The GUIDE

The Alabama League of Municipalities is excited to launch the first edition of our Municipal Reporting Guide! Alabama has various state laws that require local governments to provide annual reports on specific municipal operations. As part of our mission to support our members, the League created this one stop guide to ensure our municipalities are aware of such requirements and can maintain transparency with their citizens. While this guide does not include all the information about each law, it does provide an overview of the requirements, contact information and deadlines. This is also a living document that will be continually updated as new laws are enacted each session.

Since 1935, the League has been the voice of Alabama’s municipalities and has worked to strengthen municipal government through advocacy, training and the advancement of effective local leadership. The League fully understands that municipalities are the foundation of Alabama’s economy and that we must work diligently and intentionally to ensure our cities and towns continue to provide essential resources and services that foster safe, vibrant spaces for businesses to thrive and citizens to live, work, play and prosper.

Please reach out to any member of our legal team at 334-262-2566, if you need any assistance with completing reporting requirements.

Gregory D. Cochran,
Executive Director, Alabama League of Municipalities
CONTENTS

Annual Transportation Plan ................................................................................................................. 4
Local Motor Fuels Report ..................................................................................................................... 5
Police Jurisdiction Report .................................................................................................................. 6
Municipal Court Fees and Fines Report ............................................................................................... 7
Municipal Audit ..................................................................................................................................... 8
Elections Reporting .............................................................................................................................. 9
Statement of Economic Interest .......................................................................................................... 10
Meet the Advocacy Team ................................................................................................................... 11
Annual Transportation Plan

Agency Reported To: Posted at city hall and on the website

Report Due Date: Annually, August 31st

Who is Required to Report: All municipalities

Summary of Reporting Requirements: Municipalities must adopt, by majority vote of the council, an annual transportation plan that has a detailed list of projects for which expenditures are intended to be made in the next fiscal year based on an estimate of the revenues from the fund. Furthermore, at the first meeting in January of each year, the municipal engineer or other person designated by the council must present an annual written report detailing expenditures made with Rebuild Alabama Act funds during the previous fiscal year. The report must include the status of each project included in the previous fiscal year’s Transportation Plan. The report must be entered into the minutes at a council meeting.

Code Section: Section 23-8-8(d) and 23-8-8(e), Code of Alabama 1975.
Local Motor Fuels Report

Agency Reported To: Alabama Department of Transportation

Report Due Date: Annually, January 31st

Who is Required to Report: All municipalities that have a local motor fuel excise rate established by local ordinance.

Summary of Reporting Requirements: The total amount of local motor fuel excise tax revenues collected for the previous fiscal year. Also, the total amount of the revenues expended on road and bridge maintenance and improvement during that same fiscal year. The reporting information should not include other gas tax revenue received from the state.


Reporting Agency Contact Information:
Alabama Department of Transportation
Jeff Hornsby
ALDOT Chief Financial Officer
Phone: 334-242-6359
Email: mft@dot.state.al.us
Police Jurisdiction Report

Agency Reported To: Alabama Department of Examiners of Public Accounts

Report Due Date: Annually, March 1st

Who is Required to Report: Any municipality collecting license revenue or other taxes and fees within its police jurisdiction outside the corporate limits.

Summary of Reporting Requirements: An accounting of all license revenues, and other taxes or fees, collected in the police jurisdiction outside the corporate limits during the previous fiscal year; a list of the services provided by the municipality and a list of service providers within the police jurisdiction outside the corporate limits. If the municipality provides police or fire protection within the police jurisdiction, the report shall include: the total annual budget for each police department and fire department within the municipal corporate limits; the total number of calls responded to by each police or fire department within the municipal corporate limits; and the total number of calls responded to by each police or fire department within the police jurisdiction.

Penalties: Municipalities who fail to file the annual report within 12 months of its due date, permanently lose the authority to continue collecting licenses and taxes within the police jurisdiction.


