564,581
Excess (deficiency) of revenues over (under) expenditures	738,073	(751,433)	-	(13,360)	5,105,934	5,119,294
Other financing sources (uses):						
Transfers out	(4,367,560)	-	-	(4,367,560)	(4,355,742)	11,818
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (3,629,487)	(751,433)	-	(4,380,920)	750,192	5,131,112
Fund balance – beginning of year					8,434,016	
Fund balance – end of year					\$ 9,184,208	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Prosecuting Attorney Training
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Fines and forfeitures:						
Court Costs	\$ 7,200	-	-	7,200	6,186	(1,014)
Total fines and forfeitures	7,200	-	-	7,200	6,186	(1,014)
Total revenues	7,200	-	-	7,200	6,186	(1,014)
Expenditures:						
Current:						
General government:						
Prosecuting Attorney	7,200	-	-	7,200	-	7,200
Total general government	7,200	-	-	7,200	-	7,200
Total expenditures	7,200	-	-	7,200	-	7,200
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-	6,186	6,186
Fund balance – beginning of year					12,853	
Fund balance – end of year					\$ 19,039	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Recorder Fees Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Recording fees	\$ 204,000	-	-	204,000	206,523	2,523
Total charges for services	204,000	-	-	204,000	206,523	2,523
Interest	15,300	-	-	15,300	17,104	1,804
Total revenues	219,300	-	-	219,300	223,627	4,327
Expenditures:						
Current:						
General government:						
Financial services:						
Records center	165,024	-	-	165,024	71,030	93,994
Jackson County Historical Society	36,000	-	-	36,000	11	35,989
Total general government	201,024	-	-	201,024	71,041	129,983
Debt service:						
Principal retirement	156,806	-	-	156,806	156,806	-
Interest and fiscal charges	1,353	-	-	1,353	1,353	-
Total expenditures	359,183	-	-	359,183	229,200	129,983
Excess (deficiency) of revenues over (under) expenditures	\$ (139,883)	-	-	(139,883)	(5,573)	134,310
Fund balance – beginning of year					352,240	
Fund balance – end of year					\$ 346,667	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Recorder Technology Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$ 114,500	-	-	114,500	112,219	(2,281)
Total charges for services	114,500	-	-	114,500	112,219	(2,281)
Total revenues	114,500	-	-	114,500	112,219	(2,281)
Expenditures:						
Current:						
General government:						
Financial services:						
Records department	129,922	-	-	129,922	99,677	30,245
Total general government	129,922	-	-	129,922	99,677	30,245
Total expenditures	129,922	-	-	129,922	99,677	30,245
Excess (deficiency) of revenues over (under) expenditures	\$ (15,422)	-	-	(15,422)	12,542	27,964
Fund balance – beginning of year					208,553	
Fund balance – end of year					\$ 221,095	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Sewer Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Charges for services:						
Other fees and commissions	\$ 45,360	-	-	45,360	43,255	(2,105)
Total charges for services	45,360	-	-	45,360	43,255	(2,105)
Interest	-	-	-	-	210	210
Miscellaneous	-	-	-	-	116	116
Total revenues	45,360	-	-	45,360	43,581	(1,779)
Expenditures:						
Current:						
Health, welfare, and community development:						
Operations:						
City of Blue Springs	66,077	-	-	66,077	66,077	-
Public Works:						
Trophy Estates #103	45,360	-	-	45,360	38,048	7,312
Total health, welfare, and community development	111,437	-	-	111,437	104,125	7,312
Total expenditures	111,437	-	-	111,437	104,125	7,312
Excess (deficiency) of revenues over (under) expenditures	\$ (66,077)	-	-	(66,077)	(60,544)	5,533
Fund balance – beginning of year					159,531	
Fund balance – end of year					\$ 98,987	

JACKSON COUNTY, MISSOURI

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

Special Road and Bridge Fund

Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes	\$ 12,721,748	-	-	12,721,748	13,110,052	388,304
Other state collected taxes	1,679,000	-	-	1,679,000	2,069,574	390,574
Total taxes	<u>14,400,748</u>	<u>-</u>	<u>-</u>	<u>14,400,748</u>	<u>15,179,626</u>	<u>778,878</u>
Licenses and permits:						
Other fees and commissions	444,000	-	-	444,000	483,826	39,826
Total licenses and permits	<u>444,000</u>	<u>-</u>	<u>-</u>	<u>444,000</u>	<u>483,826</u>	<u>39,826</u>
Miscellaneous	6,000	-	-	6,000	44,914	38,914
Total revenues	<u>14,850,748</u>	<u>-</u>	<u>-</u>	<u>14,850,748</u>	<u>15,708,366</u>	<u>857,618</u>
Expenditures:						
Current:						
Road, highways, and bridges:						
Operations:						
Development	433,665	-	-	433,665	426,357	7,308
Engineering	760,043	-	300	760,343	568,501	191,842
Fleet replacement	955,000	500,337	(6,500)	1,448,837	830,986	617,851
Office of the director – public works	625,939	-	(2,300)	623,639	593,687	29,952
Planning commission	7,462	-	-	7,462	3,983	3,479
Public works special projects	150,000	113,155	-	263,155	174,158	88,997
Road and bridge maintenance	8,362,753	313,440	(12,062)	8,664,131	4,749,200	3,914,931
Tech center maintenance and utilities	49,207	295	5,000	54,502	42,193	12,309
Vehicle maintenance	<u>1,491,995</u>	<u>11,888</u>	<u>15,562</u>	<u>1,519,445</u>	<u>1,229,416</u>	<u>290,029</u>
Total roads, highways, and bridges	12,836,064	939,115	-	13,775,179	8,618,481	5,156,698
Public safety						
Fleet replacement	-	122,930	-	122,930	122,176	754
Total public safety	<u>-</u>	<u>122,930</u>	<u>-</u>	<u>122,930</u>	<u>122,176</u>	<u>754</u>
Total expenditures	<u>12,836,064</u>	<u>1,062,045</u>	<u>-</u>	<u>13,898,109</u>	<u>8,740,657</u>	<u>5,157,452</u>
Excess (deficiency) of revenues over (under) expenditures	2,014,684	(1,062,045)	-	952,639	6,967,709	6,015,070
Other financing sources (uses):						
Transfers out	(3,918,348)	-	-	(3,918,348)	(3,839,042)	79,306
Total other financing sources	<u>(3,918,348)</u>	<u>-</u>	<u>-</u>	<u>(3,918,348)</u>	<u>(3,839,042)</u>	<u>79,306</u>
Net change in fund balances	<u>\$ (1,903,664)</u>	<u>(1,062,045)</u>	<u>-</u>	<u>(2,965,709)</u>	<u>3,128,667</u>	<u>6,094,376</u>
Fund balance – beginning of year					6,618,988	
Fund balance – end of year					<u>\$ 9,747,655</u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
911 System Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$ 8,460,000	-	-	8,460,000	8,611,886	151,886
Total revenues	<u>8,460,000</u>	<u>-</u>	<u>-</u>	<u>8,460,000</u>	<u>8,611,886</u>	<u>151,886</u>
Expenditures:						
Current:						
General government:						
Information technology	-	-	71,772	71,772	47,222	24,550
Total general government	<u>-</u>	<u>-</u>	<u>71,772</u>	<u>71,772</u>	<u>47,222</u>	<u>24,550</u>
Public safety						
911 Initiatives	7,200,000	3,501	(83,772)	7,119,729	4,232,013	2,887,716
MARC Safety Net	36,915	-	-	36,915	36,555	360
Reginonal Radio	946,231	-	-	946,231	184,876	761,355
Total public safety	<u>8,183,146</u>	<u>3,501</u>	<u>(83,772)</u>	<u>8,102,875</u>	<u>4,453,444</u>	<u>3,649,431</u>
Total expenditures	<u>8,183,146</u>	<u>3,501</u>	<u>(12,000)</u>	<u>8,174,647</u>	<u>4,500,666</u>	<u>3,673,981</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>276,854</u>	<u>(3,501)</u>	<u>12,000</u>	<u>285,353</u>	<u>4,111,220</u>	<u>3,825,867</u>
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$ <u>276,854</u>	<u>(3,501)</u>	<u>12,000</u>	<u>285,353</u>	<u>4,111,220</u>	<u>3,825,867</u>
Fund balance – beginning of year					7,646,761	
Fund balance – end of year					<u>\$ 11,757,981</u>	

JACKSON COUNTY, MISSOURI
NONMAJOR
DEBT SERVICE FUNDS

Longview/Blue Springs Lakes Fund is used to account for the repayment of debt owed for improvements to Longview and Blue Springs reservoirs.

Special Obligation Bond Debt Service Fund is used to account for the repayment of debt owed for special obligation bonds.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Debt Service Funds

December 31, 2024

Assets	Longview/ Blue Springs Lakes	Special Obligation Bond	Total
Assets:			
Restricted assets:			
Cash and cash equivalents	\$ -	51,050	51,050
Accrued interest	-	1,312	1,312
Total assets	<u>\$ -</u>	<u>52,362</u>	<u>52,362</u>
Liabilities and Fund Balances			
Fund balance:			
Restricted:			
Debt service	-	52,362	52,362
Total fund balance	-	52,362	52,362
Total liabilities and fund balance	<u>\$ -</u>	<u>52,362</u>	<u>52,362</u>

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Debt Service Funds

Year ended December 31, 2024

	Longview/ Blue Springs Lakes	Special Obligation Bond	Total
Revenues:			
Intergovernmental	\$ -	1,401,322	1,401,322
Interest	-	70,721	70,721
Total revenues	-	1,472,043	1,472,043
Expenditures:			
Debt service:			
Principal retirement	410,142	9,225,000	9,635,142
Interest and fiscal charges	232,551	15,993,857	16,226,408
Total expenditures	642,693	25,218,857	25,861,550
Deficiency of revenues under expenditures	(642,693)	(23,746,814)	(24,389,507)
Other financing sources (uses):			
Transfers in	642,693	9,882,009	10,524,702
Total other financing sources	642,693	9,882,009	10,524,702
Net change in fund balances	-	(13,864,805)	(13,864,805)
Fund balance – beginning of year	-	13,917,167	13,917,167
Fund balance – end of year	\$ -	52,362	52,362

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Longview/Blue Springs Lakes Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Expenditures:						
Current:						
Debt service:						
Principal retirement	410,142	-	-	410,142	410,142	-
Interest and fiscal charges	232,551	-	-	232,551	232,551	-
Total debt service	642,693	-	-	642,693	642,693	-
Total expenditures	642,693	-	-	642,693	642,693	-
Excess (deficiency) of revenues over (under) expenditures	(642,693)	-	-	(642,693)	(642,693)	-
Other financing sources (uses):						
Transfers in	642,694	-	-	642,694	642,693	(1)
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 1	-	-	1	-	(1)
Fund balance – beginning of year					-	
Fund balance – end of year					\$ -	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Special Obligation Bond (Debt Service) Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Intergovernmental:						
Local governments	\$ 1,401,322	-	-	1,401,322	1,401,322	-
Total intergovernmental	1,401,322	-	-	1,401,322	1,401,322	-
Interest	32,200	-	-	32,200	70,721	38,521
Total revenues	1,433,522	-	-	1,433,522	1,472,043	38,521
Expenditures:						
Current:						
Debt service:						
Principal retirement	9,245,000	-	-	9,245,000	9,225,000	20,000
Interest and fiscal charges	15,994,108	-	-	15,994,108	15,993,857	251
Total debt service	25,239,108	-	-	25,239,108	25,218,857	20,251
Total expenditures	25,239,108	-	-	25,239,108	25,218,857	20,251
Excess (deficiency) of revenues over (under) expenditures	(23,805,586)	-	-	(23,805,586)	(23,746,814)	58,772
Other financing sources (uses):						
Transfers in	9,903,050	-	-	9,903,050	9,882,009	(21,041)
Excess of revenues and other financing sources over expenditures and other financing uses	\$ (13,902,536)	-	-	(13,902,536)	(13,864,805)	37,731
Fund balance – beginning of year					13,917,167	
Fund balance – end of year					\$ 52,362	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Sports Complex Sales Tax (Debt Service) Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Taxes:						
Sales taxes	\$ 49,268,612	-	-	49,268,612	51,017,708	1,749,096
Intergovernmental:						
Local governments	2,000,000	-	-	2,000,000	2,000,000	-
Charges for services:						
Leases and rental charges	7,050,000	-	-	7,050,000	7,384,279	334,279
Interest	291,300	-	-	291,300	1,256,930	965,630
Total revenues	<u>58,609,912</u>	<u>-</u>	<u>-</u>	<u>58,609,912</u>	<u>61,658,917</u>	<u>3,049,005</u>
Expenditures:						
Current:						
Debt service:						
Principal retirement	20,385,000	-	-	20,385,000	20,385,000	-
Interest and fiscal charges	9,655,500	-	-	9,655,500	9,655,500	-
Total debt service	<u>30,040,500</u>	<u>-</u>	<u>-</u>	<u>30,040,500</u>	<u>30,040,500</u>	<u>-</u>
Total expenditures	<u>30,040,500</u>	<u>-</u>	<u>-</u>	<u>30,040,500</u>	<u>30,040,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	28,569,412	-	-	28,569,412	31,618,417	3,049,005
Other financing sources (uses):						
Transfers in	6,500,000	-	-	6,500,000	6,500,000	-
Transfers out	<u>(34,919,700)</u>	<u>-</u>	<u>-</u>	<u>(34,919,700)</u>	<u>(37,532,949)</u>	<u>(2,613,249)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 149,712</u>	<u>-</u>	<u>-</u>	<u>149,712</u>	585,468	<u>435,756</u>
Fund balance – beginning of year					<u>26,206,233</u>	
Fund balance – end of year					<u>\$ 26,791,701</u>	

JACKSON COUNTY, MISSOURI
NONMAJOR
CAPITAL PROJECT FUNDS

Rock Island Railroad Capital Project Fund is used to account for improvements to the Rock Island Rail Corridor.

