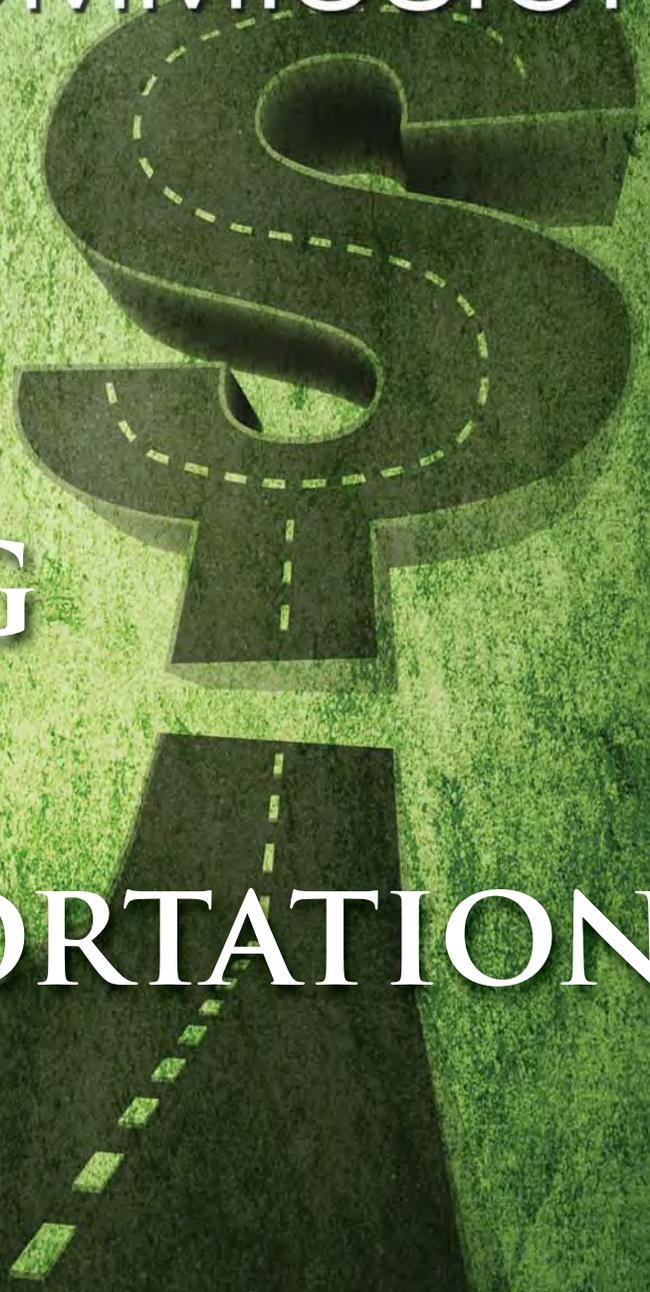


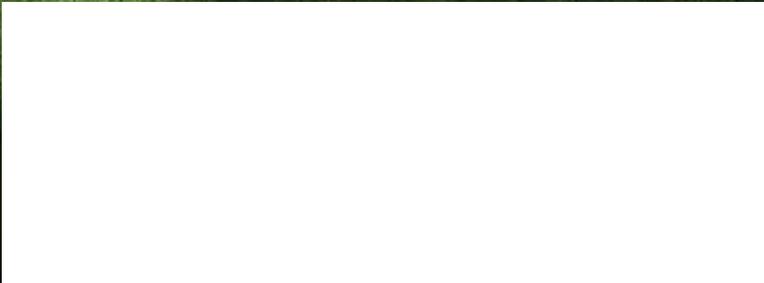
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COUNTY COMMISSION

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March | April 2015



FUNDING COUNTY TRANSPORTATION





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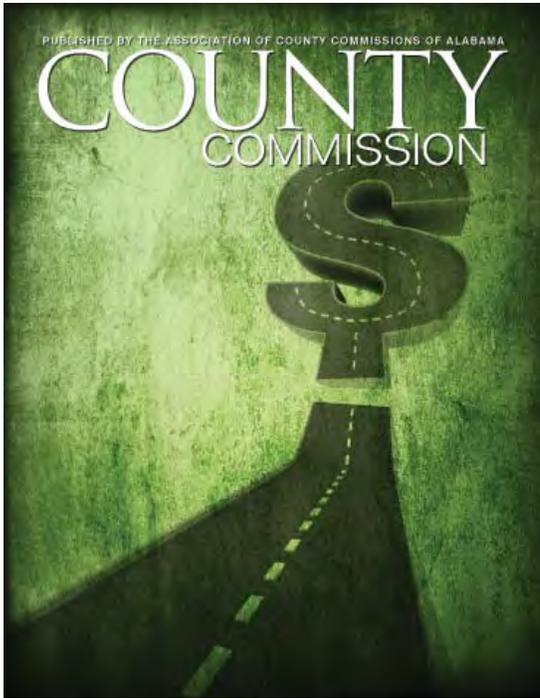
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in this issue

VOLUME 59, NUMBER 2



Alabama's economy and citizens count on having a county transportation system of roads and bridges that is safe and well-maintained, but inflation has cut the buying power of current revenue in half.



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President's CORNER



Hon. Merceria Ludgood
President

Would you give up a jumbo oatmeal creme pie every week?

Drivers wouldn't notice it at the pump, but they would see a difference during their afternoon commute

Forty-two dollars per year. That's about 80 cents a week. We all spend that without even thinking.

For example, have you ever grabbed one of those Little Debbie Snack Cakes in a convenience store? I sure have. And if you really love those oatmeal creme pies (the ones University of Alabama Coach Nick Saban eats every morning), you might get the jumbo size every now and then.

If you get an extra-large oatmeal pie every week – just one – you'll spend about \$42 in a year. Here's betting you hardly miss the cost. Now, you might notice a couple of extra inches in your waistline, but most of us already throw away much more than 80 cents per week. And we do it without giving it a second thought.

What if I told you we could change our state, improve the safety of our travels, attract new and expanding businesses and generally improve the quality of life for our entire state just by giving up those 80 cents per week? Would you be willing to skip the oatmeal pie?

I bet most of you would.

Alabama's transportation system is crumbling. Our interstate system, once a national model for its high-quality condition, is fast becoming a safety hazard. We have dozens of two-lane state roads with so much traffic that it is terribly dangerous to drive them, especially during peak hours. And in some parts of our state – like that stretch of highway 280 south of Birmingham or the Bay Bridge here in Mobile – our roads look like parking lots every afternoon about five o'clock.

And then there's the decaying county road system.

We still have thousands of bridges that are detoured every day by school buses. Other heavy vehicles, like trucks hauling logs or farm products, should also be driving around those structures, but most of the time the driver just takes his chances. The safety hazards created every day by those trucks should be troubling to everyone.

The cost of resurfacing county roads – nearing \$100,000 per mile – has become so expensive that county commissions are actually digging up the shattered pavement and turning once-paved roads back into dirt ones. Ask any commissioner and he or she will tell you that the phone rings every day with complaints – legitimate ones – about the conditions of our county roads.

