

COUNTY COMMISSION RECORD, CAMDEN COUNTY, MISSOURI

Tuesday 02/27/2024

The Camden County Commission met with Presiding Commissioner Ike Skelton, First District Commissioner James Gohagan, and Second District Commissioner Don Williams was absent.

Meeting Agenda

Commissioner Gohagan made a motion to approve today's agenda. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye). Session opened at 1:02 P.M.

Prior Minutes

Commissioner Skelton made a motion to approve February 20, 2024 Meeting Minutes. Commissioner Gohagan seconded the motion. The motion passed by vote: Commissioner Skelton (aye) and Commissioner Gohagan (aye). Commissioner Gohagan made a motion to approve February 22, 2024 Meeting Minutes. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye).

New Business

Auditor- 2023 Financial Statement- Review & Approve- The Auditor, Jimmy Laughlin, was present to discuss and give an overview of the information that is required to be published by Missouri statute. Commissioner Gohagan made a motion to accept and approve the Financial Statement of Camden County per RSMo 50.815. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye).

Financial Statements of Camden County, RSMO 50.815
For the County Commission by Jimmy Laughlin, County Auditor
Summary of Receipts, Disbursement & Transfers with Cash Balances by Fund
Summary by Fund for Camden County, MO
From 01/01/2023 to 12/31/2023
ALL FUNDS-Cash & Investment Accounts