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Rock Island Railroad (Capital Project) Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Expenditures:						
Current:						
Culture and recreation:						
Rock Island Rail Corridor Authority	\$ 295,964	-	-	295,964	2,000	293,964
Total expenditures	295,964	-	-	295,964	2,000	293,964
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (295,964)	-	-	(295,964)	(2,000)	293,964
Fund balance – beginning of year					295,979	
Fund balance – end of year					\$ 293,979	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
New Detention Center (Capital Project) Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Interest	\$ 7,296,220	-	-	7,296,220	9,682,043	2,385,823
Total revenues	<u>7,296,220</u>	<u>-</u>	<u>-</u>	<u>7,296,220</u>	<u>9,682,043</u>	<u>2,385,823</u>
Expenditures:						
Current:						
Public safety						
New detention center	199,678,397	58,776,950	2,500,000	260,955,347	145,532,716	115,422,631
Total public safety	<u>199,678,397</u>	<u>58,776,950</u>	<u>2,500,000</u>	<u>260,955,347</u>	<u>145,532,716</u>	<u>115,422,631</u>
Total expenditures	<u>199,678,397</u>	<u>58,776,950</u>	<u>2,500,000</u>	<u>260,955,347</u>	<u>145,532,716</u>	<u>115,422,631</u>
Excess (deficiency) of revenues over (under) expenditures	(192,382,177)	(58,776,950)	(2,500,000)	(253,659,127)	(135,850,673)	117,808,454
Other financing sources (uses):						
Transfers in	-	-	2,500,000	2,500,000	2,500,000	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (192,382,177)</u>	<u>(58,776,950)</u>	<u>-</u>	<u>(251,159,127)</u>	<u>(133,350,673)</u>	<u>117,808,454</u>
Fund balance – beginning of year					<u>249,777,513</u>	
Fund balance – end of year					<u>\$ 116,426,840</u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Sports Complex Sales Tax (Capital Project) Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Interest	\$ 149,300	-	-	149,300	465,460	316,160
Total revenues	<u>149,300</u>	<u>-</u>	<u>-</u>	<u>149,300</u>	<u>465,460</u>	<u>316,160</u>
Expenditures:						
Current:						
Culture and recreation:						
Repair, maintenance, management, and operations	42,900,777	-	-	42,900,777	56,641,704	(13,740,927)
Total culture and recreation	<u>42,900,777</u>	<u>-</u>	<u>-</u>	<u>42,900,777</u>	<u>56,641,704</u>	<u>(13,740,927)</u>
Total expenditures	<u>42,900,777</u>	<u>-</u>	<u>-</u>	<u>42,900,777</u>	<u>56,641,704</u>	<u>(13,740,927)</u>
Excess (deficiency) of revenues over (under) expenditures	(42,751,477)	-	-	(42,751,477)	(56,176,244)	(13,424,767)
Other financing sources (uses):						
Transfers in	34,919,700	-	-	34,919,700	37,532,949	2,613,249
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (7,831,777)</u>	<u>-</u>	<u>-</u>	<u>(7,831,777)</u>	(18,643,295)	<u>(10,811,518)</u>
Fund balance – beginning of year					18,774,728	
Fund balance – end of year					<u>\$ 131,433</u>	

JACKSON COUNTY, MISSOURI
ENTERPRISE FUND

Park Enterprise Fund is used to account for the revenues and expenses resulting from operations of the park enterprise activity.

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Unrestricted Net Position
Budget and Actual (Budgetary Basis)
Park Enterprise Fund
Year ended December 31, 2024

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Lease and rental charges	\$ -	-	-	-	39,430	39,430
Park fees	7,866,675	-	-	7,866,675	8,693,283	826,608
Total charges for services	7,866,675	-	-	7,866,675	8,732,713	866,038
Interest	-	-	-	-	9,904	9,904
Miscellaneous	176,000	-	-	176,000	437,550	261,550
Total revenues	8,042,675	-	-	8,042,675	9,180,167	1,137,492
Operating expenses:						
Current:						
Culture and recreation:						
Operations:						
Adair Park Softball Complex	266,012	-	-	266,012	308,012	(42,000)
Arbanas Golf Course	2,776,009	27,123	-	2,803,132	1,666,629	1,136,503
Construction services	1,180,000	83,940	-	1,263,940	289,942	973,998
Heritage programs and museums	190,867	-	-	190,867	169,315	21,552
Information technology	-	78,427	-	78,427	-	78,427
Marinas	1,945,774	665,020	-	2,610,794	1,325,998	1,284,796
Outdoor recreational day camps	230,959	-	-	230,959	212,841	18,118
Recreation programs	954,708	-	-	954,708	999,942	(45,234)
Registration and permits	647,746	-	-	647,746	564,618	83,128
Special events	168,350	-	-	168,350	139,186	29,164
Total culture and recreation	8,360,425	854,510	-	9,214,935	5,676,483	3,538,452
Total expenses	8,360,425	854,510	-	9,214,935	5,676,483	3,538,452
Other financing sources (uses):						
Transfers out	(838,341)	-	-	(838,341)	(838,340)	1
Change in net position	\$ (1,156,091)	(854,510)	-	(2,010,601)	2,665,344	4,675,945
Net position – beginning of year					20,303,837	
Depreciation expense					(586,337)	
Net position – end of year					\$ 22,382,844	

JACKSON COUNTY, MISSOURI
INTERNAL SERVICE FUNDS

Office Services Fund is used to account for the centralized activities of printing, duplication and postage.

Self-Insurance Fund is used to account for the activity pertaining to the County's unemployment, workers' compensation and general liability expenses.

JACKSON COUNTY, MISSOURI

Combining Statement of Net Position

Internal Service Funds

December 31, 2024

Assets	Office Services	Self- Insurance	Total
Current assets:			
Cash and cash equivalents	\$ -	3,193,251	3,193,251
Other assets	-	513,294	513,294
Total current assets	-	3,706,545	3,706,545
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	-	15,157	15,157
Investments	-	685,181	685,181
Total noncurrent assets	-	700,338	700,338
Total assets	-	4,406,883	4,406,883
Liabilities			
Current liabilities:			
Accounts payable	-	4,002	4,002
Claims and judgments payable (note (2)(h))	-	13,497,295	13,497,295
Total current liabilities	-	13,501,297	13,501,297
Noncurrent liabilities:			
Claims and judgments payable (note (2)(h))	-	18,256	18,256
Total noncurrent liabilities	-	18,256	18,256
Total liabilities	-	13,519,553	13,519,553
Net Position			
Restricted for workers' compensation claims	-	700,338	700,338
Unrestricted	-	(9,813,008)	(9,813,008)
Total net position	\$ -	(9,112,670)	(9,112,670)

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

Year ended December 31, 2024

	Office Services	Self- Insurance	Total
Operating revenues:			
Charges for services	\$ -	7,370,814	7,370,814
Miscellaneous	-	743,101	743,101
Total operating revenues	-	8,113,915	8,113,915
Operating expenses:			
Contractual services	-	7,482,807	7,482,807
Total operating expenses	-	7,482,807	7,482,807
Operating income (loss)	-	631,108	631,108
Nonoperating revenues			
Interest income	-	347,707	347,707
Total nonoperating revenues	-	347,707	347,707
Income (loss) before transfers	-	978,815	978,815
Transfers in	34,798	-	34,798
Change in net position	34,798	978,815	1,013,613
Total net position – beginning of year	(34,798)	(10,091,485)	(10,126,283)
Total net position – ending of year	\$ -	(9,112,670)	(9,112,670)

JACKSON COUNTY, MISSOURI
Combining Statement of Cash Flows
Internal Service Funds
Year ended December 31, 2024

	Office Services	Self- Insurance	Total
Cash flows from operating activities:			
Receipts from customers	\$ -	8,115,066	8,115,066
Payments to suppliers	-	-	-
Claims paid	-	(5,817,844)	(5,817,844)
Net cash provided by (used in) operating activities	-	2,297,222	2,297,222
Cash flows from noncapital financing activities:			
Transfers from other funds	34,798	-	34,798
Advances from other funds	(34,798)	-	(34,798)
Net cash provided by noncapital financing activity	-	-	-
Cash flows from investing activity:			
Interest received	-	320,166	320,166
Net cash provided by investing activities	-	320,166	320,166
Net decrease in cash and cash equivalents	-	2,617,388	2,617,388
Cash and cash equivalents at beginning of year	-	591,020	591,020
Cash and cash equivalents at end of year	\$ -	3,208,408	3,208,408
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ -	631,108	631,108
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Changes in assets and liabilities:			
Other assets	-	1,151	1,151
Accounts payable	-	(27,375)	(27,375)
Claims and judgments	-	1,692,338	1,692,338
Net cash provided by (used in) operating activities	\$ -	2,297,222	2,297,222
Noncash investing, capital and financing activities:			
Change in fair value of restricted investment	\$ -	27,541	27,541

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
CUSTODIAL FUNDS

Fines & Forfeitures Fund is used to account for receipts of fines and forfeitures due to school districts.

Financial Institution Tax Fund is used to account for the receipts from the state for Financial Institution taxes collected within the County. The receipts are distributed by the County according to the tax levy of each government.

Tax Distribution Fund is used to account for payment of nonprotested taxes and interest on investments due to taxing jurisdictions.

Land Tax Escrow Fund is used to account for delinquent real estate taxes owed by taxpayers who have entered into a contractual commitment to make installment payments to relieve their liability.

Land Trust Sale Fund is used to account for proceeds from the sale of property to pay delinquent taxes.

Protest Impound Fund is used to account for payments of taxes under protest awaiting resolution of Court or State Tax Commission appeal.

Inmate Fund is used to account for the receipts at the Jackson County Detention Center, including inmate purchasing accounts.

State Fees Fund is used to account for various funds that are expected to be held for less than once month by the County. Receipts include State fees collected by the Recorder of Deeds, Municipal Court, and Prosecuting Attorney.

County Municipal Bond Fund is used to account for various funds held by the County for greater than three months, including bonds collected by the Jackson County Municipal Court.

JACKSON COUNTY, MISSOURI

Statement of Fiduciary Net Position

Custodial Funds

December 31, 2024

	Fines & Forfeitures	Financial Institution Tax	Tax Distribution	Land Tax Escrow	Land Trust Sale	Protest Impound	Inmate	State Fees	County Municipal Bond	Total
Assets										
Cash and cash equivalents	\$ 580,487	-	559,552,276	1,427,094	109,244	10,906,922	291,547	178,660	55,688	573,101,918
Total assets	<u>580,487</u>	<u>-</u>	<u>559,552,276</u>	<u>1,427,094</u>	<u>109,244</u>	<u>10,906,922</u>	<u>291,547</u>	<u>178,660</u>	<u>55,688</u>	<u>573,101,918</u>
Liabilities										
Due to governments	580,487	-	559,552,276	-	-	-	-	178,660	-	560,311,423
Accrued expense	-	-	-	-	-	6,468	-	-	-	6,468
Total liabilities	<u>580,487</u>	<u>-</u>	<u>559,552,276</u>	<u>-</u>	<u>-</u>	<u>6,468</u>	<u>-</u>	<u>178,660</u>	<u>-</u>	<u>560,317,891</u>
Net Position										
Net position restricted for other governments, organizations, and/or individuals	-	-	-	1,427,094	109,244	10,900,454	291,547	-	55,688	12,784,027
Total net position	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,427,094</u>	<u>109,244</u>	<u>10,900,454</u>	<u>291,547</u>	<u>-</u>	<u>55,688</u>	<u>12,784,027</u>

JACKSON COUNTY, MISSOURI
Statement of Changes in Fiduciary Net Position
Custodial Funds
Year ended December 31, 2024

	Fines & Forfeitures	Financial Institution Tax	Tax Distribution	Land Tax Escrow	Land Trust Sale	Protest Impound	Inmate	State Fees	County Municipal Bond	Total
Additions:										
Contributions:										
Tax collections for other governments	\$ -	1,363,132	1,388,067,848	-	-	19,277,388	-	-	-	1,408,708,368
Other collections for other governments	618,983	-	-	-	-	-	-	1,028,626	-	1,647,609
Contributions to inmate accounts	-	-	-	-	-	-	2,152,215	-	-	2,152,215
Municipal bond collections	-	-	-	-	-	-	-	-	20,626	20,626
Total contributions	<u>618,983</u>	<u>1,363,132</u>	<u>1,388,067,848</u>	<u>-</u>	<u>-</u>	<u>19,277,388</u>	<u>2,152,215</u>	<u>1,028,626</u>	<u>20,626</u>	<u>1,412,528,818</u>
Investment earnings:										
Interest	-	-	82,079	1,422	-	45,614	-	-	-	129,115
Total investment income	<u>-</u>	<u>-</u>	<u>82,079</u>	<u>1,422</u>	<u>-</u>	<u>45,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,115</u>
Total additions	<u>618,983</u>	<u>1,363,132</u>	<u>1,388,149,927</u>	<u>1,422</u>	<u>-</u>	<u>19,323,002</u>	<u>2,152,215</u>	<u>1,028,626</u>	<u>20,626</u>	<u>1,412,657,933</u>
Deductions:										
Taxes distributed to other governments	-	1,363,132	1,388,149,927	-	-	61,139,592	-	-	-	1,450,652,651
Other collections distributed to other governments	618,983	-	-	-	-	-	-	1,028,626	-	1,647,609
Distributed to inmates	-	-	-	-	-	-	296,877	-	-	296,877
Distributed to detention center vendors	-	-	-	-	-	-	971,308	-	-	971,308
Bonds distributed to individuals	-	-	-	-	-	-	851,916	-	44,973	896,889
Total deductions	<u>618,983</u>	<u>1,363,132</u>	<u>1,388,149,927</u>	<u>-</u>	<u>-</u>	<u>61,139,592</u>	<u>2,120,101</u>	<u>1,028,626</u>	<u>44,973</u>	<u>1,454,465,334</u>
Change in net position	-	-	-	1,422	-	(41,816,590)	32,114	-	(24,347)	(41,807,401)
Net position – beginning of year	-	-	-	1,425,672	109,244	52,717,044	259,433	-	80,035	54,591,428
Net position – ending of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,427,094</u>	<u>109,244</u>	<u>10,900,454</u>	<u>291,547</u>	<u>-</u>	<u>55,688</u>	<u>12,784,027</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI
STATISTICAL SECTION
(UNAUDITED)

