

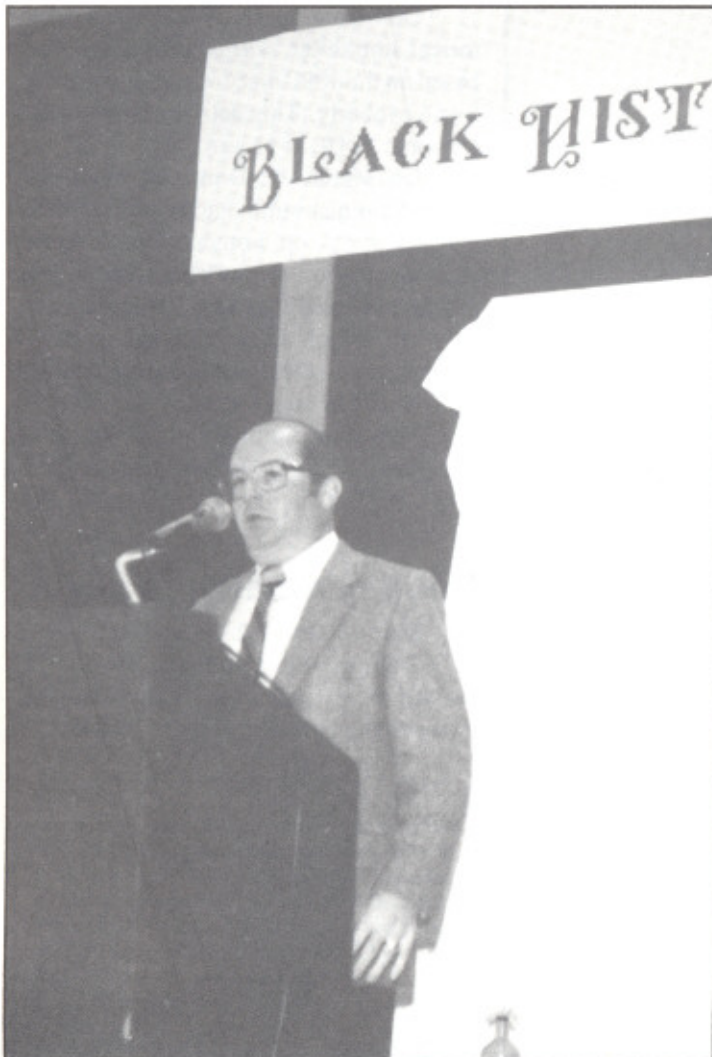


US Army Corps
of Engineers
St. Paul District

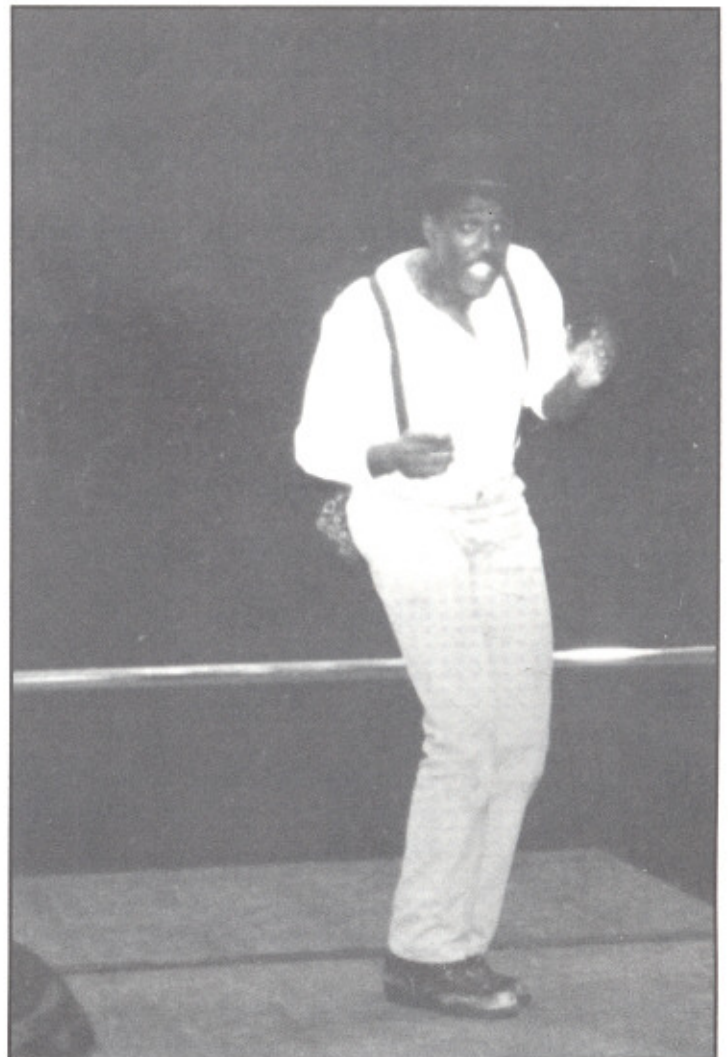
Crosscurrents

Vol. 11, No. 3, March 1988

Blacks' struggle for freedom stressed in Black History Program



Minnesota State Senator Allan H. Spear, an authority on black history, was the featured speaker during the district's Black History Month program on February 23. He discussed "The Constitutional Status of Afro-Americans into the 21st Century."



During his performance of Marion McClinton's "Rainbows Wrapped Around My Shoulders," James Williams of the Playwright's Center Outreach program dramatized some of the points that Spear made in his talk. (See story on page 3.)

