



THE CITY OF JACKSONVILLE

**JACKSONVILLE CITY COUNCIL MEETING
JACKSONVILLE CITY HALL COUNCIL CHAMBERS
315 S. RAGSDALE
TUESDAY, JUNE 9, 2026
6:00 PM**

***5:15 PM CLOSED EXECUTIVE SESSION CITY HALL EXECUTIVE CONFERENCE ROOM**

Randy Gorham, Mayor
Mindy Gellock, Mayor Pro-tem - District 2
Letitia Horace - District 1
Tim McRae - District 3
Rob Gowin - District 4

-
- 1. 5:15 PM CLOSED EXECUTIVE SESSION CITY HALL CONFERENCE ROOM-PER OPEN MEETINGS ACT-PER TEXAS GOVERNMENT CODE SECTION:**
 - A. 551.071 CONSULT CITY ATTORNEY - CITY OF JACKSONVILLE V. BERRY AND CLAY INC. ET AL**
 - B. 551.072 REAL PROPERTY**
 - C. 551.087 DELIBERATIONS REGARDING ECONOMIC DEVELOPMENT NEGOTIATIONS**
 - 2. CALL TO ORDER**
 - 3. INVOCATION**
 - 4. PLEDGE OF ALLEGIANCE US & TEXAS FLAGS**
 - 5. SPECIAL PRESENTATION –**
 - A. JEDCO PRESENTATION OF THE BUSINESS OF THE MONTH**
 - 6. CITIZEN PARTICIPATION**
 - 7. CONSENT AGENDA - ITEMS UNDER CONSENT AGENDA REQUIRE LITTLE OR NO DELIBERATIONS BY COUNCIL. APPROVAL OF CONSENT AGENDA AUTHORIZES THE CITY MANAGER OR HIS DESIGNEES TO PROCEED WITH CONCLUSION OF EACH ITEM IN ACCORDANCE WITH STAFF RECOMMENDATION**
 - A. MINUTES APPROVAL - MAY 7, 2026 AGENDA WORKSHOP, MAY 12, 2026 REGULAR CITY COUNCIL MEETING**
 - B. APPROVE APPOINTMENT OF JOHN DAVENPORT TO THE KEEP JACKSONVILLE BEAUTIFUL BOARD FOR DISTRICT FOUR VACANCY**
 - C. ACT UPON AWARDDING THE RFP FOR FINANCIAL AUDITOR**
 - 8. ANY ACTION OUT OF EXECUTIVE SESSION IF NECESSARY**
 - 9. DISCUSS AND CONSIDER POSSIBLE ACTION A RESOLUTION ADOPTING THE CITY OF JACKSONVILLE, TEXAS INVESTMENT POLICY AND INVESTMENT STRATEGIES**
 - 10. A. SECOND READING OF A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION PROJECT TO FUND \$12,500 TO JCAA FOR THE INSTALLATION OF SCULPTURES AT BUCKNER PARK**
 - B. DISCUSS WITH ACTION ON A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION PROJECT TO FUND \$12,500 TO JCAA FOR THE INSTALLATION OF SCULPTURES AT BUCKNER PARK**
 - 11. ACT UPON AN ORDINANCE AMENDING THE MASTER FEE SCHEDULE OF THE CODE OF**



THE CITY OF JACKSONVILLE

JUNE 9, 2026

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ORDINANCES FOR THE CITY OF JACKSONVILLE EFFECTIVE JULY 1, 2026

- 12. ACT UPON ADOPTION OF 2026 PARKS AND RECREATION MASTER PLAN**
- 13. ACT UPON CONSTRUCTION CONTRACT WITH WATSON COMMERCIAL CONSTRUCTION**
- 14. DISCUSS AND CONSIDER POSSIBLE ACTION APPOINTMENTS TO THE JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION BOARD**
 - (A) MAYORAL**
 - (B) DISTRICT 4**
 - (C) COUNCIL**
- 15. AUTHORIZE PUBLIC SALE OF AN APPROXIMATE 9.366 ACRE PORTION OF LAND OUT OF CCAD ID# 113170000**
- 16. UPDATE WITH POSSIBLE ACTION TO INCREASE PREVIOUSLY APPROVED AMOUNT FOR WELL #5 REPAIRS ON BAILEY LANE**
- 17. OPEN FORUM FOR MAYOR AND COUNCIL**
- 18. CITY MANAGER REPORT**
- 19. ADJOURN**

Posted this the 3rd day of June 2026.

5:00 PM

CERTIFICATION

I certify that this notice was posted at City Hall for public viewing on the date and time designated above.

Dianah Surber, City Clerk

All items on the agenda are for possible discussion and action. The Jacksonville City Council or this board reserves the right to adjourn into executive session at any time during this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071(Consultation with Attorneys); 551.072 (Deliberations about Real Property); 551.073 (Deliberations about gifts and donations); 551.074 (Personnel Matters); 551.076(Deliberations about security devices); and 551.087(Deliberations regarding economic development negotiations). The City of Jacksonville is committed to compliance with the American with Disabilities Act (ADA). Reasonable accommodation and equal access to communications will be provided for those who provide notice to the City Clerk at (903)339-3306 at least 48 hours in advance.



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	1.C.
DEPARTMENT:	Administration	PREPARED BY:	
INITIATED BY:		EXHIBITS:	
ITEM TITLE:	551.087 DELIBERATIONS REGARDING ECONOMIC DEVELOPMENT NEGOTIATIONS		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP				
Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes	2.1 Code compliance and updates	3.1 Maintain a well-trained professional workforce	4.1 Assess the condition of infrastructure	5.1 Diversify the tax base
1.2 Leverage the talent and input of citizens	2.2 Parks, recreation, and community building	3.2 Proactively seek process improvements	4.2 Strengthen routine maintenance programs	5.2 Leverage and maximize City facilities
1.3 Transparent and engaging communication	2.3 Community policing and crime prevention	3.3 Ensure financial stability and stewardship	4.3 Adopt a capital improvement program	5.3 Disasters and emergencies
1.4 Ensure value of services	2.4 Preserve and revitalize existing neighborhoods	3.4 Pursue partnerships and grants	4.4 Protect natural resources	5.4 Comprehensive community planning
POLICY/GOAL CONSIDERATION:				
LEGAL:				



EXECUTIVE SUMMARY:
RECOMMENDED ACTION:
BID AND AWARD:
BUDGET DATA:
BUDGET JUSTIFICATION:

STRATEGY MAP				
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POLICY/GOAL CONSIDERATION:				
LEGAL:				

**JACKSONVILLE CITY COUNCIL MEETING
THURSDAY, MAY 7, 2026
JACKSONVILLE CITY HALL EXECUTIVE CONFERENCE ROOM
315 S. RAGSDALE
12:00 PM**

[IGNORE_INDENT]

Meeting Items

CALL TO ORDER

Called to order at 12:00 PM

INVOCATION

Mayor Randy Gorham

CITIZEN PARTICIPATION

Melissa Wagner spoke about mentoring efforts for the City of Jacksonville.

QUARTERLY INVESTMENTS REPORT PRESENTED BY DEEP BLUE INVESTMENTS

Dominick Cristofaro presented the quarterly investments report

PRESENTATION REGARDING PARKS MASTER PLAN

Hunter and Zack of MHS Planning and Design gave a presentation regarding the Parks Master Plan.

READING OF A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION GRANT OF \$100,000 FOR RENOVATION AND IMPROVEMENTS FOR THE BUILDING LOCATED AT 2041 N. JACKSON STREET AND A \$50,000 JOBS GRANT FOR THE CREATION OF NEW PRIMARY JOBS WITH A TOTAL NOT TO EXCEED \$150,000

JEDCO President Shane Pace presented information regarding the \$100,000 grant for renovations and improvements for the Epic Supply Solutions Building. He then read the first reading of the resolution. The second reading will be at the May 12, 2026 meeting. The Council will vote on the resolution at the May 12, 2026 meeting.

REVIEW AND DISCUSS THE AGENDA FOR REGULAR COUNCIL MEETING 12TH DAY OF MAY, 2026 (SEE ATTACHED PROPOSED AGENDA) NO ACTION TO BE TAKEN

City Manager James Hubbard discussed the upcoming agenda for the May 12, 2026 City Council Meeting. During this presentation, Cassie Devillier spoke on the item for the art work being donated to the City. Finance Director Roxanna Briley presented the quarterly financial report.

QUESTIONS, COMMENTS, DISCUSSION

None.

ADJOURN

2:02 PM

Randy Gorham, Mayor
City of Jacksonville

Dianah Surber, City Clerk

JACKSONVILLE CITY COUNCIL MEETING
TUESDAY, MAY 12, 2026
JACKSONVILLE CITY HALL COUNCIL CHAMBERS
315 S. RAGSDALE
6:00 PM

[IGNORE_INDENT]

Meeting Items

**5:15 PM CLOSED EXECUTIVE SESSION CITY HALL
CONFERENCE ROOM-PER OPEN MEETINGS ACT-PER
TEXAS GOVERNMENT CODE SECTION:**

5:15 PM to 5:47 PM

**Present: Mayor Randy Gorham, Mayor Pro tem Mindy
Gellock, Councilman Rob Gowin, Councilman Tim McRae,
Councilwoman Letitia Horace**

**551.071 CONSULT CITY ATTORNEY - CITY OF
JACKSONVILLE V. BERRY AND CLAY INC. ET AL**

551.072 REAL PROPERTY

**551.074 PERSONNEL MATTERS - CITY ATTORNEY
ANNUAL REVIEW**

CALL TO ORDER

6:00 PM

INVOCATION

**Very Reverend Father "Barry Finbar Thibodeaux gave the
invocation.**

PLEDGE OF ALLEGIANCE US & TEXAS FLAGS

**Mayor Randy Gorham led everyone in the pledges to the
United States and Texas flags.**

**DISCUSS AND ACT UPON A RESOLUTION
CANVASSING THE MAY 2, 2026 MUNICIPAL
ELECTION**

**City Manager James Hubbard went over the results of the
May 2, 2026 Municipal Election. Mayor Randy Gorham
entertained a motion. Mayor Pro-Tem Tim McRae made a
motion to accept the resolution for canvassing votes. Second
by Councilman Rob Gowin. All voted "Aye."**

**A) SWEARING IN MAYOR RANDY GORHAM
B) SWEARING IN DISTRICT ONE COUNCILWOMAN
ELECT LETITIA JONES HORACE
C) SWEARING IN DISTRICT THREE COUNCILMAN
TIM MCRAE**

**City Clerk Dianah Surber swore in Mayor Randy Gorham
into his position as Mayor.
Mayor Randy Gorham swore in Councilwoman Letitia
Horace.
Mayor Randy Gorham swore in Councilman Tim McRae.**

NOMINATION AND ELECTION OF MAYOR PRO TEM

**Councilman Tim McRae made a motion to elect
Councilwoman Mindy Gellock as Mayor Pro-Tem. Second
by Councilwoman Letitia Horace.
All voted "Aye."**

SPECIAL PRESENTATION -

**JEDCO PRESENTATION OF THE BUSINESS OF THE
MONTH**

**JEDCO President Shane Pace presented the Business of the
Month award to Wildflower Studio Flower & Gift Shop.**

**JEDCO PRESENTATION OF THE JACKSONVILLE ISD
CTE STUDENT OF THE MONTH**

None.

**POLICE WEEK PROCLAMATION PRESENTED BY
MAYOR RANDY GORHAM**

**Mayor Randy Gorham presented the proclamation to the
City of Jacksonville Police Department.**

**MOTORCYCLE SAFETY AWARENESS MONTH
PROCLAMATION PRESENTED BY MAYOR RANDY
GORHAM**

**Mayor Randy Gorham presented the proclamation to Robert
Dye and other attendees.**

CITIZEN PARTICIPATION

None.

**CONSENT AGENDA - ITEMS UNDER CONSENT
AGENDA REQUIRE LITTLE OR NO DELIBERATIONS
BY COUNCIL. APPROVAL OF CONSENT AGENDA
AUTHORIZES THE CITY MANAGER OR HIS
DESIGNEES TO PROCEED WITH CONCLUSION OF
EACH ITEM IN ACCORDANCE WITH STAFF
RECOMMENDATION**

**Councilman Tim McRae made a motion to approve the
consent agenda items. Second by Councilwoman Letitia
Horace.
All voted "Aye."**

**MINUTES APPROVAL - APRIL 6, 2026 SPECIAL
COUNCIL MEETING, APRIL 9, 2026 AGENDA
WORKSHOP, APRIL 14, 2026 CITY COUNCIL MEETING**

**ANY ACTION OUT OF EXECUTIVE SESSION IF
NECESSARY**

**Mayor Pro tem Mindy Gellock made a motion to extend City
Attorney Brett Brewer's contract by one year. Second by
Councilman Rob Gowin.
All voted "Aye."**

**DISCUSS AND CONSIDER AWARD OF A WORK
ORDER FOR PROFESSIONAL SERVICES FOR THE**

**City Manager James Hubbard presented information
pertaining to the work order to paint the water tanks. The**

REHABILITATION OF AN ELEVATED STORAGE TANK AND A GROUND WATER STORAGE TANK

probable construction cost is \$2,013,264.60. Councilman Rob Gowin made a motion to award a work order for professional services for the rehabilitation design of the two elevated storage tanks to Schauburg & Polk. Second by Councilman Tim McRae.

All voted "Aye."

QUARTERLY FINANCIAL REPORT PRESENTED BY FINANCE DIRECTOR ROXANNA BRILEY

Finance Director Roxanna Briley presented the financial report for the 2nd quarter of the fiscal year.

A) PUBLIC HEARING TO HEAR AND RECEIVE CITIZEN INPUT REGARDING THE 2025-2026 FISCAL YEAR BUDGET ADJUSTMENTS

Finance Director Roxanna Briley presented the budget adjustments. These adjustments are made by the recommendations of the staff to create a better view of the end of the fiscal year. The net impact increased expenses by \$250,506.

B) ACT UPON AN ORDINANCE MAKING THE BUDGET ADJUSTMENTS PRESENTED BY STAFF

Mayor Randy Gorham opened a public hearing to hear any citizens that wanted to speak about the amendments to the budget.

Councilwoman Letitia Horace made a motion to accept the budget adjustments. Second by Councilman Tim McRae.

All voted "Aye."

A) PUBLIC HEARING - HEAR AND RECEIVE CITIZEN INPUT REGARDING A REQUESTED ANNEXATION OF 58.776 ACRES OF LAND IN BLOCK NO. 17 OF THE JOSE PINEDA EAST FOUR LEAGUE GRANT, ABSTRACT NO. 41, CHEROKEE COUNTY, TEXAS, LOCATED NEAR THE SOUTHWEST CORNER OF HWY 69 AND LOOP 456

Mayor Randy Gorham opened a public hearing regarding the annexation of a JEDCO property into the City of Jacksonville. The land is approximately 58.776 acres. No citizens came forward to speak.

Mayor Pro tem Mindy Gellock made a motion. Second by Councilman Tim McRae.

All voted "Aye."

B) DISCUSS AND CONSIDER WITH POSSIBLE ACTION AN ORDINANCE ACCEPTING THE REQUESTED ANNEXATION

A. SECOND READING OF A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION GRANT OF \$100,000 FOR RENOVATION AND IMPROVEMENTS FOR THE BUILDING LOCATED AT 2041 N. JACKSON STREET AND A \$50,000 JOBS GRANT FOR THE CREATION OF NEW PRIMARY JOBS WITH A TOTAL NOT TO EXCEED \$150,000

JEDCO President Shane Pace presented information regarding the resolution being read. This resolution will create 15 to 20 new full-time jobs and have a one million dollar payroll over three years. By year three, the company will have an annual revenue of three to four million dollars. Mr. Pace then read the resolution for a second time. The first time being at the May 7, 2026 agenda workshop.

Councilman Tim McRae made a motion to approve the resolution. Second by Councilwoman Letitia Horace.

All voted "Aye."

B. DISCUSS AND CONSIDER WITH POSSIBLE ACTION ON A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION GRANT OF \$100,000 FOR RENOVATION AND IMPROVEMENTS FOR THE BUILDING LOCATED AT 2041 N. JACKSON STREET AND A \$50,000 JOBS GRANT FOR THE CREATION OF NEW PRIMARY JOBS WITH A TOTAL NOT TO EXCEED \$150,000

ACT UPON INTERLOCAL AGREEMENT WITH TEXAS DEPARTMENT OF MOTOR VEHICLES FOR SCOFFLAW SERVICES

City Manager James Hubbard presented the inter local agreement with Texas Department of Motor Vehicle.

Mayor Pro tem Mindy Gellock made a motion to approve the agreement. Second by Councilman Rob Gowin.

All voted "Aye."

DISCUSS AND AUTHORIZE EXECUTION OF A MEMORANDUM OF UNDERSTANDING (MOU) WITH MVBA FOR SCOFFLAW SERVICES RELATED TO THE COLLECTION OF OUTSTANDING FINES AND FEES

City Manager James Hubbard presented the information regarding the memorandum of understanding with MVBA.

Councilwoman Letitia Horace made a motion. Second by Councilman Tim McRae.

All voted "Aye."

DISCUSS AND CONSIDER ACCEPTANCE OF A DONATION FROM THE JACKSONVILLE COMMUNITY ARTS ALLIANCE FOR SCULPTURES TO BE INSTALLED AT BUCKNER PARK

City Manager James Hubbard presented information regarding the artwork by Jeffie Shapes that will be donated by JCAA and will be displayed at Buckner Park.

Councilman Rob Gowin made a motion to approve the donation. Second by Councilman Tim McRae.

All voted "Aye."

DISCUSS WITH POSSIBLE ACTION AUTHORIZING THE CITY MANAGER TO APPROVE REPAIRS TO WATER WELL #5 LOCATED ON BAILEY LANE

City Manager James Hubbard presented the need for repairs to well # 5.

Councilman Tim McRae made a motion to approve repairs in the amount of \$125,000. Second by Mayor Pro tem Mindy Gellock.

All voted "Aye."

DISCUSS AND CONSIDER APPROVAL OF A REPLAT OF LOT 32AR, BLOCK A, SECTION 2 OF THE LAKE SPRINGS SUBDIVISION - CAD ID# 117132

City Manager James Hubbard discussed the property and need a for replat at Lake Jacksonville.

Councilman Rob Gowin made a motion to approve the

DISCUSS AND CONSIDER APPROVAL OF A REPLAT OF LOTS 46A AND 46B, IN BLOCK A OF THE LAKE SPRINGS SUBDIVISION - CAD ID# 111631123 & 530381000

OPEN FORUM FOR MAYOR AND COUNCIL

CITY MANAGER REPORT

ADJOURN

replat. Second by Councilwoman Letitia Horace.
All voted "Aye."

City Manager James Hubbard discussed the property and need a for replat at Lake Jacksonville.
Councilman Rob Gowin made a motion to approve the replat. Second by Councilman Tim McRae
All voted "Aye."

Councilwoman Letitia Horace said she is excited to serve her second term as the District One City Council Member. Mayor Randy Gorham addressed the Lake Board meeting and the repealed wake boat item on the agenda. Mayor Pro tem Mindy Gellock asked the City Manager James Hubbard to develop a process to notify residents about any updates to Lake Rules and Regulations along with an update of Lake Patrol.

City Manager James Hubbard discussed the Police Officer Memorial at the Public Safety Complex. He mentioned the Spring Concert Series. JW and Saddlers will be there as vendors.

7:00 PM

Randy Gorham, Mayor
City of Jacksonville

Dianah Surber, City Clerk



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	<u>6/9/2026</u>	ITEM NUMBER:	<u>7.B.</u>
DEPARTMENT:	<u>Administration</u>	PREPARED BY:	<u></u>
INITIATED BY:	<u></u>	EXHIBITS:	<u></u>
ITEM TITLE:	<u>APPROVE APPOINTMENT OF JOHN DAVENPORT TO THE KEEP JACKSONVILLE BEAUTIFUL BOARD FOR DISTRICT FOUR VACANCY</u>		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP

Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
1.3 Transparent and engaging communication ☐	2.3 Community policing and crime prevention ☐	3.3 Ensure financial stability and stewardship ☐	4.3 Adopt a capital improvement program ☐	5.3 Disasters and emergencies ☐
1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐

POLICY/GOAL CONSIDERATION:**LEGAL:**



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	7.C.
DEPARTMENT:	Finance	PREPARED BY:	Roxanna Briley, Finance Director
INITIATED BY:	Roxanna Briley, Finance Director	EXHIBITS:	RFP# 2026-300-01 response from Pattillo, Brown & Hill, LLP, Fee Proposal response from Pattillo, Brown & Hill, LLP, RFP for professional auditing services 2026
ITEM TITLE:	ACT UPON AWARDING THE RFP FOR FINANCIAL AUDITOR		

EXECUTIVE SUMMARY:

The City issued Request for Proposals (RFP #2026-300-01) for Professional Auditing Services on April 27, 2026, seeking a qualified certified public accounting firm to perform the annual financial statement audit, Single Audit, and Annual Comprehensive Financial Report (ACFR) assistance for the fiscal year ending September 30, 2026, with the option to renew for four additional fiscal years.

One proposal was received by the submission deadline. Pattillo, Brown & Hill, LLP (PB&H), the City's current independent auditing firm, submitted a responsive proposal demonstrating extensive experience in governmental auditing, including audits of Texas municipalities, compliance audits, Single Audits, and ACFR preparation assistance. PB&H proposed a five-year fee schedule with annual audit costs ranging from \$51,240 for FY 2026 to \$57,700 for FY 2030, inclusive of Single Audit services and all out-of-pocket expenses.

Staff has reviewed the proposal and determined that Pattillo, Brown & Hill, LLP possesses the qualifications, experience, staffing resources, and governmental auditing expertise necessary to perform the required services. Staff recommends awarding the contract to Pattillo, Brown & Hill, LLP for professional auditing services for fiscal years 2026 through 2030, subject to annual appropriations and satisfactory performance.

RECOMMENDED ACTION:

Approve the award of RFP #2026-300-01 for Professional Auditing Services to Pattillo, Brown & Hill, LLP and authorize the City Manager to execute a professional services agreement substantially in the form presented.

BID AND AWARD:

The City publicly solicited proposals for Professional Auditing Services through RFP #2026-300-01. Proposals were due on May 29, 2026.

One proposal was received:

- Pattillo, Brown & Hill, LLP – Waco, Texas

The proposal was reviewed by staff and determined to be responsive to the requirements of the RFP. Pattillo, Brown & Hill, LLP demonstrated extensive governmental auditing experience, a dedicated governmental audit practice, and the ability to provide audit, Single Audit, and ACFR preparation assistance services required by the City. Staff recommends award to Pattillo, Brown & Hill, LLP.

BUDGET DATA:

Proposed Audit Fees:

FY 2026: \$51,240

FY 2027: \$52,800

FY 2028: \$54,400

FY 2029: \$56,000

FY 2030: \$57,700

The audit cost is shared between the **City of Jacksonville (General Fund and Utility Fund)**. The cost of the FY 2025 audit was \$49,200.

BUDGET JUSTIFICATION:

The contract provides for the annual independent audit of the City of Jacksonville, including required Single Audit procedures and assistance with preparation of the Annual Comprehensive Financial Report (ACFR). These services support compliance with state and federal requirements, debt obligations, grant agreements, financial transparency initiatives, and the City's continued participation in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

STRATEGY MAP

Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
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1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐

POLICY/GOAL CONSIDERATION:

This item supports the City's goals of financial transparency, accountability, compliance with applicable auditing standards, and sound financial management practices. Independent auditing services provide assurance regarding the fair presentation of the City's financial statements and strengthen public confidence in the City's financial reporting.

LEGAL:

The procurement was conducted in accordance with the City's purchasing policies and the requirements outlined in RFP #2026-300-01. The resulting agreement will be a professional services contract subject to annual appropriations and approval by the City Council.



Professional Auditing Services Proposal #2026-300-01

PRESENTED TO

City of Jacksonville, Texas

DATE

May 29, 2026

PATTILLO, BROWN & HILL

Paula Lowe

401 West State Highway 6
Waco, TX 76710

254.772.4901 | plowe@pbhcpa.com



EXPERT

TRUSTED

ADVISOR



May 29, 2026

315 S. Ragsdale St.,
Jacksonville, Texas 75766

Re: RFP# 2026-300-01

Pattillo, Brown and Hill, L.L.P. (PB&H) is pleased to have the opportunity to submit the accompanying proposal to provide professional audit services to the City of Jacksonville, Texas ("City") for the years ending September 30, 2026-2030.

We believe that our Firm possesses certain unique characteristics that are well-matched to the City's needs. We are a regional accounting firm that has been in existence since 1923.

- Our primary business is serving local governments in Texas and New Mexico. In addition to our experience with cities, we have extensive experience auditing other forms of local governments such as school districts, councils of government, counties and special districts.
- We are committed to customer service and developing client relationships. We offer support throughout the year as a part of this engagement and will not charge additional fees for informal consultations.
- Our proposed service team for the City consists of seasoned professionals who work exclusively on local government engagements.
- Our firm is known for providing high quality services while meeting our client's time constraints, as such, we are committed to performing the engagement within the time parameters mentioned in the proposal.

Outlined in this proposal are key factors that distinguish our Firm from other providers of government services. Among these are the experience level of our service team with audits of cities, our Firm's commitment to providing services to the public sector and our engagement approach. We bring the high level of experience and expertise as larger, national accounting firms, but with the value inherent in local firms. We are committed to perform the work outlined the request for proposal within the time period required.

As engagement partner, I am an authorized representative of the Firm and my signature binds PB&H to the terms and conditions specified in this proposal. This proposal is a firm and irrevocable offer for 90 days. I can be reached by phone at (254) 772-4901, by email at plowe@pbhcpa.com or by mail at 401 West Highway 6, Waco, Texas 76710.

I am excited about the opportunity to serve the City. Please feel free to contact me should you have any questions regarding this proposal.

Paula Lowe, CPA

PATTILLO, BROWN & HILL, L.L.P.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque





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29-31	Scope of Required Services
32	Identification of Anticipated Potential Audit Problems
33	Report Format

Attachments

Peer Review Report



INDEPENDENCE

We confirm that we are independent with respect to the City of Jacksonville, Texas and all of its component units as defined by Government Auditing Standards. None of our partners, managers or staff has any direct or indirect financial interest in the City of Jacksonville, Texas' contracts, and no one assigned to the audit is related within a prohibited degree (as defined by nepotism law) to any employee of the City or to any of the Council or Board Members.

PROFESSIONAL RELATIONSHIPS WITH JACKSONVILLE, TEXAS

Pattillo, Brown & Hill has not provided audit services to the City of Jacksonville, Texas in the past five (5) years.

LICENSED TO PRACTICE IN TEXAS

All persons assigned to supervision positions in your audit will be CPAs licensed to practice in Texas. Also, we are not under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and/or licensing boards of other states.



PROFILE OF PATTILLO, BROWN & HILL, L.L.P.

Pattillo, Brown & Hill, L.L.P. was founded in Waco in 1923 and has been in continuous existence since that time. We are a regional certified public accounting firm with offices in Waco, Temple, Houston and Hillsboro, Texas, and Albuquerque, New Mexico, with over 200 professional personnel. Our government audit department includes 5 partners, 8 managers, 80 professional staff, and 4 administrative staff. These professionals work almost exclusively on governmental engagements. It is our goal to provide personalized services of the highest quality to our clients. We have earned a reputation for professional excellence through our demonstration of quality work and sound financial advice. Our personnel have devoted many years developing knowledge in auditing, accounting and consulting services.

Our unyielding commitment to client service has resulted in the growth of our client base, positioning Pattillo, Brown & Hill, L.L.P. between the very large national accounting firms and smaller, locally oriented firms. We are large enough to have the resources and personnel to resolve even the most complex accounting or compliance issue, but small enough to give you the personalized service that our clients deserve. Jacksonville, Texas will be a significant and valued client at our Firm.

We have a department within our Firm dedicated to performing governmental audits and providing other consulting services to governmental entities and take pride in our technical expertise, client relations and our reputation of valued performance. We have in-depth experience, presently serving over 100 governmental entities. We have performed annual financial and compliance audits for many different municipal governments across the State of Texas.

COMMITMENT TO OUR CLIENTS

At Pattillo, Brown & Hill, we value all of our clients and put a high priority on customer service. The City of Jacksonville, Texas would not just be "another audit" for our firm. We understand that developing a strong and lasting relationship with your City will benefit our firm because we are in the business of performing audits of local governments, but we also understand that the benefits of this audit are limited if we do not provide you with a level of service that exceeds your expectations.

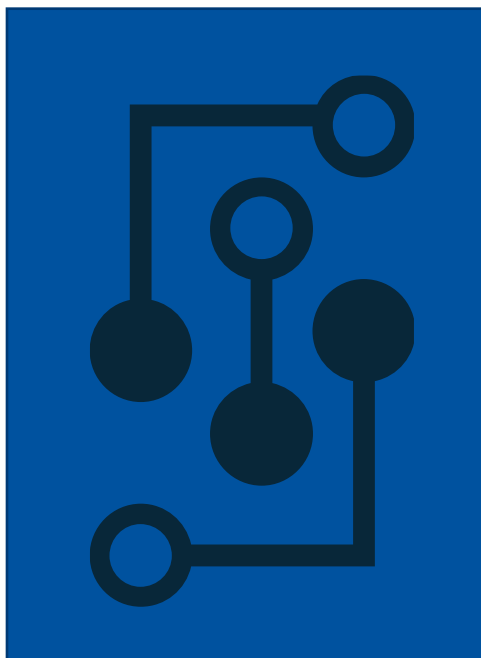
We also believe that this relationship has to be mutually beneficial. Because our client base per partner is much smaller than that of national accounting firms, our partners are much more actively involved with the performance of engagement procedures. Benefits to the City include having more experienced professionals performing the work and greater continuity from year to year. We believe our Firm's foundation is the partner relationships with our clients.

We believe it is essential to make our partners available to our clients at all times during the year. We have found that handling issues throughout the year, instead of only during the audit, makes for a cleaner audit and gives our clients peace of mind to know that the problem or situation has been

resolved. Our Firm handles meetings, phone calls, in-house training and other requests from our clients at all times during the year. Our fee proposal is inclusive of all phone calls and conversations during the year. All that we ask is that some advanced knowledge of large requests be given in order to accommodate your needs.

Our proposed service team has thorough knowledge of government auditing and extensive experience auditing a variety of entities similar to the City. The team brings a wealth of experience in auditing Texas cities, and as such they are well versed in the intricacies of U.S. Government Accountability Office (GAO) Government Auditing Standards, and Uniform Guidance (2CFR200). If awarded the engagement, Paula Lowe and a team of experienced professionals will perform the City's audit. As mentioned earlier, our partners are much more actively involved with the performance of engagement procedures than larger national firms.

To maintain the highest quality of technical understanding, each member of our government audit staff annually attends at least 40 hours of technical training directly related to auditing and accounting for local governments. With staff members working exclusively in this specialized field, they are properly equipped by attending specific training for this field and gaining experience relevant to audits of local governments.



CAPABILITY TO AUDIT COMPUTERIZED SYSTEMS

Our information technology audit service consists of a systematic evaluation of your entity's information system security by measuring how well it conforms to a set of established criteria. We typically assess the security of your system's physical configuration and environment, software, information handling processes and user practices. We have three information technology specialists to assist with any information technology auditing activities. Also, all of our audit staff are trained and well versed in computerized systems as they relate to financial processes.

Additionally, our Firm is required to gain an understanding of the internal controls the City has over IT and general computer controls. As a critical system impacting the City's processes, it is important to control the IT processes underlying the City's EDP system.

Our Firm uses a wide range of software including the Microsoft Office Suite, ACL Analytics (data extraction software), Adobe Acrobat and ProSystems fx Engagement. We also utilize Microsoft Access databases and other data extraction and evaluation tools.

We have developed significant resources in the areas of computer applications and system analysis to provide a wide range of services to our clients as outlined below:

- We are familiar with and have experience in auditing systems using a wide range of financial application software. We currently have clients who use Incode, NetData, Munis, JD Edwards, Skyward, HCSS (Hill County Software and Support), GEMS, SMI (Spindle Media) and many other software systems frequently used by government entities.
- A computer consultant from our Firm will be assigned to your audit to aid in technical areas of system controls and procedures. His resume is included in the "Partner, Supervisory, and Staff Qualifications and Experience" section of this proposal. All personnel assigned will be familiar with computerized accounting systems and controls. All experienced personnel receive training specifically in these areas during their development and progression.
- We also use data extraction software to address any specific areas of risk your City might have. We can use this software to evaluate many automated processes that the City uses such as P-card purchases, journal entry processing and issues related to data security and integrity.

COMMITMENT TO GOVERNMENT

Governmental audits continue to be the fastest growing segment of our client base. We are committed to achieve the highest standards in performing quality governmental audits. As evidence of this commitment, our proposed service team includes members of the following organizations:

- AICPA's Governmental Audit Quality Center
- Government Finance Officers Association (national)
- Government Finance Officers Association of Texas
- Special Review Committee of the GFOA
- Texas Association of Regional Councils



Many of our clients have elected to pursue the GFOA's Certificate of Achievement for Excellence in Financial Reporting on a regular basis. In all instances where we have been associated with this pursuit, our client has been awarded the certificate. Additionally, three members of your proposed audit team are currently GFOA Special Review Committee members.

NATIONAL RECOGNITION

The firm received national recognition from the American Institute of Certified Public Accountants (AICPA) as an official member of the esteemed G400 group, as well as being identified as one of the 500 largest in the United States, out of 44,000 in the nation. As a member of G400, Pattillo, Brown & Hill, L.L.P. will partner with the AICPA to increase our expertise as well as provide feedback and support to the accounting industry and to our valued clients.

In addition to the AICPA's recognition, PB&H is proud to have received the Single Audit Resource Center's (SARC's) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction. This award is to recognize firms that provide outstanding services to their clients and is based on feedback provided to the SARC anonymously.

EXTERNAL QUALITY CONTROL REVIEW

As an indication of our commitment to quality, we are a member firm of the National Peer Review Committee (formerly known as the Center for Public Company Audit Firms) Peer Review Program and the AICPA's Governmental Audit Quality Center (GAQC). Our firm has been a member of the peer review program for over 30 years. The GAQC requires member firms to establish policies and procedures specific to the firm's governmental audit practice to comply with the applicable professional standards and Center membership requirements. Additionally, member firms must have their governmental audits selected as part of the Firm's peer review.



We are required to undergo peer reviews every three years. We completed our most recent review in 2025 and received a rating of pass. In addition, we also received no "letter of comments," and therefore achieved the highest possible rating, obtained by only a small percentage of accounting firms across the nation. A copy of our most recent peer review report is included in this proposal. The review included a number of specific government engagements.



DESK AND FIELD REVIEWS

Because of the level of audits that we perform that requiring federal and state single audits and the number of clients that we serve receiving federal and state grant assistance, many of our clients have field and desk reviews performed on their audits at least annually. We are not aware of the specific number of these reviews that have been performed on our audits in the last three years, but there are no unresolved questions or findings resulting from the desk reviews. No disciplinary action has ever been alleged and no action is pending or has been undertaken against the Firm by the SEC, AICPA, Texas State Board of Public Accountancy, other federal or state regulatory agencies or professional organizations.

EXPERIENCE

We have in-depth experience, presently serving over 100 governmental clients, including many cities. Government audits continue to be the fastest growing segment of our client base. We are committed to serving this segment and continue to expand our department and the scope of services offered to governmental organizations. Our clients include many governmental organizations as is evidenced by the partial listing included in this proposal. For fiscal year 2022, approximately 50 of these clients were required to have "Single Audits" performed in accordance with Uniform Guidance (2CFR200). It is noteworthy that our workpapers have been examined in connection with several of these "Single Audits" by representatives of grant and/or cognizant agencies. In almost all circumstances, our supporting workpapers have earned excellent reviews.

VALUE AND EFFICIENCY

We recognize that clients expect the services rendered by their professional accounting firm to go beyond the financial statements. We understand the expectations of our clients and welcome the opportunity to serve not only as auditors, but also as advisors. Our approach places substantial emphasis on the need to thoroughly understand your operations. This audit approach allows us to contribute constructive suggestions regarding your internal controls, operating and accounting procedures, and other matters worthy of management's attention.

CLAIMS AND SUITS

Pattillo, Brown & Hill has not failed to complete any work that was awarded to it, and there are not any judgments, claims, arbitration proceedings or suits pending or outstanding against PB&H or partners. Additionally, PB&H has not filed any lawsuits or requested arbitrations with regard to contracts within the last five years.

STAFFING

Pattillo, Brown & Hill recruits statewide to fill its staffing needs. A major source for new staff has been Baylor University, University of Mary-Hardin Baylor and the University of Texas at Austin. Our staff does, however, come from a variety of schools and universities. Professional turnover rates in the Waco office for the past 24 months are less than 20 percent.



COMPETENT, EXPERIENCED PERSONNEL

We consider well-trained and experienced professionals to be the single most important element necessary to providing the highest level of service to a client. We believe that we offer our clients a unique blend of technical expertise and responsiveness that is sometimes unavailable from larger firms who may be focused on more sizable engagements. We have identified for the City of Jacksonville an experienced and proven service team. As you can see from the resumes included in this proposal, your audit team will have significant experience serving governmental clients, including cities, and are actively involved in professional organizations that allow us to keep abreast of issues facing governmental organizations.

Pattillo, Brown & Hill, L.L.P. includes members with excellent professional qualifications as evidenced by the following:

- One former member served on the Texas State Board of Public Accountancy.
- One former member is past president of the Texas Society of CPAs.
- Several members are past chairmen and several are current chairmen or members of Committees of the Texas Society of CPAs including the Society's Government Accounting Standards Committee.
- Members are heavily involved in continuing professional education programs sharpening technical skills.
- Our Firm includes members of the Government Finance Officers Association of Texas.
- Active members of the Special Review Committee of the Government Finance Officers Association.

In keeping with our obligation for quality service, we require our professional employees to complete a minimum of qualifying continuing professional education credits annually. We also encourage our personnel to pursue their certification as accountants and then to become actively involved in local and state professional organization activities. Included, as supporting information, is a schedule of resumes covering the qualifications of proposed staff, including partners, and senior who are expected to be used in the performance of this engagement. Each of the resumes indicates the individual's position in our Firm, including their education and type of experience.

QUALIFICATIONS OF ASSIGNED PERSONNEL

Our proposed service team has thorough knowledge of government auditing and extensive experience auditing a variety of entities similar to the City. The team brings a wealth of experience in auditing Texas cities, and as such they are well versed in the intricacies of Generally Accepted Government Auditing Standards, and Uniform Grant Guidance. If awarded the engagement, Paula Lowe and a team of experienced professionals will perform the City's audit. As mentioned earlier, our partners are much more actively involved with the performance of engagement procedures than larger national firms. The proposed personnel who will be working on the engagement are as follows:

- **PAULA LOWE, CPA, Engagement Partner | 25 years auditing Texas counties**
- **KENT WILLIS, CPA, Concurring Partner | 13 years auditing Texas counties**
- **JACOB BOWMAN CPA, Manager | 6 years auditing Texas counties**
- **BRENDA OGDEN, CPA, Senior Auditor | 3 years auditing Texas counties**
- **Staff auditors with experience working exclusively on audits of local governments**
- **Don Abel, CISSP, MCP, IT Specialist**

To maintain the highest quality of technical understanding, each member of our government audit staff annually attends at least 40 hours of technical training directly related to auditing and accounting for local governments. With staff members working exclusively in this specialized field, they are properly equipped by attending specific training for this field and gaining experience relevant to audits of local governments.

CONCURRING REVIEW

At Pattillo, Brown & Hill, we place a strong emphasis on delivering the highest level of audit quality. To support this commitment, every audit conducted under Government Auditing Standards includes a concurring review. A concurring review is an additional, independent evaluation of the audit report performed by a professional with expertise in governmental reporting who is not part of the engagement team.

This process involves a thorough assessment of the complete Annual Comprehensive Financial Report (ACFR) or Annual Financial Report (AFR) to ensure compliance with professional standards, consistency in reporting, and overall accuracy. By bringing in a reviewer who is independent from the audit process, we add an objective perspective that helps identify potential improvements or corrections before issuance.

This additional level of oversight not only strengthens the reliability of the financial statements but also reflects our firm's dedication to delivering work of the highest quality and value to our clients.

On the following pages is a summary of the proposed service team members' resumes. All of these professionals are employed on a full-time basis. All key audit professionals are certified to practice in the State of Texas. Furthermore, all of the proposed professionals have significant experience auditing local governments, including Texas cities.

PAULA LOWE, CPA, ENGAGEMENT PARTNER

Paula will serve as the Engagement Partner on this engagement, and will supervise and direct all of our services to the City of Jacksonville. She will serve as the primary client contact for the engagement and will ensure its overall quality. Paula will ensure appropriate staffing, performance and timely completion of the engagement.

Paula is a CPA with 25 years of experience auditing local governments in the State of Texas and concentrates exclusively on audits of local governments. She has extensive experience auditing municipalities, counties and Texas school districts. Paula has conducted numerous training seminars within PB&H and for local government organizations across the state.

Sample of Governmental Experience

- City of DeSoto
- City of Columbus
- City of Athens
- City of La Porte
- City of Waxahachie
- City of Highland Village
- City of Caldwell
- City of Bee Cave
- City of Schertz
- City of Leander
- City of Westworth Village
- City of Weatherford
- City of White Settlement
- City of Bastrop
- City of Glen Heights
- City of Columbus
- City of Rockwall
- City of Port Lavaca
- City of Port Arthur
- City of Melissa
- City of Mineral Wells

Educational Background

BBA Accounting | Texas A&M University

Continuing Professional Education

- AICPA – Risky Business-Conducting Remote Audits in Uncertain Times
- Crawford & Associates – Government Auditing Standards Annual Update
- Crawford & Associates – GASB Annual Update
- Crawford & Associates – OMB Uniform Guidance Annual Update
- GAQC - Single Audit Lightning Round
- Texas Society of CPAs – Texas School Districting Accounting and Auditing Conference
- GAQC – GASB Leases: What Preparers & Auditors Need to Know
- GFOA – Note Disclosure and RSI for Pensions and OPEB
- GAQC – Fiduciary Activities: Understanding the Impacts of GASB 84
- GAQC – Compliance Supplement and Single Audit Update
- AICPA – Integrating Audit Data Analytics into the Audit Process

- GAQC – Annual Update
- Professional Ethics for Texas CPAs
- GAQC – State and Local Government Audit Planning Considerations
- GAQC GASB's Lease Standard: Are You Ready?
- AICPA Peer Review Update
- Specific New Auditing Standards in SAS 134
- Assets and Liabilities; State and Local Governments
- Government Risk Assessments
- Governmental Accounting and Auditing Update: Building on the Leases Framework
- Governmental Auditing Update: Yellow Book and Uniform Guidance
- Governmental Entities and Cyber Frauds
- Testing Internal Controls in a Single Audit
- CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs
- GAQC – GASB Leases and SBITA Standards: Practical Implications and Adoption Challenges
- GAQC - OMB Compliance Supplement and Single Audit Update
- Mew GSA Federal Audit Clearinghouse and Related Auditor Tips
- The Financial Reporting Model is Almost Done – What is in it?

Professional Organizations

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants
- AICPA Advanced Single Audit Certificate
- Government Finance Officers Special Review Committee
- Texas Association of School Business Officials

KENT WILLIS, CPA, CONCURRING PARTNER

Kent will serve as the Concurring Partner, and will supervise monitor and address accounting and compliance issues as they might arise. He will serve as an additional client contact for the engagement and will help to ensure its overall quality. Kent is a CPA with 13 years of experience auditing local governments in the State of Texas. He concentrates exclusively on audits of local governments. He has extensive experience auditing municipalities, counties and Texas school districts. Kent has conducted numerous training seminars within PB&H and for local government organizations across the state.

Sample of Governmental Experience

- City of Denton
- City of Killeen
- City of Grapevine
- City of Midlothian
- City of Harker Heights
- City of White Settlement
- Town of Flower Mound
- City of Haltom City
- Town of Prosper
- City of Forney
- City of Rosenberg
- City of Friendswood
- City of Richland Hills
- City of Harker Heights
- City of Athens
- City of Columbus
- City of Friendswood
- City of Balch Springs
- City of Bastrop
- City of Westworth Village
- City of Columbus
- City of Corsicana
- City of DeSoto
- City of Hewitt
- City of Huntsville
- City of Marshall
- City of Terrell

Educational Background

BBA Accounting | Texas A&M University

Masters in Accounting | Sam Houston State University

Continuing Professional Education

- No Vacation from Estimating Compensated Absences – GASB 101
- Rethinking Financial Reporting: Streamlining the ACFR
- Changing Tides: Changes and Error Corrections in Financial Reports
- GASB Hits the Century Mark! Turning the Page to GASBs 100 and 101
- GAQC Single Audit Lightning Round
- TXCPA Technology Conference
- I've got 96 Problems: A GASB 96 Update
- Cybersecurity Discussions for State and Local Auditors
- How to Implement GASB 87 and Maintain Compliance
- Building an Action Plan for GASB 96, Subscription Based IT Arrangements
- GASB Update: GASB 84, 87, and 96

- GASB 84 – Fiduciary Activities, Understanding the Impacts
- GASB 75 OPEB Implementation: Accounting and Auditing Considerations
- GASB 77 Tax Abatements: Disclosures and Other Consideration
- Audit Sampling Considerations in a Single Audit
- Knowledge-Based Audits—Theory & Methodology
- Internal Controls—Understanding, Documenting & Testing
- Pandemic-related Single Audit Issues and Single Audit Updates

Professional Organizations

- AICPA Advanced Single Audit Certificate
- Certified Public Accountant

JACOB BOWMAN, CPA, MANAGER

A CPA with six years of experience in auditing and accounting for governmental entities, Jacob Bowman will serve as the manager on the engagement. Each year, Jacob completes at least 40 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.