It's been almost a quarter century since Alabama's Legislature has seen fit to generate additional revenue for road construction and maintenance. Back in 1992, the last time the state's motor fuel and gasoline taxes were increased, the cost of road construction was about 50 percent less than today. This means most of the benefits from the increased revenue from 1992 have been eroded by inflation in the last 23 years.

The other night at one of our district meetings, a county presented details on its road and bridge budget showing that the expected gasoline tax proceeds this year will be almost exactly the same revenue as almost a decade ago. With the current tax revenue remaining basically flat, and expenses – especially the personnel costs – continuing to soar, counties have little hope of keeping pace with the wear and tear on our transportation system.

This session we hope the Alabama Legislature will finally

embrace the idea of raising more revenue for road construction and maintenance. During the last 15 years this Association has advocated for several different pieces of legislation aimed at providing additional revenue to improve roads and bridges. We've had little success gaining support for any approach as legislators have dismissed the idea of raising revenue with little consideration.

And so, as we get ready for the 2015 session, I thought the Little Debbie idea might put into proper focus just how little it would cost each of us to generate significant revenue for our state.

If the average consumer drives 15,000 miles per year and the average

car travels about 18 miles on a gallon of gas, each driver uses about 834 gallons of gasoline per year. An increase in the gasoline tax of 5 cents per gallon would then cost the average driver \$41.70 per year. Now, if you drive a little more than average, the increase would cost

“
Without a solid transportation system in Alabama, our state would have likely lost the major employers that have supported our state's economy over the last 20 years.
”

you a couple extra oatmeal pies. But the investment in our transportation system would not be significant for anyone.

A gasoline tax increase of 5 cents per gallon would produce somewhere in the neighborhood of \$130 million in additional revenue for state, county and city roads. The state would receive the majority of the revenue with the counties and cities splitting about 45 percent.

Over the last 20 years, Alabama's economy has changed drastically by the location of major industrial mega-sites. Without exception, those sites have been located in the rural areas of our state and have depended on new and expanded transportation arteries to survive. Put another way, without a solid transportation system in Alabama, our state would have likely lost the major employers that have supported our state's economy over the last 20 years.

We can say we're satisfied with what we have; we can forget the safety of our citizens and we can allow the next major employer to locate in another state that understands the important impact of a small investment. Or, we can convince our citizens that spending about \$42 per year is worth it.

I'll give up my Little Debbie to improve economic development, transportation safety and our state's overall quality of life. Will you? ■

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Sonny Brasfield
Executive Director

Sonny Brasfield

Bridging differences through the darnedest things

Same-sex marriage crisis brought county officials together

Sometimes it's the darnedest things that bring people together.

One day you find yourself disagreeing on something that, quite honestly, isn't very important.

You refuse to talk about it. You refuse to hear a reasonable explanation.

But then a crisis hits, and previous enemies will huddle together to devise the best collective strategy for survival.

That's exactly what happened in mid-February, when county governments across Alabama experienced two of the darnedest weeks I've ever seen.

This is not the place to debate – or even to try to explain – the complicated legal arguments that still surround the issuing of marriage licenses to same-sex couples in Alabama.

Like most folks with Alabama roots, I have my own opinions which I will keep to myself.

Yet, what I'll always remember about Alabama's two weeks in the national spotlight is the dedication and calmness of leaders from all over this state. I'll especially remember the leadership of Monroe County Probate Judge and Commission Chairman Greg Norris, who provided a reasoned and dedicated approach that undoubtedly helped us avoid disaster.

I can't count the number of times we spoke with Judge Norris, this year's president of the probate judges' group, in February. But I know that every call, every email and every frantic text was received with a mutual commitment to provide support, advice and factual information.

There were calls late one night while driving home from a district meeting in Ozark. There were calls – several of them – from a hotel room in Mobile on the Sunday night before licenses were first issued to same-sex couples in Alabama. There were texts from the deer woods in south Alabama.

There were emails written from the side of the road, somewhere between here and I-don't-remember-where. There were calls well after quitting time. And I'm almost certain there was a call when Judge Norris must have been sleeping in his favorite easy chair when the phone rang.

He was patient each and every time. He listened to legal details that would have put just about anyone to sleep, even without an easy chair. And most importantly, he never wavered from his commitment to provide his fellow probate judges with the most accurate information available.

"I don't want to tell any judge what to do," he said around 10:30 on the Sunday night before the first big storm on Feb. 9. "I just want to make sure they have the best information before they make up their mind."

Today, more than any time in my 30 or so years in government, people levy slurs and attacks at their elected officials with the same vitriol that was once saved for leaders of the Kremlin. And truth be told, few folks will feel sorry for the elected officials at the heart of this constitutional debate. The common feeling is that they get what they deserve.

Nothing could be further from the truth, especially on this issue.

No one, not one single person who is serving or has ever served as

probate judge in Alabama, dreamed he or she would wake up one February morning to decide what is arguably the most complicated, emotional and religiously charged dilemma since the civil rights movement.

But that's exactly what happened. These men and women found themselves right in the midst of that storm.

The night before judges across the state faced decision-time on Monday, Feb. 9, Judge Norris, the ACCA staff, and others drafted a recommendation that judges accept marriage applications, but not actually issue the licenses until some clarity could be reached. Some judges followed

that advice. Others did not.

But, as Judge Norris said, at least every judge was armed with the best information available through communication, respect, and trust.

That's a big accomplishment considering that not long ago – less than a year in fact—the lines of communication and trust were pretty much closed between most probate judges and the ACCA.

It started during the 2014 legislative session over something relatively small: each side felt the other didn't properly communicate on a single piece

of legislation. And, as is usually the case, that misunderstanding spilled into just about every corner of the

relationship.

Then this crisis occurred, and suddenly no one had time to point fingers or worry about hurt feelings. Probate judges eagerly called the ACCA office to seek input and counsel.

They asked for, and received, solid and thoughtful guidance.

In a time of crisis, we huddled together and devised the best strategy for everyone concerned.

With the smoke starting to clear from a memorable February, we must look forward to new challenges.

The legislative session is upon us again, and it will likely present other issues with the potential to spill into every corner of this relationship.

One can only hope that in the last few weeks a lesson has been learned.

There is unquestionable value in communication, respect and trust, even during the darnedest times. ■

“
***There is unquestionable
value in communication,
respect and trust, even
during the darnedest times.***
”



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Mary E. Pons
Association Counsel

A handwritten signature in black ink that reads "Mary E. Pons".

Fine points for retirement planning

**Detailed requirements
govern when
retirees can
continue working
for previous
employer**

Based upon the retirement-related questions I have received in the last few months retirement seems to be in the air.

These retirements are always bittersweet. We are happy for the person retiring, but sad to lose the close connection – and the many years of expertise they take with them.

There are many things to consider when planning retirement, including the “dos and don’ts” from the Retirement Systems of Alabama (RSA) and the Alabama Ethics Commission. Based upon some of the questions I receive, there is confusion about these rules and when and how they apply. It seems like a good time to try to straighten things out.

Alabama’s retirement statute is found at *Ala. Code § 36-27-1 et. seq.* Counties may participate in the retirement system pursuant to *Ala. Code § 36-27-6*. Where the county has passed a local constitutional amendment allowing elected officials to participate, that participation is governed by *Ala. Code § 36-27-6.1*.

