

Report on the

Annual Revenues Collected within the Municipal Police Jurisdictions

(Prepared from Unaudited Data)

For the 2019-2020 Fiscal Year

Required by:

The Code of Alabama 1975,
Sections 11-51-91 and 11-51-206

Issued: February 12, 2021



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280

Montgomery, Alabama 36104-4338

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner

Location:
401 Adams Avenue, Suite 280
Montgomery, AL 36104-4338



Mailing Address:
P.O. Box 302251
Montgomery, AL 36130-2251
Telephone (334) 242-9200
Fax (334) 242-1775
www.examiners.alabama.gov

Rachel Laurie Riddle
Chief Examiner

February 12, 2021

MEMORANDUM

TO: All Interested Parties

FROM: Rachel Laurie Riddle
Chief Examiner

SUBJECT: Fiscal Year 2020 Municipal Police Jurisdiction Annual Reports

The *Code of Alabama 1975*, Sections 11-51-91 and 11-51-206, requires each municipality, within 90 days of the close of the fiscal year, to prepare an annual report which includes an accounting for all license revenues/all revenues collected in the police jurisdiction expanded after the effective date of the act and to provide a list of the services provided by the municipality and a list of providers within the police jurisdiction.

Only the following 7 municipalities have provided information for fiscal year 2020, as required by the *Code of Alabama 1975*, Sections 11-51-91 and 11-51-206:

City of Alexander City
City of Decatur
City of Enterprise
Town of Grant

City of Gulf Shores
City of Mobile
City of Muscle Shoals
Town of Red Level

This document contains the **unaudited** municipal police jurisdiction annual reports for municipalities in the State of Alabama. This document was compiled using the actual information submitted by the individual municipalities. As indicated previously, this information has not been audited by the Department of Examiners of Public Accounts. Readers are cautioned to keep this in mind when using this document.

Curtis "Woody" Baird
Mayor
Amanda F. Thomas
City Clerk



CITY COUNCIL
Audrey "Buffy" Colvin
Council President
Scott Hardy
President Pro Tempore
Bobby L. Tapley
John Eric Brown
Chris Brown
Jimmy Keel

P.O. Box 552 • Alexander City • Alabama 35011-0552 • (256) 329-6700
www.alexandercityal.gov

December 14, 2020

Dept. of State Examiners of Public Accounts
ATTN: Police Jurisdiction Report
P.O. Box 302251
Montgomery, AL 36130-2251

Dear Madam or Sir:

In accordance with Act #2015-361, the following information is provided:

License and tax revenues collected in the police jurisdiction of Alexander City for FY2020.

Business Licenses:	\$137,589.40
Gasoline Tax:	\$ 522.04
Lodging Tax:	\$ 1,651.60
<u>Tobacco Tax:</u>	<u>\$ 3,082.67</u>
License Tax Subtotal:	\$ 142,845.71
Consumer Use Tax:	\$ 26,699.62
Sales Tax:	\$ 124,625.24
<u>Sellers Use Tax:</u>	<u>\$ 31,474.51</u>
Total Taxes:	\$ 325,645.08

The primary services the City provides in the Police Jurisdiction are Police, Fire, Ambulance and Water. Should you have any questions, please feel welcome to come by, phone (256-329-6720) or write.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ward S. Sellers".

WARD S. SELLERS
REVENUE MANAGER



Legal Department

December 31, 2020

Alabama Department of Examiners of Public Accounts
Gordon Persons Building
50 North Ripley Street, Room 3201
Montgomery, AL 36104
Email: info@examiners.alabama.gov

Re: Police Jurisdiction Information

Greetings:

Please find attached the Police Jurisdiction Information package for the City of Decatur, Alabama for this year. We thought it could be helpful to have it in one package.

Please note that there was one annexation which occurred after October 1, 2019 and before September 30, 2020 which moved the Police Jurisdiction/Planning Jurisdiction line. We have highlighted it with an attachment (Annexation 361-20). The other annexations were fill in type. The City adopted an Ordinance that gives notice of the new Police Jurisdiction lines and will provide 30 days' notice before enforcement. It was published in local paper on Sunday December 27, 2020. However, the new area encompasses low density housing and vacant land; and there should be minimal impact, if any.

Key City Staff that compiles this information has been impacted by Covid-19 and we are grateful to those staff members who finished it last minute.

If there are questions, please let me know. Thanks.

Sincerely,

A handwritten signature in blue ink, appearing to read "Herman Marks, Jr.", is written over the typed name.