Sample of Governmental Experience

- Del Valle ISD
- Victoria ISD
- Eanes ISD
- Belton ISD
- Midway ISD
- Schertz Cibolo Universal-City ISD
- Denison ISD
- Aledo ISD
- China Spring ISD
- Connally ISD
- City of Denton
- City of Beaumont
- City of DeSoto
- City of Weatherford
- City of Nacogdoches
- City of Leander
- City of Copperas Cove
- City of Hillsboro
- City of Richmond
- City of Highland Village
- City of Jacksonville
- City of Venus
- Montgomery County
- Denton County
- Grayson County
- Cooke County
- Navarro County
- Henderson County
- Medina County
- Dimmit County
- Zavala County
- Tarrant Appraisal District
- North Central Texas Council of Governments
- Brazos Valley Council of Governments
- Ark Tex Council of Governments

Educational Background

BBA Accounting | Tarleton State University

Master of Business Administration | Tarleton State University

Continuing Professional Education

- A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs
- Building an Action Plan for GASB 96
- 2025 OMB Compliance Supplement and Single Audit Update
- Crawford & Associates – Government Auditing Standards Annual Update
- AuditWatch – Level 3
- Probation Audit Training
- 2025 Accounting and Audit Update
- 2025 Texas School Districts Accounting & Auditing Conference
- GFOA 2024: Changing Tides: Changes and Error Corrections in Financial Reports

Professional Certifications

- Certified Public Accountant



PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Professional Organizations

- Texas Society of Certified Public Accountants
- Government Finance Officers Association

BRENDA OGDEN, CPA, SENIOR AUDITOR

A CPA with three years of experience in auditing and accounting for governmental entities, Brenda Ogden will serve as the senior auditor on the engagement. Each year, Brenda completes at least 40 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.

Sample of Governmental Experience

- | | | |
|-------------------------------------|----------------------|----------------------------|
| • Bosqueville ISD | • Appraisal District | • City of Venus |
| • Palestine ISD | • Henderson County | • City of Copperas Cove |
| • Grandview ISD | • Appraisal District | • City of Bee Cave |
| • Edgewood ISD | • Galveston County | • City of White Settlement |
| • Rusk ISD | • Kaufman County | • City of Caldwell |
| • Frankston ISD | • McLennan County | • City of Richwood |
| • Tyler ISD | • Rockwall County | |
| • Itasca ISD | • Upshur County | |
| • Education Service Center Region 2 | • Grimes County | |
| | • Bastrop County | |

Educational Background

BBA Accounting | Tarleton State University
Master of Accounting | Tarleton State University

Continuing Professional Education

- A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs
- Building an Action Plan for GASB 96
- 2025 OMB Compliance Supplement and Single Audit Update
- Crawford & Associates – Government Auditing Standards Annual Update
- Crawford & Associates – GASB Annual Update
- Crawford & Associates – OMB Uniform Guidance Annual Update
- AuditWatch – Level 3
- Probation Audit Training

Professional Certifications

- Certified Public Accountant

DON ABEL, CISSP, CISA, CRISC, IT SPECIALIST

Don Abel is our Director of Information Systems. He has over 20 years of experience in the Information Systems Field – Project Manager for IT projects, Network Administrator, IT consultant specializing in network security and administration and internal auditing. He is a Network and Security Analyst and auditor. Don will serve as part of the audit team to help determine the effect of information technology on the audit, understand the entity's controls and design and perform tests of controls and substantive tests. He will assist in determining what we may need from IT staff and their role in the audit and how to leverage IT and risk-based audit procedures to drive audit efficiency.

Certified Information Systems Security Professional (CISSP)

The CISSP certification is a globally recognized standard of achievement that confirms an individual's knowledge in the field of information security. CISSPs are information assurance professionals who define the architecture, design, management and/or controls that assure the security of business environments. This was the first certification in the field of information security to meet the stringent requirements of ISO/IEC Standard 17024.

Certified Information Systems Auditor (CISA)

The CISA certification is a globally recognized certification in the field of audit, control and security of information systems. CISA gained worldwide acceptance having uniform certification criteria, the certification has a high degree of visibility and recognition in the fields of IT security, IT audit, IT risk management and governance. Vacancies in the areas of IT security management, IT audit or IT risk management often ask for a CISA certification.

Certified in Risk and Information Systems Control (CRISC)

The CRISC certification is awarded by the Information Systems Audit and Control Association and aims to provide a common body of knowledge for information technology/systems risk management, and to recognize the knowledge of enterprise and IT risk that a wide range of IT and Business practitioners have acquired, as well as the capability to: design, implement and maintain information system (IS) controls and to mitigate IS/IT risks.

Educational Background

Business Information Systems | University of Mary-Hardin Baylor

SIMILAR ENGAGEMENTS WITH THE CITY OF JACKSONVILLE, TEXAS

Below is a sample of audits performed by our Firm similar to the City of Jacksonville, Texas. Please feel free to contact any of the below mentioned references as you so desire.

City	Scope of Work	Fiscal Years	Total Hours	Name/Telephone
City of Mineral Wells	Audit and Federal Single Audit	2023-2025	450	Aaron Bovos abovos@mineralwellstx.gov 940-328-7710
City of Weatherford	Audit and Federal Single Audit	2024-2025	525	Dawn Brooks dbrooks@weatherfordtx.gov 817-598-4220
City of Highland Village	Audit and Federal Single Audit	2024-2025	450	Heather Miller HMiller@highlandvillage.org 972-317-5558
Cherokee County	Audit and Federal and State Single Audit	2018-2025	450	Steven Daughety coauditor@cocherokee.org 903-683-2717
City of Waxahachie	Audit and Federal Single Audit	2022-2025	500	Chad Tustison chad.tustison@waxahachie.com 972-937-7330

Below is a listing of various local governments audited by our office:

Cities

- | | | |
|---------------------|----------------|--------------------|
| • Bastrop | • Marble Falls | • DeSoto |
| • Forney | • Columbus | • Sherman |
| • La Porte | • Hillsboro | • Richmond |
| • Bee Cave | • Midlothian | • Rosenberg |
| • Friendswood | • Denton | • Prosper |
| • Leander | • Huntsville | • White Settlement |
| • Bellmead | • Murphy | • Waxahachie |
| • Grapevine | • Duncanville | • Copperas Cove |
| • Weatherford | • Nacogdoches | • Killeen |
| • Burleson | • El Campo | • Melissa |
| • Haltom City | • Joshua | • Port Arthur |
| • Westworth Village | • San Marcos | • Granbury |
| • Caldwell | • Fate | • Port Lavaca |
| • Hewitt | • Kennedale | • Jonestown |
| • Windcrest | • Terrell | • Palestine |
| • Colleyville | • Flower Mound | |
| • Highland Village | • Krum | |

Counties

- | | | |
|--------------------|--------------------|--------------------|
| • Anderson County | • McLennan County | • Harrison County |
| • Jasper County | • Falls County | • Tom Green County |
| • Bastrop County | • Medina County | • Henderson County |
| • Jefferson County | • Galveston County | • Upshur County |
| • Bowie County | • Navarro County | • Hood County |
| • Kaufman County | • Grayson County | • Wood County |
| • Cherokee County | • Orange County | • Burnet County |
| • Lampasas County | • Gregg County | • Walker County |
| • Collin County | • Robertson County | • Chambers County |
| • Limestone County | • Grimes County | |
| • Denton County | • Rockwall County | |

School Districts

- Alledo ISD
- Athens ISD
- Axtell ISD
- Bellville ISD
- Belton ISD
- Bosqueville ISD
- Brownsville ISD
- Brownwood ISD
- Bruceville-Eddy ISD
- Buffalo ISD
- Cayuga ISD
- China Spring ISD
- Cleburne ISD
- Connally ISD
- Coolidge ISD
- College Station ISD
- Corsicana ISD
- Crosby ISD
- Del Valle ISD
- Denison ISD
- Eanes ISD
- Edgewood ISD
- Elgin ISD
- Elkhart ISD
- Fairfield ISD
- Frankston ISD
- Gatesville ISD
- Georgetown ISD
- Granbury ISD
- Grandview ISD
- Grapevine-Colleyville ISD
- Groesbeck ISD
- Hays CISD
- Hillsboro ISD
- Hubbard ISD
- Hudson ISD
- Hutto ISD
- Itasca ISD
- Jacksonville ISD
- Keene ISD
- Kemp ISD
- Lake Travis ISD
- Lancaster ISD
- Liberty Hill ISD
- Llano ISD
- Lockhart ISD
- Lorena ISD
- Malakoff ISD
- McGregor ISD
- Midway ISD
- Moody ISD
- New Braunfels ISD
- Palestine ISD
- Rusk ISD
- Salado ISD
- Schertz-Cibolo-Universal City ISD
- Slocum ISD
- Troy ISD
- Victoria ISD
- White Settlement ISD
- West Orange-Cove CISD

Education Service Centers

- Education Service Center Region 1
- Education Service Center Region 13

Councils of Governments

- Alamo Area Council of Governments
- Brazos Valley Council of Governments
- Concho Valley Council of Governments
- Heart of Texas Council of Governments
- Houston-Galveston Area Council
- Permian Basin Regional Planning Commission

MHMR Centers

- The Harris Center for Mental Health and IDD
- Heart of Texas Region MHMR Center

We believe that a long-term professional relationship must be mutually beneficial to be of lasting value to either party. In the end, regardless of the amount of the fee, you are paying too much if you are not satisfied with the value or quality of service you received or the individuals who provide that service. Our goal in serving the City of Jacksonville, Texas will be to deliver timely, responsive service that meets your needs, exceeds your expectations, and produces value that exceeds our fees. We have achieved that goal in serving numerous clients, and we fully expect to achieve it in serving you.

This audit engagement will include an examination of all general operations, programs and grants of the City in accordance with Generally Accepted Government Audit Standards, the provisions of the federal Single Audit Act of 1984 (as amended in 1996), Uniform Guidance (CFR200), and, if applicable, the State of Texas Uniform Grant Management Standards. The audit period is October 1, 2025 through September 30, 2026.

Our audit plan will be based on the risk assessment performed and impacted by key processes identified. This audit plan would cover the 2026 audit and would be revised in subsequent years based on changes to the City. An outline of these general procedures is as follows:

- Gather information about the entity and its environment that may be relevant in identifying risks of materials misstatement of the financial statements.
- Gather information to understand and evaluate the design and implementation of the entity's internal control system.
- Synthesize the information gathered, identify risks (both overall and specific risks) that could result in material misstatements of the financial statements, and develop an overall audit strategy.
- Assess the risks of material misstatement of the entity's financial statements after evaluating the entity's programs and controls.
- Develop appropriate responses (further audit procedures) to the risks identified considering the overall audit strategy and planning materiality.

SPECIFIC WORK PLAN

Our audit approach consists of four key phases: preliminary audit planning, interim fieldwork, audit fieldwork, and final review and audit conclusion.

Preliminary Audit Planning

Preliminary audit planning will be performed each year prior to the beginning of on-site fieldwork. In this phase of the engagement, our firm will perform the following procedures:

- We will establish the terms of the engagement by issuing the City an engagement letter.
- We will review prior year engagement workpapers and financial statements to determine an initial audit strategy.
- Perform an initial assessment of risk based on the City's control environment.
- Determine nature, timing, and extent of risk assessment procedures to be performed during interim fieldwork.
- Determine planning materiality.
- Partner/Audit Manager will meet with the Finance Director about engagement details such as audit scheduling and auditor/auditee responsibilities.
- We will communicate with the Audit Committee/management about our initial audit plan and obtain any information they might provide about identified audit risks and other concerns.

Interim Fieldwork

Interim fieldwork will be performed each year primarily on-site at the City's facilities. We will perform the following procedures in this phase of the engagement:

- We will review and document our understanding of the City's centralized and decentralized accounting processes and will also evaluate the City's use of accounting software and overall information technology (IT) framework and internal controls.
- We will gain an understanding of the City's operations by reviewing, documenting and evaluating internal controls related to significant transaction classes and operating processes.
- We will gain an understanding of the City's significant operating relationships concerning component units and joint ventures, if applicable.
- We will perform a preliminary analysis of the City's federal and state grant awards and gain an understanding of the internal controls the City has in place for compliance with federal and state laws and regulations.
- Perform preliminary analytical procedures and document their effect on the audit plan.
- We will finalize our initial audit strategy and communicate with the City about specific documentation we will require for audit fieldwork.
- We will gain an understanding of the City's significant contractual relationships and evaluate the potential impacts of those contracts on the financial statements.

Audit Fieldwork

Audit fieldwork will be performed after year-end closing and will include a majority of the substantive testing to be performed during the engagement, including:

- Perform substantive tests of account balances, tests of controls, if necessary, and detailed analytical procedures.
- Perform tests of controls and compliance over major federal and/or state programs in accordance with Uniform Grant Guidance and the State of Texas Uniform Grant Management Standards.
- Complete fieldwork documentation.
- Draft financial statements and other reports, if applicable.
- Discuss audit findings and adjusting entries management.

Final Review and Audit Conclusion

This phase of the engagement will begin as audit fieldwork concludes. Activities to be completed during this phase of the engagement include:

- Perform final analytical review and document effect on audit conclusion.
- Evaluate the effects of past adjustments.
- Evaluate contingencies, subsequent events, and obtain legal representations.
- Review workpapers including a detailed review by the audit manager, engagement partner and technical reviewer.
- Provide single audit report and other materials to the management for review.
- Communicate any significant deficiencies, material weaknesses or other management comments.
- Present reports to Audit Committee and/or City Council.
- Maintain the confidentiality, safe custody, integrity, accessibility and retrievability of the workpapers.
- Assemble and retain the workpapers for a sufficient period of time (subject to monitoring review).

PROPOSED STAFF/HOURS FOR EACH SEGMENT

	Partner	Manager	Senior	Staff	Total
Risk Assessment	5	8	20	17	50
Cash and Investments	2	2	10	14	28
Receivables	2	3	20	20	45
Capital Assets	2	4	18	20	44
Accounts Payable	1	2	15	10	28
Accrued Liabilities	1	2	10	12	25
Long-term Liabilities	2	4	12	13	31
Net Position/Fund Balance	1	2	5	2	10
Revenues	2	4	18	18	42
Expenditures	2	4	18	18	42
Single Audit	3	5	14	16	38
	23	40	160	160	383

AUDIT SAMPLING

Our audit procedures include use of non-statistical sampling. Sampling will be performed for our tests of internal controls, compliance and financial statement amounts, utilizing approaches representative of populations tested. The extent to which we apply detailed audit procedures and sampling is based on materiality, evaluation of audit risks and internal controls and the characteristics of items comprising the account balance or class of transactions. Because our sample sizes are affected by many variables, a statement about sample sizes cannot be made in absolute terms. However, in practice, sample sizes usually begin with 40 for single audit tests of controls in order to plan the audit to obtain a low level of control risk.

DETERMINING LAWS AND REGULATIONS THAT WILL BE TESTED

Our consideration of audit risk in planning a governmental engagement is essentially an evaluation of the inherent risk of material errors or fraud in the government's financial statements. We will obtain an understanding of the possible financial statement effects of laws and regulations that have a direct and material effect on the determination of financial statement amounts and assess the audit risk associated with possible violations of such laws and regulations. We will consider laws and regulations that are generally recognized to have a direct and material effect on the determination of financial statement amounts.



Municipalities may be affected by many laws or regulations, including those related to securities trading, occupational safety and health, food and drug administration, environmental protection, equal employment and price fixing, or any other antitrust violations. If specific information comes to our attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, we will apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.

PRELIMINARY ANALYTICAL PROCEDURES

Analytical procedures will be used in general planning to improve our understanding of the City's operations and to identify audit areas for increased attention. These procedures will be applied to assist in planning the nature, timing and extent of other auditing procedures. These procedures will include comparisons of account balances between accounting periods, ratio and trend analysis to improve our understanding of the City and its operations and to identify critical audit areas.

Preliminary analytical procedures will include, at a minimum, a comparison of current account balances to similar amounts in the prior annual period's financial statements and the current period's budget. Additionally, we believe a thoughtful consideration of expected relationships among account balances and periods by an experienced auditor is far more important than a mechanical comparison. We will consider these relationships and bring to bear other knowledge about the City and its operations.

ANALYTICAL PROCEDURES AS SUBSTANTIVE TEST

Our reliance on substantive tests to achieve an audit objective related to a particular assertion may be derived from tests of details, from analytical procedures, or from a combination of both. For some assertions, analytical procedures are effective in providing the appropriate level of assurance. For other assertions, however, analytical procedures may not be as effective or efficient as tests of details in providing the desired level of assurance. The expected effectiveness and efficiency of an analytical procedure in identifying potential misstatements depends on, among other things, the predictability of the relationship and the availability and reliability of the data used to develop the expectation.

ANALYTICAL PROCEDURES USED IN THE OVERALL REVIEW

The objective of analytical procedures used in the overall review stage of the audit is to assist us in assessing the conclusions reached and in the evaluation of the overall financial statement presentation. The overall review would generally include reading the financial statements and notes, considering the adequacy of evidence gathered in response to unusual or unexpected balances identified in planning the audit or in the course of the audit and unusual or unexpected balances, relationships that were not previously identified. Results of an overall review may indicate that additional evidence may be needed.

PERFORMANCE OF SUBSTANTIVE PROCEDURES

Substantive audit testing will be performed in areas where the effectiveness of process controls does not reduce risk to a relatively low level, or where substantive testing is more efficient.

EVALUATION OF INTERNAL CONTROLS

Our audit plan will be based on the risk assessment performed and impacted key processes identified. This audit plan would cover the 2026 audit and would be revised in subsequent years based on changes to the City of Jacksonville. For each key process included in the audit plan, we will perform the following audit work:

- Understand the accounting process in depth, including significant process controls in place to mitigate risk.
- Test significant control points to determine if controls are operating as designed.
- Compare processes and controls to "best practices" to determine their effectiveness.
- Report to management on the effectiveness of processes.
- Determine whether any residual audit risk remains and whether substantive audit tests are required.

Substantive audit testing will be performed in areas where the effectiveness of process controls does not reduce risk to a relatively low level, or where substantive testing is more efficient.

Our Firm is required to gain an understanding of the internal controls the City has over IT and general computer controls. As a critical system impacting the City's processes, it is important to control the IT processes underlying the City's EDP system. The key is to ensure that only managed and authorized changes and access to the functionality and data is allowed. The IT General Computing controls are focused on change management, access security and computer operations areas. At a high level, the change management process ensures that all changes to the systems go through a standardized process, whereby they are approved and tested by appropriate officials before being deployed in the City's operating environment. The access-security process ensures that only authorized individuals have appropriate access to the systems and underlying data. It also ensures that security layers (database, operating system, application, physical access to the servers, internal and external network layers) are appropriately controlled to avoid unauthorized access. The computer operations process ensures that back-end jobs are monitored and controlled. It also ensures that backups and recovery procedures are in place to be able to recover in case of rollback or disaster situations.

To achieve effective monitoring and auditing of the EDP system, with respect to IT General Computing Controls, it is necessary to extract the following from the system:

- System log of changes (application, database, reports)
- System log of access changes (end user, administrative – application and database)
- System log of changes to key configurations

The majority of EDP systems struggle, without an add-on module or third-party system, to be able to provide one or more of the details mentioned above. An alternative is to work closely with your IT Department to write custom scripts and extract data for these items.

SCOPE OF WORK TO BE PERFORMED

Pattillo, Brown & Hill, L.L.P. will express an opinion on the fair presentation of the basic financial statements, as well as the combining and individual fund financial statements in conformity with generally accepted accounting principles.

We will audit the basic financial statements, consisting of the government-wide statements and combining and individual fund financial statements for all fund types, including major and non-major funds. We will provide an "in-relation-to" statement on the combining and non-major fund type statements and supplementary schedules, based on the auditing procedures applied during the audit of the basic financial statements. We will not be required to audit the introductory or statistical section of the report; these sections will remain unaudited.

Our firm will perform certain limited procedures involving the management discussion and analysis, and required supplementary information required by the Governmental Accounting Standards Board, as mandated by generally accepted auditing standards.

Additionally, we will audit the information contained in the schedule of expenditures of federal and state awards when appropriate. This information will be subjected to the auditing procedures applied in the audit of the basic financial statements and in accordance to U.S. Government Accountability Auditing Standards, the Single Audit Act as amended in 1996, Uniform Guidance (2CFR200) and the State of Texas Uniform Grants Management Standards. If required, we will provide an opinion on the fair presentation of the schedule of expenditures of federal and state awards in relation to the basic financial statements taken as a whole.

STANDARDS TO BE FOLLOWED

The audit will be performed in accordance with:

- Generally accepted auditing standards, as adopted by the membership of the American Institute of Certified Public Accountants
- Standards for financial audits set forth in the U.S. Government Accountability Office (GAO) Government Auditing Standards (2024)
- Financial reporting standards as adopted by the Governmental Accounting Standards Board (GASB); and the Government Finance Officers Association to meet the requirements for the Certificate of Achievement for Excellence in Financial Reporting
- Provisions of Uniform Guidance (2CFR200), and/or the State of Texas Uniform Grant Management Standards (UGMS)
- Audit and Accounting Guide for State and Local Governments
- State and Federal laws or regulations
- An examination for compliance with procedures established by City Charter and City Ordinances.



REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, we will issue all reports currently required by State and Federal grantors, American Institute of Certified Public Accountants, Governmental Accounting Standards Board (GASB), and any other regulatory agencies.

In the required reports on internal controls, we will communicate any reportable conditions found during the audit to the City Administrator. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

A report shall also be issued on the supplementary schedule of federal and state financial assistance programs and the internal control structure used in administering those funds.

We will make an immediate, written report of all irregularities and illegal acts of which they become aware to the City Administrator and Finance Director.

We agree to provide the City with information relating to regulation changes that would affect the City and its operation, such as timely notification of changes proposed or initiated by GASB, or GAO.

Additionally, we will present the comprehensive annual financial report at the February or March council meeting and inform the City and Council of each of the following, and any other item as required by the regulatory agencies as noted above:

1. The auditor's responsibility under generally accepted auditing standards and government auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Our judgement about the quality of the City's accounting principles.
6. Other information in documents containing audited financial statements.
7. Disagreements with management.
8. Management consultation with other accountants.
9. Major issues discussed with management prior to retention.
10. Difficulties encountered in performing the audit.
11. Confirmation of independence.
12. Independence-related relationships between the firm and the City.



IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

It is of utmost priority to ensure your service team professionals are current with developments in industry practices, accounting releases and auditing requirements. In addition to a highly communicative environment and industry-specific training programs, the following facilitates our efforts in this regard:

- Our service team understands the issues relevant to municipalities. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent service team of professionals capable of servicing the City's needs.
- To facilitate meeting your expectations and deadlines, we will meet with you during the planning phase of the engagement to obtain an understanding of the assistance the City will provide in performing the audit.
- Regular communication will be ongoing with City personnel, allowing for timely knowledge of significant matters as they arise. When we learn of matters the City may not be aware of, we will be active in conveying relevant information. Regular progress meetings will be scheduled with City personnel at times suitable to City staff.
- We are very much aware of federal and state grant requirements and accounting requirements affecting audits of municipalities. As with other issues that may arise, we will work with the City throughout the year to achieve the appropriate resolution. Our resources throughout the Firm, which continue to build in our government practice, will be utilized as appropriate.



To review a recent financial statement for one of clients, please visit the City of Weatherford or the City of Highland Village website at:

- **City of Weatherford:** <https://weatherfordtx.gov/> | Choose Departments > Finances > Administration & Accounting > Financial Transparency | Select "ACFR 2025"
- **City of Highland Village:** <https://www.highlandvillage.org/> | Choose Departments > / Finance > Financial Reports | Select "Most Recent Report"

APPENDIX F: PROPOSERS WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Texas laws with respect to foreign (non-state of Texas) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Jacksonville, Texas.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
- E. Proposer warrants that it understands and will adhere to the requirements set forth in this RFP and all of the requirements of the RFP which will be an attachment to the contract. Proposer also warrants that any additions, changes, or deletions made during negotiations will be made a part of this proposal under a binding contract between the City of Jacksonville, Texas and the successful proposer.
- F. Proposer warrants that this proposal is made without previous understanding, agreement, or connection with any person, firm, or corporation making a proposal for the same materials, and is in all fair and without collusion or fraud.

Authorized Company Representative Please Sign Below:

Signature: Paula Lowe

Name (typed): Paula Lowe

Title: CPA, Partner

Firm: Pattillo Brown & Holl L.L.P.

Date: 5-29-2026



EXCELLENCE.

At Pattillo, Brown & Hill, L.L.P.,
our people make the difference.

With our extensive public sector experience, strong regulatory
and technical expertise, client-centered approach,
and competitive fee structure, PB&H provides an unmatched
level of client-service commitment.

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CHRIS GARNER, CPA

chris.garner@pbhcpa.com

QUALITY AUDIT & ACCOUNTING SERVICES



pbhcpa.com



FEE PROPOSAL

PRESENTED TO
City of Jacksonville, Texas

DATE
May 29, 2026

PATTILLO, BROWN & HILL

401 West State Highway 6,
Waco, TX

254.772.4901 | pbhcpa.com



APPENDIX E: COST PROPOSAL FORM

Firm Name: Pattillo, Brown & Hill L.L.P.

Contact Person: Paula Lowe

Phone / Email: 254-772-4901; plowephhcpa.com

1. TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Provide a total all-inclusive maximum price for each fiscal year. Pricing must include **all costs** associated with performing the audit, including the financial statement audit and Single Audit (if applicable), as well as all out-of-pocket expenses.

Fiscal Year	Financial Statement Audit	Single Audit	Total All-Inclusive Price
FY 2026	\$ <u>46,240</u>	\$ <u>5,000</u>	\$ <u>51,240</u>
FY 2027	\$ <u>47,550</u>	\$ <u>5,250</u>	\$ <u>52,800</u>
FY 2028	\$ <u>48,900</u>	\$ <u>5,500</u>	\$ <u>54,400</u>
FY 2029	\$ <u>50,250</u>	\$ <u>5,750</u>	\$ <u>56,000</u>
FY 2030	\$ <u>51,700</u>	\$ <u>6,000</u>	\$ <u>57,700</u>

2. HOURS AND BILLING RATES (INFORMATIONAL PURPOSES)

Provide estimated hours and billing rates by staff level for the FY 2026 audit.

Staff Level	Estimated Hours	Hourly Rate	Total
Partner	23	280	6,440
Manager	40	200	8,000
Senior	160	130	20,800
Staff	160	100	16,000
IT / Specialists (if applicable)			
Other			
TOTAL	383		51,240

3. OUT-OF-POCKET EXPENSES

All out-of-pocket expenses (travel, lodging, meals, printing, etc.) must be included in the total all-inclusive price above.

List any significant assumptions regarding expenses:

No significant assumptions regarding expenses.

4. ADDITIONAL SERVICES (IF APPLICABLE)

Provide hourly rates for services outside the scope of this RFP:

Staff Level	Hourly Rate
Partner	280
Manager	200
Senior	130
Staff	100

5. PRICING ASSUMPTIONS AND COMMENTS

Please describe any assumptions made in developing your cost proposal, including staffing, timing, reliance on City-prepared schedules, and use of remote audit procedures:

The proposed fees are based on a balanced staffing approach that provides strong oversight while maintaining efficiency. We anticipate coordinating with the City on a timeline that includes interim procedures to help streamline year-end fieldwork.

Our approach assumes the City will provide timely and accurate schedules and supporting documentation, which helps us perform the audit efficiently. We also plan to incorporate remote procedures to reduce on-site time while maintaining effective communication. Any significant delays, scope changes, or unforeseen issues may impact the final timing and cost.

CERTIFICATION

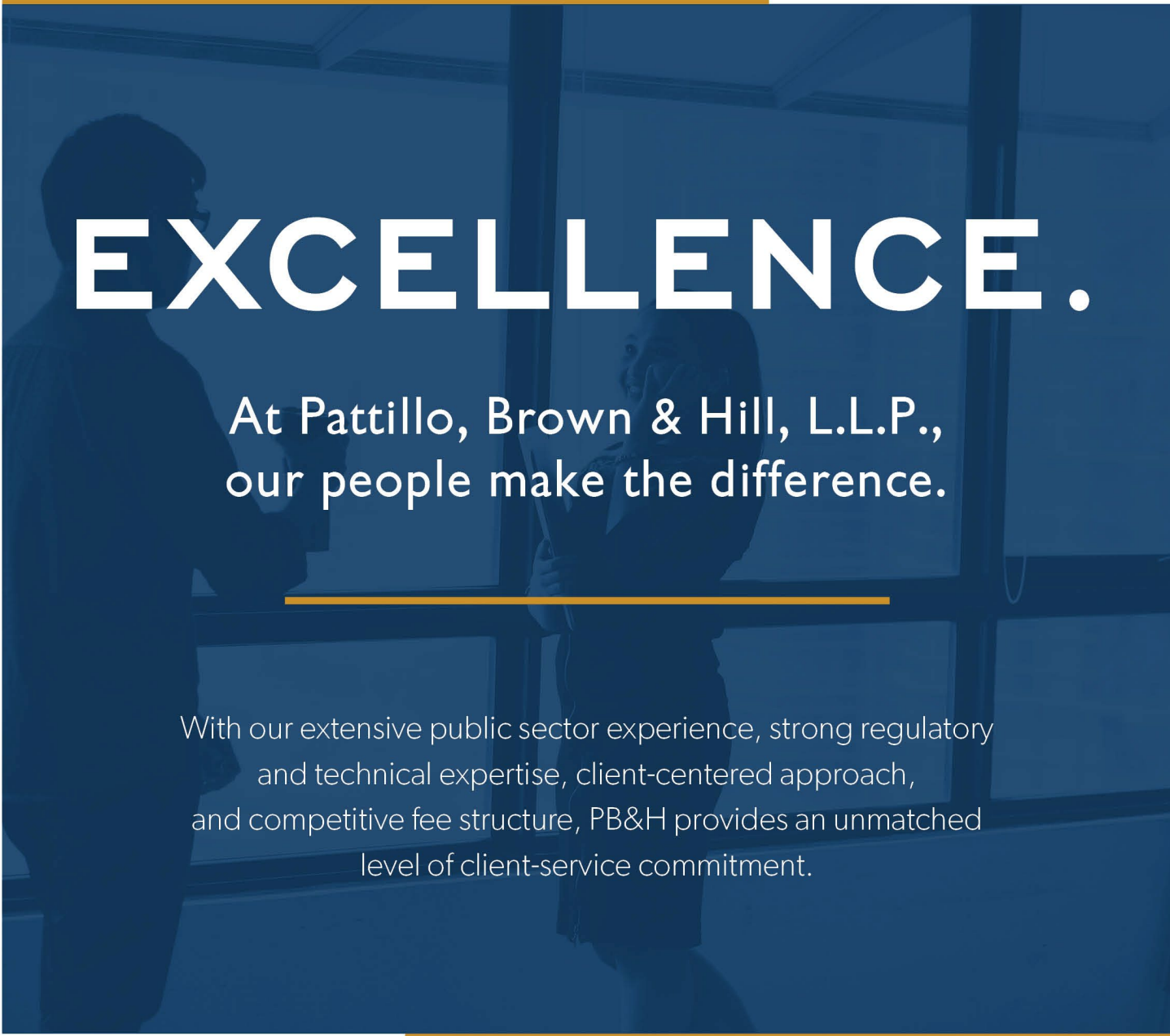
The undersigned certifies that the prices contained in this proposal have been carefully reviewed and are submitted as correct and final.

Authorized Signature: Paula Lowe

Name (Typed): Paula Lowe

Title: CPA, Partner

Date: 5-29-2026



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QUALITY AUDIT & ACCOUNTING SERVICES



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CITY OF JACKSONVILLE, TEXAS
REQUEST FOR PROPOSALS
FOR
PROFESSIONAL AUDITING SERVICES
RFP# 2026-300-01

315 S. Ragsdale St.
JACKSONVILLE, TEXAS 75766

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INTRODUCTION

General Information

The City of Jacksonville, Texas ("City") is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending September 30, 2026, with the option of auditing its financial statements for each of the four (4) subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards as well as the following additional requirements:

There is no express or implied obligation for the City to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

A pre-proposal conference for all the firms interested in submitting a proposal will be held at 11:00 AM on May 18, 2026 at 315 S. Ragsdale St., Jacksonville, TX 75766 in the City Council Chambers to answer questions about the engagement. After this preproposal conference, any inquiries concerning the request for proposals should be addressed to the Finance Director.

To be considered, one physical and one digital copy of the proposal must be received by the Finance Director at 315 S. Ragsdale St., Jacksonville, Texas 75766 by 3:00PM on May 29, 2026. The physical address is 315 S. Ragsdale St., Jacksonville, Texas 75766 and the mailing address is P.O. Box 1390 Jacksonville, Texas 75766-1390. The City reserves the right to reject any or all proposals submitted.

Proposals submitted will be evaluated by the City based on criteria established within this proposal.

During the evaluation process the City reserves the right, where it may serve the City's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the City, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected.

It is anticipated the selection of a firm will be completed by June 9, 2026. Following the notification of the selected firm it is expected a contract will be executed between both parties by June 12, 2026.

Term of Engagement

A five (5) - year contract is contemplated, subject to annual review, the satisfactory negotiation of terms (including a price acceptable to both the City and the selected firm), the concurrence of the City Council and the annual availability of an appropriation.

Subcontracting

Firms submitting proposals may consider subcontracting portions of the engagement to small audit firms or audit firms owned and controlled by socially and economically disadvantaged individuals. If this is to be done, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the City.

NATURE OF REQUIRED SERVICES

General

The City is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending September 30, 2026, with the option to audit the City's financial statements for each of the four (4) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

Scope of Work to be Performed

The City values a collaborative working relationship and expects timely communication and responsiveness throughout the audit process. The City desires the auditor to express an opinion on the fair presentation of its governmental activities, its business-type activities, its aggregated discretely presented component unit, each of its major funds, and its aggregated remaining fund information in conformity with generally accepted accounting principles.

The auditor is not required to audit the combining and individual fund financial statements and supporting schedules. However, the auditor is to provide an "in-relation-to" report on the combining individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.

The auditor is not required to audit the introductory and statistical sections of the report, but should be reviewed for consistency with the audited financial statements.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor's assistance and consultation will be required in implementing new GASB and FASB statements at the earliest possible date, even if prior to the required effective date.

Auditing Standards to be Followed

The audit shall be performed in accordance with Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. Government Accountability Office's Government Auditing Standards, the provisions of the Single Audit Act, as amended, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Subpart F).

The City anticipates that a Single Audit will be required for the foreseeable future due to federal funding associated with the Texas Water Development Board (TWDB). Accordingly, the auditor shall include Single Audit procedures and reporting as part of the base audit engagement.

Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

The auditor shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of

the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Irregularities and illegal acts. Auditors shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware to the following parties:

**City Manager
315 S. Ragsdale St.
Jacksonville, Texas 75766
(903) 586-3510**

Report to the City Council and JEDCO Board of Directors. Auditors should ensure that the City Council and JEDCO Board of Directors are informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

Special Considerations

The City will send its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the City to meet the requirements of that program.

Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the City or its designees.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

NATURE OF ADDITIONAL SERVICES INCLUDED IN SCOPE

Scope of Additional Services

The auditor is responsible for assisting the City with the preparation of its ACFR.

Reports to Be Issued

ACFR— The auditor agrees to provide print-ready financial statements and audit opinion on or before February 28, 2027. The auditor also agrees to provide the City with a print-ready version of the ACFR in .pdf format to facilitate the printing of additional copies and posting the ACFR on the City’s website.

The auditor will assist the City in the preparation of the ACFR, including the financial section and notes to the financial statements. City management will be responsible for the final content and presentation.

DESCRIPTION OF THE GOVERNMENT

Name of Contact Persons/Organizational Chart/Location of Offices

The auditor's principal contact with the City will be the Finance Director; or a designated representative who will coordinate the assistance to be provided by the City to the auditor.

An organizational chart (Appendix A) and a list of key personnel (Appendix B) are attached.

Background Information

The City serves an area of 14.1 square miles with an estimated population of 15,000. The City’s fiscal year begins on October 1st and ends on September 30th. The City provides the following services to its citizens:

Public safety (Police, Fire, EMS), Library, Parks, Swimming Pool, Public Services (Water and Sanitary Sewer), Streets and Street Lighting and Building and Code Enforcement. The City also owns and manages Lake Jacksonville.

The City has a total budgeted payroll of \$12,564,387 covering 144.6 full-time equivalent employees in fiscal year 2026.

The City is organized into 26 departments. The accounting and financial reporting functions of the City are centralized.

More detailed information on the government and its finances can be found in the City’s Official Budget document for the 2025-2026 Fiscal Year, and the City’s ACFR. These reports can be found on the City’s website, [Audits / Budgets / Tax Rates | Jacksonville, TX \(jacksonvilletx.org\)](#). The City’s Statement of Fiscal and Budgetary Policies are also available on the website at [Financial Policies | Jacksonville, TX \(jacksonvilletx.org\)](#).

Reporting Entity

- Discretely Presented Component Unit:
 - Jacksonville Economic Development Corporation (JEDCO)
- Major Governmental Funds
 - General Fund
 - Debt Service Fund
 - Capital Projects Fund
 - Grants Fund
- Non-major Governmental Funds
 - Vehicle / Equipment Replacement Fund
 - Hotel / Motel Occupancy Tax Fund

- Court Building Security and Technology Fund
- Court Child Safety Trust Fund
- Police State Forfeiture Fund
- Police Federal Forfeiture Fund
- Police LEOSE Fund
- Venue Project Fund
- Major Proprietary Funds
 - Water and Wastewater Utility Fund
- Fiduciary Fund
 - Beautification Fund

Budgetary Basis of Accounting

The City uses the cash basis of budgeting for all funds. By contrast, the audited financial statements (ACFR) use modified accrual for governmental funds and accrual for proprietary and fiduciary funds. Therefore, the basis of budgeting differs from the basis of accounting used in the ACFR.

Revenues are budgeted when cash is received; expenditures are budgeted when cash is paid. Each fund's beginning balance represents the projected cash starting position (prior year estimated ending cash/net position adjusted for timing).

Pension Plans

The City participates in the Texas Municipal Retirement System ("TMRS"), an agent multiple-employer public employee retirement system.

Component Unit

The Jacksonville Economic Development Corporation (JEDCO) – Established in 1995, the Corporation is a nonprofit industrial development corporation specifically governed by the Development Corporation Act. The purpose of the Corporation is to promote, assist, and enhance economic development. The corporation is governed by a board of directors appointed by the City Council.

Magnitude of Finance Operations

The finance department is headed by the Finance Director and consists of two (2) full time employees. The principal functions performed within this department include general accounting, accounts payable processing, purchase order processing, financial report generation, centralized payroll processing and treasury functions.

Internal Audit Function

There is no designated internal auditor position. Finance duties are aligned so that most functions are subject to a second approval or review. Monthly reconciliations are performed along with the generation of monthly financial reports which are reviewed by the Finance Director.

Availability of Prior Audit Reports and Working Papers

Interested proposers who wish to review prior years' audit reports and management letters should contact Paula Lowe at Pattillo, Brown & Hill, LLP. at (254) 772-4901 ext. 263. The City will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposals.

TIME REQUIREMENTS

Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for proposal issued	April 27, 2026
Pre-proposal conference	May 18, 2026
Due date for proposals	May 29, 2026

Notification and Contract Dates

Firm selected by City Council	June 9, 2026
Selected firm notified	June 10, 2026
Contract date	June 12, 2026

Audit Schedule

Schedule for the 2025-2026 Fiscal Year Audit (A similar time schedule will be developed for audits of future fiscal years if the City exercises its option for additional audits).

An audit schedule for the Fiscal Year 2025-2026 is included herein as Appendix C. This schedule consists of target due dates for:

1. Completion of Interim work
2. Development of an audit plan
3. Field work
4. Submission of draft reports
5. Conferences
6. Submission of Final Reports
7. Submission of ACFR

ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

Finance Department and Clerical Assistance

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the City.

Statements And Schedules to Be Prepared by the Staff of the City

The staff of the City currently prepares the PBC list which is included as Appendix D. Please include any additional statement or schedule that may be required in your proposal.

Work Environment and Technology Access

The City utilizes a primarily electronic and remote audit environment. The City's preference is for audit work to be performed remotely to the greatest extent possible, using secure electronic document exchange and virtual communication methods.

The City will provide electronic access to financial records, supporting documentation, and reports through its financial systems and secure file-sharing platforms. Virtual meetings can be accommodated via Microsoft Teams or similar platforms.

If limited on-site work is required, the City will provide reasonable workspace, including desks and chairs, as well as access to Wi-Fi and basic office equipment as needed. Any anticipated on-site work should be clearly identified in the audit proposal.

The auditor shall utilize secure methods for all data transmission and document exchange, including the use of a secure client portal or equivalent technology. The firm shall describe its data security protocols, including encryption standards, access controls, and safeguards in place to protect confidential and sensitive information.

PROPOSAL REQUIREMENTS

General Requirements

One physical and one electronic copy of the proposal must be received prior to 3:00 PM (local time), Friday, May 29, 2026. All copies of the proposal must be under sealed cover and plainly marked as "Professional Auditing Services Proposal" and delivered to:

Physical Address: Finance Director
315 S. Ragsdale St.
Jacksonville, Texas 75766

Mailing Address: Finance Director
P.O. Box 1390
Jacksonville, Texas 75766-1390

Inquiries regarding the RFP may be addressed by phone at 903-586-3510 or by e-mail at finance@jacksonvilletx.org. Inquiries should be conducted during normal business hours, Monday through Friday. Inquiries to any other person other than the person so named in this RFP may result in elimination of the proposal from any further consideration.

Submission of Proposals

Separate proposals are to be submitted for required and optional services.

The following must be included in the proposal and is required to be received by 3:00 PM, Friday, May 29, 2026 for a proposing firm to be considered:

Title Page showing the request for proposals subject; the firm's name; the name, address, phone number and e-mail address of the contact person; and the date of the proposal.

Table of Contents

Signed Transmittal Letter briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be

best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for (45) days.

The proposer shall include a sealed dollar cost bid.

Technical Proposal

General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualification of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid.)

Independence – The firm should provide an affirmative statement that is independent of the City of Jacksonville including all component units of the City as defined by generally accepted auditing standards.

License to Practice in Texas – An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Texas.

Firm Qualifications and Experience – The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the local office's most recent peer review and its status under the AICPA peer review program.

Please note that the City will not consider proposals from joint ventures or consortiums.

Partner, Supervisory and Staff Qualifications and Experience – Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education of the staff to be assigned to this engagement. Indicate how the quality and continuity of staff over the term of the agreement will be assured. The firm shall identify key personnel assigned to this engagement, including the engagement partner, manager, and senior staff, and describe its approach to maintaining continuity of those individuals. The firm shall also describe its policies regarding staff turnover and the process for notifying the City of any changes in key personnel.

Similar Engagements with Other Government Entities – The proposer should provide a list of local government clients served in the past five (5) years by the local office. Current clients should be identified with contact name, e-mail address and telephone number for each.

Pending and Settled Litigation – Describe all major pending and settled litigation of the firm during the past three (3) years. Please identify any litigation involving the local office.

Disciplinary Action – The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state or federal regulatory bodies, oversight committees, or professional organizations.

Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required. In developing the work plan, reference should be made to such sources of information as City's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

1. Proposed segmentation of the engagement
2. Level of staff and number of hours to be assigned to each proposed segment of the engagement
3. Extent of use of EDP software in the engagement
4. Type and extent of analytical procedures to be used in the engagement
5. Approach to be taken in determining laws and regulations that will be subject to audit test work
6. Approach to be taken in drawing audit samples for purposes of tests of Compliance
7. Description of data security measures, including secure file transfer methods, client portal usage, and protection of confidential information during a remote audit

Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

Report Format

The proposal should include sample formats for required reports.

NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL

Sealed Dollar Cost Bid

Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. The total all-inclusive maximum price shall include all costs associated with performing the annual financial statement audit and the Single Audit, if required. A cost proposal form has been provided in Appendix E.

The City will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

Rates for Additional Professional Services

If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same rates set as specified herein.

Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

Status of Auditor

It is the intent of the parties that the Auditor shall be considered an independent contractor and that Auditor, and anyone else for whom it is legally liable, shall not be considered employees, servants or agents of the City for any purpose. Furthermore, this Agreement shall not be construed to be a partnership or joint venture.

Neither Auditor nor any of its employees or contractors shall be eligible to participate in City's industrial insurance, unemployment, disability, medical, dental, life or other insurance programs, or any other benefit or program that is sponsored, financed or provided by the City for its employees.

Auditor agrees that it shall be Auditor's exclusive responsibility to pay all federal, state, or local payroll, social security, disability, industrial insurance, self-employment insurance, income and other taxes and assessments related to this Agreement. Neither FICA (Social Security), FUTA (Federal Unemployment), nor local state or federal income taxes will be withheld from payments to Auditor. Auditor shall at the Auditor's expense pay and be fully liable and responsible for, and indemnify and hold harmless the City from, any assessments, fines or penalties relating to Auditor's failure to uphold any of these responsibilities.

Warranties

Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express written permission of the City. Proposer shall complete the Proposer's Warranties form provided in Appendix F.

EVALUATION PROCEDURES

Review of Proposals

The City will use a point formula during the review process to score proposals based on each of the criteria described below. The ultimate decision shall be based on all the criteria as well as non-quantifiable factors, including evaluation of staff. A recommendation will be presented for final selection by the City Council. Firms with an unacceptably low technical score will be eliminated from further consideration.

After the technical score for each firm has been established, the sealed dollar cost bid will be opened and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

The City reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for technical qualifications, price and Governmental Experience and Industry Involvement. The following represent the principal selection criteria which will be considered during the evaluation process.

