



*The voice of Alabama's municipalities since 1935*

## Disclaimer




- This presentation is not intended to provide:
  - ❑ A comprehensive description of the legislative process;
  - ❑ Advice on Alabama's Ethics Laws;
  - ❑ Information on lobbying; or,
  - ❑ Legal Advice.
  
- For more information about the legislation mentioned in this presentation, please speak with your municipal attorney.



## 2026 Legislative Update

- 2026 Legislative Session
- League Supported Legislation that Passed
- League Opposed Legislation that Failed to Pass
- Sales Tax Exemptions
- Taxation and Business License Legislation
- Bills of Interest
- 2027 Legislative Session
- Upcoming Reporting Requirements
- Advocacy

A circular logo for the Alabama League of Municipalities (ALM) is located in the top right corner of the slide. It contains the text "ALABAMA LEAGUE OF MUNICIPALITIES", "ALM", and "1935".

# 2026 Legislative Session

- January 13<sup>th</sup>
- 105 Calendar Days
- Used 30 of 30 Legislative Days
- Adjourned April 9<sup>th</sup>
- Senate Bills Filed 380
- House Bills Filed 666



# League Supported Legislation that Passed



# SB-42 by Sen. Wes Kitchens (Act 2026-579)



## League Legislation

- Requires that in any municipal election, including an election with only two candidates on the ballot, where no candidate receives a majority of all the votes cast in the election, the municipal governing body shall order a second or runoff election between the two candidates having received the most and second-most votes.
- Rep. Jeana Ross carried the bill in the House.
- Effective June 1, 2026

# HB-17 by Rep. Bill Lamb (Act 2026-509)



- Increases the annual expenditure threshold amounts that trigger municipal audits.
  - This bill raises the annual expenditure requirement for a municipality to submit an annual audit from \$300,000 to \$500,000.
  - Additionally, this bill raises the annual expenditure requirement for a municipality to submit a biennial audit to annual expenditures of less than \$500,000 but greater than \$300,000.
  - Finally, this bill raises the threshold for submitting an annual report in lieu of under \$100,000 to under \$300,000.
- Sen. Will Barfoot carried the bill in the Senate.

## **HB-98 by Rep. Allen Treadaway (Act 2026-381)**



- Establishes a state-funded program to pay tuition and associated expenses on behalf of the children and spouses of long-term city, county, and state law enforcement officers.
- Further the bill establishes eligibility requirements including that a law enforcement officer has to have been employed full time for at least 15 years and not separated for more than 10 years. The separation cannot be because of a termination based on a disciplinary action.
- Additionally, recipients are eligible for up to \$2,500 per academic period with those qualifying for discounted tuition and mandatory fees eligible for up to \$1,500 per academic period.
- Sen. Will Barfoot carried the bill in the Senate.

**League Opposed  
Legislation that Failed to  
Pass**



# Law Enforcement



- **HB-36 by Rep. Reed Ingram**
  - Would authorize the Attorney General and Governor to appoint an interim police chief of certain municipal police departments. This bill would also provide procedures and requirements for a municipality with an interim police chief.
  
- **SB-298 by Sen. Will Barfoot**
  - Would require Class 3 municipalities to have a minimum ratio of full-time law enforcement officers for every 1,000 residents of the municipality. Additionally, this bill would include certain compliance requirements.

# Property Taxes



- **HB-167 by Rep. Jamie Kiel**
  - Would change the cap on increases in the assessed value of real property. The cap on increases would be limited to no more than CPI value.

# SSUT



- HB-480 by Rep. Chris England
  - Would require each county and municipality to distribute a portion of SSUT proceeds to the local boards of education serving students in the respective jurisdictions.

# Limiting Taxing Authority



- HB-561 by Rep. Jim Carns and SB-148 by Sen. Gerald Allen
  - Would provide that a municipality may only levy a new tax or license fee or increase the rate of a tax or license fee, by ordinance. This bill would provide that the ordinance may not be considered for adoption until after a public hearing and would require at least 30 days' notice before a public hearing. This bill would also provide the requirements for a notice.
- SB-36 by Sen. Greg Albritton
  - Would require any sales and use taxes collected by an Alabama municipality from the purchase of tangible personal property by an Alabama resident from a different jurisdiction to be refunded to the taxpayer upon proper proof of payment and residency.

# Limiting Taxing Authority



- SB-37 by Sen. Greg Albritton
  - Would exempt sales of tangible personal property to an Alabama resident who does not reside within the municipality from municipal sales and use taxes.
  
- SB-150 by Sen. Greg Albritton
  - Would require that the portion of the court docket fee retained by the municipal court be deposited into the State General Fund instead.

# Reporting Requirements



- SB-105 by Sen. Keith Kelley
  - Would mandate that all county commissions and municipal governing bodies in Alabama must publish their financial statements, audits, monthly expenditures, and budgets online annually.
  - This information must be made available for the 12-month period ending on the last day of the fiscal year as determined by the respective county or municipality.
  - If a county or municipality does not have an official website, the required information must be posted on the website of the Association of County Commissions of Alabama or the Alabama League of Municipalities.



# Sales Tax Exemptions

## Sales Tax Exemption Summary



- 27 bills were filed that created sales tax exemptions.
- Throughout the session, the League works to ensure that opt-in language is included in these bills so that it is the decision of the local government on whether it wants to apply that exemption to local sales tax.
- We expect this trend to continue in future sessions.

## **SB-221 by Sen. Arthur Orr (Act 2026-587)**



- Excludes the amount of any credit card transaction fee charged for an electronic payment transaction from the amount on which basis sales and use tax is assessed for that electronic payment transaction.
- Effective September 1, 2026.

## **SB-190 by Sen. Jabo Waggoner (Act 2026-576)**



- Exempts Precision Ocular from paying state sales and use taxes.
- The exemption has a sunset from October 1, 2026, through September 30, 2031.
- Includes local opt-in language.

# HB-388 by Rep. David Faulkner (Act 2026-510)



- Exempts 10 different community foundations from paying state sales and use taxes.
- The exemption has a sunset from September 1, 2026, through August 31, 2031.
- Includes local opt-in language.

# Taxation and Business License Legislation



## SB-32 by Sen. Wes Kitchens (Act 2026-506)



- As originally filed, this bill would exempt households whose sole source of income is veterans' benefits from paying solid waste collection fees.
- The League worked with the sponsor so that the final version would apply to those who make less than the federal poverty level.
- However, local governments can opt-in to provide this benefit to anyone whose sole source of income is veterans' benefits and makes over the federal poverty level.

## SB-304 by Sen. Greg Albritton (Act 2026-437)



- Restricts municipal business licenses for certain businesses.
- For those businesses, the amount of the business license shall be a flat fee or be calculated on the basis of the gross receipts derived from the work performed within the municipality.
- Effective January 1, 2027
- Those businesses include:
  1. certified heating and air conditioning contractors;
  2. certified refrigeration contractors;
  3. concrete providers;
  4. electrical contractors;
  5. duct air tightness testing contractors;
  6. general contractors;
  7. journeyman electricians;
  8. master gas fitters;
  9. master plumbers;
  10. residential home builders;
  11. onsite wastewater licensees; and,
  12. subcontractors.

## SB-304 Continued (Act 2026-437)



- Additionally, a municipality may impose a business license on any business listed that maintains a physical business location in that municipality and performs work within that municipality.
- The amount of the business license shall be one of the following:
  - i. A flat fee not to exceed five hundred dollars (\$500).
  - ii. A flat fee not to exceed five hundred dollars (\$500) plus, a fee calculated on the basis of the gross receipts derived from the work performed by the business within the municipality.
  - iii. A fee calculated on the basis of the gross receipts derived from the work performed by the business within the municipality.
- Also, a municipality may not require any of the businesses listed to obtain a municipal business license for work on a project on behalf of a county government when that project is located on county property or on a county-maintained road, bridge, right-of-way, or easement.

## Bills of Interest





## **SB-313 by Sen. Bobby Singleton HB-452 by Rep. Chris Pringle**

### League Legislation

- Extends the Historic Tax Credit Program for 5 years (2028-2032).
- Rural projects are evaluated and ranked sperate from urban projects.
- Of the annual \$20 Million, 60% are earmarked for urban projects, with 40% for rural projects.
- Urban projects can receive up to 25% in historic tax credits based on the total cost of the project. Rural projects can receive up to 30%.
- HB-452 did not make it out of a Senate committee.



## **SB-347 by Sen. Greg Albritton**

- Would change the methodology for distribution of the county and municipal share of the Simplified Sellers Use Tax (SSUT) to be based on population projections from the U.S. Census Bureau Population and Housing Estimates Program updated every five years.
- Current law recalculates the population every 10 years and is based on the most recent federal census.
- SB-347 did not make it out of a Senate committee.

## **HB-545 by Rep. Norman Crow (Act 2026-548)**



- Authorizes the rounding of the total amount of any in-person cash transaction to the nearest five cents.
- The rounding provision shall not apply to any transaction where payment is made to a governmental entity.
- Effective immediately.