Photos by Joe Yanta

Corps Calendar

March	National Women's History Month Marilyn Aird, 220-0406
March	National Nutrition Month
March	National Red Cross Month
March-April	William A. Thompson returns from the St. Louis District
March 1	New Army Suggestion Program begins Fred Voegelé, 220-0231
March 7	Dramatic workshop on women's equality, 1 p.m., Holiday Inn Ballroom, Marilyn Aird, 220-0406
March 8	International Women's Day Marilyn Aird, 220-0406
March 10-11	Minnesota Governor's Conference of Natural Disasters Dave Christenson, 220-0204
March 15	Historical storytelling, 11 a.m., room 1219 Marilyn Aird, 220-0406
March 16	Re-establishment of a separate Corps of Engineers and establishment of the U.S. Military Academy at West Point, N. Y., 1802
March 18	Corps Bowling League Banquet Bob Dempsey, 220-0443
March 20-26	National Poison Prevention Week
March 20-26	National Wildlife Week
March 21	Talk on women's health issues, 11 a.m. room 1033 Marilyn Aird, 220-0406
March 22	Joint SAME/ASCE dinner meeting, Lt. Gen. E. R. Heiberg speaks on "A View from Washington," Eleanor Williams, 220-0423
March 28	Film on women's struggle to win the right to vote, 11 a.m., room 1219, Marilyn Aird, 220-0406
April 15	Income Tax Deadline
April 24-30	National Secretaries Week

National Women's History Month

March is National Women's History Month, and March 8 is International Women's Day. To celebrate these occasions, the district is planning a number of activities for district employees.

On March 7, Dr. Jane Curry, a trainer and teacher, will present a workshop in which she portrays a 19th century literary figure, Samantha Smith. Smith gives voice to her feelings about the inequalities that women continue to face in our society. Dr. Curry presents her workshop throughout the nation and recently performed for a Federal Women's Program in the Huntington District. This workshop is scheduled for 1 p.m. in the Downtown Holiday Inn Ballroom.

On March 15, Holly Jorgenson, a historical storyteller, will present a true story based on the 1890 diary of a young woman, Susie Moberly. This activity is scheduled for room 1219, at 11 a.m.

On March 21, Don Aird, Food and Drug Administration Public Affairs Officer, will speak on women's health issues, such as osteoporosis and breast cancer. This talk is scheduled for room 1033, at 11 a.m.

On March 28, a film on women's struggle to win the right to vote is scheduled for room 1219, at 11 a.m.

For more information about these activities, contact Marilyn Aird at 220-0406.

Bond campaign to begin

May will mark the start of this year's U. S. Savings Bond campaign. For more information, contact Major Chuck Rogers, the campaign coordinator, at 220-0439.

Crosscurrents is an unofficial publication authorized under the provisions of AR 360-81. It is published monthly by offset for the St. Paul District, U.S. Army Corps of Engineers. Editorial views and opinions are not necessarily those of the Corps of Engineers or the Department of the Army. Deadline for submitting articles is the 10th of each month preceding publication.

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District Engineer Col. Joseph Briggs
Chief, Public Affairs Ken Gardner
Editor Joe Yanta

Sen. Spear, "Rainbows" tell of blacks' struggle for freedom

by Joe Yanta, Public Affairs Office

The U.S. Constitution is a "defective" document that was the work of "great but limited men," according to Minnesota State Senator Allan H. Spear. Spear explained that the Constitution reflects the prejudices of the time when it was created and argued that it must continue to be a "dynamic document" that we must "reinterpret and reinvigorate."

Spear made these comments during his address at the St. Paul District's Black History Month program on February 23. The program examined "The Constitutional Status of Afro-Americans into the 21st Century."

In addition to the talk by Spear, the program featured a one-man play performed by James Williams of the Playwrights' Center Outreach program, "Rainbows Wrapped Around My Shoulders." In many ways, the play reinforced the theme of Spear's talk.

Jim Simms, chief of the Real Estate Division was the master of ceremonies. Bob Post, chief of Engineering Division, also spoke briefly. He provided some background on Black History Month and explained the rationale for it: "For decades our educational system has failed to address the contributions of blacks to this country's history, and consequently, failed to educate our children in a truly meaningful way. The historical achievements of members of minority groups must not be viewed as appendages to historical accounts but as an integral part of American history."

Although known primarily as a legislator, Spear is also an expert on black history. He is an associate professor of history at the University of Minnesota and the author of *Black Chicago: The Making of a Negro Ghetto* (1967).

In his talk, Spear examined the history of the Constitution in relation to black Americans. He quoted Supreme Court Justice Thurgood Marshall's comment that the Constitution was "defective" and that the "original intent" of the framers is not a sufficient guide to interpretation of the document.

"The framers of the Constitution," he said, "did badly in dealing with the issue of

slavery....Their failure to deal with the justice issue lying behind slavery...led to sectional division...and the Civil War."

After the Civil War, he said, the "courts found ways to reconcile the constitution with Jim Crow laws and disfranchisement." This situation lasted until the 1950's.

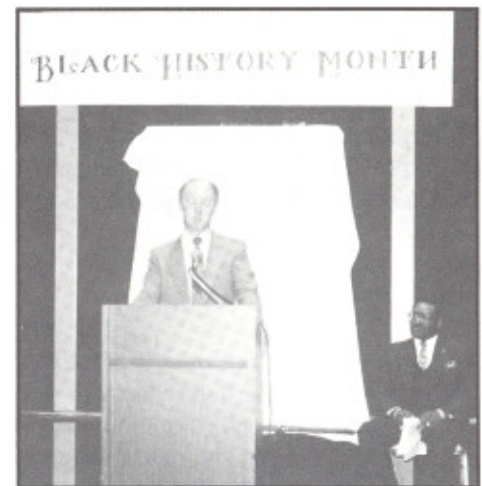
At that time, the "Supreme Court responded to...changing ideas about race,...to the aftermath of the Nazi experience,...but most of all to the challenges of black people." Blacks worked both within the legal system and within society to make changes, he said, and they "put their lives on the line" in many cases to make sure that the changes in the law were not just changes on paper. "The civil rights movement," he said, "made the Constitution an ally rather than a hindrance to blacks."

