



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**City of Huntsville**



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of Huntsville

Park and Recreation Advisory Board Controls and Procedures	The Park and Recreation Advisory Board (Park Board) is not operated in compliance with city code. The Park Board President was removed from his position without the consent of the City Council, Park Board meeting minutes are not submitted to the City Clerk as required by city code, and an annual financial report has not been submitted to the City Council in at least 10 years.
Cemetery Controls and Procedures	The City Council approved cemetery rate increases in May 2014 without preparing a statement of costs as required by law or maintaining documentation of how the rate increase was calculated. The City Council voted to increase the cemetery rates in May 2014; however, the City Council did not adopt a new ordinance until February 2015. The city collected increased rates before adopting the ordinance. The city does not have a bid policy that discusses procedures for documenting the City Council's evaluation and selection of bids.
Budgets	Annual budgets do not contain a budget message and debt service information as required by state law. Budget amendments are not prepared before the original budgeted expenditure total is exceeded. Rather, the City Council waits until year end to amend the budget to increase the expenditure budget to actual expenditure amounts.
City Procedures	The City Council has not established adequate procedures to ensure all candidates for the position of councilperson are qualified to run for office. City code indicates the municipal division shall assess a \$5 Crime Victims' Compensation; however, the Court collects \$7.50 as required by state law. The City Council approved a year-end payment to all city employees, which appear to be bonuses paid to the city employees in violation of the Missouri Constitution.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

**All reports are available on our Web site: [auditor.mo.gov](http://auditor.mo.gov)**

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# City of Huntsville

## Table of Contents

---

State Auditor's Report	2
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Management Advisory Report - State Auditor's Findings	1. Park and Recreation Advisory Board Controls and Procedures.....4 2. Cemetery Controls and Procedures .....5 3. Budgets.....8 4. City Procedures ..... 10
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Organization and Statistical Information	14
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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

To the Honorable Mayor  
and  
Members of the City Council  
City of Huntsville, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Huntsville. We have audited certain operations of the city in fulfillment of our duties. The city engaged Gerding, Korte, and Chitwood, P.C. Certified Public Accountants (CPA), to audit the city's financial statements for the year ended June 30, 2015. To minimize duplication of effort, we reviewed the report of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

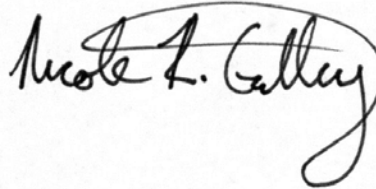
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Huntsville.

An additional report, No. 2016-054, *Fourteenth Judicial Circuit, City of Huntsville Municipal Division*, was issued in August 2016.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Keriann Wright, MBA, CPA
Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Joyce Thomson
Audit Staff:	Albert Borde-Koufie, MBA Margie Freeman, CPA

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# City of Huntsville

## Management Advisory Report

### State Auditor's Findings

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#### **1. Park and Recreation Advisory Board Controls and Procedures**

The Park and Recreation Advisory Board (Park Board) is not operated in compliance with city code.

The Park Board serves as an advisory board to the City Council for the placement, construction, operation, and maintenance of the city's parks and recreational facilities. The Park Board consists of 5 directors appointed by the Mayor and approved by the City Council.

##### **1.1 Removal of Board President**

The Park Board President was removed from his position without the consent of the City Council.

According to the July 17, 2014, City Council meeting minutes, then Mayor Gordy stated there was no Park Board, resulting in regular meetings not being held and the President not performing his duties. According to the City Clerk, the Mayor organized a Park Board meeting on July 30, 2014, consisting of new board members so the Park Board could vote to remove the Board President. However, the City Council did not approve this action. City Code Section 235.030 indicates that the City Council must approve the removal of any Park Board director for misconduct or neglect of duty. City officials could not provide any documentation of misconduct or neglect of duty by the Park Board President. Also, we could not verify whether the Park Board held regular meetings because neither the city nor the Park Board could provide minutes for meetings held before October 2014.

City Code Section 235.030, indicates the Mayor, with the consent of the City Council, may remove any director of the Park Board for misconduct or neglect of duty.

##### **1.2 Meeting minutes**

Park Board meeting minutes are not submitted to the City Clerk as required by city code. We requested Park Board meeting minutes and received meeting notices from the City Clerk for the period October 2014 through March 2015. The current Park Board President, appointed in April 2015, provided handwritten minutes for meetings held from May 2015 through September 2015.