## **SB-197 by Sen. Dan Roberts (Act 2026-398)**



- Requires food trucks and other mobile food vendors to have one health inspection and fire inspection to apply statewide after January 1<sup>st</sup>, 2027.
- Additionally, the bill clarifies that this bill does not prohibit the governing body of a county or municipality or political subdivision thereof from requiring a mobile food unit, as a condition of operating in that jurisdiction, to comply with any ordinance or regulation, including requiring a business license.
- Further, the bill clarifies that this bill does not prevent a health officer or fire safety officer from inspecting a mobile food unit and taking other appropriate measures if he or she reasonably believes there is an immediate risk to public health or safety.
- Effective July 1, 2026.



# 2027 Legislative Session

## 2027 Legislative Session



- The 2027 Regular Session will begin on Tuesday, February 2.
- With this being an election year, we know there will be new legislators.
- The legislature will be meeting in the newly built state house.
- Major subjects we are expecting:
  - Budgets
  - Property Tax Caps
  - Historic Tax Credits
  - Grocery Tax



# Upcoming Reporting Requirements



# Upcoming Reporting Requirements

- Sales and Use Tax Exemption Report
  - Due July 1
  - Required for any municipality seeking to enact a sales and use tax exemption or repeal a sales and use tax exemption
  - Agency: Alabama Department of Revenue

# Other Reporting Requirements



- **Monthly Municipal Court Fees and Fines Report**
  - Due monthly
  - Required for municipalities with a municipal court
  - Agency: Alabama Finance Department – Comptroller’s Office
  
- **Rebuild Alabama Act Publishing Report**
  - Due the tenth day of the month preceding the bid opening and immediately after the completion of the project
  - Required for any municipality using Rebuild Alabama Act funds
  - Agency: Alabama League of Municipalities

# Other Reporting Requirements



- **Municipal Audit**
  - Due within 60 days of completion
  - Required for all municipalities
  - Agency: Alabama Department of Examiners of Public Account



# Advocacy

Make sure that you are signed up for the  
State House Advocate



## STATE HOUSE ADVOCATE

.....x  
This Week in League Advocacy

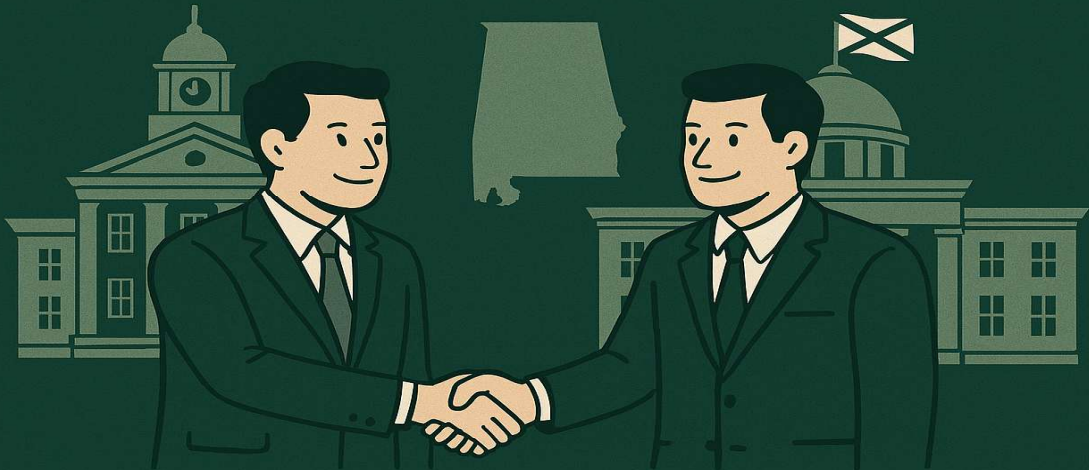


*The State House Advocate is a service of the Alabama League of Municipalities.*

Email Kirstyn Blanton if you would like to be added  
to our email list at [kblanton@almonline.org](mailto:kblanton@almonline.org).



# PARTNERSHIP NOT PREEMPTION



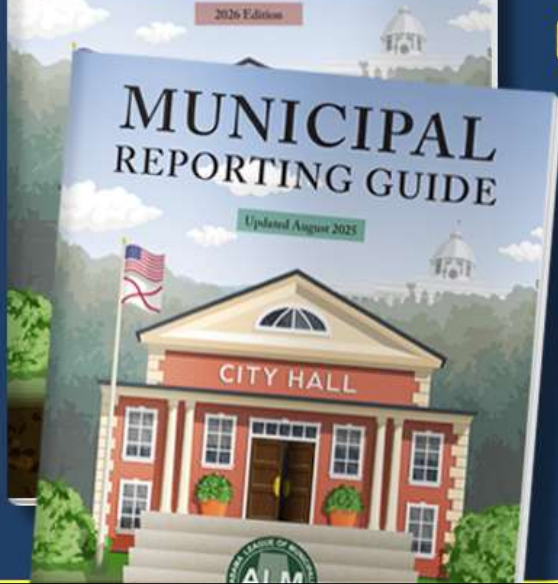
**MUNICIPAL AND STATE GOVERNMENTS**

# MUNICIPAL RESOURCES GUIDE

2026 Edition

# MUNICIPAL REPORTING GUIDE

Updated August 2025



## The Municipal Resources Guide and Municipal Reporting Guide have been updated for 2026

These living documents have been updated for FY2026, providing crucial contact information and deadlines for available state resources and required state and federal reporting.

**WORK LOCALLY**

**SHOP LOCALLY**

**PLAY LOCALLY**

**SERVE LOCALLY**

LIVE LOCALLY  
**ALABAMA**

**Encourage civic  
engagement, locally!**



Visit [almonline.org/LiveLocallyAlabama](http://almonline.org/LiveLocallyAlabama)  
or scan the QR code for more information



# The League Advocacy Team



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*The voice of Alabama's municipalities since 1935*

# Recap: 2026 Regular Session

Lauren Hodge, ACCA Assistant Executive Director

## "Family Exception" to County Subdivision Regulation

☑ Act 2026-49

- Closes a loophole in the "immediate family member" exception under which the sale, deed or transfer of land to an immediate family member is exempt from county subdivision regulations
- Clarifies that if the land is subsequently transferred to a person other than an immediate family member within 24 months of the interfamily transfer, the land becomes subject to any applicable county subdivision regulations

## Local Government Vehicle Repairs

☑ Act 2026-56

- Establishes a streamlined process for procuring repair services and parts for vehicles weighing 12,000 pounds or less when the cost of each incident of repair does not exceed \$15,000
- Requires the local government's governing body, as an alternative to bidding, to solicit and document price estimates from at least two vendors before awarding the work



[www.alabamcounties.org](http://www.alabamcounties.org)

Association of County Commissions of Alabama

## P-Card Usage ☑ Act 2026-57

- Expands the authority of County Commissions to adopt policies governing the use of purchasing or procurement cards (P-cards) to allow for the purchase of services in addition to tangible personal property
- Provides that P-cards may be used by individuals designated by the County Commission, subject to oversight by the chief administrative officer or a designee



[www.alabamcounties.org](http://www.alabamcounties.org)

Association of County Commissions of Alabama

## County Official Compensation Act 2026-238

- Modernizes the Omnibus Pay Act that governs the compensation of County Commissioners, Probate Judges, Sheriffs and Tax Officials by locking in the annual base compensation at the amount paid to the officeholder on May 31, 2026, and ensuring that new officeholders elected or appointed after July 1, 2025, are compensated based on the position itself
- Clarifies the circumstances under which county officials are entitled to salary increases granted to county employees
- Requires county officials whose salaries are tied to circuit or district judges to calculate compensation using their own service time and prevents exponential raises for those county officials



[www.alabamcounties.org](http://www.alabamcounties.org)

Association of County Commissions of Alabama

## Local Government Liability Protection for Utility Install Errors Act 2026-255

- Amends the 811 Underground Damage Prevention Program to provide local governments with liability protection when damage occurs to an improperly installed underground facility during a local government's performance of routine roadway maintenance within the public right-of-way



[www.alabamcounties.org](http://www.alabamcounties.org)

Association of County Commissions of Alabama

## EMS Reimbursement Rates Act 2026-349

- Establishes minimum reimbursement rates to be paid by health insurers to emergency medical service (EMS) providers for emergency ground transport and treat-in-place services
- Prohibits balance billing to protect privately-insured patients from unexpected ambulance bills
- Requires the collection and analysis of EMS service data by the Alabama Department of Public Health prior to the act's scheduled sunset on June 1, 2029




[www.alabamacounties.org](http://www.alabamacounties.org)

Association of County Commissions of Alabama



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[www.alabamacounties.org](http://www.alabamacounties.org)