Mandatory Elements

1. The audit firm is independent and licensed to practice in Texas.
2. The firm has no conflict of interest with regard to any other work performed by the firm for the City.
3. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
4. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

Technical Quality: (Maximum Points – 50)

1. Expertise and Experience
 - a. The firm's past experience and performance on comparable government engagements
 - b. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation
 - c. Experience assisting clients in receiving the GFOA Certificate of Achievement
2. Audit Approach
 - a. Adequacy of proposed staffing plan for various segments of the engagement
 - b. Adequacy of sampling techniques
 - c. Adequacy of analytical procedures
3. Responsiveness of the proposal in clearly stating an understanding of the work to be performed, including scheduling, completeness, and thoroughness of the technical data and documentation

Price: (Maximum Points – 30)

Governmental Experience and Industry Involvement: (Maximum Points – 20)

The demonstration of the firm's commitment to governmental issues by knowledge of current issues and membership in related organizations such as the Government Finance Officers Association (GFOA or GFOA of Texas) or Texas Municipal League (TML)

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM**Oral Presentations**

During the evaluation process, the City may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide Firms with an opportunity to answer any questions the City may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

Final Selection

The City Council will select a firm based upon the recommendation of staff.

It is anticipated that a firm will be selected by June 9, 2026. Following notification of the firm selected, it is expected a contract will be executed between both parties by June 12, 2026.

Right to Reject Proposals

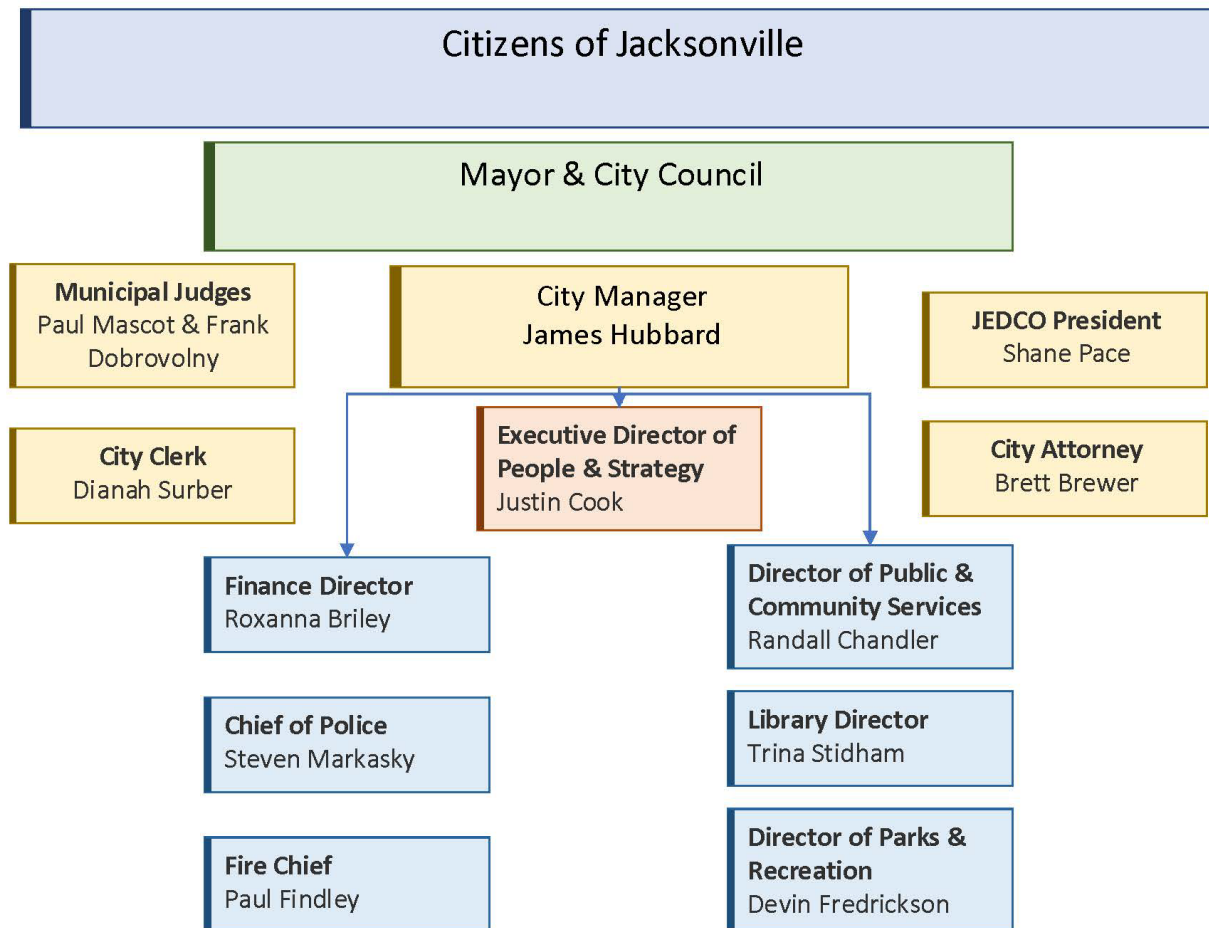
Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected.

The City reserves the right to reject any or all proposals.

APPENDICES

- A. Organizational Chart
- B. List of Key Officials
- C. Fiscal Year 2025-2026 Audit Schedule
- D. Schedules Prepared by Client (PBC)
- E. Cost Proposal Form
- F. Proposer Warranties
- G. Insurance Requirements

APPENDIX A: ORGANIZATIONAL CHART



APPENDIX B: LIST OF KEY OFFICIALS

Councilmembers

Randy Gorham, Mayor

Tim McRae, Mayor Pro-Tem, District 3

Letitia Horace, District 1

Mindy Gellock, District 2

Rob Gowin, District 4

Staff

James Hubbard, City Manager

Frank Dobrovolsky, Municipal Judge

Paul Mascot, Municipal Judge

Shane Pace, JEDCO President

Brett Brewer, City Attorney

Justin Cook, Executive Director of People & Strategy

Dianah Surber, City Clerk

Roxanna Briley, Finance Director

Steven Markasky, Chief of Police

Paul Findley, Fire Chief

Randall Chandler, Director of Public & Community Services

Trina Stidham, Library Director

Devin Fredrickson, Director of Parks & Recreation

APPENDIX C: FISCAL YEAR 2025-2026 AUDIT SCHEDULE

The following schedule is not prepared to be inclusive of all target dates related to the audit process and production of financial statement processes but shall serve as a guide to achieve the target date for submission of the ACFR to the City Council as scheduled.

The City will have all records ready for audit and all management personnel available to meet with the firm's personnel as of November 30, 2026.

Each of the following should be completed by the auditor no later than the dates indicated.

Detailed Audit Plan

The auditor shall provide City by July 31, 2026 both a detailed audit plan and a list of all schedules to be prepared by the City.

Interim Work

The auditor shall complete interim work by August 31, 2026.

Fieldwork

The auditor shall complete all fieldwork by January 31, 2027.

Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by the Finance Director by February 28, 2027.

Conferences (A similar time schedule will be developed for audits of future fiscal years if the City exercises its option for additional audits).

At a minimum, the following conferences should be held by the dates indicated on the schedule below. Meetings may be conducted virtually unless otherwise agreed.

	<u>Week of</u>
Entrance conference	July 31, 2026
The purpose of this meeting is to meet with the Finance Director and key finance department personnel to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.	
Progress conference	November 30, 2026
The purpose of this meeting is to meet with the Finance Director and key finance department personnel to commence year-end audit work.	
Exit conference	February 28, 2027
The purpose of this meeting is to meet with the Finance Director and key finance department personnel to summarize the results of the fieldwork and to review significant findings.	

In addition, the auditor shall provide written reports on the progress of the audit as conditions warrant.

Date Final Report is due

The draft financial statements, notes and all required supplementary schedules [and statistical data] shall be submitted to the City by February 28, 2027. The Management Discussion and Analysis will be completed upon the incorporation of the auditor's revisions and the full report submitted to the auditor for its final review.

The Finance Director and key finance department personnel will complete the production of the financial report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit report.

Once all reporting issues have been resolved, the auditor shall submit to the Finance Director ten (10) copies of its final signed report along with ten (10) copies of other required correspondence from the auditor to management and/or the City's elected officials.

The final ACFR is to be delivered by March 4, 2027. The report and the result shall be presented to the City Council at its March 9 meeting. Subsequent to the report and acceptance of the audit by the City Council the selected firm will assist finance staff in filing the report with all necessary agencies. In no case shall this process extend past March 31 in any year the firm performs audit services.

APPENDIX D: SCHEDULES PREPARED BY CLIENT

- Electronic copy of trial balances with final balances and budget (original and final amended).
- City Council Minutes from October 1, 2025 through present.
- Complete attorney confirmations on City letterhead, sign, and return originals to audit firm.
- Complete related party confirmations on City letterhead, sign, and return originals to audit firm.
- Complete investment and debt confirmations on City letterhead, sign, and return originals to audit firm.
- The beginning check number at 10/1/25 and the ending check number at 9/30/26.
- Prepare a schedule of all federal grants and the total expenditures per grant, and a schedule of all state grants and the total expenditures per grant.
- Bank reconciliations for all bank accounts as of 9/30/26.
- Schedule of investment activity by quarter that reconciles to the general ledger at 9/30/26 and the details regarding how investment income was allocated among the funds.
- Reconciliation of Due from Other Governments as of 9/30/26.
- Reconciliation of Due to/from Other Funds as of 9/30/26.
- A copy of the 'New Hire Employee List' and the 'Terminated Employee Listing' for the fiscal year.
- Rate schedules for water, sewer and trash collection including effective date of any rate changes that occurred during FY 2026.
- A copy of the utility department aged A/R report for 9/30/26.
- A copy of the utility department meter reading summaries for each route during September 2026 and October 2026. A copy of the reconciliation of the amount of unbilled A/R at 9/30/26.
- A copy of the 'Account Aging as of Report, by Service' and the A/R allowance calculation.
- Water Production Compared To Sales.
- Reserved Fund Balances
- Lake Columbia Entry
- Property Tax
 - Property Tax Roll for 2025 and reconciliation to Total Tax Levy per Tax Assessor System Reports.
 - Property Tax Year to Date Recap Report from October 1, 2025 through September 30, 2026.
 - Report showing Collections of Property Taxes from October 1, 2026 through November 30, 2026.
 - Copy of Certified Tax Rate for 2026.
- 3rd party billing summary of ambulance fees.
- A copy of the ambulance fee allowance calculations.
- A copy of the inventory count listing from the utility director at 9/30/26.
- A detail listing of fixed asset additions, disposals, and gain or loss on sale of fixed assets for the respective funds as of 9/30/26. Schedules of additions should be reconciled with capital outlay accounts in the general ledger. Proceeds shown on Schedule of disposals should be with appropriate general ledger account.
- Depreciation schedules for the respective funds as of 9/30/26. Depreciation schedule should agree with report 'Schedule of General Fixed Assets by Function and Activity'.
- General ledger detail for all repair & maintenance accounts.
- General ledger detail for all capital asset accounts such as capital machinery and equipment, and capital motor vehicles.
- General ledger detail for all gain and loss accounts.

- A reconciliation of 941 Reports filed for the 4th Quarter of 2025 and the 1st – 3rd Quarters of 2026 to salary expense per the General Ledger.
- Calculation of Accrued Payroll and reconciliation to the General Ledger as of 9/30/26.
- Copies of all new notes' payable entered into during fiscal year 2026.
- A copy of the Utility Deposits Payable Listing by customer at 9/30/26.
- The accounts payable (regular A/P only) listing by vendor at 9/30/26.
- A copy of the check register listing for regular A/P from 10/1/26 through 11/15/26 (for subsequent disbursement testing).
- The October 2026 bank statement for the General Disbursements account.
- Schedule of compensated absences as of 9/30/26.
- An electronic spreadsheet of all disbursements (check register) from 10/1/25 thru 9/30/26.

APPENDIX E: COST PROPOSAL FORM

Firm Name: _____

Contact Person: _____

Phone / Email: _____

1. TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Provide a total all-inclusive maximum price for each fiscal year. Pricing must include **all costs** associated with performing the audit, including the financial statement audit and Single Audit (if applicable), as well as all out-of-pocket expenses.

Fiscal Year	Financial Statement Audit	Single Audit	Total All-Inclusive Price
FY 2026	\$ _____	\$ _____	\$ _____
FY 2027	\$ _____	\$ _____	\$ _____
FY 2028	\$ _____	\$ _____	\$ _____
FY 2029	\$ _____	\$ _____	\$ _____
FY 2030	\$ _____	\$ _____	\$ _____

2. HOURS AND BILLING RATES (INFORMATIONAL PURPOSES)

Provide estimated hours and billing rates by staff level for the FY 2026 audit.

Staff Level	Estimated Hours	Hourly Rate	Total
Partner			
Manager			
Senior			
Staff			
IT / Specialists (if applicable)			
Other			
TOTAL			

3. OUT-OF-POCKET EXPENSES

All out-of-pocket expenses (travel, lodging, meals, printing, etc.) must be included in the total all-inclusive price above.

List any significant assumptions regarding expenses:

4. ADDITIONAL SERVICES (IF APPLICABLE)

Provide hourly rates for services outside the scope of this RFP:

Staff Level	Hourly Rate
Partner	
Manager	
Senior	
Staff	

5. PRICING ASSUMPTIONS AND COMMENTS

Please describe any assumptions made in developing your cost proposal, including staffing, timing, reliance on City-prepared schedules, and use of remote audit procedures:

CERTIFICATION

The undersigned certifies that the prices contained in this proposal have been carefully reviewed and are submitted as correct and final.

Authorized Signature: _____

Name (Typed): _____

Title: _____

Date: _____

APPENDIX F: PROPOSERS WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Texas laws with respect to foreign (non-state of Texas) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Jacksonville, Texas.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
- E. Proposer warrants that it understands and will adhere to the requirements set forth in this RFP and all of the requirements of the RFP which will be an attachment to the contract. Proposer also warrants that any additions, changes, or deletions made during negotiations will be made a part of this proposal under a binding contract between the City of Jacksonville, Texas and the successful proposer.
- F. Proposer warrants that this proposal is made without previous understanding, agreement, or connection with any person, firm, or corporation making a proposal for the same materials, and is in all fair and without collusion or fraud.

Authorized Company Representative Please Sign Below:

Signature: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX G: INSURANCE REQUIREMENTS

The successful proposer shall maintain, at its own expense, insurance coverage as outlined below:

1. Professional Liability (Errors and Omissions):

Minimum coverage of \$1,000,000 per claim and aggregate.

2. Workers' Compensation Insurance:

Coverage as required by the State of Texas, including employer's liability coverage.

3. Commercial General Liability Insurance (optional but recommended):

\$1,000,000 per occurrence for bodily injury and property damage.

The City reserves the right to request certificates of insurance upon contract award. Additional coverage requirements may be negotiated prior to execution of the contract.



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	9.
DEPARTMENT:	Finance	PREPARED BY:	Roxanna Briley, Finance Director
INITIATED BY:	Roxanna Briley, Finance Director	EXHIBITS:	RESOLUTION ADOPTING INVESTMENT POLICY 5.30.25, City of Jacksonville Investment Policy Updates - Redline 6.4.26
ITEM TITLE:	DISCUSS AND CONSIDER POSSIBLE ACTION A RESOLUTION ADOPTING THE CITY OF JACKSONVILLE, TEXAS INVESTMENT POLICY AND INVESTMENT STRATEGIES		

EXECUTIVE SUMMARY:

The Texas Public Funds Investment Act (Chapter 2256, Texas Government Code) requires the governing body of an investing entity to review its Investment Policy and Investment Strategies not less than annually. The City's Investment Policy establishes the guidelines, objectives, authorized investments, internal controls, and reporting requirements governing the investment of public funds.

The proposed resolution affirms the City Council's annual review of the Investment Policy and Investment Strategies and incorporates any recommended updates necessary to maintain compliance with state law, industry best practices, and the City's operational needs. The policy and strategies continue to prioritize the preservation of principal, maintenance of adequate liquidity, and optimization of investment earnings consistent with statutory requirements.

RECOMMENDED ACTION:

Approve the resolution adopting the City's Investment Policy and Investment Strategies following the annual review required by the Texas Public Funds Investment Act.

BID AND AWARD:

N/A

BUDGET DATA:

No direct fiscal impact is associated with the annual review and adoption of the Investment Policy and Investment Strategies. The policy governs the investment and management of City funds and establishes the framework under which investment earnings are generated.

BUDGET JUSTIFICATION:

Annual review and adoption of the Investment Policy and Investment Strategies is required by Section 2256.005 of the Texas Public Funds Investment Act. Adoption ensures continued compliance with state law and affirms the City's commitment to prudent investment management, preservation of public funds, adequate liquidity for operational needs, and appropriate investment diversification.

STRATEGY MAP

Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
1.3 Transparent and engaging communication ☐	2.3 Community policing and crime prevention ☐	3.3 Ensure financial stability and stewardship ☒	4.3 Adopt a capital improvement program ☐	5.3 Disasters and emergencies ☐
1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐

POLICY/GOAL CONSIDERATION:

The proposed action supports the City's goals of fiscal responsibility, financial stewardship, transparency, and compliance with applicable state statutes governing public fund investments. The Investment Policy and Investment Strategies provide the framework for safeguarding public assets while maximizing investment earnings within acceptable risk parameters.

LEGAL:

The Texas Public Funds Investment Act (Chapter 2256, Texas Government Code) requires the City Council to review the Investment Policy and Investment Strategies not less than annually and adopt a written instrument, by rule, order, ordinance, or resolution, stating that the review has been completed and documenting any changes made to the policy or strategies.



City of Jacksonville, Texas

Resolution No.

A RESOLUTION ADOPTING THE CITY OF JACKSONVILLE, TEXAS INVESTMENT POLICY AND INVESTMENT STRATEGIES

WHEREAS, the City Council is required to review the City's investment policy and investment strategies annually; and

WHEREAS, the resolution shall record any changes made to either the policy or strategies; and

WHEREAS, this review is a requirement of Texas law as defined in Government Code 10, Chapter 2256, known as the Public Funds Investment Act (the Act).

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Jacksonville, Texas:

That the City of Jacksonville, Texas Investment Policy and Investment Strategies attached hereto as

"Exhibit A" are hereby adopted as the Investment Policy of the City of Jacksonville, Texas

effective June 9th, 2026.

Changes made to the policy and/or strategies, attached hereto as "Exhibit A", are recorded as

required by the Act.

PASSED, ADOPTED AND APPROVED by the City Council of the City Jacksonville, Texas

this the 9th day of June 2026.

APPROVED:

ATTEST:

Randy Gorham, Mayor

Dianah Surber, City Clerk

EXHIBIT A



City of Jacksonville, Texas Investment policy

PREFACE

"A public office is a public trust."

Charles Sumner, 1872

If a public office is a public trust, then the trust must be administered properly. Public funds are acquired by governments largely through involuntary payments, particularly through taxation. In a modern democratic society, public officials are obligated to manage these funds in a disciplined manner.

In most cases, laws govern the investment process. Laws alone however cannot compel public officials to a series of actions that assure the public's best interests. The actions of public officials responsible for investing public funds must be guided by knowledge, skills, systems, policies, procedures and confidence that can be described only as professional discipline.

It is the policy of the City of Jacksonville that, giving due regard to safety and risk of investments, all available funds shall be invested in conformance with these legal and administrative guidelines, and, to the maximum extent possible, at the highest rates obtainable at the time of the investment.

Effective cash management is recognized as essential to good fiscal management. An aggressive cash management and investment policy will be pursued to take advantage of investment interest as viable and material revenue to all operating and capital funds. Investment income will be used in a manner that will best serve the interest of the City of Jacksonville.

The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

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INVESTMENT STRATEGY

The City of Jacksonville maintains a pooled investment portfolio that utilizes specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolio. In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed the anticipated cash flow requirements of the funds. The composite portfolio including Local Government Investment Pool (LGIP) balances will have a dollar weighted average maturity of 3 years or less. This dollar weighted average maturity will be calculated using the stated final maturity dates of each security. Investment guidelines by fund type are as follows:

- Investment strategies for operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short- to medium term securities that will complement each other in a ladder structure.
- Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligations on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date, or funds shall be maintained in an investment pool or money market mutual fund to be available for debt service payments.
- Investment strategies for bond funds shall have as the primary objective the ability to generate a dependable revenue source to the appropriate fund from securities with a low degree of volatility. Except as may be required by the bond ordinance specific to an individual issue, securities should be of high quality, with short to medium term maturities.

The City of Jacksonville's investment strategy for all fund groups will follow the investment priorities of suitability, preservation and safety of principal, liquidity, marketability, diversification, and yield that are identified and described more thoroughly in the following sections of this investment policy.

PURPOSE AND OBJECTIVES

Purpose

The purpose of this document is to set forth the specific investment policy and strategy guidelines for the City of Jacksonville. All investment activity shall be consistent with Texas law as defined in Government Code 10, Chapter 2256, known as the Public Funds Investment Act (the Act), and local law.

The City is required under the Act, Section 5, to adopt a formal written Investment Policy regarding the investment of its funds and funds under its control. This policy is to be adopted annually to meet the requirements of the Act. The Investment Policy addresses the methods, procedures, and practices that must be exercised to ensure the effective and judicious management of the City's funds.

Objectives

It is the policy of the City of Jacksonville that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification, and yield, expressed as optimization of investment income. The safety of the principal invested always remains the primary

objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

An aggressive cash management program and investment policy will be pursued by the Investment Officer to take advantage of investment interest as viable and material revenue to all operating and capital funds. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and maximum investment income on short-term investments of idle cash. The City's portfolio shall be designed and managed in a manner responsive to the public trust. Income from investments will be used in a manner that will best serve the interests of the City of Jacksonville.

Safety

Safety of invested principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- **Credit Risk and Concentration of Credit Risk**- The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration of credit risk, the risk of loss attributed to the magnitude of investment in a single issuer, by:
 - Limiting investments to the safest types of investments,
 - Pre-qualifying the financial institutions and broker/dealers with which the City will do business, and
 - Diversifying the investment portfolio to minimize potential losses on individual issuers.
- **Interest Rate Risk**- The City will manage the risk that the investment income and the market value of investments in the portfolio will fall due to changes in the general interest rates by:
 - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations. From time to time, securities may be purchased at a premium or traded for other securities to improve yield, maturity or credit risk. For these transactions, a loss may be incurred for accounting purposes to achieve optimal investment return, provided any of the following occurs with respect to the replacement security:
 - The yield has been increased, or
 - The maturity has been reduced or lengthened, or
 - The quality of the investment has been improved.
 - Investing operating funds primarily in certificates of deposit, shorter- term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds,
 - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time, and
 - Limiting the maximum weighted average maturity of the investment portfolio to 3 years.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be

anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public trust in the City's ability to govern effectively.

Yield (Optimization of Investment Income)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

SCOPE

This investment policy applies to all financial assets of the City and any new funds created unless specifically exempted by the City Council and this Policy.

The City will consolidate cash balances from all funds with the exception of bond proceeds to optimize investment income. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

RESPONSIBILITY AND CONTROL

Delegation of Authority

This Investment Policy and the outlining of investment practices and authorities is compiled in accordance with the Act, which requires the adoption of rules governing investment policies and strategies and the designation of an Investment Officer. Collateral requirements are created in accordance with the Public Funds Collateral Act (Texas Government Code 10, Chapter 2257).

The City Council retains ultimate responsibility as fiduciaries of the assets of the city. The City Manager and the Finance Director are the designated Investment Officers. The City Manager and the Finance Director are responsible for considering the quality and capability of staff to be involved in investment management and procedures. The City Manager and the Finance Director may delegate responsibility for the day-to-day investment activities to other qualified staff members. These staff members will also be termed Investment Officers of the City. The Finance Director will be designated the Primary Investment Officer to conduct daily investment activity and prepare required investment reports. Investment Officers will not conduct any investment or banking activities involving City funds until a resolution or ordinance giving them authority to do so has been approved by the City Council. All participants in the investment process shall seek to act responsibly as custodians of public trust.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the designated Investment Officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the Act.

Training Requirements

The Act requires Investment Officers of the City to complete training on topics pertaining to the Act; as such, the training must include investment controls, security risks, strategy risks, market risks, diversification of the investment portfolio, and compliance with the PFIA. Initial training of 10 hours is required within the first 12 months in the position. Renewal training (every 2 years) of 8 hours is subsequently required. The 2-year training period is based upon the City's fiscal year. There is an exception to the training requirement if the City holds no investments outside of Interest-Bearing Accts and local CDs. This exemption from renewal training is at the discretion of the City and its' local auditor. The training shall be provided by an independent source. The independent sources of investment training will be approved, by name, by the City Council (see Appendix) prior to attendance of the training, as part of the City Council's annual policy review.

Management and Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure the City's assets are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with the Act and the established investment policies and procedures. The internal controls shall address the following points:

- Minimize risk of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third-party custodian.

Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent person" rule, which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived." It should be noted that, in a diversified portfolio, occasional losses are inevitable and must be considered within the context of the overall portfolio's return.

In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall take into consideration the investment of all funds, or funds under the City's control, over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment, and whether the investment decision was consistent with the written investment policy of the City.

Indemnification

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported in a timely manner and appropriate action is taken to control the effects of such adverse developments.

The City shall provide for the defense and indemnification of any Investment Officer who is made party to any suit or proceeding, other than by actions of the City, or against whom a claim is asserted by reasons of their actions taken within the scope of their service as Investment Officers. Such indemnity shall extend to judgments, fines, and amounts paid in settlement of any such claim, suit or proceeding, including any appeal thereof. This protection shall extend only to Officers who have acted in good faith and in a manner which they reasonably believe to be in, or not opposed to, the best interests of the City.

Ethics and Conflicts of Interest

City staff involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff should disclose to the City Manager any material personal financial investments in financial institutions that conduct business with the City, and they shall further disclose positions that could be related to the performance of the City's portfolio. City staff shall subordinate their personal financial transactions to those of the City, particularly with regard to the timing of purchases and sales.

An Investment Officer of the City who has a personal business relationship, as defined by the Public Funds Investment Act of 1997, Section 2256.005 (i), with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A disclosure statement required under this section must be filed with the Texas Ethics Commission and the City Council.

SUITABLE AND AUTHORIZED INVESTMENTS

The City's portfolio investment strategy seeks to match investment maturities with cash flow requirements for the portion of the portfolio where maturity dates can be matched with cash flow requirements and investments are able to be purchased with the intention of being held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of Principal.
- The cash flow needs of the City require that the investment be liquidated.
- An investment can be liquidated prior to maturity in the event that the gain and, or, overall benefit from selling and reinvesting the security is greater than the benefit that would be realized if the security continued to be held to maturity. This will occur primarily in the core portion of the City's portfolio that is available for longer term investment.

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by the Act. Investments of City funds in any instrument or security not authorized for investment under the Act is strictly prohibited.

The City will not be required to liquidate an investment that becomes unauthorized, for reasons other than loss of rating, subsequent to its purchase. Ratings shall be monitored using nationally recognized financial information sources, including actions published on rating agency websites. All prudent measures consistent with the PFIA shall be taken to liquidate an investment that no longer has the minimum rating required by PFIA.

Authorized Investments

1. Obligations of the United States, its agencies, and instrumentalities
2. Direct Obligations of the State of Texas or its agencies
3. Collateralized Mortgage Obligations (“CMOs”) directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality of not less than A or its equivalent by a nationally recognized investment rating firm
6. Certificates of deposit issued by a depository institution as permitted by Texas Public Funds Investment Act section 2256.010. Certificates of deposit must be guaranteed or insured by either the Federal Deposit Insurance Corporation or its successor, and secured by obligations in a manner and amount as provided by law or the National Credit Union Administration or its successor, and secured by obligations in a manner and amount as provided by law
7. Fully Collateralized Repurchase Agreements that are structured in compliance with the Act. A flexible repurchase agreement can be utilized for the investment of bond proceeds to meet projected cash outflows. Repurchase agreements must be: secured by a combination of cash and obligations of the United States or its agencies and instrumentalities; pledged to the City or held in the City’s name; deposited at the same time the investment is made; and have a defined termination date. Flexible repurchase agreements (Flex-Repes) must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or financial institutions doing business in this state. Flex-Repes may be utilized on new bond issues as deemed necessary and advantageous to the City. Repurchase Agreements will only be executed with counterparties that have signed a TBMA Tri-Party Repurchase Agreement with the City.
8. Commercial Paper
 - a. Commercial Paper is an authorized investment of this policy if the commercial paper:
 - i. Has a stated maturity of 365 days or fewer from the date of issuance; and

- ii. Is rated not less than A-1 or P-1 or an equivalent by at least:
 - 1. Two nationally recognized credit rating agencies; or
 - 2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

9. Mutual Funds

- a. No-load Money Market Mutual Funds are acceptable investments provided they are registered and regulated by the Securities and Exchange Commission, have a dollar-weighted average stated maturity of 90 days or less, and provide the City with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940.
- b. No-load Mutual Funds are acceptable investments provided they are regulated by the Securities and Exchange Commission, have an average weighted maturity of less than two years, are invested exclusively in obligations as expressed in Section 2256, subchapter A, are continuously rated not less than AAA or its equivalent by at least one nationally recognized credit rating agency, and conform to all requirements under the Act relating to the eligibility of investment pools to receive and invest funds of investing entities.

10. Investment Pools

- a. Investment pools must provide the Investment Officer with an offering circular or other similar disclosure instrument that contains specific and detailed information required by the Act. Additionally, the pool shall provide transaction confirmations, detailed monthly transaction summaries, and monthly performance reports to the Investment Officer. The specific requirements for authorized investment pools are detailed in the Public Funds Investment Act, Subchapter A, Section 2256.016. Authorized pools must maintain credit ratings no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service. An investment pool shall invest the funds it received from entities in authorized investments permitted by the Act. An investment pool created to operate as a money market mutual fund must maintain a maximum weighted average maturity not to exceed 90 days and maintain a net asset value of \$1 per share with the market value per share between .995 and 1.005. Any investment pool that does not meet the requirements of one that is created to function as a money market mutual fund must maintain a maximum average dollar weighted maturity that does not exceed 365 days (or 366 days in the case of leap year) and must provide a fixed interest rate and a fixed maturity term for each pool position.
- b. In order to participate in an investment pool, the City Council must approve by resolution or ordinance a Participation Agreement or Inter-local Agreement to be executed with the State or Inter-local authority responsible for the investment pool. This agreement will specify the City's authorized representatives and the standard delivery instructions for fund transfers and information reports.

Unauthorized Investments

The following investment instruments are specifically not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal (Collateralized Mortgage Obligations (CMO) - derived Interest Only Strips),
2. Obligations whose payment represent the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest (CMO-derived Principal Only Strips),
3. Collateralized Mortgage Obligations that have a stated final maturity date of greater than ten (10) years,
4. Collateralized Mortgage Obligations whose interest rates are determined by an index that adjusts opposite to the changes in a market index (Inverse Floaters),
5. Certificates of Deposit and other investments issued by Savings and Loans, and
6. Guaranteed Investment Contracts.

INVESTMENT PARAMETERS

Diversification

Diversification of funds and investments must be accompanied by competitive bidding of all investments to assure diversification among securities dealers. Diversification is necessary to reduce the portfolio's credit and market risks, while helping the portfolio attain a market rate of return. The City shall seek to conduct its investment transactions with several competing, reputable investment security dealers and brokers to protect principal while optimizing interest opportunities. To assure diversification of financial institutions, business involving two party transactions (i.e., repurchase agreements) with any one investment broker should be limited to thirty percent (30%) of the par value of the total portfolio for any reporting period. In this way, a bankruptcy, receivership, or legal action would not immobilize the City's ability to meet payroll, operating, or other expenses.

It is the policy of the City to diversify its investment portfolio so that reliance on any one issuer or broker will not place an undue financial burden on the City.

Investment Type

Depositories for Municipal Funds (Chapter 105, Local Government Code), the Act (Chapter 10, Government Code), authorize depositories and define allowable investment programs for municipal governments.

It is the policy of the City to purchase only securities authorized by both the Act and the City's investment policy. Market risk shall be minimized by diversification of investment types. The following limits, by instrument, are established for the City's total portfolio:

- | | |
|---------------------------------------|------|
| • Repurchase Agreements | 50% |
| • Certificates of Deposit | 75% |
| • U.S. Treasury Notes/Bonds/Bills | 100% |
| • U.S. Agencies and Instrumentalities | 75% |

- Commercial paper 20%
- State and Local Bonds and Notes 20%
- Money Market Mutual Funds 80%
- Mutual Funds 15%
- Investment Pools 100%

The maximum maturity of any given investment in the portfolio shall not exceed a final, stated maturity of 5 years from the date of purchase and overall portfolio weighted average maturity is not to exceed 3 years.

Reductions in the size of the portfolio due to cash outflows may cause an investment type to exceed the maximum percentage allowed for that investment type. In such situations, securities will be sold to reduce the percentage to allowable levels only if no loss will be realized from the sale. If a loss will be realized, then the investment may be held to maturity.

To allow for efficient and effective placement, a singular repurchase agreement can be utilized for the investment of bond proceeds, which exceeds the 50% limitation.

INVESTMENT PROCEDURES

The City's portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements. The risk-return relationship will be controlled through the investment parameters, operating requirements, and guiding policies of the City Council. Market value of all securities owned will be compared to current book value of those securities to determine portfolio performance on a quarterly basis. Safety of principal is the foremost objective of this investment policy.

The City will practice competitive bidding when purchasing all investments to guarantee the highest rate of return for the desired maturity date. The right is reserved to reject the most financially favorable bid if it is potentially disruptive to the investment strategy or portfolio composition of the City.

Approval of Broker/Dealers

It is the policy of the City to purchase securities only from those institutions on the City's approved list of broker/dealers and banks. The City Council shall at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City.

Those firms that request to become qualified bidders for securities transactions will be required to provide the following documents to the Investments Officer(s).

- (If brokers) Financial Industry Regulatory Authority (FINRA) certification and CRD #
- (If brokers) proof of Texas State Securities registration
- Policy review certification (investment pools will generally be the only organizations still required to sign this certification)

Each pool/bank/broker must be provided a copy of the City's current Investment Policy and certify to a review of the Policy stating that the firm has controls in place to assure only Policy approved investments will be sold to the City (investment pools will generally be the only organizations still required to sign this certification).

This list may be revised as the City's investment needs change. The City shall approve all broker/dealers and shall also have the ability to limit the number of authorized securities dealers/banks doing business with the City.

All banks authorized to sell securities to the City will be Federal Reserve member banks and must be approved by the City.

Investment Transactions

It is the policy of the City of Jacksonville to require competitive bidding for all individual security purchases and sales except for transactions with money market mutual funds and local government investment pools. A minimum of three bids must be obtained to ensure a competitive price for the transaction. All investment transactions must be approved by the Finance Director, or registered investment advisor as appointed by the City Council to execute transactions on behalf of the City, or in their absence, an authorized Investment Officer. All securities purchased shall require delivery on the settlement date to the City's third-party accounts on a delivery versus payment ("DVP") basis, with the exception of investment pools and mutual funds. By so doing, City funds are not released until the City's third-party account has received, through the Federal Reserve wire, the securities purchased.

Investment Reporting

The Act requires the preparation of quarterly management reports of all investment transactions of the City be presented to the City Council. The fourth quarter report for the fiscal year will be considered as the annual report. The Primary Investment Officer will prepare the required quarterly reports for evaluating investment portfolio performance. The reports will include the information required by the Act (PFIA 2256.023).

These quarterly reports should be used to fully evaluate and explain market trends and adjustment of investment strategies to manage market fluctuations. The quarterly reports will conform to GAAP and be reviewed annually by the City's independent auditor, with results reported to the City Council.

Marking to Market

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body in the quarterly investment report.

CUSTODIAL CREDIT RISK MANAGEMENT

Safekeeping and Custodial Agreements

The laws of the State of Texas and prudent treasury management require that all purchased securities shall be held in a City account in a third-party financial institution or the City's safekeeping account with its designated depository bank.

All securities owned by the City shall be held by a third-party safekeeping agent, or in the Federal Reserve Bank, except for certificates of deposit that have FDIC insurance provided. For certificates of deposit with FDIC insurance, the City will hold the deposit receipt.

Transfers of securities in safekeeping shall be processed with written confirmations. The confirmation will be used for documentation and retention purposes. One of the City's designated Investment Officers must approve release of collateral prior to its removal from the safekeeping account.

Collateral Policy

Consistent with the requirements of Texas law as defined in Government Code 10, Chapter 2257, known as the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all City investments other than obligations of the United States and its agencies and instrumentalities. Collateral on investments shall be maintained by an appropriate third-party safekeeping agent, as designated by the City. This policy also applies to any deposits held in an approved depository in excess of the amount protected by FDIC insurance.

The City of Jacksonville shall accept only the following securities as collateral:

1. FDIC insurance coverage.
2. A bond, certificate of indebtedness, or Treasury Note of the United States, or other evidence of indebtedness of the United States that is guaranteed as to principal and interest by the United States.
3. Obligations of the United States, its Agencies, and Instrumentalities.
4. A bond of the State of Texas or of a county, City, or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or its equivalent) by a nationally recognized rating agency with a remaining maturity of ten (10) years or less.

Certificates of deposit plus accrued interest per non-depository bank do not need to be collateralized pursuant to this policy as long as FDIC insurance is provided. Certificates of Deposit, including accrued interest must be secured by approved collateral for the amount in excess of FDIC insurance coverage.

Collateral is valued at current market plus interest accrued through the date of the valuation. Collateral shall be marked to market daily to determine if adequate collateralization is being maintained.

Repurchase agreement collateral must be maintained at the following levels, with respect to repurchase agreement par value plus accrued interest:

MATURITY OF COLLATERAL	U.S. TREASURY SECURITIES	OTHER SECURITIES
1 YEAR OR LESS	101%	102%
1 YEAR TO 5 YEARS	102%	105%
OVER 5 YEARS	103%	110%

Collateral levels should be maintained during an investment transaction. The amount placed in the bank to cover the cost of a security purchase should be fully collateralized in the event the security fails to be delivered to the safekeeping agent.

Collateralized investments often require substitution of collateral. Any broker or financial institution requesting substitution must contact the Primary Investment Officer, or in his or her absence any other authorized Investment Officer, for approval and settlement. The substituted collateral's value will be calculated and the substitution approved if its value is equal to or greater than the original collateralization level.

The Finance Director, or an authorized designee, must give immediate notification of the decision to the bank or third-party holding the collateral. Substitution is allowable for all transactions, but should be limited, if possible, to minimize potential administrative problems and transfer expense. The Finance Director may limit substitution and assess appropriate fees if substitution becomes excessive or abusive. Collateral shall be audited at least annually by the City's independent audit firm, and may be audited by the City at any time during normal business hours of the safekeeping party.

The financial institutions with which the City invests and/or maintains other deposits shall provide, as requested by the City, a listing of the City's certificates of deposit and other deposits at the institution and a listing of collateral pledged to the City marked to current market prices. The listing shall include total pledged securities with the following information:

- Name Type/description CUSIP.
- Par value.
- Current market value.
- Maturity date.
- Moody's or Standard & Poor's rating (both if available).

ARBITRAGE

The Tax Reform Act of 1986 (Title 26 U.S.C. Section 148) provides limitations on the City's yield from investing tax-exempt bond proceeds and debt service funds. These arbitrage rebate provisions require that the City compute earnings on investments from each issue of bonds on a periodic basis to determine if a rebate is required. To determine the City's arbitrage position, the City is required to calculate the actual yield earned on the investment of the funds and compare it to the yield that would have been earned if the funds had been invested at a rate equal to the yield on the bonds sold by the City. The rebate provisions state that periodically (not less than once every five years, and not later than sixty days after maturity of the bonds), the City is required to pay the U.S. Treasury a rebate of any excess earnings. These restrictions require extreme precision in the monitoring and record keeping of investments, particularly in computing yields to ensure compliance. Failure to comply can dictate that the bonds become taxable, retroactively from the date of issuance.

The City's investment position relative to the arbitrage restrictions is to continue pursuing the maximum yield on applicable investments while ensuring the safety of capital and liquidity. It is a fiscally sound position to continue maximization of yield and to rebate excess earnings, if necessary.

DEPOSITORIES

The Texas City Depository Act, Local Government Code Chapter 105, prescribes procedures for selection of a City depository designating that both general-law and home- rule cities are "authorized to receive applications (as depository) for the custody of City funds from any bank, credit union or savings

association that maintains a place of business within the state of Texas." This clause indicates that cities are not required to designate one central depository. City Charter Article II, Section 18 states in part "the City Council shall designate a bank in the City of Jacksonville as a City depository".

The City of Jacksonville will, through a request for proposals process, designate one or more banks to serve as its primary depository(ies) to maximize investment capabilities and minimize banking cost. The depository designation does not limit investment activity to one financial institution.

The consideration the City of Jacksonville will use to execute a banking services contract will include:

- Ability of Bank to perform and provide the required and requested services.
- Reputation of bidder and quality of services provided.
- Cost of banking services.
- Interest paid on interest bearing accounts and deposits.
- Earnings credit calculation on account balances.
- Completeness of proposal and agreement to points outlined in the request for proposals.
- Convenience of locations.
- Previous service relationship with the City.
- Financial strength and stability of institution.

Obtaining competitive proposals on the City's depository specifications will be the responsibility of the Finance Director. Selection of the depository shall be based on the institutions offering the most favorable terms and conditions for the handling of City funds and the services available to the City.

The maximum term for a depository contract under State law is five years. The City's contract shall not exceed five years. Special banking needs may be contracted for by the City outside the depository contract if approved by City Council. If a depository does not meet the City's requirements in the banking services contract, the bank will be required to meet the requirements within ninety days or lose the depository contract.

ANNUAL REVIEW & ADOPTION OF INVESTMENT POLICY & STRATEGIES

The City Council, not less than annually, shall adopt a Resolution stating that the City Council has reviewed the Investment Policy and Investment Strategies. The Resolution, so adopted, shall record any changes made to either the policy or strategies.

APPENDIX

Approved List Of Brokers/Dealers, Banks, And Local Government Investment Pools

Policy Review Certification

Authorized Independent Training Sources

APPROVED LIST OF BROKERS/DEALERS, BANKS AND LOCAL GOVERNMENT INVESTMENT POOLS

Brokers/Dealers

- Bank of America
- BNY Mellon Capital Markets
- BB&T Capital Mkts
- Blaylock Van
- BTIG
- BNY Capital Markets
- Cabrera
- Cantor Fitzgerald
- Capital Inst Services (CAPIS)
- CIBC
- Citigroup
- Duncan Williams
- Fifth Third Securities
- FHN Financial
- Goldman Sachs
- Hilltop Securities
- ICAP North America Inc
- InspereX
- JPMorgan
- Middlegate Securities
- Mizuho Securities
- Morgan Stanley
- MUFG Securities Americas Inc.
- Oppenheimer & Co.
- Piper Sandler
- Raymond James & Assoc.
- RBC Capital Mkts
- Samco
- Seelaus
- Siebert Williams
- Signature Securities Corp
- Stephens Inc.
- Stifel, Nicolaus & Co.
- StoneX
- Suntrust Robinson Humphrey
- Truist
- Tigress
- Wells Fargo Securities
 - Financial Northeastern Companies (FNC)

Investment Advisors

- Deep Blue Investment Advisors

Banks

- Austin Bank- Depository Contract
- Prosperity Bank
- Texas National Bank
- Citizens 1st Bank
- Southside Bank
- BOK Financial- Corporate Trust and Escrow Services

Local Government Investment Pools

- TexSTAR
- LOGIC
- TexasDAILY
- Lone Star Investment Pool
- Texas Fixed Income Trust

POLICY REVIEW CERTIFICATION

TEXAS PUBLIC FUNDS INVESTMENT ACT CERTIFICATION BY BUSINESS ORGANIZATION

This certification is executed on behalf of the City of Jacksonville, Texas (the Investor) and _____ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the Investor and the Business Organization.

The undersigned Registered Principal of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Registered Principal of the Business Organization offering to enter into an investment transaction with the Investor on such terms as are defined in the Texas Public Funds Investment Act, Chapter 2256, Texas Government Code,
2. The Registered Principal of the Business Organization has received and reviewed the Investor's Investment Policy furnished by the Investor, and
3. The Registered Principal of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Investor and the Business Organization that are not authorized by the Investor's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the Investor's entire portfolio or requires an interpretation of subjective investment standards.

Registered Principal of the Business Organization

Name: _____

Title: _____

Date: _____

AUTHORIZED INDEPENDENT TRAINING SOURCES

Texas Municipal League (TML)

University of North Texas Center for Public Management

Center for Public Service at Texas State University

Government Finance Officers Association of Texas (GFOAT)

Government Treasurer's Officers of Texas (GTOT)

North Central Texas Council of Governments



City of Jacksonville, Texas
Investment policy

PREFACE

"A public office is a public trust."

Charles Sumner, 1872

If a public office is a public trust, then the trust must be administered properly. Public funds are acquired by governments largely through involuntary payments, particularly through taxation. In a modern democratic society, public officials are obligated to manage these funds in a disciplined manner.

In most cases, laws govern the investment process. Laws alone however cannot compel public officials to a series of actions that assure the public's best interests. The actions of public officials responsible for investing public funds must be guided by knowledge, skills, systems, policies, procedures and confidence that can be described only as professional discipline.

It is the policy of the City of Jacksonville that, giving due regard to safety and risk of investments, all available funds shall be invested in conformance with these legal and administrative guidelines, and, to the maximum extent possible, at the highest rates obtainable at the time of the investment.

Effective cash management is recognized as essential to good fiscal management. An aggressive cash management and investment policy will be pursued to take advantage of investment interest as viable and material revenue to all operating and capital funds. Investment income will be used in a manner that will best serve the interest of the City of Jacksonville.