City Code Section 235.050, passed in October 2014, states the Park Board is responsible for submitting the approved minutes of each meeting to the City Clerk for filing.

##### **1.3 Annual financial report**

An annual financial report has not been submitted to the City Council in at least 10 years. According to City Code Section 235.060, the park board president shall present an annual report in writing to the City Council at the first meeting of the City Council in April of each year. City code also requires the report to include the sums of money received from the park



fund and other sources and the sums of money expended by the City Council for city parks and the purposes of the purchases.

## Recommendations

- 1.1 The City Council should approve the removal of Park Board members before action is taken.
- 1.2 The Park Board should ensure monthly meeting minutes are submitted to the City Clerk for filing.
- 1.3 The Park Board should ensure an annual financial report is submitted to the city annually.

## Auditee's Response

- 1.1 *The city concedes that the Park Board president was improperly removed from office by former Mayor Carl Gordy. In the summer of 2014, a group of citizens, along with former Mayor Gordy, attempted to dismantle and supplant the existing Park Board with a new Park Board. As part of that effort, Mayor Gordy unilaterally removed the existing Park Board President from his office without the City Council's approval, claiming that it was in his authority as Mayor to do so. The City Council did not approve the removal of the Park Board president, nor was it given notice of in excess of \$11,000 in expenditures unilaterally authorized by former Mayor Gordy for alleged improvements to the city's park. While the city ultimately ratified the expenditures, it never ratified the removal of the former Park Board president because there were never any allegations or findings of misconduct or neglect of duty on his part.*
- 1.2 *In response to the report recommendations, the city will make diligent efforts to obtain monthly meeting minutes from the Park Board. From this point forward, the city will also require the Park Board to provide written notification that the Park Board did not meet in months where the Park Board is unable to obtain a quorum or simply does not convene.*
- 1.3 *The city will ensure that the Park Board provides an annual financial report to the city in accordance with City Code Section 235.060.*

## 2. Cemetery Controls and Procedures

The city increased cemetery rates without preparing a statement of costs and charged rates without an ordinance supporting the rates. In addition, the city officials did not document their evaluation and selection of cemetery mowing bids. The city is responsible for selling and collecting fees for lots and maintaining records such as books and plats pertaining to the cemetery. The city is also responsible for maintaining the cemetery grounds.



City of Huntsville  
Management Advisory Report - State Auditor's Findings

## 2.1 Cemetery rates

The City Council approved cemetery rate increases in May 2014 without preparing a statement of costs as required by law or maintaining documentation of how the rate increase was calculated. Without a current cost study to support the rates charged for the cemetery, it is unclear whether the rates assessed for the services are set at an appropriate level.

The city had not increased the cemetery rates since 1989, and was charging \$75 per lot for residents and \$150 per lot for non-residents. In addition to lot sales, the Cemetery Fund receives funding from a property tax levy and the Cemetery Association, with expenditures primarily for mowing and upkeep of the cemetery. According to the city's independent audit report, the Cemetery Fund had revenues of \$24,229 and \$24,981 and expenditures of \$20,182 and \$27,500, respectively, for the years ended June 30, 2013 and 2014.

In May 2014, the City Council voted to increase rates to \$500 per lot and also start collecting from the applicable funeral home a one-time \$175 care fee and \$25 grave marking fee (maintenance fees) for each lot. Residents and non-residents are now charged the same rate. The city's fiscal year end June 30, 2015, financial statements indicate revenues increased to \$27,510 primarily due to the cemetery rate increases and increased funding from the Cemetery Association. However, mowing and upkeep expenditures increased that fiscal year to \$34,570 causing the overall balance of the fund to decline instead of improve.

Section 67.042, RSMo, provides that fees may be increased if supported by a statement of costs that shows the increase is necessary to cover costs of providing the services. To ensure cemetery rates are set to cover the cost of providing the related services, the city should perform and document a detailed cost study of its cemetery costs including mowing and upkeep of cemetery grounds, and establish rates to cover the total cost of operations without generating excessive profits.

## 2.2 Rates charged without ordinance

The City Council voted to increase the cemetery rates in May 2014; however, the City Council did not adopt a new ordinance until February 2015. The city collected \$1,500 in lot fees and \$2,000 in maintenance fees before adopting the ordinance. As a result, the city collected \$3,275 more in fees than would have occurred if the previous fee structure had been used. The city charged the old rate to anyone who had already started the process of purchasing a lot. Purchasing processes starting after approval of the rate increase had to pay the new rate and fees.