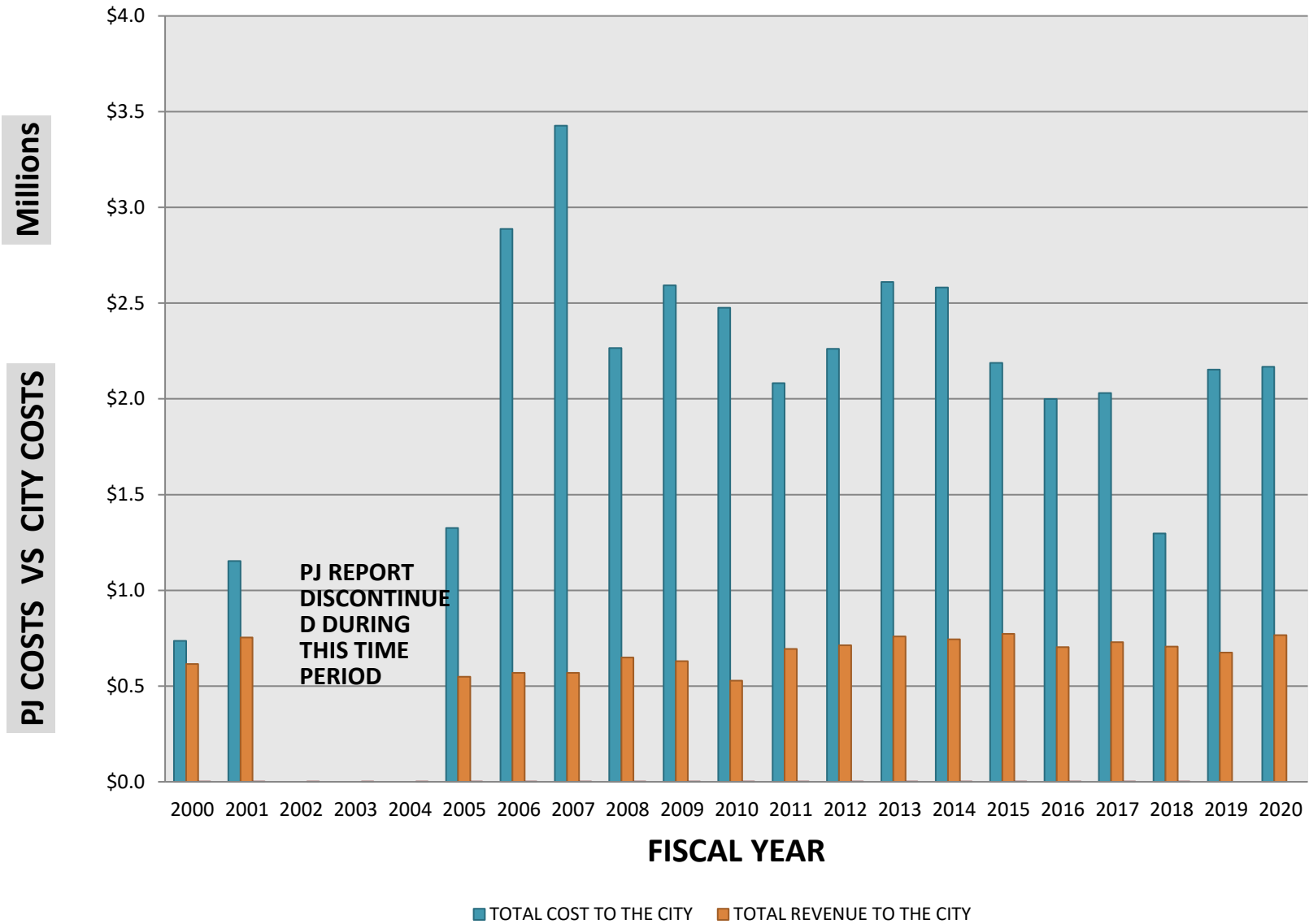
Herman Marks, Jr.
City Attorney



Herman H. Marks, Jr. - City Attorney
Wayne K. Alexander, Jr. - Assistant City Attorney
Emily L. Baggett - City Prosecutor

Decatur City Hall * Sixth Floor * 402 Lee Street, NE
Post Office Box 488 * Decatur, AL 35602-0488
Phone (256) 341-4510 * Fax (256) 341-4504 * DecaturAlabamaUSA.com

