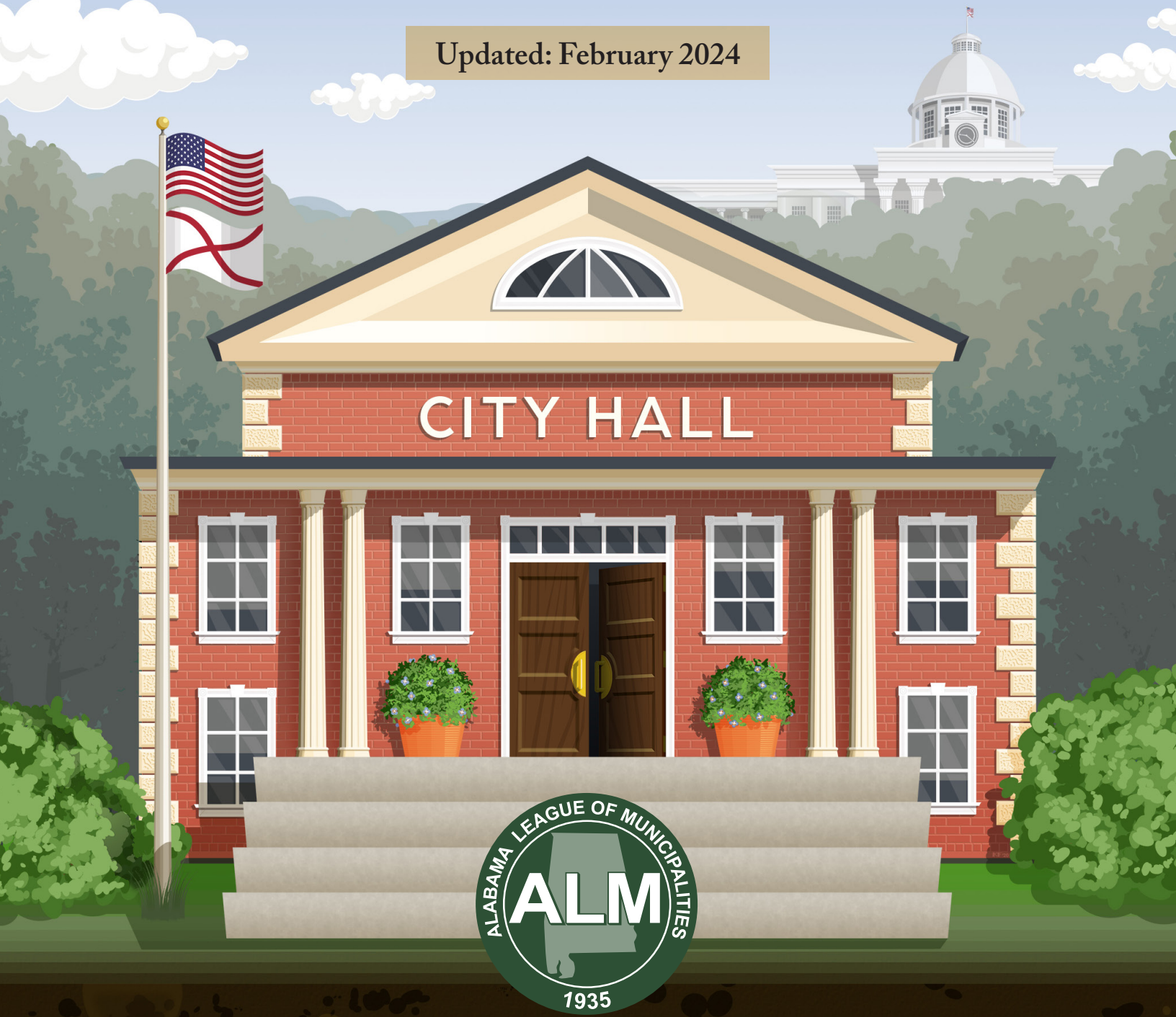


MUNICIPAL REPORTING GUIDE

Updated: February 2024



The voice of Alabama's municipalities since 1935

The GUIDE

The Alabama League of Municipalities is excited to present the second 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



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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: Municipality 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.

Code Section: Section 29-2-4(a), Code of Alabama 1975.

Reporting Agency Contact Information:

Alabama Department of Transportation

Jeff Hornsby

ALDOT Chief Financial Officer

Phone: (334) 242-6359

Email: mft@dot.state.al.us

Rebuild Alabama Act Contractor Report

Agency Reported To: President Pro Tempore of the Senate; Speaker of the House; and Chair of the Joint Transportation Committee

Report Due Date: Annually, October 1st

Who is Required to Report: All municipalities that have award projects using Rebuild Alabama Act funding.

Summary of Reporting Requirements: Municipality shall provide a list of all contractors who have been awarded projects using Rebuild Alabama Act funds. Additionally, when using these funds, all county and municipal projects let to contract shall utilize contractors and material suppliers listed on the ALDOT's list of approved contractors and suppliers.

Code Section: Section 23-8-6(a), Code of Alabama 1975.