Association of County Commissions of Alabama

# Effective Legislative Advocacy

Actionable Insights & Best Practices

## 2026 Session at a Glance

**1,046**

**Total Bills Filed**

Record high — last 5 sessions

**666**

**House Bills**

64% of all bills filed

**380**

**Senate Bills**

36% of all bills filed

**402**

**Bills Passed**

38% passage rate

**246**

**House Bills Passed**

37% of House bills

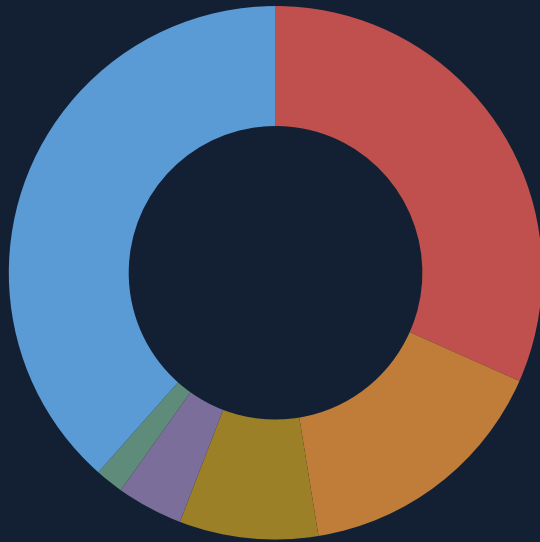
**156**

**Senate Bills Passed**

41% of Senate bills

# Where Did Every Bill End?

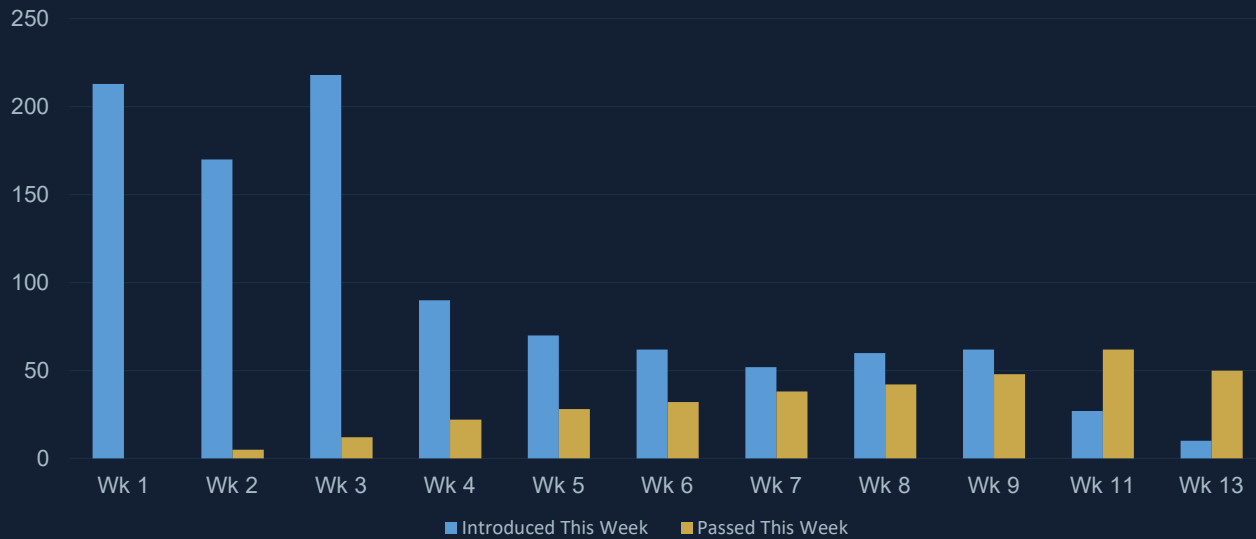
Only 38% of bills filed in 2026 became law — the rest died at various stages



## WEEKLY ACTIVITY

# New Bills Introduced vs. Bills Passed Each Week

Introduction is front-loaded; passage is concentrated near the end of session



# Before the Gavel Falls: Best Practices

## Pre-Session Action Items

OCT – DEC

- Host a pre-session event with your delegation to discuss priorities and develop a shared strategy
- Draft bill language and adopt governing body resolutions
- Complete all required legal publication and notice requirements before session begins
- Confirm your legislative sponsor in both chambers and brief them on bill intent, talking points, and any anticipated opposition

# The Legislative Funnel

Bills Filed 1046 (100%)

Reached Committee 715 (68%)

Passed 1st-Chamber Committee 550 (53%)

Passed 1st-Chamber Floor 462 (44%)

Passed 2nd-Chamber Committee 420 (40%)

Passed Both Chambers 402 (38%)

# The Character to Lead | The Strength to Serve

## Ethics is the Difference

Jessica Cowles, ICMA Ethics Director

Panelists:

Justin Smith, ICMA Regional Vice-President, Pelham Assistant City Manager

Daren Lanier, Jefferson County Deputy Manager



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## Session Agenda

- Focus on building blocks of public trust
- Interactive Q&A with the audience and panelists
- Leave with key takeaways
- Put these principles to practice in the session after the break



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## Building Blocks of Public Trust



Integrity and  
Honesty



Transparency and  
Accountability



Stewardship of  
Resources



Organizational  
Culture



Measure and  
Assess



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## Integrity and Honesty



- How do you show up?
- Demonstrate your commitment to the highest standards
- Be alert to potential conflicts of interest
- Be truthful



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## What Would You Do?

As the organization's HR Director, a gym located in your community has offered free annual membership to public safety employees worth a value of \$500 annually.

How do you respond?

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## Transparency and Accountability

- Equal and appropriate information sharing
- Oversight
- Disclosure
- Federal/State/Local law and policy
- Get procurement right!



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## Stewardship of Resources



- Leave it better than you found it
- Be a custodian of the public trust
- Resources = financial and human capital
- What's your legacy?



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## Organizational Culture

- Starts at the top: your conduct sets the tone
- Know your people
- Training does not guarantee ethical behavior
- How do you handle mistakes?



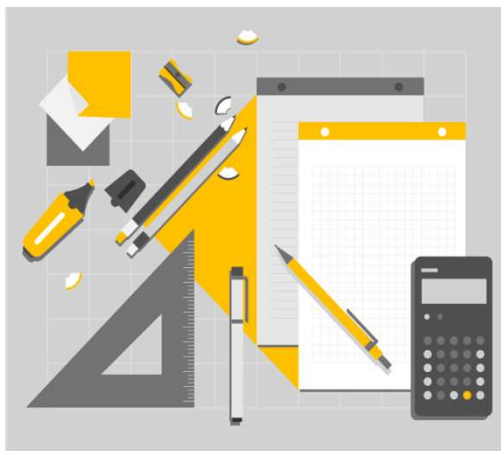
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## What Would You Do?

My community is active on social media, including my organization's elected officials. I would like to at least see the conversation and maybe participate in the discussion.

What boundaries should I consider?

## Measure and Assess



- Corruption undermines public trust
- Research from UNC-Chapel Hill School of Government Professors Kim Nelson and Whitney Afonso
- Best Practices
  - Process or policy
  - Organizational systems
- How do you manage the inevitable issues?

## UNC-Chapel Hill Research on Local Government Poverty Rate

### Findings—across all models



\*Only causal finding. 37% to 70% reduced risk, depending on model.



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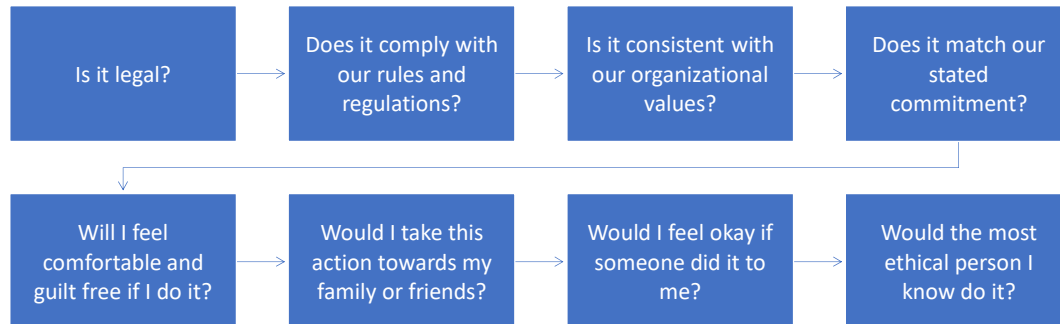
## The Ethical Commitment Matters for Public Trust

- We build trust through our daily interactions
- Give employees the right tools to set them up for success!
  - Provide training and advice
  - Commensurate and equal grace for mistakes



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## A Decision-Making Framework: Some Key Questions to Keep in Mind



Source: ICMA's Effective Supervisory Practices, fifth edition and CRM Learning, *Ethics 4 Everyone*



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## Ethics Resources

### Advice for ICMA Members

- Neutral, third-party to the situation
- Ask questions and understand the issue
- Offer guidance

### FREE! Training and Education

- Monthly Ethics Matter! column in *PM Magazine*
- Frequent issues and advice on [ICMA.org/ethics](https://www.icma.org/ethics)
- Webinars
- ICMA Regional Directors and Senior Advisors
- State association conference sessions (like this!)