| Fund | Description | Beginning Balance 01/01/2023 | Total Receipts | Total Disbursements | Ending Balance 12/31/2023 |
|-------------|---------------------------------|---|---------------------------|--------------------------------|--|
| 001 | COUNTY REVENUE | 10,869,954.67 | 22,056,839.82 | 23,496,544.16 | 9,430,250.33 |
| 002 | SPECIAL ROAD AND BRIDGE | 1,498,631.55 | 14,041,461.08 | 11,939,970.26 | 3,600,122.37 |
| 003 | ASSESSMENT | 1,669,839.06 | 1,468,630.87 | 1,453,685.72 | 1,684,784.21 |
| 007 | TAX SALES SURPLUS | 540,633.56 | 463,733.91 | 331,137.86 | 673,229.61 |
| 010 | LEST | 3,385,303.64 | 15,720,771.24 | 14,700,479.65 | 4,405,595.23 |
| 012 | FIRING RANGE | 791.12 | 1,325.00 | 894.67 | 1,221.45 |
| 013 | INMATE PRIS.DET.SEC.FD. | 136,313.81 | 242,686.09 | 214,892.04 | 164,107.86 |
| 014 | SHERIFF'S REVOLVING FUND | 29,149.02 | 17,737.00 | 28,805.88 | 18,080.14 |
| 015 | L.E.T.F. | 7,891.30 | 3,272.95 | 3,539.79 | 7,624.46 |
| 016 | SHERIFF'S FEE FUND | 60,922.81 | 19,809.62 | 11,415.77 | 69,316.66 |
| 017 | E-911 | 258,875.85 | 1,060,749.30 | 1,247,010.19 | 72,614.96 |
| 021 | P.A. BAD CHECKS | 124,921.80 | 8,500.19 | 10,462.89 | 122,959.10 |
| 022 | P.A.T.F. | 7,517.93 | 4,464.81 | 1,262.66 | 10,720.08 |
| 023 | P.A. SALES TAX COLLECTION | 85,880.33 | 1,823.89 | 1,462.50 | 86,241.72 |
| 024 | P.A. CONTINGENCY | 0.00 | 15,935.25 | 15,935.25 | 0.00 |
| 025 | CLERF | 151,175.36 | 117,170.71 | 14,887.73 | 253,458.34 |
| 102 | ASPHALT CONTRIBUTION FD. | 101,208.29 | 37,500.00 | 0.00 | 138,708.29 |
| 103 | ROAD DAMAGE BONDS | 1,187,816.45 | 187,435.60 | 93,727.00 | 1,281,525.05 |
| 111 | PAYROLL CLEARING | 390,555.62 | 8,308,403.18 | 8,357,044.20 | 341,914.60 |
| 120 | OPIOID FUNDS | 0.00 | 404,830.65 | 225,039.83 | 179,790.82 |
| 150 | GIS | 16,962.04 | 35,296.47 | 39,700.00 | 12,558.51 |
| 155 | TAX BOOK SYSTEM MAINTENANCE FUN | 50,000.00 | 100,000.00 | 50,000.00 | 100,000.00 |
| 160 | GRANT FUNDS | 2,890.97 | 83,129.76 | 82,973.99 | 3,046.74 |
| 165 | CARES ACT FUND/ARPA FUNDS | 5,889,024.17 | 125,402.40 | 1,887,036.14 | 4,127,390.43 |
| 170 | ECONOMIC ACTIVITY TAX FND | 15,773.75 | 399,002.31 | 399,002.34 | 15,773.72 |
| 205 | 7-13K-KB N.I.D | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | DEBT SERVICE SERIES 2008 | 79,777.36 | 1,161.69 | 318.00 | 80,621.05 |
| 301 | 1996A DSF | 21,702.85 | 317.19 | 0.00 | 22,020.04 |
| 302 | 1997A DSF | 25,494.47 | 372.14 | 0.00 | 25,866.61 |
| 303 | 1997B DSF | 52,797.45 | 771.19 | 0.00 | 53,568.64 |
| 304 | 1998A DSF | 99,660.82 | 1,455.67 | 0.00 | 101,116.49 |
| 305 | 1998B DSF | 3,304.74 | 48.42 | 0.00 | 3,353.16 |
| 306 | 1999B DSF | 1.18 | 0.00 | 0.00 | 1.18 |
| 307 | 1999A DSF | 5,785.83 | 528.89 | 0.00 | 6,314.72 |
| 308 | 2000 DSF | 26,865.45 | 2,633.93 | 0.00 | 29,499.38 |
| 309 | 2000A DSF | 58,792.28 | 858.63 | 0.00 | 59,650.91 |
| 310 | 2004 DSF | 122,950.66 | 110,590.54 | 112,025.00 | 121,516.20 |
| 311 | 2003 DSF | 1,770.42 | 3,471.89 | 5,222.71 | 19.60 |
| 312 | 2010 DS HVAC EQUIPMENT | 0.00 | 932,682.70 | 930,682.70 | 2,000.00 |
| 313 | DSF313 2014 SERIES | 0.00 | 123,021.54 | 117,852.38 | 5,169.16 |
| 375 | 135-3 E&W NID MAINTENANCE | 4,412.98 | 64.32 | 0.00 | 4,477.30 |
| 377 | SHADOW OAKS N.I.D. | 562.32 | 2,498.22 | 3,060.54 | 0.00 |
| 401 | CAM-MO AMBULANCE DIST.#1 | 0.00 | 181,439.74 | 181,439.74 | 0.00 |
| 403 | PULASKI AMBULANCE DIST | 0.00 | 2.48 | 2.48 | 0.00 |
| 404 | CAMDEN AMBULANCE | 0.00 | 1,825,599.40 | 1,825,599.40 | 0.00 |
| 411 | C.A.D.V | 9,205.49 | 8,406.47 | 9,205.49 | 8,406.47 |
| 412 | C.E.R.F | 137,022.90 | 1,277,071.70 | 1,322,511.75 | 91,582.85 |
| 413 | CITY-LAKE OZARK | 466.89 | 3,358.77 | 3,316.32 | 509.34 |
| 414 | CITY-FOUR SEASONS | 8,121.55 | 40,520.27 | 41,175.47 | 7,466.35 |
| 415 | CITY-SUNRISE BEACH | 750.74 | 4,957.48 | 5,096.50 | 611.72 |
| 416 | CITY OF LINN CREEK | 279.47 | 1,776.55 | 1,804.63 | 251.39 |
| 417 | CITY-CLIMAX SPRINGS | 0.00 | 0.00 | 0.00 | 0.00 |
| 419 | CITY-CAMDENTON | 2,749.54 | 15,757.86 | 15,982.87 | 2,524.53 |
| 420 | CITY-STOUTLAND | 51.87 | 209.59 | 223.07 | 38.39 |
| 421 | CITY-RICHLAND | 111.11 | 211.57 | 286.71 | 35.97 |
| 422 | CITY-OSAGE BEACH | 16,145.12 | 73,350.15 | 75,957.90 | 13,537.37 |
| 431 | LAKE OZARK FIRE PRO. DIST | 0.00 | 3,881,901.62 | 3,881,901.62 | 0.00 |
| 432 | OSAGE BEACH FIRE PRO DIST | 0.00 | 3,562,950.77 | 3,562,950.77 | 0.00 |
| 433 | SUNRISE BEACH FIRE PRO DS | 0.00 | 3,308,811.64 | 3,308,811.64 | 0.00 |
| 434 | MID-COUNTY FIRE PRO DIST | 0.00 | 1,959,644.55 | 1,959,644.55 | 0.00 |