This part of Jackson County, Missouri's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

	Page(s)
Financial Trends	144–153
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	154–161
These schedules contain information to help the reader assess the government's most significant local revenue source, property tax and sales tax.	
Debt Capacity	162–166
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	167–169
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	170–177
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

JACKSON COUNTY, MISSOURI

Net Position by Component

**Last Ten Fiscal Years
(Accrual Basis of Accounting)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities:										
Net investment in capital assets	\$ 263,744,179	273,935,084	273,327,564	269,335,015	252,550,186	254,622,057	265,487,702	277,396,064	292,284,972	324,270,079
Restricted	40,819,446	80,598,662	43,836,096	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917	23,620,148
Unrestricted	241,668,756	144,581,929	155,720,401	111,569,269	88,846,647	66,641,028	38,426,011	12,289,843	14,217,555	(1,082,580)
Total governmental activities net position	\$ 546,232,381	499,115,675	472,884,061	410,726,508	372,461,891	349,768,262	332,499,928	317,131,477	332,787,444	346,807,647
Business-type activities:										
Net investment in capital assets	\$ 13,847,881	12,462,951	11,967,848	12,121,173	12,425,802	12,606,840	12,573,261	12,263,483	11,429,732	11,643,945
Unrestricted	8,534,963	7,840,886	6,701,772	4,591,868	3,329,356	3,024,111	1,910,049	1,561,887	1,961,765	2,069,489
Total business-type activities net position	\$ 22,382,844	20,303,837	18,669,620	16,713,041	15,755,158	15,630,951	14,483,310	13,825,370	13,391,497	13,713,434
Primary government:										
Net investment in capital assets	\$ 277,592,060	286,398,035	285,295,412	281,456,188	264,975,988	267,228,897	278,060,963	289,659,547	303,714,704	335,914,024
Restricted	40,819,446	80,598,662	43,836,096	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917	23,620,148
Unrestricted	250,203,719	152,422,815	162,422,173	116,161,137	92,176,003	69,665,139	40,336,060	13,851,730	16,179,320	986,909
Total primary government net position	\$ 568,615,225	519,419,512	491,553,681	427,439,549	388,217,049	365,399,213	346,983,238	330,956,847	346,178,941	360,521,081

JACKSON COUNTY, MISSOURI

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses:										
Governmental activities:										
General government	\$ 88,761,252	89,980,181	95,624,655	89,396,584	93,438,760	78,288,172	86,008,529	85,257,754	84,361,185	83,352,978
Public safety	82,557,348	73,624,407	80,246,051	56,972,323	55,453,846	60,644,385	60,777,978	57,861,434	54,994,306	50,776,658
Roads, highways, and bridges	7,940,917	9,394,471	9,311,293	8,920,832	10,051,032	9,749,005	10,236,730	10,619,690	12,004,388	9,177,867
Health, welfare, and community development	69,382,458	78,652,361	41,605,125	59,747,223	108,409,212	17,780,365	17,202,084	14,998,002	11,921,395	13,012,633
Culture and recreation	106,422,987	79,655,959	77,311,338	71,279,764	65,665,679	76,824,741	67,147,877	70,582,679	67,938,175	63,270,928
Interest on long-term debt	27,868,872	25,398,949	17,228,211	18,623,472	19,916,949	21,207,262	22,415,399	23,597,199	24,667,039	24,282,389
Total governmental activities expenses	382,933,834	356,706,328	321,326,673	304,940,198	352,935,478	264,493,930	263,788,597	262,916,758	255,886,488	243,873,453
Business-type activity:										
Park enterprise	6,262,820	5,949,279	4,877,364	4,774,406	4,150,643	4,642,249	4,672,393	4,826,436	5,301,552	4,986,256
Total primary government expenses	\$ 389,196,654	362,655,607	326,204,037	309,714,604	357,086,121	269,136,179	268,460,990	267,743,194	261,188,040	248,859,709
Program revenues:										
Governmental activities:										
Charges for services:										
Tax collection fees and penalties	\$ 39,915,985	37,757,770	34,071,423	33,877,465	30,456,425	29,358,560	20,246,964	26,301,809	24,834,871	25,050,539
Recording fees	2,879,931	2,772,135	3,383,589	4,419,556	3,960,192	3,259,158	2,390,933	3,221,115	3,315,274	3,008,869
Other charges for services	21,237,846	21,249,318	21,132,951	14,202,514	10,448,157	13,923,645	24,546,236	16,040,485	16,237,715	20,468,665
Total charges for services	64,033,762	61,779,223	58,587,963	52,499,535	44,864,774	46,541,363	47,184,133	45,563,409	44,387,860	48,528,073
Fines and forfeitures	1,769,093	1,755,079	1,652,962	1,557,697	1,221,825	2,020,747	2,267,860	2,612,101	2,835,135	2,795,886
Operating grants and contributions	71,859,376	46,913,079	73,939,386	73,173,958	117,044,306	22,540,857	26,896,866	22,420,517	25,577,594	25,926,882
Capital grants and contributions	2,801,918	1,112,720	12,562,705	1,606,633	15,055,237	3,342,185	2,928,351	2,034,785	156,425	23,941
Total governmental activities program revenues	140,464,149	111,560,101	146,743,016	128,837,823	178,186,142	74,445,152	79,277,210	72,630,812	72,957,014	77,274,782
Business-type activities:										
Charges for services	8,732,713	8,227,403	7,402,048	6,354,073	4,897,747	5,794,390	5,712,265	5,721,210	5,469,743	5,164,659
Capital grants and contributions	-	-	67,288	-	-	78,029	83,486	5,924	-	675,000
Total business-type activities program revenues	8,732,713	8,227,403	7,469,336	6,354,073	4,897,747	5,872,419	5,795,751	5,727,134	5,469,743	5,839,659
Total primary government program revenues	\$ 149,196,862	119,787,504	154,212,352	135,191,896	183,083,889	80,317,571	85,072,961	78,357,946	78,426,757	83,114,441
Net (expense) revenue:										
Governmental activities	\$ (242,469,685)	(245,146,227)	(174,583,657)	(176,102,375)	(174,749,336)	(190,048,778)	(184,511,387)	(190,285,946)	(182,929,474)	(166,598,671)
Business-type activities	2,469,893	2,278,124	2,591,972	1,579,667	747,104	1,230,170	1,123,358	900,698	168,191	853,403
Total primary government net expense	\$ (239,999,792)	(242,868,103)	(171,991,685)	(174,522,708)	(174,002,232)	(188,818,608)	(183,388,029)	(189,385,248)	(182,761,283)	(165,745,268)

JACKSON COUNTY, MISSOURI

Changes in Net Position

**Last Ten Fiscal Years
(Accrual Basis of Accounting)**

		Fiscal Year									
		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General revenues and other changes in net position:											
Governmental activities:											
Property taxes	\$	93,414,584	96,975,531	88,004,482	82,314,205	79,389,134	83,634,371	78,246,546	55,304,826	50,584,622	51,477,880
Sales taxes		157,665,990	148,216,331	141,697,643	126,703,019	112,024,417	118,580,418	115,434,923	114,092,590	112,587,465	109,920,965
Financial institution taxes		91,563	75,887	177,178	434,623	438,776	450,990	178,439	214,007	216,305	182,090
Cigarette tax		1,355,476	1,397,102	1,620,753	1,742,315	1,822,000	1,864,528	1,920,797	2,071,439	2,143,401	2,160,003
Gasoline tax		1,631,778	1,175,578	1,033,009	836,886	757,620	759,748	739,175	748,311	746,791	738,868
Vehicle sales tax		295,934	281,296	263,136	277,635	251,780	219,507	210,700	213,630	203,233	198,405
Motor vehicle tax		141,862	118,091	124,128	125,394	106,647	110,017	106,231	89,164	103,732	104,739
County stock insurance tax		233,855	337,103	325,411	226,025	192,146	344,504	168,562	131,640	115,516	149,575
Franchise fees		1,301	3,887	-	-	-	-	-	-	-	-
Unrestricted investment earnings		22,331,138	20,564,319	2,397,395	41,089	869,212	2,018,441	969,527	313,073	83,828	31,856
Miscellaneous		11,584,570	1,394,376	1,865,579	827,461	752,893	5,179,029	1,262,245	808,606	1,481,685	574,470
Transfers		838,340	838,340	838,340	838,340	838,340	142,949	642,693	642,693	642,693	642,693
Total governmental activities		289,586,391	271,377,841	238,347,054	214,366,992	197,442,965	213,304,502	199,879,838	174,629,979	168,909,271	166,181,544
Business-type activities:											
Unrestricted investment earnings		9,904	11,140	-	-	-	-	-	-	-	-
Miscellaneous		437,550	183,293	202,947	216,556	215,443	167,796	177,275	175,868	152,565	141,803
Transfers		(838,340)	(838,340)	(838,340)	(838,340)	(838,340)	(142,949)	(642,693)	(642,693)	(642,693)	(642,693)
Total business-type activities		(390,886)	(643,907)	(635,393)	(621,784)	(622,897)	24,847	(465,418)	(466,825)	(490,128)	(500,890)
Total primary government	\$	289,195,505	270,733,934	237,711,661	213,745,208	196,820,068	213,329,349	199,414,420	174,163,154	168,419,143	165,680,654
Changes in net position:											
Governmental activities	\$	47,116,706	26,231,614	63,763,397	38,264,617	22,693,629	23,255,724	15,368,451	(15,655,967)	(14,020,203)	(417,127)
Business-type activities		2,079,007	1,634,217	1,956,579	957,883	124,207	1,255,017	657,940	433,873	(321,937)	352,513
Total primary government	\$	49,195,713	27,865,831	65,719,976	39,222,500	22,817,836	24,510,741	16,026,391	(15,222,094)	(14,342,140)	(64,614)

JACKSON COUNTY, MISSOURI

General Governmental Revenue by Source (1)

Last Ten Fiscal Years

Fiscal Year		Taxes	Licenses and Permits	Inter Governmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Total
2015	\$	164,944,603	1,708,070	25,950,823	41,296,824	2,795,886	27,702	544,977	237,268,885
2016		169,324,811	1,719,688	25,734,019	42,668,172	2,835,135	68,756	1,428,660	243,779,241
2017		173,400,204	1,398,460	24,455,302	44,164,949	2,612,101	269,759	753,518	247,054,293
2018		196,725,188	1,492,840	29,825,217	45,691,293	2,267,860	735,339	1,256,077	277,993,814
2019		200,579,700	2,076,179	25,883,042	44,465,184	2,020,747	1,773,400	5,023,534	281,821,786
2020		194,076,986	1,941,153	123,179,879	42,923,621	1,221,825	827,472	731,613	364,902,549
2021		213,391,968	2,049,758	74,780,591	50,449,777	1,557,697	41,023	665,287	342,936,101
2022		233,604,646	2,207,650	86,502,091	56,380,313	1,652,962	2,233,350	1,762,953	384,343,965
2023		244,713,428	1,922,716	48,025,799	59,856,507	1,755,079	20,242,311	1,308,809	377,824,649
2024		255,825,113	2,167,678	74,661,294	61,866,084	1,769,093	11,844,979	10,841,469	418,975,710

(1) General governmental revenue includes revenue of the general, special revenue, and debt service funds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
General Governmental Tax Revenues by Source (1)

Fiscal Year	Last Ten Fiscal Years					Total
	General Property Taxes		Financial Institution Tax	Cigarette Tax	Other State Collected Taxes	
	Sales Tax					
2015	\$ 51,489,958	109,920,965	182,090	2,160,003	1,191,587	164,944,603
2016	53,208,368	112,587,465	216,305	2,143,401	1,169,272	169,324,811
2017	55,839,423	114,092,590	214,007	2,071,439	1,182,745	173,400,204
2018	77,966,361	115,434,923	178,439	1,920,797	1,224,668	196,725,188
2019	78,249,988	118,580,418	450,990	1,864,528	1,433,776	200,579,700
2020	78,483,600	112,024,417	438,776	1,822,000	1,308,193	194,076,986
2021	83,046,071	126,703,019	434,623	1,742,315	1,465,940	213,391,968
2022	88,363,388	141,697,643	177,178	1,620,753	1,745,684	233,604,646
2023	93,108,153	148,216,331	75,887	1,397,102	1,915,955	244,713,428
2024	94,407,354	157,665,990	91,563	1,355,476	2,304,730	255,825,113

