

MINUTES

Montevallo City Council Work Session

February 9, 2026

5:30 p.m. at City Hall

Present: Mayor Rusty Nix, Council Member Lelia Mitchell, Council Member Kenneth Dukes, Council Member Brandelyn Nelson, Council Member Alyssa Green. Absent: Council Member David King. Quorum present.

Work Session Called to Order at 5:30 P.M. by Mayor Nix with Quorum present.

Discussion of New Business Items:

- **Discussion of RESOLUTION 02092026-134:** a Resolution updating than Amending the City's Fiscal and Accounting Policies by establishing a threshold of \$5,000 for capitalization and depreciation of assets.
- **Discussion of Acceptance of a Donation** of 3 Park Benches from the Alabama Ornithological Society and authorizing their placement in Shoal Creek Park.
- **Discussion of Appointment of Delegates** to the Annual Business Meeting of the Alabama League of Municipalities.
- **Discussion of Board Appointment:** Joyce Lewis to the Historical Preservation Commission. Term to Expire 02.29.2029.

Mayor Nix Called for Committee Reports:

Mayor Nix called for the Public Health and Safety Reports. Council Member Dukes called on Chief Burr for the Police Department report. Chief Burr reported there were 93 Reports as of January 26th. See Appendix 1.

Council Member Dukes called on Chief Davis for the Fire Department report. Chief Davis reported there were 137 Calls for the month of January. See Appendix 2.

Council Member Dukes called on Sarah Hogan Shaw, Impact Montevallo. Sarah thanked the Montevallo Legacy Project for the event hosted yesterday celebrating Black History Season and to recognizing our youth artists for the banners hanging downtown; Impact will be attending the 2nd Annual Prevention Day at the Capitol on March 11th; Leaders of Tomorrow will be at the next Council meeting; SRO Appreciation Day is February 15th; Mentoring Session/ Training will be held soon. See Appendix 3.

Mayor Nix called for the Sustainability Reports. Council Member Mitchell called on Kirk Hamby, Director of Public Works. Kirk reported February 28th is Arbor Day at the Recycling Center; March 28th is Free Dump Day; pine straw has been replenished on Main Street.

Council Member Mitchell reported the Historical Commission meeting was held last Tuesday at 6 PM at the library.

Mayor Nix called for the Recreation and Community Development report. Council Member Alyssa Green reported Shoal Creek Park Foundation is having a Privet Pull/ Clean-up event on Saturday, February 28th from 9 AM – 1 PM and volunteers are needed.

Council Member Green read a report from Sydney Aguilar-Baugh on Youth Athletics: February 12th is the last day of registration. See Appendix 4.

Council Member Green reported the Senior Center will be closed February 16th for Presidents Day; Council Member Green reported that ValloCycle will hold a meeting on February 11th; Council Member Green reported the community engagement magnets had several quotes and will be printed soon.

Mayor Nix called for the Education, Arts & Outreach Reports. Council Member Nelson called on Marissa Wilson, Library Director, Parnell Memorial Library. Marissa reported the library had 2,831 visits to the building, 101 calls, 683 program participants; 57 community meetings; 47 January programs; included a February calendar. See Appendix 5.

Montevallo City Council Meeting

February 9, 2026

6:00 p.m. at City Hall

Present: Mayor Rusty Nix, Council Member Lelia Mitchell, Council Member Kenneth Dukes, Council Member Brandelyn Nelson, Council Member Alyssa Green. Absent: Council Member David King. Quorum present.

Pledge of Allegiance

Council Meeting was called to order at 6 P.M. by Mayor Rusty Nix.

Invocation Rev. Adams, Shiloh Missionary Baptist Church gave the invocation.

Approval and/ or corrections of the Minutes: 1.26.25 Minutes - Motion made by Council Member Mitchell, Seconded by Council Member Green, All Ayes, Motion passed.

Recognitions/Awards: None

Opportunities for Citizens to speak to the Council: C.P. Pierson 1131 Oak St questioned what a "Lift Assist" means – Chief Davis explained it's when a resident has fallen and can't get up on their own.

Joyce Lewis 330 Reonda Lane invited everyone to attend the Rotary Meeting on Thursday at Indigo as the Mayor will be the speaker.

Mayor Nix requested Committee Reports Continue:

Council Member Nelson called on Junior City Council Mayor Mary Elizabeth House for the MJCC report. Mary Elizabeth reported on MJCC activities; MJCC is distributing an interest form for a competition painting bird houses and they will be "book themed" for the Montevallo Backyard BookFest; school will be closed on February 16th for Presidents Day; some MJCC members attended the Seed Spreading the Environmental Club and she learned a lot; she then gave the youth report.

