



AGENDA CITY OF JOHNSON CITY, TEXAS CITY COUNCIL

The City of Johnson City City Council will meet for a Regular Meeting on Tuesday, April 15, 2025 at 6:00 PM in the City Hall Council Chambers, 303 E. Pecan Dr., Johnson City, TX 78636. This is an open meeting, subject to the open meeting laws of the State of Texas.

SUPPLEMENTAL NOTICE OF PARTICIPATION BY TELEPHONE CONFERENCE

The City of Johnson City utilizes Zoom Technologies:

Join Zoom Meeting:

<https://us02web.zoom.us/j/88234865225?pwd=bXvhd9IxcvXILpSNaaZbxsnJbWdT0yA.1>

Meeting ID: 882 3486 5225

Passcode: 3Yd2kX

Dial by your location: +1 346 248 7799 US (Houston)

Meeting ID: 882 3486 5225

Passcode: 961770

1. Call to order.

- Invocation.
- Pledge of Allegiance.

PUBLIC HEARING:

Visitors shall be limited to no more than three (3) minutes to address the Council. This time is not transferable. Each visitor may only speak once.

2. Public Hearing to give all interested persons the right to appear and be heard on proposed revisions to Municipal Code of Ordinances Chapter 14 *Zoning*, including, but not limited to, proposed revisions to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, Schedule of Uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, Texas. (City Council)
- [Public Hearing Notices](#)

OPEN SESSION:

3. Public Comments.

Visitors shall be limited to no more than three (3) minutes to address the Council or at the discretion of the Mayor. In accordance with Section 551.042 of the Texas Government Code, an inquiry made at a meeting shall be conducted as follows:

- (a.) If at a meeting of a governmental body, a member of the public or the governmental body

inquiries about a subject for which notice has not been given, as required by this subchapter, the notice provisions of this subchapter do not apply to:

A statement of specific information given in response to the inquiry; and
A recitation of existing policy in response to the inquiry; and

(b.) Any deliberation of or a decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

REPORTS:

4. Recognitions, Proclamations, Presentations, and/or Reports.
 - a. Report - Science Mill Chief Executive Officer Leonard Rodriguez.

Introduce the new Chief Executive Officer of the Science Mill.

ITEMS FOR INDIVIDUAL CONSIDERATION:

5. Discussion of and action on the City of Johnson City Quarterly Investment Report for quarter ending March 31, 2025. (Staff)
[Quarterly Investment Report](#)
6. Presentation by Atchley & Associates, LLP and discussion of and action on the City of Johnson City's Fiscal Year Ending (FYE) 2024 Annual Financial and Independent Auditors' Reports. (City Auditor)
[FYE 2024 Audit Binder.pdf](#)
[Management Representation Letter.pdf](#)
7. Discussion of and action on an Ordinance of the City Council of the City of Johnson City, Texas amending Municipal Code of Ordinances Chapter 14 *Zoning* in its entirety, including, but not limited to, amendments to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, schedule of uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, Texas; adopting an Official Zoning Map for the City; repealing all prior zoning regulations and maps; providing for maintenance and filing of the Official Zoning Map; and providing for related matters. (Staff)

[Adopting Ordinance](#)
[Attachment A - Proposed Code \(Revised\)](#)
[Attachment B - Proposed Zoning Map](#)
8. Discussion of and action on an Ordinance of the City Council of the City of Johnson City, Texas zoning for traffic and rate of speed therein on U.S. 290 in the City limits of City of Johnson City, Texas; defining speeding and fixing a penalty therefore; declaring what may be a sufficient complaint in prosecutions hereunder; with a saving clause repealing conflicting laws and declaring an emergency. (TxDOT)
[Adopting Ordinance](#)
[U.S. 290 Strip Map](#)

Adjourn meeting.

Executed

Stephanie Fisher

Mayor

I certify that this Agenda was posted on or before April 11, 2025 at 5:00 p.m.

Executed

Whitney Walston

City Secretary

NOTICE:

It is possible that a quorum of other Municipal advisory and governmental bodies may attend the above stated meeting. No action will be taken by the other Municipal advisory and governmental bodies at the above stated meeting, other than the body specifically referred to in the above notice.

The City Council reserves the right to adjourn into Closed Session at any time during this meeting to discuss any of the exceptions to the requirement that a meeting be open to the public, in accordance with Texas Government Code, Chapter 551 *Open Meetings*, Subchapter D *Exceptions to Requirement that Meetings be Open*. No action may be taken in Closed Session.

Pursuant to Texas Penal Code § 30.06 *Trespass by License Holder with a Concealed Handgun*, a person licensed under Texas Government Code, Chapter 411 *Department of Public Safety of the State of Texas*, Subchapter H *License to Carry a Handgun* may not enter City Hall with a concealed handgun.

Pursuant to Texas Penal Code § 30.07 *Trespass by License Holder with an Openly Carried Handgun*, a person licensed under Texas Government Code, Chapter 411 *Department of Public Safety of the State of Texas*, Subchapter H *License to Carry a Handgun* may not enter City Hall with a handgun that is carried openly.

Rick Schroder

From: Rick Schroder
Sent: Tuesday, April 1, 2025 9:41 AM
To: Johnson City Record Courier
Subject: Public Hearing Notice

Please publish the following in the April 9, 2025 Record Courier:

City of Johnson City, TX
Zoning Amendments
Public Hearing Notice

The City of Johnson City, TX will hold a final Public Hearing to discuss and take action on proposed revisions to Municipal Code of Ordinances Chapter 14 "Zoning", including, but not limited to, proposed revisions to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, Schedule of Uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, TX.

The City Council will hold a Public Hearing on the proposed revisions on April 15th, 2025 at 6 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

The public is invited to attend. Copies of proposed ordinance revisions can be found on the City's homepage, www.johnsoncitytx.org, under "Click Here for Public Notices."

THE CITY OF JOHNSON CITY, TX IS HOLDING A HEARING THAT WILL DETERMINE WHETHER YOU MAY LOSE THE RIGHT TO CONTINUE USING YOUR PROPERTY FOR ITS CURRENT USE. PLEASE READ THIS NOTICE CAREFULLY.