(1) Tax revenues include revenue of the general, special revenue, and debt service funds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2024	2023	2022	2021	2020
General fund:					
Nonspendable:					
Prepaid expenditures	\$ 306,946	292,293	341,044	297,583	85,112
Assigned:					
Wellness education	185,777	221,212	194,108	196,621	202,832
Elevator modernization (encumbrances)	-	-	-	522,538	3,042,137
Equipment (encumbrances)	-	-	318,928	1,013,558	219,376
Asset purchases (encumbrances)	1,669,576	904,316	-	-	-
Construction (encumbrances)	16,910,812	2,059,823	-	-	-
Detention center (encumbrances)	1,263,319	3,148,164	-	-	-
Mass appraisal system (encumbrances)	545,748	2,054,246	5,358,508	7,095,108	16,362,932
Compensation study (encumbrances)	-	-	-	-	-
Law enforcement (encumbrances)	-	-	-	-	-
Homeless assistance (encumbrance)	-	-	-	-	-
Courthouse renovation (encumbrances)	-	-	-	-	-
Detention Center renovation (encumbrances)	-	-	-	-	-
Maintenance and repair (encumbrances)	1,304,220	789,058	1,769,399	196,131	1,305,167
Purchases on order (encumbrances)	-	-	1,139,026	893,412	1,059,083
Supplies (encumbrances)	143,427	308,242	-	-	-
Contractual services (encumbrances)	1,817,070	2,096,612	15,001,977	5,786,104	3,970,579
General government (encumbrances)	-	-	-	-	-
Compensated absences	8,957,561	6,584,802	6,463,652	5,983,744	6,062,256
Subsequent year appropriation	28,604,747	23,698,460	5,554,266	6,728,838	10,121,986
Unassigned	117,845,562	95,997,618	104,011,844	70,684,767	47,313,324
Total general fund	<u>179,554,765</u>	<u>138,154,846</u>	<u>140,152,752</u>	<u>99,398,404</u>	<u>89,744,784</u>
All other governmental funds:					
Nonspendable:					
Prepaid expenditures	25,589	295,295	295,295	73,004	11,312
Restricted:					
Prosecuting attorney's activities	1,360,259	559,224	559,224	844,038	780,017
Assessment maintenance	5,356,906	8,110,801	8,110,801	14,021,779	8,665,121
Asset purchases	446,667	3,131,707	3,131,707	-	-
Construction	231,014	529,622	529,622	-	-
Contractual services	22,249	17,051	17,051	-	-
Repair and maintenance	2,483,505	545,188	545,188	-	-
Detention center	120,166,150	249,777,513	249,777,513	-	-
Building repair and maintenance	-	-	-	2,409,548	-
Property tax collection activities	-	-	-	-	-
Information technology	-	-	-	-	-
Document preservation	531,773	560,793	560,793	568,426	477,020
Emergency telephone system	11,757,981	7,615,956	7,615,956	5,506,655	4,614,016
Courthouse renovation	-	-	-	-	-
Emergency rental assistance	-	-	-	8,359,897	-
Supplies	61,115	20,598	20,598	-	-
Homeless assistance	209,585	190,957	190,957	229,627	502,267
Parking Garage (capital projects)	-	-	-	-	-
Anti-crime activities	16,028,297	14,128,269	14,128,269	12,121,350	16,129,343
Domestic violence shelter funding	85,058	77,413	77,413	55,235	27,812
Criminal Justice Center (capital projects)	-	-	-	-	-
Law enforcement	1,639,790	1,431,180	1,431,180	1,476,381	1,398,813
Maintenance and repair	-	-	-	-	-
NE Rennau renovation	-	-	-	-	-
Crime prevention (capital projects)	-	-	-	-	-
Detention Center renovation	-	-	-	-	-
Road construction and maintenance	6,453,259	6,454,962	6,454,962	6,950,622	5,037,824
Health and welfare	31,924,964	13,656,008	13,656,008	17,812,797	12,632,472
Juvenile services	19,509	28,241	28,241	3,611	1,198
Animal shelter	-	-	-	-	-
Sewer system service	98,987	159,531	159,531	141,663	121,652
Truman Sports Complex activities	131,433	18,774,728	18,774,728	9,831,777	5,191,284
Culture and recreation	8,327,943	7,793,198	7,793,198	8,558,142	9,395,708
Rock Island Railroad project	299,278	299,279	299,279	523,129	430,270
Debt service	26,844,063	40,120,150	40,120,150	26,619,336	25,078,517
Compensated absences	2,639,678	1,954,110	1,954,110	1,783,011	1,892,998
Available for grant match	431,068	455,292	455,292	-	689,076
Unassigned	<u>(6,570,383)</u>	<u>(10,115,830)</u>	<u>(10,115,830)</u>	<u>(23,958,606)</u>	<u>(3,942,112)</u>
Total all other governmental funds	<u>231,005,737</u>	<u>366,571,236</u>	<u>366,571,236</u>	<u>93,931,422</u>	<u>89,134,608</u>
Total governmental funds	<u>\$ 410,560,502</u>	<u>504,726,082</u>	<u>506,723,988</u>	<u>193,329,826</u>	<u>\$ 178,879,392</u>

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2019	2018	2017	2016	2015
General fund:					
Nonspendable:					
Prepaid expenditures	\$ 102,581	180,948	174,076	218,799	77,518
Assigned:					
Wellness education	228,696	145,321	102,330	94,174	72,346
Compensation study (encumbrances)	17,625	-	-	-	-
Law enforcement (encumbrances)	1,309,400	-	-	-	-
Detention center (encumbrances)	-	-	-	-	-
Homeless assistance (encumbrance)	-	-	-	36,750	-
Courthouse renovation (encumbrances)	-	-	-	469,312	402,054
Detention Center renovation (encumbrances)	-	36,971	1,490,339	530,785	513,489
Maintenance and repair (encumbrances)	8,445,112	588,800	119,475	126,850	177,350
Purchases on order (encumbrances)	1,225,164	911,012	871,481	426,024	964,141
Supplies (encumbrances)	-	-	-	-	-
Contractual services (encumbrances)	939,669	189,142	437,105	233,339	314,221
General government (encumbrances)	-	-	-	-	-
Compensated absences	5,437,701	5,506,125	4,473,093	4,138,902	4,251,068
Subsequent year appropriation	15,795,049	31,248,843	9,983,094	8,481,758	3,896,019
Unassigned	42,515,716	12,201,084	10,197,956	9,610,328	8,582,879
Total general fund	76,016,713	51,008,246	27,848,949	24,367,021	19,251,085
All other governmental funds:					
Nonspendable:					
Prepaid expenditures	4,793	124,222	19,515	61,118	14,854
Restricted:					
Prosecuting attorney's activities	630,641	628,027	369,672	470,226	474,741
Assessment maintenance	4,772,863	4,228,303	3,478,377	3,331,141	2,808,093
Asset purchases	-	-	-	-	-
Construction	-	-	-	-	-
Contractual services	-	-	-	-	-
Repair and maintenance	-	-	-	-	-
Detention center	-	-	-	-	-
Building repair and maintenance	-	-	-	-	-
Property tax collection activities	1,889,244	-	1,708,058	1,775,175	1,805,297
Information technology	-	1,899,429	13,526	149,254	131,710
Document preservation	194,891	277,878	264,458	89,323	47,723
Emergency telephone system	119,671	116,607	502,939	1,245,321	1,433,585
Courthouse renovation	-	-	1,000	97,265	179,903
Supplies	-	-	-	-	-
Homeless assistance	304,036	246,807	225,537	146,794	61,252
Parking Garage (capital projects)	-	-	-	49,333	49,218
Anti-crime activities	13,036,041	11,228,478	10,306,514	8,970,556	9,270,448
Domestic violence shelter funding	16,759	13,461	47,693	57,092	21,421
Criminal Justice Center (capital projects)	-	-	-	278	278
Law enforcement	1,013,013	924,618	1,318,029	1,551,935	1,201,081
NE Rennau renovation	-	-	-	173,070	-
Crime prevention (capital projects)	-	-	-	72,920	72,920
Detention Center renovation	59,495	16,693	35,161	1,006,443	550,664
Road construction and maintenance	8,956,650	11,174,343	13,472,900	16,308,021	16,807,634
Health and welfare	4,717,080	5,957,417	5,524,755	4,032,238	5,459,219
Juvenile services	1,390	-	-	-	-
Animal shelter	-	8,873	48,111	47,969	51,768
Sewer system service	164,154	219,557	233,294	234,398	233,480
Truman Sports Complex activities	23,293,801	11,895,081	12,782,759	13,201,824	10,731,673
Culture and recreation	9,103,335	4,347,791	3,946,133	4,547,371	4,571,699
Rock Island Railroad Project	9,657,681	392,950	3,907,030	2,182,965	-
Debt service	5,456,326	25,554,016	24,673,786	24,100,392	23,956,376
Compensated absences	1,933,826	1,963,016	2,776,294	2,570,353	2,398,557
Available for grant match	-	2,431,470	66,072	34,546	686,033
Unassigned	(4,861,542)	(47,522)	(790,716)	(1,976)	-
Total all other governmental funds	80,464,148	83,601,515	84,930,897	86,505,345	83,019,627
Total governmental funds	\$ 156,480,861	134,609,761	112,779,846	\$ 110,872,366	102,270,712

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2024	2023	2022	2021	2020
Revenue:					
Taxes:					
Property taxes	\$ 94,407,354	93,108,153	88,363,388	83,046,071	78,483,600
Sales taxes	157,665,990	148,216,331	141,697,643	126,703,019	112,024,417
Other taxes	3,751,769	3,388,944	3,543,615	3,642,878	3,568,969
Licenses and permits	2,167,678	1,922,716	2,207,650	2,049,758	1,941,153
Intergovernmental	74,661,294	48,025,799	86,502,091	74,780,591	123,179,879
Charges for services	61,866,084	59,856,507	56,380,313	50,449,777	42,923,621
Fines and forfeitures	1,769,093	1,755,079	1,652,962	1,557,697	1,221,825
Interest	21,992,482	20,242,311	2,233,350	41,089	839,603
Miscellaneous	10,841,469	1,308,809	1,762,953	815,287	731,613
Total revenues	<u>429,123,213</u>	<u>377,824,649</u>	<u>384,343,965</u>	<u>343,086,167</u>	<u>364,914,680</u>
Expenditures:					
General government	82,722,275	88,441,503	117,337,762	109,413,289	99,908,489
Public safety	91,740,005	75,115,282	80,842,621	57,964,860	55,741,116
Roads, highways, and bridges	9,243,538	11,449,545	10,207,546	10,428,381	10,013,334
Health, welfare, and community development	69,645,813	80,419,107	40,163,517	61,115,653	106,031,953
Culture and recreation	73,419,437	47,509,581	43,679,081	38,120,668	38,284,301
Capital outlay:					
General government	-	-	-	-	-
Public safety	140,219,847	42,502,559	-	-	-
Roads, highways, and bridges	-	-	-	-	-
Health, welfare, and community development	-	-	-	-	-
Culture and recreation	254,216	395,875	2,108,755	8,127,886	1,324,863
Debt service:					
Principal retirement	31,883,166	29,614,489	28,336,306	26,326,634	27,060,853
Interest and fiscal charges	26,075,666	20,947,196	15,488,587	16,638,177	19,405,442
Bond issuance costs	-	1,614,426	-	172,373	89,087
Payment to bond escrow agent	-	-	-	-	252,268
Total expenditures	<u>525,203,963</u>	<u>398,009,563</u>	<u>338,164,175</u>	<u>328,307,921</u>	<u>358,111,706</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(96,080,750)</u>	<u>(20,184,914)</u>	<u>46,179,790</u>	<u>14,778,246</u>	<u>6,802,974</u>
Other financing sources (uses):					
Software subscription issuance	-	6,624,995	-	-	-
Lease issuance	1,111,628	-	138,876	-	-
Issuance of debt	-	273,985,000	-	9,760,000	4,060,000
Premium on bond issuance	-	9,378,487	-	1,448,910	133,696
Payment to bond escrow agent	-	-	-	(11,024,324)	(4,193,696)
Insurance Proceeds	-	-	-	-	8,919,664
Capital contributions	-	-	-	-	-
Transfers in	62,877,500	82,146,959	57,966,089	39,860,701	43,484,865
Transfers out	<u>(62,073,958)</u>	<u>(81,308,619)</u>	<u>(57,127,749)</u>	<u>(39,332,361)</u>	<u>(42,646,524)</u>
Total other financing sources	<u>1,915,170</u>	<u>290,826,822</u>	<u>977,216</u>	<u>712,926</u>	<u>9,758,005</u>
Net change in fund balances	<u>\$ (94,165,580)</u>	<u>270,641,908</u>	<u>47,157,006</u>	<u>15,491,172</u>	<u>16,560,979</u>
Debt service as a percentage of noncapital expenditures	15.8%	15.3%	13.9%	14.6%	13.5%