Council Member Nelson reported the Montevallo Arts Collaborative will meet Tuesday February 10th at 5:30 PM.

Mayor Nix called for Finance, Economic Development & Tourism. Mayor Nix called on Adele Nelson, Executive Director, Montevallo Chamber of Commerce. Adele reported Chamber Chatter was delivered Friday, January 30th; February Chamber Luncheon will feature "Made in Montevallo" with speaker, Rachel Christine, on the 18th; 7th Annual Blooming Bargains, partnership with the Chamber, Main Street, and The American Village, will begin soon; Chamber School Rewards is a pilot program the Chamber is working on for students; congratulate Walt Czeskleba for being in business 54 years! See Appendix 6.

Mayor Nix reported Courtney Bennett, Montevallo Main Street, had submitted a written report and it's in Council packets. See Appendix 7.

Public Health & Safety (Police, Fire Code Enforcement, Impact, Housing Abatement, Annexation) - Reported during City Council Work Session.

Sustainability (Streets & Sanitation, Recycling, Arbor & Beautification, Environmental, Historical Comm.) - Reported during City Council Work Session.

Recreation and Community Development (Parks & Recreation, Vallo Cycle, Youth Athletics, Trails) - Reported during City Council Work Session.

Education, Arts & Outreach (Schools, UM, Boys & Girls Club, Library, American Village, Sister City Commission, Art Walk, MJCC) - Reported during City Council Meeting.

Finance, Economic Development & Tourism (Finance, MDCD, IDB, Chamber, Main Street, Planning and Zoning) - Reported during City Council Meeting.

Consent to Pay the Bills: Mayor Nix asked for a Motion to Pay the Bills. Council Member Dukes made a motion to pay the bills, Seconded by Council Member Nelson, All Ayes. Motion Passed.

New Business:

- **RESOLUTION 02092026-134** a Resolution updating than Amending the City's Fiscal and Accounting Policies by establishing a threshold of \$5,000 for capitalization and depreciation of assets. Motion made by Council Member Mitchell, Seconded by Council Member Dukes, All Ayes, Motion Passed. See Appendix 8.
- **Acceptance of a Donation** of 3 Park Benches from the Alabama Ornithological Society and authorizing their placement in Shoal Creek Park. Motion made by Council Member Green, Seconded by Council Member Nelson, All Ayes, Motion Passed. See Appendix 9.
- **Appointment of Delegates** to the Annual Business Meeting of the Alabama League of Municipalities. Motion made by Council Member Dukes, Seconded by Council Member Mitchell, All Ayes, Motion Passed. See Appendix 10.

Old Business: None

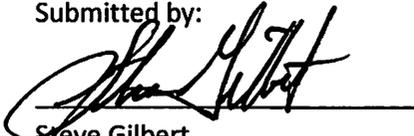
Board Appointments: Appointment of Joyce Lewis to the Historical Preservation Commission. Term to Expire 02.29.2029. Motion made by Council Member Mitchell, Seconded by Council Member Nelson, All Ayes, Motion Passed. See Appendix 11.

Other Business: Request to move Finance Committee Meetings to the 4th Tuesday of each month at 4:00 PM. Motion made by Council Member Dukes, Seconded by Council Member Mitchell, All Ayes, Motion passed.

Citizen Participation: None

Adjourn: Mayor Nix called for a Motion to adjourn the meeting. Motion made by Council Member Dukes, Seconded by Council Member Mitchell, All Ayes. Meeting adjourned at 6:19 PM.

Submitted by:

A handwritten signature in black ink, appearing to read "Steve Gilbert", is written over a horizontal line.

Steve Gilbert
City Clerk / Treasurer

2026 Montevallo Fire And Rescue Events by Type

Report Date: 2/1/2026

APPENDIX 2

		Jan	Total
ABDOMINAL PAIN/INJURY		6	6
ALARM	CARBON MONOXIDE ALARM	1	1
	COMMERCIAL FIRE ALARM	2	2
	MEDICAL ALARM	3	3
	RESIDENTIAL FIRE ALARM	6	6
	SCHOOL/CHURCH FIRE ALARM	1	1
ALLERGIC REACTIONS		2	2
ALTERED MENTAL STATUS		7	7
ASSAULT		1	1
BACK PAIN/INJURY		1	1
BLEEDING		3	3
BREATHING PROBLEMS		11	11
CARDIAC	CARDIAC ARREST - ADULT	1	1
CHEST PAIN		10	10
DIABETIC RELATED		4	4
DRUG OVERDOSE		2	2
EXTREMITY INJURIES		1	1
FALL	FALL FROM STANDING POSITION	5	5
FD ASSIST	LAW ENFORCEMENT	1	1
	LIFTING ASSISTANCE	9	9
	MUTUAL AID	1	1
	PUBLIC	1	1
FIRE	BRUSH / WOODS FIRE	4	4
	COMMERCIAL STRUCTURE FIRE	2	2
	DUMPSTER FIRE	3	3
	RESIDENTIAL STRUCTURE FIRE	6	6
GAS	NATURAL / PROPANE GAS LEAK	1	1
GENERAL ILLNESS		20	20
HEAD/NECK INJURY		1	1
HEADACHE		2	2
HEART PROBLEMS		2	2
MVC	MVC - CHECK FOR INJURIES	3	3
	MVC WITH INJURIES	3	3
NOTE IN CAD		1	1
ODOR	ODOR OF PROPANE / NATURAL GAS	1	1
SEIZURE		2	2
UNRESPONSIVE PERSON		7	7
Total		137	137