| | | | | | | |
|-----|---------------------------|--------------|----------------------|----------------------|----------------------|----------------------|
| 435 | GRAVOIS FIRE PRO DIST. | 0.00 | 418,698.36 | 418,698.36 | 0.00 | |
| 436 | NORTHWEST FIRE PRO DIST | 0.00 | 211,008.45 | 211,008.45 | 0.00 | |
| 437 | SOUTHWEST FIRE PRO DIST | 0.00 | 174,703.17 | 174,703.17 | 0.00 | |
| 438 | TRI-CO FIRE PRO-CO TAX | 0.00 | 46,341.37 | 46,341.37 | 0.00 | |
| 451 | GOOD SHEPERD NURSING HOME | 0.00 | 530,865.67 | 530,865.67 | 0.00 | |
| 452 | SCHOOL FINES | 56,408.16 | 274,761.31 | 298,031.54 | 33,137.93 | |
| 453 | SENIOR CITIZENS FUND | 0.00 | 810,882.32 | 810,882.32 | 0.00 | |
| 454 | SHELTERED WORKSHOP | 0.00 | 1,020,407.42 | 1,020,407.42 | 0.00 | |
| 455 | HORSESHOE BEND SP.DST.ONE | 0.00 | 1,726,523.31 | 1,726,523.31 | 0.00 | |
| 456 | CAMDENTON SP.RD.DST. | 0.00 | 70,601.09 | 70,601.09 | 0.00 | |
| 457 | OSAGE BEACH SP.RD. DIST. | 0.00 | 287,241.18 | 287,241.18 | 0.00 | |
| 461 | FINANCIAL INSTUT. TAX | 0.00 | 18,184.38 | 18,184.38 | 0.00 | |
| 462 | HAVA/MCVR | 85,110.58 | 13,940.49 | 8,409.33 | 90,641.74 | |
| 463 | ELECTION SERVICES FUND | 56,389.64 | 17,622.59 | 34,380.56 | 39,631.67 | |
| 465 | ELECTION CARES ACT | 0.00 | 0.00 | 0.00 | 0.00 | |
| 525 | CAMELOT GEO BOND | 29,004.96 | 19,572.45 | 22,132.50 | 26,444.91 | |
| 601 | HEALTH CARE FUND | 862,900.64 | 2,690,665.87 | 3,236,934.66 | 316,631.85 | |
| 902 | PASSPORT FUND | 48,468.94 | 9,278.47 | 55,848.86 | 1,898.55 | |
| 995 | TAX MAINTENACE FUND | 258,002.16 | 148,292.78 | 92,824.80 | 313,470.14 | |
| 996 | HAZ-MAT FUND | 0.00 | 0.00 | 0.00 | 0.00 | |
| 997 | R.R.S.P.F. | 1,530,314.49 | 130,954.19 | 26,220.65 | 1,635,048.03 | |
| 998 | TECHNOLOGY FUND | 99,639.76 | 22,826.08 | 37,762.99 | 84,702.85 | |
| 999 | JUVENILE SERVICES FUND | 538,920.68 | 515,062.72 | 445,019.63 | 608,963.77 | |
| | TOTAL - ALL FUNDS | | 30,725,976.60 | 91,410,793.34 | 91,545,005.00 | 30,591,764.94 |

Footnote: Receipts and Disbursements include receipt transfers in to funds and disbursement transfers out of funds. And these Financial Statements are unaudited.

Camden County

General Revenue

| Fund: 001 | Year | Personal Property | Real Estate | Total |
|----------------------|-------------|--------------------------|----------------------|----------------------|
| Levy Code 002 | 2001.2015 | \$ - | \$ 10,285.59 | \$ 10,285.59 |
| | 2016 | \$ - | \$ 1,431.44 | \$ 1,431.44 |
| | 2017 | \$ - | \$ 1,498.11 | \$ 1,498.11 |
| | 2018 | \$ - | \$ 1,558.91 | \$ 1,558.91 |
| | 2019 | \$ 4,228.23 | \$ 1,777.60 | \$ 6,005.83 |
| | 2020 | \$ 5,785.70 | \$ 1,816.56 | \$ 7,602.26 |
| | 2021 | \$ 7,969.19 | \$ 9,566.66 | \$ 17,535.85 |
| | 2022 | \$ 11,415.43 | \$ 19,131.65 | \$ 30,547.08 |
| | 2023 | \$ 38,686.06 | \$ 71,636.54 | \$ 110,322.60 |
| | | \$ 68,084.61 | \$ 118,703.06 | \$ 186,787.67 |