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2019	2018	2017	2016	2015
Revenue:					
Taxes:					
Property taxes	\$ 78,249,988	77,966,361	55,839,423	53,208,368	51,489,958
Sales taxes	118,580,418	115,434,923	114,092,590	112,587,465	109,920,965
Other taxes	3,749,294	3,323,904	3,468,191	3,528,978	3,533,680
Licenses and permits	2,076,179	1,492,840	1,398,460	1,719,688	1,708,070
Intergovernmental	25,883,042	29,825,217	24,455,302	25,734,019	25,950,823
Charges for services	44,465,184	45,691,293	44,164,949	42,668,172	41,296,824
Fines and forfeitures	2,020,747	2,267,860	2,612,101	2,835,135	2,795,886
Interest	1,885,184	868,009	269,759	70,331	27,982
Miscellaneous	5,023,534	1,256,077	753,518	1,428,660	544,977
Total revenues	<u>281,933,570</u>	<u>278,126,484</u>	<u>247,054,293</u>	<u>243,780,816</u>	<u>237,269,165</u>
Expenditures:					
General government	85,761,742	89,149,619	85,662,721	84,777,303	88,826,402
Public safety	59,502,921	59,836,413	54,979,213	52,262,811	49,526,296
Roads, highways, and bridges	10,003,544	9,605,936	10,231,801	11,813,765	8,534,580
Health, welfare, and community development	15,340,861	14,541,290	12,065,673	9,250,846	10,273,737
Culture and recreation	41,732,005	32,844,861	33,747,676	29,840,402	25,008,295
Capital outlay:					
General government	-	-	-	216,854	392,500
Public safety	-	-	-	-	-
Roads, highways, and bridges	-	-	-	-	-
Health, welfare, and community development	-	39,600	-	-	-
Culture and recreation	1,390,202	4,019,859	2,007,733	51,667,198	-
Debt service:					
Principal retirement	25,891,956	24,833,094	24,089,508	25,977,208	23,753,495
Interest and fiscal charges	21,107,244	22,068,590	23,005,181	23,004,729	23,176,105
Bond issuance costs	-	-	-	689,540	161,750
Payment to bond escrow agent	-	-	-	-	789,858
Total expenditures	<u>260,730,475</u>	<u>256,939,262</u>	<u>245,789,506</u>	<u>289,500,656</u>	<u>230,443,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,203,095</u>	<u>21,187,222</u>	<u>1,264,787</u>	<u>(45,719,840)</u>	<u>6,826,147</u>
Other financing sources (uses):					
Software subscription issuance	-	-	-	-	-
Lease issuance	525,056	-	-	-	514,155
Issuance of debt	-	-	-	51,950,000	10,750,000
Premium on bond issuance	-	-	-	1,728,801	459,313
Payment to bond escrow agent	-	-	-	-	(11,209,313)
Insurance Proceeds	-	-	-	-	-
Capital contributions	-	-	-	-	-
Transfers in	43,846,067	41,944,743	42,973,419	41,680,251	37,993,164
Transfers out	(43,703,118)	(41,302,050)	(42,330,726)	(41,037,558)	(37,408,971)
Total other financing sources	<u>668,005</u>	<u>642,693</u>	<u>642,693</u>	<u>54,321,494</u>	<u>1,098,348</u>
Net change in fund balances	<u>\$ 21,871,100</u>	<u>21,829,915</u>	<u>1,907,480</u>	<u>8,601,654</u>	<u>7,924,495</u>
Debt service as a percentage of noncapital expenditures	18.6%	19.0%	19.8%	21.0%	22.8%

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

General Governmental Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year		General Government	Public Safety	Roads, Highways and Bridges	Health, Welfare and Community Development	Culture and Recreation	Debt Service	Total
2015	\$	88,826,402	49,526,296	8,484,306	10,273,737	11,675,136	47,881,208	216,667,085
2016		84,777,303	52,262,811	10,397,143	9,247,046	12,233,752	48,981,937	217,899,992
2017		85,564,790	54,979,213	10,225,415	12,065,673	12,626,782	47,094,689	222,556,562
2018		89,149,619	59,836,413	8,691,379	14,541,290	13,895,699	46,901,684	233,016,084
2019		85,761,742	59,502,921	10,003,544	15,340,861	15,746,452	46,999,200	233,354,720
2020		99,908,489	55,741,116	10,013,334	106,031,953	24,127,805	46,807,650	342,630,347
2021		109,413,289	57,964,860	10,428,381	61,115,653	21,640,690	43,137,184	303,700,057
2022		117,337,762	80,842,621	10,207,546	40,163,517	45,787,836	43,824,893	338,164,175
2023		88,441,503	117,617,841	11,449,545	80,419,107	47,905,456	52,176,111	398,009,563
2024		82,722,275	86,427,136	9,243,538	69,645,813	17,029,949	57,958,834	323,027,545

(1) General governmental expenditures include expenditures of the general, special revenue, and debt service funds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Assessed and Estimated Actual Value of Taxable Property (1)

Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Railroad and Utility		Total		Ratio of Total Assessed to Total Estimated Actual Value	Total Direct Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2015	\$ 7,365,019,798	34,751,947,020	1,854,234,741	5,562,704,223	461,837,813	1,429,694,300	9,681,092,352	41,744,345,543	23.2	0.4956
2016	7,448,670,690	35,120,211,547	1,939,595,859	5,818,787,577	482,785,269	1,494,882,589	9,871,051,818	42,433,881,713	23.3	0.5025
2017	8,121,841,022	37,923,039,889	1,990,489,719	5,971,469,157	489,080,346	1,514,791,160	10,601,411,087	45,409,300,206	23.3	0.4849
2018	8,162,699,246	38,294,467,521	2,058,465,597	6,175,396,791	514,217,521	1,592,455,314	10,735,382,364	46,062,319,626	23.3	0.7013
2019	10,311,879,630	47,548,471,874	2,049,394,982	6,148,184,946	493,873,124	1,529,794,453	12,855,147,736	55,226,451,273	23.3	0.6110
2020	9,768,650,953	45,511,756,267	2,077,058,546	6,231,175,638	497,176,636	1,540,065,836	12,342,886,135	53,282,997,741	23.2	0.6110
2021	10,619,237,948	49,763,570,632	2,274,062,319	6,822,186,957	529,495,219	1,639,711,525	13,422,795,486	58,225,469,114	23.1	0.5824
2022	10,777,917,897	50,562,549,614	2,797,579,318	8,392,737,954	565,388,827	1,749,336,586	14,140,886,042	60,704,624,154	23.3	0.5920
2023	14,322,918,275	67,424,629,753	2,635,300,114	7,905,900,342	626,120,802	1,938,041,900	17,584,339,191	77,268,571,995	22.8	0.5116
2024	14,154,992,749	66,664,062,957	2,583,896,956	7,751,690,868	623,018,936	1,929,170,254	17,361,908,641	76,344,924,079	22.7	0.5056

(1) Assessed value to estimated actual values are calculated in accordance with state laws, which define appropriate rates for that year.

The rates are intended to approximate actual value although the true actual market value may differ.

Source: Clerk of the County Legislature's Office

Note: Property in the County is reassessed biennially. Tax rates are per \$100 of assessed value.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Property Tax Rates – Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Jackson county:										
General	0.1356	0.1381	0.1331	0.1349	0.2446	0.2123	0.2162	0.2455	0.2127	0.2010
Health	0.1442	0.1460	0.1409	0.2259	0.1801	0.2095	0.1921	0.1647	0.1405	0.1440
Park	0.0839	0.0851	0.0822	0.1416	0.1203	0.1204	0.1108	0.1100	0.0949	0.0962
Special Road and Bridge	0.1319	0.1333	0.1287	0.1989	0.0660	0.0688	0.0633	0.0718	0.0635	0.0644
Total levy	0.4956	0.5025	0.4849	0.7013	0.6110	0.6110	0.5824	0.5920	0.5116	0.5056
Cities:										
Blue Springs	0.7281	0.7281	0.7184	0.7175	0.6463	0.6817	0.6366	0.6366	0.5759	0.5801
Buckner	0.6186	0.6172	0.6005	0.5900	0.5296	0.5489	0.5067	0.5067	0.4387	0.4509
Grain Valley	1.7294	1.7294	1.7294	1.6294	1.5994	1.5994	1.4494	1.4494	1.0781	1.0886
Grandview	1.4807	1.4891	1.4573	1.4749	1.2956	1.3490	1.2866	1.2867	1.1528	1.1735
Greenwood	1.5308	1.5309	1.3738	1.3673	1.2420	1.2177	1.1309	1.1181	0.9547	0.9813
Independence	0.7165	0.7216	0.7031	0.7105	0.6078	0.6672	0.6103	0.6059	0.4759	0.4892
Kansas City	1.5806	1.5906	1.6006	1.6783	1.5960	1.7529	1.6981	1.6918	1.4953	1.5291
Lake Lotawana	0.4423	0.4464	0.4194	0.4194	0.3140	0.3347	0.3167	0.3167	0.2276	0.2488
Lake Tapawingo	3.0372	3.0433	3.0054	2.7272	2.2873	2.2999	2.2093	2.0093	1.3500	1.3223
Lee's Summit	1.5363	1.5398	1.5154	1.5154	1.3936	1.4563	1.4199	1.4199	1.2794	1.2877
Levasy	0.8320	0.8320	0.8320	0.8390	0.9740	1.0000	0.6183	0.6239	0.4156	0.5577
Lone Jack	1.5492	1.4844	1.4716	1.1231	1.0104	1.0242	0.5645	0.5667	0.4730	1.0524
Oak Grove	0.8430	0.8504	0.8424	0.8419	0.7647	0.7647	0.7647	0.7647	0.7647	0.7647
Pleasant Hill	0.9963	1.0007	0.9798	0.9798	1.1944	1.1944	1.1876	1.1876	1.1345	1.1663
Raytown	0.5295	0.5293	0.5058	0.5149	0.4630	0.4791	0.4765	0.4757	0.3792	0.3905
Riverbend	0.3497	0.3111	0.5000	0.4163	0.3281	0.5000	0.4040	0.4040	0.3935	0.3984
Sibley	0.4079	0.4079	0.4066	0.4078	0.3666	0.3666	0.3572	0.3572	0.2746	0.2959
Sugar Creek	1.1182	1.1300	1.0448	1.0469	0.9579	0.9910	0.9696	0.9700	0.7397	0.8006
School districts:										
Blue Springs Reorganized #4	5.7286	5.7286	5.7286	5.7286	5.5500	5.7286	5.7286	5.7286	5.0635	5.1700
Center District #58	6.7869	6.7828	6.5147	6.6139	5.4374	6.1501	5.6557	5.6815	4.8923	4.9900
Fort Osage Reorganized #1	5.7000	5.7000	6.3700	6.3700	6.3700	6.3700	6.3700	6.3700	6.2500	6.2500
Grain Valley Reorganized #5	5.4612	5.4579	5.4255	5.4163	4.9970	5.1059	4.9263	4.9271	4.4882	4.7400
Grandview Consolidated #4	5.7856	5.8047	5.6094	5.6255	5.1430	5.3557	5.9557	5.9559	5.6620	5.7600
Hickman Mills Consolidated #1	6.5935	6.5575	6.2232	7.0402	5.5784	5.8891	5.5074	6.8667	5.8273	5.9300
Independence District #30	5.9130	5.9130	5.8010	5.8010	5.4977	5.5381	5.4371	5.4371	5.1171	5.2400
Kansas City District #33	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9600
Lee's Summit Reorganized #7	5.9813	5.9957	5.8777	5.8811	5.3280	5.4705	5.4837	5.3089	4.7112	4.7300
Lone Jack Consolidated #6	5.4501	5.4287	5.3484	5.3484	5.3484	5.3484	5.3484	5.3484	4.7698	4.8800
Oak Grove Reorganized #6	5.1024	5.1062	4.8288	5.0367	5.0367	5.1383	5.1534	5.1582	4.6876	4.7700
Raytown Consolidated #2	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Property Tax Rates – Direct and Overlapping Governments

(Per \$100 of Assessed Value)

	Last Ten Fiscal Years									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fire districts:										
Central	1.1731	1.1762	1.1566	1.1519	1.0292	1.0886	1.3440	1.3449	1.1847	1.2078
Fort Osage	1.6576	1.6551	1.6528	1.6528	1.5697	1.7389	1.6596	1.6426	1.4371	1.4925
Inter City	1.4111	1.4453	1.3135	1.3421	1.2146	1.1846	1.0965	1.3740	1.2581	1.1142
Lake Lotawana	0.8035	0.8222	0.7765	0.6851	0.6664	0.6985	—	—	—	—
Lone Jack	1.1436	1.1456	1.1306	1.1146	0.9733	0.9901	0.9117	1.1117	0.9099	0.9421
Prairie	0.9978	1.0008	0.9900	1.0253	0.9134	0.9260	—	—	—	—
Raytown	1.0064	0.9756	0.9986	1.0386	1.3244	1.3373	1.3068	1.2672	1.0832	1.1085
Sni Valley	0.8697	0.9184	0.9048	0.9567	1.0842	1.3805	1.1948	1.1635	1.0643	1.0287
Southern Jackson County	—	—	—	—	—	—	0.6801	1.1900	1.0114	1.0384
Libraries and colleges:										
Kansas City Library	0.4933	0.4940	0.4676	0.5065	0.5644	0.5644	0.5504	0.5543	0.4762	0.5166
Mid-Continent Library	0.3146	0.3153	0.3963	0.3963	0.3633	0.3696	0.3468	0.3240	0.2911	0.3152
KC Metropolitan Community College	0.2343	0.2339	0.2297	0.2305	0.2047	0.2128	0.2028	0.2028	0.1780	0.1806
Water districts:										
Jackson County #17	0.0582	0.0582	0.0575	0.0575	0.0512	0.0510	0.0464	0.0464	0.0386	0.0386
Other entities:										
Independence Square Benefit District	0.5638	0.5749	0.5749	0.5749	0.5614	0.5826	0.5876	0.5878	0.5755	0.5755
Mental Health	0.1198	0.1201	0.1160	0.1171	0.1008	0.1056	0.1077	0.1113	0.0953	0.0974
Merchants/Manufacturers Replacement	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370
Developmental Disability Services	0.0738	0.0738	0.0713	0.0720	0.0620	0.0649	0.0663	0.0836	0.0716	0.0732
State of Missouri Blind Pension	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

Source: County Collector's Office

Note: The Lake Lotawana and Prairie Township Fire Districts were consolidated into the Southern Jackson County Fire District in 2021.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Principal Taxpayers