City Council Meeting: February 9, 2026

Ms. Sarah Hogan Shaw, program director provided the following report:

- ✚ **YOUTH BANNER RECOGNITION & BLACK HISTORY PROGRAM:** I would like to thank the Montevallo Legacy Project for the wonderful event hosted yesterday afternoon to celebrate Black History Season and to recognize all of our amazing youth artists for the banners hanging downtown. We have one of the artists with us – our Junior Mayor, Ms. Mary Elizabeth House. She and all of the participating youth did an outstanding job and we appreciate their participation in this important project.

- ✚ **2nd ANNUAL PREVENTION DAY AT THE CAPITOL:** On March 11, I will be joining other substance use prevention professionals at the 2nd Annual Prevention Day at the Capital. Prevention Day is a day dedicated to bringing awareness to the field of prevention and how prevention organizations have impacted communities across the State. I look forward to networking, advocating and being inspired by the great work being done across the State.

- ✚ **LEADERS OF TOMORROW:** The Leaders of Tomorrow will be joining us at the next Council meeting, to learn more about how city government operates. They will be recognized during the meeting and will be making a presentation. The LOT students attended a field trip a few weeks ago to Columbiana and met with our County Manager and learned about county level operations and they will be sharing about that experience.

- ✚ **SRO APPRECIATION DAY: February 15:** This weekend will feature one of my favorite recognition days – National SRO Appreciation Day. Each year SRO's are recognized on the 15th of February. I'd like to take a moment to publicly thank our SROs for the dedication and passion they demonstrate for our youth and this community. Sgt. Wilhite, Officer Holloway and Officer Friedman all go above and beyond to ensure that are students are not only safe, but also that they have someone they can count on and turn to for help. Our SROs are highly trained protectors, educators and mentors. They make a difference in the lives of our young people everyday – their position is truly impactful. Each year, Impact sponsors an activity at the school for the students to share their appreciation for their SROs. We will be providing a wall sign for each of the SROs office door for students to share their thoughts this year.

 **MENTORING HOW-TO TRAININGS & COMMUNITY MENTORING SESSIONS:** The Impact Coalition had a great monthly meeting last week where we discussed our community outreach initiatives among other updates. We discussed the idea to create community mentoring sessions for our youth. Where community members would gather and be available to be present and talk with youth – and also teach our youth a new life skill – such as changing a tire, writing a check, etc. But before we can do that – we realized that people need to understand how to be a mentor – how to connect to the youth of this generation. We will be scheduling a training session for the community on how to connect with youth through conversation, how to be a mentor. Our youth coordinator, Maurice Valentine will be leading these sessions. No dates are finalized yet but if you are interested in being a part of this initiative please let me know. Think about the skills and talents you have and what you could share with youth.

Youth Athletics Report 2.9.26

Last date for spring registration is 2/12 this Thursday

End of season basketball tournament for the boys start this Saturday 2/14. The girls start the 23rd.

The senior center will have their Valentine's Day lunch at Chick-fil-A this Friday the 13th.

The senior center will be closed on Monday the 16th for Presidents' Day.

Sydney Aguilar Baugh

PARNELL MEMORIAL LIBRARY

JANUARY 2026

VISITS TO THE
BUILDING

2,831

CIRCULATION

CITIZEN SAVINGS

\$128,054.55

PHONE CALLS

101

PROGRAM
PARTICIPATION

683

COMMUNITY
MEETINGS

57

PROGRAMS: 47

- 4 Story times
- 2 Take Home Craft Kits
- 4 Pokémon Club
- 4 Tiny Tumbling
- 4 Mini Music
- 1 Family fun Night
- 1 girls book club
- 2 grown up book club
- 4 Mini Movie
- 1 Adult Craft night