Revisions to rates and fees established by ordinance should not be assessed until formally adopted by revision to applicable ordinance provisions. Because ordinances passed by the City Council to govern the city and its





City of Huntsville  
Management Advisory Report - State Auditor's Findings

residents have the force and effect of law, it is important they are current and complete prior to the collection of new rates.

## 2.3 Bid policy

The city does not have a bid policy that discusses procedures for documenting the City Council's evaluation and selection of bids. The City Council did not clearly document its evaluation and selection of mowing services. The city received 3 bids for mowing services for the year ended June 30, 2015. Two bids were for \$1,100 per mowing and the other for \$925 per mowing. The city selected one of the \$1,100 bids but did not document why it was chosen. Annual mowing expenses increased by approximately \$12,800 from the year ended June 30, 2013, to the year ended June 30, 2015. The city had a total of \$31,900 in mowing expenses for the year ended June 30, 2015.

Formal bidding procedures for major purchases or services provide a framework for economical management of city resources and help ensure the city receives fair value by contracting with the lowest and best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Complete documentation should be maintained of all bids received and reasons noted why the bid was selected.

## Recommendations

The City Council:

- 2.1 Ensure a statement of costs is prepared to support cemetery rates and document formal reviews of cemetery rates periodically to ensure revenues are sufficient to cover all costs of providing these services.
- 2.2 Ensure all rate adjustments are properly approved and incorporated timely into ordinance. The city should consult with legal counsel on how to handle the \$3,275 collected from residents before the ordinance was approved.
- 2.3 Adopt a bid policy and ensure sufficient documentation of the selection process and criteria to support purchasing decisions is retained.

## Auditee's Response

- 2.1 *The increase in cemetery rates effective March 2014 was related primarily to increased mowing costs. The last time the cemetery rates were evaluated and adjusted prior to March 2014 was 1989. For 25 years, the cemetery rates had been ignored, and the cemetery had been operating at a loss based on the rates previously assessed. The city had previously documented the cemetery's losses in its annual budgets but will prepare a summary of costs to support the current rates.*



City of Huntsville  
Management Advisory Report - State Auditor's Findings

*Moving forward, the city will periodically perform and document a detailed cost study of its cemetery costs, including mowing and upkeep of cemetery grounds, so that rates can be established to cover those expenditures without generating excessive profits. The cost study, statement of costs and work papers related thereto will be maintained as a public record subject to examination pursuant to Chapter 610, RSMo.*

- 2.2 *The city approved the rate increases in May 2014. However, the rate increases were part of a complete overhaul of the ordinances relating to the city's cemetery. Overhaul of Chapter 135 of the City Code required several revisions before final passage of Ordinance No. 1328 on February 19, 2015.*

*The city will refund all monies collected in excess of the old rate after the rate increase was approved by the City Council but before Ordinance No. 1328 was formally passed on February 19, 2015. In the future, the city will not assess new rates or fees until formally adopted by final ordinance.*

- 2.3 *The city does not have a formal written bid policy; however, the city does not consider the cemetery mowing contract as one that requires competitive bidding under Sections 376.696, 67.150, 8.285, 8.679, 100.170, 88.700, 88.940, 229.050, 91.170, RSMo, or any other provisions of law that require competitive bidding. Moreover, when the mowing bids were reviewed, reasons for rejecting the lowest bid and for accepting what the city considered to be the "lowest and best" bid were articulated during the City Council meeting where the mowing bids were considered.*

*The city understands the report recommendation that it consider adopting a formal written bid policy, but the city is aware of no legal authority requiring it to adopt such a policy.*

## Auditor's Comment

- 2.3 The minutes for the March 5, 2015, City Council meeting do not include any discussions regarding the mowing bids and the City Council's reasoning for the bid selected. The minutes only list the bids and the motion to approve the winning bid.

## 3. Budgets

City budgets do not include all elements required by state law and budget amendments were not prepared prior to incurring related expenditures.

### 3.1 Budgetary requirements

Annual budgets do not contain a budget message and debt service information as required by state law. In addition, the Sanitation Fund was budgeted with a deficit balance for the fiscal years ended June 30, 2013,



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City of Huntsville  
Management Advisory Report - State Auditor's Findings

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through 2016. The Street and Alley Fund was also budgeted with a deficit balance for the fiscal years ended June 30, 2013, 2015, and 2016.

A complete and well-planned budget, in addition to meeting statutory guidelines, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and utility rates and informing the public about city operations and current finances. Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific requirements for information to be included in the budget. The law also indicates that in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year.