Road and Bridge

Camden County

| Fund 002 | Year | Personal Property | Real Estate | Total |
|----------------------|-------------|--------------------------|---------------------|----------------------|
| Levy Code 059 | 2001.2015 | \$ - | \$ 6,678.80 | \$ 6,678.80 |
| | 2016 | \$ - | \$ 756.90 | \$ 756.90 |
| | 2017 | \$ - | \$ - | \$ - |
| | 2018 | \$ - | \$ 851.82 | \$ 851.82 |
| | 2019 | \$ 2,283.16 | \$ 928.79 | \$ 3,211.95 |
| | 2020 | \$ 3,320.41 | \$ 1,020.77 | \$ 4,341.18 |
| | 2021 | \$ 4,255.74 | \$ 5,369.83 | \$ 9,625.57 |
| | 2022 | \$ 6,897.92 | \$ 11,933.92 | \$ 18,831.84 |
| | 2023 | \$ 25,268.17 | \$ 44,570.42 | \$ 69,838.59 |
| | | \$ 42,025.40 | \$ 72,111.25 | \$ 114,136.65 |

Assessors Penalties

| Fund: 003 | Year | Personal Property | Real Estate | Total |
|----------------------|-------------|--------------------------|--------------------|----------------------|
| Levy Code 599 | 2001.2015 | | | \$ - |
| | 2016 | | | \$ - |
| | 2017 | | | \$ - |
| | 2018 | | | \$ - |
| | 2019 | \$ 17,700.00 | \$ - | \$ 17,700.00 |
| | 2020 | \$ 17,850.00 | \$ - | \$ 17,850.00 |
| | 2021 | \$ 27,065.00 | \$ - | \$ 27,065.00 |
| | 2022 | \$ 23,400.00 | \$ - | \$ 23,400.00 |
| | 2023 | \$ 50,025.00 | \$ - | \$ 50,025.00 |
| | | \$ 136,040.00 | | \$ 136,040.00 |

SB 40 CCDDR

| Fund: 453 | Year | Personal Property | Real Estate | Total |
|----------------------|-------------|--------------------------|---------------------|---------------------|
| Levy Code 009 | 2001.2015 | \$ - | \$ 5,186.40 | \$ 5,186.40 |
| | 2016 | \$ - | \$ 715.58 | \$ 715.58 |
| | 2017 | \$ - | \$ 749.97 | \$ 749.97 |
| | 2018 | \$ - | \$ 814.45 | \$ 814.45 |
| | 2019 | \$ 2,210.07 | \$ 928.71 | \$ 3,138.78 |
| | 2020 | \$ 3,029.31 | \$ 950.76 | \$ 3,980.07 |
| | 2021 | \$ 4,172.84 | \$ 5,008.56 | \$ 9,181.40 |
| | 2022 | \$ 5,977.27 | \$ 10,016.90 | \$ 15,994.17 |
| | 2023 | \$ 20,256.32 | \$ 37,509.27 | \$ 57,765.59 |
| | | \$ 35,645.81 | \$ 61,880.60 | \$ 97,526.41 |

Senior Citizens

| Fund: 453 | Year | Personal Property | Real Estate | Total |
|----------------------|-------------|--------------------------|---------------------|---------------------|
| Levy Code 003 | 2001.2015 | \$ - | \$ 4,137.60 | \$ 4,137.60 |
| | 2016 | \$ - | \$ 570.55 | \$ 570.55 |
| | 2017 | \$ - | \$ 597.88 | \$ 597.88 |
| | 2018 | \$ - | \$ 650.20 | \$ 650.20 |
| | 2019 | \$ 1,764.35 | \$ 741.49 | \$ 2,505.84 |
| | 2020 | \$ 2,419.35 | \$ 759.50 | \$ 3,178.85 |
| | 2021 | \$ 3,332.40 | \$ 4,000.40 | \$ 7,332.80 |
| | 2022 | \$ 4,773.62 | \$ 8,000.24 | \$ 12,773.86 |
| | 2023 | \$ 16,177.20 | \$ 29,956.55 | \$ 46,133.75 |
| | | \$ 28,466.92 | \$ 49,414.41 | \$ 77,881.33 |