The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

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INVESTMENT STRATEGY

The City of Jacksonville maintains a pooled investment portfolio that utilizes specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolio. In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed the anticipated cash flow requirements of the funds. The composite portfolio including Local Government Investment Pool (LGIP) balances will have a dollar weighted average maturity of 3 years or less. This dollar weighted average maturity will be calculated using the stated final maturity dates of each security. Investment guidelines by fund type are as follows:

- Investment strategies for operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short- to medium term securities that will complement each other in a ladder structure.
- Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligations on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date, or funds shall be maintained in an investment pool or money market mutual fund to be available for debt service payments.
- Investment strategies for bond funds shall have as the primary objective the ability to generate a dependable revenue source to the appropriate fund from securities with a low degree of volatility. Except as may be required by the bond ordinance specific to an individual issue, securities should be of high quality, with short to medium term maturities.

The City of Jacksonville's investment strategy for all fund groups will follow the investment priorities of suitability, preservation and safety of principal, liquidity, marketability, diversification, and yield that are identified and described more thoroughly in the following sections of this investment policy.

PURPOSE AND OBJECTIVES

Purpose

The purpose of this document is to set forth the specific investment policy and strategy guidelines for the City of Jacksonville. All investment activity shall be consistent with Texas law as defined in Government Code 10, Chapter 2256, known as the Public Funds Investment Act (the Act), and local law.

The City is required under the Act, Section 5, to adopt a formal written Investment Policy regarding the investment of its funds and funds under its control. This policy is to be adopted annually to meet the requirements of the Act. The Investment Policy addresses the methods, procedures, and practices that must be exercised to ensure the effective and judicious management of the City's funds.

Objectives

It is the policy of the City of Jacksonville that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification, and yield, expressed as optimization of investment income. The safety of the principal invested always remains the primary

objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

An aggressive cash management program and investment policy will be pursued by the Investment Officer to take advantage of investment interest as viable and material revenue to all operating and capital funds. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and maximum investment income on short-term investments of idle cash. The City's portfolio shall be designed and managed in a manner responsive to the public trust. Income from investments will be used in a manner that will best serve the interests of the City of Jacksonville.

Safety

Safety of invested principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- **Credit Risk and Concentration of Credit Risk**- The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration of credit risk, the risk of loss attributed to the magnitude of investment in a single issuer, by:
 - Limiting investments to the safest types of investments,
 - Pre-qualifying the financial institutions and broker/dealers with which the City will do business, and
 - Diversifying the investment portfolio to minimize potential losses on individual issuers.
- **Interest Rate Risk**- The City will manage the risk that the investment income and the market value of investments in the portfolio will fall due to changes in the general interest rates by:
 - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations. From time to time, securities may be purchased at a premium or traded for other securities to improve yield, maturity or credit risk. For these transactions, a loss may be incurred for accounting purposes to achieve optimal investment return, provided any of the following occurs with respect to the replacement security:
 - The yield has been increased, or
 - The maturity has been reduced or lengthened, or
 - The quality of the investment has been improved.
 - Investing operating funds primarily in certificates of deposit, shorter- term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds,
 - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time, and
 - Limiting the maximum weighted average maturity of the investment portfolio to 3 years.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be

anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public trust in the City's ability to govern effectively.

Yield (Optimization of Investment Income)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

SCOPE

This investment policy applies to all financial assets of the City and any new funds created unless specifically exempted by the City Council and this Policy.

The City will consolidate cash balances from all funds with the exception of bond proceeds to optimize investment income. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

RESPONSIBILITY AND CONTROL

Delegation of Authority

This Investment Policy and the outlining of investment practices and authorities is compiled in accordance with the Act, which requires the adoption of rules governing investment policies and strategies and the designation of an Investment Officer. Collateral requirements are created in accordance with the Public Funds Collateral Act (Texas Government Code 10, Chapter 2257).

The City Council retains ultimate responsibility as fiduciaries of the assets of the city. The City Manager and the Finance Director are the designated Investment Officers. The City Manager and the Finance Director are responsible for considering the quality and capability of staff to be involved in investment management and procedures. The City Manager and the Finance Director may delegate responsibility for the day-to-day investment activities to other qualified staff members. These staff members will also be termed Investment Officers of the City. The Finance Director will be designated the Primary Investment Officer to conduct daily investment activity and prepare required investment reports. Investment Officers will not conduct any investment or banking activities involving City funds until a resolution or ordinance giving them authority to do so has been approved by the City Council. All participants in the investment process shall seek to act responsibly as custodians of public trust.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the designated Investment Officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the Act.

Training Requirements

The Act requires Investment Officers of the City to complete training on topics pertaining to the Act; as such, the training must include investment controls, security risks, strategy risks, market risks, diversification of the investment portfolio, and compliance with the PFIA. Initial training of 10 hours is required within the first 12 months in the position. Renewal training (every 2 years) of 8 hours is subsequently required. The 2-year training period is based upon the City's fiscal year. There is an exception to the training requirement if the City holds no investments outside of Interest-Bearing Accts and local CDs. This exemption from renewal training is at the discretion of the City and its' local auditor. The training shall be provided by an independent source. The independent sources of investment training will be approved, by name, by the City Council (see Appendix) prior to attendance of the training, as part of the City Council's annual policy review.

Management and Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure the City's assets are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with the Act and the established investment policies and procedures. The internal controls shall address the following points:

- Minimize risk of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third-party custodian.

Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent ~~investor~~person" rule, which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived." It should be noted that, in a diversified portfolio, occasional losses are inevitable and must be considered within the context of the overall portfolio's return.

In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall take into consideration the investment of all funds, or funds under the City's control, over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment, and whether the investment decision was consistent with the written investment policy of the City.

Indemnification

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported in a timely manner and appropriate action is taken to control the effects of such adverse developments.

The City shall provide for the defense and indemnification of any Investment Officer who is made party to any suit or proceeding, other than by actions of the City, or against whom a claim is asserted by reasons of their actions taken within the scope of their service as Investment Officers. Such indemnity shall extend to judgments, fines, and amounts paid in settlement of any such claim, suit or proceeding, including any appeal thereof. This protection shall extend only to Officers who have acted in good faith and in a manner which they reasonably believe to be in, or not opposed to, the best interests of the City.

Ethics and Conflicts of Interest

City staff involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff should disclose to the City Manager any material personal financial investments in financial institutions that conduct business with the City, and they shall further disclose positions that could be related to the performance of the City's portfolio. City staff shall subordinate their personal financial transactions to those of the City, particularly with regard to the timing of purchases and sales.

An Investment Officer of the City who has a personal business relationship, as defined by the Public Funds Investment Act of 1997, Section 2256.005 (i), with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A disclosure statement required under this section must be filed with the Texas Ethics Commission and the City Council.

SUITABLE AND AUTHORIZED INVESTMENTS

The City's portfolio investment strategy seeks to match investment maturities with cash flow requirements for the portion of the portfolio where maturity dates can be matched with cash flow requirements and investments are able to be purchased with the intention of being held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of Principal.
- The cash flow needs of the City require that the investment be liquidated.
- An investment can be liquidated prior to maturity in the event that the gain and, or, overall benefit from selling and reinvesting the security is greater than the benefit that would be realized if the security continued to be held to maturity. This will occur primarily in the core portion of the City's portfolio that is available for longer term investment.

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by the Act. Investments of City funds in any instrument or security not authorized for investment under the Act is strictly prohibited.

The City will not be required to liquidate an investment that becomes unauthorized, for reasons other than loss of rating, subsequent to its purchase. Ratings shall be monitored using nationally recognized financial information sources, including actions published on rating agency websites. All prudent measures consistent with the PFIA shall be taken to liquidate an investment that no longer has the minimum rating required by PFIA.

Authorized Investments

1. Obligations of the United States, its agencies, and instrumentalities
2. Direct Obligations of the State of Texas or its agencies
3. Collateralized Mortgage Obligations (“CMOs”) directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality of not less than A or its equivalent by a nationally recognized investment rating firm
6. Certificates of deposit issued by a depository institution as permitted by Texas Public Funds Investment Act section 2256.010. Certificates of deposit must be guaranteed or insured by either the Federal Deposit Insurance Corporation or its successor, and secured by obligations in a manner and amount as provided by law or the National Credit Union Administration or its successor, and secured by obligations in a manner and amount as provided by law
7. Fully Collateralized Repurchase Agreements that are structured in compliance with the Act. A flexible repurchase agreement can be utilized for the investment of bond proceeds to meet projected cash outflows. Repurchase agreements must be: secured by a combination of cash and obligations of the United States or its agencies and instrumentalities; pledged to the City or held in the City’s name; deposited at the same time the investment is made; and have a defined termination date. Flexible repurchase agreements (Flex-Repas) must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or financial institutions doing business in this state. Flex-Repas may be utilized on new bond issues as deemed necessary and advantageous to the City. Repurchase Agreements will only be executed with counterparties that have signed a TBMA Tri-Party Repurchase Agreement with the City.
8. Commercial Paper
 - a. Commercial Paper is an authorized investment of this policy if the commercial paper:
 - i. Has a stated maturity of 365 days or fewer from the date of issuance; and

- ii. Is rated not less than A-1 or P-1 or an equivalent by at least:
 - 1. Two nationally recognized credit rating agencies; or
 - 2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

9. Mutual Funds

- a. No-load Money Market Mutual Funds are acceptable investments provided they are registered and regulated by the Securities and Exchange Commission, have a dollar-weighted average stated maturity of 90 days or less, and provide the City with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940.
- b. No-load Mutual Funds are acceptable investments provided they are regulated by the Securities and Exchange Commission, have an average weighted maturity of less than two years, are invested exclusively in obligations as expressed in Section 2256, subchapter A, are continuously rated not less than AAA or its equivalent by at least one nationally recognized credit rating agency, and conform to all requirements under the Act relating to the eligibility of investment pools to receive and invest funds of investing entities.

10. Investment Pools

- a. Investment pools must provide the Investment Officer with an offering circular or other similar disclosure instrument that contains specific and detailed information required by the Act. Additionally, the pool shall provide transaction confirmations, detailed monthly transaction summaries, and monthly performance reports to the Investment Officer. The specific requirements for authorized investment pools are detailed in the Public Funds Investment Act, Subchapter A, Section 2256.016. Authorized pools must maintain credit ratings no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service. An investment pool shall invest the funds it received from entities in authorized investments permitted by the Act. An investment pool created to operate as a money market mutual fund must maintain a maximum weighted average maturity not to exceed 90 days and maintain a net asset value of \$1 per share with the market value per share between .995 and 1.005. Any investment pool that does not meet the requirements of one that is created to function as a money market mutual fund must maintain a maximum average dollar weighted maturity that does not exceed 365 days (or 366 days in the case of leap year) and must provide a fixed interest rate and a fixed maturity term for each pool position.
- b. In order to participate in an investment pool, the City Council must approve by resolution or ordinance a Participation Agreement or Inter-local Agreement to be executed with the State or Inter-local authority responsible for the investment pool. This agreement will specify the City's authorized representatives and the standard delivery instructions for fund transfers and information reports.

Unauthorized Investments

The following investment instruments are specifically not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal (Collateralized Mortgage Obligations (CMO) - derived Interest Only Strips),
2. Obligations whose payment represent the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest (CMO-derived Principal Only Strips),
3. Collateralized Mortgage Obligations that have a stated final maturity date of greater than ten (10) years,
4. Collateralized Mortgage Obligations whose interest rates are determined by an index that adjusts opposite to the changes in a market index (Inverse Floaters),
5. Certificates of Deposit and other investments issued by Savings and Loans, and
6. Guaranteed Investment Contracts.

INVESTMENT PARAMETERS

Diversification

Diversification of funds and investments must be accompanied by competitive bidding of all investments to assure diversification among securities dealers. Diversification is necessary to reduce the portfolio's credit and market risks, while helping the portfolio attain a market rate of return. The City shall seek to conduct its investment transactions with several competing, reputable investment security dealers and brokers to protect principal while optimizing interest opportunities. To assure diversification of financial institutions, business involving two party transactions (i.e., repurchase agreements) with any one investment broker should be limited to thirty percent (30%) of the par value of the total portfolio for any reporting period. In this way, a bankruptcy, receivership, or legal action would not immobilize the City's ability to meet payroll, operating, or other expenses.

It is the policy of the City to diversify its investment portfolio so that reliance on any one issuer or broker will not place an undue financial burden on the City.

Investment Type

Depositories for Municipal Funds (Chapter 105, Local Government Code), the Act (Chapter 10, Government Code), authorize depositories and define allowable investment programs for municipal governments.

It is the policy of the City to purchase only securities authorized by both the Act and the City's investment policy. Market risk shall be minimized by diversification of investment types. The following limits, by instrument, are established for the City's total portfolio:

- | | |
|---------------------------------------|------|
| • Repurchase Agreements | 50% |
| • Certificates of Deposit | 75% |
| • U.S. Treasury Notes/Bonds/Bills | 100% |
| • U.S. Agencies and Instrumentalities | 75% |

- Commercial paper 20%
- State and Local Bonds and Notes 20%
- Money Market Mutual Funds 80%
- Mutual Funds 15%
- Investment Pools 100%

The maximum maturity of any given investment in the portfolio shall not exceed a final, stated maturity of 5 years from the date of purchase and overall portfolio weighted average maturity is not to exceed 3 years.

Reductions in the size of the portfolio due to cash outflows may cause an investment type to exceed the maximum percentage allowed for that investment type. In such situations, securities will be sold to reduce the percentage to allowable levels only if no loss will be realized from the sale. If a loss will be realized, then the investment may be held to maturity.

To allow for efficient and effective placement, a singular repurchase agreement can be utilized for the investment of bond proceeds, which exceeds the 50% limitation.

INVESTMENT PROCEDURES

The City's portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements. The risk-return relationship will be controlled through the investment parameters, operating requirements, and guiding policies of the City Council. Market value of all securities owned will be compared to current book value of those securities to determine portfolio performance on a quarterly basis. Safety of principal is the foremost objective of this investment policy.

The City will practice competitive bidding when purchasing all investments to guarantee the highest rate of return for the desired maturity date. The right is reserved to reject the most financially favorable bid if it is potentially disruptive to the investment strategy or portfolio composition of the City.

Approval of Broker/Dealers

It is the policy of the City to purchase securities only from those institutions on the City's approved list of broker/dealers and banks. The City Council shall at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City.

Those firms that request to become qualified bidders for securities transactions will be required to provide the following documents to the Investments Officer(s).

- (If brokers) Financial Industry Regulatory Authority (FINRA) certification and CRD #
- (If brokers) proof of Texas State Securities registration
- Policy review certification (investment pools will generally be the only organizations still required to sign this certification)

Each pool/bank/broker must be provided a copy of the City's current Investment Policy and certify to a review of the Policy stating that the firm has controls in place to assure only Policy approved investments will be sold to the City (investment pools will generally be the only organizations still required to sign this certification).

This list may be revised as the City's investment needs change. The City shall approve all broker/dealers and shall also have the ability to limit the number of authorized securities dealers/banks doing business with the City.

All banks authorized to sell securities to the City will be Federal Reserve member banks and must be approved by the City.

Investment Transactions

It is the policy of the City of Jacksonville to require competitive bidding for all individual security purchases and sales except for transactions with money market mutual funds and local government investment pools. A minimum of three bids must be obtained to ensure a competitive price for the transaction. All investment transactions must be approved by the Finance Director, or registered investment advisor as appointed by the City Council to execute transactions on behalf of the City, or in their absence, an authorized Investment Officer. All securities purchased shall require delivery on the settlement date to the ~~City or its~~City's third-party accounts on a delivery versus payment ("DVP") basis, with the exception of investment pools and mutual funds. By so doing, City funds are not released until the ~~City~~City's third-party account has received, through the Federal Reserve wire, the securities purchased.

Investment Reporting

The Act requires the preparation of quarterly management reports ~~and an annual report~~ of all investment transactions of the City be presented to the City Council. The fourth quarter report for the fiscal year will be considered as the annual report. The Primary Investment Officer will prepare the required quarterly ~~and annual~~ reports for evaluating investment portfolio performance. The reports will include the information required by the Act (PFIA 2256.023).

These quarterly reports should be used ~~along with the annual report~~ to fully evaluate and explain market trends and adjustment of investment strategies to manage market fluctuations. ~~The annual report will show on a fiscal year basis the results of the overall investment strategy.~~ The quarterly reports will conform to GAAP and be reviewed annually by the City's independent auditor, with results reported to the City Council.

Marking to Market

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body in the quarterly investment report.

CUSTODIAL CREDIT RISK MANAGEMENT

Safekeeping and Custodial Agreements

The laws of the State of Texas and prudent treasury management require that all purchased securities shall be held in ~~safekeeping by either the City,~~ a City account in a third-party financial institution, or the City's safekeeping account with its designated depository bank.

All securities owned by the City shall be held by a third-party safekeeping agent, or in the Federal Reserve Bank, except for certificates of deposit that have FDIC insurance provided. For certificates of deposit with FDIC insurance, the City will hold the deposit receipt.

Transfers of securities in safekeeping shall be processed with written confirmations. The confirmation will be used for documentation and retention purposes. One of the City's designated Investment Officers must approve release of collateral prior to its removal from the safekeeping account.

Collateral Policy

Consistent with the requirements of Texas law as defined in Government Code 10, Chapter 2257, known as the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all City investments other than obligations of the United States and its agencies and instrumentalities. Collateral on investments shall be maintained by an appropriate third-party safekeeping agent, as designated by the City. This policy also applies to any deposits held in an approved depository in excess of the amount protected by FDIC insurance.

The City of Jacksonville shall accept only the following securities as collateral:

1. FDIC insurance coverage.
2. A bond, certificate of indebtedness, or Treasury Note of the United States, or other evidence of indebtedness of the United States that is guaranteed as to principal and interest by the United States.
3. Obligations of the United States, its Agencies, and Instrumentalities.
4. A bond of the State of Texas or of a county, City, or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or its equivalent) by a nationally recognized rating agency with a remaining maturity of ten (10) years or less.

Certificates of deposit plus accrued interest per non-depository bank do not need to be collateralized pursuant to this policy as long as FDIC insurance is provided. Certificates of Deposit, including accrued interest must be secured by approved collateral for the amount in excess of FDIC insurance coverage.

Collateral is valued at current market plus interest accrued through the date of the valuation. Collateral shall be marked to market daily to determine if adequate collateralization is being maintained.

Repurchase agreement collateral must be maintained at the following levels, with respect to repurchase agreement par value plus accrued interest:

MATURITY OF COLLATERAL	U.S. TREASURY SECURITIES	OTHER SECURITIES
1 YEAR OR LESS	101%	102%
1 YEAR TO 5 YEARS	102%	105%
OVER 5 YEARS	103%	110%

Collateral levels should be maintained during an investment transaction. The amount placed in the bank to cover the cost of a security purchase should be fully collateralized in the event the security fails to be delivered to the safekeeping agent.

Collateralized investments often require substitution of collateral. Any broker or financial institution requesting substitution must contact the Primary Investment Officer, or in his or her absence any other authorized Investment Officer, for approval and settlement. The substituted collateral's value will be calculated and the substitution approved if its value is equal to or greater than the original collateralization level.

The Finance Director, or an authorized designee, must give immediate notification of the decision to the bank or third-party holding the collateral. Substitution is allowable for all transactions, but should be limited, if possible, to minimize potential administrative problems and transfer expense. The Finance Director may limit substitution and assess appropriate fees if substitution becomes excessive or abusive. Collateral shall be audited at least annually by the City's independent audit firm, and may be audited by the City at any time during normal business hours of the safekeeping party.

The financial institutions with which the City invests and/or maintains other deposits shall provide, as requested by the City, a listing of the City's certificates of deposit and other deposits at the institution and a listing of collateral pledged to the City marked to current market prices. The listing shall include total pledged securities with the following information:

- Name Type/description CUSIP.
- Par value.
- Current market value.
- Maturity date.
- Moody's or Standard & Poor's rating (both if available).

ARBITRAGE

The Tax Reform Act of 1986 (Title 26 U.S.C. Section 148) provides limitations on the City's yield from investing tax-exempt bond proceeds and debt service funds. These arbitrage rebate provisions require that the City compute earnings on investments from each issue of bonds on a periodic basis to determine if a rebate is required. To determine the City's arbitrage position, the City is required to calculate the actual yield earned on the investment of the funds and compare it to the yield that would have been earned if the funds had been invested at a rate equal to the yield on the bonds sold by the City. The rebate provisions state that periodically (not less than once every five years, and not later than sixty days after maturity of the bonds), the City is required to pay the U.S. Treasury a rebate of any excess earnings. These restrictions require extreme precision in the monitoring and record keeping of investments, particularly in computing yields to ensure compliance. Failure to comply can dictate that the bonds become taxable, retroactively from the date of issuance.

The City's investment position relative to the arbitrage restrictions is to continue pursuing the maximum yield on applicable investments while ensuring the safety of capital and liquidity. It is a fiscally sound position to continue maximization of yield and to rebate excess earnings, if necessary.

DEPOSITORIES

The Texas City Depository Act, Local Government Code Chapter 105, prescribes procedures for selection of a City depository designating that both general-law and home- rule cities are "authorized to receive applications (as depository) for the custody of City funds from any bank, credit union or savings

association that maintains a place of business within the state of Texas." This clause indicates that cities are not required to designate one central depository. City Charter Article II, Section 18 states in part "the City Council shall designate a bank in the City of Jacksonville as a City depository".

The City of Jacksonville will, through a request for proposals process, designate one or more banks to serve as its primary depository(ies) to maximize investment capabilities and minimize banking cost. The depository designation does not limit investment activity to one financial institution.

The consideration the City of Jacksonville will use to execute a banking services contract will include:

- Ability of Bank to perform and provide the required and requested services.
- Reputation of bidder and quality of services provided.
- Cost of banking services.
- Interest paid on interest bearing accounts and deposits.
- Earnings credit calculation on account balances.
- Completeness of proposal and agreement to points outlined in the request for proposals.
- Convenience of locations.
- Previous service relationship with the City.
- Financial strength and stability of institution.

Obtaining competitive proposals on the City's depository specifications will be the responsibility of the Finance Director. Selection of the depository shall be based on the institutions offering the most favorable terms and conditions for the handling of City funds and the services available to the City.

The maximum term for a depository contract under State law is five years. The City's contract shall not exceed five years. Special banking needs may be contracted for by the City outside the depository contract if approved by City Council. If a depository does not meet the City's requirements in the banking services contract, the bank will be required to meet the requirements within ninety days or lose the depository contract.

ANNUAL REVIEW & ADOPTION OF INVESTMENT POLICY & STRATEGIES

The City Council, not less than annually, shall adopt a Resolution stating that the City Council has reviewed the Investment Policy and Investment Strategies. The Resolution, so adopted, shall record any changes made to either the policy or strategies.

APPENDIX

Approved List Of Brokers/Dealers, Banks, And Local Government Investment Pools

Policy Review Certification

Authorized Independent Training Sources

APPROVED LIST OF BROKERS/DEALERS, BANKS AND LOCAL GOVERNMENT INVESTMENT POOLS

Brokers/Dealers

- [Bank of America](#)
- [BNY Mellon Capital Markets](#)
- [BB&T Capital Mkts](#)
- [Blaylock Van](#)
- [BTIG](#)
- [BNY Capital Markets](#)
- [Cabrera](#)
- [Cantor Fitzgerald](#)
- [Capital Inst Services \(CAPIS\)](#)
- [CIBC](#)
- [Citigroup](#)
- [Duncan Williams](#)
- [Fifth Third Securities](#)
- [FHN Financial](#)
- [Goldman Sachs](#)
- [Hilltop Securities](#)
- [ICAP North America Inc](#)
- [InspereX](#)
- [JPMorgan](#)
- [Middlegate Securities](#)
- [Mizuho Securities](#)
- [Morgan Stanley](#)
- [MUFG Securities Americas Inc.](#)
- [Oppenheimer & Co.](#)
- [Piper Sandler](#)
- [Raymond James & Assoc.](#)
- [RBC Capital Mkts](#)
- [Samco](#)
- [Seelaus](#)
- [Siebert Williams](#)
- [Signature Securities Corp](#)
- [Stephens Inc.](#)
- [Stifel, Nicolaus & Co.](#)
- [StoneX](#)
- [Suntrust Robinson Humphrey](#)
- [Truist](#)
- [Tigress](#)
- [Wells Fargo Securities](#)
 - Financial Northeastern Companies (FNC)

Investment Advisors

- Deep Blue Investment Advisors

Banks

- Austin Bank- Depository Contract
- Prosperity Bank
- Texas National Bank
- Citizens 1st Bank
- Southside Bank

- BOK Financial- Corporate Trust and Escrow Services

Local Government Investment Pools

- TexSTAR
- LOGIC
- TexasDAILY
- Lone Star Investment Pool
- Texas Fixed Income Trust

POLICY REVIEW CERTIFICATION

TEXAS PUBLIC FUNDS INVESTMENT ACT CERTIFICATION BY BUSINESS ORGANIZATION

This certification is executed on behalf of the City of Jacksonville, Texas (the Investor) and _____ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the Investor and the Business Organization.

The undersigned Registered Principal of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Registered Principal of the Business Organization offering to enter into an investment transaction with the Investor on such terms as are defined in the Texas Public Funds Investment Act, Chapter 2256, Texas Government Code,
2. The Registered Principal of the Business Organization has received and reviewed the Investor's Investment Policy furnished by the Investor, and
3. The Registered Principal of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Investor and the Business Organization that are not authorized by the Investor's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the Investor's entire portfolio or requires an interpretation of subjective investment standards.

Registered Principal of the Business Organization

Name: _____

Title: _____

Date: _____

AUTHORIZED INDEPENDENT TRAINING SOURCES

Texas Municipal League (TML)

University of North Texas Center for Public Management

Center for Public Service at Texas State University

Government Finance Officers Association of Texas (GFOAT)

Government Treasurer's Officers of Texas (GTOT)

North Central Texas Council of Governments



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	10.
DEPARTMENT:	Jacksonville Economic Development Corporation	PREPARED BY:	
INITIATED BY:		EXHIBITS:	2026.06.09 - Resolution - JCAA_Sculptures
ITEM TITLE:	A. SECOND READING OF A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION PROJECT TO FUND \$12,500 TO JCAA FOR THE INSTALLATION OF SCULPTURES AT BUCKNER PARK B. DISCUSS WITH ACTION ON A RESOLUTION IN SUPPORT OF A JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION PROJECT TO FUND \$12,500 TO JCAA FOR THE INSTALLATION OF SCULPTURES AT BUCKNER PARK		

EXECUTIVE SUMMARY:

The Jacksonville Community Arts Alliance (JCAA) submitted a request for incentives in the amount of \$12,500 to fund the installation of three large-scale, custom steel sculptures by Jacksonville-born artist Jeffie Brewer at Buckner Park. The sculptures (a Bull, Coyote, and Hog) carry a retail value of \$45,000 and are being purchased at a nonprofit rate of \$20,000, with concrete pad installation bringing the total project cost to \$25,000. JCAA proposes to match the \$12,500 JEDCO request dollar-for-dollar through private community fundraising and art sales from its Arte de Mayo event. The project is proposed to begin June 22 and be completed by July 31, 2026. JCAA also commits to assuming long-term maintenance responsibility for the sculptures.

Prior to submitting the application, JCAA met with both the Parks and Recreation Director and the City Manager, who recommended Buckner Park as the appropriate site and expressed support for advancing the project to City Council for acceptance of the donation. On Tuesday, May 12, 2026, the City Council unanimously approved the acceptance of the sculptures to be placed in Buckner Park.

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP

Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
1.3 Transparent and engaging communication ☐	2.3 Community policing and crime prevention ☐	3.3 Ensure financial stability and stewardship ☐	4.3 Adopt a capital improvement program ☐	5.3 Disasters and emergencies ☐
1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐

POLICY/GOAL CONSIDERATION:**LEGAL:**

RESOLUTION NO. 06-2026-01

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, TEXAS APPROVING PROJECTS OF THE JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION THAT MAY INCLUDE LAND, BUILDINGS, EQUIPMENT, FACILITIES, EXPENDITURES, TARGETED INFRASTRUCTURE, AND IMPROVEMENTS FOUND BY THE JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION'S BOARD OF DIRECTORS TO PROMOTE NEW OR EXPANDED BUSINESS DEVELOPMENT WITHIN THE CITY OF JACKSONVILLE; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Jacksonville Economic Development Corporation (“EDC”) is a Type-B economic development corporation; and

WHEREAS, Section 505.158, Texas Local Government Code, requires that a Type B Corporation authorized by a city with a population of 20,000 or less that approves a project requiring an expenditure of \$10,000 or more may not undertake the project until the governing body of the city adopts a resolution authorizing the project after giving the resolution two separate readings; and

WHEREAS, the Board of Directors of the EDC has approved a project requiring an expenditure of \$10,000 or more; and

WHEREAS, the City Council finds this project will promote new or expanded business enterprises in and near the City of Jacksonville; and

WHEREAS, the action authorized by this Resolution is in furtherance of the public interest, for the good government, peace, order, trade and commerce of the City and necessary and proper for carrying out of the authority granted by law to the City and the EDC.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, TEXAS:

SECTION 1. The recitals contained in the preamble of this Resolution are determined to be true and correct and are hereby adopted as a part of this Resolution.

SECTION 2. The City Council of the City of Jacksonville hereby approves and authorizes the following project for which the EDC may authorize expenditures, provided all other statutory requirements are followed:

- a. An amount not to exceed \$12,500 to the Jacksonville Community Arts Alliance for the installation of three large-scale, custom sculptures at Buckner Park.

SECTION 3. It is hereby declared that the sections, paragraphs, sentences, clauses, and phrases of this Resolution are severable and, if any phrase, clause, sentence, paragraph, or section of this Resolution shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Resolution, because the same would have been enacted by the City Council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 4. All resolutions and parts thereof in conflict herewith are hereby expressly repealed insofar as they conflict herewith.

SECTION 5. This Resolution shall take effect immediately after passage hereof.

SECTION 6. This Resolution is read and adopted at a meeting that was open to the public and notice of the time, place and purpose of said meetings was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

FIRST READING by the City Council of the City of Jacksonville, Texas at first reading on the 5th day of June, 2026 at __:__ P.M.

FINALLY PASSED AND APPROVED on its Second and Final Reading by the City Council of the City of Jacksonville, Texas at second reading on the 9th day of June, 2026 at __:__ P.M.

Signed this ____ day of June, 2026.

Randy Gorham, Mayor

ATTEST:

Dianah Surber, City Clerk

APPROVED:

Brett Brewer, City Attorney



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	11.
DEPARTMENT:	Administration	PREPARED BY:	
INITIATED BY:		EXHIBITS:	
ITEM TITLE:	ACT UPON AN ORDINANCE AMENDING THE MASTER FEE SCHEDULE OF THE CODE OF ORDINANCES FOR THE CITY OF JACKSONVILLE EFFECTIVE JULY 1, 2026		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP

Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
1.3 Transparent and engaging communication ☐	2.3 Community policing and crime prevention ☐	3.3 Ensure financial stability and stewardship ☐	4.3 Adopt a capital improvement program ☐	5.3 Disasters and emergencies ☐
1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐

POLICY/GOAL CONSIDERATION:**LEGAL:**



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	<u>6/9/2026</u>	ITEM NUMBER:	<u>12.</u>
DEPARTMENT:	<u>Parks and Recreation</u>	PREPARED BY:	<u></u>
INITIATED BY:	<u></u>	EXHIBITS:	<u>DRAFT 2026 - 2036 Jacksonville Parks, Recreation, Trails & Open Space Master Plan</u>
ITEM TITLE:	<u>ACT UPON ADOPTION OF 2026 PARKS AND RECREATION MASTER PLAN</u>		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP				
Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes	2.1 Code compliance and updates	3.1 Maintain a well-trained professional workforce	4.1 Assess the condition of infrastructure	5.1 Diversify the tax base
1.2 Leverage the talent and input of citizens	2.2 Parks, recreation, and community building	3.2 Proactively seek process improvements	4.2 Strengthen routine maintenance programs	5.2 Leverage and maximize City facilities
1.3 Transparent and engaging communication	2.3 Community policing and crime prevention	3.3 Ensure financial stability and stewardship	4.3 Adopt a capital improvement program	5.3 Disasters and emergencies
1.4 Ensure value of services	2.4 Preserve and revitalize existing neighborhoods	3.4 Pursue partnerships and grants	4.4 Protect natural resources	5.4 Comprehensive community planning
POLICY/GOAL CONSIDERATION:				
LEGAL:				



JACKSONVILLE TEXAS 2026-2036

PARKS, RECREATION, AND OPEN SPACE MASTER PLAN

2026-2036
City of Jacksonville
**Parks, Recreation & Open
Space Master Plan**

[This page has been reserved for City Council Resolution]



City of Jacksonville Contact:

Devin Fredrickson, Parks and Recreation Director
120 S Bolton Street, Jacksonville, TX 75766
(903)589-3510



MHS Planning and Design Team:

Hunter Rush, Senior Planner and Partner
Zach Clark, Planner
12222 Merit Drive, Dallas, TX 75251
(214)845-7008

ACKNOWLEDGMENTS

The City of Jacksonville and MHS Planning & Design want to thank the following community leaders and volunteers for their time and feedback during the development of the 2026 - 2036 Comprehensive Parks, Recreation, and Open Space Master Plan.

MAYOR AND CITY COUNCIL

- Randy Gorham – Mayor
- Tim McRae – Mayor Pro-Tem/Council Member District 3
- Letitia Horace – Councilmember, District 1
- Mindy Gellock – Councilmember, District 2
- Rob Gowin – Councilmember, District 4

JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION

- Darrell Dement – Chairman
- Nathan Jones – Vice Chairman
- Robert Cudd – Treasurer
- Loretta Doty – Secretary
- Dillon Rodriguez – Board Member
- Ophelia Penn – Board Member
- Chad Devillier – Board Member

PARKS AND RECREATION ADVISORY BOARD

- Jeff Pelletier
- Paul Travis
- Shanna Oualline
- Brandon Cumbie
- Lue Ann Williams

CITY ADMINISTRATION

- James Hubbard – City Manager
- Devin Fredrickson – Director of Parks & Recreation

SPECIAL THANKS TO JACKSONVILLE RESIDENTS FOR YOUR PARTICIPATION DURING THE PLANNING PROCESS!

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Chapter 1

Executive Summary

BUCKNER PARK



BUCKNER PARK

PLAN OVERVIEW

PURPOSE OF THE PLAN

The City of Jacksonville developed the 2026 - 2036 Parks, Recreation, and Open Space Master Plan to understand the recreational needs in the community and develop strategies to best address these needs. The City's last Parks and Recreation Master Plan was adopted in 2014 as an update to the 2009 plan. Since that time, community priorities, demographics, and recreational trends have shifted, making it essential to conduct a new plan.

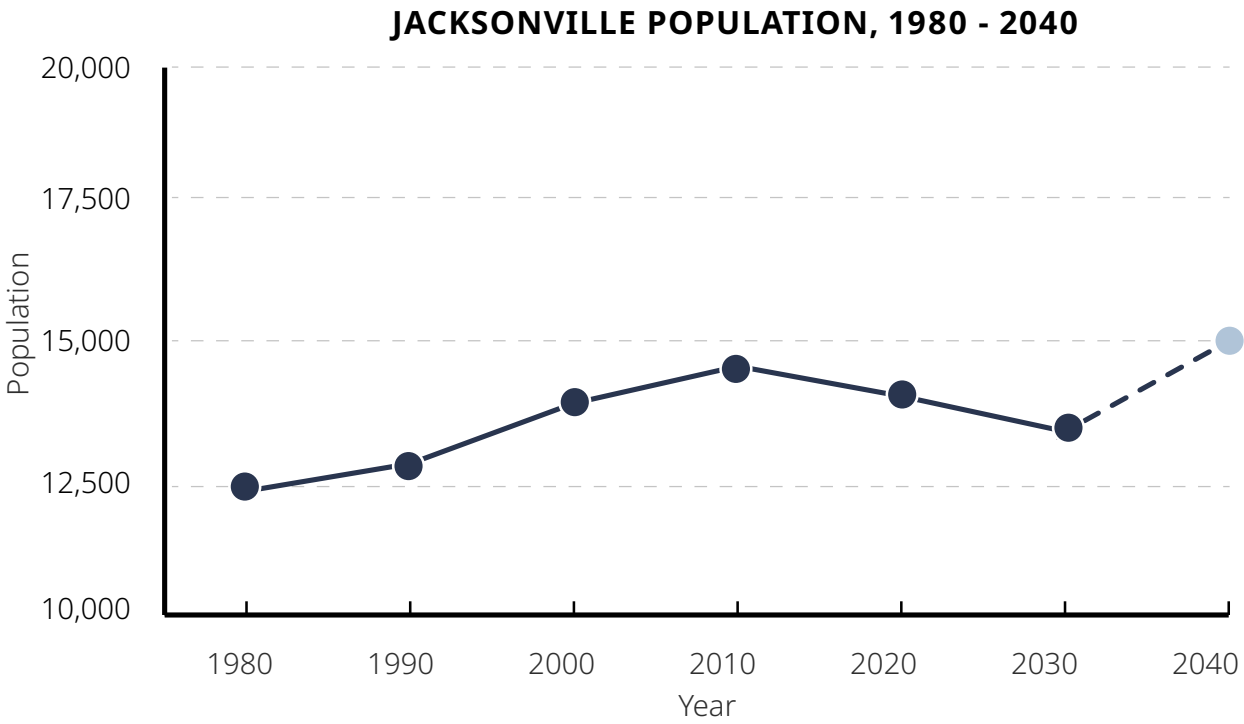
Overall, the City of Jacksonville developed this Parks Master Plan to:

- › **Assess** existing conditions of the park system.
- › **Understand** the demographic and environmental characteristics of Jacksonville.
- › **Identify** immediate and long-term recreational needs.
- › **Determine** effective strategies to address those needs.
- › **Implement** projects that expand opportunities for outdoor recreation.

COMMUNITY PROFILE

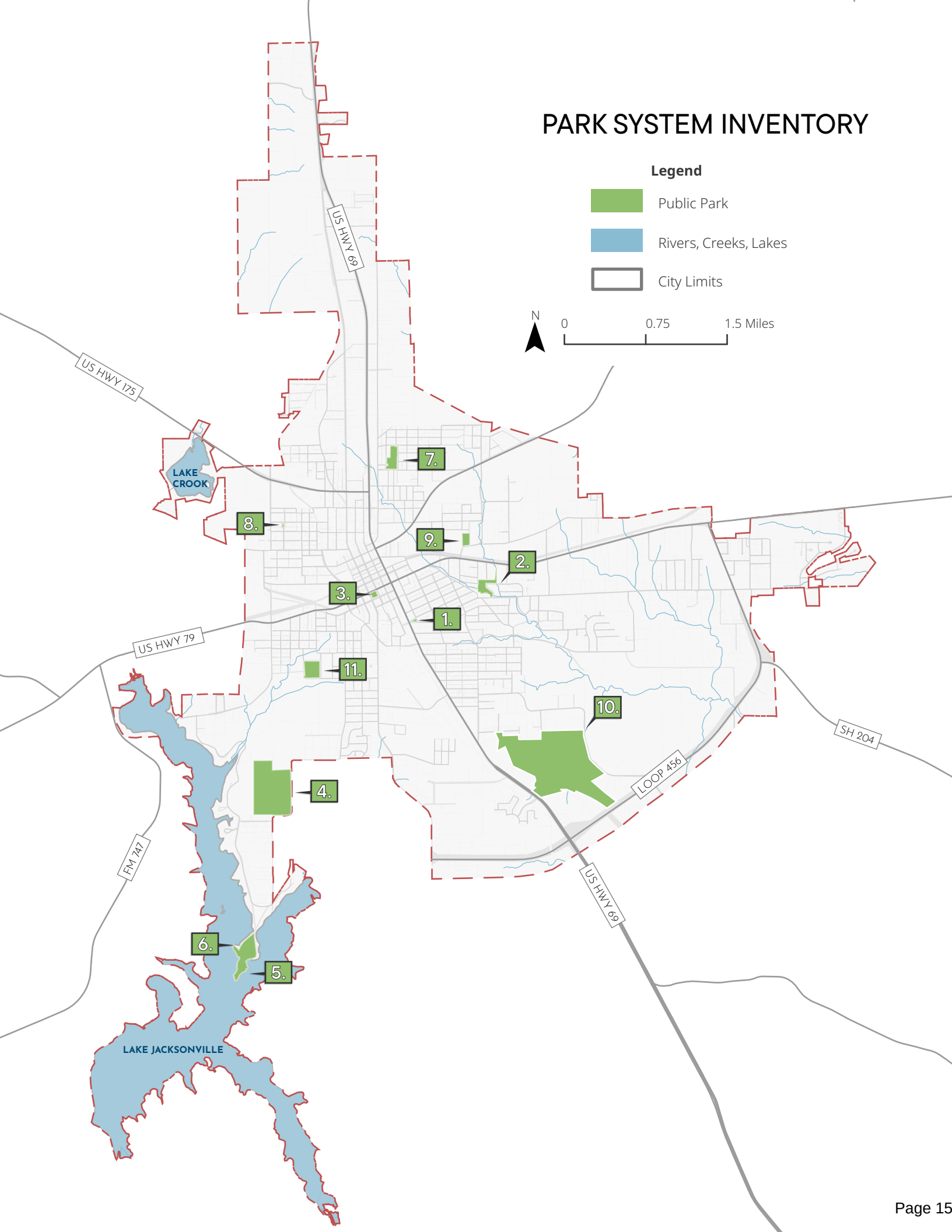
DEMOGRAPHICS

- › The City of Jacksonville is estimated to have a population of 14,333 as of 2026 and is projected to reach a population of 15,005 in 2036.
- › Housing is primarily single-family detached units, accounting for 73% of all housing units.
- › Jacksonville has a relatively young population, with a median age of 32.3 years.
- › Approximately 36% of the community below the age of 20.
- › Approximately 29% of households include residents above the age of 65.
- › The mean household income in Jacksonville is \$65,387, lower than Cherokee County of \$81,618, and Texas \$111,695.
- › Approximately 10% of community members in Jacksonville reportedly have a disability.



Source: U.S. Decennial Census

PARK SYSTEM INVENTORY



LEVEL OF SERVICE

INTRODUCTION TO LEVEL OF SERVICE

It is important to understand how Jacksonville’s park system is serving its residents. One way to measure this is through a Level of Service (LOS), which evaluates the amount of developed parkland available to the community in relation to its population. LOS is typically expressed as the number of acres of developed parkland per 1,000 residents. This measure helps illustrate whether a community has sufficient park space and allows for comparisons with other similar communities.

JACKSONVILLE’S CURRENT LEVEL OF SERVICE

Current LOS: 17.71 acres of developed parkland per 1,000 residents
 Developed Park Acreage: 253.89 acres
 Current Population: 14,333 residents

When all parkland is considered, including developed and undeveloped land, Jacksonville’s park system provides a total of 22.81 acres of parkland per 1,000 residents.

RECOMMENDED LEVEL OF SERVICE

There is no one-size-fits-all standard for the amount of parkland a community should provide. The National Recreation and Park Association (NRPA) reports that the national median LOS is 10.1 acres of developed parkland per 1,000 residents. Jacksonville’s higher LOS reflects its commitment to providing sufficient parkland for its residents; however, it is important for the City to establish a goal that reflects its community values and long-term vision.

JACKSONVILLE’S RECOMMENDED LEVEL OF SERVICE

Recommended LOS: 15.00 acres of developed parkland per 1,000 residents

PLANNING FOR THE FUTURE

As Jacksonville continues to grow, maintaining the current LOS will require thoughtful investment in parks and recreation. The LOS is continuously changing as residents move in and out of Jacksonville. It is recommended for the City to maintain a LOS of 15.00 acres of developed parkland per 1,000 residents. This LOS will allow the City to prioritize improving the existing facilities in lieu of the acquisition and development of new parks through 2036. If new parkland becomes available, the City should consider acquiring and developing it; however, the primary theme for this plan is to focus on improving the existing facilities.

PUBLIC ENGAGEMENT

OVERVIEW

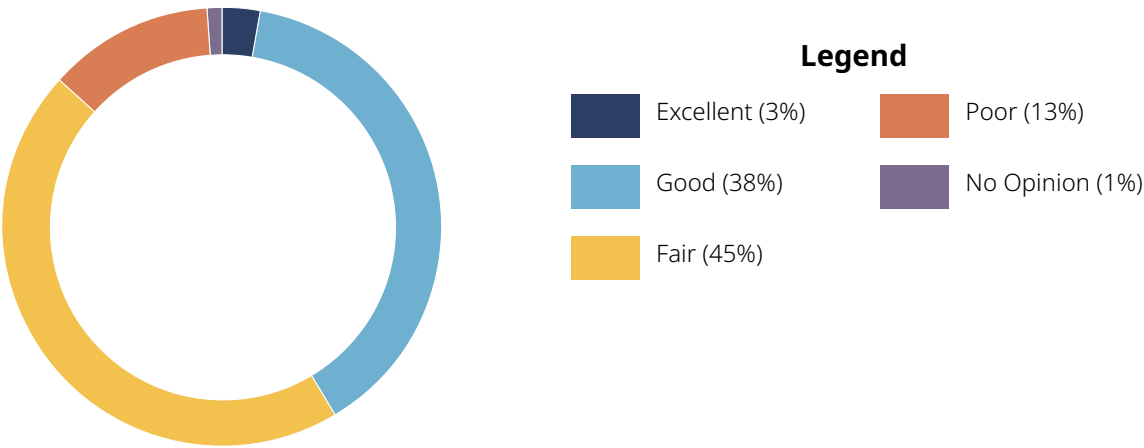
One of the overarching goals of this Parks Master was to ensure the plan accurately reflected the recreational needs and desires of the community. The City of Jacksonville utilized several engagement efforts to ensure the community had the opportunity to participate in the planning process, including:

- › A community survey with 185 community responses
- › 2 pop-up booths at local events
- › 1 Open House Meeting

SURVEY HIGHLIGHTS

- › **95%** of survey respondents think existing parks should be improved.
- › **86%** of survey respondents stated parks are well worth the cost to taxpayers.
- › **85%** of survey respondents believe the role of parks and recreation is more important today compared to ten years ago.
- › **62%** of survey respondents stated they would support a bond for the acquisition, development, and improvement of parks and recreational facilities.
- › **56%** of survey respondents thinks there are an adequate number of parks and recreational amenities in Jacksonville.
- › **50%** of survey respondents expressed that the City should continue to acquire and develop new parks.
- › **30%** of survey respondents feel well-informed about parks and recreational opportunities.
- › **22%** of survey respondents stated they can safely and comfortably walk to a park from their house.