This courtesy notice of final Public Hearing is in addition to previously published notices of public hearings and mailed postcards published and mailed in 2024, as required by State Law and City Code of Ordinances.

Questions and/or comments can be directed to Rick Schroder at 830-868-7111, Ext. 8, or by email at rschroder@johnsoncitytx.org.

The one line with bigger text must be a minimum of 14-pt font.

Best,

CLICK HERE FOR PUBLIC NOTICES

City of Johnson City, TX
Zoning Amendments
Public Hearings Notice

The City of Johnson City, TX will hold Public Hearings to discuss and take action on proposed revisions to Municipal Code of Ordinances Chapter 14, "Zoning", including, but not limited to, proposed revisions to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustments, Schedule of Uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, TX.

The Planning and Zoning Commission and City Council will hold Public Hearings on the proposed revisions on November 20th and December 3rd, 2024, respectively, at 6 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council Public Hearing on 12/3/24, the City Council scheduled a workshop on the matter for 1/7/25 at 4:30 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 1/7/25, the City Council scheduled another workshop on the matter for 1/23/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 1/23/25 the City Council scheduled another workshop on the matter for 2/3/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636. **UPDATE: THE 2/3/25 WORKSHOP HAS BEEN CANCELLED AND WILL BE RESCHEDULED. THE RESCHEDULED DATE WILL BE POSTED ONLINE ONCE CONFIRMED.**

The next City Council workshop on the matter is scheduled for 2/10/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 2/10/25, the City Council scheduled another workshop on the matter for 2/19/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636. **UPDATE: THE 2/19/25 WORKSHOP HAS BEEN CANCELLED DUE TO INCLEMENT WEATHER AND WILL BE RESCHEDULED. THE RESCHEDULED DATE WILL BE POSTED ONLINE ONCE CONFIRMED.**

The next City Council workshop on the matter is scheduled for 3/3/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 3/3/25, the City Council scheduled another workshop on the matter for 3/10/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

The City Council finalized its review of the proposed revisions to Municipal Code of Ordinances Chapter 14, "Zoning" on 3/10/25. Proposed Zoning Code (following conclusion of 3/10/25 Workshop)
Proposed Zoning Map (following conclusion of 3/10/25 Workshop)

At the conclusion of the workshop, the City Council directed staff to post a Public Hearing on the matter on the April 15, 2025 Regular City Council Meeting at 6:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

The public is invited to attend. Copies of proposed ordinance revisions can be found here:

If the map links below indicate an error, please refresh your browser on the same page. Links should then appear correctly.

- [Proposed Zoning Code \(.pdf\)](#)
- [Proposed Zoning Code \(.doc\)](#)
- [Current Zoning Code](#)
- [Proposed Zoning Map \(w/ comments\)](#)
- [Proposed Zoning Map](#)
- [Current Zoning Map](#)

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Questions and/or comments can be directed to Rick Schroder at 830-868-7111, Ext. 8, or by email at rschroder@johnsoncitytx.org

AFFIDAVIT OF PUBLICATION

THE STATE OF TEXAS

COUNTY OF BLANCO

Before me, the undersigned authority, on this day personally appeared

Jodi C. Black-Bell, who being by me duly sworn, deposes and says that (s)he is a bona fide representative of the Johnson City Record Courier; that said newspaper is regularly published in Blanco County and generally circulated in Blanco County, Texas, and that the attached public notice was published in said newspaper on the following date(s), to wit: November 13, 2024, and that the attached is a true copy of said notice.

Jodi C. Black-Bell

Newspaper Representative's Signature

Subscribed and sworn to me this 13 day of November, 2024, to certify which witness my hand and seal of office.

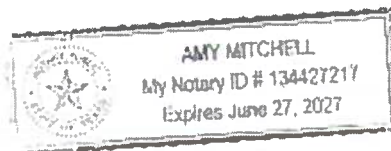
Amy Mitchell

Notary Public in and for the State of Texas

Amy Mitchell

Print or Type Name of Notary Public

My Commission Expires: 06/27/2027



Johnson City Record Courier CLASSIFIEDS

HELP WANTED



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JOHNSON CITY DQ LOOKING
FOR CAREER MINDED
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FULL AND PART TIME.
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FOR RENT

For rent - RV hook up on 1.25 acres. There are various out buildings for storage. Gated, fenced, and private lots of trees. Located 4 miles south of Blanco on Hwy 281. 750.00 per month, call 512-917-4015.

For Rent: 1 bedroom, 1 bath home on 5 acres (shared with another home) 4 miles south of Blanco on Hwy 281. Rent is \$1200 per month and \$1200 deposit. All utilities paid including WIFI, pets upon consideration call 512-917-4015.

Looking for an Apartment

CITY OF ARKUS APARTMENTS LTD.
30411 Winters, Johnson City, TX 77354
830.868.7181

WELCOME!!

Monday thru Friday 4:00 pm to 7:00 pm
Rent Based on Income



1 BR - \$9.00 RA \$470
2 BR - \$6.00 RA \$314



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TEL: 830-868-7181

SERVICES

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3/2 manufactured home for rent 4 miles south of Blanco just off of 281, private 1.5 acres, gated and fenced. Storage building included. Initial move in is \$200, rent 1350 per month. Pets upon consideration 512-917-4015 available 1-1-25.

FOR SALE

Rat Terrier pups for sale. 6 weeks old Nov. 25th. Call 325-372-1716.

830-868-7181

PUBLIC NOTICE

The Blanco County Commissioners Court has received an application for plat revision in the Rockin J Ranch subdivision. A copy of the proposed plat revision is on file in the County Judge's office. The Court will consider this revision in their regular meeting on Tuesday, November 26, 2024, which will be held at the Hoppe Room in the North Annex of the Courthouse in Johnson City, Texas. Any person wishing to protest these plat revisions should attend.