PARNELL MEMORIAL LIBRARY

FEBRUARY 9, 2024

- Parnell Memorial library was voted best public library and best community hub,
- Bookfest, March 14th.
- listed below, calendar
- I attended the Public Library Division Midwinter conference at the Homewood Public library, and it was very good and look forward to implementing some fun stuff from those sessions.
- Attended a book signing at Indigo for Sheila Ray Montgomery, who is local to Pelham.
-



February 2026



Parnell Memorial Library

277 Park Drive Montevallo, AL 35115
(205) 667-3052

www.parnellmemoriallibrary.org

Hours:

Monday Wednesday Friday 10:00-5:00PM

Tuesday Thursday 10:00-8:00PM

Saturday 10:00-1:00PM

Follow us on Facebook and Instagram

MON	TUE	WED	THU	FRI	SAT
2 Brush & Beyond *painting @ the library 3:30	3 Mini Music 10:00 Mini Movie 10:45 Pokémon Club 3:30	4 Stories with Mrs. Lorrie 10:00 4H Club 3:30	5	6 Tiny Tumbling 10:30-11:00 Homeschool Hub 11:30	7
9 Brush & Beyond *painting @ the library 3:30	10 Mini Music 10:00 Mini Movie 10:45 Pokémon Club 3:30 Family Fun Night 6:00 *Make Valentine's Day Bouquets	11 Stories with Mrs. Lorrie 10:00	12 Library Love Monster *take home craft while supplies last Alzheimer Care Seminar 6:00-7:00	13 Lunar New Year Craft *take home craft while supplies last Homeschool Hub 11:30	14 Happy Valentine's Day Library Closed
16 Library Closed	17 Mini Music 10:00 Mini Movie 10:45 Pokémon Club 3:30 Bi-Monthly Adult Book Club: Clue Crew 6:00-7:00	18 Stories with Mrs. Lorrie 10:00	19 Adult Craft Night Galentine's Day 6:00	20 Tiny Tumbling 10:30-11:00 Homeschool Hub 11:30	21 Black History Program 10:00-1:00
23 Girl's Book Club 3:00-4:00 Brush & Beyond *painting @ the library 3:30	24 Mini Music 10:00 Mini Movie 10:45 Pokémon Club 3:30 Medicare 101 6:00 Teen Night 6:30-7:30	25 Stories with Mrs. Lorrie 10:00	26 Adult Book Club 5:00 @ Meri Moon *21 and over Language Club 6:00-7:00	27 Tiny Tumbling 10:30-11:00 Homeschool Hub 11:30 Book Tasting @ Meri Moon "Between the Covers" 6:00-7:00	28 Cuentos Juntos 12:00-12:30



Febrero



Parnell
Memorial
Library

277 Park Drive Montevallo, AL 35115
(205) 667-3052
www.parnellmemoriallibrary.org

Hours:
Monday Wednesday Friday 10:00-5:00PM
Tuesday Thursday 10:00-8:00PM
Saturday 10:00-4:00PM
Follow us on Facebook and Instagram

2026

LUN	MAR	MIE	JUE	VIE	SAB
2 Pincel y Más *pintura @ la biblioteca 3:30	3 Mini Música 10:00 Mini película 10:45 Club Pokémon 3:30	4 Historias con la señora Lorrie 10:00 4H Club 3:30	5	6 Pequeñas Piruetas 10:30-11:00 Centro de Educación en Casa 11:30	7
9 Pincel y Más *pintura @ la biblioteca 3:30	10 Mini Música 10:00 Mini película 10:45 Club Pokémon 3:30 Noche de Diversión Familiar 6:00 *Hacer ramos para el Día de San Valentín	11 Historias con la señora Lorrie 10:00	12 Monstruo del Amor a la Biblioteca *manualidad para llevar mientras duren los suministros Alzheimer Care Seminar 6:00-7:00	13 Manualidad para el Año Nuevo Lunar *manualidad para llevar mientras duren los suministros Centro de Educación en Casa 11:30	14 Happy Valentine's Day Biblioteca cerrada
16 Biblioteca cerrada	17 Mini Música 10:00 Mini Movie 10:45 Club Pokémon 3:30 Club de Lectura de Adultos Bimensual: Equipo Clue 6:00-7:00	18 Historias con la señora Lorrie 10:00	19 Noche de Manualidades para Adultos Día de Galentine 6:00	20 Pequeñas Piruetas 10:30-11:00 Centro de Educación en Casa 11:30	21 Programa de Historia Negra 10:00-1:00
23 Club de lectura para chicas 3:00-4:00 Pincel y Más *pintura @ la biblioteca 3:30	24 Mini Música 10:00 Mini Movie 10:45 Club Pokémon 3:30 Medicare 101 6:00 Noche Teen 6:30-7:30	25 Historias con la señora Lorrie 10:00	26 Club de Lectura para Adultos 5:00 @ Meri Moon *Sólo mayores de 21 años Language Club 6:00-7:00	27 Pequeñas Piruetas 10:30-11:00 Centro de Educación en Casa 11:30 Degustación de Libros @ Meri Moon "Entre las Páginas" 6:00-7:00	28 Cuentos Juntos 12:00-12:30