Camden County Library

| Year | Personal Property | Real Estate | Total |
|-------------|--------------------------|----------------------|----------------------|
| 2001.2015 | \$ - | \$ 8,658.28 | \$ 8,658.28 |
| 2016 | \$ - | \$ 1,195.51 | \$ 1,195.51 |
| 2017 | \$ - | \$ 1,252.72 | \$ 1,252.72 |
| 2018 | \$ - | \$ 1,361.56 | \$ 1,361.56 |
| 2019 | \$ 3,693.48 | \$ 1,552.63 | \$ 5,246.11 |
| 2020 | \$ 5,064.51 | \$ 1,589.52 | \$ 6,654.03 |
| 2021 | \$ 6,975.91 | \$ 8,374.47 | \$ 15,350.38 |
| 2022 | \$ 9,992.92 | \$ 16,747.70 | \$ 26,740.62 |
| 2023 | \$ 33,865.64 | \$ 62,711.40 | \$ 96,577.04 |
| | \$ 59,592.46 | \$ 103,443.79 | \$ 163,036.25 |

| Good Shepherd Nursing Home | | | |
|---------------------------------------|--------------------------|---------------------|---------------------|
| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
| 2001.2015 | | \$ 4,527.30 | \$ 4,527.30 |
| 2016 | | \$ 360.97 | \$ 360.97 |
| 2017 | | \$ 378.49 | \$ 378.49 |
| 2018 | | \$ 428.62 | \$ 428.62 |
| 2019 | \$ 1,006.31 | \$ 447.10 | \$ 1,453.41 |
| 2020 | \$ 2,253.19 | \$ 488.57 | \$ 2,741.76 |
| 2021 | \$ 2,487.67 | \$ 2,696.33 | \$ 5,184.00 |
| 2022 | \$ 2,574.15 | \$ 5,260.11 | \$ 7,834.26 |
| 2023 | \$ 8,926.84 | \$ 21,881.10 | \$ 30,807.94 |
| | <u>\$ 17,248.16</u> | <u>\$ 36,468.59</u> | <u>\$ 53,716.75</u> |

| Road and Bridge Districts Municipalities & Villages | | | |
|--|--------------------------|----------------------|----------------------|
| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
| 2001.2015 | \$ - | \$ 13,878.75 | \$ 13,878.75 |
| 2016 | \$ - | \$ 2,629.10 | \$ 2,629.10 |
| 2017 | \$ - | \$ 3,588.65 | \$ 3,588.65 |
| 2018 | \$ - | \$ 2,939.54 | \$ 2,939.54 |
| 2019 | \$ 4,359.42 | \$ 3,511.35 | \$ 7,870.77 |
| 2020 | \$ 6,948.43 | \$ 3,218.49 | \$ 10,166.92 |
| 2021 | \$ 11,127.21 | \$ 15,119.13 | \$ 26,246.34 |
| 2022 | \$ 11,482.96 | \$ 23,406.71 | \$ 34,889.67 |
| 2023 | \$ 30,415.44 | 68200.84 | 98616.28 |
| | <u>\$ 64,333.46</u> | <u>\$ 136,492.56</u> | <u>\$ 200,826.02</u> |

| Camelot Sewer District | | | |
|-------------------------------|--------------------------|--------------------|--------------------|
| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
| 2001.2015 | | \$ 391.81 | \$ 391.81 |
| 2016 | | \$ 52.52 | \$ 52.52 |
| 2017 | | \$ 37.01 | \$ 37.01 |
| 2018 | | \$ 50.97 | \$ 50.97 |
| 2019 | \$ 27.35 | \$ 54.53 | \$ 81.88 |
| 2020 | \$ 33.49 | \$ 54.85 | \$ 88.34 |
| 2021 | \$ 60.50 | \$ 132.61 | \$ 193.11 |
| 2022 | \$ 187.14 | \$ 198.87 | \$ 386.01 |
| 2023 | \$ - | \$ - | \$ - |
| | <u>\$ 308.48</u> | <u>\$ 973.17</u> | <u>\$ 1,281.65</u> |

Fire Districts

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|----------------------|------------------------|
| 2001.2015 | | \$ 60,241.96 | \$ 60,241.96 |
| 2016 | | \$ 8,661.38 | \$ 8,661.38 |
| 2017 | | \$ 9,063.68 | \$ 9,063.68 |
| 2018 | | \$ 12,499.22 | \$ 12,499.22 |
| 2019 | \$ 28,353.30 | \$ 14,381.23 | \$ 42,734.53 |
| 2020 | \$ 40,800.11 | \$ 14,170.33 | \$ 54,970.44 |
| 2021 | \$ 56,241.59 | \$ 69,224.76 | \$ 125,466.35 |
| 2022 | \$ 77,421.51 | \$ 139,674.99 | \$ 217,096.50 |
| 2023 | \$ 253,010.69 | \$ 512,908.41 | \$ 765,919.10 |
| | <u>\$ 455,827.20</u> | <u>\$ 840,825.96</u> | <u>\$ 1,296,653.16</u> |