Spear concluded by summarizing three points. First, he said that "original intent is a poor guide in interpreting the Constitution" because some views of the framers are "out of date" and others are "antithetical to today." Second, we "can't separate constitutional changes from other changes in society." And finally, "We must continue to reinterpret and reinvigorate the Constitution." "The true miracle of the Constitution," Spear claimed, "is not its birth but its ongoing life."

After Spear's talk, the play, "Rainbows Wrapped Around My Shoulders," dramatized many of the points Spear made about slavery and the struggle of black Americans for freedom. Written by Marion McClinton, "Rainbows" is the first part of a black history trilogy, although it can stand alone as a drama.

In this 40-minute one-man drama, actor James Williams becomes Moses Montgomery Bartholomew Pentecost Flowers, "a master storyteller...come across time immemorial to tell you stories...that will fill in the missing pages in the history books."

He tells of the old African who taught him how to dream; of his former owner, Thomas Jefferson, a man "deeply disturbed on his insides....he preached of liberty and equality for all...but owned slaves"; of his best friend, Tommy Jeffries, who may be Jefferson's son; of Nat Turner, "a dreamer blinded by slavery,...whose dreams turned



Bob Post (standing) also spoke at the program. Jim Simms (left) was the master of ceremonies.

Photo by Joe Yanta

into nightmares" and who led a bloody rebellion; of Harriet Tubman, "the Moses of my people," who ran the underground railroad that led thousands of slaves to freedom; of the abolitionists John Brown, Sojourner Truth and Harriet Beecher Stowe; and of others, including the 186,107 blacks who fought in the Civil War and the 37,303 who died in that conflict.

A recurring theme in the play is the dream of freedom and the struggle to obtain it. As a 10-year old slave, Flowers tells Jefferson that he does not spend much time thinking about slavery: "I save most of my time for dreaming about being free." Although Flowers and Jeffries are freed after Jefferson's death, their struggle for freedom is not over. They must escape from "slave catchers" who prey on newly-freed slaves and avoid getting caught in the violence of Nat Turner's rebellion. They also assist the abolition movement and are among the first to volunteer to fight in the Civil War.

Flowers survives that struggle, but his friend does not. In a letter to Flowers, Jeffries writes: "dream on....do not struggle to make people remember my name...but why I died...and the high price we paid for freedom."

After the performance, Jim Simms commented that Williams usually presents the play to young people, but that during the performance, "I was a kid, too, and I loved it."

District projects, studies make progress

by Joe Yanta, Public Affairs Office

Within the last several months, the St. Paul District has made significant progress in a number of construction projects and studies.

Bassett Creek

Authorized by legislation passed in 1976, the Bassett Creek flood control project in Hennepin County, Minnesota, will protect residential areas in Golden Valley, New Hope and Crystal and a large commercial and industrial area in Minneapolis. The project involves temporary flood storage on existing golf courses, parks and other open space and a new tunnel in a highly urbanized area of Minneapolis to replace the existing tunnel that outlets Bassett Creek to the Mississippi River.

The first flood control structure was built at Highway 55 near Theodore Wirth Park. This work was designed by the St. Paul District and constructed during spring 1987. The total construction cost of this feature was \$88,400. The structure substantially reduced downstream flood damages during the intense rainstorms of July 20 and 23, 1987. The Bassett Creek Water Management Commission estimates that this structure prevented damages of over \$500,000 to downstream businesses and homes in Minneapolis.

Rochester

The flood control project on the South Fork Zumbro River in Rochester was authorized for construction in 1986. In August 1987, the local cooperation agreement was executed. The following month, the district awarded a construction contract for the first stage, which involves excavating and riprapping the riverbank near the mouth of Cascade Creek. Work on this stage has already begun and should be completed soon. Work on the next two stages will begin this fiscal year.

This long-awaited project will include channel modification, levees and drop structures as flood protection measures, plus a recreational trail system. When completed, it will work with seven upstream



The first stage of the Corps flood control project in Rochester involves excavation and riprapping the riverbank near the mouth of Cascade Creek.

Photo by Larry LaPoint

reservoirs to be built by the Soil Conservation Service to protect Rochester against approximately a 0.5 percent chance flood (a 200-year frequency flood).

Mankato

The Mankato-North Mankato-Le Hillier flood control project has also been under study—and construction—for a considerable time but will be completed in 1989.

The project that was originally authorized in 1958 was unacceptable to the local sponsors and was placed on the inactive list in 1961. Following the 1965 flood of record, the project was reactivated. After major changes to the project, construction began in 1971. In 1976, the project authorization was modified to make the relocation of two highway bridges a Federal responsibility.

Construction of the project is now almost complete. All that remains is to complete the work on the Trunk Highway 169 bridge over the Blue Earth River.

Mississippi locks and dams

This year marks the 50th anniversary of the opening of the 9-foot-deep navigation

channel up to—but not through—St. Anthony Falls. (Locks and Dams 3 and 9 were the last two original 9-foot channel structures to be completed, in 1938. The St. Anthony Falls Locks were added later, the Lower Lock in 1958 and the Upper Lock in 1963.) The 50-year anniversary also coincides with the original project life of the locks and dams. Quite simply, parts of these structures are wearing out and need major rehabilitation.

Over the next 10 years, the district will do major repairs at Locks and Dams 2 through 10, which includes installation of new machinery at each site. (Lock and Dam 1, which was opened 13 years before the 9-foot channel was authorized, was rehabilitated separately.)

The lock machinery and control supply contract was completed in January. The other work scheduled for this winter will be completed this month. A contractor installed new machinery at Lock 2, near Hastings, Minn. At Lock 3, near Red Wing, Minn., the district's hired labor crew repaired the lock gates, valves, concrete wall joints and installed a new bubbler system to keep the gates free of ice.

Continued on next page

Lake Andrusia

In December 1987, construction began on the Lake Andrusia Section 14 emergency bank protection project, along the Mississippi River between Cass Lake and Lake Andrusia. When completed in mid-March, the project will protect a prehistoric and historic Indian burial ground and habitation site that was being eroded. Because this site is a significant cultural resource on church-owned land within an Indian reservation, it involved a great deal of coordination and cooperation at the local level.