- 1) **Feb. 2026 Chamber Chatter** was delivered on Friday, Jan. 30th
- 2) **4th Annual Montevallo Community Grant is now open** and closes March 1, 2026. Applicants will need to have a Montevallo address and a current non-profit status with an EIN #. link to <https://www.montevallochamberofcommerce.com/community-grant> to apply online. For more info contact montevallochamber@gmail.com
- 3) **Feb. Chamber Luncheon / "MADE IN MONTEVALLO"** / Speaker: Rachel Christine Phillips / Wed. Feb. 18 from 11:30am to 1pm / noon - lunch \$15.00 per person , at Parnell Library meeting room, RSVP by FRI. 13
- 4) **7th Annual Blooming Bargains**, a partnership with the Montevallo Chamber, Montevallo Main Street and The American Village Festival of Tulips (10th Annual). The 2026 participating businesses are C's Cake and Coffee House, China Mix, Falcon Art Supply, Indigo Cafe & Bar, Meri Moon, Save My Cell, Sophie's Kitchen and Xcaret Grill.
- 5) **Chamber School Rewards** / Chamber working with local businesses to offer a reward to Montevallo students that have good behavior and/or improvement / Chamber produces a School Rewards card that the school will distribute to qualified students that can be used at a local business, for example a free one scoop ice cream from Delicias! Ice Cream & Snack Bar.

Note: Make sure to congratulate Walt. 54 years in business !!

Walt Czeskleba Day in Montevallo is celebrated on Feb. 22



Adele Nelson

Executive Director

Montevallo Chamber of Commerce

P.O. Box 270 Montevallo, AL 35115

205.665.1519 office

www.montevallocc.com



**Report to City Council
February 9, 2026**

APPENDIX 7

General Updates

- Thank you to all who attended, supported, donated, and volunteered at the 2nd Annual Monte Gras Ball last Saturday! This year's event was bigger and better, and we already look forward to our 2027 event!
- Thank you to Montevallo Legacy Project for hosting their 3rd Annual Black History Month celebration yesterday at Montevallo Presbyterian Church, and recognizing the young artists who created the designs on our new banners. This project has been incredibly impactful and Main Street is happy to have been a part of it.
- The University of Montevallo will celebrate Homecoming from February 11-14. Please join us in extending a warm welcome to returning alumni, friends, and family! We would also like to extend a very special Main Street "Thank you" to Delores for volunteering to make Main Street festive for College Night by installing bows on our downtown light poles!
- Business Basics: Join us on February 18 from 8:30-9:30 AM to learn about Legal Basics for Business Owners! This session will be held at University of Montevallo Stephens Hall (999 Farmer Street, Montevallo, AL 35115) in room 201 (large conference room on the 2nd floor). Attendees are encouraged to bring a computer, tablet, or smartphone to use during each session. Register online for \$10/session at <https://montevallo-main-street.square.site/business-basics-2026>

Properties for sale/rent within the District:

1. Sale:
 1. 727 Middle Street: call Anna Picklesimer at (205) 229-2499
 2. Lot on Island Street for sale or build to suit—listed by Bob Nesbitt, (205) 939-8219
2. Rent:
 1. 440 Middle Street: Call Montevallo Realty at (205) 665-4689
 2. 1259 Ashville Road, Suite 600: Call Shoal Creek Realty at (205) 567-9659
 3. 1225 Valley Street: Call Shoal Creek Realty at (205) 567-9659

Courtney Bennett, Executive Director



RESOLUTION NUMBER 02092026-134

WHEREAS, it is necessary and prudent from time to time to update and / or amend the City's Fiscal and Accounting Policies and;

WHEREAS, the City's current Fiscal and Accounting Policies were adopted on July 1, 2006 and further updated and / or amended on August 22, 2016 by Resolution 08222016-400 and;

WHEREAS, under GASB Statement No. 34, capital assets are reported in the government-wide financial statements when they are significant and provide future economic benefit or service capacity and;

WHEREAS, management and governance are responsible for establishing a capitalization threshold that appropriately balances financial statement relevance with administrative efficiency and;

WHEREAS, The City's current capitalization threshold of \$250 results in capitalization and depreciation of a large volume of low-cost items that are not material to the government-wide financial statements and;

WHEREAS, it is the recommendation of the City's accounting firm Dent Moses, LLP, that the City increase its capitalization threshold to \$5,000 per individual asset.