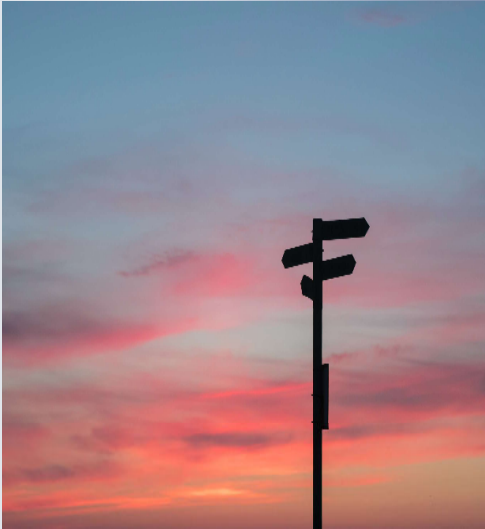


Links to ICMA's Ethics landing page  
[ICMA.org/ethics](https://www.icma.org/ethics)



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# Summary



Set the tone and model public trust values

- You are always on duty
- Do not walk by something wrong
- Do not create ethical dilemmas for others

Small, everyday, routine decisions matter

Do not punish the messenger

Be proactive to address local government complexities

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Moderated Panel Q&A



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## Moderated Panel Q&A

What does professional local government management mean to your organization?



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## Moderated Panel Q&A

How does ethical decision-making show up in your organization?



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## Moderated Panel Q&A

What is an ethical “gray area”  
you have seen or witnessed?



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Thank You!

Questions? Jessica Cowles, [JCowles@ICMA.org](mailto:JCowles@ICMA.org)

**Join us after the break in the next  
session to put these principles into  
practice!**



Link to ICMA Ethics Landing Page  
[ICMA.org/ethics](https://ICMA.org/ethics)



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# Back Up Slides



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# ICMA Code of Ethics



Defines the local government management profession's principles and expectations



12 tenets address personal and professional conduct



Accountability: the Code builds and maintains public trust with peers and the community



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## ICMA's Mission

To advance professional local government through leadership, management, innovation, and ethics.

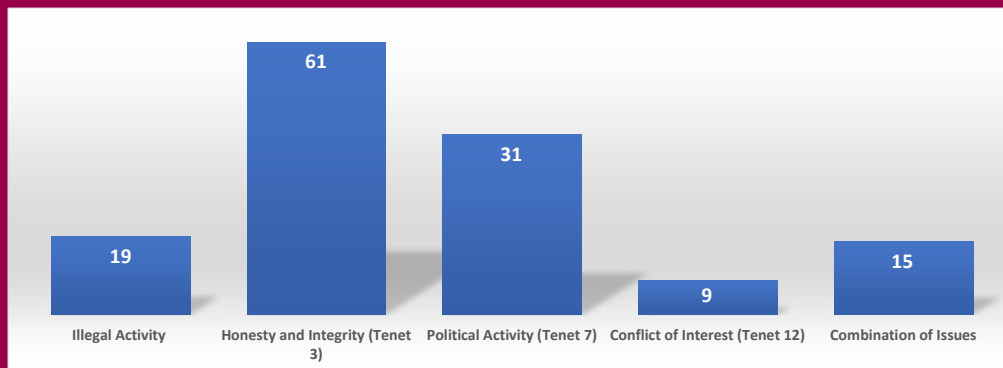


1924 Montreal Annual Conference  
From right to left: H.G. Otis, C.A. Bingham, Clarence E. Ridley, John N. Edy, George W. Thompson, Fred H. Locke, C. Wellington Koiner, O.E. Carr, C.M. Osborn, Charles A. Carran, and John G. Stutz



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## Number of ICMA Cases by Violation Issue (FY 2016-2025)



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## Managing Conflicts of Interest

**Tenet 3. Demonstrate by word and action the highest standards of ethical conduct and integrity in all public, professional, and personal relationships in order that the member may merit the trust and respect of the elected and appointed officials, employees, and the public.**

Guidelines on public confidence, length of service, appointment commitment, seeking employment, professional respect, reporting ethics violations, confidentiality, credentials, relationships, conflicting roles, and conduct unbecoming.

**Tenet 12. Public office is a public trust. A member shall not leverage his or her position for personal gain or benefit.**

Guidelines on gifts, investments in conflict with official duties, personal relationships, confidential information, private employment, representation, and endorsements.



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## Communications



**Tenet 9. Keep the community informed on local government affairs. Encourage and facilitate active engagement and constructive communication between community members and all local government officials.**

Guideline on Engagement. Members should ensure community members can actively engage with their local government as well as eliminate barriers and support involvement of the community in the governance process.



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## Political Neutrality as a Core Value of the Profession

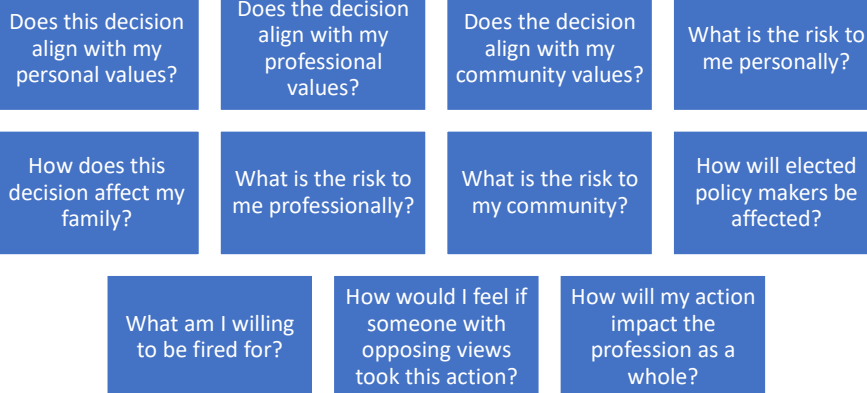
Tenet 7. Refrain from all political activities which undermine public confidence in professional administrators.

Guidelines on elections generally, elections of the governing body, running for office, presentation of issues, form of government elections, and...

Personal Advocacy of Issues: **Members share with their fellow citizens the right and responsibility to voice their opinion on public issues. Members may advocate for issues of personal interest only when doing so does not conflict with the performance of their official duties.**

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## Considerations Before Engaging on Issues of Personal Interest



Source: "What if I Want to March?" – March 2020 *Public Management* based on Athenian Project of Kate Fitzpatrick, Bill Fraser, Opal Mauldin-Jones, and Martha Perego



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## ETHICS IN ACTION: THE THREE A'S

**Accountability** for professional and personal conduct

①

**Awareness** of current standards and regulations

②

**Authenticity** to do the right thing even when no one is looking

③



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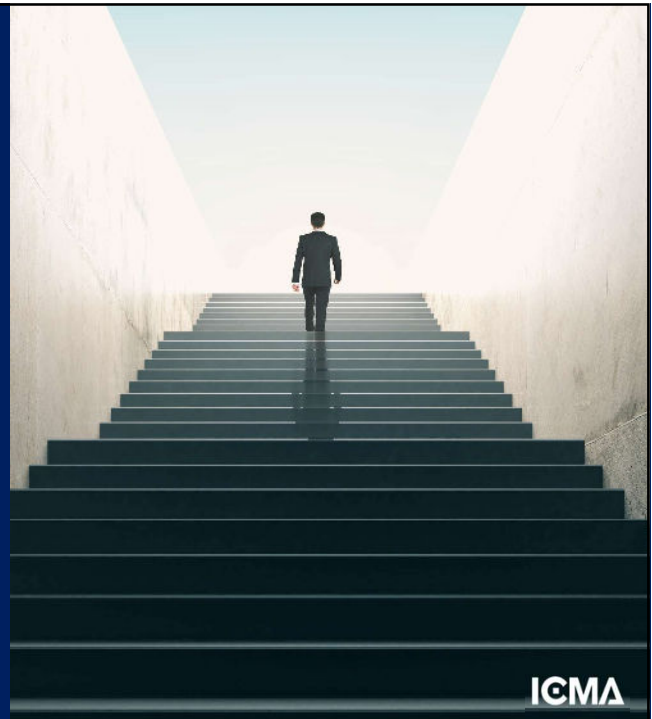
## MODELING THE WAY

① Know the rules

② Walk the talk

③ Teach the way

④ Hold the line



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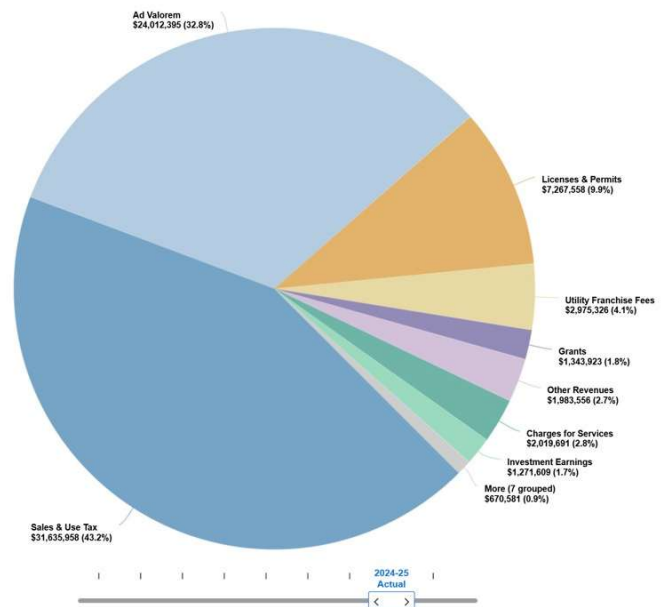


# Measuring and Communicating Economic Growth in Your Community

Jeff Downes, City Manager, City of Vestavia Hills  
ACCMA Summer Conference  
May 29, 2026

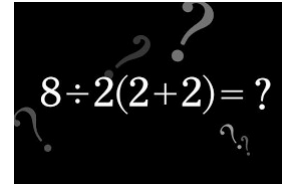
## How Do You Define Economic Growth ?