Alabama law allows retired persons to return to work part-time, provided the person is not employed in a permanent full-time capacity and the compensation does not exceed the annual earning limit set by RSA (currently \$24,000). See *Ala. Code § 36-27-8.2(a)*. The person may serve as a temporary part-time employee or as an independent contractor.

Ala. Code § 36-27-8.2(b) allows a retired person to serve in an elected office without losing retirement benefits, provided they do not participate or accrue additional

benefits. And in counties where elected officials participate in the retirement system, the official’s annual compensation cannot exceed the earning limit referenced above.

Section 36-27-8.2 was amended in 2014 (see Act 2014-297) to clarify the provision allowing for part-time work, in part due to a perception that some retirees were sidestepping the statutory restrictions by setting up companies to contract with a government employer and then working as an “employee” of the company rather than as an employee of the government employee. To address the problem, this section was amended to specifically include “independent contractors” in the restrictions and to require retired persons to provide notice to the employer and RSA within 30 days after they know or should have known that they are working on a full-time or permanent basis or will earn an amount in excess of the annual earning limit.

There is a separate but equally important provision of Alabama law that affects the ability of certain government employees to return to work with their former employer. *Ala. Code § 36-25-13(d)* states:

No public official, director, assistant director, department or division chief, purchasing or procurement agent having the authority to make purchases, or any person who participates in the negotiation or approval of contracts, grants, or awards or any person who negotiates or approves contracts, grants, or awards shall enter into, solicit, or negotiate a

contract, grant, or award with the governmental agency of which the person was a member or employee for a period of two years after he or she leaves the membership or employment of such governmental agency.

In other words, anyone serving in a position of authority may not return to work for his or her former employer *in any capacity* for a period of two years after he or she leaves. This means that, although the RSA law allows retired persons to work part-time for their former employer, the Ethics law prohibits department heads and the like from doing so, by contract or otherwise. The person can work for a different governmental entity, just not the entity from which he or she has retired (or otherwise separated).

This two-year prohibition only applies to persons in “positions of

authority.” And the determination is not based simply upon the person’s job title, but on actual duties. Ethics Opinion # 2008-44, which provides an excellent discussion of “the revolving door,” states that the determination is based on whether, prior to retirement or separation, the

“

Proper application of the RSA statute and the Ethics Law is critical to anyone considering retirement.

”

person’s duties included hiring and firing, purchasing or contracting. If the answer is “yes,” the revolving door applies.

In analyzing the purpose and application of the revolving door, the Opinion states, “It is clear that these individuals ... may not retire or leave

public service and contract back with that governmental agency for a period of two years. ... [Otherwise] these individuals would potentially have the leverage to arrange for themselves, part-time employment prior to their retirement.” These restrictions do not apply to “the average line employee, secretaries, clerical aides, etc., [who] do not have the ability to influence or affect contracts, purchases or the hiring practices of that department.”

Proper application of the RSA statute and the Ethics Law is critical to anyone considering retirement. Failure to follow these laws can result in loss of benefits or, in the case of the Ethics Law, conviction of a crime. These restrictions may seem harsh, but there are valid public policy grounds for limiting certain post-retirement activities. And every government employee should understand these rules when making retirement plans. ■

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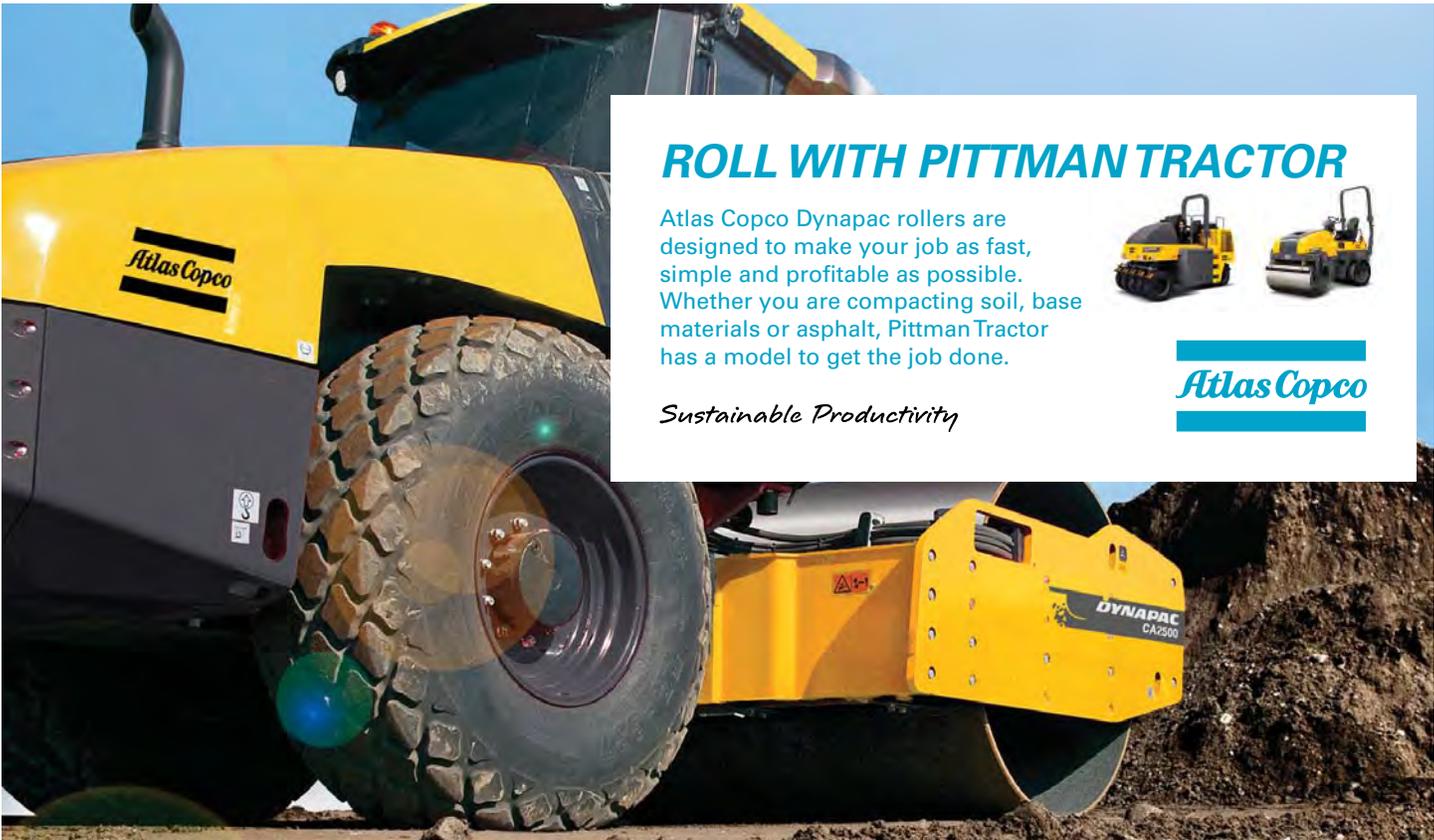
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Making our voice heard in Montgomery

Long before March 3 ever rolled around, county leaders throughout the state have been busy laying the groundwork for the 2015 Regular Session of the Alabama Legislature.

