

**MINUTES OF A REGULAR MEETING OF THE
CITY COUNCIL OF THE CITY OF
JASPER, ALABAMA, HELD SEPTEMBER 10, 2024**

10:00 a.m. - The meeting was called to order by Presiding Officer Jenny Brown Short in the Council Chambers, City Hall, 400 19th Street West, Jasper.

Present: Presiding Officer Jenny Brown Short, Councilmembers Danny Gambrell, Jennifer W. Smith, Willie Moore, III, City Clerk/Administrator Kathy Chambless, City Attorney Russ Robertson

Absent: Mayor David P. O'Mary, Councilmember Gary Cowen

Invocation: Assistant Police Chief Paul Tucker

Pledge of Allegiance: Fire Chief Dante Fields

Approval of Minutes:

Motion

Moved by Councilmember Gambrell, seconded by Councilmember Moore that the minutes of the regular meeting August 20, 2024, be approved.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes

Consider amendments to the agenda. There were no amendments to the agenda.

Consider approval of the agenda.

Motion

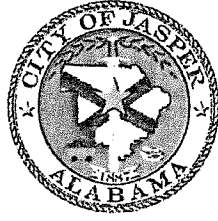
Moved by Councilmember Smith, seconded by Councilmember Gambrell that the agenda be approved.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes

Present a Proclamation for Gynecological Cancer Awareness. Presiding Officer Jenny Brown Short read the proclamation and presented it to members of the Laura Crandall Brown Foundation.

(See following page)



PROCLAMATION

Office of the Mayor of Jasper, Alabama

WHEREAS, Gynecologic (GYN) cancers are among the leading cancer killers of women in the United States, and more than 110,000 women will be diagnosed, and more than 33,000 women will die from these diseases this year and the absence they leave in our hearts will be deeply felt forever; and

WHEREAS, the Laura Crandall Brown Foundation and their "A State of Teal" initiative brings awareness of all GYN cancers to the people throughout the State of Alabama; and

WHEREAS, the good health and well-being of women in our state and the city of Jasper are enhanced by increased awareness of GYN cancers and their symptoms and treatments; and

WHEREAS, it is crucial that all women in our state and the city of Jasper take an active role in learning the symptoms and risk factors associated with GYN cancers, developing healthy habits, and undergoing regular medical examinations so that any occurrence of these diseases may be detected in their early and treatable stages; and

WHEREAS, we reflect upon the memory of those lost to these diseases, the bravery of those currently battling these diagnoses, and the need for increased awareness, screening, and research so that the women of our state and the city of Jasper might be spared from them in the future, and encourage all citizens to work together to raise awareness of GYN cancers; and

NOW, THEREFORE, I, David P. O'Mary, Mayor of the city of Jasper, Alabama and on behalf of the Jasper City Council do hereby proclaim September 2024, as

"Gynecologic Cancer Awareness Month"

throughout the city and encourage all residents of Jasper to work together to raise awareness of GYN cancers and do commend this observance to all our citizens.

In witness whereof, I have hereunto set my hand and caused this seal to be affixed this 10th day of September, 2024.

Jenny Brown Short

*Jenny Brown Short, Presiding Officer
On behalf of David P. O'Mary, Mayor*

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Kathy Chambless
Attest: Kathy Chambless, City Clerk



Conduct a public hearing and consider approval of a Retail Liquor Class II (Package) Off Premises Consumption License for Bunnat Heng d/b/a Alex City Package Store, located at 503 Hwy 78 W, Suite 2, Jasper, AL 35501. Following a public hearing during which no comments were made, a motion was considered.

Motion

Moved by Councilmember Smith, seconded by Councilmember Gambrell to approve a Retail Liquor Class II (Package) Off Premises Consumption License for Bunnat Heng d/b/a Alex City Package Store, located at 503 Hwy 78 W, Suite 2., Jasper, AL 35501.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes

Conduct a public hearing and consider approval of a Retail Liquor Class II (Package) Off Premises Consumption License for Nirnik LLC d/b/a Sam's Package Store, located at 1009 Old Birmingham Hwy., Jasper, AL 35501. Following a public hearing during which no comments were made, a motion was considered.