The Blanco County Commissioners Court has received an application for plat revision in the Ranches at Dripping Springs subdivision. A copy of the proposed plat revision is on file in the County Judge's office. The Court will consider this revision in their regular meeting on Tuesday, November 26, 2024, which will be held at the Hoppe Room in the North Annex of the Courthouse in Johnson City, Texas. Any person wishing to protest these plat revisions should attend.

Application has been made with the Texas Alcoholic Beverage Commission for a Mixed Beverage Permit (MB) by Armadillo PSB LLC dba Pecan Street Brewing to be located at 106 E. Pecan Drive, Johnson City, Blanco County, Texas. Partners of said corporation are Chrystal Tamillo / President, Don Tamillo / COO, Jackie Bresie / Marketing & Sales.

City of Johnson City
Adopted Ordinance No. 24-1102
The City Council of the City of Johnson City, Texas adopted Ordinance No. 24-1102 on November 5, 2024.
ORDINANCE NO. 24-1102
AN ORDINANCE OF THE CITY OF JOHNSON CITY, TEXAS AMENDING CHAPTER 3 "BUILDING REGULATIONS" BY ADDING ARTICLE 3.12 "CONSTRUCTION IN CITY RIGHTS-OF-WAY" TO THE CITY CODE OF ORDINANCES, REPEALING CONSTRUCTION IN CITY RIGHTS-OF-WAY, PROVIDING FOR ENACTMENT, REPEALER, AND SEVERABILITY CLAUSES, PROVIDING FOR EFFECTIVE DATE AND OTHER MATTERS RELATED THERETO.
The Ordinance becomes effective on Wednesday, November 13, 2024 following publication in the Johnson City Record Courier.
A copy of the adopted ordinance can be found at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

The City of Johnson City, TX will hold Public Hearings to discuss and take action on proposed revisions to Municipal Code of Ordinances, Chapter 14 "Zoning", including, but not limited to, proposed revisions to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, Schedule of Uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, TX.

The Planning and Zoning Commission and City Council will hold Public Hearings on the proposed revisions on November 26th and December 3rd, 2024, respectively, at 6 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

The public is invited to attend. Copies of proposed ordinance revisions can be found on the City's homepage, www.johnsoncitytx.org, under "Click Here for Public Notices."

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Questions and/or comments can be directed to Rick Schroder at 830-868-7111, Ext. 8, or by email at rschroder@johnsoncitytx.org.

WANTED

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The Johnson City Record Courier
and the Hill Country Current**

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for more info or to apply.**

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You could save a child's life.

TX CHILD ABUSE HOTLINE

800.252.5400

BLANCO COUNTY SHERIFF'S OFFICE

830.868.7104

Notice of Public Hearings:

November 26th (Planning & Zoning Commission) and
December 3rd (City Council), 2024 at 6 p.m. CST at City Hall
303 E. Pecan Dr., Johnson City, TX 78636
www.johnsoncitytx.org 830.868.7111

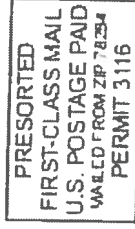
THE CITY OF JOHNSON CITY, TX IS HOLDING A HEARING THAT WILL DETERMINE WHETHER YOU MAY LOSE THE RIGHT TO CONTINUE USING YOUR PROPERTY FOR ITS CURRENT USE. PLEASE READ THIS NOTICE CAREFULLY.

Public Hearings to discuss and take action on proposed revisions to Municipal Code of Ordinances Chapter 14 "Zoning" including, but not limited to, proposed revisions to general zoning regulations, zoning district regulations the Planning & Zoning Commission and the Zoning Board of Adjustment, Schedule of Uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, TX.

The public is invited to attend. Copies of proposed ordinance revisions can be found on the City's homepage, www.johnsoncitytx.org under "Click Here for Public Notices".