How would you rate Jacksonville’s existing parks and recreational facilities?



How satisfied are you with the quality of park amenities?

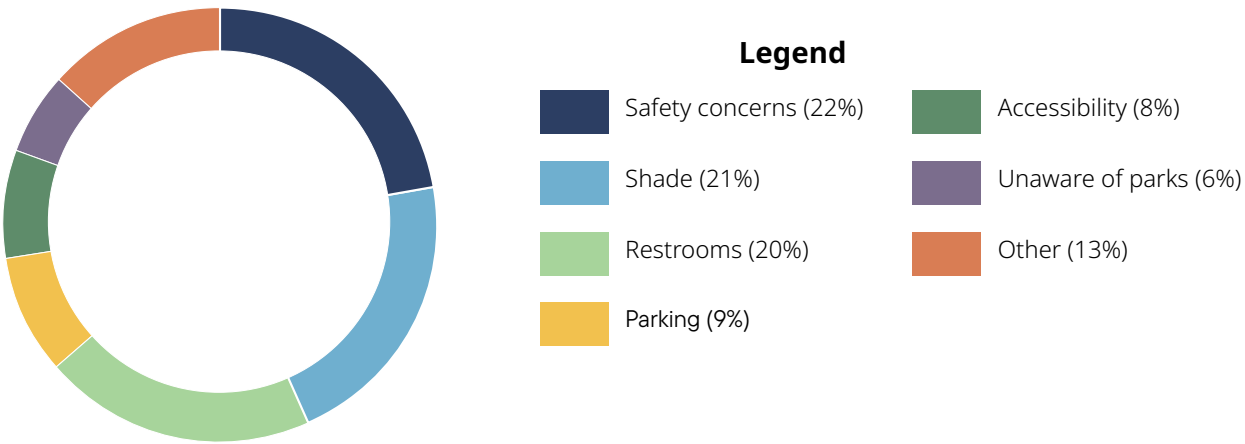
Amenity	Satisfied (Percentage)	Dissatisfied (Percentage)	No Opinion (Percentage)
Playgrounds	68%	21%	12%
Trails	66%	20%	14%
Parking	65%	22%	13%
Picnic Areas	65%	24%	11%
Soccer Fields	39%	18%	43%
Baseball Fields	34%	11%	55%
Swimming Pool	33%	11%	56%
Basketball Courts	30%	16%	54%
Softball Fields	26%	8%	66%
Restrooms	26%	60%	14%
Tennis Courts	25%	18%	57%
Disc Golf Courses	17%	8%	75%
Skate Parks	17%	22%	61%
Volleyball Courts	13%	25%	62%

How should the quality of existing amenities be improved?

Survey respondents expressed several desired improvements to the park system, including:

- › Conduct an overall face-lift of all parks
- › Install shade over playground equipment and seating areas
- › Upgrade and improve maintenance of restroom facilities
- › Install fencing around playground equipment
- › Resurface sports courts and replace fencing
- › Renovate and expand skate park areas
- › Enhance and construct looped trails within all parks
- › Install park and security lighting

›What barriers prevent or discourage you from utilizing our park system?





NICHOLS GREEN PARK

GOALS

OVERVIEW

The City developed goals and objectives to guide future decision making regarding investments into the park system. These were developed based on community feedback, the existing inventory, funding opportunities, City Staff, and professional opinion.

PARKS GOAL:

To provide a safe, inclusive, and well-maintained park system that enhances quality of life, promotes community well-being, and meets the evolving recreational needs of Jacksonville residents.

RECREATIONAL GOAL:

To provide diverse recreational programs and community events that promote social interaction, celebrate Jacksonville's unique character, and enhance community well-being.

TRAIL GOAL:

To create a connected, safe, and enjoyable trail network that supports the needs of all users.

MAINTENANCE GOAL:

To implement a proactive and sustainable maintenance program that preserves park assets, enhances safety, and reduces long-term costs.

FUTURE AMENITY PRIORITIES

OVERVIEW

The following priority list is based on community feedback, the park system analysis, and established goals and objectives. This list should guide future investments and decision-making. It is important to note that while some amenities are ranked as higher priorities, all amenities listed below are needed in Jacksonville. This list should remain flexible, and if opportunities arise to address any of these needs, the City needs to consider pursuing it.

PRIORITY LIST

1. Supporting Amenities (e.g. restrooms, lighting, parking, etc.)
2. Shade Structures (Pavilions, Shelters, etc.)
3. Trails and Connectivity
4. Playgrounds
5. Site Furniture (e.g. picnic tables, benches, trash receptacles, etc.)
6. Sports Courts and Fields
7. Programmable Covered Spaces
8. Skate Parks
9. Disc Golf
10. Splashpads

IMPLEMENTATION SCHEDULE

OVERVIEW

The planning process identified that future park improvements should focus on reinvesting in and enhancing existing park facilities. Based on this vision, the City has developed a series of action items for each park to be implemented over the next ten-years, as outlined on the following pages. This schedule should remain flexible, and the City should consider combining or phasing projects depending on funding opportunities.

Park	Total Investment
Fiscal Year 26-27	
Buckner Park	\$84,000
Lake Jacksonville Campground	\$65,000
Nellie Crim Park	\$42,000
Nichols Green Park - Phase I	\$31,000
Total	\$222,000
Fiscal Year 27-28	
Hazel Tilton Park	\$45,000
Jacksonville Athletic Complex	\$5,000
Lake Jacksonville Campground	\$5,000
Lake Jacksonville Park	\$110,000
Lincoln Park	\$53,000
Love Street Park	\$4,000
Nellie Crim Park	\$43,000
Nichols Green Park - Phases I & II	\$90,000
Total	\$355,000
Fiscal Year 28-29	
Bolton Park	\$5,000
Buckner Park	\$43,500
Hazel Tilton Park	\$35,000
Jacksonville Athletic Complex	\$60,000
Lake Jacksonville Campground	\$85,000
Lake Jacksonville Park	\$15,000
Lincoln Park	\$30,000
Love Street Park	\$105,000
Nellie Crim Park	\$56,000
Nichols Green Park - Phases I & II	\$345,000
Total	\$779,500

Park	Total Investment
Fiscal Year 29-30	
Bolton Park	\$15,000
Buckner Park	\$265,000
Hazel Tilton Park	\$8,000
Jacksonville Athletic Complex	\$70,000
Lake Jacksonville Campground	\$5,000
Lincoln Park	\$158,000
Love Street Park	\$15,000
Nichols Green Park - Phases I & II	289,000
Total	\$825,000
Fiscal Year 30-31	
Buckner Park	\$235,000
Jacksonville Athletic Complex	\$20,000
Lake Jacksonville Campground	\$5,000
Lake Jacksonville Park	\$10,000
Lincoln Park	\$50,000
Nellie Crim Park	\$52,000
Nichols Green Park Phases I & II	\$60,000
Recreation Center Park	\$75,000
Total	\$507,000
5-Year Investment	\$2,688,500

ADDITIONAL IMPROVEMENTS

The implementation schedule above accounts for nearly \$2.7 million in improvements to Jacksonville’s park system. If new funding opportunities arise, the City should consider implementing the following:

Park	Improvements
Jacksonville Athletic Complex	• Install ninja/obstacle course • Convert athletic fields lighting to LED and update lighting controls • Renovate soccer entryway
Lake Jacksonville Park	• Renovate boat launch
Lincoln Park	• Replace restroom • Expand parking lot
Nellie Crim Park	• Construct instructional/training area
Nichols Green Park	• Construct large-scale pavilion • Upgrade splashpad
Loves Lookout	• Construct hike and bike trails



Chapter 2

Introduction

DOWNTOWN JACKSONVILLE



DOWNTOWN PLAZA

PLAN OUTLINE

OVERVIEW

This plan has been categorized into the following chapters:

- › **Chapter 1: Introduction** - Outlines the purpose and background of the plan, along with a demographic assessment of the community.
- › **Chapter 2: Inventory** - Identifies Jacksonville's park classifications, evaluates the distribution of parks and recreational facilities, provides an inventory of existing amenities, and establishes a benchmark comparison.
- › **Chapter 3: Public Input** - Describes community engagement efforts conducted during the plan development, including results from the community survey.
- › **Chapter 4: Needs Assessment** - Analyzes findings from the inventory and public input process and identifies recreational gaps within the community.
- › **Chapter 5: Goals and Objectives** - Establishes the goals and objectives to guide decision-making by the Parks Department, City Council, and other boards.
- › **Chapter 6: Recommendations and Implementation** - Provides recommended actions, including project prioritization, cost estimates, and implementation timelines.

PURPOSE OF THE PLAN

OVERVIEW

A Parks, Recreation, and Open Space Master Plan enables a community to proactively plan for improvements to the park system and address both current and future recreational needs. For the City of Jacksonville, developing a Parks Master Plan is essential as the community continues to grow and change.

The City's last Parks and Recreation Master Plan was adopted in 2014 as an update to the 2009 plan. Since that time, community priorities, demographics, and recreational trends have shifted, making it essential to conduct a new plan.

Parks play a vital role in shaping community health, identity, and overall quality of life. They provide spaces for physical activity, social interaction, economic support, and environmental preservation. As Jacksonville continues to grow, demand for parks and recreational facilities will increase. Without a clear and strategic plan, existing facilities may become overburdened, limiting equitable access to recreation.

This plan provides the framework for the City to strategically plan, budget, and prioritize park improvements over the next ten years. It serves as a roadmap to guide decision-making, funding allocation, and future development.

PLANNING PROCESS



BUCKNER PARK

PREVIOUS PLANNING EFFORTS

OVERVIEW

Reviewing previous planning efforts is a critical step in developing a long-range planning document. Understanding past needs, recommendations, and priorities helps ensure continuity while allowing the City to adapt to evolving community needs.

The following plans informed the development of this master plan:

PARKS, RECREATION & OPEN SPACE MASTER PLAN UPDATE 2014

The City adopted an update to its Parks and Recreation Master Plan in 2014. Long-range planning documents should be updated periodically, generally every five years, to ensure the plan continues to reflect the community's needs and vision.

As the City implemented projects addressing needs identified in the 2009 - 2019 Parks, Recreation & Open Space Master Plan, the priorities and needs of the community shifted. The priorities identified within the 2014 Update include multi-use trails, sprayground/small water park, nature areas, playgrounds, band stand /amphitheater, picnic shelters/pavilions, botanical/flower gardens, swimming pools, water features, and picnicking areas.

PARKS, RECREATION & OPEN SPACE MASTER PLAN 2009 - 2019

The City of Jacksonville developed a Parks and Recreation Master Plan in 2009 to help guide decisions related to parks, recreation, and open space. This plan provided the City with a list of park classifications, an inventory of the park system, community feedback, and a needs analysis.

Based on these findings, the top ten priorities for the City to focus on during this time frame included a combination of active and passive recreational amenities such as multi-use trails, botanical/flower gardens, nature areas, band stand/amphitheater, playgrounds, picnic shelters/pavilions, small water park, swimming pools, water features, and picnicking areas.

BENEFITS OF PARKS AND OPEN SPACES

OVERVIEW

Parks and open spaces are crucial components of a community. These spaces provide countless benefits, including positive impacts on the health and well being of the community, the quality of life, environment, and the local economy. These positive impacts make it all the more important for the Jacksonville to continue investing in the park system.

HEALTH AND WELL-BEING IMPACTS

Parks and open spaces create opportunities for community members to engage in recreation and build relationships amongst one another.

- › Approximately 34% of Texans are obese, and parks can improve health by providing opportunities for exercise, reducing the risks of obesity and other cardiovascular diseases.¹
- › Walking, park prescriptions, community gardens, and farmers' market vouchers may promote nature contact, strengthen social structures, and improve long-term mental and physical health by activating intrapersonal, interpersonal, and environmental processes.²
- › In 2018, only 16% of Americans felt attached to their local community. Parks can foster a stronger sense of community by serving as gathering spaces for local events that connect residents.³

QUALITY OF LIFE IMPACTS

Parks and open spaces improve the quality of life for the community and attract businesses and residents.

- › 87% of corporate executives state quality of life is a key factor in decisions about new facilities, expansions, or relocations.²
- › 75% of U.S. adults report that access to nearby parks or recreational facilities is important when deciding where to live.⁴

ENVIRONMENTAL IMPACTS

Parks and open spaces play a vital role in protecting and preserving the natural environment.

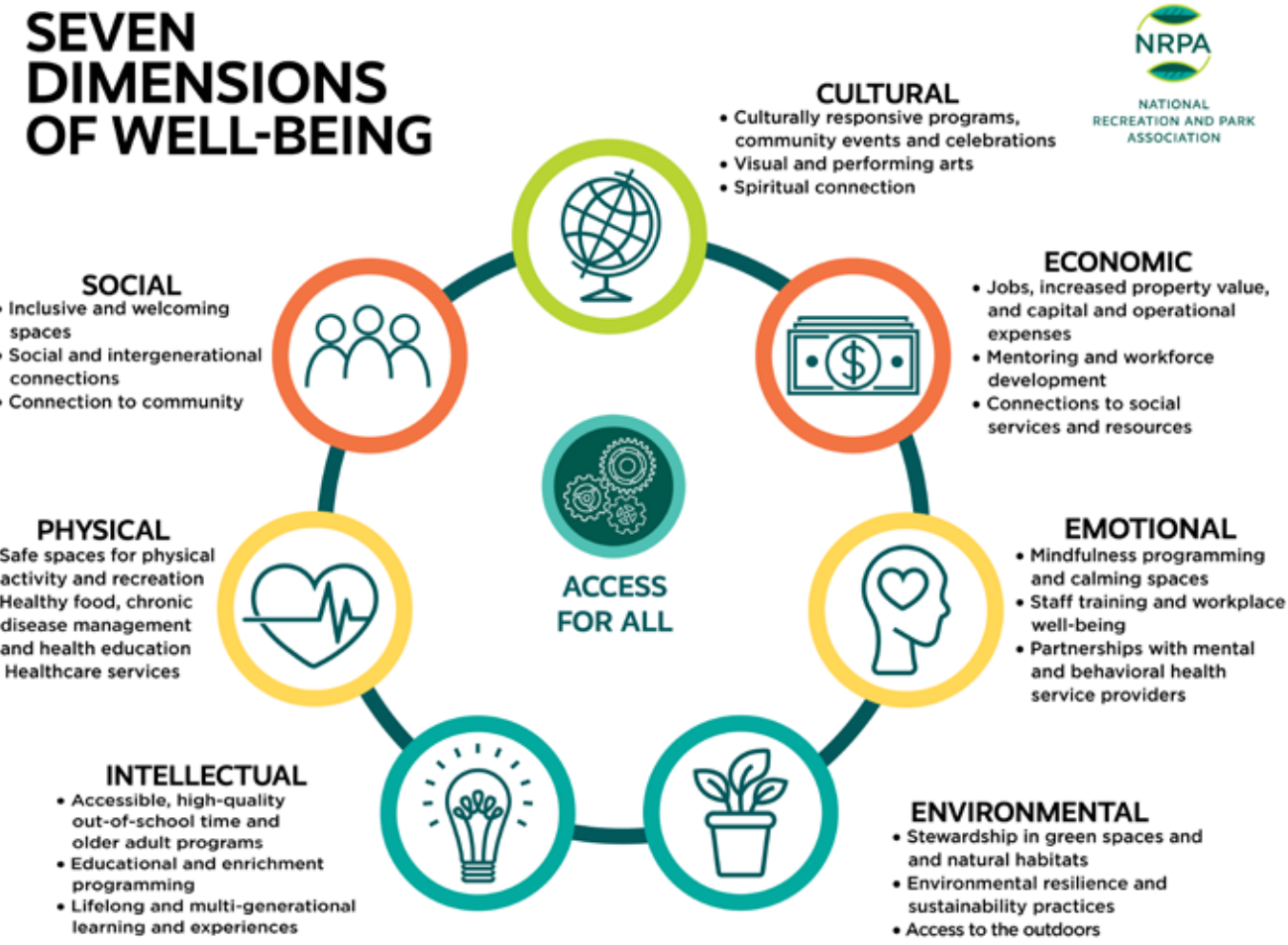
- › Tall and dense roadside vegetation can reduce downwind pollutants by up to 30%. Trees further improve air quality by lowering energy consumption, which in turn reduces fossil fuel pollution.
- › Trees and vegetation in parks help reduce air pollution directly by removing pollutants and reducing air temperature.⁵
- › Trees and vegetation provide food and temporary shelter for birds and other wildlife. This is particularly important for rare, threatened, or endangered animals found in Jacksonville, such as the Bald Eagle, Bank Swallow, and Northern Bobwhite.⁶

ECONOMIC IMPACTS

Parks and open spaces can have direct and indirect positive impacts on the local economy.

- › U.S. Park and Recreation Agencies generated \$201 billion in economic activity and supported more than 1.1 million jobs in 2021.²
- › Sports tourism generated more than \$90 billion in economic impact in the U.S. in 2021.⁷
- › Homes located near passive parks are associated with an 8-10% increase in property value.⁸

1. Center for Disease Control and Prevention
2. NRPA, "Parks and Recreation is Essential"
3. Office of the Surgeon General (OSG), "Our Epidemic of Loneliness and Isolation: The U.S. Surgeon General's Advisory on the Healing Effects of Social Connection and Community" (2023)
4. NRPA, "U.S. Adults Say Parks and Recreation Is a Necessary and Important Service" (2022)
5. Deshmukh, P., Isakov, V., Venkatram, A. et al., "The effects of roadside vegetation characteristics on local, near-road air quality." (2019)
6. Texas Parks and Wildlife
7. Sports, Events & Tourism Association, "State of the Industry Report" (2022)
8. NRPA, "How Much Impact Do Parks Have on Property Values?" (2020)



Source Above: NRPA Seven Dimensions of Well-Being



NELLIE CRIM PARK

COMMUNITY PROFILE

OVERVIEW

Understanding the community’s physical and social characteristics is essential to developing an effective Parks and Recreation Master Plan. The following section summarizes key environmental and demographic factors that influence Jacksonville’s park system.

LOCATION

Jacksonville encompasses approximately 14.1 square miles in Cherokee County, Texas. The City is located:

- › 25 miles south of Tyler
- › 60 miles southeast of Longview
- › 110 miles southwest of Shreveport
- › 115 miles southwest of Dallas
- › 125 miles northeast of Waco

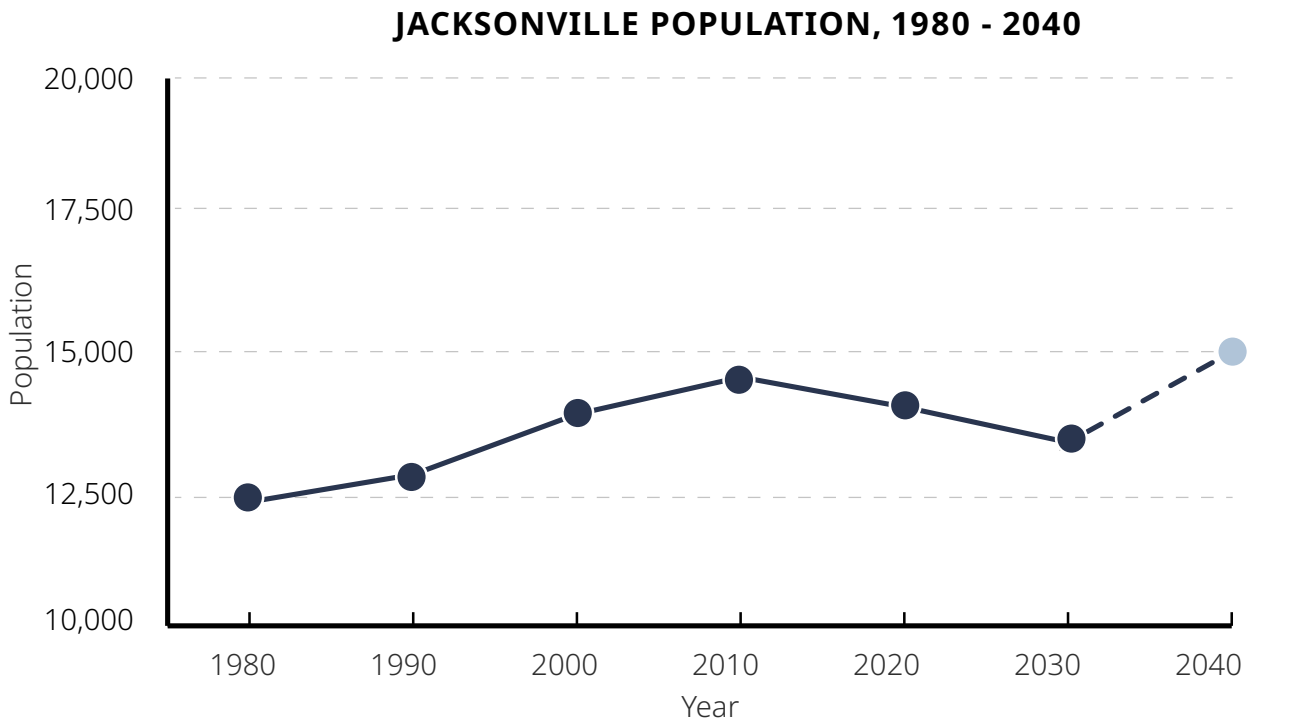
Jacksonville’s proximity to regional communities positions it to attract development and support tourism.

ECOREGION

Jacksonville is located within the Piney Woods ecoregion, characterized by rolling terrain and dense forests of pine and hardwood trees. These natural features contribute to Jacksonville’s identity and provide opportunities for recreation, habitat conservation, and environmental education. Assets such as Lake Jacksonville and the City’s mature tree canopy enhance the park system and support nature-based recreation.

POPULATION GROWTH

Jacksonville has experienced steady population growth and is projected to continue growing. As of 2026, the population is estimated at 14,333 and is projected to reach approximately 15,005 by 2035. While this growth is moderate, it will increase demand for parks, trails, and recreational amenities. Additional park users will place pressure on existing facilities, particularly those that are already heavily utilized. ***This moderate growth allows the City to strategically focus on reinvestment and enhancement of existing parks to maintain the quality of the park system, rather than large-scale expansion.***



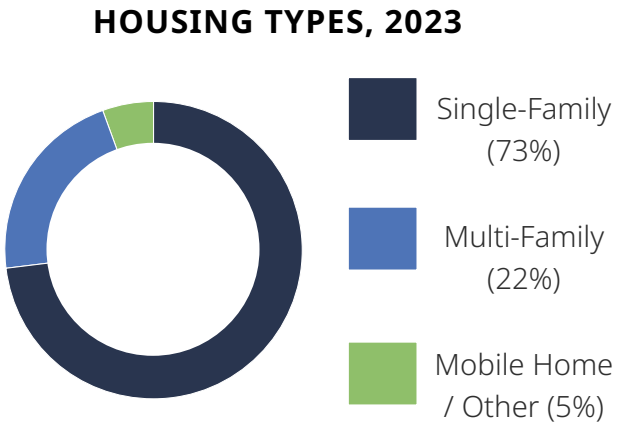
Source: U.S. Decennial Census

HOUSING

Jacksonville contains approximately 4,727 households, with the majority being single-family homes. While these homes often include private yards, they do not replace the need for public recreational amenities.

Approximately 27% of residents live in multi-family or mobile housing, which typically provides limited outdoor space. These residents may be more reliant on public parks to meet daily recreational needs.

Additionally, 48% of households include individuals under the age of 18, while 29% include individuals over the age of 65. This highlights the need for a park system that accommodates a wide range of ages.



Source: American Community Survey 2023 5-Year Estimates



NICHOLS GREEN PARK

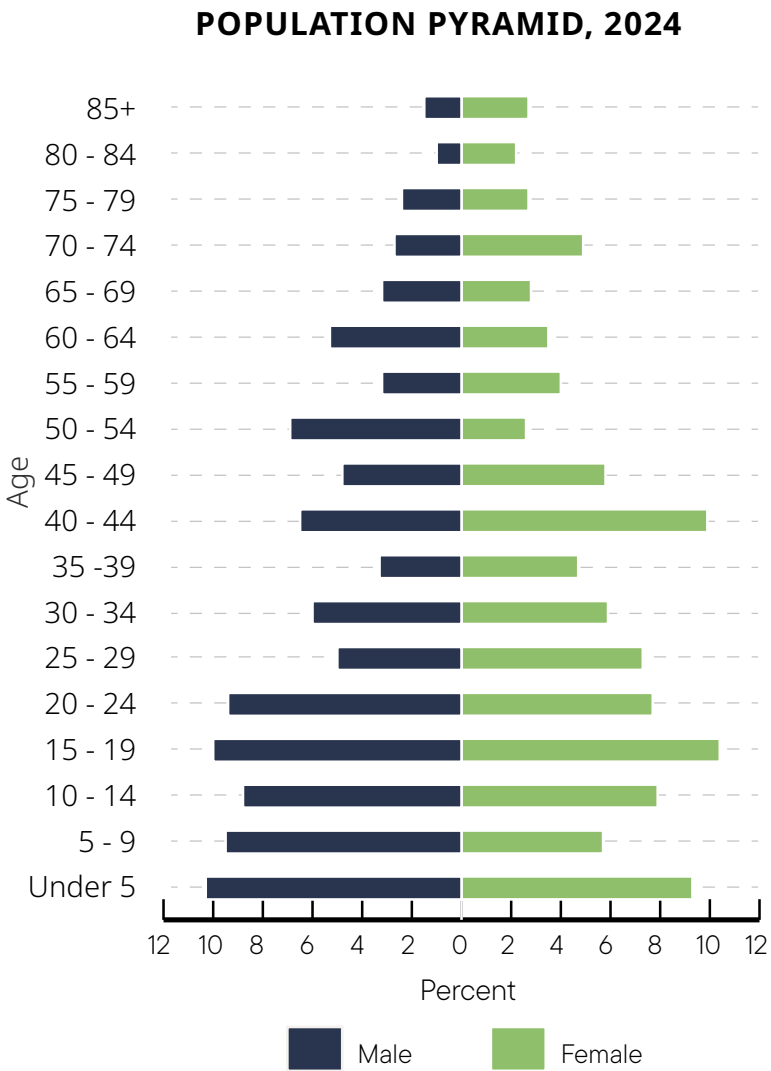
POPULATION PYRAMID

Jacksonville’s median age of 32.3 indicates a relatively young population compared to the state and national averages.

Approximately 36% of residents are under the age of 20, indicating a strong demand for active recreational amenities such as playgrounds, sport fields, and courts. This demographic also reinforces the importance of structured programming, including youth sports, after-school programs, and summer activities.

Residents between the ages of 20 and 64 represent approximately 42% of the population and require a diverse mix of recreational opportunities, including trails, fitness equipment, and flexible spaces that support both active and passive use.

With 48% of households including individuals under the age of 18, and 29% with individuals over the age of 65, the park system needs to accommodate a wide range of users.

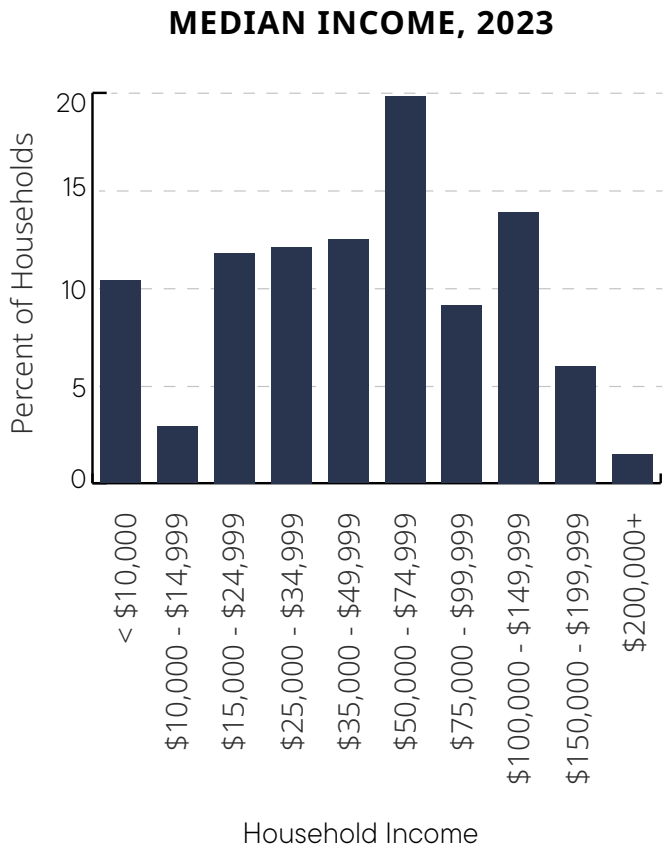


Source: American Community Survey 2023 5-Year Estimates

MEDIAN INCOME

Jacksonville’s median household income is lower than both county and state averages. Approximately 29% of residents live below the poverty line.

These economic conditions emphasize the importance of maintaining affordable and accessible recreational opportunities. The City needs to consider this when pricing programs and rentals to ensure cost does not become a barrier to participation. Providing low-cost or free programming will be critical to ensuring equitable access to recreation.



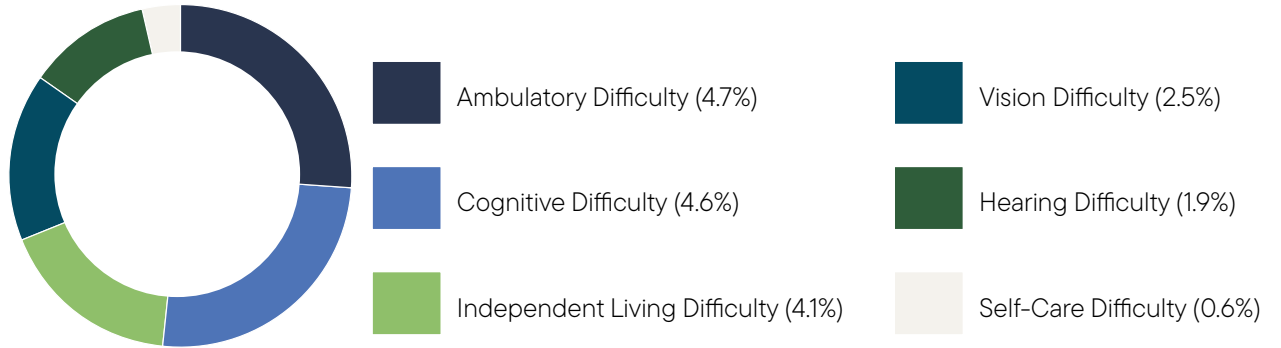
Source: American Community Survey 2023 5-Year Estimates

DISABILITY CHARACTERISTICS

Approximately 10% of Jacksonville residents report having a disability, highlighting the importance of inclusive park design.

To effectively serve all residents, the City should incorporate ADA-compliant features and universal design principles. This includes accessible routes, adaptive equipment, sensory-friendly spaces, and clear wayfinding. Prioritizing accessibility will enhance usability across the park system and ensure equitable access for individuals of all abilities.

DISABILITY CHARACTERISTICS, 2023



Source: American Community Survey 2023 5-Year Estimates



Chapter 3

Our Park System

NICHOLS GREEN PARK



NICHOLS GREEN PARK

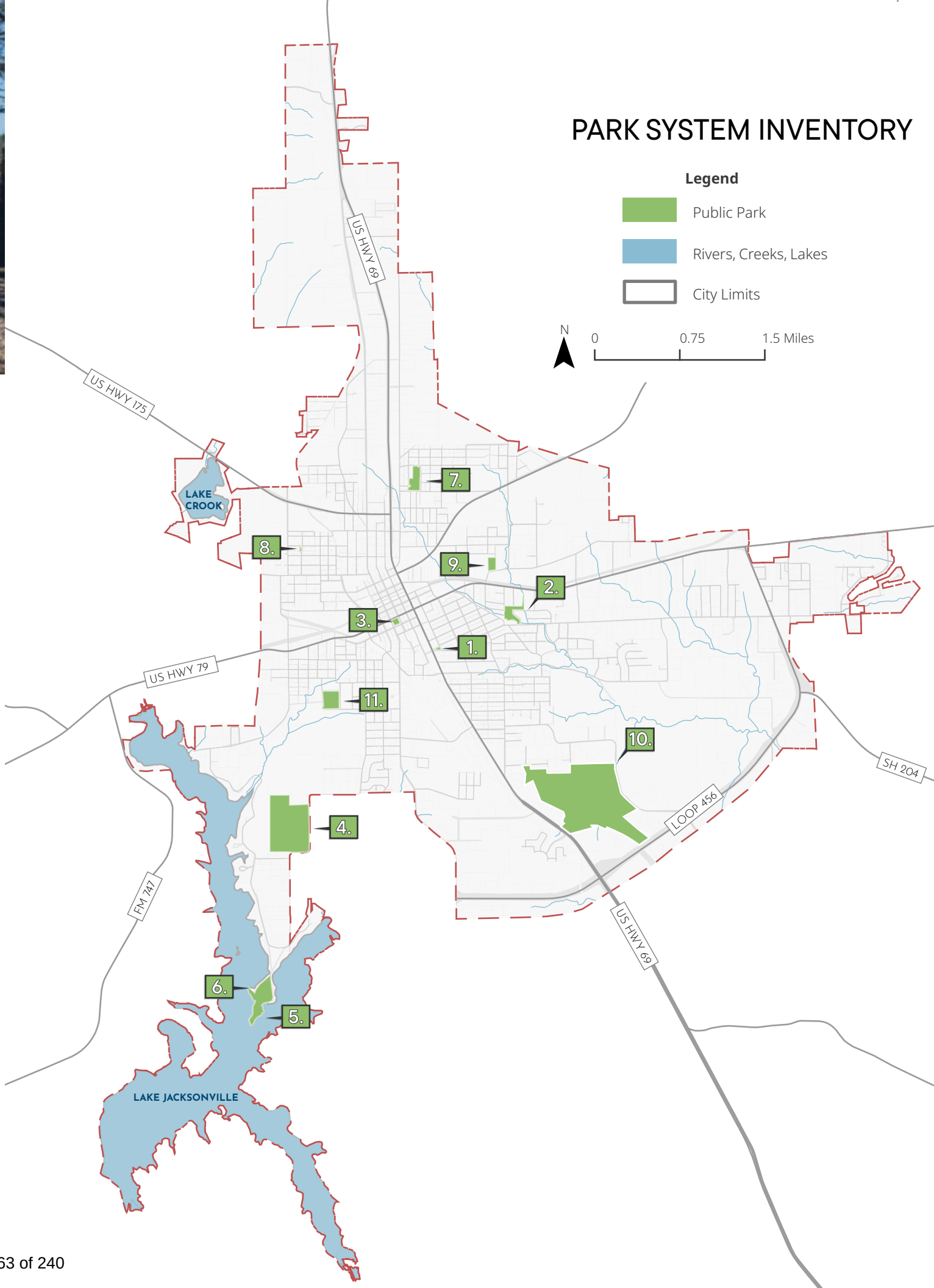
JACKSONVILLE PARK SYSTEM

OVERVIEW

The City of Jacksonville has steadily been acquiring and developing parkland over the past several decades. With this planning effort, the City currently owns 378.54 acres of parks and recreational facilities with a total of 253.89 developed acres with recreational amenities and opportunities. Understanding the intent of each park is crucial to best steer the development and enhancement of the park system. The City utilized National Standards per the National Recreation and Park Association (NRPA) metrics to identify park classifications that best suit Jacksonville. Based on this information, the City has identified that all parks should fall into one of the following classifications: Pocket Parks, Neighborhood Parks, Community Parks, and Regional Parks.

The following pages describe each classification and identify where the parks can be found. These maps serve as a resource to understand recreational gaps within Jacksonville.

Number	Park Name	Classification
1.	Bolton Park	Pocket Park
2.	Buckner Park	Community Park
3.	Hazel Tilton Park	Pocket Park
4.	Jacksonville Athletic Complex	Community Park
5.	Lake Jackson Campground	Community Park
6.	Lake Jackson Park	Community Park
7.	Lincoln Park	Neighborhood Park
8.	Love Street Park	Pocket Park
9.	Nellie Crim Park	Neighborhood Park
10.	Nichols Green Park	Regional Park
11.	Recreation Center Park	Neighborhood Park





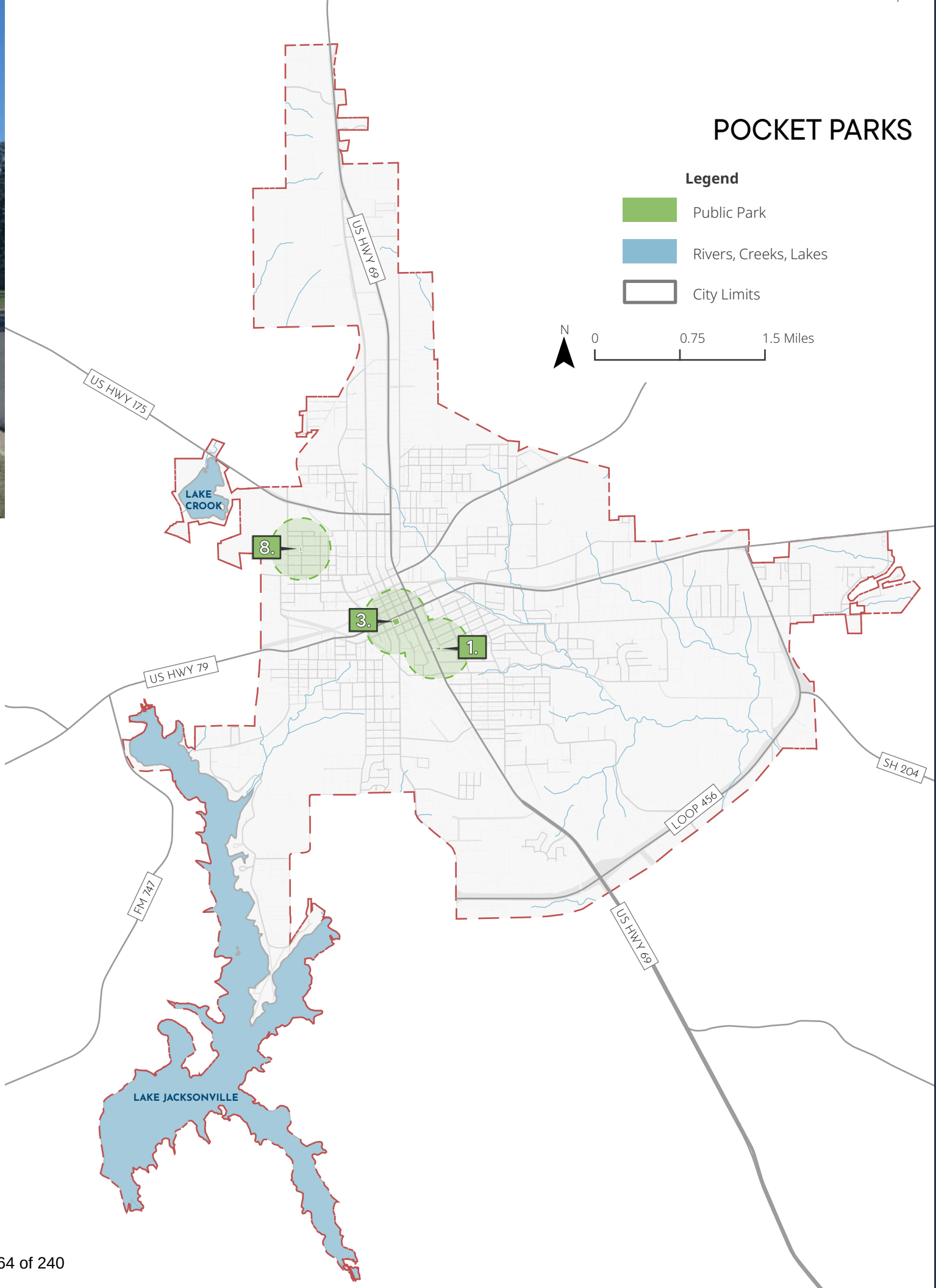
BOLTON PARK

POCKET PARKS

These parks are small outdoor spaces, usually no more than one acre, often located in an urban area surrounded by commercial buildings or houses, and generally serve a quarter-mile radius. Pocket parks provide a safe and inviting area for community members to relax, gather for lunch breaks, and enjoy the outdoors. These parks meet a variety of needs and functions, including small event spaces, play areas for children, spaces for relaxing or gatherings, taking lunch breaks, etc.

The majority of pocket parks are located downtown, while larger parks radiate outwards from the downtown. Approximately 27% of the parks in Jacksonville are classified as pocket parks. Due to the size of pocket parks, these parks comprise a very small amount of parkland in comparison to the overall park system. The City provides 2.84 acres of pocket parks, of which approximately 1.61 acres are developed with recreational amenities.

Number	Park Name	Total Acreage	Developed Acreage
1.	Bolton Park	0.50	0.50
3.	Hazel Tilton Park	1.98	0.75
8.	Love Street Park	0.36	0.36
Total		2.84	1.61





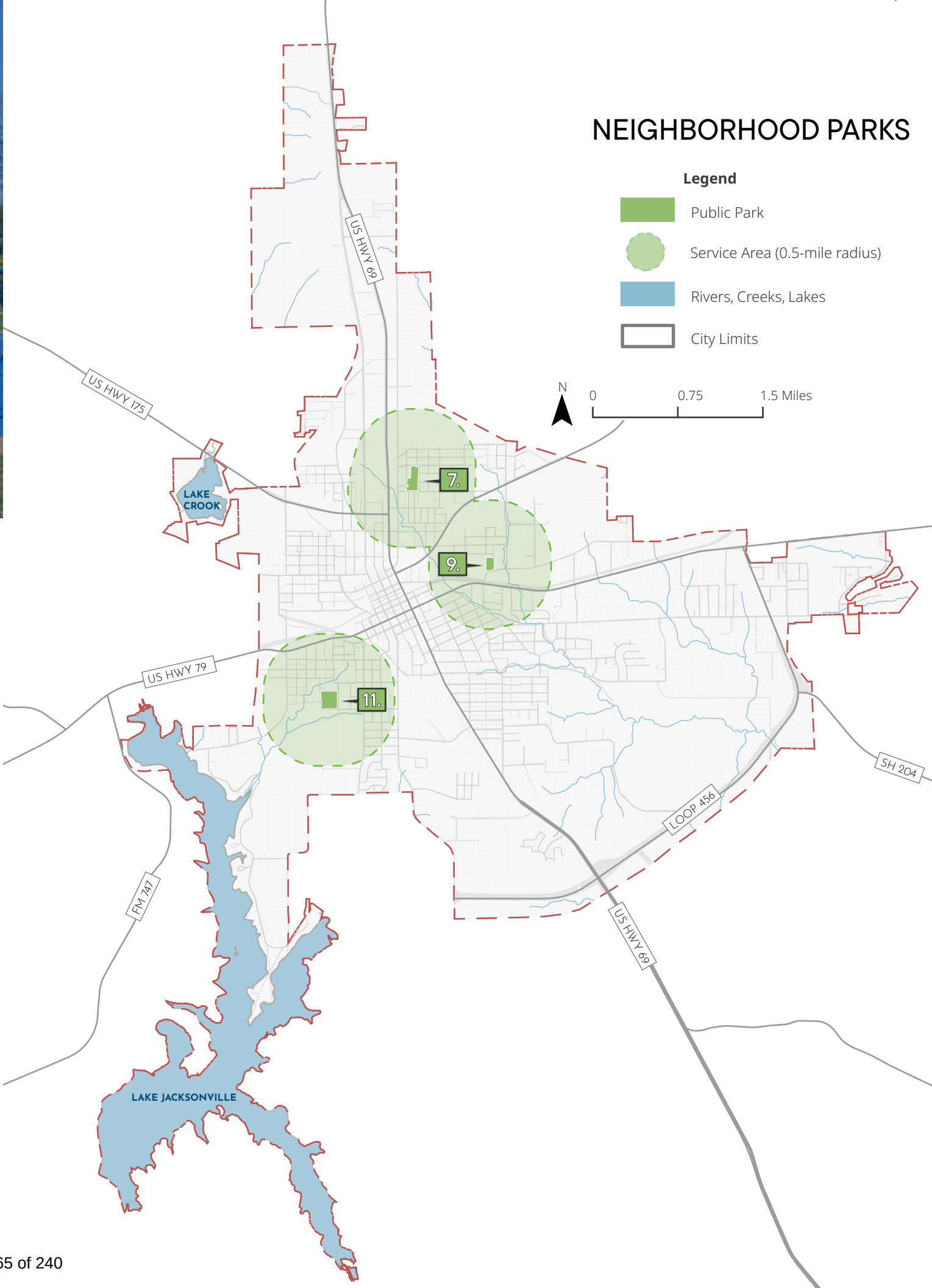
LINCOLN PARK

NEIGHBORHOOD PARKS

These parks are small to medium sized outdoor spaces, generally 5 to 15 acres in size, and serve those within the adjacent neighborhood, generally those within a half-mile radius. Neighborhood parks provide opportunities for active recreation such as sports fields, sports courts, and playgrounds, and passive opportunities such as walking, wildlife viewing, and picnicking.

Approximately 27% of the parks in Jacksonville are classified as neighborhood parks. As these parks generally range between 5 to 15 acres and are relatively small in scale. The City's three neighborhood parks comprise of 23.23 acres of land, 21.13 of which are developed for recreational opportunities.