NOW THEREFORE, BE IT RESOLVED by the City of Montevillo as follows:

That the City of Montevillo accepts said recommendation based on the following supported considerations:

- **Materiality in Government-Wide Reporting**

Capital assets below \$5,000 are generally not material, individually or in aggregate, to the Government-wide statement of net position or changes in net position.

- **Cost-Benefit Considerations**

Tracking, inventorying, and depreciating low-value assets creates administrative burden that outweighs the benefit of capitalization, consistent with GASB's emphasis on cost-benefit principles.

- **Consistency with Common Practice**

A \$5,000 capitalization threshold is widely used among similar City governments and is generally considered reasonable.

- **Improved Accuracy and Focus**

Increasing the threshold allows management to focus capital asset tracking efforts on assets that are significant to financial reporting and operational decision-making.

I, the undersigned qualified and acting Clerk of the City of Montevallo, Alabama, do hereby certify that the above and foregoing is a true copy of a resolution lawfully passed and adopted by the City named therein, at a regular meeting of such Council held on the 9th day of February 2026, and that such resolution is on file in the City Clerk's Office.

ATTESTED:

Steve Gilbert City Clerk

Rusty Nix Mayor

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City on the 9th day of February 2026.

Steve Gilbert City Clerk

MEMORANDUM

To: Management

From: Dent Moses, LLP

Date: 01/26/2026

Subject: Recommendation to Increase Capitalization Threshold in Accordance with GASB

Purpose

The purpose of this memorandum is to recommend that the City increase its capitalization threshold for capital assets from \$250 to \$5,000 in accordance with generally accepted accounting principles applicable to state and local governments.

Background

Under GASB Statement No. 34, capital assets are reported in the government-wide financial statements when they are significant and provide future economic benefit or service capacity. Management and Governance are responsible for establishing a capitalization threshold that appropriately balances financial statement relevance with administrative efficiency.

The City's current capitalization threshold of \$250 results in the capitalization and depreciation of a large volume of low-cost items that are not material to the government-wide financial statements.

Recommendation

We recommend that the City increase its capitalization threshold to \$5,000 per individual asset.

Rationale

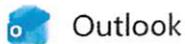
This recommendation is supported by the following considerations:

- **Materiality in Government-Wide Reporting**
Capital assets below \$5,000 are generally not material, individually or in the aggregate, to the Government-wide statement of net position or changes in net position.
- **Cost-Benefit Considerations**
Tracking, inventorying, and depreciating low-value assets creates administrative burden that outweighs the benefit of capitalization, consistent with GASB's emphasis on cost-benefit principles.
- **Consistency with Common Practice**
A \$5,000 capitalization threshold is widely used among similar City governments and is generally considered reasonable.
- **Improved Accuracy and Focus**
Increasing the threshold allows management to focus capital asset tracking efforts on assets that are significant to financial reporting and operational decision-making.

Conclusion

We believe increasing the capitalization threshold to \$5,000 is appropriate and will improve administrative efficiency while maintaining fair presentation of the City's financial statements. We recommend that Management and Governance formally adopt the revised threshold and update the capital asset policy accordingly.

Please let us know if you would like assistance drafting the updated capital asset policy or implementing the change.



Proposal for donation of benches at birding sites in Shoal Creek Park by AOS

From Greg D Jackson <g_d_jackson@bellsouth.net>
Date Wed 1/14/2026 4:47 PM
To Sydney Aguilar <saguilar@CityofMontevallo.com>
Cc Shirley Farrell <shirfarr@gmail.com>

Hi Sydney,

It was a pleasure talking with you last week. I've put together a proposal for the Alabama Ornithological Society (AOS) to donate three benches to Shoal Creek Park. I'm including the AOS President, Shirley Farrell, in this message. The proposal discusses details of the benches (including photos of similar benches we recently placed at another site), with a map and multiple photos showing proposed sites, directions of placement, and the views from those sites. We feel these would be good places for birders to rest and enjoy birds, and of course any visitor would be welcome to use them.

The proposal is in a PDF. Due to the graphics the file is too large for direct email, but here is a link to download it:

<https://www.idrive.com/idrive/sh/sh?k=f4t9g2k3f9>

Let me know if you have any questions. I'd be glad to meet with someone to go over the sites in person if that would help. Let me know how this is received. If approved I should be able get these shipped soon.

Thanks for your help!

Greg

Greg D. Jackson, M.D.
Hoover, AL
g_d_jackson@bellsouth.net
Cell: 205/902-1065

Proposal for Bench Placement at Shoal Creek Park, Shelby County, Alabama

Greg D. Jackson (on behalf of the Alabama Ornithological Society)

The Alabama Ornithological Society (AOS) is a 73-year-old group dedicated to the study, enjoyment, and conservation of birds. We conduct many activities across Alabama and northwest Florida; website is www.aosbirds.org. A program we have begun recently is to place comfortable and durable benches at select popular birding (birdwatching) sites in the region where we believe these may be useful for everyone.