Souris River

Many other people look forward to the completion of the Souris River flood control project in North Dakota. This project has been under study for more than 20 years,

passing through various forms in response to local wishes and congressional authorizations. Channel modifications at Minot were completed in 1979, and levee construction at Velva is essentially complete.

The flood storage reservoir proposal for the project has changed significantly over the years, however, and still awaits construction. Previously, the district studied several versions of the proposed Burlington Dam and then looked at a raise of the flood control pool at the existing Lake Darling Dam. The current flood protection plan involves purchase of flood storage in reservoirs (Rafferty and Alameda Dams) that will be built in Saskatchewan, Canada, plus modifications to Lake Darling and several wildlife refuge dams, levee improvements, flood proofing, purchase of flowage easements, and a flood warning system.

The Department of the Army provided the State Department with a draft international agreement in December 1987. An agreement in principle is expected soon, although the final agreement cannot be completed until the district finishes its environmental impact statement, which is expected this summer.

Wild Rice-Marsh Rivers

Another study of considerable interest is the Wild Rice-Marsh Rivers flood control study in Minnesota. The district recently completed the reconnaissance report for this study.

It was the district's first major reconnaissance conducted under the new cost-sharing guidelines. Previously, the district conducted such studies at 100 percent federal expense. Under the current guidelines, all major planning studies must follow a two-phase planning process. The Corps still conducts the first phase, a 1-year reconnaissance study, at federal expense; the federal Government and the local sponsors share the cost of the second phase, a 3-year feasibility study.

The reconnaissance study reviewed 30 alternatives and recommended two channel alternatives for further study.

After reviewing the results of the Wild Rice-Marsh Rivers reconnaissance study, the local sponsors decided not to participate in the project under the new cost-sharing guidelines.

Environmental Management Plan

The Upper Mississippi River System Environmental Management Program (EMP) is a special program authorized by the Water Resources Development Act of 1986. It involves many different projects along the Upper Mississippi River that are intended to improve fish and wildlife habitat; monitor and analyze the river's physical, chemical and biological features; and expand recreational opportunities.

The first EMP project in the St. Paul District—Island 42—was completed last fall. In addition, 11 studies are in the general design stage, and another is in the plans and specification stage. Three habitat improvement projects are scheduled for construction in 1988: Blackhawk Park, Island 40 and Guttenberg Fish Ponds.



Construction of the Trunk Highway 169 final feature of the Mankato-North Mankato-Le Hillier flood control project.

Photo by Larry LaPoint

Lake Darling ponds VE study could save \$1.4 million

by Joe Yanta, Public Affairs Office

The objective of the Corps of Engineers value engineering (VE) program is to reduce costs for the federal government and local sponsors of a project. Or, as Tom Heyerman, the St. Paul District's Value Engineer explained, "The VE program reduces costs by reviewing project designs and discovering ways that projects can be built for less without changing the function."

Savings realized through the VE program can be considerable. The fiscal year 1988 goal, for example, is a reduction of \$1.5 million dollars. Sometimes even a single VE proposal can reduce the cost of a project by that much.

A good example of how VE can pay off is the Lake Darling refuge ponds water supply proposal. The total construction cost of the original water supply design is estimated at \$3.5 million dollars. The cost of the VE proposal is estimated at \$2.1 million dollars, a reduction of \$1.4 million, or a 40 percent savings.

Tom said that the VE study itself cost about \$25,000 and noted that the savings of \$1.4 million signifies a return of 56 to 1 on the cost of the study.

The water supply proposal is a part of the Souris River basin flood control project. This project involves purchase of flood control storage in Canada, modifications to the existing Lake Darling Dam and National Wildlife Refuge dams, levee work, flood warning systems and other measures. It also would have some negative environmental effects on the refuges.

The water supply system reviewed in the VE proposal "will provide environmental benefits that will offset adverse effects," according to Russ Snyder, a landscape architect in the Economic-Social Analysis-Recreation Branch. Russ was the team leader for the VE study team.

In addition to Russ, team members for this study included two employees from the Geotechnical, Hydraulics and Hydrology Branch: Kent Spading, a hydraulic engineer, and Jeff Love, a geotechnical engineer; and two from Design Branch: Kent Hokens, a structural engineer, and

Heiberg to visit district on March 22

Chief of Engineers Lt. Gen. E. R. Heiberg, III, is scheduled to visit the St. Paul District office on Tuesday, March 22. During his visit, Heiberg will address district employees and visit the Lower St. Anthony Falls Lock and Dam. That evening, he will speak at a joint dinner meeting of the American Society of Civil Engineers and the Society of American

Military Engineers. Heiberg's talk will present "A View from Washington." The meeting at the Thunderbird Motel in Bloomington will begin with a social hour at 5:30 p.m. Dinner is at 6:30 p.m. For more information about the meeting or for reservations, call Eleanor Williams at 220-0423 or Braun Engineering at 487-3245.

Ross Metzger, a mechanical engineer.

The water supply system would primarily benefit wildlife management ponds in the Upper Souris National Wildlife Refuge. Gary Palesh, chief of the Environmental Analysis Section, explained that the Fish and Wildlife Service regulates water levels and vegetation in these ponds "to create ideal feeding conditions for dabbling ducks like mallard and teal" and "to stabilize water levels during the breeding season."