Police Jurisdiction - Cost vs Revenue FY 2000 to 2020



POLICE JURSDICTION REPORT COST VS REVENUE
FY 2000 TO 2020

	A	B	C	D	E	F	G	H
1	FY YEARS	% OF MANHOURS IN P.J.		COSTS TO CITY OF DECATUR		TOTAL COST TO THE CITY	TOTAL REVENUE FROM P.J.	CITY DEFICIT
2		POLICE	FIRE	POLICE	FIRE			
3								
4	2000	3.43%	7.40%	\$284,689	\$451,217	\$ 735,906	\$ 615,520	\$ (120,386)
5	2001	8.40%	6.70%	\$741,289	\$411,315	\$ 1,152,604	\$ 754,008	\$ (398,596)
6	2002	P.J. REPORT WAS DISCONTINUED DURING THIS TIME PERIOD				\$ -	\$ -	\$ -
7	2003					\$ -	\$ -	\$ -
8	2004					\$ -	\$ -	\$ -
9	2005	2.57%	14.78%	\$ 228,968	\$ 1,096,123	\$ 1,325,091	\$ 548,678	\$ (776,413)
10	2006	14.92%	18.48%	\$ 1,429,220	\$ 1,459,009	\$ 2,888,229	\$ 568,833	\$ (2,319,396)
11	2007	17.30%	20.50%	\$ 1,702,471	\$ 1,724,750	\$ 3,427,221	\$ 568,833	\$ (2,858,388)
12	2008	6.80%	18.70%	\$ 694,815	\$ 1,571,338	\$ 2,266,153	\$ 648,798	\$ (1,617,355)
13	2009	8.16%	20.50%	\$ 834,050	\$ 1,758,812	\$ 2,592,862	\$ 630,698	\$ (1,962,164)
14	2010	7.58%	18.74%	\$ 830,618	\$ 1,645,349	\$ 2,475,967	\$ 529,000	\$ (1,946,967)
15	2011	4.95%	16.94%	\$ 557,056	\$ 1,525,341	\$ 2,082,397	\$ 694,000	\$ (1,388,397)
16	2012	7.52%	14.11%	\$ 888,302	\$ 1,373,200	\$ 2,261,502	\$ 713,500	\$ (1,548,002)
17	2013	7.19%	18.08%	\$ 796,783	\$ 1,813,907	\$ 2,610,690	\$ 759,500	\$ (1,851,190)
18	2014	8.63%	17.16%	\$ 965,338	\$ 1,616,080	\$ 2,581,418	\$ 744,500	\$ (1,836,918)
19	2015	6.38%	15.46%	\$ 693,682	\$ 1,494,862	\$ 2,188,544	\$ 772,421	\$ (1,416,123)
20	2016	4.92%	14.45%	\$ 596,737	\$ 1,402,103	\$ 1,998,840	\$ 703,118	\$ (1,295,722)
21	2017	5.07%	14.90%	\$ 665,692	\$ 1,364,203	\$ 2,029,895	\$729,383	\$ (1,300,512)
22	2018	4.40%	7.40%	\$ 596,158	\$ 701,602	\$ 1,297,760	\$705,626	\$ (592,134)

**POLICE JURISDICTION
SOURCES OF REVENUE
FY 2000 TO 2020**

FISCAL YEARS	GAS TAX (314-11)	TOBACCO & STAMP TAX (315-11 & 315-13)	BUSINESS LICENSE (321-11)	RENTAL TAX PJ (317-09)	LODGING TAX - PJ & 1% (317-16 & 317-17)	TOTAL REVENUE	*CONSUMER USE TAX - PJ (313-12)				
2000	\$ 80,000	\$ 20,500	\$ 500,000			\$ 600,500					
2001	\$ 68,000	\$ 20,500	\$ 450,000			\$ 538,500					
2002	PJ REPORT DISCONTINUED DURING THIS TIME PERIOD										
2003	PJ REPORT DISCONTINUED DURING THIS TIME PERIOD										
2004	PJ REPORT DISCONTINUED DURING THIS TIME PERIOD										
2005	\$ 61,987	\$ 38,250	\$ 448,441			\$ 548,678					
2006	\$ 59,773	\$ 30,084	\$ 478,976			\$ 568,833					
2007	\$ 59,773	\$ 30,084	\$ 478,976			\$ 568,833					
2008	\$ 59,773	\$ 30,084	\$ 558,941			\$ 648,798					
2009	\$ 45,790	\$ 25,992	\$ 558,916			\$ 630,698					
2010	\$ 42,944	\$ 25,115	\$ 575,118			\$ 643,177					
2011	\$ 30,000	\$ 24,000	\$ 640,000			\$ 694,000					
2012	\$ 30,000	\$ 18,500	\$ 665,000			\$ 713,500					
2013	\$ 40,000	\$ 19,500	\$ 712,000			\$ 771,500					
2014	\$ 40,000	\$ 19,500	\$ 700,000			\$ 759,500					
2015	\$ 25,000	\$ 19,500	\$ 700,000		\$ 28,920	\$ 773,420					
2016	\$ 18,864	\$ 12,846	\$ 634,929	\$ 7,451	\$ 29,028	\$ 703,118	\$ 649,904				
2017	\$ 16,560	\$ 12,395	\$ 640,887	\$ 35,314	\$ 24,227	\$ 729,383	\$ 1,833,061				
2018	\$ 13,734	\$ 11,962	\$ 585,161	\$ 46,561	\$ 48,207	\$ 705,625	\$ 1,891,497				
2019	\$ 9,971	\$ 13,012	\$ 521,599	\$ 85,162	\$ 45,743	\$ 675,487	\$ 2,413,694				
2020	\$ 17,183	\$ 6,193	\$ 594,468	\$ 115,441	\$ 32,332	\$ 765,617	\$ 1,917,714				

*The Consumer Use Tax collected in the PJ was not included in the Total Revenue collected in the PJ. Per Mr. Marks, this report documents only taxes received from businesses in the PJ. The Consumer Use Tax is included for informational purposes only.