- **Largest Sources of Revenue**
- Variables that Impact the Largest Revenue Sources
- Visits – Visitors - Taxes
- Strategies to Impact the Metrics



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**Vestavia Hills**  
Market Pulse Monthly Report  
April 2026



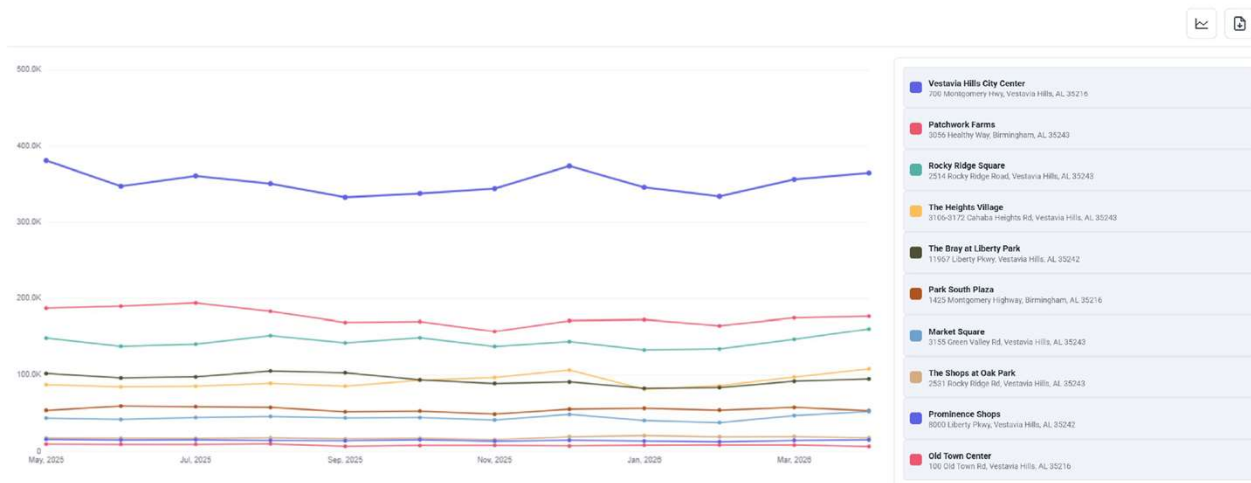
## Selected Locations Visits Trend - Last 12 Months

Visitation of selected locations for May 2025 - Apr 2026 and comparison to prior years

Name 1	Address	YoY%	Yo2Y%	Yo3Y%
Altadena Valley Park	2501 Lakeland Trail, Vestavia Hills, AL 35243	34.0%	115.7%	168.1%
Byrd Park	Tyson Drive, Vestavia Hills, AL 35216	12.1%	-1.3%	10.5%
Cahaba Heights Park	4403 Dolly Ridge Rd, Vestavia Hills, AL 35243	7.0%	-5.0%	22.8%
Liberty Park Sports Complex	4700 Sicard Hollow Rd, Vestavia Hills, AL 35242	-9.5%	-9.7%	6.2%
McCallum Park	3332 Rosemary Ln, Vestavia Hills, AL 35216	3.7%	18.3%	19.2%
Meadowlawn Park	Dolly Ridge Road, Vestavia Hills, AL 35243	-4.5%	-7.0%	13.9%
Sicard Hollow Athletic Complex	4851 Sicard Hollow Rd, Vestavia Hills, AL 35242	-5.2%	-12.5%	-12.4%
Wald Park	1973 Merryvale Rd, Vestavia Hills, AL 35216	1.3%	19.6%	35.6%

## Benchmark Visits Trends

Visitation trend of selected locations for last 12 months (May 2025 - Apr 2026)

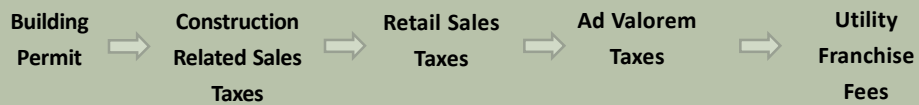


## How Do You Define Economic Growth ?

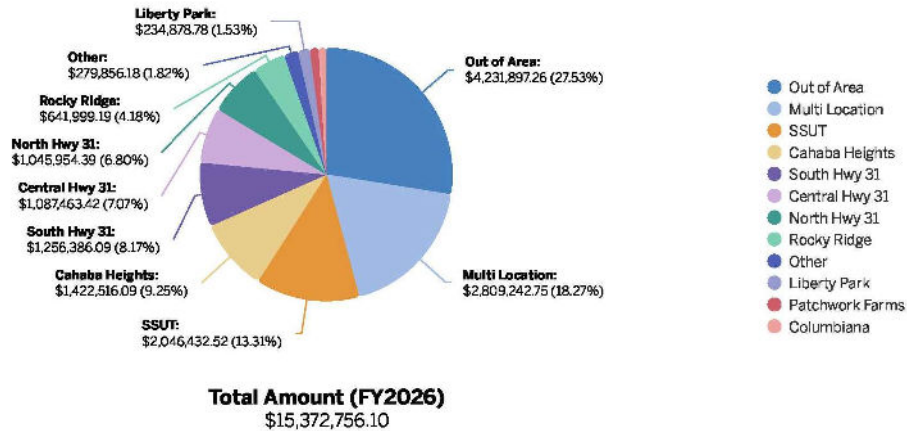
- Largest Sources of Revenue
- Variables that Impact the Largest Revenue Sources
- Visits – Visitors - Taxes
- **Strategies to Impact the Metrics**