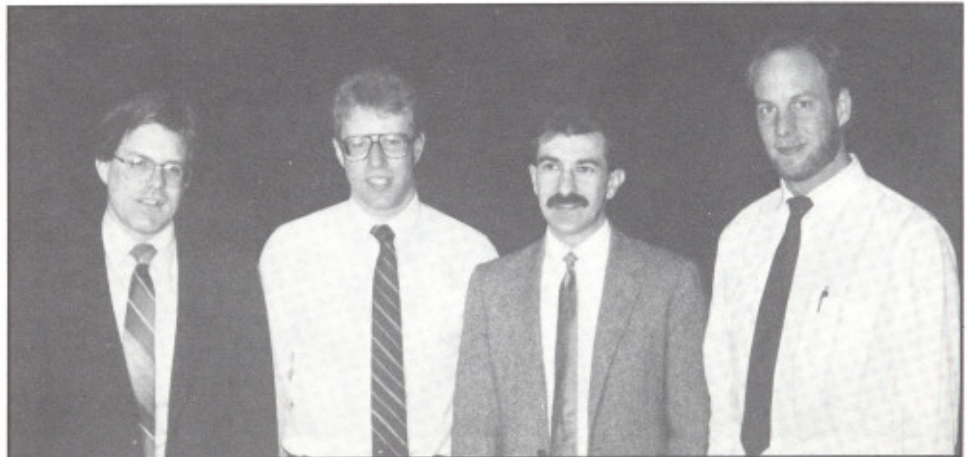
To ensure that the refuge ponds have an adequate and better controlled water supply, the district designed a gravity pipe supply system extending from Lake Darling to the ponds.

Russ said that the the VE team looked very carefully at the original proposal. He visited the project site with the project engineer, Tom Sully of Design Branch, and other members of the design team; and they talked with the refuge manager. The VE team gathered information, brain-stormed, analyzed the alternatives, developed a proposal and made their presentation. "It was

fun and challenging....It's not often that you can see such a quantifiable result. This was time well spent," Russ said.

The VE proposal is similar to the original design, but uses smaller diameter pipes and requires less excavation. According to the proposal, "Substantial cost savings can be realized without sacrificing function or habitat management operations. The cost savings result from reduced pipe size and lower excavation quantities. Use of a low pressure pipe system and a re-evaluation of water quantities required allowed pipe and trench depth reductions."

Tom characterized this VE proposal as a "very outstanding study that reduced project costs by 40 percent, maintained the overall function and simplified the operational procedure, which in turn reduced future operational costs." Sue Foley, the project manager, also praised the VE study team: "The team did an excellent job on this. It was a tremendous effort that not only saved \$1.4 million but significantly increased the operability of the system and reduced damages to wildlife habitat."



Kent Spading, Kent Hokens, Russ Snyder and Jeff Love (left to right) were on the

refuge ponds VE team. The other team member, Ross Metzger, is not pictured.

Photo by Joe Yanta

Eau Galle site of 1988 Engineers' Day picnic

Like the 1987 celebration at Lake Elmo Regional Park Reserve, this year's Engineers' Day Award Ceremony and Picnic will be an all-day affair. To be held on June 17, it will also be the first district-wide Engineers' Day celebration at a Corps recreation site, the Eau Galle project.

The flood control dam on the Eau Galle River, at Spring Valley, Wisconsin, has created a beautiful 150-acre lake, the nucleus of a popular recreation and camping area. Located just about 50 miles east of the Twin Cities, this project is the Corps recreation site nearest the district office.

The project area is rich in wildlife and wildflowers, which can be viewed from the nearly 5 miles of hiking and self-guided interpretive trails that wind through deep woods and lowlands. Picnic accommodations are plentiful, from shelters for large groups to isolated individual tables set in the natural scenic areas.

The Highland Ridge Campground offers 32 drive-in and backpack campsites. Facilities include electricity at 14 sites, toilets, drinking water, firewood, a playground, and a sanitary dump station. Some district families may opt to camp overnight, before or after the picnic, or for the weekend.

Near the swimming beach is a change-house, playground, volleyball courts, dock and water slide. The fishing dock provides good bass and sunfish action, and upstream pools hold trout for the fly fishers.

The adjacent community of Spring Valley (population about 1,000) offers shops and services, and it maintains an 18-hole golf course, according to Eau Galle Resource Manager Lloyd Mathieson. Other area attractions he mentioned are Crystal Cave, only a half mile out of town, and the Cady Cheese Factory, 3 miles away. A couple of private campgrounds are also within a few miles.

The Eau Galle project was authorized by the Flood Control Act of 1958, and construction was completed in 1969, at a total cost of \$7,600,000. The Eau Galle Dam controls a 64-square-mile drainage basin of the Chippewa River system, which eventually flows into the Mississippi River.

Employees, retirees and anyone else who wants to volunteer to take part in the picnic arrangements or activities should contact Harold Tagatz, at (612) 220-0311.