December 31, 2024 and 2015

Taxpayer	Type of business	2024			2015		
		2024 assessed valuation	Percentage of total assessed valuation (1)	Total tax receipts	2015 assessed valuation	Percentage of total assessed valuation (2)	Total tax receipts
Evergy/Kansas City Power & Light	Utilities	\$ 338,281,530	1.95%	\$ 31,025,968	\$ 215,565,993	2.23%	\$ 21,102,897
Southern Union Company	Transportation	143,297,429	0.83%	13,069,943	38,709,694	0.40%	3,759,340
Evergy West/KCPL_GMOC	Utilities	139,316,032	0.80%	12,731,498	123,075,995	1.27%	12,126,422
Google Fiber	Communications	71,655,527	0.41%	5,744,945	78,369,336	0.81%	6,756,392
Cerner Propertires Inc	Electronic health records	69,990,621	0.40%	8,854,304			
Country Club Plaza JV LLC	Real estate investment	56,351,840	0.32%	5,526,611	26,372,500	0.27%	2,485,424
Union Pacific Railroad	Railroad	49,104,953	0.28%	4,437,997	34,644,536	0.36%	3,311,423
Hallmark & Crown Properties	Greeting cards, hotel, and retail sales	47,945,222	0.28%	4,702,103	65,014,357	0.67%	5,534,358
Spire Missouri Inc	Utilities	31,175,293	0.18%	2,438,908			
Federal Reserve Bank of KC	Finance	31,084,480	0.18%	2,899,995			
AT&T/Southwestern Bell	Communications				64,295,791	0.66%	5,598,898
Bayer Corporation	Pharmaceutical				24,897,840	0.26%	1,988,665
Simon Property Group LP	Retail shopping center				23,541,571	0.24%	2,154,101
Total		\$ <u>978,202,927</u>	<u>5.63%</u>	\$ <u>91,432,272</u>	\$ <u>694,487,613</u>	<u>7.17%</u>	\$ <u>64,817,920</u>
(1) 2024 Total Assessed Valuation	\$17,361,908,641						
(2) 2015 Total Assessed Valuation	\$9,681,092,352						

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Total Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal year levied		Original tax levy	Adjustments to original tax levy	Adjusted tax levy	Current tax collections (1)	Percentage of levy collected	Delinquent tax collections	Total tax collections	Total tax collected to adjusted tax levy	Outstanding delinquent tax	Outstanding delinquency to adjusted tax levy
2015	\$	912,095,661	1,301,883	913,397,544	833,271,722	91.4	75,800,573	909,072,295	99.5	4,325,249	0.5
2016		936,279,882	392,337	936,672,219	861,543,904	92.0	70,497,141	932,041,045	99.5	4,631,174	0.5
2017		993,829,297	(867,259)	992,962,038	912,715,709	91.8	75,288,446	988,004,155	99.5	4,957,883	0.5
2018		1,050,178,173	(3,787,368)	1,046,390,805	968,625,061	92.2	72,529,226	1,041,154,287	99.5	5,236,518	0.5
2019		1,199,676,761	(78,564,393)	1,121,112,368	1,026,762,298	85.6	88,490,140	1,115,252,438	99.5	5,859,930	0.5
2020		1,166,507,911	(2,447,123)	1,164,060,788	1,063,943,249	91.2	93,380,297	1,157,323,546	99.4	6,737,242	0.6
2021		1,247,032,151	(9,612,271)	1,237,419,880	1,138,095,299	91.3	89,702,317	1,227,797,616	99.2	9,622,264	0.8
2022		1,316,293,376	(9,430,484)	1,306,862,892	1,203,096,720	91.4	83,590,789	1,286,687,509	98.5	20,175,383	1.5
2023		1,485,820,738	(44,801,050)	1,441,019,688	1,315,936,901	88.6	74,648,359	1,390,585,260	96.5	50,434,428	3.5
2024		1,485,586,959	(4,184,810)	1,481,402,149	1,368,237,834	92.1	—	1,368,237,834	92.4	113,164,315	7.6

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Jackson County's Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal year levied		Original tax levy	Adjustments to original tax levy	Adjusted tax levy	Current tax collections (1)	Percentage of levy collected	Delinquent tax collections	Total tax collections	Total tax collected to adjusted tax levy	Outstanding delinquent tax	Outstanding delinquency to adjusted tax levy
2015	\$	50,100,682	268,864	50,369,546	44,683,805	89.2	5,015,955	49,699,760	98.7	669,786	1.3
2016		52,031,304	341,359	52,372,663	46,574,495	89.5	5,089,822	51,664,317	98.6	708,346	1.4
2017		53,506,595	397,063	53,903,658	47,846,764	89.4	5,285,354	53,132,118	98.6	771,540	1.4
2018		78,187,416	243,617	78,431,033	70,823,968	90.6	6,650,852	77,474,820	98.8	956,213	1.2
2019		81,870,583	(3,370,170)	78,500,413	69,846,838	85.3	7,560,111	77,406,949	98.6	1,093,464	1.4
2020		79,118,707	250,953	79,369,660	70,507,606	89.1	7,670,545	78,178,151	98.5	1,191,509	1.5
2021		82,587,442	(729,409)	81,858,033	73,158,668	88.6	7,134,991	80,293,659	98.1	1,564,374	1.9
2022		89,278,348	(512,315)	88,766,033	78,794,625	88.3	7,325,273	86,119,898	97.0	2,646,135	3.0
2023		95,711,796	(2,524,067)	93,187,729	81,993,644	85.7	6,050,003	88,043,647	94.5	5,144,082	5.5
2024		92,929,314	(200,619)	92,728,695	83,597,364	90.0	—	83,597,364	90.2	9,131,331	9.8

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Taxable Sales by Category

Last Ten Fiscal Years

NAICS Category	2017	2018	2019	2020	2021	2022	2023	2024
Agriculture, Forestry, Fishing and Hunting	\$ 94,147	1,233,649	-	-	-	27,593	313,423	-
Mining, Quarrying, and Oil and Gas Extraction	559,834	1,355,109	768,122	-	-	-	-	-
Utilities	741,227,449	804,054,216	748,672,007	590,183,350	639,436,059	722,157,230	390,869,154	-
Construction	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337	147,971,675	160,660,562	-
Manufacturing	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417	361,452,797	371,278,843	-
Wholesale Trade	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944	1,311,446,773	1,290,378,274	-
Retail Trade	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561	6,375,205,672	6,918,395,447	-
Transportation and Warehousing	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628	102,306,081	104,655,056	-
Information	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	243,485,086	224,759,575	-
Finance and Insurance	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091	109,472,147	97,785,529	-
Real Estate and Rental and Leasing	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248	189,859,569	210,654,396	-
Professional, Scientific, and Technical Services	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417	242,767,910	280,012,323	-
Management of Companies and Enterprises	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385	99,696,711	112,656,805	-
Administrative and Support and Waste Management and Remediation Serv	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574	159,273,165	166,792,644	-
Educational Services	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	5,276,990	7,120,083	-
Health Care and Social Assistance	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255	66,789,164	70,911,597	-
Arts, Entertainment, and Recreation	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371	392,886,100	424,408,126	-
Accommodation and Food Services	1,923,895,042	1,956,932,110	1,980,987,524	1,445,351,173	1,953,722,635	2,256,968,512	2,506,381,606	-
Other Services (except Public Administration)	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664	277,714,945	276,618,297	-
Public Administration	4,325,142	5,068,741	1,558,384	-	28,091	-	17,600	-
Total	\$ 10,762,179,244	11,039,429,593	10,978,270,521	9,750,564,675	12,149,674,313	13,064,758,120	13,614,669,340	-

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Agriculture, Forestry, Fishing and Hunting	\$ 15,159,668	16,839,785	94,147	1,233,649	-	-	-	27,593	313,423	-
Mining, Quarrying, and Oil and Gas Extraction	N/A	N/A	559,834	1,355,109	768,122	-	-	-	-	-
Construction	105,542,051	110,787,992	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337	147,971,675	160,660,562	-
Manufacturing	523,638,332	517,975,278	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417	361,452,797	371,278,843	-
Transportation and communications	338,626,899	337,893,989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation and Warehousing	N/A	N/A	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628	102,306,081	104,655,056	-
Utilities	545,305,692	558,346,023	741,227,449	804,054,216	748,672,007	590,183,350	639,436,059	722,157,230	390,869,154	-
Wholesale trade	476,813,449	508,406,694	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944	1,311,446,773	1,290,378,274	-
Retail trade	6,607,825,404	6,850,714,312	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561	6,375,205,672	6,918,395,447	-
Information	N/A	N/A	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	243,485,086	224,759,575	-
Finance, insurance, and real estate	35,380,203	31,715,959	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Finance and Insurance	N/A	N/A	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091	109,472,147	97,785,529	-
Real Estate and Rental and Leasing	N/A	N/A	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248	189,859,569	210,654,396	-
Professional, Scientific, and Technical Services	N/A	N/A	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417	242,767,910	280,012,323	-
Management of Companies and Enterprises	N/A	N/A	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385	99,696,711	112,656,805	-
Administrative and Support and Waste	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Management and Remediation Services	N/A	N/A	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574	159,273,165	166,792,644	-
Educational Services	N/A	N/A	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	5,276,990	7,120,083	-
Health Care and Social Assistance	N/A	N/A	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255	66,789,164	70,911,597	-
Arts, Entertainment, and Recreation	N/A	N/A	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371	392,886,100	424,408,126	-
Accommodation and Food Services	N/A	N/A	1,923,895,042	1,956,932,110	1,980,987,524	1,445,351,173	1,953,722,635	2,256,968,512	2,506,381,606	-
Other Services (except Public Administration)	1,451,923,924	1,487,791,248	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664	277,714,945	276,618,297	-
Public administration	723,904	890,707	4,325,142	5,068,741	1,558,384	-	28,091	-	17,600	-
Nonclassifiable establishments	1,971,801	1,907,197	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$ 10,100,939,526	10,421,361,987	10,762,179,244	11,039,429,593	10,978,270,521	9,750,564,675	12,149,674,313	13,064,758,120	13,614,669,340	-

N/A = Not applicable

Note: 2024 data was not available from the Missouri Department of Revenue as of June 13, 2025.

Note: To protect confidential information when less than six businesses exist, financial data will not be displayed.

Note: The Missouri Department of Revenue switched from SIC codes to NAICS codes in 2017.

Source: Missouri Department of Revenue

JACKSON COUNTY, MISSOURI

Direct Sales Tax Rates

Last Ten Fiscal Years

Fiscal Year		General	Anti-Crime	Sports Complex	Zoological District	Children's Services	County Total
2015	\$	0.00500	0.00250	0.00375	0.00125	-	0.01250
2016		0.00500	0.00250	0.00375	0.00125	-	0.01250
2017		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2018		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2019		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2020		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2021		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2022		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2023		0.00500	0.00250	0.00375	0.00125	0.00250	0.01500
2024		0.00500	0.00250	0.00375	0.00125	0.00250	0.01500

Source: Missouri Department of Revenue.

JACKSON COUNTY, MISSOURI

Computation of Legal Debt Margin

December 31, 2024

Assessed value, December 31, 2024	\$ 17,361,908,641
Debt limit – ten percent of total assessed valuation	1,736,190,864

The bonded indebtedness of Jackson County is limited by Sections 108.010 and 108.020 of the Missouri Revised Statutes (1986) to ten percent of the value of taxable property as shown by the last completed assessment. Debt issued by the Public Facilities Authority is not subject to legal debt margin.

Source: Clerk of the County Legislature's Office

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal year	Governmental activities								Business-type activities	Total primary government	Percentage of personal income (a)	Per capita (a)
	Leasehold bonds	Special obligation bonds	Obligations to U.S. government	Notes payable	Capital financing obligations	Lease liabilities	Software subscription liabilities	Premium on bonds	Lease liabilities			
2015	\$ 11,974,216	421,890,000	9,796,439	—	1,349,852	—	—	59,521,632	—	504,532,139	1.8	734
2016	8,498,590	451,825,000	9,481,143	—	1,054,771	—	—	57,381,006	120,641	528,361,151	1.8	764
2017	5,856,576	430,870,000	9,155,309	—	784,340	—	—	53,503,792	92,695	500,262,712	1.7	716
2018	3,880,205	408,350,000	8,818,586	—	690,343	—	—	49,626,576	63,322	471,429,032	1.5	673
2019	1,981,236	384,810,000	8,470,610	—	1,014,211	—	—	45,749,361	32,449	442,057,867	1.3	629
2020	—	359,920,000	8,111,004	—	810,791	—	—	41,997,962	—	410,839,757	1.2	582
2021	—	332,825,000	7,739,380	—	210,023	—	—	39,514,385	—	380,288,788	1.1	530
2022	—	306,050,000	7,355,337	—	105,011	3,398,634	—	35,438,931	113,223	352,461,136	1.3	492
2023	—	552,050,000	6,958,459	—	—	2,271,034	6,624,995	40,582,933	56,732	608,544,153	1.6	847
2024	—	522,440,000	6,548,318	—	—	2,236,330	5,908,302	36,231,744	—	573,364,694	1.5	788

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See page 167 for personal income and population data.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Ratio of Net General Obligation Bonded Debt to Assessed Value
and Net General Obligation Bonded Debt per Capita

Last Ten Fiscal Years

Fiscal year	Estimated population (1)	Assessed valuation	Gross bonded debt (2)	Less debt fund available (3)	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita
2015	687,623	9,681,092,352	—	—	—	—	—
2016	691,801	9,871,051,818	—	—	—	—	—
2017	698,895	10,601,411,087	—	—	—	—	—
2018	700,307	10,735,382,364	—	—	—	—	—
2019	703,011	12,855,147,736	—	—	—	—	—
2020	705,925	12,342,886,135	—	—	—	—	—
2021	716,862	13,422,795,486	—	—	—	—	—
2022	716,531	14,140,886,042	—	—	—	—	—
2023	718,560	17,584,339,191	—	—	—	—	—
2024	727,362	17,361,908,641	—	—	—	—	—

(1) Source: Census.gov.

(2) Includes all long-term general obligation bonds.