Ambulance Districts

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|----------------------|----------------------|
| 2001.2015 | | \$ 9,022.14 | \$ 9,022.14 |
| 2016 | | \$ 1,204.30 | \$ 1,204.30 |
| 2017 | | \$ 1,226.76 | \$ 1,226.76 |
| 2018 | | \$ 1,331.06 | \$ 1,331.06 |
| 2019 | \$ 3,617.60 | \$ 1,512.82 | \$ 5,130.42 |
| 2020 | \$ 4,399.24 | \$ 1,715.77 | \$ 6,115.01 |
| 2021 | \$ 6,369.02 | \$ 8,824.74 | \$ 15,193.76 |
| 2022 | \$ 12,780.04 | \$ 20,376.29 | \$ 33,156.33 |
| 2023 | \$ 49,013.29 | \$ 71,069.25 | \$ 120,082.54 |
| | <u>\$ 76,179.19</u> | <u>\$ 116,283.13</u> | <u>\$ 192,462.32</u> |

NID

Neighborhood Improvement Districts

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|----------------------|----------------------|
| 2001.2015 | | \$ 143,268.52 | \$ 143,268.52 |
| 2016 | | \$ 28,633.55 | \$ 28,633.55 |
| 2017 | | \$ 30,001.55 | \$ 30,001.55 |
| 2018 | | \$ 30,581.87 | \$ 30,581.87 |
| 2019 | | \$ 31,269.28 | \$ 31,269.28 |
| 2020 | | \$ 13,790.00 | \$ 13,790.00 |
| 2021 | | \$ 15,760.00 | \$ 15,760.00 |
| 2022 | | \$ 17,752.08 | \$ 17,752.08 |
| 2023 | | \$ 26,398.00 | \$ 26,398.00 |
| | <u>\$ -</u> | <u>\$ 337,454.85</u> | <u>\$ 337,454.85</u> |

Commercial

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|--------------------|--------------------|
| 2001.2015 | | \$ 112.23 | \$ 112.23 |
| 2016 | | \$ 10.65 | \$ 10.65 |
| 2017 | | \$ 10.96 | \$ 10.96 |
| 2018 | | \$ 10.96 | \$ 10.96 |
| 2019 | | \$ 30.54 | \$ 30.54 |
| 2020 | | \$ 30.54 | \$ 30.54 |
| 2021 | | \$ 883.68 | \$ 883.68 |
| 2022 | | \$ 1,259.45 | \$ 1,259.45 |
| 2023 | | \$ 4,165.46 | \$ 4,165.46 |
| | | <u>\$ 6,514.47</u> | <u>\$ 6,514.47</u> |

School Districts

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|------------------------|------------------------|
| 2001.2015 | | \$ 267,920.88 | \$ 267,920.88 |
| 2016 | | \$ 37,544.95 | \$ 37,544.95 |
| 2017 | | \$ 40,504.73 | \$ 40,504.73 |
| 2018 | | \$ 44,569.25 | \$ 44,569.25 |
| 2019 | \$ 117,505.76 | \$ 51,385.62 | \$ 168,891.38 |
| 2020 | \$ 160,957.87 | \$ 52,293.76 | \$ 213,251.63 |
| 2021 | \$ 222,690.49 | \$ 272,001.69 | \$ 494,692.18 |
| 2022 | \$ 316,710.86 | \$ 536,789.21 | \$ 853,500.07 |
| 2023 | \$ 1,096,046.70 | \$ 2,027,518.28 | \$ 3,123,564.98 |
| | <u>\$ 1,913,911.68</u> | <u>\$ 3,330,528.37</u> | <u>\$ 5,244,440.05</u> |

State

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|---------------------|---------------------|
| 2001.2015 | \$ - | \$ 2,805.07 | \$ 2,805.07 |
| 2016 | \$ - | \$ 380.13 | \$ 380.13 |
| 2017 | \$ - | \$ 398.31 | \$ 398.31 |
| 2018 | \$ - | \$ 425.19 | \$ 425.19 |
| 2019 | \$ 1,153.67 | \$ 485.31 | \$ 1,638.98 |
| 2020 | \$ 1,578.59 | \$ 495.97 | \$ 2,074.56 |
| 2021 | \$ 2,174.17 | \$ 2,609.70 | \$ 4,783.87 |
| 2022 | \$ 3,113.98 | \$ 5,218.75 | \$ 8,332.73 |
| 2023 | \$ 10,552.90 | \$ 19,539.62 | \$ 30,092.52 |
| | <u>\$ 18,573.31</u> | <u>\$ 32,358.05</u> | <u>\$ 50,931.36</u> |