New Army Suggestion Program

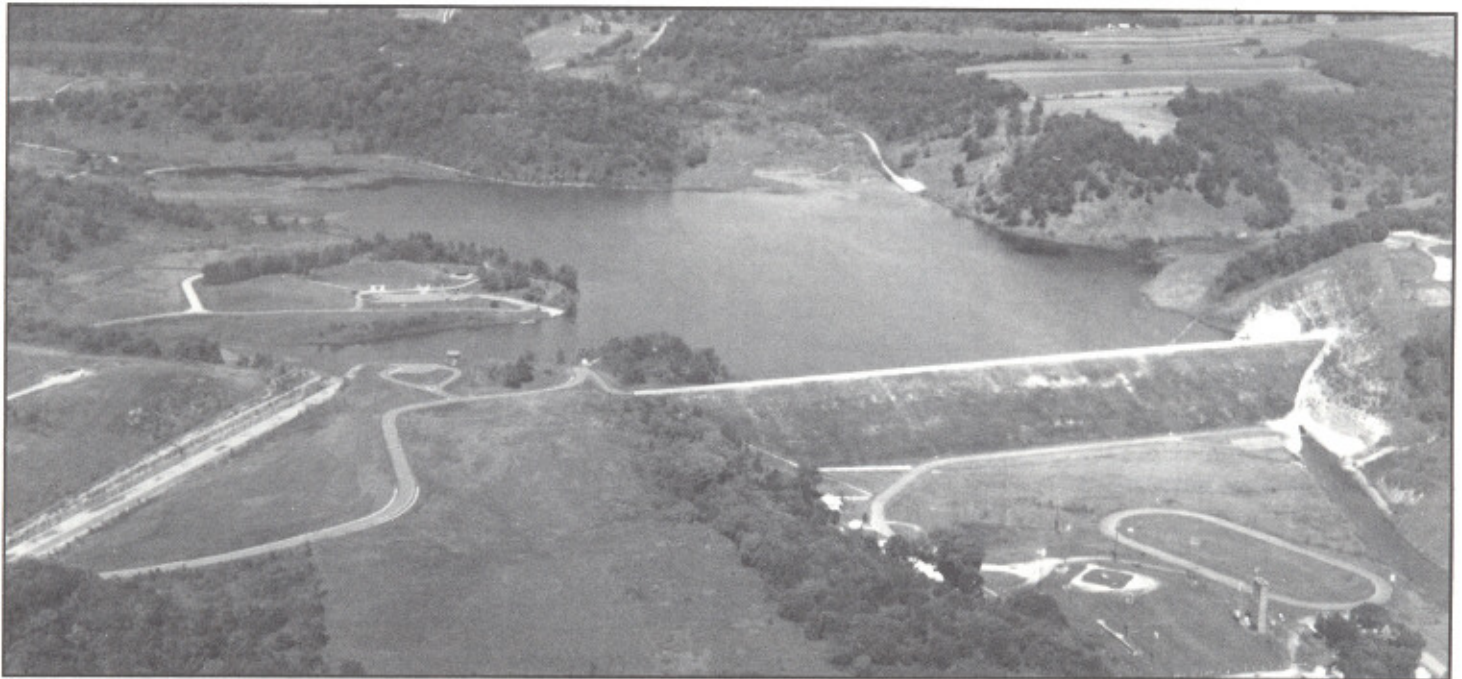
On March 1, 1988, the Office of the Comptroller took over the responsibility for managing the Army Suggestion Program (ASP). Fred Vogele, chief of Management Analysis Branch (220-0231), is the district's ASP coordinator.

This change reflects a Corps-wide shift in responsibility for the program from Personnel to Resource Management offices.

All district suggestions after February 29 should be sent to the Office of the Comptroller, Management Analysis Branch (DC-M). This office will also assume responsibility for any previous suggestions that are still in the system.

Until further notice, suggestions will still be submitted on form DA 1045. All suggestions must include the suggestor's Social Security Number (SSN). Under the new system the SSN will identify the suggestor in the new automated system - IDEA EXPRESS.

Although IDEA EXPRESS is not yet fully operational, it will eventually permit suggestors to track the status of their suggestions in the system and permit higher commands to learn about approved ideas at any level. When fully operational, IDEA EXPRESS will be a paperless system.



The recreation area at the Eau Galle reservoir will be the site of this year's Engineers' Day Awards Ceremony and Picnic. Picnicking, fishing, hiking, camping and many other activities will be available at the site.

26th birthday critical for men who never registered for draft

The Selective Service System has announced that men who will reach their 26th birthday in 1988 and who have not registered with Selective Service may forfeit their eligibility for some federal programs. They may also incur criminal penalties.

Men who were required to register with Selective Service in 1981 will be turning 26 this year. The law requires that young men register with Selective Service within 30 days of the day they turn 18. Although late registrations are usually accepted, Selective Service does not have the authority to accept registrations after a man reaches age 26.

Even young men who may have served in the military are not exempt from the requirement to register with Selective Service.

By failing to register before turning 26, a young man may permanently forfeit his eligibility for federal student aid, job training and most federal employment. Some states require registration for state student aid, entrance to a state-supported college or university, state employment and permission to practice law.

Failure to register is also a felony punishable by a fine of up to \$250,000, up to 5 years in jail, or both.

Selective Service registration information is available at any post office.

Fitness programs available for employees

by Kathy Thompson,
Contracting Division

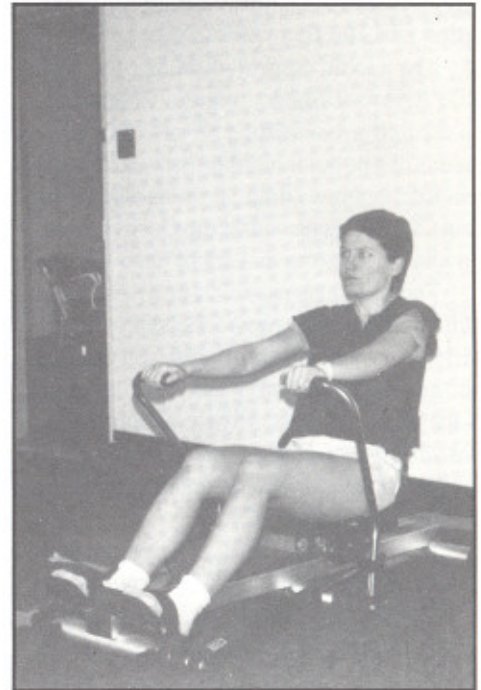
Bend, stretch, lift, pull, grunt! Ugh! Plop! Food, blood pressure, protein, cholesterol, stop smoking, AIDS, diets. Are you interested in health?

The FEDS FOR FITNESS program can help you. On the 16th floor is a gym with stationary bike, jump ropes, universal gym, free weights, bench press and scale. An open floor area is available for exercising and stretching out. Men's and women's locker rooms are also provided. It is open to all district employees from 7 to 9 a.m., 11 a.m. to 1:30 p.m. and 3:30 p.m. to 6 p.m.

The 10-member FEDS FOR FITNESS committee's objective is to promote good health and welfare of district employees. This objective is being accomplished through league teams in many sports, reduced-cost memberships with the local "Y's," workshops, seminars, classes and special programs. Kathleen Kolia, the nurse at the Federal Building, can provide monthly programs on health.

If you can any ideas or general questions, contact Jean Schmidt, committee chairperson (220-0680). Frank Star (220-0244) can help with "Y" memberships. Jeff McGrath (220-0256) can help with the universal gym equipment. Mark Meyers (220-0648) can help with the bench press. And Kathy Thompson (220-0412) can help with calisthenics and yoga.