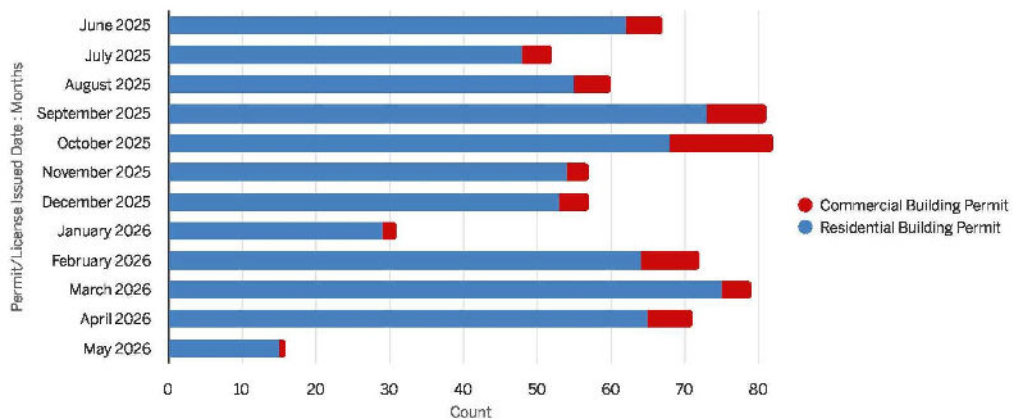
## Lifecycle of a Permit Metric



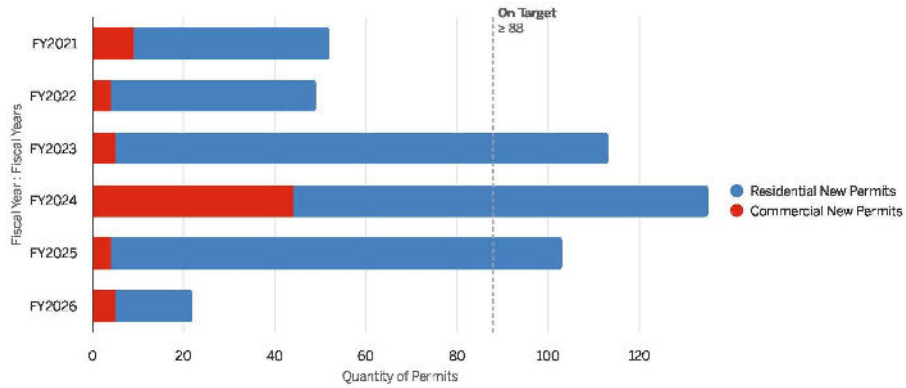
# Sales Tax Revenue by Location



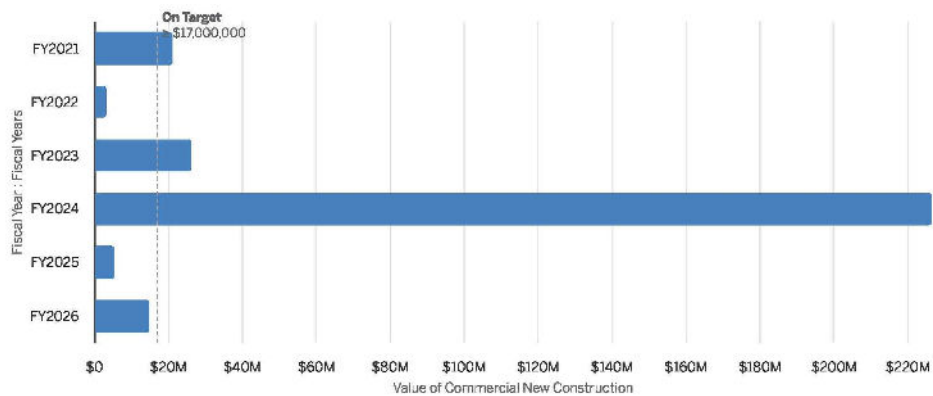
# Quantity of Permits by Type - ALL



## Quantity of Permits by Type – New Construction

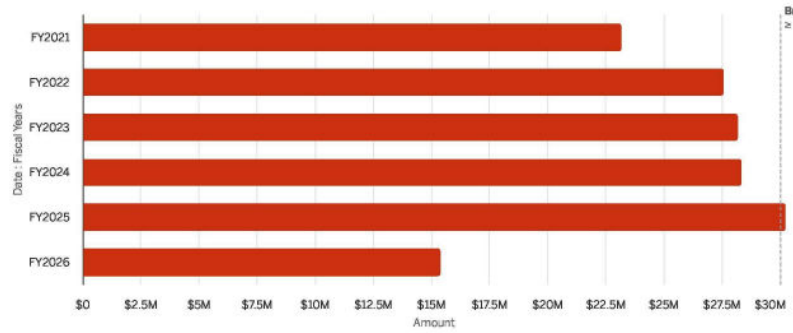


## Construction Value of Permits - NEW

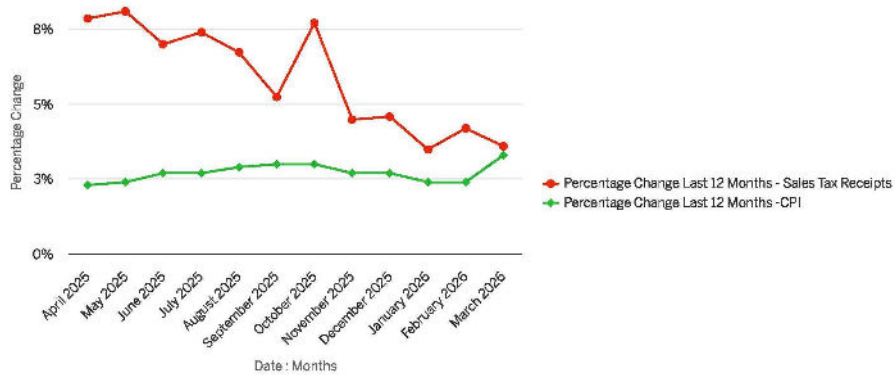


# Trending Metrics

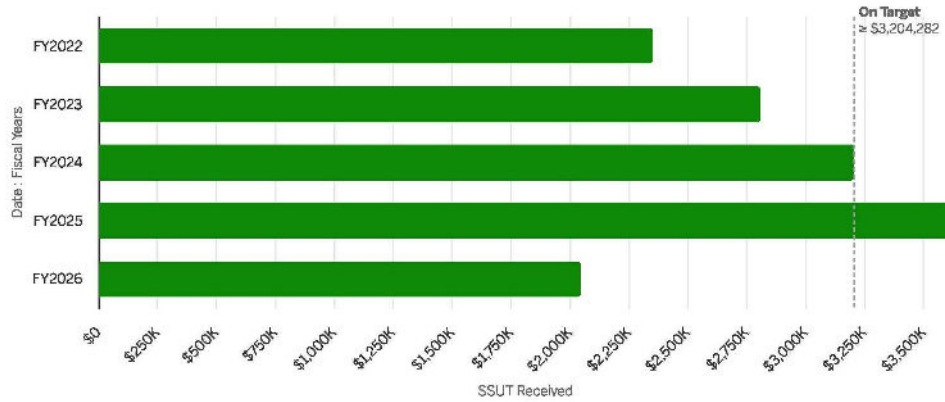
## Sales Taxes by Fiscal Year



# Inflationary Impacts

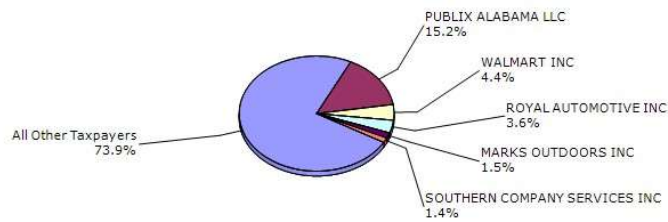


# Online Sales Impact



# Most Impactful Taxpayers/Categories

Selected Tax Type Sources  
1/1/2026 to 5/11/2026  
\$8.9 Million in 5 Months



# Most Impactful Taxpayers/Categories

## Top 5 Business Classifications

Rank	Prev. Rank	NAIC Description	NAIC Code	Taxes	% of Total
1	1	Supermarkets and Other Grocery (except Convenience) Stores	445110	\$1,438,191	42.2%
3	3	Full-Service Restaurants	722511	\$707,660	20.7%
4	5	Limited-Service Restaurants	722513	\$494,560	14.5%
5	4	Warehouse Clubs and Supercenters	452910	\$448,631	13.2%

## Top 5 Business Classifications Showing Most Growth In Taxes

Rank	NAIC Description	NAIC Code	Change	% of Total Change
1	Limited-Service Restaurants	722513	\$115,408	32.4%
2	All Other Miscellaneous Store Retailers (except Tobacco Stores)	453998	\$82,185	23.1%
3	Other Crushed and Broken Stone Mining and Quarrying	212319	\$64,820	18.2%
4	Computer Systems Design Services	541512	\$51,396	14.4%
5	Home Centers	444110	\$42,105	11.8%



# The Push and Pull of Information

## Factors to Consider

- Do You Know Your Math Equation?
- Do You Wait Until a Major Economic Decision to Inform Leadership of the Math Equation?
- Do You Believe that Knowledge Leads to the Most Powerful Decisions?
- Do You Share Information Regularly with Your Elected Leadership?
- Do You Share Information Regularly with Your Residents?

“The goal is to turn data into information and information into insight”

Carly Fiorina, CEO Hewlett-Packard





**Questions?**

# Cyber Attack - Operate for When, Not If

## Actions Taken During a Cyber Attack

Essential steps for effective incident management

Patrick Johnson

Alabaster, Alabama

[pjohnson@cityofalabaster.com](mailto:pjohnson@cityofalabaster.com)



# Cyber Attack Response Phases

- + Detection and Identification of a Cyber Attack
- + Immediate Response Measures
- + New Acronyms and New Terminology
- + Containment and Eradication Strategies
- + Recovery and Post-Incident Actions



# Detection and Identification of a Cyber Attack

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# New Acronyms and Terminology

## **Breach Coach**

Often times this person is appointed by the insurance underwriter. They may also be the lead lawyer for the incident.

## **Incident Response (IR)**

Two teams will work - one is for a forensic investigation of the event, the other is to get your network back online.

## **Indicators of Compromise (IOCs)**

These are relics or remnants of cyber activity. Much like evidence at a crime scene.

## **Data Exfiltration**

Ransomware is the most common result we all hear about, but Data Exfiltration is when your data is transported out to use for further mischief.

## **Wiper / Ransomware**

Ransomware is act of encrypting your data so that it is unusable. Wiper is a last resort which will delete your data if the demands are not met.

# Recognizing Signs of Unusual Activity

## **+ Network Traffic Spikes**

Unexpected increases in network traffic can indicate a potential security breach or cyber attack in progress.

## **+ Unauthorized Access Attempts**

Attempts to access systems without authorization are critical signs of malicious activity to monitor closely.

## **+ Irregular System Behavior**

Unusual system operations or errors may signal underlying cyber threats requiring immediate attention.

## **+ Inaccessible Files and Folders**

File and folders which are usually available are not longer viewable or reachable. This should draw attention.

# Utilizing Cybersecurity Monitoring Tools

## SIEM Systems (AI is evolving here)

SIEM systems aggregate and analyze security data to provide comprehensive real-time monitoring and alerts.

## Intrusion Detection Systems (IDS)

Intrusion detection systems identify unauthorized access attempts and suspicious activities on networks.

## Real-time Monitoring

Real-time alerts and data help security teams quickly detect and respond to cybersecurity threats.