Grand Total

| <u>Year</u> | <u>Personal Property</u> | <u>Real Estate</u> | <u>Total</u> |
|-------------|--------------------------|------------------------|------------------------|
| 2001.2015 | | \$ 537,115.33 | \$ 537,115.33 |
| 2016 | | \$ 84,147.53 | \$ 84,147.53 |
| 2017 | | \$ 89,308.82 | \$ 89,308.82 |
| 2018 | | \$ 98,073.62 | \$ 98,073.62 |
| 2019 | \$ 187,902.70 | \$ 109,007.00 | \$ 296,909.70 |
| 2020 | \$ 254,440.20 | \$ 92,395.39 | \$ 346,835.59 |
| 2021 | \$ 354,921.73 | \$ 419,572.56 | \$ 774,494.29 |
| 2022 | \$ 486,727.80 | \$ 815,766.87 | \$ 1,302,494.67 |
| 2023 | \$ 1,632,244.25 | 2998065.14 | \$ 4,630,309.39 |
| | <u>\$ 2,916,236.68</u> | <u>\$ 5,243,452.26</u> | <u>\$ 8,159,688.94</u> |

Outstanding Warrants as of 12/31/23

Outstanding Warrants by Fund at the end of the year.

| <u>Fund-Description</u> | <u>Total by Fund</u> |
|--|-----------------------------|
| 001-General County | 78,626.42 |
| 002-Road & Bridge | 81,380.72 |
| 003-Assessor | 3,861.17 |
| 007-Tax Surplus | 33,414.79 |
| 010-LEST | 69,572.19 |
| 013-Inmate Prisoner Detainee & Commissary | 5,692.12 |
| 015-Sheriff Training Fund | 100.00 |
| 017-E-911 | 7,353.97 |
| 404-Camden Co Ambulance Distric | 310,640.08 |
| 454 -Sheltered Workshop | 177,240.54 |
| 461-Financial Inst. | 9,505.82 |
| 463-Election Service Fund | 39.75 |
| 999-Juvenile | 9,016.13 |
| <u>Total Outstanding Warrants</u> | <u>\$786,443.70</u> |

Summary of Bonded Indebtedness

Camden County has Long-Term debt service funds with multiple bonded resource for payment of general long term debt of principal and interest. Camden County has consolidated Long-Term Bonded debt for Camden County.

Principal amount of Bonded indebtedness as of 12/31/23

| | Principal | Interest* |
|--|-----------------|-----------------|
| Beginning Bal. | \$ 7,937,975.25 | |
| Ending Bal. | \$ 7,514,303.52 | \$ 2,491,492.19 |
| 3 Bonded Debt Service agreements Totaling Camden County-- | | |
| 2 General County Obligation Bonds | Fund (s) | 312 |
| 1-Bonds NID - Road - Bonds for service by pass thru by the county from voter tax levies | Fund (s) | 313 |

Note:* Interest is the calculated scheduled outstanding interest payment from the amortized schedules from the bonding contract.

The County Increased its General Obligation Bond Balance in 2022 by \$4.7 million.

Statement of Tax Levies

Property taxes are an enforceable lien on the Property as of January 1. Taxes are levied on the The assessed valuation after Board of Equalization of tangible property, including in Camden County

| | <u>2023</u> |
|------------------------|------------------------|
| Real Estate | \$1,449,754,590 |
| Personal Property | \$443,010,280 |
| Railroad and Utilities | \$45,610,547 |
| | <u>\$1,938,375,417</u> |

During the 2022, the County Commission approved a \$0.2660 tax levy per \$100 of assessed

| | <u>2023</u> |
|--------------------------|-----------------|
| General Revenue Fund | 0.1100 |
| Road & Bridge Fund | 0.1100 |
| Senior Citizens Tax Fund | 0.0460 |
| | <u>\$0.2660</u> |

| <u>2023 Tax Levy Rates</u> | <u>Levy Rate</u> |
|-------------------------------------|------------------|
| <u>Districts</u> | |
| State | 0.0300 |
| <u>Ambulance</u> | |
| Camden County Ambulance District | .02791 |
| CAM-MO Ambulance District | 0.0340 |
| Miller County Ambulance District | NO LEVY |
| Pulaski County Ambulance District | NO LEVY |
| <u>Nursing Home</u> | |
| Good Shepherd Nursing Home District | 0.1446 |
| <u>City</u> | |
| Villiage of Climax Springs | DISSOLVED |
| City of Linn Creek | NO LEVY |
| City of Macks Creek | DISSOLVED |
| City of Stoutland | 0.7589 |
| Village of Sunrise Beach | NO LEVY |
| City of Lake Ozark | 0.2307 |
| City of Richland | 0.6732 |
| City of Camdenton | NO LEVY |
| City of Osage Beach | NO LEVY |