PO BOX 369
JOHNSON CITY TX 78636

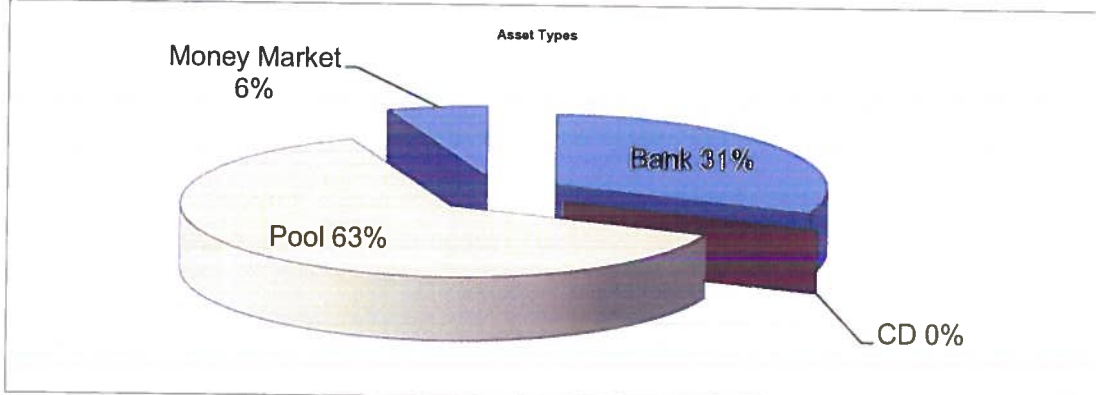


NAME
ADDRESS
JOHNSON CITY TX 78636-0755

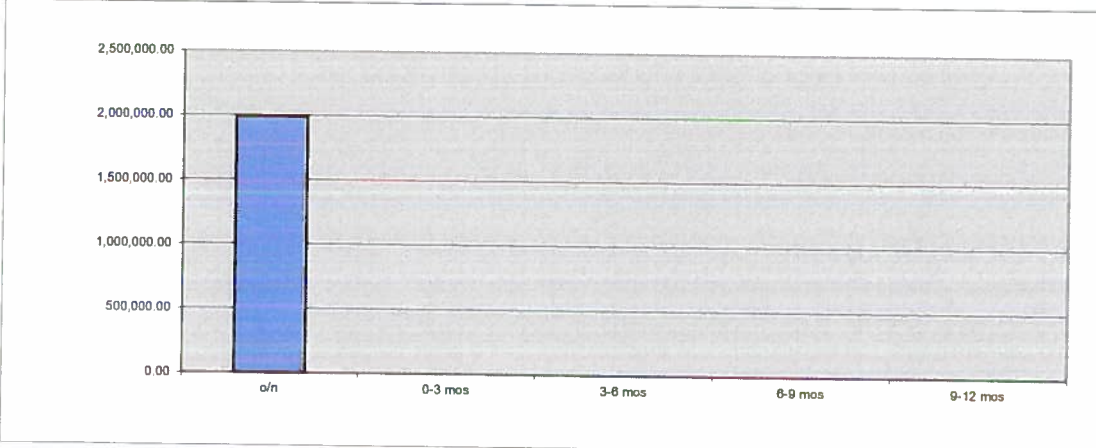
CITY OF JOHNSON CITY, TEXAS
QUARTERLY INVESTMENT REPORT SUMMARY
 period ending 3/31/2025

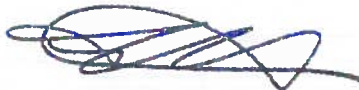
Beginning Book Value	\$	1,320,260.72	
Beginning Market Value	\$	1,320,260.72	
Beginning Weighted Average Maturity			1 days
Beginning Yield		3.9626%	
Ending Book Value	\$	1,986,628.37	
Ending Market Value	\$	1,986,628.37	
Ending Weighted Average Maturity			1 days
Ending Yield		3.0751%	
Unrealized Gain/(Loss)	\$	-	
Change in Market Value	\$	666,367.65	
Benchmark Yield (6 Mth. T-Bill)		4.2911%	

Allocation by Type of Investment



Allocation by Maturity Date



CITY OF JOHNSON CITY, TEXAS QUARTERLY INVESTMENT REPORT as of 03/31/25													
Purchase Date	Security	Coupon or Avg. Rate	Maturity Date	Yield	Par	Price	Days to Maturity	Beginning Book	Beginning Market	Ending Book	Ending Market	Change in Market	Period Earnings
Bank Checking Accounts													
N/a	LSCB General (Consolidated) Fund	0.0500%	04/01/25	0.0500%	\$ 75,002.81	100.000	1	\$ 75,002.86	\$ 75,002.86	\$ 75,002.81	\$ 75,002.81	\$ (0.05)	\$ 7.36
N/a	Intrafi Cash Service General (Consolidated) Fund	2.6500%	04/01/25	2.6500%	\$ 142,984.06	100.000	1	\$ 56,179.55	\$ 56,179.55	\$ 142,984.06	\$ 142,984.06	\$ 86,804.51	\$ 1,280.41
N/a	LSCB Interest & Sinking Fund	0.0167%	04/01/25	0.0167%	\$ 75,000.10	100.000	1	\$ -	\$ -	\$ 75,000.10	\$ 75,000.10	\$ 75,000.10	\$ 0.10
N/a	Intrafi Cash Service Interest & Sinking Fund	0.0000%	04/01/25	0.0000%	\$ 315,443.71	100.000	1	\$ -	\$ -	\$ 315,443.71	\$ 315,443.71	\$ 315,443.71	\$ -
N/a	LSCB Capital Replacement Fund	0.0500%	04/01/25	0.0500%	\$ 5,407.10	100.000	1	\$ 62,872.93	\$ 62,872.93	\$ 5,407.10	\$ 5,407.10	\$ (57,465.83)	\$ 5.19
N/a	Intrafi Cash Service Capital Replacement Fund	2.6500%	04/01/25	2.6500%	\$ 63.14	100.000	1	\$ -	\$ -	\$ 63.14	\$ 63.14	\$ 63.14	\$ 121.45
Subtotal Checking Accounts					\$ 613,900.92			\$ 194,055.34	\$ 194,055.34	\$ 613,900.92	\$ 613,900.92	\$ 419,845.58	\$ 1,414.51
Bank Money Market Accounts													
N/a	LSCB Impact Fee Fund	1.1100%	04/01/25	1.1100%	\$ 119,681.30	100.000	1	\$ 90,026.81	\$ 90,026.81	\$ 119,681.30	\$ 119,681.30	\$ 29,654.49	\$ 302.41
Subtotal Money Market Accounts					\$ 119,681.30			\$ 90,026.81	\$ 90,026.81	\$ 119,681.30	\$ 119,681.30	\$ 29,654.49	\$ 302.41
Certificates of Deposit													
N/a	N/a	0.0000%	04/01/25	0.0000%	\$ -	100.000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal CDs					\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pools													
N/a	TexPool Capital Replacement Fund	4.3606%	04/01/25	4.3606%	\$ 275,602.84	100.000	1	\$ 500,184.31	\$ 500,184.31	\$ 275,602.84	\$ 275,602.84	\$ (224,581.47)	\$ 3,969.34
N/a	TexPool Prime General (Consolidated) Fund	4.4914%	04/01/25	4.4914%	\$ 977,443.31	100.000	1	\$ 535,994.26	\$ 535,994.26	\$ 977,443.31	\$ 977,443.31	\$ 441,449.05	\$ 9,409.75
N/a	TexPool Prime Water & Wastewater Utility Fund	4.4914%	04/01/25	4.4914%	\$ -	100.000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Pools					\$ 1,253,046.15			\$ 1,036,178.57	\$ 1,036,178.57	\$ 1,253,046.15	\$ 1,253,046.15	\$ 216,867.58	\$ 13,379.09
TOTALS					\$ 1,986,628.37			\$ 1,320,260.72	\$ 1,320,260.72	\$ 1,986,628.37	\$ 1,986,628.37	\$ 666,367.65	\$ 15,096.01
								Average Weighted Maturity				1 days	
								Average Weighted Yield				3.0751%	
								Average Portfolio Benchmark (6 Mth. T-Bill)				4.2911%	
This quarterly report has been prepared in compliance with the Public Funds Investment Act and the City's Investment Policy.													
Note: Funds are left in the bank depository to pay for bank fees. Bank fees are charged based upon an Earnings Credit Rate (ECR) equal to the prior month's average 90-day T-bill. The ECR is paid directly to the bank depository. Approx. average Jan. ECR = 1%; Feb. ECR = 1%; March ECR = 1%													
				3/31/2025								3/31/2025	
Investment Officer Rick Schroder				Date				Investment Officer Whitney Walston				Date	

