

ORDER OF THE CAMDEN COUNTY COMMISSION
DIRECTING APPORTIONMENT, REAPPORTIONMENT, AND USE
OF PROCEEDS FROM THE 2007 CAMDEN COUNTY ONE-HALF
CENT SALES TAX

WHEREAS, pursuant to authority granted under Missouri law, the voters of Camden County, Missouri approved a countywide one-half cent (0.5%) sales tax at an election held in August 2007 (the “2007 Sales Tax”) for county purposes, including law enforcement, road and bridge improvements, and employee retention;

WHEREAS, the ballot language submitted to and approved by the voters expressed the will of the people that the proceeds of the 2007 Sales Tax be used for public safety, public infrastructure, and other county purposes as determined by the Camden County Commission (“Commission”);

WHEREAS, the Camden County Commission is charged with fiscal oversight and administration of county revenues and expenditures, including the collection, apportionment, budgeting, and distribution of sales tax revenues;

WHEREAS, the Camden County Commission finds it necessary and appropriate to formally direct and clarify the apportionment, reapportionment, and authorized use of the net proceeds of the 2007 Sales Tax for future fiscal years;

WHEREAS, the Camden County Commission finds that the allocation of funds for road and bridge purposes and for law enforcement and public safety purposes serves essential county needs and promotes the health, safety, and welfare of the citizens of Camden County;

WHEREAS, the Camden County Commission further finds that providing the Camden County Sheriff discretion in the use of funds allocated to the Sheriff’s Office is necessary to allow responsiveness to evolving public safety needs; and

WHEREAS, the Camden County Commission finds and declares that the reapportionment and use of funds set forth herein is consistent with and in furtherance of the will of the voters as expressed in the 2007 ballot language;

NOW, THEREFORE, BE IT ORDERED, ADJUDGED, AND DECREED BY THE CAMDEN COUNTY COMMISSION OF CAMDEN COUNTY, MISSOURI, AS FOLLOWS:

1. Authorization and Direction to County Auditor

The Camden County Auditor (“Auditor”) is hereby authorized and directed to apportion and distribute the net proceeds of the 2007 Sales Tax in accordance with this Order and to maintain accurate accounting records of all amounts received and distributed.

2. Apportionment of Sales Tax Proceeds

Beginning with sales tax revenues received from calendar year 2026 and continuing thereafter unless modified by subsequent order of the Commission or by vote of the people, the net proceeds of the 2007 Sales Tax shall be apportioned as follows:

- a. Fifty Percent (50%) of the net proceeds shall be allocated to the Camden County Road and Bridge Fund and shall be used exclusively for road, bridge, and related transportation infrastructure purposes within Camden County; and
- b. Fifty Percent (50%) of the net proceeds shall be allocated to the Camden County Sheriff’s Office and shall be used for law enforcement and public safety purposes, as determined at the discretion of the Camden County Sheriff.

3. Administrative Implementation

The Administrative Office and all Elected Officials are hereby directed to take all action necessary to implement this Order, including proper accounting, budgeting, reporting, and distribution of funds consistent with this reapportionment.

4. Accounting and Reporting

The Camden County Auditor shall maintain detailed accounting records of all sales tax revenues received and distributed pursuant to this Order and shall provide periodic reports to the Commission upon request.

5. Supersession

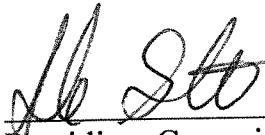
Any prior orders, resolutions, or directives inconsistent with this Order are hereby suspended to the extent of such inconsistency.

6. Effective Date


This Order shall take effect immediately upon adoption and shall apply to sales tax revenues received for calendar year 2026 and thereafter.

SO ORDERED this 16th day of December, 2025.


For Camden County:



Presiding Commissioner, Ike Skelton



1st District Commissioner, James Gohagan



2nd District Commissioner, Steve Dougan

Attest:



Rowland Todd, County Clerk