Number	Park Name	Total Acreage	Developed Acreage
7.	Lincoln Park	8.40	8.40
9.	Nellie Crim Park	3.6	1.5
11.	Recreation Center Park	11.23	11.23
Total		23.23	21.13



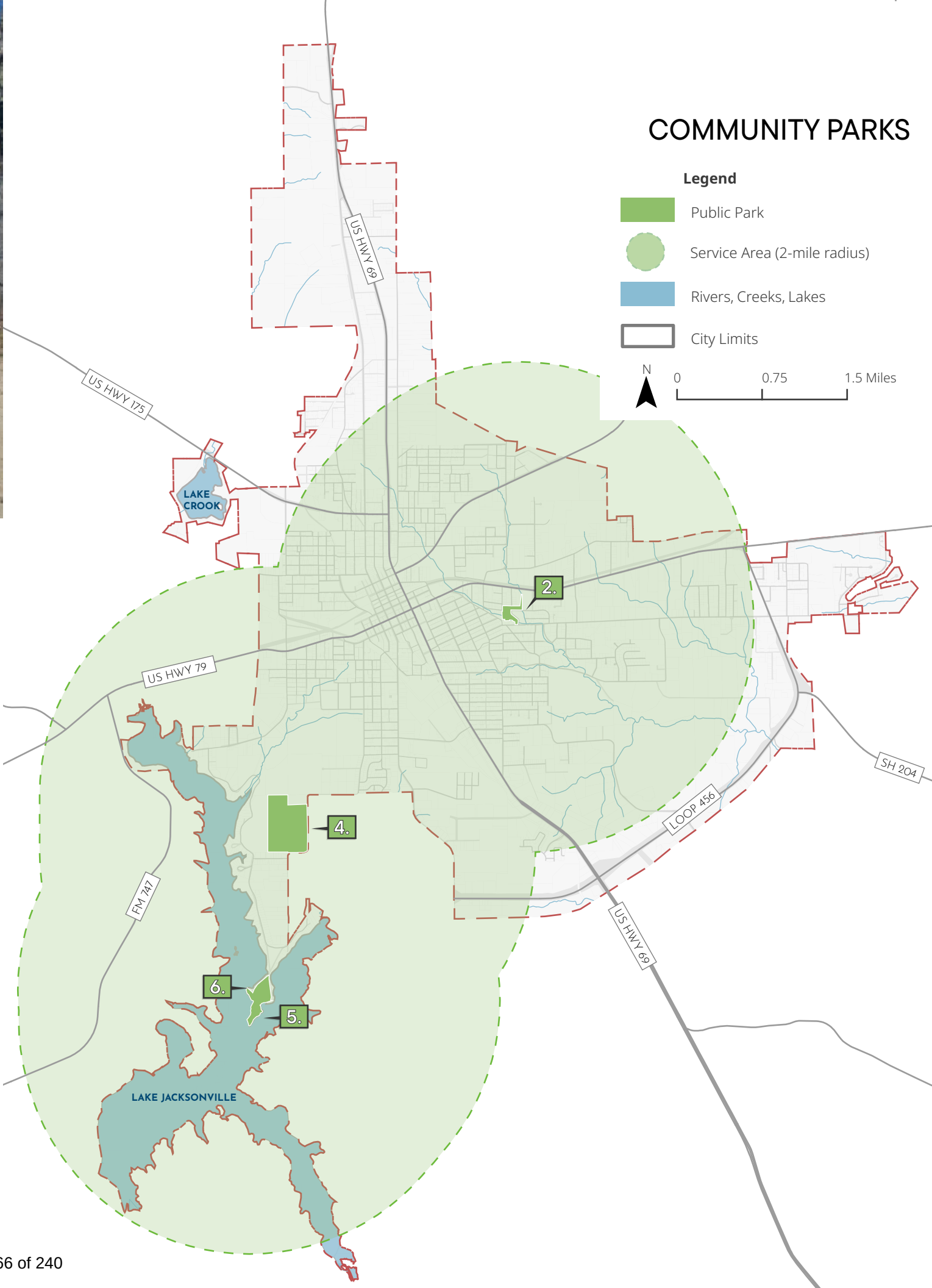


BUCKNER PARK

COMMUNITY PARKS

These parks are large recreational spaces, generally 15 - 50 acres in size and serve a two mile radius. Community Parks address significant recreational needs within the community, providing a wide range of opportunities for residents to engage in the outdoor recreation for several hours at a time. Approximately 27% of the parks in Jacksonville are classified as community parks. Community parks make up a large portion of the park system’s acreage, encompassing 112.47 acres of land.

Number	Park Name	Total Acreage	Developed Acreage
2.	Buckner Park	12.65	12.65
4.	Jacksonville Athletic Complex	73.45	45.00
5.	Lake Jacksonville Campground	5.0	5.0
6.	Lake Jacksonville Park	21.37	4.50
Total		112.47	67.15





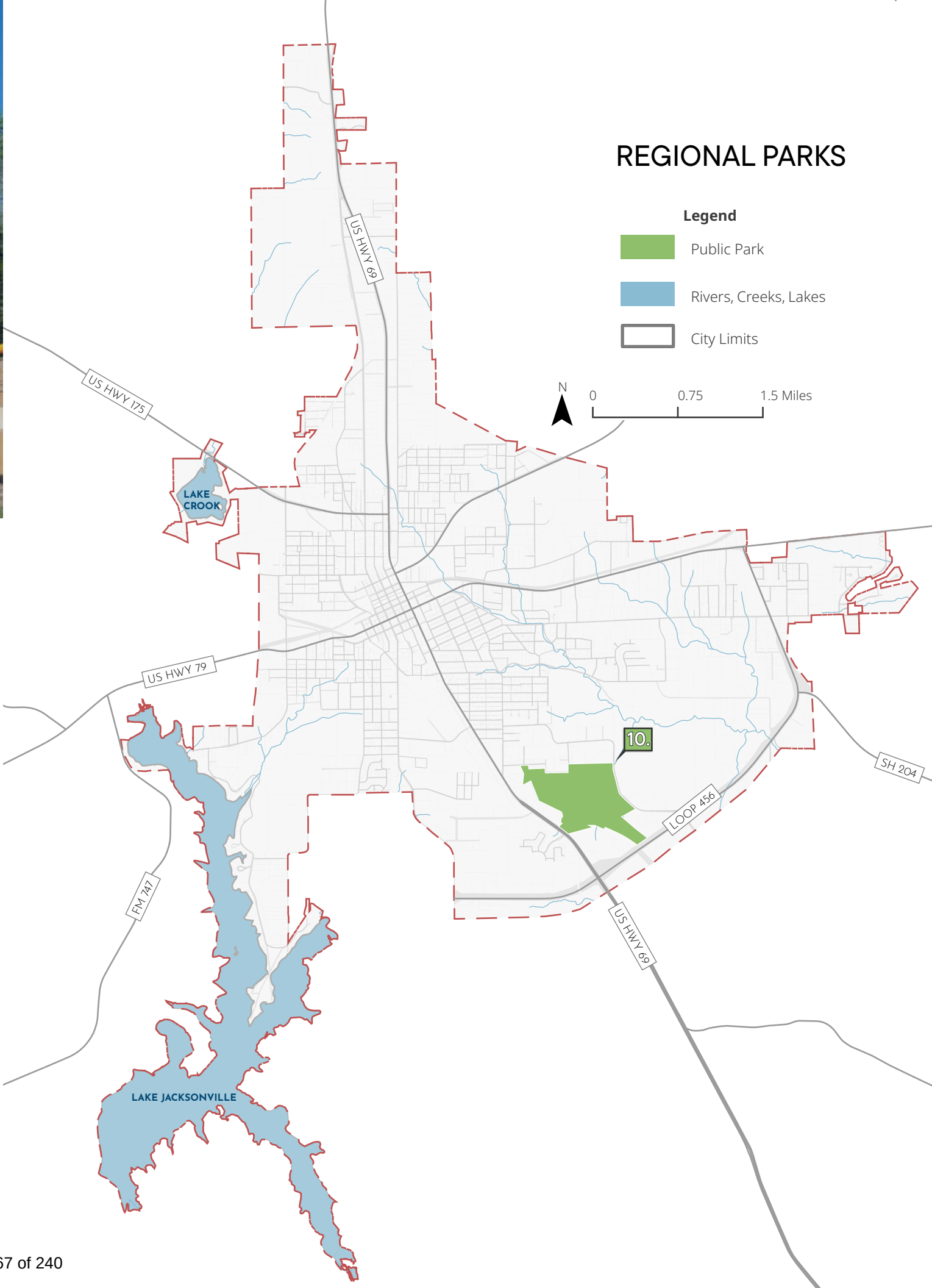
NICHOLS GREEN PARK

REGIONAL PARKS

Regional parks are large scale, parks, generally 50+ acres, that provide recreational opportunities for Jacksonville residents and draws in park users from outside the community. These parks are developed with a wide variety of amenities and facilities and park users are encouraged to spend several hours engaging outdoors here.

Approximately 5% of the parks in Jacksonville are classified as regional parks. Regional parks make up the fewest number of parks in Jacksonville; however, these parks are intended to be extremely large in acreage and the one regional park makes up the majority acreage of Jacksonville’s park system. Jacksonville has 240.0 acres of regional parks, 164.0 acres of which are developed for recreational purposes. These parks are intended to service the entire community and greater region, and thus a level of service is not shown on the map.

Number	Park Name	Total Acreage	Developed Acreage
10.	Nichols Green Park	240.00	164.00
Total		240.00	164.00



PARK SYSTEM INVENTORY

An inventory of Jacksonville's park system was conducted as part of the master planning process. This inventory provides the City with a complete understanding of the recreational and supporting amenities at each park. Understanding the development of each parks, along with the classification of the parks, allows the Parks and Recreation Department, City Council, and Parks and Recreation Board, and JEDCO to propose improvements throughout the park system. The park specific inventory can be found below:

PARK NAME		ADDRESS	CLASSIFICATION	ACREAGE (TOTAL)	ACREAGE (DEVELOPED)		BASEBALL FIELD	BASKETBALL COURT	BENCH	CONCESSION	DISC GOLF	PAVILION	PARKING	PICNIC TABLE	PLAYGROUND	RESTROOM	SKATING AREA	SIGNAGE	SOCCER FIELD	SOFTBALL FIELD	SPLASHPAD	SWIMMING POOL	TENNIS COURT	TRAIL	VOLLEYBALL COURT	WASTE RECEPTACLES
1.	Bolton Park	South Jackson Street & El Paso Street	P	0.50	0.50				3			1	1													1
2.	Buckner Park	119 Newbern Street	C	12.65	12.65			1	8	1		2	2	11	2	2		2	*			2	2	1	1	6
3.	Hazel Tilton Park	E Larissa Street and South Main Street	P	1.98	0.75				2				3													1
4.	Jacksonville Athletic Complex	1923 Byrd Road	C	73.45	45.00		6		8	2		1	3	11		2		2	6	1						8
5.	Lake Jacksonville Campground	-	C	5.00	5.00											1										
6.	Lake Jacksonville Park	2235 Byrd Road	C	21.37	4.50				4				2			1		2								2
7.	Lincoln Park	Park Drive and Davis Avenue	N	8.40	8.40			2	6			2	1	6	1	1		2			1		2	1		9
8.	Love Street Park	Monroe Street and Love Avenue	P	0.36	0.36			1	1			1		2	1											1
9.	Nellie Crim Park	Myrtle Drive and Cherokee Trail	N	3.60	1.5				2				1					1								1
10.	Nichols Green Park	1215 Heritage Drive	R	240.00	164.00		2	3	7		12	3	4	8	2	2	1	2	1		1		2	3		9
11.	Recreation Center Park	-	N	11.23	11.23			1					1		2				1							2
TOTAL				378.54	253.89		8	8	41	3	12	10	18	38	8	9	1	11	8	1	2	2	6	5	1	40

* A multi-purpose open space area.
P: Pocket Park
N: Neighborhood Park
C: Community Park
R: Regional Park



HAZEL TILTON PARK

NRPA STANDARDS

To better understand how the City of Jacksonville provides for its residents through the park system, the table below was developed based on findings from the National Recreation and Park Association (NRPA). NRPA analyzes communities of all sizes and identifies the number of amenities provided per residents. These findings have been utilized to assess recreational gaps within the community.

As this Plan is a ten-year planning document, it is essential to understand how the park system will be developed in 2036. The 2036 inventory and service levels outlined below identify how Jacksonville’s park system will be in 2036, assuming there have been no additional facilities developed.

Amenity Type	NRPA Average Per Population	Existing Inventory	Recommended Amenities per NRPA in 2026 (Population 14,333)	Recommended Amenities per NRPA in 2036 (Population 15,005)
Basketball Courts	1 : 4,749	8.0	3.0	3.2
Community Garden	1 : 8,800	1.0	1.6	1.7
Diamond Fields (e.g. baseball, softball, etc.)	1 : 1,958	8.0	7.3	7.7
Disc Golf	1 : 9,402	1.0	1.5	1.6
Multi-Purpose Sport Fields (e.g. football, soccer, etc.)	1 : 2,578	8.0	5.8	5.8
Playgrounds	1 : 2,000	9.0	7.2	7.5
Pickleball Courts	1 : 3,483	0.0	4.1	4.3
Skate Park	1 : 10,776	1.0	1.3	1.4
Soccer Fields	1 : 2,578	8.0	5.6	5.8
Splashpad	1 : 13,391	1.0	1.0	1.1
Swimming Pool	1 : 9,745	1.0	1.5	1.5
Tennis Courts	1 : 3,500	5.0	4	4.3

The Target LOS has been identified from the 2025 NRPA Agency Review. Recommended amenities has been estimated assuming no additional amenities are developed in 2026 - 2036.



BUCKNER PARK

LEVEL OF SERVICE

INTRODUCTION TO LEVEL OF SERVICE

It is important to understand how Jacksonville’s park system is serving its residents. One way to measure this is through a Level of Service (LOS), which evaluates the amount of developed parkland available to the community in relation to its population. LOS is typically expressed as the number of acres of developed parkland per 1,000 residents. This measure helps illustrate whether a community has sufficient park space and allows for comparisons with other similar communities.

JACKSONVILLE’S CURRENT LEVEL OF SERVICE

Current LOS: 17.71 acres of developed parkland per 1,000 residents
Developed Park Acreage: 253.89 acres
Current Population: 14,333 residents

When all parkland is considered, including developed and undeveloped land, Jacksonville’s park system provides a total of 22.81 acres of parkland per 1,000 residents.

RECOMMENDED LEVEL OF SERVICE

There is no one-size-fits-all standard for the amount of parkland a community should provide. The National Recreation and Park Association (NRPA) reports that the national median LOS is 10.1 acres of developed parkland per 1,000 residents. Jacksonville’s higher LOS reflects its commitment to providing sufficient parkland for its residents; however, it is important for the City to establish a goal that reflects its community values and long-term vision.

JACKSONVILLE’S RECOMMENDED LEVEL OF SERVICE

Recommended LOS: 15.00 acres of developed parkland per 1,000 residents

PLANNING FOR THE FUTURE

As Jacksonville continues to grow, maintaining the current LOS will require thoughtful investment in parks and recreation. The LOS is continuously changing as residents move in and out of Jacksonville. It is recommended for the City to maintain a LOS of 15.00 acres of developed parkland per 1,000 residents. This LOS will allow the City to prioritize improving the existing facilities in lieu of the acquisition and development of new parks through 2036. If new parkland becomes available, the City should consider acquiring and developing it; however, the primary theme for the primary theme of this plan is to focus on improving the existing facilities.



NICHOLS GREEN PARK

BENCHMARKING

OVERVIEW

Benchmarking is used to compare Jacksonville’s park system to similar communities. These comparisons provide context for understanding system performance and help inform planning decisions. Communities identified as benchmarks include Corinth, Dripping Springs, Elgin, and Greenville.

LEVEL OF SERVICE

Level of Service (LOS) provides a general indicator of the capacity of the park system. Jacksonville’s LOS is significantly higher than several of the other benchmark communities. A higher LOS generally correlates with a higher amount of maintenance required as there is more land and amenities to maintain. ***This high LOS reinforces the need to prioritize the maintenance of the park system, rather than the expansion of the park system.***

Community	Total Parkland (in acres)	Total Developed Parkland (in acres)	Population	Level of Service
Dripping Springs	592.00	214.00	8,689	24.60
Jacksonville	378.54	253.89	14,333	17.71
Elgin	125.00	85.00	11,563	7.40
Greenville	248.00	206.00	31,222	6.60
Corinth	-	-	-	-

Sources: NRPA Park Metrics and American Community 2024 5-Year Estimates

PARK SIZE

Understanding park size is important in evaluating the types of recreational amenities that can be accommodates within the park system. Larger parks often can support a wider range of facilities and programming, while smaller parks are typically more limited and serve neighborhood-level needs.

Jacksonville has a relatively high average park size compared to the benchmark communities. However, the median park size is lower than many of the benchmark communities. The difference between average and median park size indicates that Jacksonville has a small number of large parks, alongside a large number of smaller parks. ***In other words, a few number of parks increase the overall average; however, the typical park in the system is smaller in size.***

The varied range between the mean and median park size can primarily be attributed to larger parks such as Nichols Green Park and the Jacksonville Athletic Complex.

Community	Number of Parks	Average Park Size (in acres)	Median Park Size (in acres)
Dripping Springs	7.00	83.90	42.00
Jacksonville	11.00	17.20	10.00
Elgin	5.00	10.20	15.50
Greenville	9.00	7.20	12.80
Corinth	13.0	1.90	2.40

Sources: NRPA Park Metrics

STAFFING

Staffing is important to be aware of, as these employees are generally responsible for the upkeep and maintenance of the overall park system. Jacksonville has the second highest overall level of service compared to the benchmark communities; however, only Corinth has a fewer amount of staff. ***This high LOS and relatively low staffing means the Jacksonville Parks and Recreation Department maintains a large number of parks, with more limited resources.***

Community	Level of Service	Number of Full-Time Employees	Number of Non-Full-Time Employees
Dripping Springs	24.60	16.00	44.00
Jacksonville	17.71	11.00	-
Elgin	7.40	17.00	26.00
Greenville	6.60	24.00	5.00
Corinth	-	8.000	-

Sources: NRPA Park Metrics



BOLTON PARK

WALKABILITY AND PARK ACCESS

OVERVIEW

Walkable access to parks is a critical component of an effective park system. When parks are easy to reach on foot, residents may be more willing to use them regularly, supporting physical health, social interaction, and overall quality of life. Walkability also improves equitable access to recreation, particularly for residents who may not have reliable access to a vehicle.

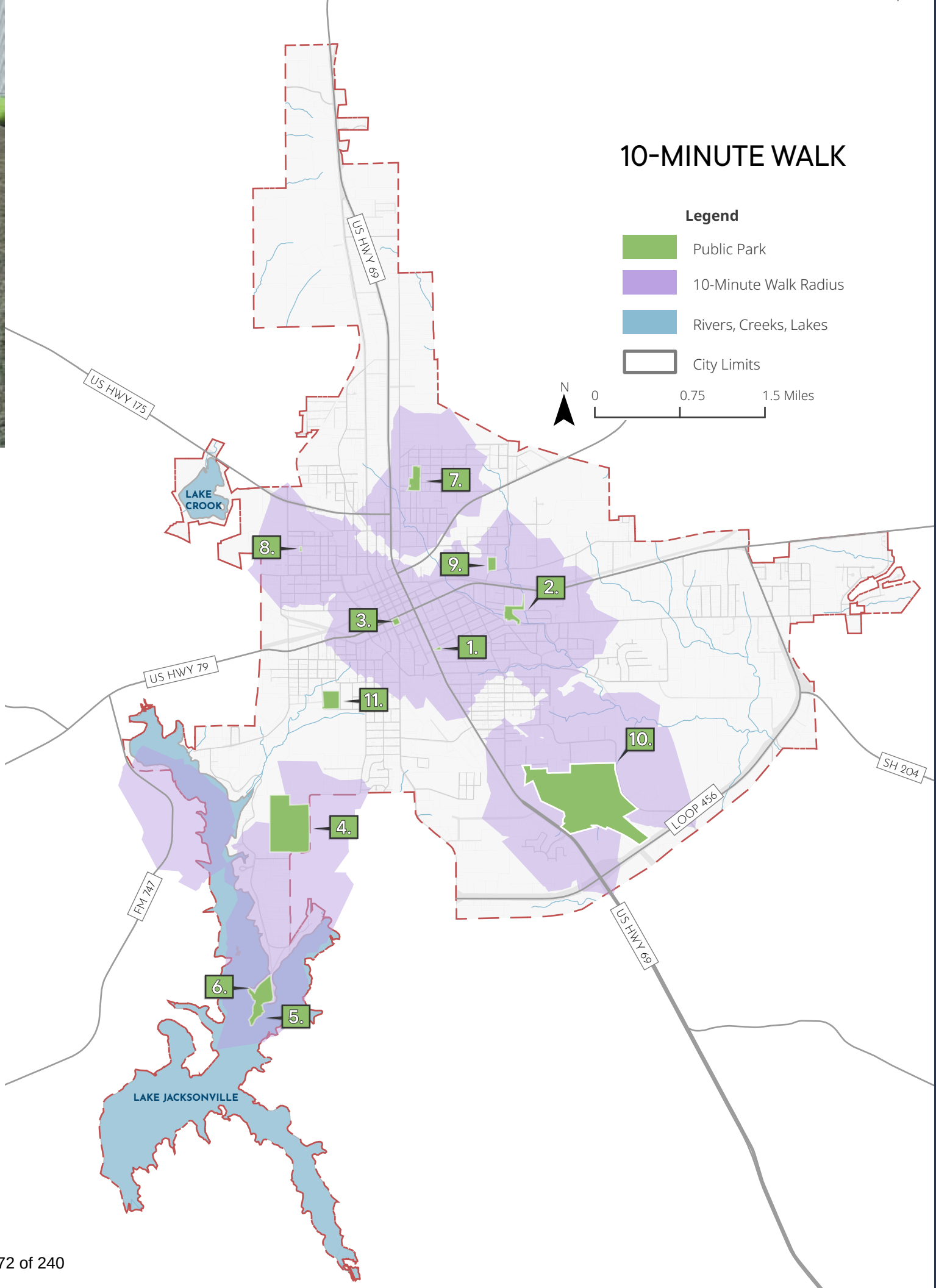
The “10-Minute Walk Campaign” is an initiative that encourages communities to provide parks to all residents within a 10-minute walk, generally a half-mile. More than 300 communities across the United States participate in the 10-Minute Walk Campaign, including the following in Texas:

- › Austin
- › College Station
- › Dallas
- › Denton
- › Fort Worth
- › Houston
- › Killeen
- › League City
- › Lewisville
- › McKinney
- › Richardson
- › San Antonio

EXISTING CONDITIONS

Approximately 47% of Jacksonville residents live within a 10-minute walk of a park, which is below the national average of approximately 77%. This indicates that there are limitations in connectivity and access to existing park facilities. Barriers such as limited sidewalks and major roadways can prevent residents from safely reaching nearby parks.

While it is not feasible for Jacksonville to provide 100% of residents with a 10-minute walk of a park within the duration of this plan, it will be crucial for the City to consider improvements to connectivity.





Chapter 4

Public Engagement

OPEN HOUSE



OPEN HOUSE MEETING MARCH 2026

PUBLIC ENGAGEMENT

OVERVIEW

As this Plan is a ten-year planning document, the City wanted to prioritize public engagement throughout the development of this Plan to ensure the recommendations reflect the needs and priorities of the community. To gather input, the City utilized several engagement methods, including:

- › Community Survey which received 185 responses.
- › Pop-Up Events
- › Open House Meetings

Public input was collected early in the planning process to help identify recreational needs and establish a shared vision for the future of Jacksonville’s park system. After these needs were identified and preliminary recommendations were developed, the City invited residents to review and provide feedback on the proposed improvements.

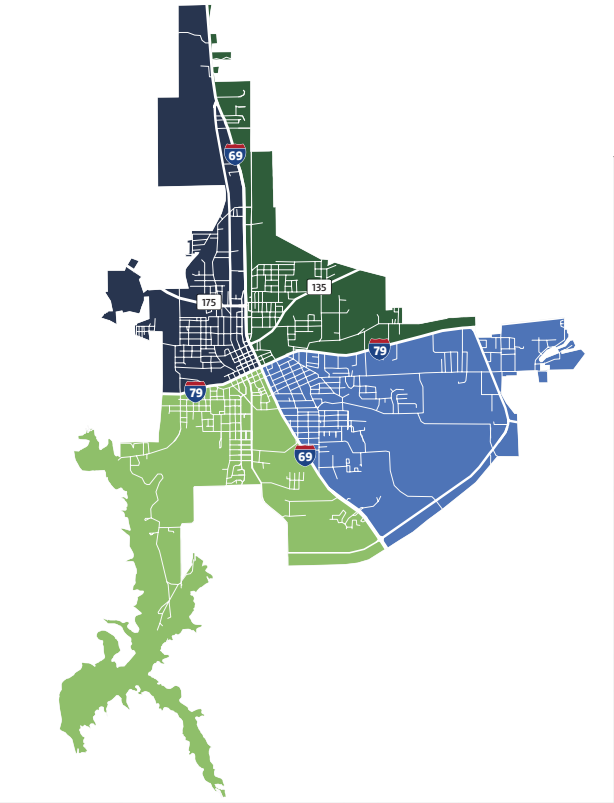
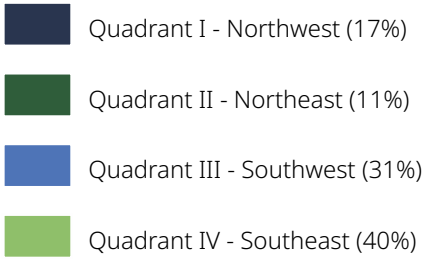
This process helped ensure that the projects and recommendations included in this plan are supported by the community and align with the needs and vision expressed by residents.

A summary of the community feedback and key findings can be found on the following pages.

Where do you reside?

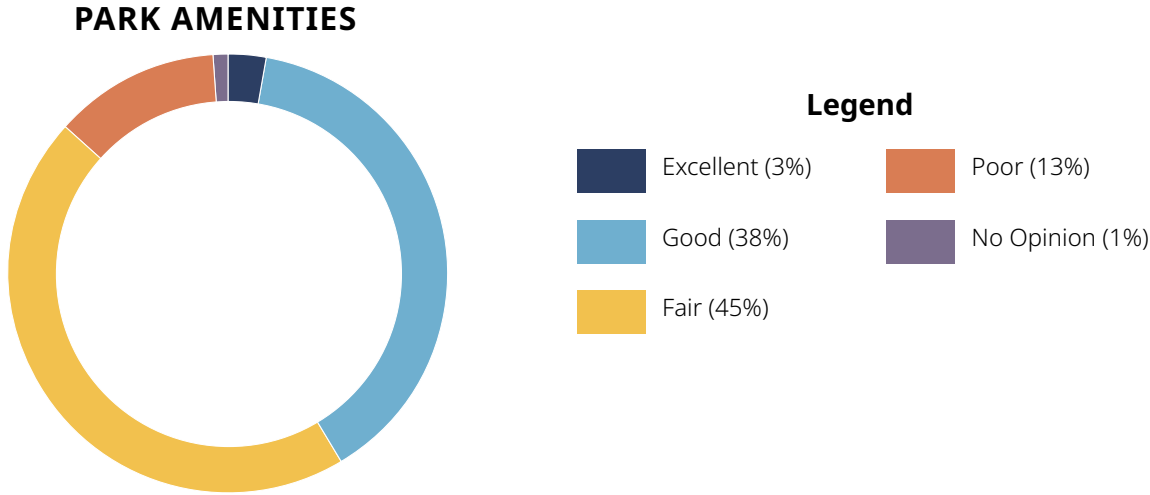
The majority of survey respondents reported living in Quadrant III (Southwest) and Quadrant IV (Southeast) areas of Jacksonville. These quadrants contain the largest number of existing parks, suggesting that residents who live closest to parks were the most engaged in the survey process.

In contrast, the Quadrants I and II, which contain fewer parks, had fewer survey participants. This pattern may indicate that residents in areas with limited park access are less aware of or engaged with the park system, further emphasizing the importance of improving both access and awareness in those parts of the community.



How would you rate Jacksonville’s existing parks and recreational facilities?

The majority of respondents rated Jacksonville’s existing parks and recreational amenities as either fair or good. While 12% of respondents described the facilities as poor, only 3% rated them as excellent. These results suggest that most respondents feel the City’s current parks and amenities are adequate but could benefit from improvement to better meet community expectations.



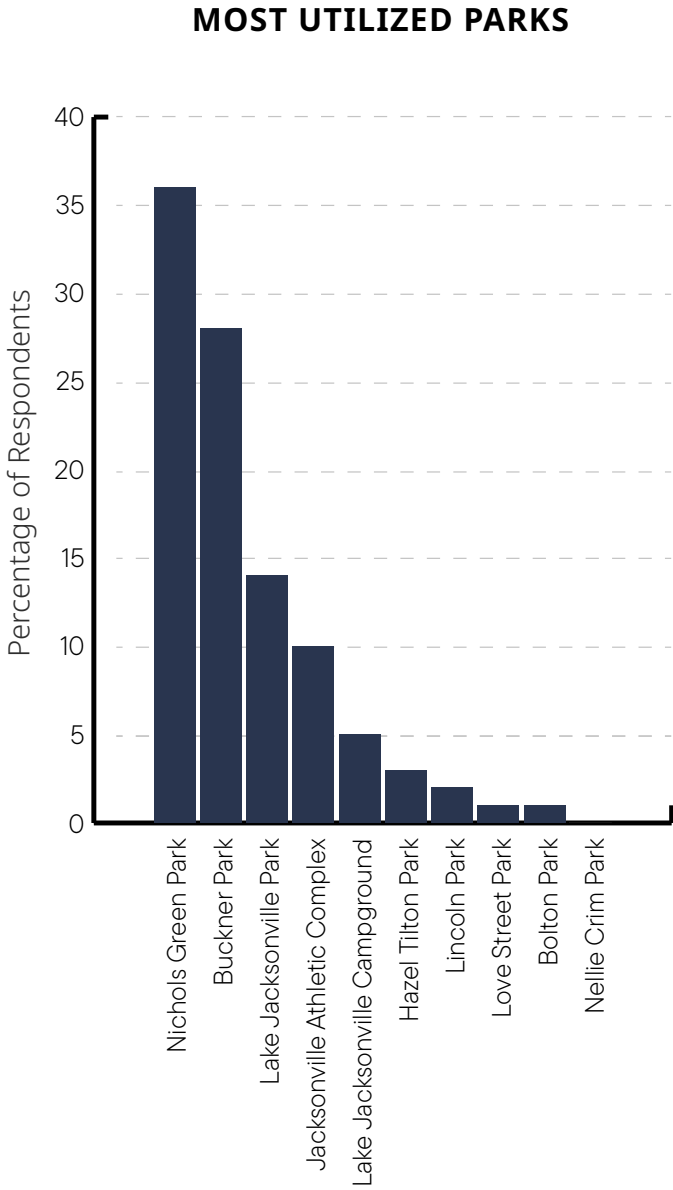


BUCKNER PARK

Which parks do you primarily use?

Based on survey responses, the most frequently used parks in Jacksonville are Nichols Green Park and Buckner Park. Smaller neighborhood parks such as Hazel Tilton Park, Lincoln Park, Love Street Park, Bolton Park, and Nellie Crim Park see significant lower levels of use. In fact, 0% of respondents identified Nellie Crim Park as their primary park of use.

These results identify where park improvements may have the biggest impact. This also highlights opportunities for the City to explore ways to better activate and enhance underutilized parks. Opportunities for improvements include new and upgraded amenities, community events and programming, and better connectivity to surrounding neighborhoods.



How satisfied are you with the quality of park amenities?

The Jacksonville community is overall satisfied with the current conditions of the park system. While this is the overall theme, participants expressed a large dissatisfaction with the quality of restrooms, volleyball courts, skating areas, tennis courts, and basketball courts.

Amenity	Satisfied (Percentage)	Dissatisfied (Percentage)	No Opinion (Percentage)
Playgrounds	68%	21%	12%
Trails	66%	20%	14%
Parking	65%	22%	13%
Picnic Areas	65%	24%	11%
Soccer Fields	39%	18%	43%
Baseball Fields	34%	11%	55%
Swimming Pool	33%	11%	56%
Basketball Courts	30%	16%	54%
Softball Fields	26%	8%	66%
Restrooms	26%	60%	14%
Tennis Courts	25%	18%	57%
Disc Golf Courses	17%	8%	75%
Skate Parks	17%	22%	61%
Volleyball Courts	13%	25%	62%

How should the quality of existing amenities be improved?

Survey respondents expressed several desired improvements to the park system, including:

- › Conduct an overall face-lift of all parks
- › Install shade over playground equipment and seating areas
- › Upgrade and improve maintenance of restroom facilities
- › Install fencing around playground equipment
- › Resurface sports courts and replace fencing
- › Renovate and expand skate park areas
- › Enhance and construct looped trails within all parks
- › Install park and security lighting

How satisfied are you with the quantity of park amenities?

Survey respondents were asked about their satisfaction regarding the amount of recreational opportunities provided by the City. Responses were similar to the feedback regarding the conditions of the amenities with participants expressing satisfaction with softball and baseball fields, parking, and playgrounds. Participants expressed a dissatisfaction with the amount of restrooms, skating areas, volleyball courts, and trails.

Amenity	Satisfied (Percentage)	Dissatisfied (Percentage)	No Opinion (Percentage)
Playgrounds	63%	21%	16%
Parking	60%	18%	22%
Picnic Areas	58%	23%	19%
Trails	44%	33%	33%
Soccer Fields	37%	16%	47%
Restrooms	35%	45%	19%
Baseball Fields	31%	9%	60%
Swimming Pool	30%	18%	52%
Softball Fields	28%	6%	66%
Basketball Courts	26%	14%	60%
Tennis Courts	22%	15%	63%
Skate Parks	17%	19%	64%
Volleyball Courts	17%	19%	64%
Disc Golf Courses	16%	11%	73%
Indoor Rec Center	10%	49%	41%

Which amenities should be added to our parks?

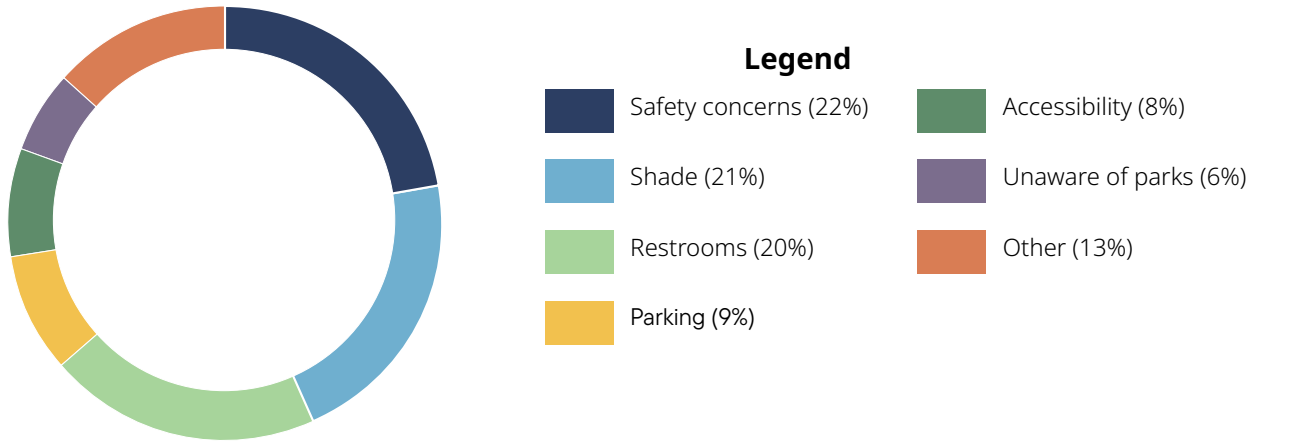
Survey respondents expressed several desired amenities, including:

- › Restrooms
- › Seating areas
- › Lighting
- › Trails/sidewalks
- › Playground equipment
- › Fitness equipment
- › Covered sports courts
- › Multi-use space
- › Skate parks

What barriers prevent or discourage you from utilizing our park system?

Survey respondents expressed that park use is most limited by factors related to safety, comfort, and the overall maintenance. Shade, restrooms, and perceived safety were noted as the primary barriers to park use, indicating a need to improve the overall experience of the park users.

PARK BARRIERS



Additional Feedback

- › **95%** of survey respondents think existing parks should be improved.
- › **86%** of survey respondents stated parks are well worth the cost to taxpayers.
- › **85%** of survey respondents believe the role of parks and recreation is more important today compared to ten years ago.
- › **62%** of survey respondents stated they would support a bond for the acquisition, development, and improvement of parks and recreational facilities.
- › **56%** of survey respondents thinks there are an adequate number of parks and recreational amenities in Jacksonville.
- › **50%** of survey respondents expressed that the City should continue to acquire and develop new parks.
- › **30%** of survey respondents feel well-informed about parks and recreational opportunities.
- › **22%** of survey respondents stated they can safely and comfortably walk to a park from their house.



Chapter 5

Goals and Objectives

NELLIE CRIM PARK

GOALS AND OBJECTIVES

OVERVIEW

The following goals and objectives were developed based on the needs and desires of the community. These goals will provide a framework for the Parks and Recreation Department, Parks and Recreation Board, and City Council to make informed decisions that support the community's vision for the park system.

PARKS GOAL:

To provide a safe, inclusive, and well-maintained park system that enhances quality of life, promotes community well-being, and meets the evolving recreational needs of Jacksonville residents.

PARKS OBJECTIVES:

- › **1.1 Expand** recreational opportunities that respond to community needs, demographic changes, and evolving recreational trends.
- › **1.2 Engage** the community in the planning, design, and redevelopment of parks and recreational facilities.
- › **1.3 Maintain** park amenities and facilities through proactive practices that ensure safety, functionality, and long-term sustainability.
- › **1.4 Improve** access to parks by increasing the percentage of residents within a 10-minute walk of a park.

RECREATIONAL GOAL:

To provide diverse recreational programs and community events that promote social interaction, celebrate Jacksonville's unique character, and enhance community well-being.

RECREATIONAL OBJECTIVES:

- › **2.1 Develop** new recreational programs and special events that provide opportunities for residents of all ages and cultures to gather and connect.
- › **2.2 Utilize** parks, trails, and community facilities as venues for festivals, fitness programs, outdoor recreation classes, and community gatherings.
- › **2.3 Collaborate** with local schools, civic organizations, and businesses to expand programming opportunities and share resources.
- › **2.4 Enhance** marketing and communication efforts to ensure residents are well informed of available programs and events.



TRAIL GOAL:

To create a connected, safe, and enjoyable trail network that supports the needs of all users.

TRAIL OBJECTIVES:

- › **3.1 Expand** and connect the trail network to improve safe walking and bicycling access to parks, schools, neighborhoods, and community facilities.
- › **3.2 Improve** the trail user experience and wayfinding through clear, consistent signage at trailheads and along trail corridors.
- › **3.3 Enhance** trail safety and comfort by installing, maintaining, and upgrading lighting and improving visibility where needed.
- › **3.4 Increase** the diversity of trail types and surface materials to accommodate a range of recreational activities, user abilities, and preferences.

MAINTENANCE GOAL:

To implement a proactive and sustainable maintenance program that preserves park assets, enhances safety, and reduces long-term costs.

MAINTENANCE OBJECTIVES:

- › **4.1 Establish** a routine inspection and maintenance practices to proactively address repairs and prevent facility deterioration.
- › **4.2 Increase** maintenance capacity through staff training, strategic staffing levels, adequate budgeting, and access to appropriate tools and equipment.
- › **4.3 Enhance** landscape maintenance through regular mowing, removal of hazardous limbs, and clearing overgrown vegetation, particularly along trails and park boundaries.
- › **4.4 Integrate** sustainability into maintenance practices by incorporating native landscaping, water-efficient practices, and environmentally responsible materials when feasible.



Chapter 6

Needs Analysis

HAZEL TILTON PARK



LINCOLN PARK

METHODOLOGY

OVERVIEW

The Need Assessment is based on a compilation of multiple data sources, including community feedback from the survey, pop up events, and open house, the park system inventory, City staff input, NRPA metrics, and professional analysis. This assessment evaluates existing parks, facilities, and maintenance practices to identify current conditions and future needs within the community.

The Needs Assessment is comprised of the following techniques:

- › **Standard-Based:** Utilizes Level of Service (LOS) and NRPA metrics to analyze existing and projected recreational needs.
- › **Demand-Based:** Utilizes usage trends and community feedback to identify the facilities and programs desired by Jacksonville residents.
- › **Resource-Based:** Evaluates physical and natural features to determine how these assets can support recreational opportunities. Resources such as Lake Jacksonville, Lake Acker, and the floodplain provide opportunities for both recreation and preservation.

Jacksonville’s recreational needs are outlined in the following sections.

EXISTING PARK NEEDS

OVERALL SATISFACTION

The Jacksonville park system provides a wide variety of recreational amenities and maintains a high Level of Service, with over 17 acres of developed parkland per 1,000 residents. Public engagement indicates that the community places a strong emphasis on maintaining a high-quality and well-maintained park system.

Approximately 41% of survey respondents rated Jacksonville’s parks and recreational amenities as “good”, while 95% expressed that existing parks should continue to be improved. The quality of facilities and maintenance was identified as the primary barrier to park usage, accounting for 69% of survey respondents. Improving the existing facilities will directly address this barrier and increase the overall utilization of the park system.

Residents are generally satisfied with the number of recreational opportunities available but expressed a strong desire to feel safer and more comfortable when visiting parks. Based on this feedback, the City should prioritize park improvements and renovations over acquisitions, expansions, or new development.

Approximately 86% of survey respondents indicated that parks are worth the cost to taxpayers, and 85% believe parks and recreation are more important today than they were ten years ago. This feedback reflects strong community support for reinvestment in the park system. Key areas for improvement include playgrounds, sports courts and fields, trails, and the skatepark.

AMENITY ASSESSMENTS

The City should conduct annual assessments of playground structures and supporting facilities to ensure they remain safe, functional, and accessible. A system-wide park assessment was completed as part of this plan and identified several facilities in need of improvement.

This assessment informed the development of the recommendations and includes amenities such as site furniture, sports courts, playgrounds, and parking areas.

TRAIL NEEDS

OVERVIEW

Trails and connectivity emerged as top priorities during the planning process. Community members expressed a strong desire for both looped recreational trails and sidewalks that provide safe connections between parks, neighborhoods, schools, and commercial areas.

Trails are the most utilized park amenities, with 21% of survey respondents expressing they primarily visit parks to use trails. While 66% of participants are satisfied with the quality of existing trails, only 44% are satisfied with the quantity. This feedback highlights the need to expand trail opportunities and improve connectivity throughout the system.

TRAIL SAFETY

Residents expressed concerns regarding safety and visibility along trails, particularly due to poor lighting and overgrown vegetation. The City should routinely assess trail conditions and implement enhancements such as clearing underbrush a minimum of 15 feet from the centerline, improving lighting, and increasing maintenance efforts to enhance safety and usability.

TRAIL SURFACING

Residents expressed a desire for a variety of trail surface types. Existing trails are primarily hard-surfaces, while many users prefer soft-surface trails for activities such as running and jogging. The City should consider incorporating soft-surface trails within existing parks or future trail development projects.

PROGRAMMING NEEDS

OVERVIEW

Programming and access to programmable spaces are critical components of a successful park system, as they encourage consistent use and foster community connections. Public feedback indicates a strong desire for additional community events and spaces that support recreation and social interaction.

PROGRAMMING OPPORTUNITIES

Recreational programming includes events and activities that encourage multi-generational engagement and activate park spaces. The City currently hosts several annual events, including Extravaganza, National Night Out, Splash Day, and youth sports programming. Among these, National Night Out was identified as the most widely attended event.

Survey participants expressed strong interest in expanding programming opportunities, particularly arts and cultural, and entertainments events such as Concerts in the Park, Movies Under the Stars, and Art in the Park. Additional programming desired includes fun runs, Earth Day events, park clean-ups, farmers markets, and other community gatherings.

The City should expand both the frequency and diversity of programming and distribute events throughout the park system to encourage system-wide use. Partnerships with local organizations, schools, civic groups, and businesses can support these efforts by sharing resources and expanding programming capacity.

Communication is a key barrier to participation. Only 30% of survey participants expressed they are well informed about parks and recreation opportunities. The City should enhance outreach efforts through annual mailers, newsletters, social media, and other communication strategies to increase awareness and participation.

PROGRAMMABLE SPACES

An important need identified throughout the planning process is the development of a flexible, programmable space to support community events, youth programming, and social gatherings. While traditional indoor recreation centers are often associated to address these needs, the overall need expressed by the community is not a specific building. Instead, the community expressed the desire for access to safe, affordable, and adaptable space for year-round programming.

With the closure of the former Stacy D. Hunter Recreation Center, Jacksonville currently lacks dedicated covered space to support these activities. This gap limits the City's ability to expand programming, particularly for after-school care, summer camps, and community events that require protection from weather conditions.

While indoor recreation centers can provide these opportunities, they require significant capital investment and ongoing operational funding. Based on national benchmarks, communities typically develop and sustain these facilities at larger populations, often relying on a combination of user fees and subsidies to remain operational.

This plan identifies a more scalable and cost-effective approach through the development of covered, lighted, multi-purpose outdoor structures. These facilities can accommodate a wide range of programming, including youth activities, fitness classes, community events, while maintaining lower construction and operational costs. Additionally, the City needs to continue pursuing partnerships with schools, civic organizations, and other private entities to expand access to indoor space when needed.

ATHLETIC NEEDS

OVERALL SATISFACTION

Youth and adult athletics are important components of Jacksonville’s park system, with opportunities for baseball, basketball, soccer, softball, tennis, and volleyball. While athletics are a core element, they serve a more specific user group and are not always identified as the highest priority during public engagement. While athletics did not rank as the highest priority for future improvements, community members desire additional improvement to the existing facilities.