There have been countless ways for county officials and key county employees to make preparations: policy teams, the Legislative Committee, ACCA's Legislative Conference, District Meetings and Coffee @ the Courthouses. And that's not to mention the face-to-face conversations with newly elected legislators that happen in when people meet at church functions or just running to the grocery store.

As critically important as those steps are, they are just the beginning.

"As county commissioners, we are accustomed to a certain flurry of people, issues and communications vying for our attention at all times," said ACCA President Merceria Ludgood, Mobile County's District 1 commissioner. "The pace really accelerates during the weeks that the Alabama Legislature is in session because our state and county governments are so thoroughly interconnected."

Ludgood, who has more than 20 years of experience in county government, said County Days at the Legislature are one of the best ways to make "67 counties, ONE voice" known throughout the halls of the State House. Each county is scheduled for a specific Tuesday during the session, and it can be

ACCA COUNTY DAYS

■ Tuesday, March 17, 2015

Butler, Elmore, Geneva, Marengo, Mobile, Monroe, Morgan, Perry, Pickens, Pike, St. Clair, Walker

■ Tuesday, March 31, 2015

Baldwin, Cherokee, Calhoun, Chilton, Crenshaw, Etowah, Limestone, Tallapoosa, Tuscaloosa, Wilcox, Winston

■ Tuesday, April 7, 2015

Bibb, Blount, Clay, Conecuh, Cullman, Franklin, Henry, Houston, Lowndes, Macon, Randolph, Sumter

■ Tuesday, April 14, 2015

Cleburne, Coffee, Escambia, Hale, Jefferson, Lauderdale, Marion, Marshall, Russell

■ Tuesday, April 28, 2015

Autauga, Bullock, Colbert, Covington, Fayette, Greene, Jackson, Lee, Talladega, Washington

■ Tuesday, May 19, 2015

Barbour, Chambers, Choctaw, Clarke, Coosa, Dale, Dallas, DeKalb, Lamar, Lawrence, Madison, Montgomery, Shelby



Each county has a special day to visit Montgomery and make sure all your legislators are supporting counties. All county commissioners and key staff are encouraged to join ACCA at the State House.

Please get this date on your calendar and make plans now to participate in this important event.

SCHEDULE

10 a.m.

Briefing at the Alabama State House and Lobbying

12:30 p.m.

Lunch at the ACCA office

1:30 p.m.

Lobbying at the Alabama State House

a strategic advantage to have a significant county presence on those days.

"I would encourage every county commissioner to make plans to converge on Montgomery for County Days," Ludgood said, "and it's also important to involve key staff members in the legislative process, because their insight and expertise are helpful when you are

gauging how a specific change in the law would affect your county."

ACCA is "the hub" for county commissioners who want to influence the legislative process, said ACCA President-Elect Ray Long, because the Association staff "keeps us informed on all the action and how to get involved."

"Bills affecting us come from all different directions. There are

News You Can Use

local bills and ACCA measures that we want to pass to benefit all counties,” said Long, who is commission chairman in Morgan County. “And then others try to move legislation that has an impact on county government, such as the state’s efforts at prison reform. With corrections, any change made at the state level will definitely be felt at the local level.”

In Morgan County, Long said that the commissioners and county staff members keep a close watch on emails from ACCA and look forward to webinars on legislative issues. “I especially appreciate the way ACCA helps us focus on the bills that really matter to us,” Long said. “The email messages give me the facts I need – when I need them – so I

can reach out to our delegation.”

The 2015 session began March 3, and it must end no later than midnight on June 15.

“Being on high alert for 15 weeks is asking a lot from commissioners, who manage many, many demands on their time,” said Bill Stricklend, a Marshall County commissioner and ACCA’s vice president. “But we can do extraordinary things – to advance county government and to protect it from harm – when we speak as ‘67 counties, ONE voice.”

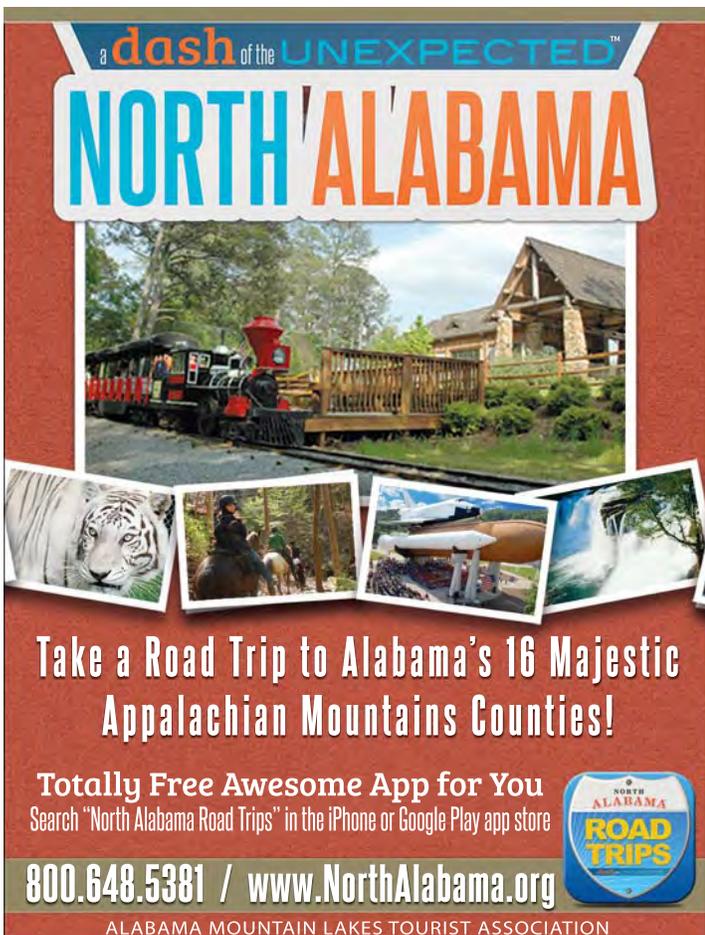
»MAP IT

If you are new to county government, you may want to note these addresses:

**Alabama State House, 11 S. Union St.,
Montgomery**

**ACCA, 100 N. Jackson St.,
Montgomery, AL 36104**

The 140 legislators tend to pay attention when an informed elected official who lives in their district takes a position on an issue, he said. “It would be a shame for county commissioners to miss out on the opportunity to use our influence in ways that can help us all.” ■



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FUNDING COUNTY TRANSPORTATION

SILENT *no more*

Four years ago, the Association of County Engineers of Alabama alerted leaders throughout the state to the “Silent Crisis” brewing. Roads and bridges were crumbling as counties worked within budgets “woefully insufficient to address the simple maintenance of the existing transportation infrastructure.” ACEA called for a long-term funding solution.

In the years since, Gov. Robert Bentley has made the largest single investment in local transportation in state history with the Alabama Transportation Rehabilitation and Improvement Program, or ATRIP.

Even with ATRIP’s enormous impact, there is still a pressing need for a long-term solution. Counties rely heavily on their share of the state’s gasoline tax to maintain nearly 60,000 miles of roads and 8,000-plus bridges.