A Grand City on a CHARMING SCALE

Planning Department

December 31, 2020

Honorable Mayor and City Council
City of Decatur
Decatur, Alabama

RE: Annual Report on Police and Fire Services to the City of Decatur Police
Jurisdiction FY 2020

Dear Mayor and Council Members:

Please find attached a summary report of the time spent in the Decatur Police Jurisdiction during FY 2020 by our Police and Fire Departments.

Data for this report is based on actual calls recorded by the E-911 system from the time of "dispatch" to "all clear." The time frame for this report is fiscal year 2020 - from 10/01/19 to 9/30/20. Listed below is a summary of the number of calls for the Police and Fire Departments during that time.

<u>Decatur Police Department</u>	<u>FY 2020</u>	<u>FY 2019</u>
Total Completed Service Calls:	58,241	72,219
Calls within City Limits	56,055	69,398
Calls within PJ	2,186	2,821

These calls represent a total of **41,389 man hours** for the Decatur Police Department; with **2,159** of those man hours being spent in the police jurisdiction. This represents **5.2%** of the total man hours spent in the police jurisdiction by the Decatur Police Department for fiscal year 2020.

<u>Decatur Fire Department</u>	<u>FY 2020</u>	<u>FY 2019</u>
Total Completed Service Calls:	6,039	6,757
Calls within City Limits	5,761	6,425
Calls within PJ	278	332



A Grand City on a CHARMING SCALE

Planning Department

These calls represent a total of **12,860 man hours** for the Decatur Fire Department; with **1,636** of those man hours being spent in the police jurisdiction. This represents **12.7%** of the total man hours spent in the police jurisdiction by the Decatur Fire Department for fiscal year 2020.

As a reminder, in June, 2016 the City Council approved Ordinance No. 16-4268 which reduced the City of Decatur Police Jurisdiction from 3 miles to 1.5 miles. This ordinance became effective on January 1, 2017. In addition, Decatur Fire Department entered into Automatic and Mutual Aid Agreements with surrounding Volunteer Fire Departments. The agreement stipulated that the Fire Department would respond to areas in the PJ where they were closer than a Volunteer Fire Department. In areas where the Volunteer Fire Departments were closer, Decatur Fire would not respond unless requested. They still respond to areas where there is no Volunteer Fire Department such as Moulton Heights and the industrial areas along Highway 20.

If you need additional information, please contact me at the City Planning Department 256.341.4720.

Sincerely,

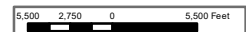
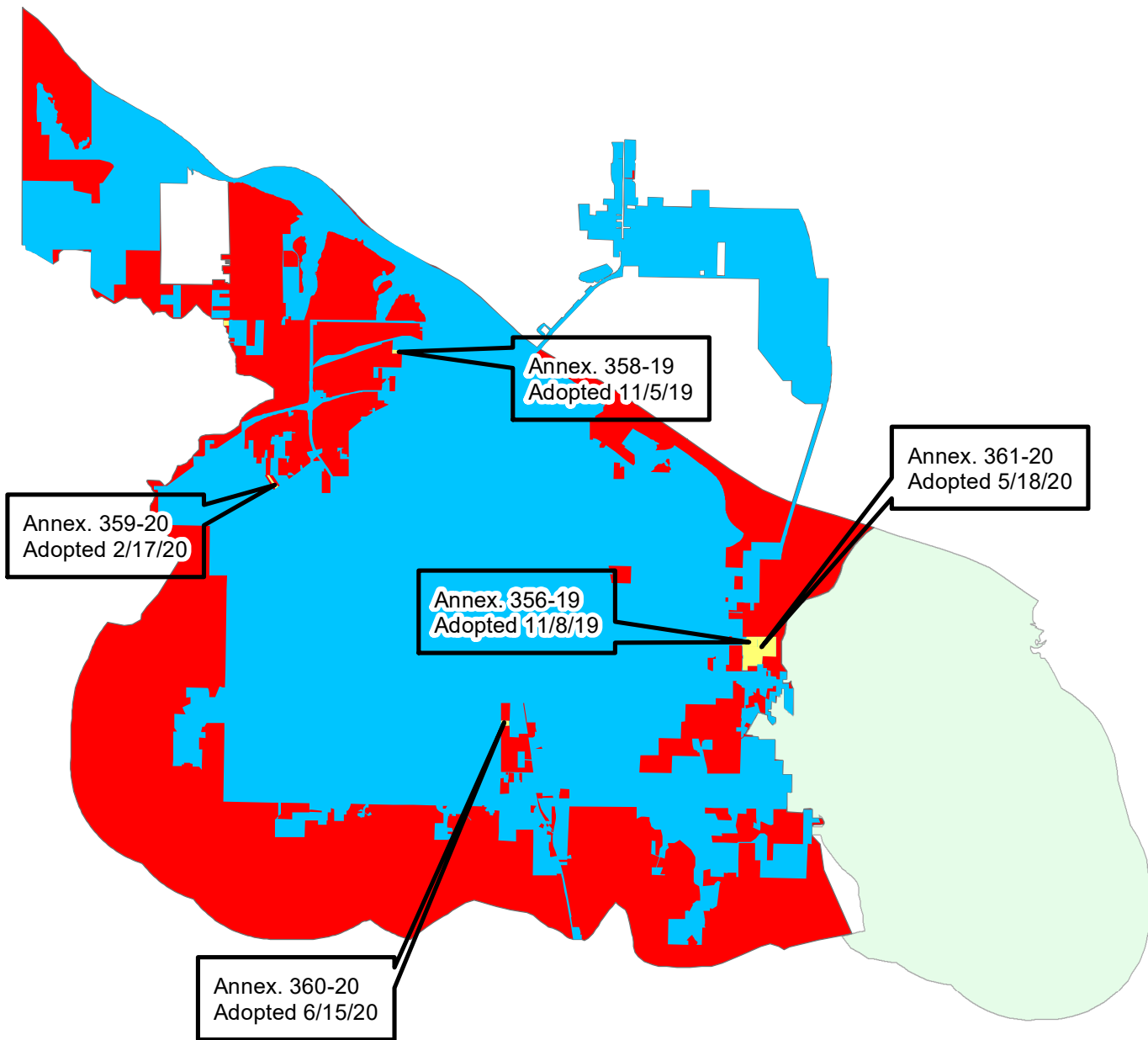
A handwritten signature in blue ink, appearing to read "Joseph M. Perez".