### 3.2 Budget amendments

Budget amendments are not prepared before the original budgeted expenditure total is exceeded. The City Council waits until the end of the year to amend the budget to increase the expenditure budget to actual expenditure amounts, resulting in funds being overspent in total without proper authorization. Despite receiving budget to actual financial data at monthly meetings, the City Council has chosen to handle budget amendments in this manner.

For the fiscal year ended June 30, 2015, the city incurred unexpected expenses totaling \$79,585 for water meters and \$118,682 for a sewer line project in the Water Works/Sewer System Fund. These expenses were the primary cause of the fund being overspent by \$229,718. In addition, we noted budgeted expenditures were overspent for the Current (the city's general operating fund and entitled General Fund in audited financial statements), Parks and Recreation, Dedicated Fire, and Cemetery Funds by \$4,221, \$9,885, \$442, and \$10,198, respectively.

During the June 18, 2015, City Council meeting, the City Council amended the budget for all funds with expenditures in excess of budgeted amounts through a resolution that stated "budget to equal expenditures for 2014-2015."

Section 67.080, RSMo, provides that no expenditure of public monies shall be made unless it is authorized in the budget. Section 67.040, RSMo, requires political subdivisions to keep disbursements within amounts budgeted, but allows for budget increases if the governing body officially adopts a resolution setting forth the facts and reasons. Proper monitoring is necessary for the budget to be an effective management tool and comply with state law.



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## Recommendations

The City Council:

- 3.1 Ensure annual budgets contain all information required by state law. In addition, the City Council should not approve deficit fund balances.
- 3.2 Prepare and approve budget amendments prior to incurring the related expenditures.

## Auditee's Response

- 3.1 *The city recognizes that its past budgets have not contained a budget message and debt service information. Beginning with the 2017 budget (as the 2016 budgets has already been prepared), the city's budget will contain a budget message describing the important features of the budget and major changes from the preceding year. This will be in narrative form and included at the beginning of the city's budget. It will also include any payments planned on debt and balances of the city's debts, if any.*

*With respect to the deficit fund balances, beginning with the 2017 budget, if the city's beginning fund balance plus revenues minus expenses is going to result in a negative fund balance, the city will budget transfers in from other funds as appropriate and authorized by law to ensure the budgeted ending fund balance does not become negative.*

- 3.2 *The city acknowledges deficiencies in preparing regular budget amendments. While the city's practice has been to amend the budget at the end of each fiscal year so that budgeted expenditures equal actual expenditures, during the year, the budget has historically not been amended on a month-to-month basis to reflect situations where actual expenditures exceed budgeted expenditures. The city will begin implementing budget amendments when there are unexpected expenditures in a particular fund to reflect extra expenditures that were not originally budgeted for.*

*The city recognizes that it cannot always stay on budget. However, from this point forward, the city will make monthly budget amendments, as necessary.*

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## 4. City Procedures

An unqualified candidate was allowed to run for City Council. City code is not properly updated and does not contain necessary information. In addition, the city made one-time payments to all employees at year-end.

### 4.1 Candidate qualifications

The City Council has not established adequate procedures to ensure all candidates for the position of councilperson are qualified to run for office. A current councilperson was allowed to be listed on the April 2016 election



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City of Huntsville  
Management Advisory Report - State Auditor's Findings

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ballot despite not meeting statutory qualifications. The councilperson had pled guilty to a felony in 1997.

In addition, the councilperson was allowed to vote on 2 motions related to removing himself from the council. During the August 18, 2016, closed meeting he was allowed to vote on whether the council should refer the matter to the Randolph County Prosecuting Attorney and on whether the council should proceed under City Code Section 115.030 in removing him from office. As a result of the councilperson failing to abstain from voting on these motions, a potential conflict of interest exists.

Section 115.306.1, RSMo, provides no person shall qualify as a candidate for elective public office if he/she has been found guilty of or pled guilty to a felony or misdemeanor under federal law or to a felony under state law. In addition, City Council members serve in a fiduciary capacity and allowing a councilmember to vote on matters directly related to that member could create an actual or the appearance of a conflict of interest and should be avoided.

#### 4.2 City code

City Code Section 125.320(3) indicates the municipal division shall assess the Crime Victims' Compensation fee as a sum of \$5; however, the Court collects \$7.50 as required by Section 595.045(1), RSMo. The Court Clerk indicated the municipal division has been collecting the \$7.50 fee since the state changed the rate in 2001. City code needs to be revised to authorize the statutorily required fee amount to prevent misunderstandings.