BASEBALL AND SOFTBALL

The Jacksonville Athletic Complex includes seven baseball fields and one softball field. While the fields are generally in decent condition, improvements are needed, including converting lighting on Fields 1-4 to LED, repairing and replacing fencing, and improving parking conditions. Fields 5-8 need lighting, overall field improvements, and parking.

BASKETBALL

Jacksonville provides eight outdoor basketball courts throughout the park system. While these courts support casual, recreational play, they are all uncovered. Community members expressed interest in indoor or covered courts to allow for year-round use. The City should explore the development of covered courts, and/or partnerships with local organizations to address this need.

SOCCER

Soccer facilities are primarily located at the Jacksonville Athletic Complex, which includes six fields. Additional fields can be found at Nichols Green Park, Buckner Park, and Recreation Center Park. The City should prioritize upgrading lighting, providing shade structures, and improving parking at the Jacksonville Athletic Complex. Additional trails and sidewalks will improve the overall circulation and safety within the complex.

VOLLEYBALL

Jacksonville currently provides one sand volleyball court at Buckner Park. Community feedback indicates a desire for additional volleyball opportunities, particularly indoor or covered courts for practice and tournaments. The City should consider expanding volleyball facilities and improving existing amenities, including lighting at the Buckner Park volleyball court.

TENNIS AND PICKLEBALL

Residents expressed a need for improvement opportunities for tennis and pickleball. The City currently provides five tennis courts, all of which are aging and in need of improvement. While pickleball courts can be found throughout the community, there are no city-owned and operated pickleball courts.



The City should prioritize improvements to the sports courts, including resurfacing, lighting, and fencing. Additional opportunities include restriping courts for pickleball use or converting underutilized courts to better meet current needs.

SUPPORTING FACILITIES NEEDS

OVERVIEW

Supporting facilities, such as shade lighting, restrooms, and site furniture play a critical role in the overall experience of park users. While not considered recreational amenities, these amenities significantly impact the comfort, safety, and usability of the park. Public feedback consistently emphasized the need to improve these supporting elements throughout the park system.

SHADE

Additional shade is needed throughout the park system, particularly over playgrounds, seating areas, sports facilities, and along trails. A lack of shade reduces the usability of the park system by negatively impacting the park users, especially during times of extreme weather conditions. Providing improved and additional shade structures will improve the user experience and extend the lifespan of park equipment.

LIGHTING

Improvements to park lighting was consistently identified as a priority during the planning process. While some parks have lighting, gaps in coverage and non-functional fixtures reduce usability and safety. Jacksonville’s parks are available for public use from 6:00 a.m. to 10:00 p.m., meaning parks are operational during times with minimal or no sunlight. It is important for the City to ensure adequate lighting is provided throughout the park system.

Approximately 22% of survey respondents stated safety was the largest barrier to park usage, with the primary safety concerns including limited lighting and overall visibility. The City should prioritize expanding lighting throughout the park system, replacing non-operational lighting fixtures, and transitioning lighting to LED lighting where feasible.

RESTROOMS

Restrooms were identified as the second-largest barrier to park usage, accounting for approximately 20% of survey respondents. While several parks provide restroom facilities, the location and maintenance were concerns. For example, while there are two restrooms at Buckner Park, park users often are required to cross a street to access the facility. The City should evaluate restroom placement and improve maintenance practices to better meet the needs of the community.

SITE FURNITURE

Site furniture contributes to the comfort, accessibility, and overall park usability. While site furniture can be found throughout the park system, many are aging, in poor condition, or insufficient in quantity. Residents desire additional benches, picnic tables, and waste receptacles at parks and along trails. The City should also standardize site furniture across the park system to create a cohesive identity and improve maintenance efficiency.

NATURAL OPEN SPACE NEEDS

OPEN SPACE AREAS

Natural open space areas provide a variety of opportunities for the community to gather for recreational activities and events while preserving the natural environment. These spaces are essential for the Jacksonville park system as they can help community members develop life-long skills and foster social connections. The City needs to preserve existing open space areas. If additional parkland is acquired the City needs to ensure there are dedicated green spaces and to not over-develop the system.

LAND ACQUISITION

Jacksonville currently maintains a high Level of Service compared to other benchmark communities. As a result, the City should prioritize improving existing parks over acquiring additional parkland. As the population continues to increase in Jacksonville, the LOS is expected to decrease slightly. A minor decrease in the LOS will align Jacksonville more closely with peer communities.

While land acquisition should not be a priority for the City over the next ten years, the City should remain open to acquiring unique properties for recreational and/or connectivity purposes. It will be important for the City to consider the opportunities and constraints that will arise from acquiring additional parkland.



FUTURE AMENITY PRIORITIES

OVERVIEW

The following priority list is based on community feedback, the park system analysis, and established goals and objectives. This list should guide future investments and decision-making. It is important to note that while some amenities are ranked as higher priorities, all amenities listed below are needed in Jacksonville. This list should remain flexible, and if opportunities arise to address any of these needs, the City needs to consider pursuing it.

PRIORITY LIST

1. Supporting Amenities (e.g. restrooms, lighting, parking, etc.)
2. Shade Structures (Pavilions, Shelters, etc.)
3. Trails and Connectivity
4. Playgrounds
5. Site Furniture (e.g. picnic tables, benches, trash receptacles, etc.)
6. Sports Courts and Fields
7. Programmable Covered Spaces
8. Skate Parks
9. Disc Golf
10. Splashpads



Chapter 7

Our Future Park System

JACKSONVILLE ATHLETIC
COMPLEX

PARK IMPROVEMENTS

OVERVIEW

The planning process identified that future park improvements should focus on reinvesting in and enhancing existing park facilities. Based on this vision, the City has developed a series of action items for each park to be implemented over the next ten-years, as outlined on the following pages.

UNDERSTANDING THE IMPLEMENTATION SCHEDULE

The following pages present recommended improvements for each park in Jacksonville and are organized by the recommended year for implementation. These schedules are intended to help the City proactively plan for reinvestment in the park system, including identifying and pursuing funding opportunities when available. As outlined in Chapter 5, the City established a list of amenity priorities to guide future investments in the park system. These priorities were used to develop the following park-specific implementation schedules.

These schedules have been developed to strategically improve the park system and are intended to be flexible. The City should adjust design and construction timing to align with funding opportunities and implement multiple improvements within a single phase as opportunities arise.

ONGOING REVIEW

The City should review the implementation schedules on an annual basis to ensure that park improvements continue to align with community needs, funding opportunities, overall system priorities, and goals and objectives. As improvements are made to the park system, priorities can and should adjust. The City should also consider updating the Parks, Recreation, and Open Space Master Plan in 2031 to ensure the mid and long-term recommended improvements continue to address the needs of the community.



BUCKNER PARK



Bolton Park

POCKET PARK
Southeast Jackson Street & El Paso Street
Total Acres - 0.50
Developed Acres - 0.50



EXISTING CONDITIONS

Category	Quantity	Score
Bench	3	4
Pavilion	1	5
Waste Receptacles	1	1
Parking	-	2
Accessible Parking	-	0
Internal Connectivity	-	4
Entryway Signage	-	4
Wayfinding and Interpretive Signage	-	0
Lighting	-	2
Visibility	-	4
Landscaping	-	4
Overall Score		2.7

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY28-29	• Install park lighting • Expand sidewalk	\$20,000
Overall Estimated Total		\$20,000



Buckner Park

COMMUNITY PARK
119 - 123 Newbern Street
Total Acres - 12.65
Developed Acres - 12.65



EXISTING CONDITIONS

Category	Quantity	Score
Basketball Court	1	3
Bench	6	2
Concession	1	3
Pavilion	1	3
Picnic Tables	7	5
Playground	2	4
Restroom	2	2
Soccer Fields	1	3
Swimming Pool	1	3
Tennis Courts	2	2
Trails	1	4
Sand Volleyball Court	1	3
Waste Receptacles	3	5
Parking	1	3
Accessible Parking	-	0
Internal Connectivity	-	5
Entryway Signage	2	3
Wayfinding and Interpretive Signage	-	0
Lighting	-	5
Visibility	-	4
Landscaping	-	4
Overall Score		3.1

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY26-27	• Install safety fence around playground • Install water fountain near playground • Install trail lighting • Install LED lighting at the volleyball court • Install LED lighting near the playground	\$84,000
FY28-29	• Install shade over swing set • Resurface and stripe basketball court • Upgrade tennis court lighting	\$43,500
FY29-30	• Renovate pavilion • Replace swimming pool slide • Expand and resurface parking lot • Replace gazebo roof	\$265,000
FY30-31	• Renovate pavilion • Convert kiddie pool • Upgrade pool filter	\$235,000
Overall Estimated Total		\$627,500



Hazel Tilton Park

POCKET PARK
174 E Larissa Street
Total Acres - 1.98
Developed Acres - 0.75



EXISTING CONDITIONS

Category	Quantity	Score
Amphitheater	1	5
Bench	2	4
Waste Receptacles	1	5
Parking	-	4
Accessible Parking	-	0
Internal Connectivity	-	4
Entryway Signage	-	0
Wayfinding and Interpretive Signage	-	0
Lighting	-	2
Visibility	-	5
Landscaping	-	4
Overall Score		3.0

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



HAZEL TILTON PARK

IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY27-28	• Renovate museum restrooms • Install entryway signage • Relight tower	\$45,000
FY28-29	• Construct sidewalk connections • Improve amphitheater	\$35,000
FY29-30	• Install interior area lighting	\$8,000
Overall Estimated Total:		\$88,000



Jacksonville Athletic Complex

COMMUNITY PARK
1923 Byrd Road
Total Acres - 73.45
Developed Acres - 45.00



EXISTING CONDITIONS

Category	Quantity	Score
Baseball Field	7	3
Bench	8	1
Concessions	2	3
Pavilion	1	3
Picnic Tables	11	4
Restroom	2	3
Soccer Fields	6	2
Softball Field	1	1
Waste Receptacles	8	2
Parking	3	2
Accessible Parking	-	3
Internal Connectivity	-	2
Entryway Signage	2	4
Wayfinding and Interpretive Signage	-	0
Lighting	-	4
Visibility	-	5
Landscaping	-	3
Overall Score		2.6

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY27-28	• Repair and replace fencing	\$5,000
FY28-29	• Baseball and soccer parking lot seal coating and restriping • Improve landscaping • Install seated area shade cover • Repair and replace fencing	\$60,000
FY29-30	• Conduct roadway repair • Install seating area shade cover • Repair and replace fencing	\$70,000
FY30-31	• Upgrade waterline • Repair and replace fencing	\$20,000
Overall Estimated Total:		\$155,000

LONG-RANGE IMPROVEMENTS

- › Install a ninja/obstacle course
- › Convert athletic fields lighting to LED and update lighting controls
- › Renovate soccer entryway



Lake Jacksonville Campgrounds and Park

COMMUNITY PARK
2235 Byrd Road
Total Acres - 21.37
Developed Acres - 4.5



EXISTING PARK CONDITIONS

Category	Quantity	Score
Benches	5	3
Boat Ramps	2	3
Picnic Tables	25	4
Restrooms	2	3
Waste Receptacles	27	3
Parking	2	3
Accessible Parking	-	3
Internal Connectivity	-	4
Entryway Signage	1	3
Wayfinding and Interpretive Signage	3	3
Lighting	-	3
Visibility	-	5
Landscaping	-	3
Overall Score		3.3

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY26-27	• Expand sewer line	\$65,000
FY27-28	• Renovate picnic shelter • Install play feature • Improve fishing pier • Install shade umbrellas	\$115,000
FY28-29	• Repair roadway • Renovate and update restroom • Renovate picnic shelter • Install shade umbrellas	\$100,000
FY29-30	• Renovate picnic shelters	\$5,000
FY30-31	• Renovate picnic shelters • Expand parking	\$15,000
Overall Estimated Total:		\$300,000

LONG-RANGE IMPROVEMENTS

- › Boat Launch renovations



Lincoln Park

NEIGHBORHOOD PARK
Park Drive and Davis Avenue
Total Acres - 8.4
Developed Acres - 8.4



EXISTING PARK CONDITIONS

Category	Quantity	Score
Basketball Courts	2	3
Benches	6	5
Pavilion	2	5
Picnic Tables	6	5
Playground	1	5
Restroom	1	3
Splashpad	1	5
Tennis Courts	2	1
Trail	1	5
Waste Receptacles	9	3
Parking	1	4
Accessible Parking	-	2
Internal Connectivity	-	4
Entryway Signage	-	0
Wayfinding and Interpretive Signage	-	0
Lighting	2	5
Visibility	-	5
Landscaping	-	5
Overall Score		3.6

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



LINCOLN PARK

IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY27-28	• Install LED trail lighting • Renovate tennis court • Upgrade tennis court lighting • Ongoing lighting control subscription	\$53,500
FY28-29	• Install interactive walking trail • Replace sports court fencing	\$30,000
FY29-30	• Replace playground • Replace basketball court goal	\$158,000
FY30-31	• Perform erosion control	\$50,000
Overall Estimated Total:		\$291,500

LONG-RANGE IMPROVEMENTS

- › Replace the restroom facility
- › Expand the parking lot



Love Street Park

POCKET PARK
Monroe Street and Love Avenue
Total Acres - 0.36
Developed Acres - 0.3



EXISTING PARK CONDITIONS

Category	Quantity	Score
Basketball Courts	1	2
Benches	1	1
Pavilion	1	1
Picnic Tables	2	2
Playground	1	1
Waste Receptacles	1	1
Parking	-	0
Accessible Parking	-	0
Internal Connectivity	-	0
Entryway Signage	-	0
Wayfinding and Interpretive Signage	1	3
Lighting	-	0
Visibility	-	5
Landscaping	-	5
Overall Score		2.3

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY27-28	• Ongoing maintenance of benches, tables, waste receptacles, etc.	\$4,000
FY28-29	• Replace playground • Update basketball court	\$105,000
FY29-30	• Update pavilion	\$15,000
Overall Estimated Total:		\$124,000



Nellie Crim Park

NEIGHBORHOOD PARK
Myrtle Drive and Cherokee Trail
Total Acres - 3.60
Developed Acres - 1.50



EXISTING PARK CONDITIONS

Category	Quantity	Score
Benches	2	2
Picnic Tables	2	2
Waste Receptacles	1	2
Parking	-	1
Accessible Parking	-	0
Internal Connectivity	-	0
Entryway Signage	1	4
Wayfinding and Interpretive Signage	-	3
Lighting	-	0
Visibility	-	5
Landscaping	-	4
Overall Score		2.1

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2;
Average 3, Good: 4; Very Good: 5



NELLIE CRIM PARK

IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY26-27	• Improve parking lot foundation • Improve park entryway signage • Construct raised landscaped beds • Construct pavilion and seating areas • Improve safety lighting • Conduct dirt work	\$43,000
FY27-28	• Improve park entry and parking • Construct raised landscaped beds • Conduct dirt work	\$56,000
FY29-30	• Construct raised landscaped beds • Repair fencing • Conduct dirt work	\$52,000
Overall Estimated Total:		\$151,000

LONG-RANGE IMPROVEMENTS

- › Construct instructional/training area



Nichols Green Park

REGIONAL PARK
1215 Heritage Park
Total Acres - 240
Developed Acres - 164



EXISTING PARK CONDITIONS

Category	Quantity	Score
Baseball Fields	2	1
Basketball Courts	3	3
Benches	7	2
Disc Golf	12	2
Pavilions	3	4
Picnic Tables	8	3
Playgrounds	2	1
Restrooms	2	2
Skate Park	1	1
Splashpad	1	3
Soccer Fields	1	3
Tennis Courts	2	1
Trails	3	2
Waste Receptacles	9	1
Parking	4	2
Accessible Parking	-	3
Internal Connectivity	-	4
Entryway Signage	2	4
Wayfinding and Interpretive Signage	1	3
Lighting	-	3
Visibility	-	3
Landscaping	-	3
Overall Score		2.5

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5

IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY26-27	- Phase I - Resurface and stripe basketball court - Phase I - Renovate volleyball court - Phase I - Convert pickleball court - Phase I - Upgrade LED lighting and lighting controls at sports courts - Phase I - Install shaded seating area next to pickleball court	\$31,000
FY27-28	- Phase I - New skate park additions - Phase I - Install LED lighting at skate park - Phase I - Install shade and seating at skate park - Phases I & II - LED upgrades along walking trail - Phases I & II - Trail repair and replacement	\$90,000
FY28-29	- Phase II - Install fitness equipment - Phase II - Playground replacement - Phase II - Update interpretive panels along trail - Phase II - Install fitness stations along trail - Phase II - Tennis court renovation and pickleball court conversion - Phase II - Electrical repairs to tennis courts - Phase II - Upgrade LED lighting at sports courts - Phases I & II - Install interactive walking trail - Phase I & II - Trail repair and replacement	\$345,000
FY29-30	- Phase I - Pond and pier renovation - Phase I - Parking lot repair, seal coat, and paint - Phase I - Renovate pedestrian bridge - Phase I - Install fitness stations along trail - Phase II - Renovate restroom - Phase II - Disc golf renovation and expansion - Phase II - Parking lot repair and resurfacing - Phase II - Resurface basketball court - Phases I & II - Install solar lighting along trail - Phases I & II - Trail repair and replacement	\$289,000
FY30-31	- Phase I - Renovate restroom - Phases I & II - Trail repair and replacement	\$60,000
Overall Estimated Total:		\$815,000

LONG-RANGE IMPROVEMENTS

- › Construction of a large-scale pavilion for programmable space
- › Upgrade splashpad equipment



Recreation Center Park

NEIGHBORHOOD PARK
903 Peeples Street
Total Acres - 11.23
Developed Acres - 11.23



EXISTING PARK CONDITIONS

Category	Quantity	Score
Basketball Courts	1	1
Playground	2	1
Soccer Field	1	2
Waste Receptacles	2	1
Parking	2	2
Accessible Parking	-	0
Internal Connectivity	-	4
Entryway Signage	-	0
Wayfinding and Interpretive Signage	-	0
Lighting	-	3
Visibility	-	3
Landscaping	-	3
Overall Score		1.6

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



RECREATION CENTER PARK

IMPLEMENTATION SCHEDULE

Fiscal Year	Project	Total
FY 30-31	• Resurface basketball court • Repair parking lot • Install playground fencing	\$75,000
Overall Estimated Total:		\$75,000



Love's Lookout

REGIONAL - EXTERNAL INFLUENCE
43822 U.S. Highway 69
Total Acres -150
Developed Acres - 5



- City Property
- State Property
- City Limits

Love's Lookout is a 150 acre property just north of city limits. This property is located east of U.S. Highway 69 and primarily serves as scenic lookout for wildlife viewing and as a rest stop. The ± 5 acres of developed land is owned by the State of Texas, while ± 145 acres are owned by the City of Jacksonville. The developed property is owned and operated by the State of Texas and is not currently included in the inventory or level of service calculations. As the City-owned property is developed, it should be considered to be included in the park system.

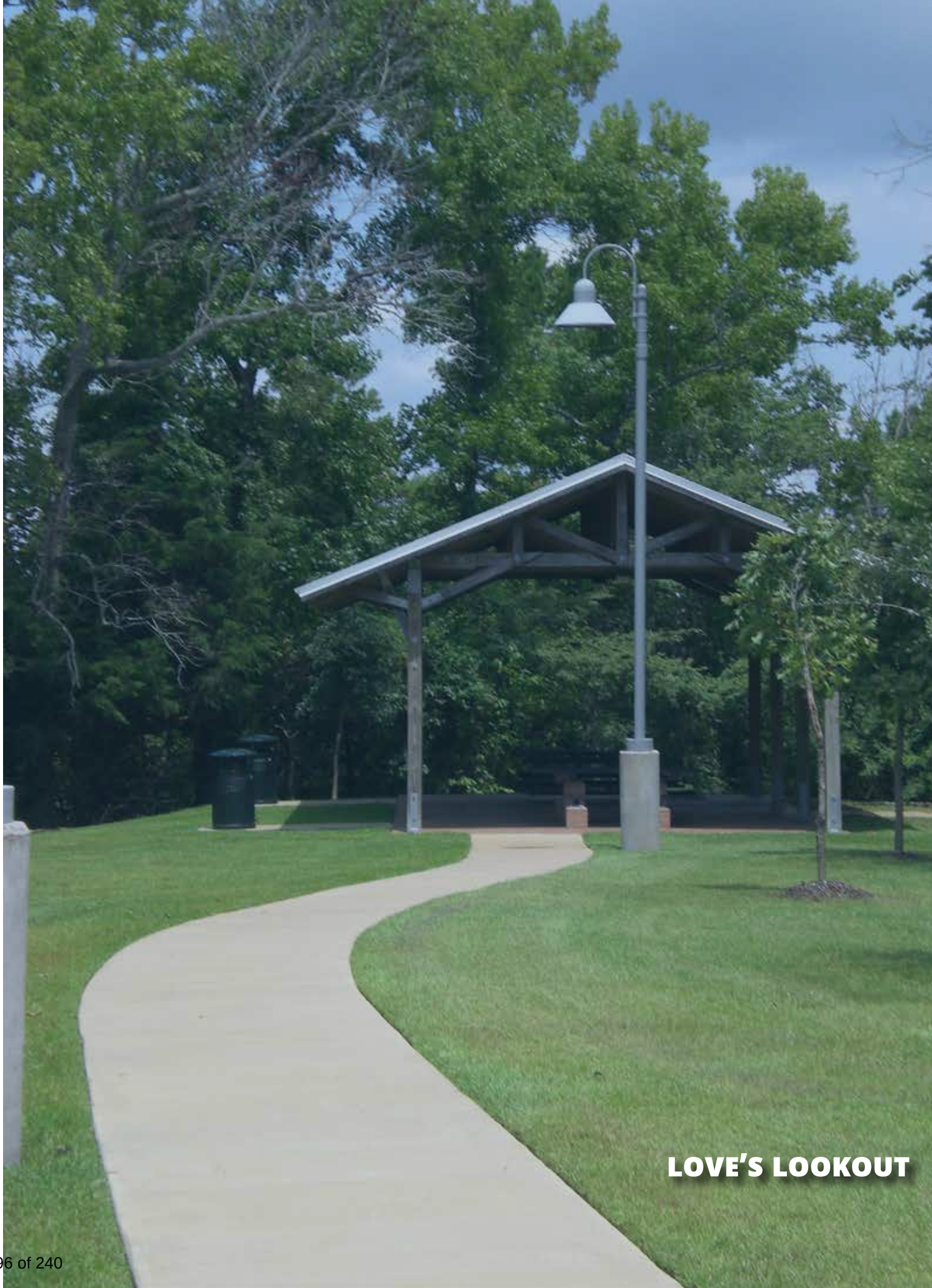
LONG-RANGE IMPROVEMENTS

- Construct hike and bike trails

EXISTING PARK CONDITIONS

Category	Quantity	Score
Benches	1	4
Pavilion	1	4
Picnic Tables	2	4
Trails	1	4
Waste Receptacles	1	4
Parking	-	0
Accessible Parking	-	0
Internal Connectivity	-	0
Entryway Signage	1	4
Wayfinding and Interpretive Signage	1	4
Lighting	-	4
Visibility	-	5
Landscaping	-	5
Overall Score		2.3

Scoring Criteria - N/A: 0; Very Poor: 1; Poor 2; Average 3, Good: 4; Very Good: 5



LOVE'S LOOKOUT



LINCOLN PARK



LAKE JACKSONVILLE CAMPGROUND

MISCELLANEOUS RECOMMENDATIONS

OVERVIEW

In addition to the above capital improvement projects, there are several other recommendations that will best improve the recreational experiences in the City of Jacksonville, including general park improvements and new programming.

GENERAL RECOMMENDATIONS

The City of Jacksonville has several additional opportunities to enhance the overall park system. Below are a list of recommendations for the City to incorporate that are not tied to a specific park.

- › Conduct park-specific master plans to ensure park improvements are implemented most efficiently and involve feedback from the local community.
- › Pursue grant opportunities for the improvement of parks and recreational facilities.
- › Identify standardized park equipment (e.g. benches, picnic tables, waste receptacles, etc.) to incorporate into the park system.
- › Continue to replace aging site furniture and lighting.
- › Develop park sign standards and ensure all parks are equipped with entryway signage.
- › Incorporate public art throughout the park system.
- › Continue to partner with local organizations for events and park improvements.
- › Annually survey residents to better understand recreational and programming needs.

PROGRAMMING RECOMMENDATIONS

The community has made it clear, residents desire additional and unique events for the community to participate in. A list of new events that will best serve the Jacksonville community has been provided below. It is important to note that the City should partner with local organizations and businesses to provide recreational programs. This will allow the programs to utilize shared resources and involve the community through the planning and implementation of the events. It is recommended for the City to evaluate current and future programs to ensure the events best serve the local community. The following list of potential programming opportunities for Jacksonville to provide is in alphabetical order:

- › Adult Athletics
- › Arbor Day Celebrations
- › Community Fun Runs
- › Community Gardening Classes
- › Concerts in the Park
- › Farmers Markets
- › Fishing Tournaments
- › Fitness Classes and Yoga
- › Glow in the Dark Disc Golf
- › Movies Nights in the Park
- › Nature Walks
- › Park Cleanups
- › Polar Plunge
- › Seasonal Events (4th of July Celebrations, Halloween, Christmas, etc.)
- › Summer Camps
- › Skate Tournaments
- › Star Parties

FUNDING SOURCES

STATE AND FEDERAL SOURCES

Local Parks Small Community Recreation Grant Program (TPWD): These grants are intended for communities with a population of less than 20,000 and can be used for the acquisition parkland, park development, or the renovation of existing parks and open spaces. This grant is a 50% matching grant, with a ceiling of \$300,000.

Local Parks Non-Urban Outdoor Recreation Grant Program (TPWD): These grants are intended for communities with a population of less than 500,000 and can be used for the acquisition of parkland, park development, or the renovation of existing parks and open spaces. This grant is a 50% matching grant, with a ceiling of \$750,000.

Indoor Recreation Grant Program (TPWD): These grants are intended for communities with a population of less than 500,000 and can be used for the construction of recreation centers, local community centers, nature centers, and other applicable indoor facilities. This grant is a 50% matching grant, with a ceiling of \$1.5 million.

Recreational Trails Grant Program (TPWD): These grants are intended for both motorized and non-motorized recreational trail projects; including new trail construction, trail improvements, acquisition of trail corridors, trailheads, and/or amenities. This grant is funded by the Federal Highway Administration and administered by the Texas Parks and Wildlife Department (TPWD). This grant is an 80 / 20 matching grant with up to 80% of the project being funded through TPWD, with a ceiling of \$300,000 for non-motorized trails and \$400,000 for motorized trails.

Safe Routes to Schools Program (TxDOT): This program is administered by TxDOT and is an 80/20 matching grant, with up to 80% of the project being funded via TxDOT. The purpose of the SRTS program is to encourage safe bicycling and walking among schoolchildren. SRTS projects must be planned in public right-of-way within 2-miles of a public, charter, or private school, serving Kindergarten - Eighth grade students. This program generally funds projects with bicycle infrastructure improvements, shared-used paths, sidewalk improvements, and other infrastructure related projects that improve safety for non-motorized transportation.

Land and Water Conservation Fund (LWCF) Grants: These funds are administered through TPWD through the Texas Recreation Park Account. Note, if a City applies for an Outdoor Grant, Small Community Grant, or Indoor Recreation Grant, TPWD may choose to fund a successful project directly through LWCF with no additional or separate application.

National Park Service (NPS) Programs: These funds are primarily used for parks and recreation opportunities and consist of LWCF and Urban Park and Recreation Recovery Act (UPARR) dollars. The United States Congress appropriates funds to each State.

LOCALLY GENERATED FUNDS AND COMMUNITY PARTNERSHIPS

General Fund: These funds are typically used for smaller park projects such as repairs and replacements.

General Obligation Bonds: These bonds are issued by the City following an election in which the voters authorize their issuance for specific stated purposes, as well as the necessary tax increases to support them. These bonds pledge the property or ad valorem taxing power of the City.

Certificate of Obligation: These certificates have basically the same effect as General Obligation bonds, except they do not require an election to authorize them. An election can be petitioned by five percent of the registered voters of the City. These certificates are issued on the authorization of the City Council. Repayment is based on the property taxing power of the City, utility system revenues, or a combination of the two.

Park Fee Ordinance: These funds are typically imposed on developers when they bring new development projects into the community. The fees are used to ensure that as more development comes to the City, more park land is developed or improved. Each jurisdiction has their own specific ordinance, but typically the City can require the developer to provide land for a park, cash in lieu of the required land, or park development fees.

Tree Mitigation Funds: These funds are fees that are imposed on developers when they remove trees in excess of what is allowed by development or tree preservation ordinances. The acquired funds are typically used for tree plantings in city-owned open space and park properties.

User Fees: This method of financing requires the park users to pay a fee for the use of a specific park or facility. User fees can be established to pay for debt service, maintenance, and the operation of the park system.

Private or Corporate Donations and Sponsorships: Donations and sponsorships from foundations, corporations, and private individuals are often utilized to acquire and develop parks and operate programs. The City should continue to identify and pursue partnership opportunities to improve the park system. One avenue for receiving donations is through the use of the Texas Parks and Recreation Foundation, which has been developed to help Texas communities to maximize the benefits of land donations, property, and money.

Jacksonville Economic Development Corporation (JEDCO): The Jacksonville Economic Development Corporation is a Type B EDC, which serves the needs of existing businesses and to attract new investments. The City may partner with JEDCO to acquire land, develop parks, or improve existing facilities.





Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	13.
DEPARTMENT:	Administration	PREPARED BY:	
INITIATED BY:		EXHIBITS:	
ITEM TITLE:	ACT UPON CONSTRUCTION CONTRACT WITH WATSON COMMERCIAL CONSTRUCTION		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP				
Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes	2.1 Code compliance and updates	3.1 Maintain a well-trained professional workforce	4.1 Assess the condition of infrastructure	5.1 Diversify the tax base
1.2 Leverage the talent and input of citizens	2.2 Parks, recreation, and community building	3.2 Proactively seek process improvements	4.2 Strengthen routine maintenance programs	5.2 Leverage and maximize City facilities
1.3 Transparent and engaging communication	2.3 Community policing and crime prevention	3.3 Ensure financial stability and stewardship	4.3 Adopt a capital improvement program	5.3 Disasters and emergencies
1.4 Ensure value of services	2.4 Preserve and revitalize existing neighborhoods	3.4 Pursue partnerships and grants	4.4 Protect natural resources	5.4 Comprehensive community planning
POLICY/GOAL CONSIDERATION:				
LEGAL:				



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	14.
DEPARTMENT:	Jacksonville Economic Development Corporation	PREPARED BY:	
INITIATED BY:		EXHIBITS:	
ITEM TITLE:	DISCUSS AND CONSIDER POSSIBLE ACTION APPOINTMENTS TO THE JACKSONVILLE ECONOMIC DEVELOPMENT CORPORATION BOARD (A) MAYORAL (B) DISTRICT 4 (C) COUNCIL		

EXECUTIVE SUMMARY:			
* No council or board members receive compensation		Original	Lates
Board	Member	Appointment Date	Appoi
Jacksonville Economic Development Corporation	Chad Devillier	6/1/2019	6/
Two Year Terms	Loretta Doty	6/1/2021	6/
	Darrell Dement	3/1/2015	6/
	Dillon Rodriguez	6/30/2023	6/
	Ofelia Penn	8/1/2022	6/
	Nathan Jones	8/1/2016	6/
	Robert Cudd	8/1/2018	6/

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP

Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
1.3 Transparent and engaging communication ☐	2.3 Community policing and crime prevention ☐	3.3 Ensure financial stability and stewardship ☐	4.3 Adopt a capital improvement program ☐	5.3 Disasters and emergencies ☐
1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐

POLICY/GOAL CONSIDERATION:**LEGAL:**



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	15.
DEPARTMENT:	Administration	PREPARED BY:	
INITIATED BY:		EXHIBITS:	
ITEM TITLE:	AUTHORIZE PUBLIC SALE OF AN APPROXIMATE 9.366 ACRE PORTION OF LAND OUT OF CCAD ID# 113170000		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP				
Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes	2.1 Code compliance and updates	3.1 Maintain a well-trained professional workforce	4.1 Assess the condition of infrastructure	5.1 Diversify the tax base
1.2 Leverage the talent and input of citizens	2.2 Parks, recreation, and community building	3.2 Proactively seek process improvements	4.2 Strengthen routine maintenance programs	5.2 Leverage and maximize City facilities
1.3 Transparent and engaging communication	2.3 Community policing and crime prevention	3.3 Ensure financial stability and stewardship	4.3 Adopt a capital improvement program	5.3 Disasters and emergencies
1.4 Ensure value of services	2.4 Preserve and revitalize existing neighborhoods	3.4 Pursue partnerships and grants	4.4 Protect natural resources	5.4 Comprehensive community planning
POLICY/GOAL CONSIDERATION:				
LEGAL:				



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	6/9/2026	ITEM NUMBER:	16.
DEPARTMENT:	Community and Public Services	PREPARED BY:	
INITIATED BY:		EXHIBITS:	Inv_33472_from_Weisinger_Incorporated_15260, 2023 Water Well #5 Rehabilitation Project 3.2.23, Newspaper RFP Water Well #5
ITEM TITLE:	UPDATE WITH POSSIBLE ACTION TO INCREASE PREVIOUSLY APPROVED AMOUNT FOR WELL #5 REPAIRS ON BAILEY LANE		

EXECUTIVE SUMMARY:

Water Well #5 has recently become disabled due to a failing pump or motor. This Water Well is located on Bailey Lane between O'keefe Road and Canada Street. This water well provides much of the pressure, along with Water Well #4, to the eastern side of Jacksonville. This authorization is for mobilization, labor for pulling the existing piping, pump, motor, wiring. And replacement of a new pump, motor, and associated wiring and startup testing.

This particular Well site is the eastern most location the Water Production system that provides most of the water and pressure to the East side of town, which provides water to the Country Club area and (2) Afton Grove Water Supply Corp. meters.

At the May 9, 2026 Council Meeting, Council approved repairs in the amount \$125,000.

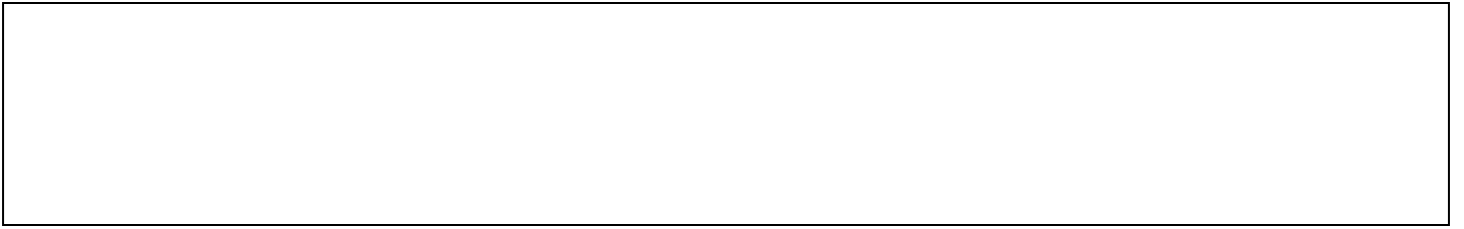
RECOMMENDED ACTION:

Approve additional funds of \$175,000 to repair well # 5 making the total approved for this project \$300,000.

BID AND AWARD:

BUDGET DATA:

BUDGET JUSTIFICATION:



STRATEGY MAP				
Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes ☐	2.1 Code compliance and updates ☐	3.1 Maintain a well-trained professional workforce ☐	4.1 Assess the condition of infrastructure ☐	5.1 Diversify the tax base ☐
1.2 Leverage the talent and input of citizens ☐	2.2 Parks, recreation, and community building ☐	3.2 Proactively seek process improvements ☐	4.2 Strengthen routine maintenance programs ☐	5.2 Leverage and maximize City facilities ☐
1.3 Transparent and engaging communication ☐	2.3 Community policing and crime prevention ☐	3.3 Ensure financial stability and stewardship ☐	4.3 Adopt a capital improvement program ☐	5.3 Disasters and emergencies ☐
1.4 Ensure value of services ☐	2.4 Preserve and revitalize existing neighborhoods ☐	3.4 Pursue partnerships and grants ☐	4.4 Protect natural resources ☐	5.4 Comprehensive community planning ☐
POLICY/GOAL CONSIDERATION:				
LEGAL:				



P.O. Box 909
Willis, Tx 77378

Invoice

Date	Invoice #
4/17/2023	33472

Bill To
City of Jacksonville Attention: Randall Chandler 1220 S. Bolton St. Jacksonville, TX 75766

Ship To
City of Jacksonville Well #5

P.O. No.	Terms
Email NTP - R. Ch...	Net 30

Quantity	Description	Rate	Amount
	Purchase Order No: Email NTP - R. Chandler Scope of Services - RFP #2023-609-07		
1	Cost of new pump and motor New 4/0 Flat Cable with ground (Submersible) 1 New 125 HP 8" SME Motor 1 New PGI W10LC-3 Pump bowl assy New 1/4" stainless steel airline with Water Level detection kit, 2 check valves Note: Utilizing customer existing piping	78,232.00	78,232.00
1	Cost to install new pump and motor Mobilize rig and crew to pull existing pumping equipment Remove the pumping equipment from the well under normal removal procedures Mobilize rig and crew to install new pumping equipment	17,751.00	17,751.00
1	Cost to provide all testing required to get well back online Conduct standard well production test and provide results Take Bac T sample test and provide results	2,170.00	2,170.00
	No add/alternate items were requested/provided		

Subtotal	\$98,153.00
Sales Tax (0.0%)	\$0.00
Payments/Credits	\$0.00
Balance Due	\$98,153.00

Phone #	Fax #	E-mail	Web Site
(936)756-7721	(936)756-7723	info@weisingerinc.com	www.weisingerinc.com

REQUEST FOR PROPOSAL
WATER WELL # 5 REHABILITATION PROJECT

For
City of Jacksonville



RFP # 2023-609-07
DUE DATE: March 17, 2023

Jacksonville Public & Community Services Department
1220 S Bolton St.
Jacksonville, TX 75766
Phone: (903) 589-3510
<http://www.jacksonvilletx.org/>

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SECTION I – WATER WELL #5 REHABILITATION PROJECT CALENDAR

March 4 & 11, 2023	Announce RFP and advertise in newspaper
March 17, 2023	Proposals Due / Bid Opening
TBD	City Council awards contract
TBD	Execute Contracts / Agreements
TBD	Contract and Services Begin

SECTION II – INTRODUCTION AND RFP TERMS AND CONDITIONS

The City of Jacksonville is soliciting Proposal(s) for the Rehabilitation of Water Well #5. Currently, water well #5 is out of service due to maintenance issues.

Submissions should include one (1) digital copy and one (1) original and three (3) copies of the proposal and should be returned in a sealed envelope bearing the following information on the outside of the submittal envelope: the name and address of the respondent, as well as “City of Jacksonville RFP 2023-609-07; Water Well #5.”

Response packages will be accepted until 2:00 p.m. on March 17, 2023, and should be addressed to:

Jacksonville Public & Community Services
Attn: Randall Chandler, Director
1220 S Bolton St.
Jacksonville, TX 75766

SECTION III – DEFINITIONS, TERMS AND CONDITIONS

DEFINITIONS

To simplify the language throughout this request for qualification, the following definitions shall apply:

CITY OF JACKSONVILLE – Same as City.

CITY COUNCIL – The elected officials of the City of Jacksonville, Texas given the authority to exercise such powers and jurisdiction of all City business as conferred by the State Constitution and Laws.

CONTRACT – An agreement between the City and a Provider to furnish supplies and/or services over a designated period during which repeated purchases are made of the commodity and/or service specified.

CITY – The government of the City of Jacksonville, Texas.

CONTRACTOR OR FIRM – The successful Offeror of this request.

RFP – Request for Proposal

ELECTRONIC DOCUMENTS

Requesting firms may be supplied with the original documents in electronic form to aid in the preparation of proposal(s). By accepting these electronic documents, Firms agree not to edit or change

the language or format of these documents. Submission of a proposal by Firms signifies full agreement with this requirement.

RECEIPT OF PROPOSALS

The submitted Proposal(s) must be received by the city prior to the time and date specified. The mere fact that the Proposal was dispatched will not be considered; the firm must ensure that the Proposal is delivered.

Regardless of the cause, late qualifications will not be accepted and will automatically be disqualified from further consideration. It shall be the Vendor's sole risk to assure delivery at the designated office by the designated time. Late qualifications will not be opened and may be returned to the Vendor at the expense of the Vendor or destroyed if requested.

QUESTIONS AND INQUIRIES

Questions and inquiries about this Request for Proposal should be directed to: Randall Chandler, Director of Public & Community Services at (903) 589-3510. Questions should be submitted in writing no later than seven (7) days prior to the specified due date of the RFP and may be submitted to: Randall.Chandler@jacksonvilletx.org.

The apparent silence of these specifications as to any detail or to the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made based on this statement.

CITY PREROGATIVE TO ACCEPT/REJECT PROPOSALS

The City reserves the right to accept or reject any or all Proposals because of this request, to negotiate with all qualified sources, or to cancel, in part or in its entirety, this Request for Proposal if found in the best interest of the City. All Proposals become the property of the City of Jacksonville.

REIMBURSEMENTS

There is no express or implied obligation for the City of Jacksonville to reimburse responding firms for any expenses incurred in preparing Proposals in response to this Request for Proposal and City of Jacksonville will not reimburse responding firms for these expenses, nor will City pay any subsequent costs associated with the provision of any additional information or presentation, or to procure a contract for these services.

CERTIFICATION

Proposals must be completed and submitted as required in this document. The certification form below should be fully completed.

The undersigned affirms that they are duly authorized to execute this contract, that this RFP has not been prepared in collusion with any other firm, and that the contents of this RFP have not been communicated to any other firm prior to the official opening of this RFP.

Signed By:	_____
Title:	_____
Typed Name:	_____
Company Name:	_____
Phone No.:	_____
Fax No.:	_____
Email:	_____
Bid Address:	_____
P.O. Box or Street	_____
City, State ZIP	_____
Purch. Order Address:	_____
P.O. Box or Street	_____
City, State ZIP	_____
Remit Address:	_____
P.O. Box or Street	_____
City, State ZIP	_____
Federal Tax ID No.:	_____
Date:	_____

AGREEMENT

Submittals should include any vendor proposed, or required, agreements and contracts regarding this RFP.

COMMUNICATION

Prospective vendors shall communicate only with the staff identified herein during the entire RFP process (from this solicitation to award). The City shall not be responsible for any verbal or non-verbal communication between a potential bidder and any other employees of the City; and such action may be cause for rejection of the subject bidder's proposal. Only written requirements and qualifications, and addenda as issued by the City will be considered.

COMPANY OWNERSHIP/MANAGEMENT

Should there be a change in the awarded vendor ownership or management, the contract may be canceled unless a mutual agreement is reached with the new owner or manager to continue the contract with its present provisions and prices. This contract is nontransferable by either party.

DISCLOSURE

At the public opening, there will be no disclosure of contents to competing firms, and all Proposals will be kept confidential during the negotiation process. Except for trade secrets and confidential information which the Firm identifies as proprietary, all Proposals will be open for public inspection after the contract award.

AWARD OF THE CONTRACT

Award of the contract shall be made to the responsible offeror whose proposal is determined to be the best offer, taking into consideration the relative importance of price and other factors set forth in this

request for proposals.

The contents of the proposal of the successful bidder will become, at our option, a contractual obligation if a contract ensues. Failure of the successful bidder to accept this obligation may result in cancellation of the award.

Proposals submitted are offers only and the decision to accept or reject is a function of quality, reliability, capability, reputation, and expertise of the proposing vendors. The City of Jacksonville reserves the right to terminate the selection process at any time and to reject any or all proposals.

The City of Jacksonville reserves the right to accept the Proposal that is, in its judgment, the best and most favorable to the interests of the City of Jacksonville and to the public; to reject the low-price Proposal; to accept any item of any Proposal; to reject any and all Proposals; and to waive irregularities and informalities in any Proposal submitted or in the Request for Proposal process, provided; however, the waiver of any prior defect or informality shall not be considered a waiver of any future or similar defect or informality. Proposing vendors should not rely upon or anticipate such waivers in submitting their Proposal.

ADDENDA

Any addenda to the Proposal specifications issued during the period between issuance of the RFP and receipt of proposals are to be considered covered in the Proposal and in awarding a contract they will become a part thereof. Receipt of addenda should be acknowledged by vendors in their proposal cover letter.

FALSE OR MISLEADING STATEMENTS

If, in our opinion, if a proposal contains false or misleading statements or references that do not support a function, attribute, capability, or condition as contended by the vendor, the entire proposal may be rejected at the discretion of the City.

CLARIFICATION OF PROPOSAL

We reserve the right to obtain clarification of any point in a vendor's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a vendor to respond to such a request for additional information or clarification may result in rejection of the vendor's proposal.

RESPONSIVENESS

Proposals should respond to all requirements of this RFP to the maximum extent possible. Vendors are asked to clearly identify any limitations or exceptions to the requirements inherent in the proposed system. Alternative approaches will be given consideration if the approach clearly offers us increased benefits.

REJECTION OF PROPOSAL

Proposals that are not prepared in accordance with these instructions to vendors may be rejected/disqualified. If not rejected, the City of Jacksonville may demand correction of any deficiency and accept the corrected Proposal upon compliance with these instructions to proposing vendors.

INDEMNIFICATION AND RELEASE

It is understood that any resulting contract executed will contain the following Indemnification and Release language:

INDEMNIFICATION

It is further agreed that the Contractor (separately and collectively the "Indemnatee") shall indemnify, hold harmless, and defend the City, its officers, agents, and employees from and against any and all claims, losses, damages, causes of action, suits, and liability of every kind, including all expenses of litigation, court costs, and attorney's fees, for injury to or death of any person or for damage to any property arising out of or in connection with the work done by the Contractor under this Contract. Such indemnity shall apply regardless of whether the claims, losses, damages, causes of action, suits, or liability arise in whole or in part from the negligence of the City, any other party indemnified hereunder, the Contractor, or any third party.