Reporting Agency Contact Information:

President Pro Tempore

Jennifer Holton, Executive Assistant

Email: jennifer.holton@alsenate.gov

Speaker of the House

Speaker Nathaniel Ledbetter

Email: nathaniel.ledbetter@alhouse.gov

Chair of the Joint Transportation Committee

Evonne Jackson, Committee Clerk

Email: emj@alhouse.gov

Local Highway Finance Report (Form 536)

Agency Reported To: Alabama Department of Transportation

Report Due Date: Biennially in May of even numbered years

Who is Required to Report: All municipalities

Summary of Reporting Requirements: Form FHWA-536 provides for the reporting of four basic areas of local highway finance: (1) disposition of highway-user revenues; (2) revenues used for roads and streets, identified by source and type of funds; (3) road and street expenditures identified by purpose or activity; and (4) local highway debt status. Form FHWA-536 should report the disposition of all highway-user revenues available to local governments for expenditure, and all receipts and expenditures related to: (1) the construction, maintenance, operation, and administration of roads, streets, alleys, and other public ways; (2) traffic police and road patrols; and (3) debt service and status of bonds and notes issued to finance highway activities. The information required is for the previous fiscal year.

Code Section: 23 C.F.R. Sections 420.101 through 420.209

Reporting Agency Contact Information:

Alabama Department of Transportation

Finance and Audit Bureau

Kimberly Williams

Phone: (334) 242-6414

Email: williamskl@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.

Code Section: Section 11-51-91, Code of Alabama 1975.

Reporting Agency Contact Information:

Laura Mest

Alabama Department of Examiners of Public Accounts

P.O. Box 302251

Montgomery, AL 36130-2251

Phone: (334) 242-9200

Fax: (334) 242-1775

Email: municipalities@examiners.alabama.gov

Annual 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.

Code Section: Sections 12-14-110 through 12-14-114, Code of Alabama 1975.

Reporting Agency Contact Information:

Brenda Tadlock

AOC Municipal Support

Phone: (334) 954-5123

Email: MunicipalSupport@alacourt.gov

Future Reporting Changes: By January 1, 2025, all municipal courts shall use one of the following:

1. The state judicial information system approved for the Unified Judicial System by the Administrative Office of Courts.
2. A court information system in which the court software provider is properly integrated with the state judicial information system for reporting purposes. The court information system shall conform to adequate technical parameters for reporting case management and financial information data to the Administrative Office of Courts. Data shall be accepted by the Administrative Office of Courts at no cost to a municipality.

Monthly Municipal Court Fees and Fines Report

Agency Reported To: Alabama Finance Department – Comptrollers’ Office

Report Due Date: Monthly

Who is Required to Report: Municipalities with a municipal court

Summary of Reporting Requirements: Municipalities with a municipal court must transmit to the Comptroller’s Office the MC-13 monthly report to state treasurer electronically within 60 days of the due date. Once you have completed your electronic MC-13 form, please mail the corresponding remittance check, along with the original physical MC-13 form, to the following address:

Finance Department-Comptroller’s Office
Attn: Receipts Section
P.O. Box 302602
Montgomery, AL 36130

Penalties: Failure to submit the data required in this timeframe shall result in the forfeiting of any fees and costs collected by the court that would otherwise remain with the municipality.

Code Section: Sections 12-14-16 and 12-1-19, Code of Alabama 1975.

Reporting Agency Contact Information:

Cardine Uchem

State of Alabama Comptroller

Phone: (334) 242-7069

Email: Cardine.Uchem@Comptroller.Alabama.Gov

Website: <https://alabama.submittable.com/login>

Copy of Form: <https://eforms.alacourt.gov/municipal-forms/>

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.

Code Section: Sections 11-43-85 and 41-5A-12.1, Code of Alabama 1975.

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

Sexual Assault Cases Reporting

Agency Reported To: Alabama Law Enforcement Agency

Report Due Date: Annually, by the 1st of April

Who is Required to Report: All law enforcement agencies

Summary of Reporting Requirements: Every law enforcement agency shall report all of the following information for the prior calendar year:

1. The number of new sexual assault cases reported;
2. The number of new sexual assault cases reported where evidence from a medical forensic examination was submitted for forensic analysis;
3. The number of sexual assault cases reported where evidence from a medical forensic examination was not submitted for forensic analysis and the reason it was not submitted;
4. The number of sexual assault cases that were closed due to judicial or investigative reasons and the reasons the cases were closed.

Code Section: Section 41-27-13, Code of Alabama 1975.

Reporting Agency Contact Information:

Please contact your regional Criminal Justice Information Services (CJIS) compliance officer

Phone: (334) 676-7700

Email: sbi.cjsd@alea.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.

Code Section: Section 11-46-55, Code of Alabama 1975.

Reporting Agency Contact Information:

Secretary of State

Jeff Elrod

Elections Division

Director of Elections

Phone: (334) 353-7177

Email: Jeff.Elrod@sos.alabama.gov

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)

Summary of Reporting Requirements: (<https://ethics.alabama.gov/docs/SOEI/2022/SEI2022Rev6.13.2022.pdf>)

Code Section: Section 36-25-14, Code of Alabama 1975.

Reporting Agency Contact Information:

Alabama Ethics Commission

Phone: (334) 242-2997

Email: sei@ethics.alabama.gov

Website: <https://ethics.alabama.gov/soei.aspx>

Contacts

For more information, reach out to one of the following League team members.



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