Alabama’s gas tax has been 16 cents per gallon since 1992, and the dollars generated by it have been basically

flat for last several years. Meanwhile, inflation has cut the gas

tax’s buying power in half, even as traffic increases and drivers can go farther and farther on a single gallon of fuel.

“No matter how hard county officials work, there is no amount of belt-tightening or dollar-stretching that can overcome the realities of county transportation funding in Alabama,” said ACCA President Merceria Ludgood. “We need sufficient revenue to maintain our vital infrastructure if we want a bright economic future for Alabama – and for Alabamians.”

Local officials have few options to generate money, and the bind is tough on counties large

and small. It is widely recommended to resurface paved roads at least every 20 years. One booming county, among the most populous in Alabama, is on a 50-year resurfacing cycle. And the county has stopped paving dirt roads altogether.

ACCA is part of a coalition of business, higher education and government organizations that has recently formed to highlight the connection between infrastructure and economic development.

“Virtually every good that is bought and sold moves by highways, and industrial prospects always assess the transportation system before locating in any state,” said Jim Page, CEO of the West Alabama Chamber of Commerce and spokesman for the Partnership for Alabama’s Vision for Economic Development (PAVED). “If

Alabama is going to remain competitive in recruiting new jobs and companies, we must continue improving and maintaining our roads.”

While there is yet no agreement on a specific solution, consensus is growing – and growing louder – that something must be done. “It is important to look beyond just maintaining the status quo,” said Sonny Brasfield, ACCA executive director. “There are 17 of our 67 counties where you can’t get to an interstate on anything bigger than a two-lane road, and we know these counties will have a harder time moving forward because of it.” ■



FUNDING COUNTY TRANSPORTATION

Revenue holds steady, but buying power shrinks

If you want to understand inflation's impact on funding for county transportation, imagine trying to feed a family of four with two cheeseburgers. Oh, and the teenage son's friend is staying for supper, so now there are five hungry mouths and two cheeseburgers.

There's just not enough to go around.

That's pretty much what Alabama is trying to do with its roads and bridges. Over the last two decades or so, the buying power of transportation dollars has been cut in half because of economic forces beyond anyone's control.

"We are 50-60 percent higher in cost," said Bill Flowers, chief financial officer at the Alabama Department of Transportation. "We've lost about half our purchasing power."

The biggest source of state dollars for transportation comes from fuel taxes, and those rates were last adjusted in 1992. On gasoline, the rate currently is 16 cents on the gallon, which provides about \$400 million a year for transportation at

INFLATION
inks
ROAD WORK



FUNDING COUNTY TRANSPORTATION

the state, county and municipal level.

For diesel fuel, the tax is 19 cents per gallon, and revenue is trending up 2-3 percent. This source brings in about a third as much money as the gas tax, and counties get only a tiny portion.

For engineers at the state and local level, it is a constant struggle to keep up with resurfacing and other maintenance on existing infrastructure on the one hand while trying to meet needs for new and expanded infrastructure on the other hand.

Inflation makes that balance more difficult to find.

“With each year that goes by, the work that dollar can do is less and less,” Don Arkle, assistant chief engineer of policy and planning at ALDOT. “Our maintenance needs eat up every dollar we have.”

If maintenance swallows the vast majority of the budget, government has little ability to respond to population growth, new businesses and new industries. For county commissioners, it also means that thousands of miles of unpaved roads will stay unpaved.

“We can’t pretend that the exact roads crisscrossing Alabama today will be sufficient for the state’s growing economy and growing population,” said Sonny Brasfield, executive director of ACCA.

“Better funding is needed so we can properly take care of the roads and bridges we have as well as meet the growing needs.” ■

STATUS REPORT

ATRIP: Alabama Transportation Rehabilitation and Improvement Program

Seven counties have let to contract all of their ATRIP projects

	System Improvement Projects	Bridge Projects	Total Cost
<i>Chambers</i> ***	13	3	\$12.7 million
<i>Cherokee</i>	11	0	\$ 8.2 million
<i>Coffee</i> **	17	1	\$10.2 million
<i>Conecuh</i>	7	2	\$16.3 million
<i>Elmore</i>	6	0	\$16.3 million
<i>Escambia</i>	12	0	\$ 8.4 million
<i>Houston</i>	10	0	\$14.9 million

Total cost is based on low bids, may include funds other than ATRIP or county funds and excludes ATRIP-ineligible costs.

** indicates number of joint projects with municipalities*

As of 2/17/15. Source: ALDOT



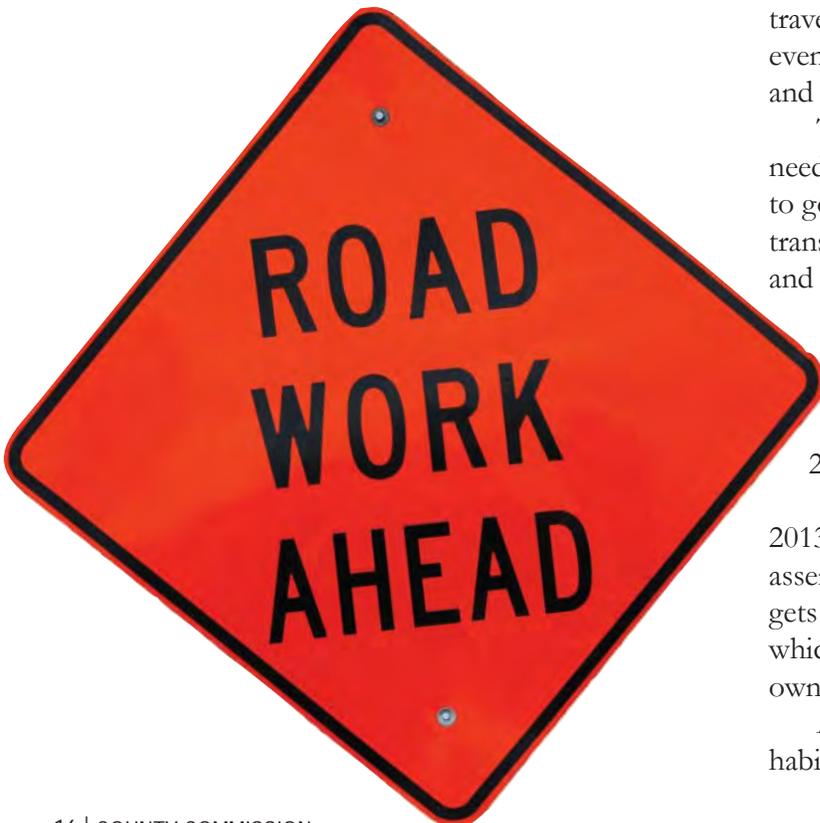
FUNDING COUNTY TRANSPORTATION

more **MPG** =

LESS
funding

As vehicles get better and better gas mileage, transportation funding erodes further

While inflation may be the No. 1 reason needs outpace transportation funds, another factor that hurts is increasing fuel efficiency.



In addition, recent federal actions will only accelerate this trend.

Expected gas mileage is something that consumers commonly consider when they are shopping for a new vehicle. But every mile travelled puts wear and tear on the roads, regardless of the particular vehicle's miles per gallon.