RELEASE

The Contractor assumes full responsibility for the work to be performed hereunder and hereby releases, relinquishes, and discharges the City, its officers, agents, and employees from all claims, demands, and causes of action of every kind and character, including the cost of defense thereof, for any injury to or death of any person and any loss of or damage to any property that is caused by, alleged to be caused by, arising out of, or in connection with the Contractor's work to be performed hereunder. This release shall apply regardless of whether said claims, demands, and causes of action are covered in whole or in part by insurance and regardless of whether such injury, death, loss, or damage was caused in whole or in part by the negligence of the City, any other party released hereunder, the Contractor, or any third party.

CONFLICT OF INTEREST

Provide a completed copy of the Conflict-of-Interest Questionnaire (Form CIQ) and Certificate of Interested Parties form upon contract execution.

SECTION IV - TECHNICAL SPECIFICATIONS GENERAL INFORMATION

BACKGROUND

The City of Jacksonville is in an area of rolling hills in East Texas, north of the county seat, Rusk, and south of Tyler, in neighboring Smith County, on U.S. Route 69. The north-south Highway 69 intersects the east-west U.S. Route 79. The city was founded in 1847 and incorporated in 1921. With a current population of approximately 15,000 in the city limits, it is the principal city of the Jacksonville Micropolitan Statistical Area, which includes all Cherokee County, and part of the larger Tyler–Jacksonville combined statistical area. The City of Jacksonville has a 14.1 square mile footprint. The City of Jacksonville is a home-rule city that operates under the Council-Manager form of government. The city provides a full range of municipal services as prescribed by statute or charter. These services include police, fire and emergency medical services, parks and recreational facilities, library services, street maintenance and construction, public improvements, general administrative services and water, sewer, and sanitation systems.

The City of Jacksonville (COJ) contains multiple water wells as part of its water distribution system. Currently, water well #5 is out of service due to maintenance issues.

Water Well #5 Details:

Total Well Depth – 720 ft
Current Motor Size – 125 hp

GENERAL SCOPE OF WORK

1. Equipment Pull:
 - a. Mobilize rig and crew to pull existing pumping equipment.
 - b. Remove the pumping equipment from the well under normal removal procedures.
2. Replacement of Equipment:
 - a. Please include the following in your proposal.
 - i. 1,000' New 4/0 Flat Cable with ground (Submersible)
 - ii. 1 New 125 HP 8" SME Motor
 - iii. 1 New PGI W10LC-3 Pump bowl assembly.
 - iv. 1,000' New 1/4" stainless steel airline with water level detection kit
 - v. Miscellaneous items to make well operational.
 1. Note: Utilizing the customer existing well case piping
3. Equipment installation:
 - a. Transport to location
 - b. Mobilize rig and crew to install new pumping equipment.
 - c. Conduct standard well production test and provide results.
4. Timeline
 - a. All work on the well will need to be started no later than one week after the contract is signed. With all work being completed no later than 4 weeks after the start date. Exceptions will be given for foul weather days.
5. References
 - a. Provide three (3) references, with contact information, that your company has successfully completed similar work.

SUBMITTAL

The following items are required as part of the submittals:

BASE COST OF WELL #5 REHABILITATION	Price
1. Cost of new pump and motor	
2. Cost to install new pump and motor	
3. Cost to provide all testing required to get well back online.	
4. Expected Start Date: _____	
ALL ITEMS BELOW WILL BE ADD/ALTERNATE COSTS	
1. Cost to clean well and screens with chemicals.	
2. Cost to brush and clean 10" liner and screen.	

3. Cost to video before and after cleaning.	
Total	

PROPOSER(S) PERSONNEL

1. Proposer must provide uniforms and identification badges for all employees providing Services on City of Jacksonville property. No employee of the Proposer will be allowed on City of Jacksonville properties without proper identification.
2. Proposer(s) shall take measures to protect existing structures and exterior grounds.
3. Proposer(s) will be responsible for any damage to areas surrounding the delivery site.

SCORING CRITERIA

Scoring Criteria for Proposal's will be based upon the following items:

- Completeness of submittal with all requested information. (15 points)
- Ability to complete work in the specified time frame. (30 points)
- Costs associated with the rehabilitation. (30 points)
- References from other Municipalities of work completed of this general scope. (25 points)

CONFLICT OF INTEREST FORM



ATTENTION VENDORS DOING BUSINESS WITH THE CITY OF JACKSONVILLE

Pursuant to House Bill 914, Local Government Code, chapter 176, a person or business and their agents who does business with the City of Jacksonville is required to complete a conflict-of-interest questionnaire (Form CIQ) no later than seven days after being contacted by City of Jacksonville for the purpose of establishing a business relationship. This legal requirement went into effect as of January 1, 2006.

Failure to meet this requirement could result in termination of your business relationship with the City of Jacksonville, whether or not a contract is in place. This is a legal requirement that supersedes contract provisions relating to termination.

Thank you for your cooperation.

Randall Chandler
Director, Public & Community Services
City of Jacksonville
903-589-3510
Randall.Chandler@jacksonvilletx.org

CONFLICT OF INTEREST QUESTIONNAIRE**FORM CIQ**

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.**OFFICE USE ONLY****Date Received:**

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity no later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed.
See Section 176.006, Local Government Code,

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor

1. Name of person who has a business relationship with a governmental entity.

☐

2. Check this box if you are filing an update to a previously filed questionnaire. *(The law requires you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)*

3. Name of local government officer with whom filer has employment or business relationship.

Name of Officer

This section (item 3 including subparts A, B, C and D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

☐☐

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

☐☐

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer services as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes

☐ No

D. Describe each employment or business relationship with the local government officer named in this section.

4.

Signature of person doing business with the governmental entity

Date

**CITY OF JACKSONVILLE
REQUEST FOR PROPOSAL
WATER WELL #5 REHABILITATION PROJECT
RFP # 2023-609-07**

The City of Jacksonville is soliciting Proposal(s) for the Rehabilitation of Water Well #5. Currently, water well #5 is out of service due to maintenance issues.

Submissions should include one (1) digital copy and one (1) original and three (3) copies of the proposal and should be returned in a sealed envelope bearing the following information on the outside of the submittal envelope: the name and address of the respondent, as well as "City of Jacksonville RFP 2023-609-07; Water Well #5."

Response packages will be accepted until 2:00 p.m. on March 17, 2023, and should be

addressed to:

Jacksonville Public & Community Services
Attn: Randall
Chandler, Director
1220 S Bolton St.
Jacksonville, TX 75766



Jacksonville City Council

AGENDA ITEM REPORT

AGENDA DATE:	<u>6/9/2026</u>	ITEM NUMBER:	<u>18.</u>
DEPARTMENT:	<u>Council and Board</u>	PREPARED BY:	<u></u>
INITIATED BY:	<u></u>	EXHIBITS:	<u>Jacksonville Fire/EMS Monthly Report: May 2026, Monthly Part 1 Crimes Report by District 5-2026, JPD Monthly Report 05.26</u>
ITEM TITLE:	<u>CITY MANAGER REPORT</u>		

EXECUTIVE SUMMARY:

RECOMMENDED ACTION:

BID AND AWARD:

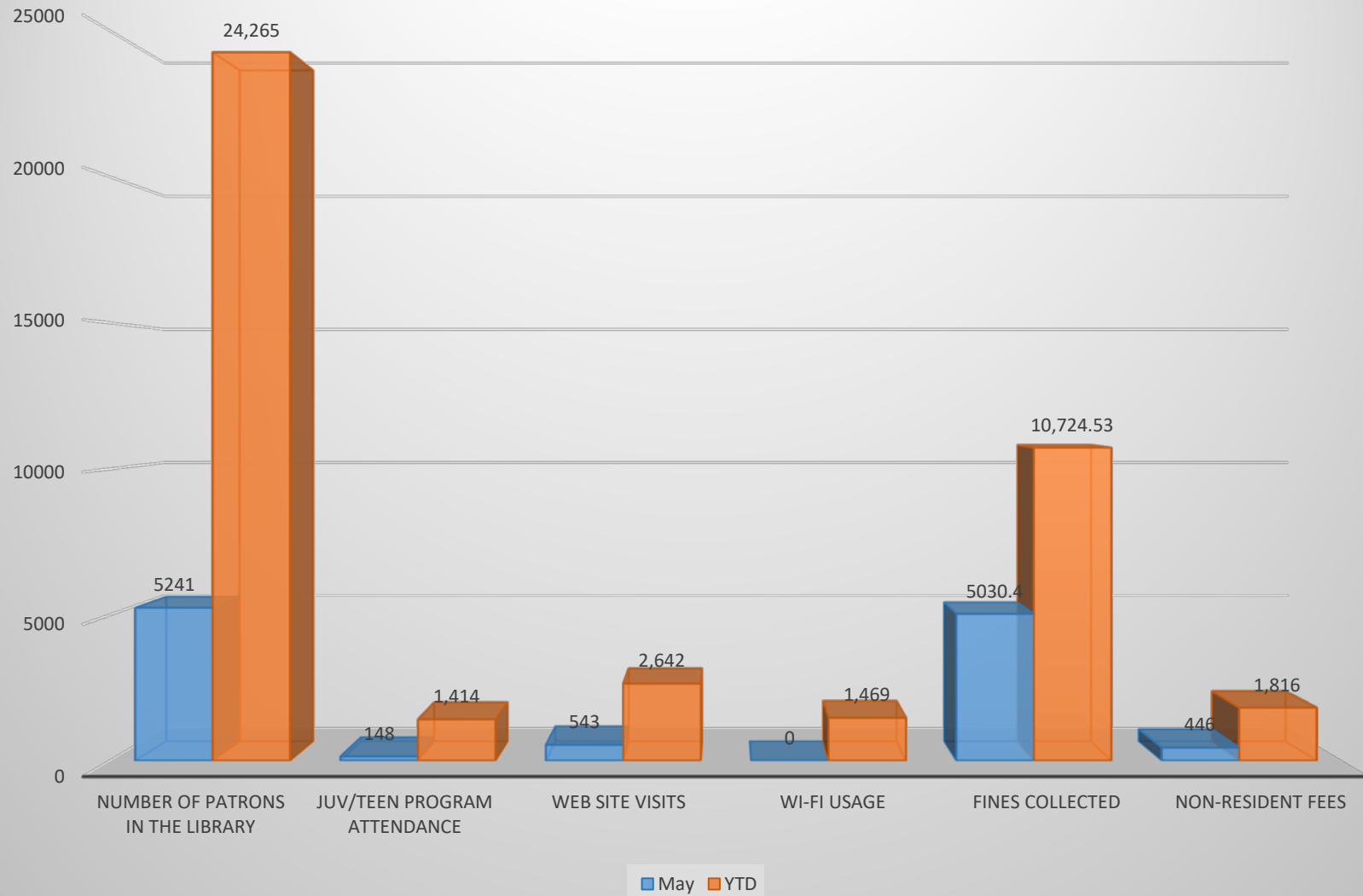
BUDGET DATA:

BUDGET JUSTIFICATION:

STRATEGY MAP				
Citizens First	Strengthen Neighborhoods	Manage the "Business"	Focus on Infrastructure	Planning and Preparedness
1.1 Customer-centric service and processes	2.1 Code compliance and updates	3.1 Maintain a well-trained professional workforce	4.1 Assess the condition of infrastructure	5.1 Diversify the tax base
1.2 Leverage the talent and input of citizens	2.2 Parks, recreation, and community building	3.2 Proactively seek process improvements	4.2 Strengthen routine maintenance programs	5.2 Leverage and maximize City facilities
1.3 Transparent and engaging communication	2.3 Community policing and crime prevention	3.3 Ensure financial stability and stewardship	4.3 Adopt a capital improvement program	5.3 Disasters and emergencies
1.4 Ensure value of services	2.4 Preserve and revitalize existing neighborhoods	3.4 Pursue partnerships and grants	4.4 Protect natural resources	5.4 Comprehensive community planning
POLICY/GOAL CONSIDERATION:				
LEGAL:				

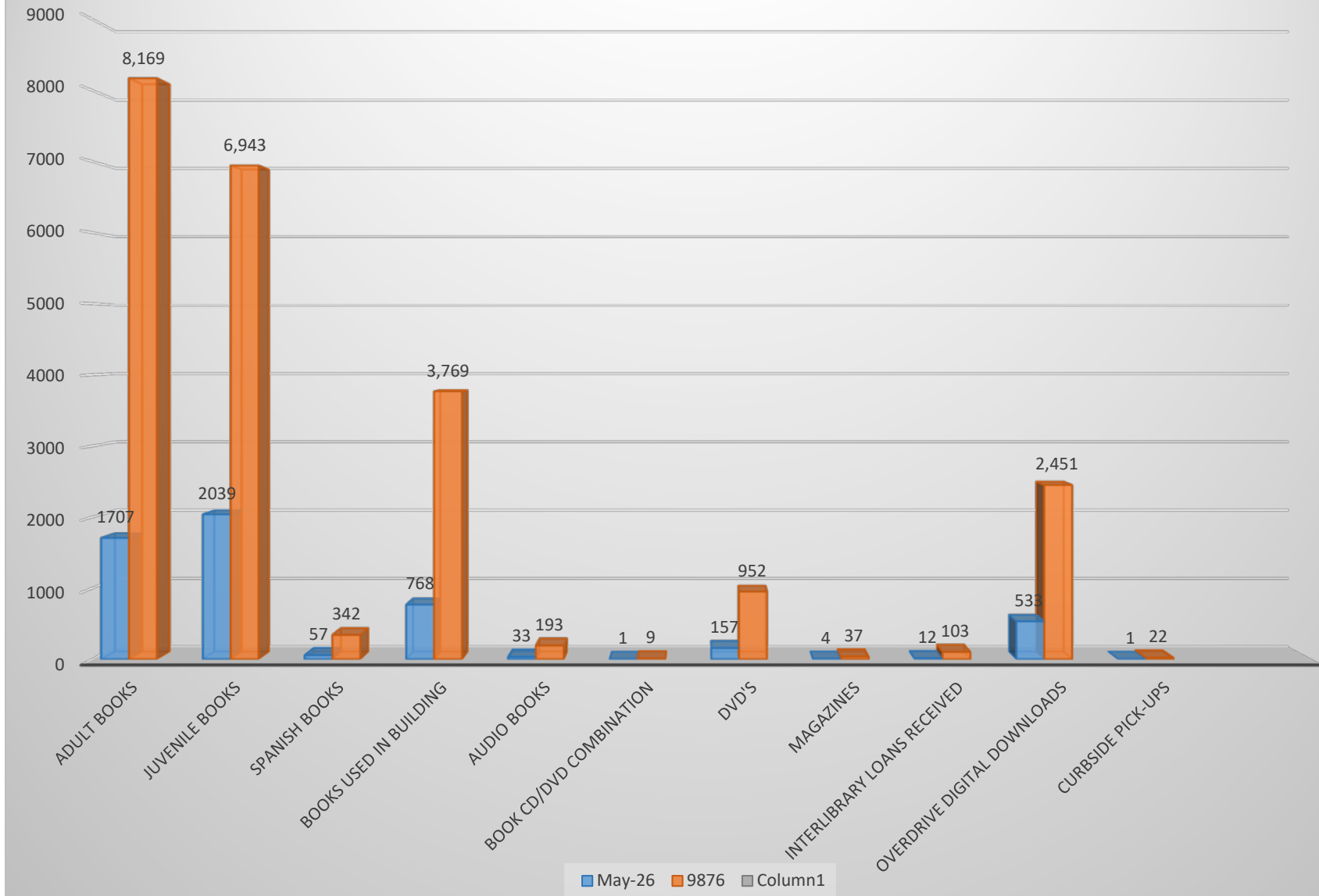
CITY OF JACKSONVILLE
PUBLIC LIBRARY
MONTHLY REPORT
May 2026

STATISTICAL DATA



CITY OF JACKSONVILLE
PUBLIC LIBRARY
MONTHLY REPORT
May 2026

Total Item Circulation



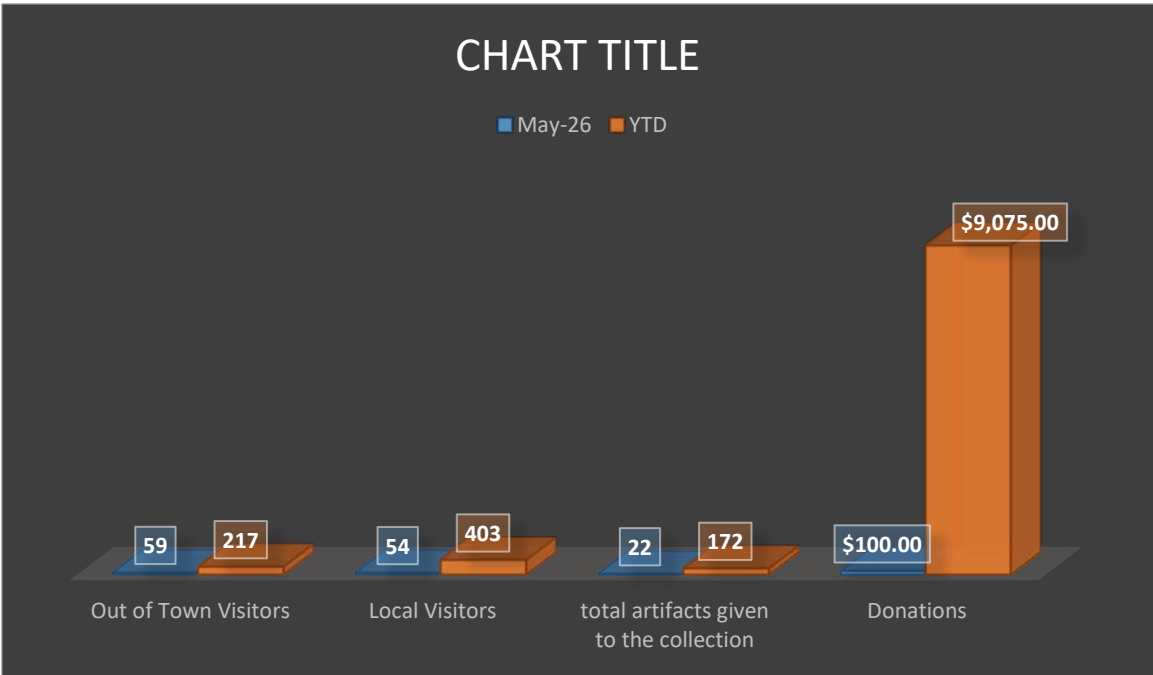
**CITY OF JACKSONVILLE
PUBLIC LIBRARY
MONTHLY REPORT
May 2026**

Items provided to other libraries through Interlibrary Loan: 8 monthly / 56 YTD total.

Book and DVD gifts to the library for the month of May: 8 items / 10,149 YTD items.

The data for this report was gathered on May 29, 2026.

CITY OF JACKSONVILLE
Vanishing Texana Museum
MONTHLY REPORT
May 2026



May 2026 total museum visitors - 115

Artifacts loaned for this month =7

Special Events for this month -5



JACKSONVILLE FIRE DEPARTMENT

MONTHLY REPORT

May 2026



INCIDENT COUNT

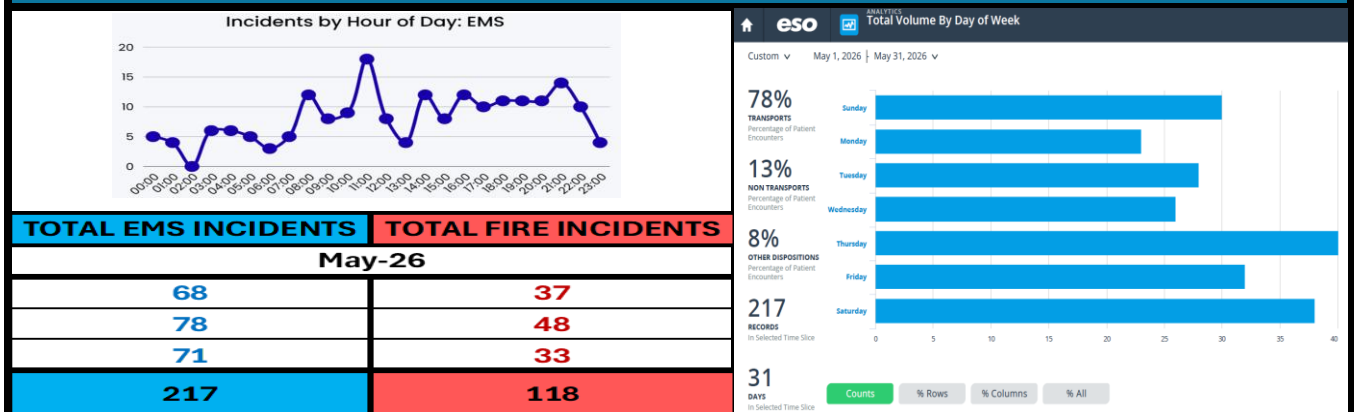
INCIDENT TYPE	# INCIDENTS PER MONTH and YEAR			
	May-26	Apr-26	Mar-26	May-YTD
EMS	217	202	243	1052
FIRE	126	156	150	688
TOTALS:	343	358	393	1740

MAJOR FIRE RESPONSE TYPES	# INCIDENTS	% OF TOTAL	FIRE RESPONSE SUBCATEGORIES	# INCIDENTS
	May-26			
FIRES	3	2.38%	Alarms: Non-Medical	3
			Citizen Assist	27
HAZARDOUS SITUATIONS	9	7.14%	Good Intent	1
			Hazard: Non-Chemical	5
MEDICAL	76	60.32%	Hazardous Materials	1
			Illness	50
NON-EMERGENCY	5	3.97%	Injury: Trauma	26
			Investigation	3
PUBLIC SERVICE	31	24.60%	False Alarm	2
			Outside Fire	1
OTHER	2	1.59%	Structure Fire	1
			Disaster - Weather	1
			Cancelled	2
			Other	3
TOTAL:	126	100.00%		126

MUTUAL AID

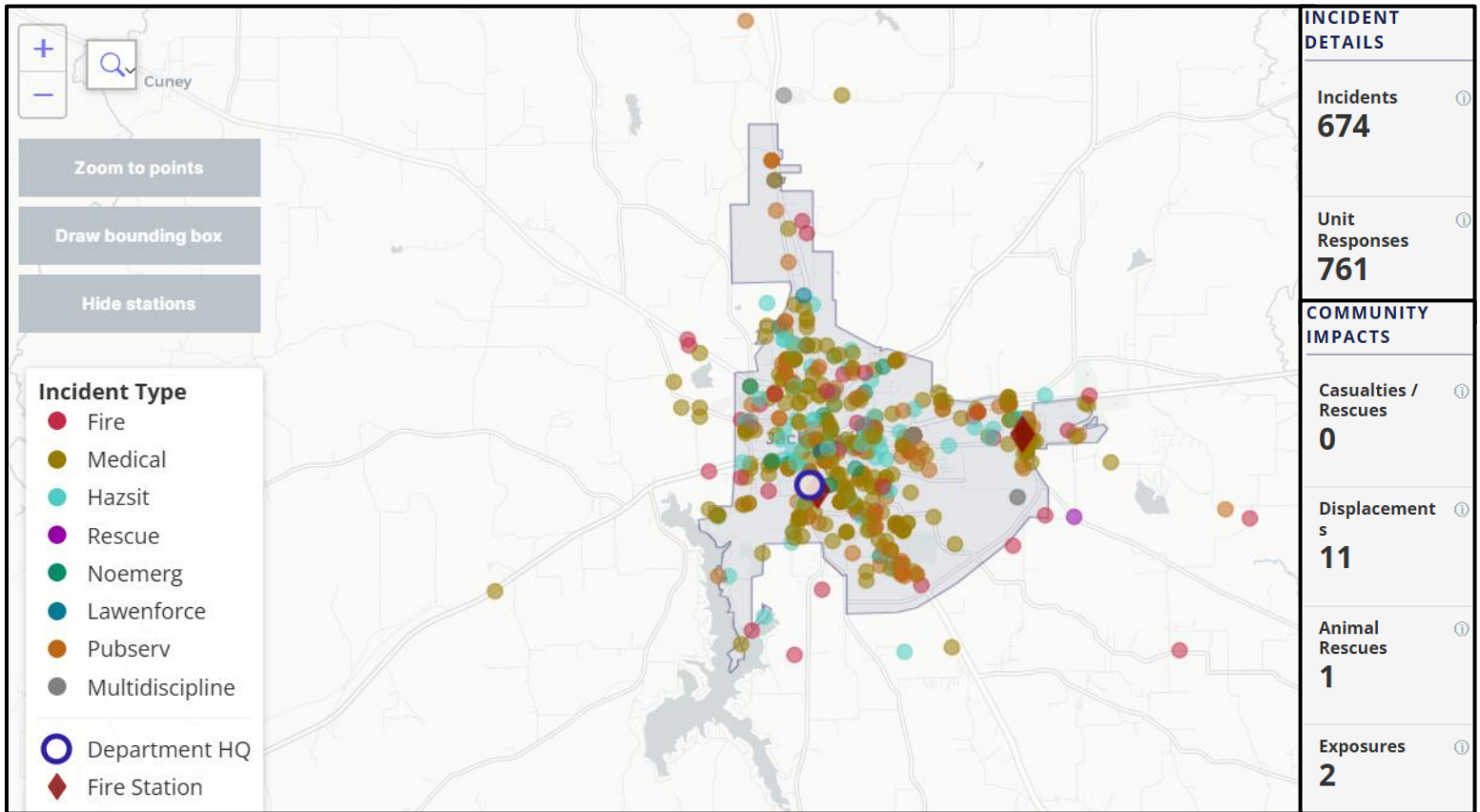
MONTHS	May-26	Apr-26	Mar-26	May-26
AID RECEIVED	0	0	0	0
AID GIVEN	12	5	16	57

EMS INCIDENT: DISPOSITION



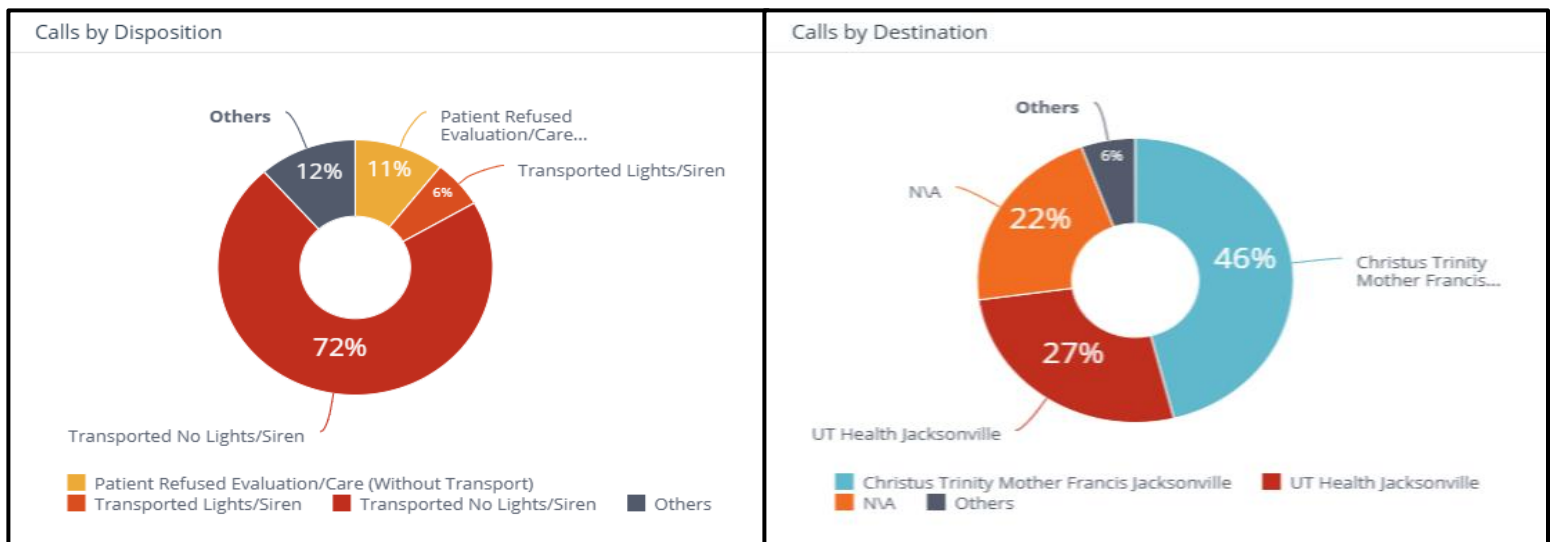
FIRE APPARATUS RESPONSES

January 1, 2026 – May 31, 2026



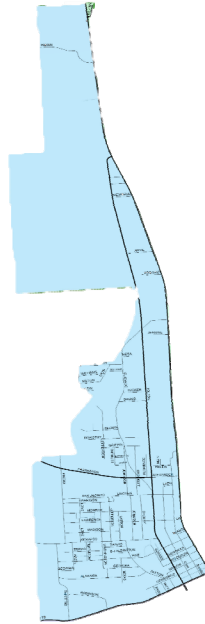
EMS TRANSPORT ANALYSIS

May 1, 2026 – May 31, 2026

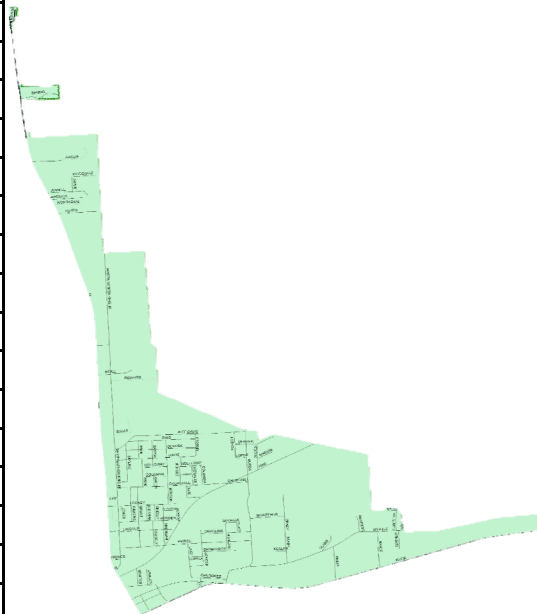


May, 2026

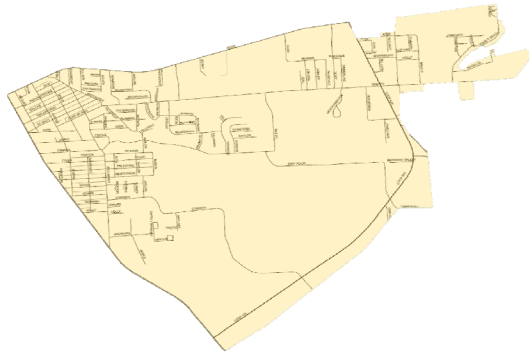
Patrol District 1	
Offense Category	Monthly Total
Murder	
Rape	3
Robbery	0
Individual	
Business	
Assaults	3
Aggravated	3
Other Assaults	
Burglary	1
Habitation	
Building	1
Theft	2
Burglary Vehicle	
Burglary Coin-Op Machine	
Thefts	2
Motor Vehicle Theft	
Total Offenses	9



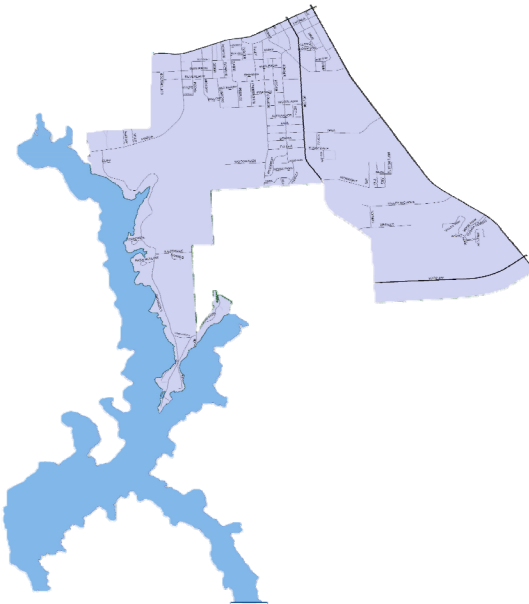
Patrol District 2	
Offense Category	Monthly Total
Murder	
Rape	
Robbery	1
Individual	
Business	
Assaults	4
Aggravated	1
Other Assaults	3
Burglary	1
Habitation	
Building	1
Theft	1
Burglary Vehicle	
Burglary Coin-Op Machine	
Thefts	1
Motor Vehicle Theft	
Total Offenses	7

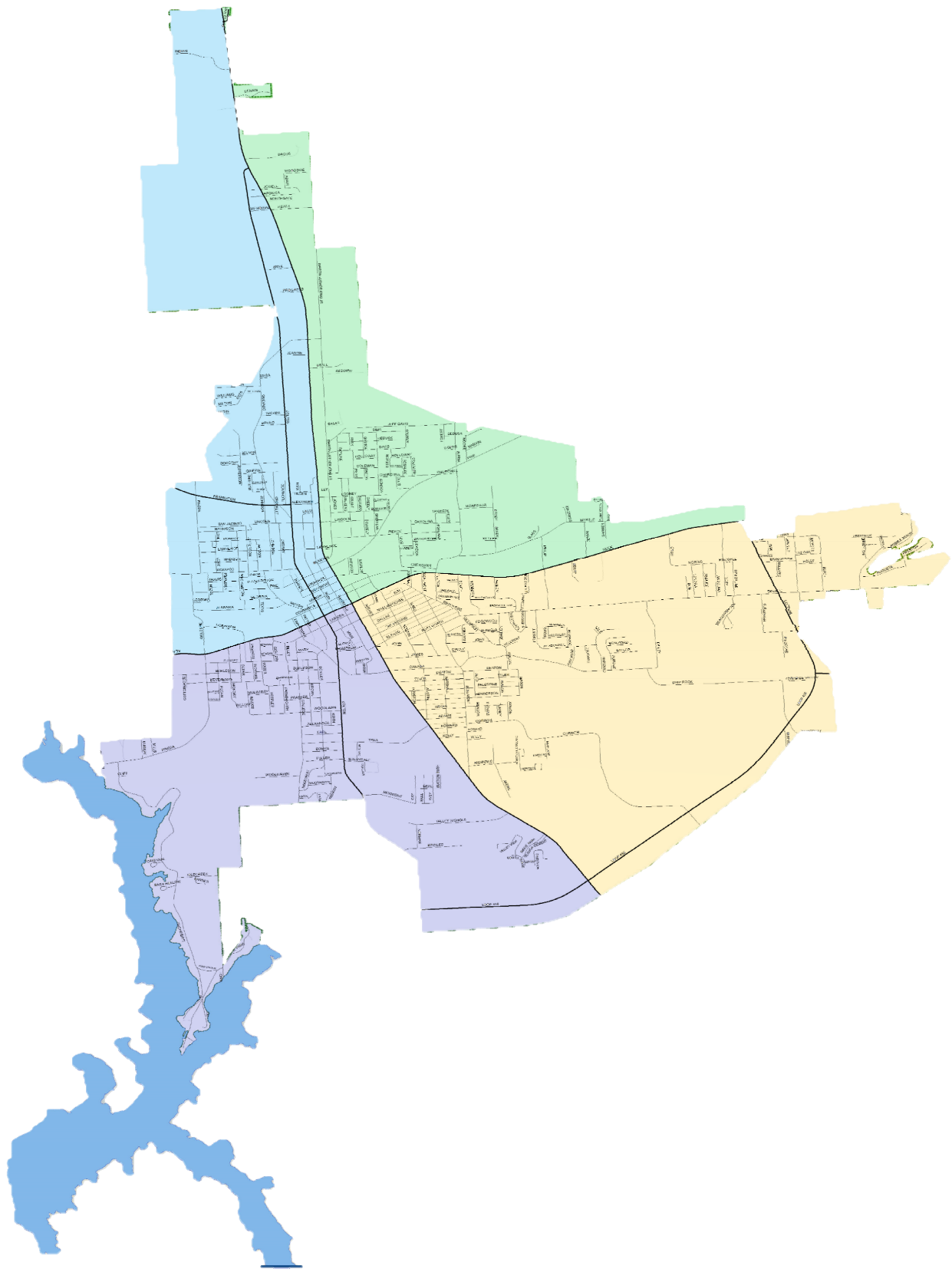


Patrol District 3	
Offense Category	Monthly Total
Murder	
Rape	1
Robbery	0
Individual	
Business	
Assaults	5
Aggravated	
Other Assaults	5
Burglary	0
Habitation	
Building	
Theft	3
Burglary Vehicle	1
Burglary Coin-Op Machine	
Thefts	2
Motor Vehicle Theft	1
Total Offenses	10



Patrol District 4	
Offense Category	Monthly Total
Murder	
Rape	
Robbery	0
Individual	
Business	
Assaults	6
Aggravated	2
Other Assaults	4
Burglary	1
Habitation	1
Building	
Theft	19
Burglary Vehicle	3
Burglary Coin-Op Machine	
Thefts	16
Motor Vehicle Theft	2
Total Offenses	28





Total for All Districts	
Offense Category	Monthly Total
Murder	0
Rape	4
Robbery	0
Individual	0
Business	0
Assaults	18
Aggravated	6
Other Assaults	12
Burglary	3
Habitation	1
Building	2
Theft	25
Burglary Vehicle	4
Burglary Coin-Op Machine	0
Thefts	21
Motor Vehicle Theft	3
Total Offenses	53



JACKSONVILLE POLICE DEPARTMENT

MONTHLY REPORT May 2026

POPULATION DATA		
January-25	14,550	
January-26	14,639	
Annual Growth	89	0.61%

PART 1 UCR CRIMES

Offense Category	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/D decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/ Decrease
Murder	0	0	No Change	*NC	0	0.00	0	0.00	No Change	*NC
Rape	4	1	3	300.00	7	0.48	3	0.21	4	133.33
Robbery	0	1	-1	-100.00	3	0.20	3	0.21	No Change	0.00
Individual	0	1	-1	-100.00	2	0.14	3	0.21	-1	-33.33
Business	0	0	No Change	*NC	1	0.07	0	0.00	1	*NC
Assaults	18	6	12	200.00	63	4.30	98	6.74	-35	-35.71
Aggravated	6	3	3	100.00	16	1.09	6	0.41	10	166.67
Other Assaults	12	3	9	300.00	47	3.21	92	6.32	-45	-48.91
Burglary	3	2	1	50.00	7	0.48	10	0.69	-3	-30.00
Habitation	1	2	-1	-50.00	4	0.27	4	0.27	No Change	0.00
Building	2	0	2	*NC	3	0.20	6	0.41	-3	-50.00
Theft	25	16	9	56.25	76	5.19	67	4.60	9	13.43
Burglary Vehicle	4	6	-2	-33.33	11	0.75	2	0.14	9	450.00
Burglary Coin-Op Machine	0	0	No Change	*NC	0	0.00	0	0.00	No Change	*NC
Thefts	21	10	11	110.00	65	4.44	65	4.47	No Change	0.00
Motor Vehicle Theft	3	2	1	50.00	7	0.48	3	0.21	4	133.33
TOTAL OFFENSES	53	28	25	89.29	163	11.13	148	10.17	15	10.14

TRAFFIC CRASH SUMMARY

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/D decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/ Decrease

Motor Vehicle Crashes	41	31	10	32.26	132	9.02	112	7.70	20	17.86
Injury Crashes	10	8	2	25.00	37	2.53	39	2.68	-2	-5.13
Number Transported	3	8	-5	-62.50	28	1.91	31	2.13	-3	-9.68
Fatality Crashes	0	0	No Change	*NC	1	0.07	0	0.00	1	*NC
Fatalities	0	0	No Change	*NC	1	0.07	0	0.00	1	*NC

PATROL & TRAFFIC DIVISIONS ACTIVITY

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
Calls for Service	2,337	2,245	92	4.10	11,072	756.34	6,929	476.22	4143	59.79
Citations	284	312	-28	-8.97	1,489	101.71	1,116	76.70	373	33.42
Offense Reports	175	170	5	2.94	753	51.44	520	5842.70	233	44.81
Response Time Avg. Emergency	2.51	2.24	0.27	12.05	2.35		2.38		-0.03	-1.26
Response Time Avg. Non-Emer.	3.34	2.33	1.01	43.35	3.13		4.14		-1.01	-24.40

COMMUNICATIONS DIVISION ACTIVITY

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
NCIC/TCIC Entries	356	352	4	1.14	1,896	129.52	2,222	152.71	-326	-14.67
911 Calls - Total	390	367	23	6.27	1,773	121.11	1,524	104.74	249	16.34
911 Calls - Police	228	223	5	2.24	1,031	70.43	882	60.62	149	16.89
911 Calls - Fire	125	105	20	19.05	516	35.25	425	29.21	91	21.41
911 Calls - EMS	169	160	9	5.63	794	54.24	757	52.03	37	4.89

CRIMINAL INVESTIGATION DIVISION ACTIVITY

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
Cases Assigned	7	53	-46	-86.79	166	11.34	158	10.86	8	5.06
Cases Cleared	6	50	-44	-88.00	152	10.38	177	12.16	-25	-14.12
Cases Filed (Misdemeanor)	109	55	54	98.18	197	13.46	305	20.96	-108	-35.41

Cases Filed (Felony)	57	21	36	171.43	94	6.42	156	10.72	-62	-39.74
Cases Filed (Juvenile)	0	1	-1	-100.00	7	0.48	5	0.34	2	40.00

ARRESTS

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
DWI Arrest	20	13	7	53.85	60	4.10	65	4.47	-5	-7.69
Adult Arrests	90	115	-25	-21.74	205	14.00	373	25.64	-168	-45.04
City Warrant Cleared	79	141	-62	-43.97	552	37.71	365	25.09	187	51.23
Drug Related Arrests	20	26	-6	-23.08	124	8.47	101	6.94	23	22.77
Juvenile Arrests	1	0	1	*NC	5	0.34	4	0.27	1	25.00

POLICE PERSONNEL

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
TCOLE Training Hours	192	327	-135	-41.28	2,108	144.00	2,501	171.89	-393	-15.71
Community Meetings	6	4	2	50.00	15	1.02	22	1.51	-7	-31.82
Lake Patrol Hours	40	20	20	100.00	61	4.17	17	1.17	44	258.82
Volunteer Hours	16	6	10	166.67	6	0.41	102	7.01	-96	-94.12
Volunteer Security Checks	4	9	-5	-55.56	13	0.89	151	10.38	-138	-91.39
Open Records Requests	85	69	16	23.19	130	8.88	592	40.69	-462	-78.04
Special Events	2	2	No Change	0.00	8	0.55	14	0.96	-6	-42.86

CODE ENFORCEMENT ACTIVITY

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
Inspections - Trash	9	3	6	200	25	1.71	187	12.85	-162	-86.6
- Junk Vehicles	4	1	3	300	4	0.27	32	2.20	-28	-87.5
- Grass/Weeds	15	7	8	114	8	0.55	150	10.31	-142	-94.7
- Illegal Signs	13	0	13	*NC	15	1.02	224	15.40	-209	-93.3

- Unsafe Conditions	0	0	No Change	*NC	1	0.07	1	0.07	No Change	0.0
- Vendors	1	0	1	*NC	1	0.07	6	0.41	-5	-83.3
- Other	1	2	-1	-50	6	0.41	26	1.79	-20	-76.9
Resolved - Trash	3	0	3	*NC	13	0.89	117	8.04	-104	-88.9
- Junk Vehicles	3	0	3	*NC	6	0.41	12	0.82	-6	-50.0
- Grass/Weeds	4	0	4	*NC	5	0.34	72	4.95	-67	-93.1
- Illegal Signs	12	0	12	*NC	27	1.84	276	18.97	-249	-90.2
- Unsafe Conditions	0	0	No Change	*NC	1	0.07	0	0.00	1	*NC
- Vendors	1	0	1	*NC	2	0.14	7	0.48	-5	-71.4
- Other	5	0	5	*NC	6	0.41	23	1.58	-17	-73.9

ANIMAL SERVICES ACTIVITY

ACTIVITY	MONTHLY				YEAR TO DATE					
	Monthly Totals	Previous Month's Totals	Amount of Change	Percent Increase/Decrease	YTD 2026	2026 Per 1000/capita	YTD 2025	2025 Per 1000/capita	Amount of Change	Percent Increase/Decrease
Dogs - Intake	8	8	No Change	0	73	4.99	153	10.52	-80	-52.3
Dogs - Adopted / Rescued	8	8	No Change	0	31	348.31	57	3.92	-26	-45.6
Dogs - Reclaimed by Owner	0	1	-1	-100	17	1.16	29	1.99	-12	-41.4
Cats - Intake	11	8	3	38	33	2.25	45	3.09	-12	-26.7
Cats - Adopted / Rescued	4	4	No Change	0	25	1.71	34	2.34	-9	-26.5
Cats - Reclaimed by Owner	0	0	No Change	*NC	0	0.00	4	0.27	-4	-100.0
Calls for Service Total	63	65	-2	-3	309	21.11	454	31.20	-145	-31.9
Barking Dogs	1	0	1	*NC	2	0.14	1	0.07	1	100.0
Loose Animals	26	4	22	550	111	7.58	458	31.48	-347	-75.8
Other Wildlife - Livestock	0	1	-1	-100	3	0.20	14	0.96	-11	-78.6
Value of Donated Materials	\$2,000	\$377	1623	431	\$4,021	274.68	\$1,580	108.59	\$2,441	154.5
Volunteer Hours	100	100	No Change	0	340	23.23	20	1.37	320	1600.0
Community Service Hours	860	1148	-288	-25	4,373	298.72	581	39.93	3792	652.7