In addition, City Code Section 115.050 indicates each officer shall give a bond to the city in such sum and with such sureties as shall be designated by ordinance; however, neither city code nor ordinances state the amount of the bonds for any of the officers. Adequate bonding is necessary to reduce the risk of loss if funds are mishandled.

#### 4.3 Bonuses

The City Council approved a year-end payment to all city employees. The minutes indicate this was a one-time payment of a \$100 net pay for employees with over a year service and \$50 net pay for half-time employees and employees under a year of service. These one-time payments appear to be bonuses paid to the city employees in December 2014 and 2015 and totaled approximately \$2,000 each year.

These payments appear to represent additional compensation for services previously rendered and, as such are in violation of Article III, Section 39, the Missouri Constitution, and contrary to Attorney General's Opinion No. 72, from June 14, 1955, which states, "...a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."



City of Huntsville  
Management Advisory Report - State Auditor's Findings

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## Recommendations

The City Council:

- 4.1 Establish procedures to ensure candidates for City Council possess the statutory qualifications for holding office and continue to consult with legal counsel to pursue a resolution to this matter. In addition, the City Council should require members to abstain from voting on matters directly related to those members.
- 4.2 Update city code to clearly indicate the fee being charged on court cases and the sum of each officer's bond.
- 4.3 Ensure all employee compensation is in compliance with state law.

## Auditee's Response

- 4.1 *The City agrees that one councilperson who ran in the April 2016 election was not qualified to serve as a councilperson under Chapter 115 of the Missouri Revised Statutes, specifically, Section 115.306.1, RSMo. While the City has in place a mechanism for vetting potential candidates for felony convictions before they are placed on the ballot, because of amendments to Chapter 115 that went into effect in August 2015, the city's election candidate form was modified and the felony conviction inquiry was inadvertently omitted from the form that the April 2016 election candidates filled out.*

*The City agrees that the subject councilperson failed to disqualify himself and abstain from the August 18, 2016 votes on measures to address his inability to meet the qualifications to serve on the City Council. The City believes that this was a conflict of interest and that the councilperson should have abstained from the August 18, 2016 closed session votes on whether to initiate impeachment proceedings or to refer the matter to the Randolph County Prosecutor's Office for initiation of quo warranto proceedings.*

- 4.2 *The city has amended City Code Section 125.320(3) to reflect the Crime Victims' Compensation fee collected by the city. The city believes the sum of \$5 was inadvertently included in a City Code update by the city's third-party vendor when the city's Code books were updated in 2015.*

*With respect to City Code Section 115.050, the city passed an ordinance (Ordinance No. 1344) in March 2016 designating the bond amounts posted by or on behalf of city officials.*

- 4.3 *While the city views the cited payments as one-time payment incentives to retain its qualified employees for the subsequent calendar year rather than bonuses for services previously rendered,*



City of Huntsville  
Management Advisory Report - State Auditor's Findings

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*the city understands the confusion and potential appearance of impropriety. Therefore, the city will no longer authorize one-time payments to city employees unless those one-time payments are for reimbursement of documented expenses incurred on behalf of the city.*

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# City of Huntsville

## Organization and Statistical Information

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The City of Huntsville is located in Randolph County. The city was incorporated in 1821 and is currently a third-class city. The city employed 11 full-time employees and one part-time employee on June 30, 2015.

City operations include law enforcement, utilities (water and sewer), street maintenance, a cemetery, and park services.

### Mayor and City Council

The city government consists of a mayor and an 8-member city council. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the city council, and votes only in the case of a tie. The Mayor and City Council, at June 30, 2015, are identified below. The Mayor is paid \$25 per month and an additional \$12.50 for each special meeting of the council and members of the city council are allowed \$5 per month and an additional \$3 for each special meeting of the council. The compensation of these officials is established by ordinance. The city council members do not accept the compensation.