Motion

Moved by Councilmember Moore, seconded by Councilmember Smith to approve a Retail Liquor Class II (Package) Off Premises Consumption License for Nirnik LLC d/b/a Sam's Package Store, located at 1009 Old Birmingham Hwy, Jasper, AL 35501.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes

Consider approval of an event permit for the following events:

Motion

Moved by Councilmember Smith, seconded by Councilmember Moore to approve an event permit for the following events: 1) POW/MIA ceremony by Veterans of Foreign Wars, September 20, 2024, on the courthouse square; 2) Oktoberfest by Jasper Main Street, October 5, 2024, on 19th Street between 2nd and 4th Ave; 3) Jasper Area Family Services Center Community Block Party by Jasper Area Family Services Center, October 12, 2024, at 1400 19th Street with a requested blockage on Kilgore Street, 4) 2024 Downtown Throwdown by Jasper Disc Golf, October 26, 2024, at 21 19th Street W with requested blockages on 2nd and 3rd Ave S. between 18th and 19th St, 6th Ave W, 6th Ave S between 15th and 16th St W, and 16th St W between 4th and 5th Ave S., 5) Veterans Day Parade by Veterans of Foreign Wars, November 2, 2024, from T.R. Simmons School through 19th St, down 18th St with requested blockages along 19th St,

18th St, 7th Ave, and 6th Ave, 6) Walker County Christmas Parad by Chamber of Commerce of Walker County, December 3, 2024, with requested blockages along 19th St, 6th Ave, and 18th St.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes

Consider a request for approval of overnight travel for Councilmember Jennifer W. Smith to attend the NLC City Summit Conference, November 12-16, 2024, in Tampa, FL.

Motion

Moved by Councilmember Moore, seconded by Councilmember Gambrell to approve overnight travel for Councilmember Jennifer W. Smith to attend the NLC City Summit Conference, November 12-16, 2024, in Tampa, FL.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes

Introduce Budget Amendment #2023/2024-16. The Budget Amendment was introduced by the City Clerk and will be considered at the next regular council meeting.

Introduce the 2024/2025 Budget. The 2024/2025 budget was briefly introduced by the City Clerk and will be considered at the next regular council meeting.

Recognize the receipt of the audit report for the fiscal year ending September 30, 2023. The council received the audit report for fiscal year ending September 30, 2023, from the City Clerk.

(See following pages)

CITY OF JASPER, ALABAMA
Statement of Net Position
September 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Jasper City Board of Education	Industrial Development Board of the City of Jasper, Alabama
ASSETS					
Cash and Cash Equivalents	\$ 55,732,464	\$ 991,224	\$ 56,723,688	\$ 7,210,431	\$ 1,755,738
Investments	-	-	-	11,884,074	-
Due from Primary Government	-	-	-	-	-
Receivables, Net	2,420,509	111,908	2,532,417	4,235,073	35,710
Liens Receivable	33,654	-	33,654	-	-
Internal Balances	1,308,698	(1,308,698)	-	-	-
Inventories and Prepaids	403,174	17,115	420,289	111,808	-
Capital Assets, Net					
Nondepreciable	6,148,816	122,500	6,271,316	7,425,153	-
Depreciable	76,630,223	1,085,060	77,715,283	28,497,821	3,455,811
TOTAL ASSETS	142,677,538	1,019,109	143,696,647	59,364,360	5,247,259
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Charge on Refunding	2,087,787	-	2,087,787	-	-
Deferred Outflows	-	-	-	-	-
Related to Pension Liability	-	-	-	9,920,000	-
Employer OPEB Contribution	989,797	-	989,797	6,933,337	-
Contributions to Pension Plan	5,096,393	522,752	5,619,145	2,264,194	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,173,977	522,752	8,696,729	19,117,531	-
LIABILITIES					
Accounts Payable	2,048,521	33,852	2,082,373	2,801,539	36,709
Deposit	-	280,610	280,610	-	-
Deferred Revenue	-	-	-	33,241	-
Accrued Interest Payable	514,485	-	514,485	227,964	-
NONCURRENT LIABILITIES					
Due Within One Year	5,971,264	51,674	6,022,938	816,296	4,185
Due in More Than One Year	83,634,146	150,044	83,784,190	17,225,207	-
Net Pension Obligation	13,726,076	1,400,809	15,126,885	35,016,000	-
TOTAL LIABILITIES	105,894,492	1,916,989	107,811,481	56,120,247	40,894
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	-	-	2,097,055	-
Related to OPEB Liability	495,597	-	495,597	17,357,530	-
Related to Pension Deferrals	1,504,310	137,338	1,641,648	1,003,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,999,907	137,338	2,137,245	20,457,585	-
NET POSITION					
Invested in Capital Assets	1,061,643	1,005,842	2,067,485	22,696,561	3,451,626
Restricted for:					
Capital Projects	25,989,375	-	25,989,375	4,146,457	-
Other Purposes	5,404,432	-	5,404,432	(31,025)	-
Unrestricted	10,501,666	(1,518,308)	8,983,358	(24,907,933)	1,754,739
TOTAL NET POSITION	\$ 42,957,116	\$ (512,466)	\$ 42,444,650	\$ 1,904,060	\$ 5,206,365