Shoal Creek Park is well known to Birmingham-area birders and is visited regularly throughout the year. Being part of the Alabama Birding Trails network the park is likely also visited by many birders living outside the area. While we are aware of scattered benches already in the park, I have scouted three spots without benches which have been particularly good for viewing birds.

We are proposing that AOS purchase the benches and ship them to the park (or whomever may receive them for the park). We ask that park personnel assemble and place them. The benches are all metal (mostly aluminum) with multiple coatings. These have backs and are 52" wide allowing for generous seating space. They are rated at a load capacity of 600 pounds. Photos are attached from a recent placement at Fort Morgan State Historical Park.

In the following pages I present an annotated Google Map image showing the proposed bench locations and directions of view. For each site I also have attached photos I took in December of the proposed sites and the likely views.

If it would be helpful, I'm happy to visit the park and walk through the sites with someone. The organization would like to partner with the park on this project and possibly others in the future. I can be contacted by cell phone (text or call) or email as detailed below. Thank you for your consideration.

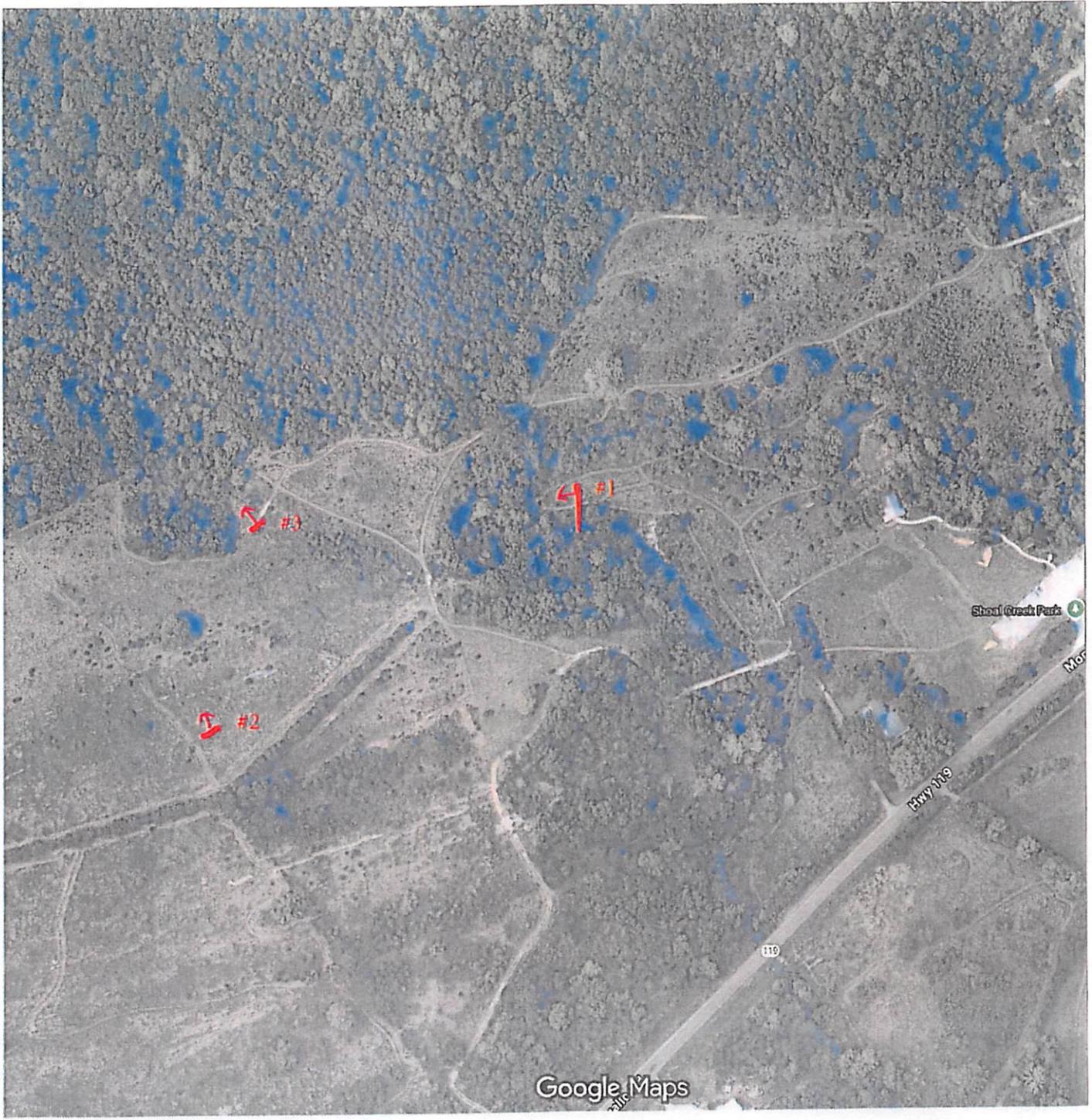
Greg D. Jackson, M.D.