To explain the impact, the Alabama Department of Transportation analyzed what would happen if an Alabama family traded in their 1994 Honda Accord for the 2013 model. With both models, it was assumed that the driver traveled 12,000 miles, evenly split between city and highway miles.

The 1994 Accord needed 508 gallons of gas to go that distance, which translated into \$185 in state and federal gas taxes.

But what is the transportation impact when the family trades up to the 2013 model?

By the time the 2013 model rolls off the assembly line, the Accord gets much better mileage, which is good news for the owner's budget.

Assuming that driving habits stay the same, this

2013 model can cover the same distance on 389 gallons of gas. Fewer stops at the pump may make the owner smile, but it would only generate \$142 in state and federal gas taxes. That's more than \$40 less to support the road system.

Bottom line, the very same usage of Alabama's roads and bridges translated into only about three-quarters as much funding to support that critical infrastructure.

And don't forget about new technologies. "An electric car never pays us anything" in gas taxes, said Don Arkle, assistant chief engineer of policy and planning at ALDOT. He noted that owners of these cars still pay tag fees.

The growing market for hybrid and electric vehicles has helped automakers meet federal government standards for average fuel economy. In 2012, those fuel economy requirements took a big leap from the trend at the time, when the mandate called for gradual increases to 35.5 miles per gallon over the next few years.

The rules in effect today call for an average fuel economy of 54.5 miles per gallon for the 2025 model year, which will quickly make this problem worse. ■

FUNDING COUNTY TRANSPORTATION

TAX CHEATS BEWARE:

ALDOT ramping up enforcement efforts

As Alabama has taken steps to strengthen enforcement of the state's fuel taxes, the job description begins to sound as though it calls for a superhero rather than a mere mortal.

The task calls for a combination of skills typically associated with auditors, chemists, data geeks and cops. That may provide a little insight into the scope of the state's challenge to make sure that, whatever the rate may be, every dollar in tax revenue is collected and available for Alabama's state and local infrastructure needs.

"We're in the infancy," said Bill Flowers, chief financial officer of the Alabama Department of Transportation, but "we have a vested interest in getting out there and getting the job done."

ACCA worked to pass the bill a few years ago primarily to move the fuel tax collection point another step closer to the refinery, a change that had increased tax receipts in other states. The bill also shifted

much of the enforcement duties from the state's revenue department to the transportation department.

So far, Alabama counties have not yet seen a significant boost to their share of state gas taxes



from the so-called "tax at the rack" law, but there are still reasons for optimism.

ALDOT is continuing to build up the state's ability to identify tax dodgers.

Flowers estimated that ALDOT's work had brought in a few hundred thousand dollars that otherwise would not have been collected. "I don't

know that we were missing that much to start with," he said, giving credit to the revenue department, which still handles collections and assesses fines.

Because they are laser-focused on one type of tax, ALDOT's revenue

up being used as fuel is appropriately taxed," Flowers said.

Thus far, implementation has largely occurred during times of rising gas prices, a trend that in general tends to reduce income from

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enforcement officers are tracking fuel – and anything that could be burned as fuel – more closely using additional data sources.

"We are trying to identify the origin and destination of any and all flammable, hazardous material moving through the state to ensure that any product that ends

a consumption-based levy such as Alabama's 16-cents/gallon tax on gasoline.

"It will be interesting to see the impact of lower gas prices, which could boost consumption and boost money for transportation at the same time," said Sonny Brasfield, ACCA executive director. ■

FUNDING COUNTY TRANSPORTATION

Tags, Tons and Gallons

Local funding sources vary

For many Alabama counties, local dollars earmarked for transportation are somewhere between minimal and nonexistent.

While Mobile County has a long-running and successful “pay as you go” program (see facing page) that is locally funded, many other counties only have a trickle of local revenue.

But even that slim resource is fiercely guarded when needs are great and when a single dollar used as match can be multiplied many times over.

“County commissioners who want to ensure adequate funding for local transportation start with limited options, typically requiring local legislation and a referendum,” said Sonny Brasfield, ACCA executive director. “Then officials have to factor in the local political climate and how supportive voters will be.”

Over the years, the most popular local sources have been some form of levy on users:

- In Russell County, work is underway to reinstate a lapsed tag fee that had produced at least \$120,000 annually in its leaner years.

“When you are \$150,000 short of making your budget balance, it counts,” said

Russell County Engineer Larry Kite.

- Next door, Lee County has a 10-cents-per-ton levy on rock that means \$150,000 a year for county transportation. That mere 2 percent of an \$8 million annual budget is dwarfed by the dollars transferred from the county’s general fund. The general fund provides a third of the transportation budget, a county official said.
- Jackson County is one of many north Alabama counties with a local coal severance tax. ACCA-backed legislation became law a couple years ago to help improve enforcement, which can be a challenge even as heavily loaded trucks roll daily on county roads. Severance tax revenue is one option being considered in the counties with oil sands.
- Baldwin County sees significant economic impact from beach tourism. For more than 20 years, the county has had a 5-cents/gallon local gas tax for

Pennies Per Gallon

Alabama’s State Tax Rate on Gasoline

1923 — 2 cents

1927 — 4 cents

1931 — 5 cents

1932 — 6 cents

1955 — 7 cents

1980 — 11 cents

1992 — 16 cents

Source:
Legislative Fiscal Office

transportation, which has been stable at about \$7 million a year for some time.

There is no “one-size-fits-all” option for local funding, Brasfield said. “It is important to bear in mind the particular strengths and resources of your county that might favor one approach over another,” he said. “And we are always mindful that rural counties frequently start with fewer choices.” ■

From the Cover

FUNDING COUNTY TRANSPORTATION In Mobile County, it's Pay-As-You-Go

Mobile County is a distinctive place in many respects, starting with MoonPies for Mardi Gras.

Another distinctive thing about Mobile County is its Pay-As-You-Go Program, which translates into big-time local funding for transportation.

“It has worked absolutely fantastic. It is a godsend for Mobile County,” said Bryan Kegley, Mobile’s assistant county engineer who has responsibility for the program under the direction of County Engineer Joe Ruffer.

In the simplest terms, the program lets citizens vote up or down on a specific list of transportation projects. Funding for each road or bridge is on hand, with dollars



*\$646 million
since 1977*
15 REFERENDUMS

accumulated from a 6.5 mill ad valorem tax that’s been on the books for more than 90 years.

This tax was levied for transportation in 1924, with the causeway across Mobile Bay the most ambitious project on the table at the time. As the area grew, county voters approved several additional bond issues tied to



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From the Cover

FUNDING COUNTY TRANSPORTATION

that revenue, which was deposited into the county's Special Highway Tax Fund.

But by the early 1970s, voters had grown weary of bond funds running out before all projects were complete. That was the political landscape when Ruffer became county engineer in 1975.

While the balance in the Special Highway Tax Fund grew, Ruffer began developing a way to harness those dollars with public support, and the result was the Pay-As-You-Go program.

"It's set up so we tell them what we're proposing to do, and we do it," Kegley said. Voters have never rejected the program at the polls, and support has been as high as 80 percent. "We've never had to go back and say, 'This is a new tax.'"