Reporting Agency Contact Information:
Hannah Nelson
Alabama Department of Examiners of Public Accounts
P.O. Box 302251
Phone: (334) 242-9200
Fax: (334) 242-1775
Email: lmunicipalities@examiners.alabama.gov
Municipal Court Fees and Fines Report

Agency Reported To: Alabama Administrative Office of Courts

Report Due Date: Annually, December 1st

Who is Required to Report: Municipalities with a municipal court

Summary of Reporting Requirements: The total court cases for the fiscal year; municipal revenue collected by the municipal court and the amount dispersed to each receiving entity; total expenditures by the municipal court, including annual salaries for the judge or judges, court clerk, and magistrate or magistrates; total annual operating budget for the municipal court; and total annual operating budget for the municipality.

Penalties: Any municipal court that fails to submit the required data within 60 days of the due date shall forfeit any fees and costs collected by the court that would otherwise remain with the municipal court or municipality until the data is submitted. Any forfeited fees and costs shall be transferred to the state comptroller for distribution to the Alabama Administrative Office of Courts. Further, the municipality may be subjected to an audit by the Alabama Department of Examiners of Public Accounts at the expense of the municipality.


Reporting Agency Contact Information:
Brenda Tadlock
AOC Municipal Support
Phone: (334) 954-5123
Email: MunicipalSupport@alacourt.gov
Municipal Audit

Agency Reported To: Alabama Department of Examiners of Public Accounts

Report Due Date: Audits (or audit reports where applicable) are due within 60 days of completion

Who is Required to Report: All municipalities

Summary of Reporting Requirements: Municipalities with annual expenditures of $300,000 or more are required to have an annual audit conducted of the financial affairs and transactions of all funds and activities of the municipality by an independent public accountant for each fiscal year.

Municipalities with annual expenditures of less than $300,000 are required to provide for and cause to be made a biennial audit of the financial affairs and transactions of all funds and activities of the municipality by an independent public accountant for each fiscal year of the municipality. The audit is required to include each fiscal year since the previous audit.

In a municipality with annual expenditures of less than $100,000, the city council may elect to provide for and direct the mayor or city manager to cause to be made, in lieu of the biennial audit an annual report that complies with procedures established by the Alabama Department of Examiners of Public Accounts. The annual report shall be provided to the Department of Examiners of Public Accounts and shall constitute an annual audit report.

Penalties: The Department has the authority to assess financial penalties up to $250 per week against municipal officials or municipal councils for failure or refusal to perform audits or submit audits requested by the Department. These penalties are assessed against individuals personally.


Reporting Agency Contact Information:
Alabama Department of Examiners of Public Accounts
Attn: Audit Repository
P.O. Box 302251
Montgomery, AL 36130
Email: central.records@alexaminers.gov
Elections Reporting

Agency Reported To: Judge of probate; Secretary of State; and the Alabama League of Municipalities

Report Due Date: Within 10 days of canvassing the results

Who is Required to Report: All municipalities

Summary of Reporting Requirements: Certificate of election for each candidate elected.


Reporting Agency Contact Information:
Secretary of State
Jeff Elrod
Elections Division
Director of Elections
Email: Jeff.Elrod@sos.alabama.gov
Phone: (334) 353-7177

Alabama League of Municipalities
Attn: Debra Pascal
P.O. Box 1270
Montgomery, AL 36104
Phone: (334) 262-2566

Municipality’s County Probate Judge
(Will vary depending on the municipality)
Statement of Economic Interest

Agency Reported To: Alabama Ethics Commission

Report Due Date: Annually, April 30th

Who is Required to Report: All elected public officials and certain employees.
(Full list: https://ethics.alabama.gov/docs/SOEI/Who_must_file_a_Statement_of_Economic_Interests_Form.pdf)


Reporting Agency Contact Information:
Alabama Ethics Commission
Phone: (334) 242-2997
Email: sei@ethics.alabama.gov
Website: https://ethics.alabama.gov/soei.aspx
Meet the Advocacy Team

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