Joseph M. Perez
City Planning Department

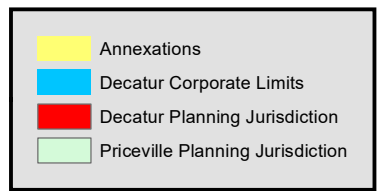
Attachments

Cc: John Andrzejewski - CFO
Nate Allen, Chief of Police
Tracy Thornton, Chief of Fire
Debbie South – Finance
Kyle Demeester – Finance Mgr.
Herman Marks – City Attorney
Stacy Gilley – City Clerk/Revenue
Matthew Marques - Planning

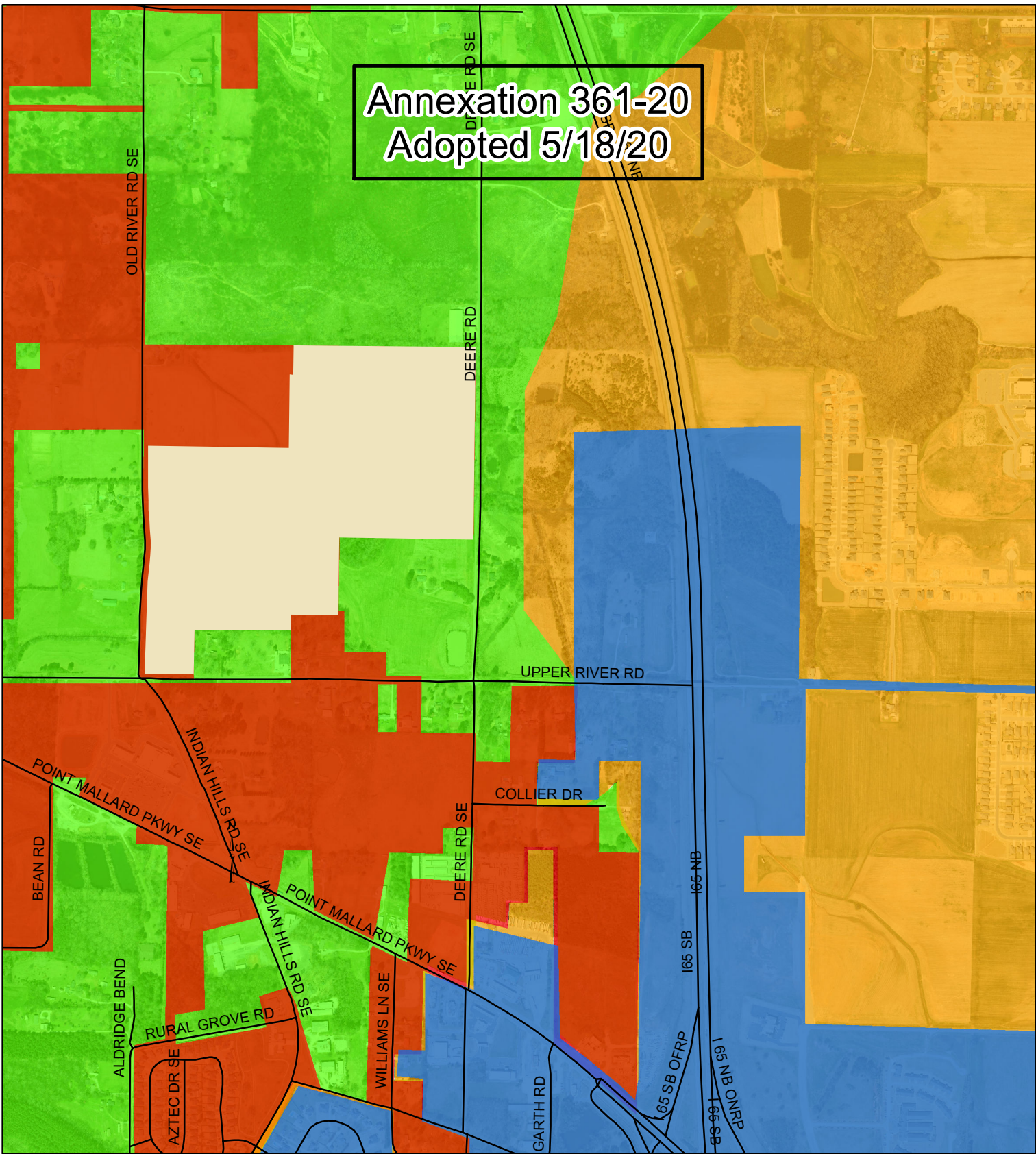
Annexations for Fiscal Year 2020



City of Decatur Department of Development
Note: Every reasonable effort has been made to assure the accuracy of this map. The City of Decatur does not assume liability arising from the use of this map. THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESSED OR IMPLIED.



Annexation 361-20 Adopted 5/18/20



City of Decatur Department of Development
 Note: Every reasonable effort has been made to assure the accuracy of this map. The City of Decatur does not assume liability arising from the use of this map. THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESSED OR IMPLIED.



Legend	
	Annexation 361-20
	Decatur Corporate Limits
	Decatur Planning Jurisdiction
	Priceville Corporate Limits
	Priceville Planning Jurisdiction
	Decatur Streets

ORDINANCE NO. 20-4437

BE IT ORDAINED by the City Council of the City of Decatur, Alabama as follows:

Section 1. That the Police Jurisdiction and Planning Jurisdiction of the City of Decatur, Alabama is hereby extended effective January 1, 2021 to encompass the areas that are included as the result of annexations which were effective on or before September 30, 2020.

Section 2. That all Ordinances of the City of Decatur, Alabama enforcing police or sanitary regulations and prescribing fines and penalties for violations shall have force and effect in such areas in the same manner as the present Police Jurisdiction.

Section 3. This Ordinance shall take effect immediately upon its approval and publication as provided by law.

Adopted this 21st day of December, 2020.

Authenticated:
/s/Stephanie Simon
Assistant City Clerk

APPROVED this 21st day of December, 2020.
/s/Tab Bowling
Mayor of the City of
Decatur, Alabama

COUNCIL

SONYA W. RICH, District 1
EUGENE GOOLSBY, District 2
GREG PADGETT, District 3
SCOTTY JOHNSON, District 4
TURNER TOWNSEND, District 5