(3) Excluding amounts applicable to special obligation bonds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Ratio of Annual Debt Service Expenditures for General Bonded Debt to
Total General Governmental Expenditures (1)

Last Ten Fiscal Years

Fiscal year	Principal	Interest and fiscal charges	Total debt service	Total general governmental expenditures	Debt service to general governmental expenditures
2015	—	—	—	216,667,085	—
2016	—	—	—	217,899,992	—
2017	—	—	—	222,556,562	—
2018	—	—	—	233,016,084	—
2019	—	—	—	233,354,720	—
2020	—	—	—	342,630,347	—
2021	—	—	—	303,700,059	—
2022	—	—	—	309,176,300	—
2023	—	—	—	326,521,105	—
2024	—	—	—	323,027,543	—

(1) General governmental expenditures include expenditures of the General, Special Revenue, and Debt Service Funds.

JACKSON COUNTY, MISSOURI
 Computation of Direct and Overlapping Bonded Debt
 December 31, 2024

Entity	Total debt outstanding	Applicable to Jackson County	Amount applicable to Jackson County	Indebtedness as of
Jackson County	\$ 565,220,062	100%	\$ 565,220,062	12/31/24
Total direct debt			<u>565,220,062</u>	
Cities:				
Blue Springs	102,937,911	100%	102,937,911	12/31/24
Buckner	728,650	100%	728,650	12/31/24
Grain Valley	17,975,640	100%	17,975,640	12/31/24
Grandview	26,409,808	100%	26,409,808	12/31/24
Greenwood	1,580,000	94%	1,485,200	12/31/24
Independence	132,060,375	100%	132,060,375	12/31/24
Kansas City	1,660,702,525	60%	996,421,515	12/31/24
Lake Tapawingo	310,000	100%	310,000	12/31/24
Lee's Summit	44,680,000	97%	43,339,600	12/31/24
Lone Jack	527,645	100%	527,645	12/31/24
Oak Grove	17,045,000	99%	16,874,550	12/31/24
Raytown	23,542,848	100%	23,542,848	12/31/24
Sugar Creek	1,340,000	100%	1,340,000	12/31/24
School districts:				
Blue Springs Reorganized #4	363,990,000	100%	363,990,000	12/31/24
Center School District #58	46,940,000	100%	46,940,000	12/31/24
Fort Osage Reorganized #1	86,147,207	100%	86,147,207	12/31/24
Grain Valley Reorganized #5	62,070,000	100%	62,070,000	12/31/24
Grandview Consolidated #4	59,633,333	100%	59,633,333	12/31/24
Hickman Mills Consolidated #1	71,255,000	100%	71,255,000	12/31/24
Independence District #30	164,805,000	100%	164,805,000	12/31/24
Kansas City School District #33	64,257,712	100%	64,257,712	12/31/24
Lee's Summit Reorganized #7	352,240,597	98%	345,195,785	12/31/24
Lone Jack Consolidated #6	18,820,000	95%	17,879,000	12/31/24
Oak Grove Reorganized #6	26,412,500	91%	24,035,375	12/31/24
Raytown Consolidated #2	114,045,000	100%	114,045,000	12/31/24
Other entities:				
Central Jackson County Fire Protection District	24,440,000	100%	24,440,000	12/31/24
Sni - Valley Fire District	4,812,189	83%	3,994,117	12/31/24
Fort Osage Fire District	4,125,000	100%	4,125,000	12/31/24
Inter-City Fire District	400,000	74%	296,000	12/31/24
Lone Jack Fire District	10,355,279	100%	10,355,279	12/31/24
Raytown Fire Protection District	5,350,000	100%	5,350,000	12/31/24
Southern Jackson County Fire District	13,490,000	100%	13,490,000	12/31/24
Metropolitan Junior College	65,162,394	67%	43,658,804	12/31/24
Kansas City Missouri Public Library	575,000	100%	575,000	12/31/24
Mid-Continent Library	56,382,827	54%	30,446,727	12/31/24
Water District #17	322,172	100%	322,172	12/31/24
Developmental Disability Services	956,678	100%	956,678	12/31/24
Total overlapping debt			<u>2,922,216,931</u>	
Total direct and overlapping debt			<u>\$ 3,487,436,993</u>	

Sources: Outstanding debt and applicable percentages provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Jackson County. The percentage applicable to Jackson County is based on the overlapping government's assessed valuation in Jackson County as a percentage of the overlapping government's total assessed valuation. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Demographic Statistics

Last Ten Fiscal Years

Fiscal year	Population (1)	Per capita personal income	Total personal income	Median age (3)	Unemployment rate (4)
2015	687,623	41,653 (2)	28,641,560,819	36.4	5.9
2016	691,801	41,545 (2)	28,740,872,545	36.5	5.1
2017	698,895	42,621 (2)	29,787,603,795	36.5	4.4
2018	700,307	44,432 (2)	31,116,040,624	36.6	3.5
2019	703,011	47,054 (2)	33,079,479,594	36.7	3.7
2020	705,925	50,209 (2)	35,443,788,325	36.8	7.2
2021	716,862	50,209 (2) *	35,992,924,158	36.8*	5.5
2022	716,531	37,638 (1)	26,968,793,778	36.9	2.8
2023	718,560	53,153 (2)	38,193,619,680	37.0	2.9
2024	727,362	53,153 (2) *	38,661,472,386	36.9	3.9

(1) Source: Census.gov (estimate)

(2) Source: Missouriconomy.org

(3) Source: Missouri-demographics.com

(4) Source: Data.bls.gov

* Information not available, use previous year's number

JACKSON COUNTY, MISSOURI

Principal Employers

Employer	2024			2015		
	Employees	Rank	Percentage of Jackson County employees	Employees	Rank	Percentage of Jackson County employees
Federal government (excludes military)	24,143	1	6.59%	30,000	1	9.12%
St. Luke's Health System	9,976	2	2.72%	7,550	3	2.30%
Children's Mercy Hospitals and Clinics	7,688	3	2.10%	6,305	4	1.92%
Honeywell Federal Manufacturing & Technologies	6,637	4	1.81%			
State of Missouri	5,283	5	1.44%			
Burns & McDonnell	5,200	6	1.42%	2,960	10	0.90%
City of Kansas City, Missouri	4,587	7	1.25%	4,499	6	1.37%
Hallmark Cards Inc.	4,480	8	1.22%	4,600	5	1.40%
Truman Medical Center/University Health	4,144	9	1.13%	3,175	8	0.97%
U.S. Postal Service	3,382	10	0.92%			
HCA Midwest Health System				9,753	2	2.97%
DST Systems Inc				3,500	7	1.06%
University of Missouri - Kansas City				3,109	9	0.95%
Total	75,520		20.60%	75,451		22.96%

Source: 2024 Kansas City Business Journal Book of Lists; <https://fred.stlouisfed.org>
Jackson County annual average employment was 366,353 in 2024 and 328,883 in 2015.

JACKSON COUNTY, MISSOURI
Full-Time Equivalent County Government Employees by Department
Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Assessment	67	68	70	68	74	74	75	109	128	139
Board of Equalization	—	—	1	—	—	—	5	43	15	14
Budget Office	—	—	1	—	—	—	3	3	3	3
Circuit Court	153	154	155	155	168	153	135	154	154	172
Collections	36	36	37	33	37	37	36	29	30	32
COMBAT	7	8	8	6	8	7	9	18	10	10
Communications	3	4	4	—	5	6	5	7	8	8
Corrections	362	406	406	391	328	323	319	321	327	328
County Administration	7	8	8	17	10	15	—	—	—	—
County Counselor	15	15	15	17	15	15	15	15	16	16
County Executive's Office	—	—	1	—	—	—	9	8	8	9
Delinquent Tax Sale	—	—	—	—	—	—	—	7	7	7
Economic Development	3	3	3	4	—	—	—	1	1	—
Emergency Preparedness	2	3	3	—	—	—	—	—	—	—
Environmental Health	—	—	1	—	—	—	10	10	10	10
Ethics Commission	—	—	—	—	—	—	—	7	1	1
Facilities	—	—	1	—	—	—	43	51	53	52
Family Court	349	349	356	348	254	304	254	328	328	301
Finance	26	26	26	23	20	22	13	13	13	13
Housing Resource Commission	—	—	—	—	—	—	—	—	—	1
Human Resources	10	10	10	10	10	11	11	13	13	14
Information technology	33	34	34	32	35	35	33	33	28	28
Jackson County Drug Task Force	—	—	1	—	—	—	7	7	7	7
Jackson County Election Board	28	28	28	26	26	26	26	23	25	25
Jackson County Sports Complex	—	—	—	—	—	—	—	—	—	7
KC Election Board	26	24	26	23	26	19	26	26	23	26
Legislature	33	33	33	34	32	33	18	18	18	20
Legislature As A Whole	—	—	—	—	—	—	—	—	—	1
Legislature - Auditor's Office	—	—	1	—	—	—	8	5	5	6
Legislature - Clerk of the County	—	—	1	—	—	—	6	6	6	7
Legislature - Compliance	—	—	—	—	—	—	—	4	4	5
Medical Examiner	25	24	23	20	23	23	25	26	27	29
Merit Commission	—	—	—	—	—	—	—	5	1	1
Municipal Court	4	5	5	5	5	5	5	5	5	5
OHRCC	2	2	2	3	3	3	3	3	3	3
Parks and Recreation	193	194	194	178	179	179	180	182	197	199
Planning Commission	—	—	—	—	—	—	—	9	2	2
Prescription Drug Monitoring Program	—	—	1	—	—	—	—	—	—	—
Prosecuting Attorney	144	144	144	144	159	159	161	149	154	160
Public Administrator	26	26	26	27	28	28	28	30	31	32
Public Works	107	107	107	114	115	115	64	64	64	64
Purchasing Office	—	—	1	—	—	—	6	6	7	7
Recorder of Deeds	21	20	20	20	20	20	20	20	21	21
Rock Island Rail Corridor Authority	—	3	4	3	—	—	—	—	—	—
Senior Tax Relief	—	—	—	—	—	—	—	—	—	6
Sheriff	149	151	151	147	148	149	140	145	149	162
Total	<u>1,831</u>	<u>1,885</u>	<u>1,908</u>	<u>1,848</u>	<u>1,728</u>	<u>1,761</u>	<u>1,698</u>	<u>1,903</u>	<u>1,902</u>	<u>1,953</u>

Source: County Budgets

JACKSON COUNTY, MISSOURI

Operating Indicators by Department

Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessment:										
Real Estate Parcels	296,270	297,031	297,926	298,713	299,194	300,546	301,154	301,916	301,528	301,358
Personal Property	363,432	365,162	372,711	380,538	333,280	375,011	379,420	367,847	357,501	334,638
Business Property	24,875	23,147	23,212	22,782	19,753	22,958	21,257	23,816	20,178	28,244
Recorder of Deeds:										
Documents Recorded	117,574	124,339	115,925	110,645	108,117	126,687	142,460	113,804	97,197	93,474
Marriage Licenses:										
Kansas City	3,325	3,524	3,562	3,236	2,895	3,535	5,389	—	—	—
Independence	2,865	2,817	2,880	2,799	2,870	1,108	—	5,688	5,193	5,349
Total	6,190	6,341	6,442	6,035	5,765	4,643	5,389	5,688	5,193	5,349
Public Works:										
Asphalt (miles)	217	217	217	219	219	219	219	221	219	213
Chip & Seal (miles)	204	204	204	202	202	202	202	200	202	202
Gravel (miles)	3	3	3	3	3	3	3	3	3	3
Concrete (miles)	1	1	1	1	1	1	1	1	1	1
Total	425	425	425	425	425	425	425	425	425	419
Parks:										
Number of Parks	21	21	21	21	24	24	23	23	23	23
Park Acres	21,243	21,243	21,243	21	21,399	21,399	21,394	21,394	21,394	21,394
Lake Acres	2,774	2,774	2,774	21	2,774	2,774	2,774	2,774	2,774	2,774
Corrections:										
Bookings—County Detention Center	9,094	10,746	10,774	10,086	8,969	5,756	5,336	7,777	7,781	7,684
Releases—County Detention Center	10,122	10,687	10,805	10,091	8,689	5,782	5,369	7,720	7,707	7,695
Average Daily Population—County Detention Center	772	790	770	825	845	754	764	742	762	778
Bookings—Regional Correctional Center	4,278	6,424	5,583	4,763	290	—	—	—	—	—
Releases—Regional Correctional Center	6,333	6,388	5,598	4,776	267	—	—	—	—	—
Average Daily Population—Regional Correctional Center	133	131	128	141	125	—	—	—	—	—
Bookings—Kansas City Police Department	—	7,739	7,768	9,242	4,113	—	—	—	—	—
Releases—Kansas City Police Department	—	7,698	7,719	8,993	4,083	—	—	—	—	—
Average Daily Population—Kansas City Police Department	—	30	31	37	53	—	—	—	—	—
Medical Examiner's Office										
Scenes Visited	1,467	1,537	1,651	1,673	1,288	1,654	1,063	1,585	1,494	1,784
Jackson County Death Reports	1,842	2,146	2,379	5,808	4,902	7,286	7,803	7,775	7,018	7,015
Finance:										
Accounts Payable Checks	16,757	17,057	16,636	15,749	14,754	20,660	14,653	14,723	15,149	16,051

Source: Various county departments.

(1) The Regional Correctional Center opened July 31, 2009.

(2) The Kansas City Police Department starting housing prisoners at Jackson County in 2016.