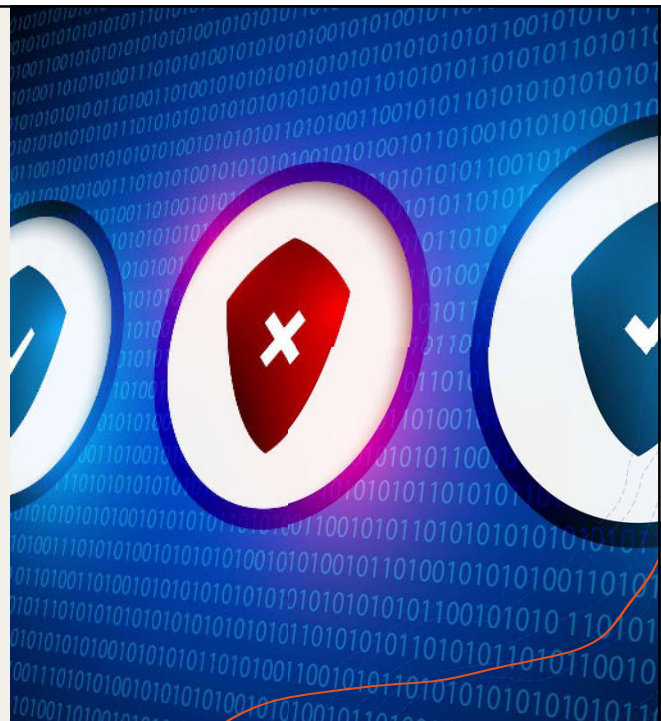
# Verifying and Categorizing the Incident

## Incident Verification

Confirming the legitimacy of an alert ensures accurate identification of real threats and avoids false alarms.

## Incident Categorization

Classifying incidents by type and severity helps determine the most effective response strategy.



# Immediate Response Measures

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## Isolating Affected Systems



### **Network Disconnection**

Compromised systems are disconnected from the network to stop the attack from spreading further.



### **Network Segmentation**

Segmentation limits attack damage by isolating affected parts of the network from healthy systems.



### **Preserving Evidence**

Isolation preserves digital evidence crucial for forensic investigation and recovery efforts.

# Activating the Incident Response Plan

## Triggering the Plan

The incident response plan is activated immediately once an incident is detected to ensure swift action.

## Know Who to Call

This should be page one of your plan. Have the phone numbers of the employees and stakeholders. Have the Insurance Company Response Line. Have the Detective already in place - assign someone in case there is an issue and tasks them with FBI and other agency contacts. Have a local Incident Response Company you can call for help or advice.

## Following Established Protocols

Response teams adhere to predefined steps and procedures for systematic incident management.

## Efficient Incident Handling

The systematic approach ensures incidents are managed effectively, minimizing impact and resolution time.

# Communicating with Internal Stakeholders

## Timely Information Sharing

Providing updates promptly ensures all internal teams stay informed and aligned during incidents.

## Coordination Across Teams

Coordinated communication helps manage resources and efforts effectively during critical situations.

## Situational Awareness

Maintaining awareness among stakeholders supports informed decision-making and incident management.

## Rely on the Breach Coach for outside communications

Use the Breach Coach for any updates, statements and communications which are outside of the core staff.

## Provide Meaningful Updates and Timelines

Keeping your employees and users calm and collected can be achieved with appropriate timelines to the event timeline.

# Containment and Eradication Strategies

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## Limiting the Spread of the Attack

### Network Segmentation

Dividing the network into segments limits attacker movement and isolates critical systems effectively.

### Firewall Adjustments

Configuring firewalls to block unauthorized access helps prevent attackers from spreading within the network.

### Access Restrictions

Implementing strict access controls restricts attacker privileges and protects sensitive information.

### Watch and Monitor Social Media

Some attackers use Facebook and X, but also other platforms to further the attack. DO NOT allow information to be posted as this could help lead to further attack methods.

## Removing Malicious Components

### Identifying Malicious Software

Detection of malware and backdoors is crucial to recognize security breaches and threats within systems.

### Removing Threat Components

Thorough removal of harmful artifacts ensures elimination of ongoing threats and restores system security.



## Securing Compromised Accounts and Assets

### Account Reset and Disable

User accounts affected by breaches are either reset or disabled to block unauthorized access effectively.

### Credential Changes

Changing compromised credentials ensures attackers cannot reuse stolen login information.

### Asset Security

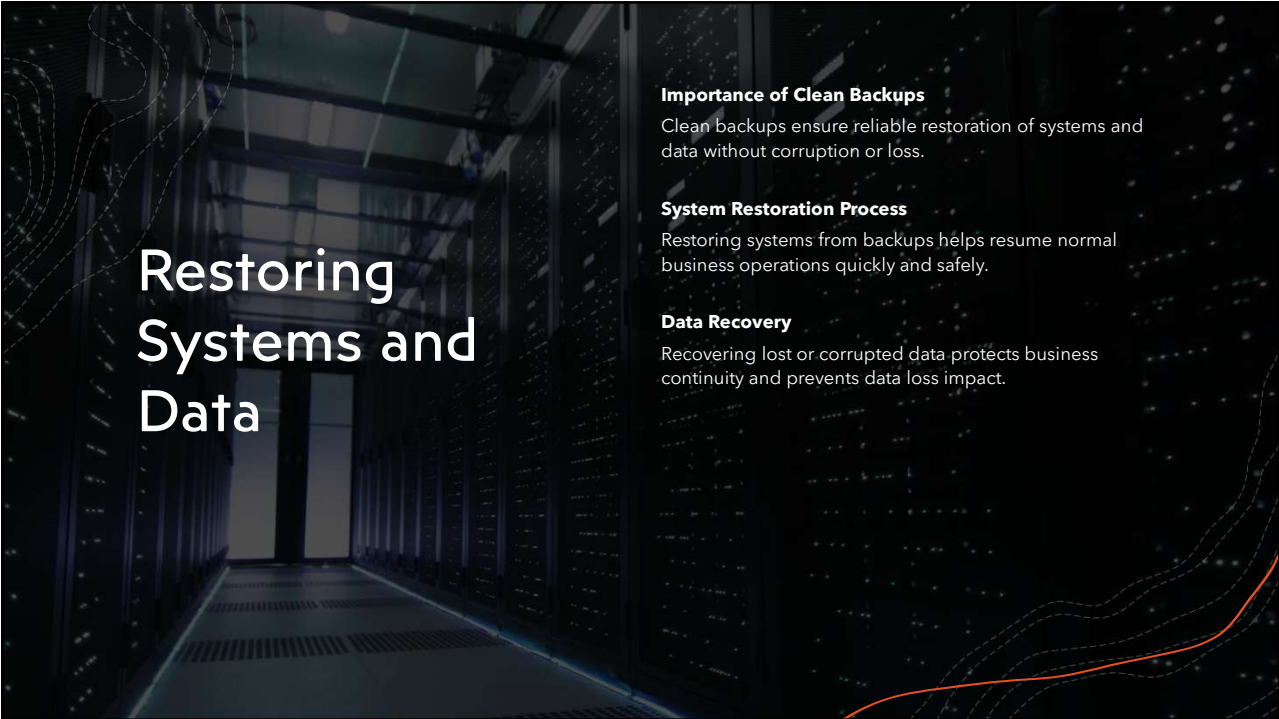
Vulnerable assets are secured to prevent attackers from regaining access after initial breach.





# Recovery and Post-Incident Actions

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## Restoring Systems and Data

### Importance of Clean Backups


Clean backups ensure reliable restoration of systems and data without corruption or loss.

### System Restoration Process

Restoring systems from backups helps resume normal business operations quickly and safely.

### Data Recovery

Recovering lost or corrupted data protects business continuity and prevents data loss impact.



## Conducting a Root Cause Analysis

### Identifying Vulnerabilities

The analysis pinpoints system weaknesses exploited during the breach to address security gaps effectively.

### Tracing Attack Vectors

Tracing the methods and paths used by attackers helps understand breach mechanisms and improve defenses.

### Preventing Recurrence

Insights from the root cause analysis guide the implementation of safeguards to prevent future breaches.

### Meet Quarterly to Followup on Updated

Meet with stakeholders quarterly to make sure and keep everyone up to date. Discuss ideas and thoughts to provide additional resources.



## Implementing Lessons Learned for Future Prevention

### Updating Security Policies

Incident findings inform revisions to security policies to close vulnerabilities and improve defense mechanisms.

### Enhancing Monitoring Systems

Improved monitoring tools are implemented to detect threats faster and respond proactively.

### Staff Training and Awareness

Continuous training equips staff with skills and knowledge to prevent future cybersecurity incidents.

### Update Your Playbook

Your playbook is your timeline and map throughout an incident. Having this, even if it is handwritten, is the most important document for the process. It should be updated no less than quarterly.

# Conclusion

## **Structured Response Approach**

A clear process includes detection, immediate reaction, containment, and recovery to manage cyber attacks effectively.

## **Continuous Improvement**

Learning from each incident helps strengthen defenses and adapt to evolving cybersecurity threats.