The notes to the financial statements are an integral part of this statement.
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CITY OF ALABAMA
Statement of Activities
September 30, 2023

	Net (Expenses) Revenues and Changes in Net Position								
	Program Revenues					Primary Government		Component Units	
	Expenses	Charges for Services	Program Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Jasper City Board of Education	Industrial Development Board of the City of Jasper, Alabama
FUNCTIONS									
PRIMARY GOVERNMENT									
Governmental Activities									
General Government	\$ (2,234,935)	\$ 3,975,341	\$ -	\$ 469,818	\$ 2,210,224	\$ -	\$ 2,210,224	\$ -	\$ -
Public Safety	(8,148,072)	389,116	-	-	(7,758,956)	-	(7,758,956)	-	-
Public Works	(4,974,122)	59,004	-	3,417,946	(1,497,172)	-	(1,497,172)	-	-
Recreation and Cultural Services	(3,312,214)	107,503	-	-	(3,204,711)	-	(3,204,711)	-	-
Nondepartmental	(8,472,059)	647,989	-	-	(7,824,070)	-	(7,824,070)	-	-
Interest on Long-Term Debt	(2,213,498)	-	-	-	(2,213,498)	-	(2,213,498)	-	-
Total Governmental Activities	<u>(29,354,900)</u>	<u>5,178,953</u>	<u>-</u>	<u>3,887,764</u>	<u>(20,288,183)</u>	<u>-</u>	<u>(20,288,183)</u>	<u>-</u>	<u>-</u>
Business-Type Activities									
Cemeteries	(12,028)	38,900	-	-	-	26,872	26,872	-	-
Garbage Collection	(2,234,792)	1,945,843	-	-	-	(288,949)	(288,949)	-	-
Total Business-Type Activities	<u>(2,246,820)</u>	<u>1,984,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(262,077)</u>	<u>(262,077)</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ (31,601,720)</u>	<u>\$ 7,163,696</u>	<u>\$ -</u>	<u>\$ 3,887,764</u>	<u>(20,288,183)</u>	<u>(262,077)</u>	<u>(20,550,260)</u>	<u>-</u>	<u>-</u>
COMPONENT UNITS									
Jasper City Board of Education	\$ (35,763,467)	\$ 2,541,296	\$ 25,153,803	\$ 1,694,088				(6,374,280)	(661,126)
Industrial Development Board	(663,626)	-	2,500	-					
TOTAL COMPONENT UNITS	<u>\$ (36,427,093)</u>	<u>\$ 2,541,296</u>	<u>\$ 25,156,303</u>	<u>\$ 1,694,088</u>					
GENERAL REVENUES									
Sales and Use Taxes					23,540,334	-	23,540,334	8,045,595	-
Property Tax					3,371,346	-	3,371,346	2,071,014	-
Licenses and Permits					-	-	-	-	550,071
Other Taxes					4,337,828	-	4,337,828	204,120	-
Investment Earnings					921,472	7,696	929,168	69,369	7,503
Other General Revenues					1,369,467	612	1,370,079	1,113,872	-
Total General Revenues					<u>33,540,447</u>	<u>8,308</u>	<u>33,548,755</u>	<u>11,503,970</u>	<u>557,574</u>
Transfers									
Changes in Net Position									
					13,252,264	(253,769)	12,998,495	5,129,690	(103,552)
NET POSITION - BEGINNING OF YEAR					<u>29,704,852</u>	<u>(258,697)</u>	<u>29,446,155</u>	<u>(3,225,630)</u>	<u>5,309,923</u>
NET POSITION - END OF YEAR					<u>\$ 42,957,116</u>	<u>\$ (512,466)</u>	<u>\$ 42,444,650</u>	<u>\$ 1,904,060</u>	<u>\$ 5,206,365</u>