JACKSON COUNTY, MISSOURI

Capital Asset Statistics by Function

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government:										
Buildings	119	118	117	117	117	117	117	117	117	117
Computer Equipment/Terminals	374	358	348	336	312	298	275	236	218	193
Printers	12	12	12	10	10	9	7	13	13	11
Radio Communication Equipment	10	6	5	5	5	5	5	4	4	4
Land (parcels)	26	26	26	26	25	25	25	25	25	25
Automobiles	46	46	47	47	49	47	47	92	90	90
Trucks	24	24	26	26	30	30	30	44	43	40
Public Safety:										
Buildings	11	11	11	11	11	11	11	11	11	11
Computer Equipment/Terminals	8	8	4	4	4	4	4	4	4	4
Printers	2	2	2	2	2	2	2	2	2	2
Radio Communication Equipment	16	13	13	13	13	13	9	9	9	9
Land (parcels)	2	2	2	2	2	2	2	2	2	2
Automobiles	276	268	267	242	234	221	214	275	275	280
Trucks	17	17	15	15	16	16	16	36	37	38
Roads, Highways, and Bridges:										
Buildings	10	8	8	8	8	8	8	8	8	8
Computer Equipment/Terminals	7	7	7	7	7	7	7	15	15	15
Printers	5	4	4	4	4	4	4	4	3	3
Land (parcels)	5	5	5	5	5	5	5	5	5	5
Automobiles	36	37	41	40	44	45	45	45	41	39
Heavy Machinery	45	45	39	36	44	44	44	50	44	49
Trucks	24	25	26	26	33	31	28	36	35	42
Health, Welfare, and Community Development:										
Buildings	23	23	21	21	21	21	21	21	21	21
Computer Equipment/Terminals	9	7	7	7	7	6	6	5	5	5
Land (parcels)	4	4	4	4	3	3	3	3	3	3
Automobiles	12	10	16	16	16	14	14	11	11	12
Trucks	9	10	13	13	14	14	13	24	26	27
Culture and Recreation:										
Buildings	99	99	98	98	98	96	101	101	97	96
Printers	2	2	1	1	1	1	1	1	1	1
Radio Communication Equipment	3	3	2	2	2	2	2	3	3	3
Land (parcels)	194	194	194	194	194	194	195	195	195	194
Truman Sports Complex	392	386	386	386	385	385	340	337	333	333
Automobiles	36	43	46	46	49	42	39	46	46	46
Heavy Machinery	36	37	31	27	27	27	27	20	19	19
Trucks	52	67	71	71	76	72	74	98	90	93
Park Enterprise:										
Buildings	79	79	79	78	78	78	78	78	78	78
Boats and Motors	59	62	44	44	44	40	36	17	17	17
Land (parcels)	41	41	41	41	41	41	41	42	42	41
Automobiles	15	15	15	15	20	20	20	59	59	58
Trucks	3	5	6	6	6	6	6	12	13	13

Source: County Asset Records.

Location

Located in the metropolitan area's eastern quadrant, Jackson County, Missouri (the County) is one of the seven counties that comprise the Kansas City metropolitan area. It is bordered on the west by the Kansas state line, on the south by Cass County, and on the north by the Missouri River.

General

Date of organization – 1826

Classification under Missouri Law – First Class County

Form of Government – Executive–Legislature

The County's fiscal period begins on January 1

County Seat – Independence

Population – 727,362 (2024 estimate)

Area square miles – 605

Museums of Jackson County

Missouri Town 1855 Museum

Liberty Memorial and Museum

Truman Courtroom Museum

Fort Osage Museum

Civil War Museum

Harry S. Truman Farm Home

Harry S. Truman Library and Museum

Major Alexander Historical House

Raytown Historical Society Museum

Wornall House Museum

Valle Mansion-Dewitt Museum

Bingham-Waggoner Estate

National World War I Museum

Airline History Museum

Science City at Union Station

Kemper Museum of Contemporary Art

Nelson-Atkins Museum of Art

Black Archives of Mid-America

International Jazz Hall of Fame

Kansas City Museum

Marshal House and Jail Museum

Kansas City Railroad Museum

Toy and Miniature Museum of Kansas City

Thomas Hart Benton Home

Cave Spring Interpretative Center

Harris-Kearney House

Negro Leagues Baseball Museum

Steamboat Arabia

Money Museum

American Royal Museum

Major Sports

Kauffman Stadium, home of the Kansas City Royals, American League Baseball

Arrowhead Stadium, home of the Kansas City Chiefs, National Football League

Independence Events Center, home of the Missouri Mavericks, Central Hockey League and Missouri Comets, Major Indoor Soccer League

Municipal Auditorium, home of the Kansas City Roller Warriors, Roller Derby League

CPKC Stadium, home of the KC Current, National Women's Soccer League

Major Parks

	<u>Total acres</u>	<u>Acres water</u>
Fleming Park (Lake Jacomo)*	7,429	970
Longview Lake Park*	4,762	930
Blue Springs Reservoir*	2,705	720
Blue River Parkway*	2,400	—
James A. Reed Memorial	2,156	253
Little Blue Trace*	2,200	—
Blue and Gray Park*	1,773	3
Swope Park	1,769	24
Landahl Park*	1,330	—
Burr Oak Woods	1,066	—
Monkey Mountain Park*	855	2
Rock Island Corridor	348	—
Prairie Lee Lake*	290	154

* Park maintained by County

Major Highways

Interstate 29

Interstates 35 and 435

Interstates 70, 470 and 670

U.S. Highways 24, 40, 50, 56, 71 and 350

Rail, Air and Water Transportation

Jackson County has the benefits of up-to-date, quality transportation systems, facilities and service. Main line rail carriers intersect metropolitan Kansas City with over 300 freight movements that rank the area second nationally as a rail center. The area is also served by Amtrak passenger service.

Jackson County is served by major commercial airline carriers who also provide air cargo and express services. Kansas City International Airport is only minutes north of Jackson County, and various other public and private airports are located in the metropolitan area.

The Kansas City Streetcar offers free transportation and runs from the River Market area to Union Station/Crown Center. This 2 mile track has 16 stops along the way and runs through the heart of downtown Kansas City. A 3.5 mile extension south to the University of Missouri-Kansas City along Main Street is currently under construction with completion due in 2025.

The use of the 2,285-mile Missouri River, which outflows approximately 250 miles downstream into the Mississippi River north of St. Louis, is an additional transportation mode in Jackson County.

Attractions

American Royal Livestock, Horse Show and Rodeo: The largest event of its kind in the country, the American Royal's purpose is to provide education in the agribusiness industry through competition and entertaining events. Kansas City completed construction in 1992 of a new facility that contains 520,000 square feet of exhibit, arena and office space.

Black Archives of Mid-America: The archives include a collection of artifacts, paintings, sculptures, and research materials created by famous African-Americans from Kansas City and elsewhere.

City Market: An attractive weekend farmer's market where second and third generations of families sell fruits, vegetables and plants, along with specialty shops and restaurants. The City Market has over 300 booths in a 59,000-square-foot facility located just minutes from downtown Kansas City along the Missouri River.

College Basketball Experience: While physically part of the Sprint Center, the College Basketball Experience has a unique and separate identity. It is a high-energy, highly interactive venue where casual and hardcore fans of any age can totally immerse themselves in the game of college basketball. The 41,500 square foot building, directly across from Kansas City's Power & Light District, houses the National Collegiate Basketball Hall of Fame.

Country Club Plaza: Much more than a shopping center, "America's original shopping city" began in 1922 as the dream of J.C. Nichols and has become the benchmark by which all other city centers are measured. At Christmas time, the Plaza puts on a spectacular display of multicolored lights on nearly 50 miles of wire, which outline its beautiful Spanish-style buildings and towers against the night sky. The Plaza is also a walking art tour, with many exquisite fountains, sculptures and murals.

H. Roe Bartle Hall: With a total space of 400,000 square feet, including 202,500 square feet of unobstructed floor space, Bartle Hall accommodates meetings, conventions and trade shows. Bartle Hall covers five blocks and has 1,000 underground parking spaces. In early 1990, area citizens voted to expand Bartle Hall by approximately 670,000 square feet of additional space, which was completed in 1994.

Hallmark Visitors Center: This center presents a lively overview of the world's largest greeting card company through 12 imaginative displays that allow visitors to feel that they are participating in the creative process.

Harry S. Truman Library: Visitors can experience the presidency of Truman and see some of the most significant events that shaped the free world. The library offers two meeting rooms, an auditorium and a conference room.

Harry S. Truman Sports Complex: This beautiful dual stadium complex, constructed by Jackson County, is the home of the Kansas City Chiefs professional football team and the Kansas City Royals professional baseball team. The Kansas City Royals Baseball Corporation and the Kansas City Chiefs Football Club, Incorporated, signed 25-year leases on January 24, 2006 with two five-year renewal options. Jackson County voters approved a three-eighth cent sales tax on April 4, 2006, to finance \$425 million of renovation projects at the Kauffman and Arrowhead stadiums.

Hy-Vee Arena: In 2018, Hy-Vee purchased the former Kemper Arena and converted it to a youth sports facility.

Kansas City Zoo: A \$71 million plan to build a new zoo in Swope Park, the second largest urban park (over 200 acres) in the country, is underway. The zoo opened Australia in 1993, which gives you a glimpse of the wildlife in the outback. Opened in 1995, a 95-acre African exhibit focusing on plants, animals, and cultures. This \$30 million exhibit houses approximately 350 animals. The IMAX Theatre, which has a screen more than six stories high, stadium seating and a 12,000-watt surround-sound system, was added as well.

Legoland Discovery Center: This center has over 3 million LEGOs and is a world of color, creativity and fun for the biggest fans of LEGOs. With two rides, a 4D cinema and other attractions, this is an attraction for the whole family to enjoy.

Municipal Auditorium: An art deco masterpiece, the Convention Center contains the arena, Music Hall, Little Theatre, Exhibition Hall and meeting rooms. Municipal Auditorium provides 150,000 square feet of exhibition space and meeting rooms for up to 7,000 people.

Negro Leagues Baseball Museum: Founded in 1990, this privately funded museum, located in the historic 18th & Vine District, is dedicated to preserving the history of Negro League Baseball in America.

Nelson-Atkins Museum of Art: Founded by William Rockhill Nelson on December 11, 1933, the museum is among the top 12 general art museums in the United States. The museum is internationally recognized for its excellent collection from mid-western states, as well as its Asian holdings.

SeaLife Aquarium: Take a walk through the amazing underwater ocean tunnel to see 5,000+ creatures of the sea. Explorers can hold a crab or touch a starfish and walk through the underwater tunnel as sharks and rays swim overhead.

T-Mobile Center: One of the region's premier venues, expected to host more than 100 events per year, including concerts, family shows, and special events, as well as professional, collegiate, and amateur sporting events. The Sprint Center opened its doors on October 10, 2007 and seats over 18,000.

Westport: This beautifully renovated district is a historic wagon-train supply stop that is still handling provisions for citizens and visitors of Jackson County. The area is filled with boutiques offering clothing, jewelry, art, gifts and a variety of restaurants, nightclubs, cinemas and offices.

The Performing Arts

Ballet

State Ballet of Missouri: The Kansas City professional ballet company has become widely known for its great versatility, as well as its accomplished technique and dynamic style. The company made its New York debut in the spring of 1987 and has been widely featured in such magazines as *Time*, *Life*, *Dance and Ballet Review*.

Music

The Kansas City Symphony: This outstanding symphony orchestra brings world-renowned classical artists to Kansas City for its November-through-May season.

The Lyric Opera: This nationally acclaimed opera company presents both a spring and fall repertory season.

Theatres

Actor's Ensemble Saloon Theatre: This group presents offbeat, off-Broadway comedies in an Art Deco Saloon.

Coterie Children's Theatre: This is an adult theatre company that produces plays primarily for children.

Folly Theater: A beautifully renovated turn-of-the-century house, the Folly Theater now presents major jazz artists, concerts by the Friends of Chamber Music, and professional touring children's theatre.

Kauffman Center for the Performing Arts: A major center for music, opera, theater and dance. Designed by Moshe Safdie, the Kauffman Center will present a wide spectrum of entertainers and performers from around the world, and serve as the performance home of three of the region's leading performing arts organizations – Kansas City Ballet, Kansas City Symphony and Lyric Opera of Kansas City.

Lyric Theatre: Built in the 1920's as a Masonic Temple, this acoustically superior hall was restored in 1976.

Midland Center for the Performing Arts: Home to the Theatre League, which brings national Broadway touring productions to Jackson County, this beautiful, baroque theatre is on the National Register of Historic Places.

Kansas City Repertory Theatre: This professional theatre company offers high-quality productions of plays selected from a full range of dramatic literature.

Music Hall: Located within the Municipal Auditorium, this recently restored Art Deco masterpiece is host to a variety of fine arts programs.

Starlight Theatre: There are 8,000 seats in this magnificent outdoor amphitheater located in Kansas City's beautiful 1,700-acre Swope Park. The Starlight produces and presents Broadway musicals and contemporary concerts.

Theater League, Inc.: This community-based performing arts organization sponsors touring productions of Broadway plays, pop concerts, and other entertainment.

Unicorn Theatre: This group is a professional Actors Equity theatre with an emphasis on contemporary and original scripted productions.

Education

Colleges and Universities

Avila College
Blue River Community College
Calvary Bible College
Cleveland Chiropractic College of Kansas City
DeVry Institute of Technology
Graceland College – Division of Nursing
Kansas City Art Institute
Longview Community College
Penn Valley Community College
Pinnacle Career Institute
Pioneer Community College
Research Medical Center College of Nursing
Rockhurst University
University of Missouri – Kansas City
Webster University

Graduate Schools

Avila College
Keller Graduate School of Management
Rockhurst University
University of Health Sciences – University Hospital

University of Missouri – Kansas City
University of Missouri – School of Law
Webster University

Medical Schools

Kansas City College of Osteopathic Medicine
University of Missouri – Dental School
University of Missouri – Medical School