Honorable Mayor and
Members of the City Council
City of Johnson City, Texas
303 E. Pecan Drive
Johnson City, Texas 78636

We are pleased to present this report related to our audit of the financial statements of City of Johnson City (the City) as of and for the year ended September 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibility With Regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated June 3, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated January 13, 2025, regarding the planned scope and timing of our audit and identified significant risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The following is a description of significant accounting policies or their application that were either initially selected or changed during the year:

- As described in Note A, the City adopted Government Accounting Standards Board (GASB), Statement No. 99, *Omnibus 2022* and Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62* during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Unusual Transactions

We did not identify any significant unusual transactions.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- The allowance for uncollectible receivables is based on past experience with collections of taxes and other fees.
- Depreciation which is based on useful lives and depreciation methods approved by the City Council.
- Management's estimate of fair value of investments which are based on quoted prices for similar assets in active markets.
- Pension and OPEB obligations which are based on actuarial reports.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Audit Adjustments and Uncorrected Misstatements

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the City are shown in the attached list of Recorded Audit Adjustments.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Observations About the Audit Process

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in financial statements.

Consultations With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

No significant issues arising from the audit were discussed or the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Shared Responsibilities: AICPA Independence

The AICPA regularly emphasizes that auditor independence is a **joint responsibility** and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) independence rules. For Atchley & Associates (the Firm) to fulfill its professional responsibility to maintain and monitor independence, management, the City Council, and the Firm each play an important role.

Our Responsibilities

- AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. The Firm is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality control over compliance with independence rules and firm policies.

Your Responsibilities

- Timely inform the Firm, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or persons in financial reporting oversight roles.
 - Change in corporate structure impacting affiliates such as add-on acquisitions or exits.
- Provide necessary affiliate information such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the City and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with the Firm.
- Not entering into relationships resulting in close family members of the firm covered persons, temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the City.

Significant Written Communications Between Management and Our Firm

Copies of significant written communications between our firm and the management of the City, including the representation letter provided to us by management, is included in an attached letter.

This report is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to City of Johnson City.

Austin, Texas
DATE

City of Johnson City, Texas
Year End: September 30, 2024
Recorded Audit Adjustments

Number	Name	Account No	Debit	Credit
1	Fund Balance	01-3500 GF01	\$ 7,855	
	Accounts Payable	01-2020 GF01		\$ 7,855
	Fund Balance	02-3500 SRF01	339	
	Accounts Payable	02-2020 SRF01		339
	Fund Balance	03-3500 ENT01	36,535	
	Accounts Payable	03-2020 ENT01		19,276
	Cash - Water & Wastewater Utility Fund	03-1001 ENT01		9,261
	Administrative Fees	03-4807 ENT01		7,998
	Fund Balance	09-3500 SRF04	100	
	Accounts Payable	09-2020 SRF04		100
	Fund Balance	50-3500 G34G	1,746,830	
	Capital Outlay	50-1506 G34G	273,727	
	2012 Bonds - Long Term	50-2405 G34G	95,000	
	2015 Bonds - Long Term	50-2406 G34G	50,000	
	2021 Bonds - Long Term	50-2407 G34G	35,000	
	Note Payable No 9732	50-2451 G34G	34,391	
	Note Payable NO. 95140	50-2450 G34G	33,713	
	Note Payable - Tasers	50-2453 G34G	5,053	
	Premium on Refunding	50-2400 G34G	4,040	
	Interest Expense	50-1715 G34G	3	
	Series 2023 Bond - Long Term	50-2408 G34G		1,500,000
	Due to Water & Waste Water	50-2303 G34G		492,768
	Notes Payable No. 40433	50-2454 G34G		172,192
	Notes Payable No. 10434	50-2455 G34G		64,144
	Accrued Interest Payable	50-2420 G34G		47,327
	Deferred Outflow - Refunding	50-1700 G34G		1,326
	Entry to Roll Net Position / Fund Balance			
2	Due From Utility Fund	01-1300 GF01	172,423	
	Salaries	01-040-6021 GF01	21,626	
	Health Insurance	01-040-6081 GF01	20,004	
	Suppl Insurance	01-2012 GF01	10,696	
	TMRS	01-040-6080 GF01	6,778	
	Due from HOT Fund	01-1301 GF01	2,440	
	FICA / Medicare	01-040-6070 GF01	1,475	
	Wages Payable	01-2098 GF01	5	
	Payroll Liabilities	01-2010 GF01		85,348
	Insurance Premiums	01-2011 GF01		72,408
	Retirement	01-2013 GF01		52,286
	Other Collections	01-4005 GF01		22,965
	Payroll Liabilities	01-2010 GF01		2,440
	Payroll Liabilities	02-2010 SRF01	1,829	
	Salaries	02-126-6021 SRF01	568	

City of Johnson City, Texas
Year End: September 30, 2024
Recorded Audit Adjustments