CITY OF JASPER, ALABAMA
 Balance Sheet
 Governmental Funds
 September 30, 2023

	Major Funds						Total Governmental Funds
	General Fund	American Rescue Plan	One-Cent Sales Tax	2017 Bond Improvement Fund	West Jasper CDBG	2022 GOW	
ASSETS							
Cash and Cash Equivalents	\$ 22,055,329	\$ 1	\$ 1,645,247	\$ 4,363,799	\$ 377,101	\$ 19,361,811	\$ 55,732,464
Receivable, Net	2,192,965	-	-	10,022	167,952	43,430	2,420,509
Liens Receivable	33,654	-	-	-	-	-	33,654
Due from Other Funds	1,063,598	-	-	-	-	-	1,309,998
Inventories and Prepaids	403,174	-	-	-	-	-	403,174
TOTAL ASSETS	\$ 25,748,720	\$ 1	\$ 1,645,247	\$ 4,373,821	\$ 545,053	\$ 19,405,241	\$ 59,899,799
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 898,393	\$ -	\$ -	\$ 521,724	\$ 404,092	\$ 9,153	\$ 2,048,521
Due to Other Funds	-	-	-	-	-	-	1,300
Deferred Revenue	-	-	-	-	-	-	-
TOTAL LIABILITIES	898,393	-	-	521,724	404,092	9,153	2,049,821
FUND BALANCES							
Unreserved							
Nonspendable Fund Balance	403,174	-	-	-	-	-	403,174
Restricted Fund Balance	-	1	1,645,247	3,852,097	140,961	19,396,088	31,393,807
Committed Fund Balance	-	-	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-	-	1,605,844
Unassigned Fund Balance	24,447,153	-	-	-	-	-	24,447,153
TOTAL FUND BALANCES	24,850,327	1	1,645,247	3,852,097	140,961	19,396,088	57,849,978
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,748,720	\$ 1	\$ 1,645,247	\$ 4,373,821	\$ 545,053	\$ 19,405,241	\$ 59,899,799

The notes to the financial statements are an integral part of this statement.

CITY OF JASPER, ALABAMA

Balance Sheet – Continued

September 30, 2023

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Fund Balances – Total Governmental Funds \$ 57,849,978

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.

Governmental Capital Assets	\$ 136,945,981	
Less Accumulated Depreciation	<u>(54,166,942)</u>	
		82,779,039

Deferred outflows of resources related to

Pensions		5,096,393
OPEB		989,797
Refunding		2,087,787

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.

Governmental Bonds Payable and Loans Payable	(81,717,396)	
Current Year Accrued Interest	(514,485)	
Accrued Landfill Closure and Post Closure Costs	(373,338)	
Net Pension Obligation	(13,726,076)	
Compensated Absences	(1,400,156)	
OPEB Obligation	<u>(6,114,520)</u>	
		(103,845,971)

Deferred inflows of resources related to

Pensions		(1,504,310)
OPEB		<u>(495,597)</u>

Net Position of Governmental Activities \$ 42,957,116

Comments: Councilmember Smith reminded everyone of this weekend's Foothills Festival.

Consider adjournment of the meeting.

Motion

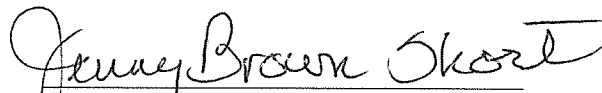
Moved by Councilmember Smith, seconded by Councilmember Gambrell to adjourn the meeting.

Vote

Councilmember Danny Gambrell	Yes
Councilmember Gary Cowen	Absent
Councilmember Jennifer W. Smith	Yes
Councilmember Willie Moore, III	Yes
Presiding Officer Jenny Brown Short	Yes


10:17 a.m. – Meeting adjourned.

A P P R O V E D:



Jenny Brown Short, Presiding Officer

A T T E S T:



Kathy Chambless, City Clerk/Administrator