# ICMA UPDATE

ACCMA  
May 2026

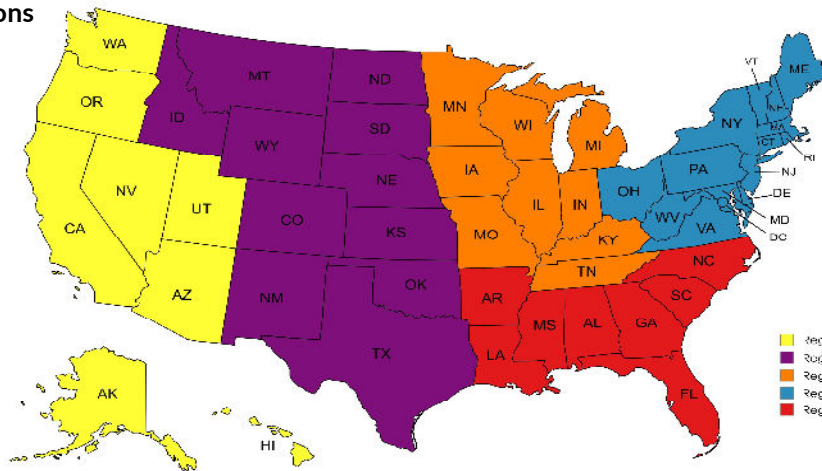
Justin Smith, ICMA Regional Vice President & Pam Brangaccio, SE Region Director  
Southeast Region



BF1

## ICMA REGIONAL REALIGNMENT

New Regions



New States to  
Our Region:

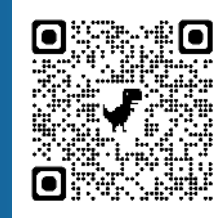
- Virginia
- Ohio
- W. Virginia



# NEW MEMBER SUPPORT INITIATIVE

## Regional Connection Calls

- Confidential, members-only peer conversations for those serving in local government
- Space to share challenges and practical ideas in manageable group sizes by region
- Facilitated by Regional Directors
- Launched across all regions in March
- Schedule posted on ICMA website through September



**ICMA**

**ICMA** CREDENTIALLED  
MANAGER SUMMITS

One-day professional  
development and networking  
opportunities specifically for  
ICMA Credentialed Managers



**August 6**  
Durham, North Carolina

**August 27**  
Palo Alto, California

ICMA VOLUNTARY CREDENTIALING PROGRAM \* 25 YEARS \* ESTABLISHED 2001

Learn more about the ICMA Credentialed Manager Program and Eligibility at [ICMA.org](http://ICMA.org)

## VOLUNTARY CREDENTIALING CURRENT PROGRAM

- **Credentialed Manager** – Eligible with 7 years of applicable service and an MPA.
- **Credentialed Manager Candidate** – Eligible with 5 years of applicable service and an MPA.
- **Service Requirements:**
  - **CAO/ACAO** – full credit for service
  - **Department Manager** – half credit for service
  - **Program Participation** – credit for service for several Professional Development Programs



**ICMA**

## VOLUNTARY CREDENTIALING PROPOSED PROGRAM

- **Credentialed Manager Fellow (CMF)**– Eligible on first day of service as a CAO/ACAO.
- **Credentialed Manager (CM)** - Eligible with 3 years of applicable service and an MPA (4 years with other graduate degree).
- **Legacy Credentialed Manager (LCM)** – Eligible for retirees who have 5 years of CM designation, or active members with 15 years of CM designation.

ICMA CREDENTIALING PROGRAM \* 25 YEARS \* ESTABLISHED 2001

**ICMA**

## VOLUNTARY CREDENTIALING PROPOSAL BENEFITS

- Immediate pathway to becoming credentialed.
- Simplification of the application process and clarity about requirements.
- Earlier career entry into the program with a focus on continual learning.
- Existing Credentialed Manager Candidates will become Credentialed.
- Rolling admission accelerates the application process.
- Access to mentorship from Legacy Credentialed Managers will help support and grow the profession.



**ICMA**

## A Day with ICMA



Join us for a day of learning,  
listening, and shared engagement  
with ICMA Leadership.

June 17 | Issaquah, Washington

September 16 | University of Kansas

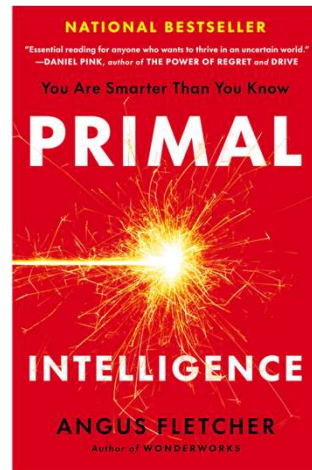


## PRIMAL INTELLIGENCE WORKSHOP

Tapping into Your Primal Intelligence: Better Decision-making in Uncertain Environments.

Learn more and register at: [lgr.icma.org](https://lgr.icma.org).

June 4-5, 2026  
Columbus, OH



**ICMA**

## UPCOMING ICMA EVENTS [ICMA.ORG/EVENTS](https://www.icma.org/events)

May 19 | The New ACAO Bootcamp - The Strategic Number Two | **ACAO MASTERCLASS SERIES WEBINAR**

May 28 | The Icebergs Conspiring to Sink Your RoAI | **WEBINAR**

June 2 | Leading from the ACAO Position | **ACAO MASTERCLASS SERIES WEBINAR**

June 3 - 17 | Modernizing Budgeting: A Transformational Shift to Priority-Based Budgeting | **THREE-CLASS ONLINE TRAINING SERIES**

June 2 - 23 | ICMA Innovation Bootcamp | **FIVE-CLASS ONLINE TRAINING SERIES**

June 16 - 30 | Working with Elected Officials: Stories from the Trenches | **THREE-CLASS ONLINE TRAINING SERIES**

**ICMA**

# SHELEADSGOV 2026 EVENTS

- **June 25** | SheLeadsGov Huddle
- **July 15** | SheLeadsGov Virtual Roundtable
- **September 23** | SheLeadsGov Webinar
- **October 19** | SheLeadsGov Luncheon: Creating Your Own Playbook at ICMA Annual Conference in Long Beach



## ICMA'S NEW CIVIC LEARNING LAB

Helps local government leaders build the skills, tools, and practices needed to manage civic tension, lead constructive public engagement, and sustain effective local governance in a rapidly changing community environment. Elements include:

- **Community Dialogue**
- **Collaborative Problem-Solving**
- **Supporting Public Employees**



## CIVILITY AND CRISIS COMMUNICATION: ICMA RESOURCES

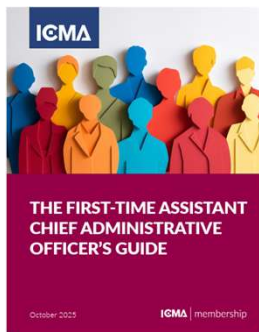
- ❖ **Ethical and Professional Guidance** | ICMA Code of Ethics, Declaration of Ideals, and leadership principles for navigating difficult moments
- ❖ **Connection and Peer Support** | ICMA Connect, Senior Advisor Program, ICMA Convening Programs (Day with ICMA, Reimaging Conferences, Annual Conference)
- ❖ **Communication and Engagement Tools** | Resources to support civil discourse, public engagement, and crisis communication
- ❖ **Operational and Practical Support** | Webinars, training, and emerging practices focused on managing complex local issues
- ❖ **Council/Manager Relationship Management** | Resources, training, and best practices on engaging with elected bodies constructively

**ICMA**

[ICMA.org](https://www.icma.org)

## FREE CAREER GUIDES FROM ICMA

### The First-Time Assistant Chief Administrative Officer's Guide



### Manager Evaluations Guide



**ICMA**

# ICMA'S FUTURE OF PROFESSIONAL MANAGEMENT FUND

SUPPORT THE PLAN, GROW THE PROFESSION!



## The Fund Advances

- Adoption and retention of the Council-Manager form
- Awareness of professional local government
- Research that advances effective, professional management

## Anniversary Celebration ([icma.org/Fund40](http://icma.org/Fund40))

- 40 Stories for 40 Years – share your story!
- Set up recurring donations: Join the \$40 for 40 years movement
- State Association Challenge

ICMA FUND \* 40 YEARS \* ESTABLISHED 1986

**ICMA**

**ICMA** | fund  
FOR PROFESSIONAL MANAGEMENT

## Are You Missing Updates from ICMA?

If you unsubscribed from any ICMA email, you may be missing:

- Important Membership and Event Updates
- Your favorite publications, like the Leadership Matters newsletter

**Get Reconnected! Resubscribe Today!**

[icma.org/resubscribe](http://icma.org/resubscribe)



# Keep Us Informed!

Contact ICMA Member Benefits & Services to keep us informed of job changes and/or retirements.

Affiliate members gain voting rights with 5 years membership and 5 years of local government experience, but we need your job history to be updated to help make this happen!

ICMA provides personal and financial support for member CAOs who have been fired, forced to resign, or otherwise involuntarily separated.

[membership@icma.org](mailto:membership@icma.org)

202.962.3680



# THANK YOU!

Southeast Region Leadership Team

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Chelsea Jackson, Vice President  
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Pam Brangaccio, Regional Director  
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**ICMA**