Number	Name	Account No	Debit	Credit
2 - Cont	FICA / Medicare	02-126-6070 SRF01	\$ 43	
	Due to General Fund	02-2301 SRF01		\$ 2,440
	Payroll Liabilities	03-2010 ENT01	68,338	
	Retirement	03-2013 ENT01	41,913	
	Insurance Premiums	03-2011 ENT01	38,264	
	Health Insurance	03-600-6081 ENT01	11,746	
	Salaries	03-600-6021 ENT01	5,205	
	Suppl Insurance	03-2012 ENT01	3,298	
	TMRS	03-600-6080 ENT01	3,131	
	FICA / Medicare	03-600-6070 ENT01	528	
	Due to General Fund	03-2300 ENT01		172,423
	Accrued Payroll Entry			
3	Net Pension Liability	03-2410 ENT01	33,237	
	Deferred Outflow - Pension (GASB 68)	03-1705 ENT01		18,382
	Pension Expense	03-5000 ENT01		10,503
	Deferred Inflows - Pension (GASB 68)	03-2705 ENT01		4,352
	Net Pension Liability	50-2410 G34G	85,375	
	Deferred Outflow - Pension (GASB 68)	50-1705 G34G		47,215
	Pension Expense	50-5000 G34G		26,980
	Deferred Inflows - Pension (GASB 68)	50-2705 G34G		11,180
	GASB 68 Entry			
4	Net OPEB Liability	03-2415 ENT01	924	
	Pension Expense	03-5000 ENT01		433
	Deferred Outflow - OPEB (GASB 75)	03-1710 ENT01		419
	Deferred Inflows - OPEB (GASB 75)	03-2710 ENT01		72
	Net OPEB Liability	50-2415 G34G	2,375	
	Pension Expense	50-5000 G34G		1,112
	Deferred Outflow - OPEB (GASB 75)	50-1710 G34G		1,078
	Deferred Inflows - OPEB (GASB 75)	50-2710 G34G		185
	GASB 75 Entry			
5	2012 Bonds - Long Term	50-2405 G34G	100,000	
	Series 2023 Bond - Long Term	50-2408 G34G	70,000	
	Note Payable No 10078	50-2452 G34G	54,163	
	2015 Bonds - Long Term	50-2406 G34G	50,000	
	2021 Bonds - Long Term	50-2407 G34G	36,000	
	Note Payable No 9732	50-2451 G34G	35,833	
	Note Payable NO. 95140	50-2450 G34G	34,857	
	Notes Payable No. 40433	50-2454 G34G	30,476	
	Accrued Interest Payable	50-2420 G34G	7,868	
	Notes Payable No. 10434	50-2455 G34G	7,584	

City of Johnson City, Texas
Year End: September 30, 2024
Recorded Audit Adjustments

Number	Name	Account No	Debit	Credit
5 - Cont	Note Payable - Tasers	50-2453 G34G	\$ 5,053	
	Premium on Refunding	50-2400 G34G	4,040	
	Bond Principal Payments	50-BOND PRINC G34G		\$ 256,000
	Notes Payable Principal	50-NOTE PRINC G34G		167,966
	Interest Expense	50-INTEREST EXP G34G		10,582
	Deferred Outflow - Refunding	50-1700 G34G		1,326
	 BOND INTEREST	 6500-6008 DSF01	 108,589	
	Bond, Series 2023	04-176-6333 DSF01		69,417
	Bond, Series 2012	04-176-6306 DSF01		19,000
	Bond, Series 2015	04-176-6324 DSF01		13,374
	Bond, Series 2021	04-176-6329 DSF01		6,798
	 Current year debt entries			
6	Other Collections	01-4005 GF01	34,313	
	A/R Property Taxes	01-1038 GF01	22,568	
	Refunds	01-4704 GF01	8,108	
	Property Taxes	01-4001 GF01	6,706	
	Due to I&S Fund	01-2302 GF01		42,043
	Deferred Inflows - Property Taxes	01-2500 GF01		21,538
	Property Tax Fines	01-4304 GF01		7,084
	Allowance For Uncollectible Taxes	01-1106 GF01		1,030
	 Due from General Fund	 04-1301 DSF01	 42,043	
	Property Tax Receivable	04-1116 DSF01	20,287	
	Refunds	04-4704 DSF01	1,602	
	Property Taxes	04-4001 DSF01		39,067
	Deferred Inflows - Property Taxes	04-2500 DSF01		19,752
	Fine Revenue	04-4304 DSF01		4,578
	Allowance For Doubtful Accounts	04-1106 DSF01		535
	 Deferred Inflows - Property Taxes	 50-2500 G34G	 41,290	
	Property Tax Revenue	50-PROP REV G34G		41,290
	 Property Tax AJE			
7	Sewer & Water Imp Const	03-1412 ENT01	447,735	
	Depreciation Expense	03-600-6000 ENT01	343,643	
	Operational Expenses	03-600-6210 ENT01	32,246	
	Transfers In	03-4809-000 ENT01		447,735
	Acc Depr - Water Tower	03-1515 ENT01		140,790
	Acc Depr Sys Imp	03-1504 ENT01		140,326
	Acc Depr M & E	03-1505 ENT01		61,007
	Construction in Progress	03-1420 ENT01		32,246
	Acc Dep Bldgs	03-1500 ENT01		1,520
	 Construction in Progress	 50-1420 G34G	 1,159,338	
	Construction in Progress	50-1420 G34G	447,735	

City of Johnson City, Texas
Year End: September 30, 2024
Recorded Audit Adjustments

Number	Name	Account No	Debit	Credit
7 - Cont	Transfer to UF	50-TRANSFER G34G	\$ 447,735	
	Depreciation Expense	50-DEPRE G34G	224,140	
	Machinery & Equipment	50-1410 G34G	11,797	
	Capital Outlay	50-CO-CRP G34G		\$1,618,870
	Construction in Progress	50-1420 G34G		447,735
	Accumulated Depreciation - Building & Improvements	50-1500 G34G		154,100
	Accumulated Depreciation - Machinery & Equipment	50-1505 G34G		70,040
	Capital Asset Entry			
8	Loan To	03-6358 ENT01	126,658	
	Due to CRF	03-2305 ENT01		126,658
	Due From Utility Fund	06-1300 CPF01	126,658	
	Loan From	06-226-6357 CPF01		126,658
	Reclassify loan to due to due from accounts			

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and
Members of the City Council
City of Johnson City, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Johnson City, Texas (the City), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated DATE.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Austin, Texas