| <u>Districts</u> | <u>Levy Rate</u> |
|---|------------------|
| <u>County</u> | |
| Camden County - Gen. Rev. | 0.11 |
| Camden County - R&B -All Road Districts | 0.11 |
| Camden County Library | 0.0963 |
| Camden County Senior Services | 0.0460 |
| Camden County Senate Bill 40 | 0.0576 |
| Camelot Sewer District | 0.0000 |
| <u>Fire</u> | |
| Mid County Fire Protection District | 0.5770 |
| Southwest Fire Protection District | 0.5451 |
| Osage Beach Fire Protection District | 0.7231 |
| Sunrise Beach Fire Protection District | 0.9473 |
| Northwest Fire Protection District | 0.5115 |
| Lake Ozark Fire & Ambulance District | 1.2445 |
| Gravois Fire Protection District | 0.8752 |
| Tri-County Fire Protection District | 0.29 |
| <u>Road Special</u> | |
| HorseShoe Bend Spec. Rd. District 1 | 0.3500 |
| Osage Beach Special Road | NO LEVY |
| Camdenton Special Rd R | NO LEVY |
| <u>School</u> | |
| Macks Creek R-V School District | 3.8539 |
| School of the Osage | 3.2990 |
| Camdenton R-III School District | 3.0600 |
| Climax Springs R-IV School District | 2.7500 |
| Hickory County School District | 3.6950 |
| Pulaski County R-4 School District | 3.0770 |
| Stoutland R-2 School District | 3.5300 |
| Total Rate | 31.8990 |

**List of Elected officials/office and Annual Salary
paid by Camden County**

2023

| Official | Office | Salary |
|--------------------|-----------------------|---------------|
| Ike Skelton | Pres. Commissioner | \$77,125.00 |
| Gohagan, James | 1st Dist Commissioner | \$75,125.00 |
| Williams, Donald | 2nd Dist Commissioner | \$75,125.00 |
| Todd, Rowland | County Clerk | \$77,125.00 |
| Hicks, Kendra | Treasurer | \$77,125.00 |
| McGuire, James | Assessor | \$77,125.00 |
| Murray, Teresa | Collector | \$77,125.00 |
| Snelling, Donald | Recorder | \$77,125.00 |
| Gorsline, Tom | Public Administrator | \$77,125.00 |
| Laughlin, Jimmy | Auditor | \$77,125.00 |
| Helms, Tony | Sheriff | \$120,028.00 |
| Richelle Grosvenor | Prosecuting Attorney | \$150,035.00 |

We, Ike Skelton, James Gohagan, and Don Williams, duly elected commissioners of the county commission of Camden County, Missouri, and I, Rowland Todd, County clerk of that county, certify that the above and foregoing is a complete and correct statement of every item of information required in section 50.815 for the year ending December 31, 2023, and we have checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above and foregoing totals.

Date 2-27-24



Ike Skelton, Presiding Commissioner



James Gohagan, 1st District Commissioner

Don Williams, 2nd District Commissioner



Rowland Todd, County Clerk

PolyCom System- Request Payment from ARPA Funding- There are three total invoices that have been requested to be paid from ARPA funding for the PolyCom system that is used by the circuit court administration in the Justice Center. Commissioner Gohagan made a motion to approve the invoice for a project service call for courtroom C with Mission Electronics, Inc. to work on the PolyCom system for \$1,700.00 to be paid out of ARPA. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye). Commissioner Gohagan made a motion to approve the invoice from Mission Electronics, Inc. for microphone additions in courtrooms A, B, and C for \$2,510.00 to be paid for out of ARPA funds. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye). Commissioner Gohagan made a motion to approve the invoice from Mission Electronics, Inc. for courtroom upgrades to include USB connection for room evidence, programming additions, and additional jury box and lectern monitors for courtrooms A, B, and C for a total of \$33,980.00 to be paid for out of ARPA funds. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye).

Sheriff- MoDOT Grant Application for Impaired Driving- Commissioner Gohagan made a motion to approve this grant request from the Sheriff's Office with Missouri Department of Transportation in the amount of \$121,536.19. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye).

Adjourn: With no further official business on the agenda, Commissioner Gohagan made a motion to adjourn to any unofficial business that may develop during the day. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (Yes) and Commissioner Skelton (Yes). Session closed at 1:24 P.M.

The Skelton, Presiding Commissioner

Jordan Stanton, Admin. Assistant