Information on nutrition and fitness is available in the library; contact Jean Schmidt.



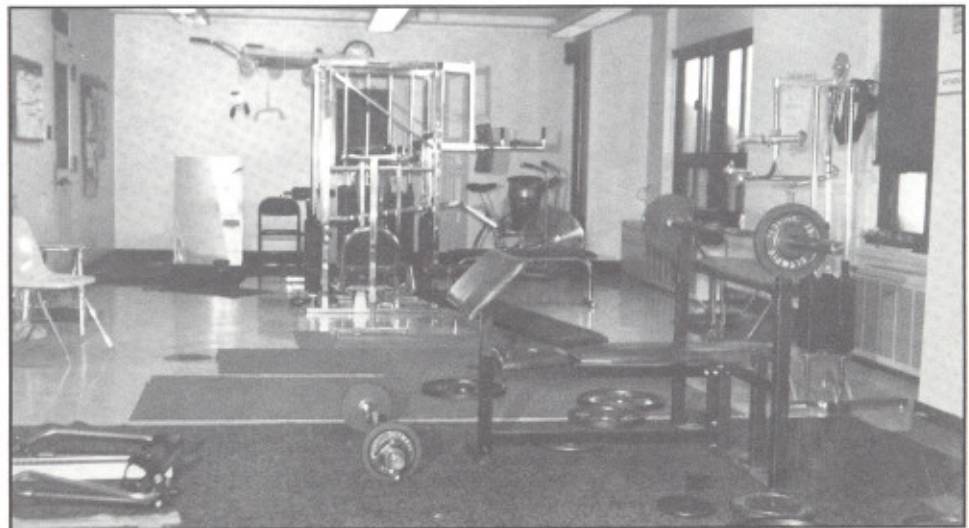
Lisa Hedin is one of the many district employees who use the equipment in the exercise room for regular workouts.

Photo by Joe Yanta

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Although many district employees use the equipment stands unused during the hours the room is open.

Photo by Joe Yanta

1986 Tax Reform Act

American Forces Information Service

The Tax Reform Act of 1986 repealed many familiar provisions of tax law. Some of the more important changes are listed below:

Personal Exemptions for Dependents—If an individual qualifies to be claimed as a dependent on another person's income tax return, the dependent may not claim a personal exemption on his or her own return. This rule took effect in tax year 1987.

Two-Earner Deduction—There will no longer be a special adjustment to income when both the husband and wife have earned income, effective for 1987.

Income Averaging—Income averaging is repealed, effective for 1987.

Unemployment Compensation—The former limited exclusion has been repealed. All unemployment compensation benefits are includable in gross income, beginning in 1987.

Charitable Deduction for Non-Itemizers—Beginning in 1987, the charitable deduction for persons who don't itemize their deductions is terminated.

State and Local Sales Taxes—The itemized deduction for state and local sales taxes is repealed, beginning in 1987. The deductions for state and local income, real estate and personal property taxes are retained.

Dividend Exclusion—The \$100 dividend exclusion for individuals (\$200 for a joint return) is repealed, beginning with tax year 1987.

Political Contributions Credit—The tax credit for political contributions is repealed, beginning in 1987.

Investment Tax Credit—With certain exceptions, the new tax law repeals the regular investment tax credit for property placed in service after Dec. 31, 1985.

Personal Exemptions for Age and Blindness—Starting in tax year 1987, there is no longer an additional personal exemption for blindness or age. However, an individual who is 65 or older or who is blind may be entitled to a higher standard deduction.

New tax law: Q's and A's on itemizing

American Forces Information Service

The Tax Reform Act of 1986 will have an impact on taxpayers who itemize on their returns. The Internal Revenue Service has compiled the following questions and answers about itemized deductions:

Q. Will I still be able to take a deduction for medical and dental expenses?

A. Yes, but deduct only the unreimbursed part that is more than 7.5 percent of your adjusted gross income.

Q. What interest deductions am I allowed to take on my home?

A. Generally, if you itemize deductions on Schedule A, Form 1040, you can deduct all mortgage interest on your principal residence and a second residence for all mortgages secured on or before Aug. 16, 1986. On mortgages secured after that date, you will generally be limited to deducting interest only to the extent that the loans are not more than the purchase price, plus the cost of improvements.

Q. Can I deduct loan interest on a mortgage secured after Aug. 16, 1986, that is in excess of the purchase price plus the cost of improvements?

A. Yes, if the mortgage interest results from borrowing money for qualified medical or qualified educational purposes.

Q. Will I still be able to deduct the interest on my car loan and credit cards?

A. The deduction for personal interest is being phased out. The deduction will be limited to 65 percent in 1987, 40 percent in 1988, 20 percent in 1989, 10 percent in 1990 and zero percent thereafter. For this purpose, any interest that you cannot deduct because of the home mortgage limitation (discussed in the preceding two questions) will be considered personal interest.

Q. Can I still deduct sales taxes?

A. No, taxpayers can no longer deduct state and local sales taxes.

Q. Are there limitations on deducting employee business expenses?

A. Yes. Except for reimbursed expenses and moving expenses, employee business expenses will generally be deductible as a miscellaneous itemized deduction and only to the extent that they exceed 2 percent of adjusted gross income.

Q. Can I take a deduction for tax return preparation?

A. Yes. However, miscellaneous deductions such as tax planning expenses, union dues and subscriptions to trade magazines are deductible only to the extent that they exceed 2 percent of adjusted gross income.

Q. Are there taxpayers who must itemize deductions?

A. Yes. Some taxpayers must itemize deductions. For example, when married taxpayers file separate returns and one

spouse itemizes deductions, then the other spouse must also itemize.