Deborah Webster, Mayor  
Tony Bell, Councilperson, Ward 1  
Rhonda Wertz, Councilperson, Ward 1  
Keyla Carnahan, Councilperson, Ward 2  
Billy Aldridge, Councilperson, Ward 2  
Connie Kissell, Councilperson, Ward 3  
Frank Miller, Councilperson, Ward 3  
Lin Block, Councilperson, Ward 4  
Pamela Hopper, Councilperson, Ward 4  
Holly Wooldridge, Councilperson Alternate, Ward 4

### Financial Activity

A summary of the city's financial activity for the year ended June 30, 2015, follows:



City of Huntsville  
 Schedule of Revenues, Expenditures, and Changes in Cash Balances  
 Year Ended June 30, 2015

	Current Fund	Sanitation Fund	Parks and Recreation Fund	Dedicated Fire Fund	Street and Alley Fund	Water Works/Sewer System	Cemetery Fund	Total
<b>RECEIPTS</b>								
Property taxes	\$ 80,590	0	10,695	14,989	0	0	19,864	126,138
Sales taxes	77,470	0	0	0	38,736	0	0	116,206
Motor fuel and vehicle taxes	0	0	0	0	19,238	0	0	19,238
Institutional tax	55	0	7	10	0	0	14	86
Local use tax	9,945	0	0	0	0	0	0	9,945
Franchise tax	54,898	0	0	0	83,492	0	0	138,390
Gas tax	0	0	0	0	41,331	0	0	41,331
Merchants license and permits	2,745	0	0	0	175	0	0	2,920
Solid Waste	0	118,331	0	0	0	0	0	118,331
Water	0	0	0	0	0	497,732	0	497,732
Sewer	0	0	0	0	0	102,773	0	102,773
Cemetery association	0	0	0	0	0	0	5,000	5,000
Fire association	0	0	0	3,891	0	0	0	3,891
Penalties	1,799	0	239	340	0	17,588	443	20,409
Donations	500	0	0	0	0	0	150	650
Court fines and costs	11,671	0	0	0	0	0	0	11,671
Interest	66	1	10	67	1	410	30	585
Rent	1,903	0	0	0	0	0	0	1,903
Sale of space	0	0	0	0	0	0	1,875	1,875
Miscellaneous	1,652	0	7	26	1,925	0	134	3,744
Transfers in	357	0	0	0	0	0	0	357
<b>Total Receipts</b>	<b>243,651</b>	<b>118,332</b>	<b>10,958</b>	<b>19,323</b>	<b>184,898</b>	<b>618,503</b>	<b>27,510</b>	<b>1,223,175</b>
<b>DISBURSEMENTS</b>								
Salaries and fringes	131,110	0	5,477	24	82,301	208,315	383	427,610
Supplies and postage	1,760	0	181	18	313	3,785	26	6,083
Water purchases	0	0	0	0	0	183,487	0	183,487
Sewer line project	0	0	0	0	0	123,962	0	123,962
Debt service	0	0	0	0	5,856	57,386	0	63,242
Contract services	0	93,549	0	0	0	0	0	93,549
Insurance	33,984	0	313	4,996	26,021	70,763	497	136,574
Vehicles	21,524	0	0	1,816	8,638	13,585	0	45,563
Maintenance	13,726	72	9,653	493	35,071	57,112	178	116,305
Legal fees	10,790	30	1,809	666	270	375	1,131	15,071
Utilities	4,976	0	976	3,279	24,510	12,640	0	46,381
Elections	1,732	0	20	0	73	189	20	2,034
New equipment	6,222	0	502	1,399	229	81,927	0	90,279
Clothing allowance	2,541	0	0	0	0	570	0	3,111
Telephone charges	3,359	0	0	319	859	1,197	0	5,734
Animal control	5,262	0	0	0	0	0	0	5,262
Audit	0	0	0	0	0	6,300	0	6,300
Dues and subscriptions and seminars	4,225	0	20	1,115	706	4,996	0	11,062
Mowing	0	0	3,770	0	0	0	31,900	35,670
Grave marking	0	0	0	0	0	0	425	425
Miscellaneous	761	4	15	106	8	657	10	1,561
Transfer out	357	0	0	0	0	0	0	357
<b>Total Disbursements</b>	<b>242,329</b>	<b>93,655</b>	<b>22,736</b>	<b>14,231</b>	<b>184,855</b>	<b>827,246</b>	<b>34,570</b>	<b>1,419,622</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>1,322</b>	<b>24,677</b>	<b>(11,778)</b>	<b>5,092</b>	<b>43</b>	<b>(208,743)</b>	<b>(7,060)</b>	<b>(196,447)</b>
CASH, JULY 1, 2014	190,508	(16,653)	36,527	72,612	10,424	830,555	41,397	1,165,370
CASH, JUNE 30, 2015	\$ 191,830	8,024	24,749	77,704	10,467	621,812	34,337	968,923