City of Enterprise

WILLIAM E. (BILL) COOPER, MAYOR
501 South Main
P. O. Box 311000
Enterprise, Alabama 36331-1000

INTERIM CITY CLERK

BEVERLY SWEENEY

(334) 347-1211

(334) 348-2613 FAX

December 8, 2020

To: Department of Examiners of Public Accounts

Re: Notification Requirement Act. No. 2015-361/Police Jurisdiction Requirements

In compliance with Act No. 2015-361, please be advised of the following information:

The City of Enterprise performs the following services in the police jurisdiction:

Enterprise Police Department. The City has established routine patrol services in the police jurisdiction. In FY20, the police jurisdiction answered calls 2,944 in for service in the police jurisdiction.

Enterprise Fire Department. The City fire department responds to calls in the Police Jurisdiction. In FY20, the Enterprise Fire Department responded to 345 calls outside the city limits.

The City of Enterprise collects the following taxes and license in the police jurisdiction.

FY20 Police Jurisdiction Sales Taxes - \$250,210.41

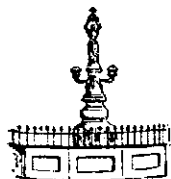
FY20 Police Jurisdiction Business Licenses – \$5,409.15

FY20 Police Jurisdiction Franchise Fees - \$122,709.45

The City has determined that the cost of services provided in the police jurisdiction excess the business license fee collected.

By: _____

Beverly Sweeney, Interim City Clerk/Treasurer



Boll Weevil Monument - The Only Monument in The World Glorifying A Pest

Grant, Al... a scenic mountain town



TOWN OF GRANT

Mayor

Larry Walker

Town Clerk-Treasurer/Court Clerk-Magistrate

Carolyn May, CMC, CMCCM

4766 Main Street • P.O. Box 70 • Grant, Alabama 35747

Phone: 256.728.2007 • Fax: 256.728.5739

www.grantal.org

Town Council

Shawn Rice

Jimmy Bradshaw

Mack Rice

Joe Frazier

Jimmy Keller

October 19, 2020

Alabama Department of Examiners
Of Public Accounts
Attention: County Audit Division
P.O. Box 302251
Montgomery, AL 36130-2251

Reference: Act 2015-361
Annual Report (Fiscal Year 2019-2020)

Dear Sir or Madam:

Pursuant to Act 2015-361, the amount of all license revenues and taxes collected in the town's police jurisdiction for the fiscal year ending September 30, 2020 is \$85,277.20.