Q. Can I continue to take a charitable contribution deduction without itemizing?

A. No. A charitable contribution is deductible only for taxpayers who itemize.

Q. How are moving expenses deducted?

A. Moving expenses of an employee or self-employed individual are now allowed only as an itemized deduction. This deduction is not subject to the new 2 percent of adjusted gross income limitation.

Q. Are adoption expenses still deductible?

A. Adoption expenses are not deductible. Adoption expenses for a child with special needs were allowable as an itemized deduction under prior law, but can no longer be deducted.

A Tax Tip from the IRS

Most tax refunds come on time . . . But if it's been 10 weeks since you filed your tax return and you still haven't received your refund check, find out about it. Call the special phone number in your tax forms package and the IRS Automated Refund Service can check the status of your return.

Around the district

by Ken Gardner, Public Affairs Office

This month, we have some people leaving, some developmental assignments to report, a report on the infrastructure, and news from the retired portion of the St. Paul family.

First the departures. **Patrice Thornton**, who started in Classification Branch of Personnel and, more recently, has been working in Technical Services Branch, left the district in February for a new job with Immigration at Fort Snelling. **Lee Toedter**, district counsel, will be leaving the district in early March for a new job with the Corps in Turkey. **Mary Huss**, budget assistant in Con-Ops, left the district in late February but probably isn't going quite as far afield as Lee. Mary has joined the ranks of the retired. Mary started with the district as a temporary clerk-typist during the 1969 flood, which supports that old adage "It's an ill wind that blows no one good." **Lee Stenerson**, lower area lockmaster at LaCrescent, will retire in mid-March. By the way, **Al Mathews**, currently lockmaster at Lock 7, has been selected to replace Lee as the lower area lockmaster.

As long as I'm on the subject of LaCrescent, two members of **Dick Otto's** team from the Mississippi River Project in LaCrescent have had the opportunity to witness life in the fast lane first hand. **Tom Novak**, manager for Blackhawk Park and other recreation activities along the river, spent two weeks in the district office in January working in Natural Resources Management. Then, on February 1, Blackhawk Park Ranger **Kevin Berg** started a two-month developmental assignment in Natural Resources Management. In addition, Leech Lake Ranger **John Zahalka** also did a two-week stint in the district office recently.

In addition to Patrice's departure, from Personnel, there have been a couple of other changes in Technical Services Branch also. **Jan Wallace**, chief of the branch, is now handling special projects, including some classification actions and performance appraisals. **Vicki Demo**, former manpower specialist, has replaced Jan as chief of the branch.

Most of us long for spring but winter was special for two district office employees. Both **Mark Koenig**, Construction Branch, and **Kevin Kliethermes**, Design

Branch, were involved in the official activities of the 1988 Winter Carnival in St. Paul. Mark was a member of the Royal Guards for the 1987 Winter Carnival and, as such, participated in the '88 festivities. Kevin was named to the Royal Guards for this year's carnival. In addition, Kevin was also named Mr. Skyway in the January 27 issue of the St. Paul Skyway News. The weekly newspaper spotlights two St. Paulites each week, making them rich and famous and heaping wonderful gifts on them. They also get their picture in the paper. Pretty neat stuff. And then, if they happen to be a Corps employee (and I hear about it), they get their name in Crosscurrents. A double bonus (however, no free gifts, lunches, haircuts, or any other of those private sector goodies).

A report released last month by the National Council on Public Works Improvement in Washington, D.C., concludes that "the quality of America's infrastructure today is barely adequate to meet current requirements and insufficient to meet the demands of future economic growth." The council was formed by Congress in 1984 to look at the state of aviation, hazardous waste, highways, mass transit, solid waste, wastewater, water supply and water resources.

I hear from **Don Peterson**, chief of Drafting, that retiree **Ed Chun**, who retired as chief of the General Design Section around 1970, reports that another member of the retired ranks is in the hospital. **Les Miracle**, who retired from Real Estate in the late 1960s, is in Veteran's Hospital.

Have you ever wondered where retirees settle once they leave this region (as some do)? A quick scan of our retiree mailing list shows that the St. Paul family extends from Hawaii (Honolulu and Kailua) and Washington (Bremerton, Richland and Vancouver) to Florida (Ft. Lauderdale and Daytona Beach) and lots of places in between.

But which areas or cities are the most popular with our retirees? How about Cincinnati, Hancock, Mich., Sun City, Ariz., and Lake Linden, Mich., which all have two retirees listed. These may all be nice places in which to retire, but you can't beat Arizona for colorful names. Members of the St. Paul family live in Glendale, Sun City, Show Low, and Apache Junction, Arizona. But

before you pack up your bags and head for some place with a colorful name and a warm climate, don't expect to see your fellow Corps-retirees swarming around these fanciful places. In reality, most retirees seem to keep their permanent addresses pretty close to home.

Speaking (or actually writing) of retirees, our Crosscurrents mailing list of retirees (and a few other employees who didn't actually retire from St. Paul) is, at best, only a partial listing. But it is the only listing the district maintains. We rely on each retiree to fill out a Crosscurrents request form provided by Personnel when they retire. If you know of retirees who are not receiving Crosscurrents, give me a call or send me a post card (I love to get picture post cards from places like Show Low and Apache Junction) and I will try to add them to our mailing list (P.S. Retirees: If you received this issue of Crosscurrents, you are on my mailing list and there is no need to contact me—unless you just want to write.)

In addition to retirees, we are also starting to look for anyone who worked on the construction of the Mississippi River locks and dams back in the 1930s. We are getting ready to celebrate the 50th anniversary of the completion of the 9-Foot Channel Project and want to invite not only our retirees but anyone else who was involved in the construction. So if you know of anyone who worked on the construction of the locks and dams—either for the Corps or for any of the contractors—let me or **John Anfinson**, our district historian, know. John can be reached at (612) 220-0260.

And that is what's happening around the district this month.

Lyle Larson dies at age 60

Retiree Lyle Larson died in late February at the age of 60. During his years with the St. Paul District, he worked as an engineering technician in Design Branch and as a construction representative with Construction Branch.

He retired in 1983.