Hoover, AL

g_d_jackson@bellsouth.net

Cell: 205/902-1065





VOTING DELEGATE AUTHORIZATION FORM

The City or Town Council must select the voting delegates, and this form must be completed and returned to the Alabama League of Municipalities on or before **April 13, 2026**, in order for the municipality named below to be eligible to have its designee cast a vote at the **Annual Business Meeting of the League on Thursday, April 30, 2026, at 4:00 p.m.**

The League Constitution REQUIRES that Voting Delegates and Alternates be Elected Municipal Officials and they must be selected by a vote of the City or Town Council.

Deadline to submit completed form is April 13, 2026!

The Following person(s) is authorized to cast the municipality's vote at the business session of the Annual Convention of the Alabama League of Municipalities on April 30, 2026.

Please print the requested information

1. **Voting Delegate:** LElia Mitchell
Name
Council District 2
Title

2. **1st Alternate Voting Delegate:** Votes only in absence of Voting Delegate
KENNY DUKES
Name
Council District 3
Title

3. **2nd Alternate Voting Delegate:** Votes only in absence of Voting Delegate & 1st Alternate
Rusty Nix
Name
Mayor of Montevallo
Title

Voted on by the (C) City or Town Council on this the 9th day of FEBRUARY, 2026

Form Completed by: STEVE GILBERT CITY CLERK
(Please Print) Name Title
Montevallo 2/9/2026
(C) City/Town Date

Return form to: Alabama League of Municipalities
P.O. Box 1270, Montgomery, Alabama 36102 or by Fax to (334) 263-0200 or Email to
DPascal@almonline.org

APPENDIX 11

February 6, 2026

Rusty Nix, Mayor
City of Montevallo

Dear Mayor Nix,

I, Joyce Lewis, request to become a member of the Montevallo Historical Society Preservation Commission.

My resume of qualifications is attached to this email.

Thank you for your consideration,

Joyce Lewis
joycelewis2019@gmail.com
205-563-6714
330 Reonda Lane
Montevallo, AL 35114

Joyce Levine Lewis

joycelewis2019@gmail.com | 205-563-6714 | Montevallo, AL

Joyce is a dedicated education and human resources professional with extensive experience in instructional support, program counseling, and postsecondary education. With skills in academic intervention, student development, and workforce readiness, Joyce has a proven career as a leader within a variety of community organizations.

PROFESSIONAL EXPERIENCE

Columbiana Middle School — Columbiana, AL

Instructional Intervention Teacher | April 2006 – Present

- Deliver individualized academic instruction and interventions.
- Maintain detailed records of student progress and behavior.
- Communicate with instructors, administrators, and families to support student success.
- Assist with classroom and administrative operations, including attendance tracking and communications.

Alabama Community Education — Columbiana, AL

Operational Counselor | 2006 –

- Monitored daily resident activities and managed communications.
- Managed communications including mail distribution and radio operations.

Alabama Community Education — Columbiana, AL

Program Counselor | 2007 –

- Conducted individual counseling for residents in community corrections.
- Managed intake and detailed monthly case reports.
- Supported program compliance and reintegration planning.

Professional references available upon request

EDUCATION

- American Continental University, Atlanta, GA — M.Ed., Public Relations, 2002
- Faulkner University, Montgomery, AL: — MBA, Human Resource Management, 1999 | B.S., Human Resource Management, 1997

SKILLS: strategic communication, community engagement, operations management, workforce management, public relations,

Certifications and Professional Development:

Professional Development (5-Year Service): Ingram State Technical College (2017)

Learning Center Certification: Teaching Reading, Language, and Academic Skills

Certificates of Achievement: Ransomware Readiness (2024) — IT Security in the Workplace (June 2024) — Executive Series: Remote & Travel Wi-Fi (July 2024) — Executive Series: Mobile Devices (August 2024) — Using AI Tools for Work (August 2024)

Training & Credentials:

Shelby County Correctional Office Academy — Anniston, AL (1987)

Law Enforcement Academy (1997)

Professional Involvement & Community Leadership:

Memberships: Shelby Emergency Assistance Board of Directors, Montevallo Board of Directors, Montevallo Rotary Club, Boys & Girls Club of America (Montevallo Chapter), Parnell Memorial Library Board of Montevallo.