Service providers in the town's police jurisdiction are the Grant Police Department and the Grant Fire and Rescue Department.

If you need additional information, please contact me at 256-728-2007 or via email at pgoodson@grantal.org

Respectfully,


Phillip Goodson
Town Clerk/Treasurer



SMALL TOWN, BIG BEACH®

January 25, 2021

Examiners of Public Accounts
Attn: County Audit Division
PO Box 302251
Montgomery, AL 36130

Re: City of Gulf Shores Annual Report FY 2020 per Act 2015-361

Dear Sir or Madam,

Pursuant to Act 2015-361, the amount of license and tax revenue collected in the City's police jurisdiction for fiscal year ending December 31, 2020 is \$212,814.05. Revenues collected by the Building Department and Planning and Zoning Departments include revenue for building inspections, subdivision approval and code enforcement. Those revenues total \$19,438.00. Total revenues collected in the Police Jurisdiction in FY2020 total \$232,252.05.

The City of Gulf Shores Fire Department, the City of Gulf Shores Police Department, the Planning and Zoning Department and the Building Department all provide services in the police jurisdiction.

If you need additional information please don't hesitate to contact me at (251) 968-1139 or email at

Kind regards,

A handwritten signature in cursive script that reads "Marcy Kichler".

Marcy Kichler
Revenue Supervisor



December 29, 2020

Via email and Federal Express
Alabama Department of Examiners of Public Accounts
P.O. Box 302251
Montgomery, AL 36130

Reference: Reports Due Pursuant to §§ 11-51-91 and 206, Ala Code 1975

To Whom It May Concern:

The City of Mobile has enclosed its annual accountings of expenditures for services provided and revenues collected within its police jurisdiction for fiscal year 2020.

Pursuant to the referenced statutes, the City of Mobile is filing these accountings with your office.

Best Regards,

A handwritten signature in blue ink that reads 'Celia H. Sapp'.

Celia H. Sapp, CPA
Interim Executive Finance Director
City of Mobile

CITY OF MOBILE, ALABAMA
POLICE JURISDICTION

Fiscal Year 2020 General Fund Revenues and Expenditures

December 29, 2020

§11-51-91, Ala. Code 1975 (a) requires that a municipality within the State of Alabama must provide services within its police jurisdiction at least equal to business license fees collected within its jurisdiction.

§11-51-91, Ala. Code 1975 (b) requires the municipality to prepare an annual accounting of all license fees collected and a list of all services provided within the jurisdiction. It is assumed that the list would detail the amounts expended on the various services.

§11-51-206, Ala. Code 1975 requires a similar accounting with respect to sales and use taxes, although there is no corresponding limitation on the level of those taxes compared to the services provided.

Each accounting is to be filed with the Office of Examiner of Public Accounts. This report combines the accountings.

The methodology employed in producing this report is to apportion the expense of relevant services between the City and the police jurisdiction by the amount of time responding to calls for service. 21.6% of police response times and 3.0% of fire response times were within the police and fire jurisdictions, respectively.¹

It should be noted that the capital cost of improvements and equipment used to deliver services in the police jurisdiction, such as fire stations and police vehicles, have not been included.

The conclusion of this report is that the amounts expended by the City of Mobile for services provided in its police jurisdiction are greatly in excess of the business license fees collected from within the police jurisdiction. This remains so when all revenues collected from within the police jurisdiction are considered.

1. Revenues

Sales Tax	\$10,904,488	
Lease/Rental Tax	333,498	
Room Tax	19,590	
Motor Fuel Tax	953,383	
Liquor Tax	37,649	
Tobacco Tax	35,174	
Business License Fee	<u>2,181,897</u>	
Total Revenues		<u>\$14,465,679</u>

2. Expenditures

Police

Departmental	\$ 56,995,738	
Municipal Court	2,761,618	
Metro Jail	10,363,174	
Juvenile Court	3,372,524	
Police and Fire Pension ²	13,150,932	
Support ³	<u>14,912,102</u>	
Subtotal	\$101,556,088	
	<u>21.6%</u>	
Total Police:		\$21,936,115

Fire

Departmental	\$ 38,991,672	
Police and Fire Pension ¹	8,988,684	
Support ²	<u>8,243,336</u>	
Subtotal	56,223,692	
	<u>3.0%</u>	
Total Fire:		<u>1,686,711</u>

Total Expenditures \$23,622,826

Expenditures in Excess of Business License Fees \$21,440,929

Expenditures in Excess of all Revenues \$ 9,157,147

- 1 Since the service requirement of § 11-51-91(a) is readily satisfied by the City of Mobile for fiscal year 2020 using response times, no alternative methodology is presented.

However, it should be noted that when a municipality provides a level of service within its police jurisdiction indistinguishable from its level of that service within its city limits, a more appropriate methodology would be a proration based on relative population.

The City of Mobile Police Department provides full service across the entire service area. For example, full police beat patrols serve the police jurisdiction and all investigative and other support services are provided.