DATE

**CITY OF JOHNSON CITY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2024**

Financial Statement Findings

None

**CITY OF JOHNSON CITY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2024**

Prior Audit Findings

None

CITY OF JOHNSON CITY, TEXAS

ANNUAL FINANCIAL REPORT
INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2024

CITY OF JOHNSON CITY, TEXAS

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CITY OF JOHNSON CITY, TEXAS

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Members of the City Council
City of Johnson City, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Johnson City, Texas (the City), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 4-11, budgetary comparison information on page 53, schedule of changes in the City's net pension asset/liability and related ratios - last ten years on pages 56-57, Texas Municipal Retirement System schedule of funding progress on page 58, and schedule of changes in the city's total OPEB asset/liability and related ratios on pages 60-61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Austin, Texas

DATE

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

This section of the City of Johnson City's (the City) annual financial report presents management's discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2024. This discussion and analysis should be read in conjunction with the City's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two types of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the City's operations in more detail than the government-wide statements.
- Governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
- The financial statements also include notes to the financial statements explaining some of the information in the financial statements and provide more detailed data.
- The report also contains required supplementary information in addition to the basic financial statements themselves. This contains additional information about the City's General Fund budget and information about the City's pension plan.

FIGURE A-1
REQUIRED COMPONENTS OF THE
CITY'S ANNUAL FINANCIAL REPORT

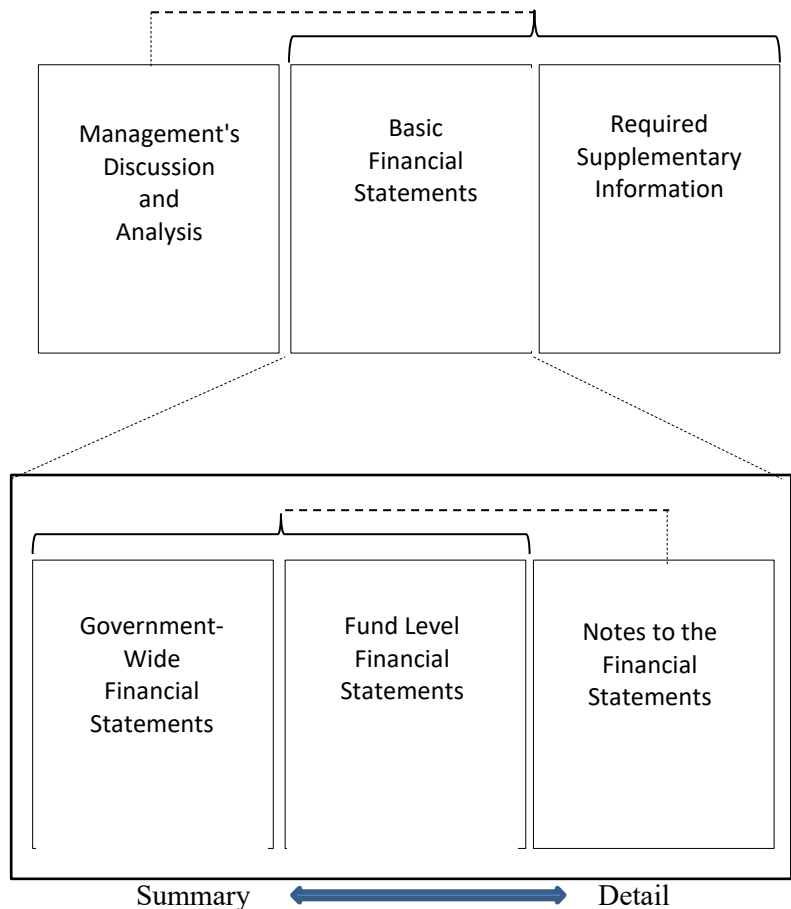


Figure A-1 shows how the parts of this annual report are arranged and related to one another.

The remainder of this overview explains the structure and contents of each of the statements.

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

Government-Wide Financial Statements

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector businesses. The statement of net position includes all of the government's assets and liabilities. In the statement of activities, all of the current year's revenues and expenses are accounted for regardless of when cash is received or paid, and all of the City's governmental activities and city services are combined and show how they are financed.

Both government-wide statements report the City's net position and how it has changed. Net position, the difference between the City's assets plus deferred outflows and liabilities plus deferred inflows, is one way to measure the City's financial health or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant (major) funds - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific revenue sources and spending for particular purposes.

All cities have at least one major fund:

- Governmental fund – The City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because these funds do not encompass the additional long-term focus of the government-wide statements, additional information is provided following each fund statement that explains the relationship (or difference) between them.

Other common major funds:

- Some common funds are required by State law, such as the debt service fund, special revenues fund, and capital projects fund.
- Management may establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenue resources, such as special revenue, capital project, and grant funds.

Figure A-2 summarizes the major features of the City's financial statements, including the portion of the city government they cover, and the types of information they contain.

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

Figure A-2 - Major Features of the City's Government-Wide and Fund Financial Statements

<i>Type of Statements</i>	Government-Wide	Fund Statements	
		Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire City's government (except fiduciary funds) and the City's component units.	The activities of the City that are not proprietary or fiduciary.	Activities the City operates similar to private business: utilities
<i>Required financial statements</i>	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures & Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenses & Changes in Net Position Statement of Cash Flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term debt included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after year end; expenditures when goods or services have been received and payment is made during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

THE CITY AS A WHOLE (GOVERNMENT-WIDE)

FINANCIAL HIGHLIGHTS

- The City's total combined net position was \$5,839,185 at September 30, 2024 (See Figure A-3).
- Current year activity resulted in an decrease in the City's net position by \$265,414 (See Figure A-4).