Money from the Special Highway Tax Fund must be used for bonds. The fund had cash on hand when the first Pay-As-You-Go Program was authorized, so the

county bought and sold bonds on the same day to avoid paying interest.

Each succeeding program has been handled the same way, and the county is able to "cash-flow" the projects and earn interest in the meantime.

In November, Mobile County voters authorized the 15th program, approving a \$54 million bond program, which, when combined with federal funds, will provide \$65.7 million of improvements to local transportation infrastructure. That brings the grand total for Pay-As-You-Go programs to \$646 million dollars since 1977, with local funds making up almost three-quarters of that figure.

ACCA has asked the Alabama Legislature to set up something similar that would be available to all counties. In recent years, at least one county has gotten as far as a county-wide referendum on the issue, only to see the program rejected by voters. ■



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How do county economies in Alabama stack up?

By Emilia Istrate, Ph.D
NACo Research Director

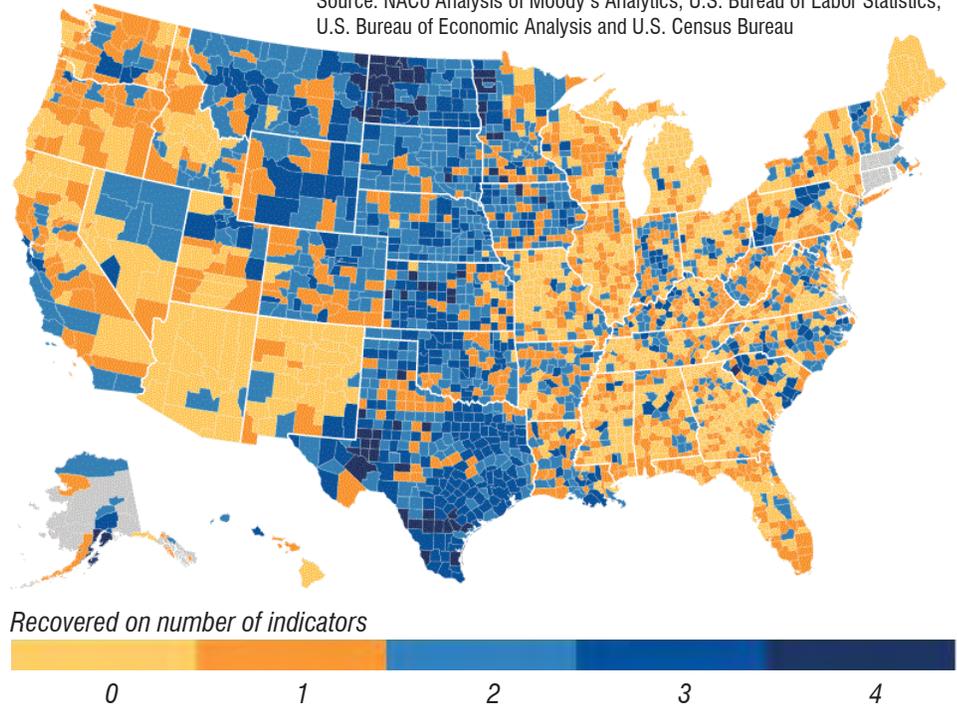
Economic output and home prices are headed up in most Alabama county economies, but the state's 67 counties are overall having a harder time recovering economically than other counties around the country, according to recent analysis from NACo.

The "2014 County Economic Tracker" analyzes annual changes of four economic indicators — economic output (GDP), employment, unemployment rates and home prices — between 2013 and 2014 across the United States' 3,069 county economies.

This report is focused on the economies of counties, not county governments.

County Economic Tracker from NACo

Source: NACo Analysis of Moody's Analytics, U.S. Bureau of Labor Statistics, U.S. Bureau of Economic Analysis and U.S. Census Bureau



County economies are the building blocks of regional economies, states and the nation. County governments ensure the functioning of these fundamental units of the U.S. economy by building and maintaining basic infrastructure assets, keeping communities healthy and safe and providing the social safety net for those in need.

There was growth in 2014, but the recovery remains sluggish.

In 2014, some of the Alabama county economies saw growth and in some cases, faster growth than the previous year.

Almost three-quarters of county economies in Alabama saw economic output (GDP) growth last year and 85 percent saw home prices rising. In almost half of Alabama county economies, economic output (GDP) grew faster than in 2013. Unfortunately, this was not accompanied by widespread job growth and unemployment declines. Only 13 percent of Alabama counties recorded job growth last year and none of them saw declines in unemployment, based on early 2014 annual estimates.

In general, economic recovery is starting to spread, while remaining uneven across the country, and Alabama reflected that trend.



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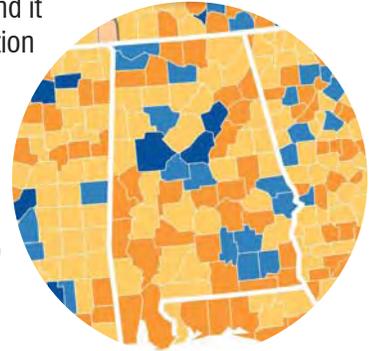
About the County Economic Tracker

When trying to understand national and local economic trends, sometimes a picture is worth a thousand words. County leaders now have access to an interactive visual tool to help assess the economy of their county thanks to NACo. Find it online at www.naco.org/countyeconomies.

NACo's "2014 County Economic Tracker: Progress through Adversity" is a nationwide analysis of economic recovery at the county level, and it was the source of the information cited in the adjacent article. Individual counties are assessed on four key indicators:

- Economic output (gross domestic product/GDP)
- Employment
- Unemployment rates
- Home prices

The result is a color-coded interactive map of the 3,069 counties in the United States, showing the level of economic progress for each county.



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“
Wages were more likely to see growth in Alabama counties than the nation as a whole between 2012 and 2013.
”

The economies of Alabama counties had a harder time on their way to recovery than other counties around the country.

While economic output (GDP) in 55 percent of all county economies recovered or had no declines over the

last decade, Alabama only 37 percent of all county economies managed the same feat.

Jobs recovered to pre-recession peaks in only 10 percent of Alabama county economies. None of the Alabama county economies closed their unemployment gap by 2014. By last year, 26 of the 67 Alabama county economies still have not recovered on any of the four indicators analyzed in NACo's report: economic output (GDP), employment, unemployment rates and home prices (in light yellow on the map).

NACo researchers also explored changes in wages for 2012-13, taking into account the effect of local cost-of-living and inflation on average annual wages in county economies.

County economies are where Americans feel the national economy.

While the 2014 national economic numbers are strong, Americans do not see them in their paychecks.

For example, only 40 percent of the new jobs in 2014 were in industries paying more than the local average wage.

Between 2012 and 2013, the average wage of a job in a county declined in half of county economies, when taking into consideration the local cost of living and inflation.

Wages were more likely to see growth in Alabama counties than the nation as a whole between 2012 and 2013.

In Alabama, 37 Alabama county economies recorded wage gains between 2012 and 2013. This represents 55 percent of all Alabama counties, higher than the 50 percent national rate of counties experiencing wage rises. ■

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Deferred comp is designed for long-term investing. However, if you leave employment with your 457 plan sponsor, you can withdraw money without paying a 10% penalty. Consider that, if you're thinking about early retirement.