The most recent U.S. Census Bureau population counts for 2018 are 189,992 for the City of Mobile and 70,000 for its police jurisdiction, or 259,992 overall. 26.9% of the aggregate population exists within the police jurisdiction.

Thus, measuring police expenditures, less support, expenditures of \$23,307,232 occur within the police jurisdiction and the following would be indicated.

Expenditures in Excess of Business License Fees: \$21,125,335

Expenditures in Excess of all Revenues: \$ 8,841,553

- 2 Police and Fire Pension expenditures have been proportionalized between police and fire in accordance with direct departmental expenditures, resulting in an allocation of 59.4% and 40.6%, respectively, of that item.
- 3 Support reflects certain City overhead items proportionalized between police and fire, on the one hand, and non-public safety departments, on the other. See Exhibit A.

Exhibit A

Support Services

Mayor and City Council	\$ 4,021,513
Public Safety Administration	337,504
Finance	5,457,733
Personnel Board	1,359,315
Board of Health	600,000
Emergency Management	594,034
Retiree Insurance	6,711,437
Workers Compensation	3,482,263
Casualty and Liability Insurance	5,916,828
City Hall Overhead	2,923,520
Information Technology	<u>4,021,262</u>
Total Support	<u>\$35,425,409</u>

Total support must be proportionalized between police and fire, on the one hand, and non-public safety departments, on the other, using the following formula:

Police and Fire, less Support allocation
General Fund, less Total Support

Or

$$\frac{86,643,986 + 47,980,356}{241,386,638 - 35,425,409}$$

Or

$$\frac{134,624,342}{205,961,229} = 65.4\%$$

Thus, public safety accounts for 65.4% of the total general fund expenditures that are non support items. 65.4% of Total Support, or \$23,155,437, must then be proportionalized between police and fire, 64.4% and 35.6%, which is \$14,912,102 and \$8,243,336, respectively.

CITY OF MUSCLE SHOALS

POST OFFICE BOX 2624 • MUSCLE SHOALS, ALABAMA 35662

256.383.5675 • Fax 256.386.9201

www.cityofmuscleshoals.com

MIKE LOCKART

Mayor

December 14, 2020

RICKY WILLIAMS

City Clerk/Treasurer

Alabama Examiners of Public Accounts
P. O. Box 302251
Montgomery, Alabama 36130-2251

Re: Act No. 2015-361 Annual Report

Dear Sir or Madam:

In accordance with the provision of the above referenced legislation, the following information is provided:

Licenses and Tax Revenues collected in the police jurisdiction of the City of Muscle Shoals for fiscal year October, 2019 - September, 2020.

Business Licenses	\$ 20,480.19
Alcoholic Beverages Taxes	32,145.23
Sales & Use Taxes	545,496.94
Lodgings Taxes	19,748.78
Motor Fuel Taxes	<u>175,663.99</u>
Total Revenues	<u>\$ 793,535.13</u>

Services provided in the police jurisdiction of the City of Muscle Shoals for fiscal year October, 2019 - September, 2020.

Law enforcement response was provided by the City of Muscle Shoals Police Department.

Fire and emergency medical response services were provided by the City of Muscle Shoals Fire Department.

I certify that the foregoing information is true and correct to the best of my ability.



Richard L. Williams
City Clerk/Treasurer

Council Members

GINA CLARK • CHRIS HALL • DAVID MOORE • KEN SOCKWELL • WILLIS THOMPSON

Town of Red Level, Alabama

Town Council
Mayor
Willie J. Hendrix
Councilmembers
Dorthy West
Joseph Bradley
Donnie Griggs
Scott Jernigan
Gail Lee
Town Clerk
Tonya Cook
Water Clerk
Sandi Williamson

November 16, 2020

Office of Examiners of Public Accounts
Attention: Wanda Robins
P.O. Box 302251
Montgomery, AL 36130-2251

Mrs. Robbins:

The following services are provided, as needed, in our police jurisdiction, by the Town of Red Level;

1. Water Services
2. Fire Protection
3. Law Enforcement

Respectfully,



Tonya Cook, Town Clerk

Tax Type	Rate Code	Descriptor	Admin Net Tax Due	Audit Net Tax Due	Admin Fees	Audit Fees	New BL Apps Fees	BL Renewals Fees	Jurisdiction Net Funds	
Consumers Use Tax	General	Police Jurisdiction		\$114.78	\$0.00	\$2.13	\$0.00	\$0.00	\$0.00	\$112.65
Sales Tax	General	Police Jurisdiction		\$328.55	\$0.00	\$6.05	\$0.00	\$0.00	\$0.00	\$322.50
Sellers Use Tax	General	Police Jurisdiction		\$1,099.50	\$0.00	\$20.35	\$0.00	\$0.00	\$0.00	\$1,079.15
Total From 10/1/2019 to 9/30/2020				\$1542.83	\$0.00	\$28.53	\$0.00	\$0.00	\$0.00	\$1514.30

Reconciliation Summary Report

10/1/2019 to 09/30/2020