What about the risks of investing?

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*Note: If your employer's 457 plan offers and you take advantage of a Roth option, your contributions are taken after taxes are applied, but withdrawals of contributions and their potential earnings would be tax-free (subject to certain conditions).

Sources:

¹How Much Is Enough? The Distribution of Lifetime Health Care Costs, Anthony Webb and Natalia Zhivan, Center for Retirement Research at Boston College, Feb. 2010.

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PLAN: PRACTICAL LEADERSHIP ACTION NETWORK

Mission Statement

PLAN 2016 is an 18-month journey for second-term county commissioners to collectively enhance their passion, service and common vision to overcome conflict, divisiveness and limited resources in order to energize and improve the quality of life for Alabama counties and the Association.

Participants

Tucker Dorsey, Baldwin
Allen Armstrong & Dean Calvert, Blount
Emmett Owen, Cleburne
Paul Perrett, Coosa
Charles “Chic” Gary, Dale
David Quarker, Escambia
Carolyn Parker, Etowah
Douglas Siquefield, Houston
George Bowman, Jefferson
Bobby Burch & Joey Hargrove, Lawrence
Robert Ham, Lee
Michael Thompson, Marengo
Randy Vest, Morgan
Frederick Kennedy, Pickens
Tommie Armistead & Marcus Campbell, Sumter
Bobby Everett, Winston

PLAN to energize Alabama counties and ACCA

It’s a method for obtaining a desired goal; a roadmap for the future.

And the 19 members of the Association’s very first PLAN class, are devising the method they will use to obtain their designed goals and crafting a roadmap for the future.

It all started almost two years ago, when then-ACCA President Ricky Harcrow set out to establish a unique leadership program that would emphasize the development of leaders who could approach county government with a new vision and who could develop skills to provide strategic leadership for the counties into the next decade.

From that idea, PLAN was born – Practical Leadership Action Network – and in January of 2015 the members of the very first group began their collective journey to develop their own “plan” to enhance their communities, themselves and the Association.

“The first meeting of the PLAN group was one of the most rewarding days of my tenure,” said Association Executive Director Sonny Brasfield. “The group members engaged candidly about their strengths, weaknesses and the dreams for their own communities and our state.”

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“
I ‘plan’ to try and leave things better.

**Commissioner Randy Vest
Morgan County**

The outgrowth of that day-long session was the development of the group’s mission statement that will guide activities over the next 18 months.

At the conclusion of that first session, the second-term commissioners walked out as a team committed to growth and more in-tune with each other and their counties, Brasfield explained.

Commissioner Randy Vest, who represents District 2 in Morgan County, commented on the program’s practical nature and the value of building relationships with county officials and employees around the state.

“I have always been a ‘hands on’ person – whether with my own business, later as a plant maintenance supervisor or as commissioner,” Vest said. “Just as with the required and advanced courses offered with ALGTI, I looked at this as a way to increase my knowledge to help me do a better job.”

The leadership initiative dovetails with Vest’s goals for Morgan County. “I ‘plan’ to try and leave things better than how I found them,” he said, smiling.

The next step in the 18-month program is an in-depth and active two days in Montgomery, seeing firsthand what it means to serve as an advocate for county government in Alabama. Each member has also been linked directly with one of the Association’s affiliate groups and one of its three boards of directors.

“We are still in the learning phase of our walk together,” Brasfield continued. “In the months ahead we’ll focus on leadership skills, look in-depth at some working county projects and develop a path to achieve the components of the mission statement.”

The members have also joined together by carrying a symbol of their commitment with them daily – a reminder of their responsibility to each other and to their collective search for just the right method for obtaining their desired goal and a workable roadmap for the future.

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A voice from Alabama's 67 counties...

John Bedford
*Engineer, Colbert County
President, Association of County
Engineers of Alabama*



Q How long have you been involved in county government?

A. In December of 2000 I was employed by the Colbert County Commission as County Engineer.

Q What is the best part of your job?

A. The main reason I was drawn to the field of Civil Engineering was that I believed it offered the unique ability to be a part of a concept from start to finish.

I have found that same opportunity has been the most exciting aspect of County Engineering.

The daily challenge to maximize available resources related to funding, personnel and public perception is the most exciting aspect of County Engineering I have been a part of.

Q Do you hear any common misconceptions about the duties of a county engineer?

A. Probably the biggest eye opener is the many roles that the Engineer has. It reminds me of a Mayberry episode when Sheriff Andy Griffith played the roles as officer, counselor and judge at the same meeting with one individual. Based on the question at hand was what role he responded by. I have found that same experience with County engineering. Sometimes it feels like a One Stop for all your answers.

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Q What has been the biggest challenge you have dealt with in county government?

A. Without a doubt the biggest challenge I have and still face is inadequate funding for maintenance requirements for the county roadway network. Currently we are experiencing a shortfall in the neighborhood of \$3 million dollars. And based on information made available that shortfall will only be made up on a local level. That can only happen with an outreach program to gain the public support of a revenue-generating program.

Q What advice would you give others in a similar situation?

A. Don't let someone say "I didn't know and if you would have told me know we could have worked it out." My outreach program has been with the local newspapers, TV stations, mayors, commissioners, VFDs and social groups.

Q Fill in the blank, and explain: If citizens understood _____ a little better, they would be more supportive of increasing transportation funding.

A. How the state fuel tax works.

Most everyone felt that as the gas prices rose our revenue did accordingly and wondered why we couldn't do any paving. It was the

complete opposite as the revenues remained constant, materials for maintenance have risen at a staggering 300%. For example liquid asphalt in 2000 was around \$100 dollars a ton. In 2014 the price had risen to nearly \$500 dollars per ton. In order to maintain adequate cost for maintenance there has to be an escalator clause.

Q What would you suggest as the top priorities for the ACEA over the next few years?

A. Solidarity in action. Public outreach. Support.

Q What project are you most looking forward to accomplishing in the future?

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A. I am looking forward to gaining public support for increased maintenance funding.

Q What was your first job?

A. That is a tough one.

As I look back, I can remember my dad tricking me into pulling logs out of the woods on my Honda SL70 by simply saying “you can’t do that.”

Or telling me that he would pay me a nickel per pine knot I brought back to the camp.

Or preparing the wood stack for the winter by attempting to split saw logs in one chop.

And yes, that was on a challenge basis also.

You know he was a lot smarter than I gave him credit for.

Q Auburn or Alabama?

A. I graduated from UAB. But my family was split between Auburn and Alabama.

It was to such a degree that my father and uncle were in business together, and the office decorations were reflective of that.

You could sit and watch people come in and be drawn by the college colors to which one they wanted to work with.

Q What is the home screen/lock image on your cell phone right now?

A. My daughter Audrey and son Lawson hugging for an annual picture.

Q If a newly elected commissioner from another county asked you for the secret to working well with the county engineer, how would you answer?

A. I believe that a response is all about how the question was asked.

Use the experience they have and agree that you can respectfully disagree.

But remember consistency by nature is what drives an engineer.

That doesn’t mean that the rules never change but the action should reflect the county’s best interest. ■



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