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

Figure A-3
City's Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets:						
Current and other assets	\$ 2,285,626	\$ 3,981,508	\$ 632,679	\$ 428,918	\$ 2,918,305	\$ 4,410,426
Noncurrent assets	3,977,372	3,030,377	3,925,624	3,853,778	7,902,996	6,884,155
Total assets	<u>6,262,998</u>	<u>7,011,885</u>	<u>4,558,303</u>	<u>4,282,696</u>	<u>10,821,301</u>	<u>11,294,581</u>
Deferred outflows	<u>236,797</u>	<u>286,416</u>	<u>91,278</u>	<u>110,079</u>	<u>328,075</u>	<u>396,495</u>
Liabilities:						
Current liabilities	1,249,525	1,522,054	994,214	696,906	2,243,739	2,218,960
Long-term liabilities	2,628,945	2,891,360	251,203	305,642	2,880,148	3,197,002
Total liabilities	<u>3,878,470</u>	<u>4,413,414</u>	<u>1,245,417</u>	<u>1,002,548</u>	<u>5,123,887</u>	<u>5,415,962</u>
Deferred inflows	<u>135,940</u>	<u>124,575</u>	<u>50,364</u>	<u>45,940</u>	<u>186,304</u>	<u>170,515</u>
Net position:						
Investment in capital assets	502,556	(872,445)	3,925,424	3,853,578	4,427,980	2,981,133
Restricted	225,034	179,677	121,198	141,476	346,232	321,153
Unrestricted	1,757,795	3,453,080	(692,822)	(650,767)	1,064,973	2,802,313
Total net position	<u>\$ 2,485,385</u>	<u>\$ 2,760,312</u>	<u>\$3,353,800</u>	<u>\$3,344,287</u>	<u>\$ 5,839,185</u>	<u>\$ 6,104,599</u>

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

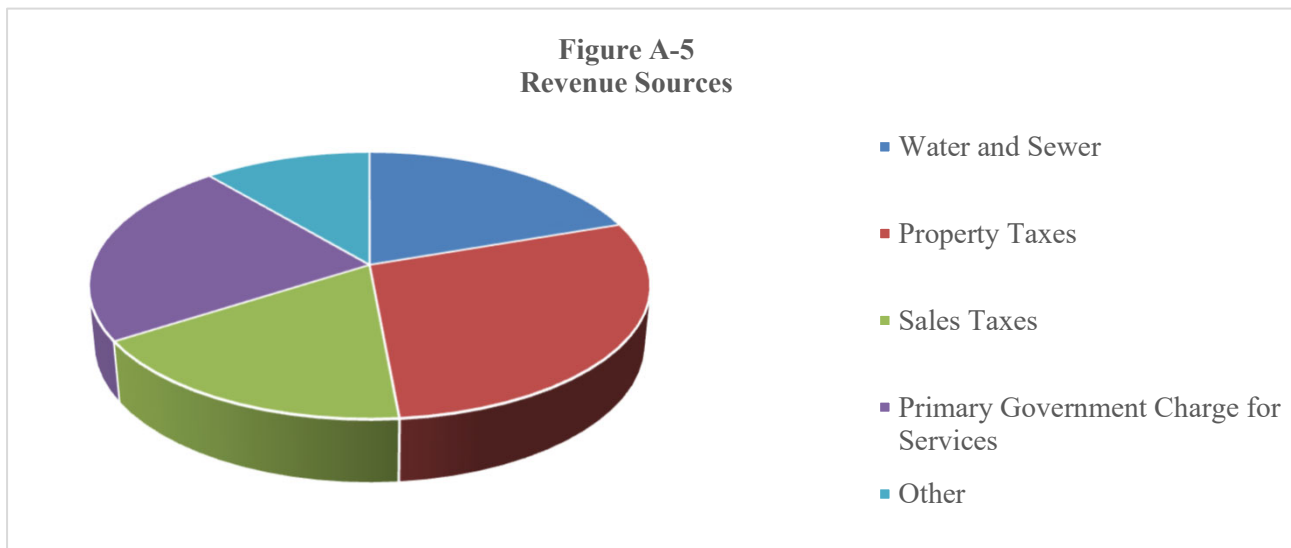
Figure A-4
Changes in City Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues:						
Program revenues:						
Charges for services	\$ 988,039	\$ 903,485	\$ 854,094	\$ 880,412	\$ 1,842,133	\$ 1,783,897
Grant income	17,975	50,000	-	-	17,975	50,000
General revenues:						
Taxes	2,077,279	1,865,982	-	-	2,077,279	1,865,982
Gain/(loss) on sale of assets	35,005	-	-	-	35,005	-
Interest income	138,232	79,643	13,819	10,699	152,051	90,342
Other	165,821	439,647	32,339	1,931	198,160	441,578
Total revenues	<u>3,422,351</u>	<u>3,338,757</u>	<u>900,252</u>	<u>893,042</u>	<u>4,322,603</u>	<u>4,231,799</u>
Expenses:						
General government	782,847	587,019	-	-	782,847	587,019
Public safety	883,489	709,617	-	-	883,489	709,617
Streets	8,789	34,684	-	-	8,789	34,684
Building & technology	239,647	236,895	-	-	239,647	236,895
Municipal court	129,478	116,529	-	-	129,478	116,529
Parks	243,935	303,249	-	-	243,935	303,249
Sanitation	503,641	475,595	-	-	503,641	475,595
Development services	123,924	133,207	-	-	123,924	133,207
Emergency services	71,964	-	-	-	71,964	-
Hotel	150,406	131,415	-	-	150,406	131,415
Interest on debt	129,382	92,873	-	-	129,382	92,873
Other	58,659	71,059	-	-	58,659	71,059
Water and sewer	-	-	1,261,856	942,427	1,261,856	942,427
Total expenses	<u>3,326,161</u>	<u>2,892,142</u>	<u>1,261,856</u>	<u>942,427</u>	<u>4,588,017</u>	<u>3,834,569</u>
Revenues over (under) expenses	96,190	446,615	(361,604)	(49,385)	(265,414)	397,230
Transfers	<u>(371,117)</u>	<u>(318,290)</u>	<u>371,117</u>	<u>318,290</u>	<u>-</u>	<u>-</u>
Change in net position	(274,927)	128,325	9,513	268,905	(265,414)	397,230
Beginning net position	2,760,312	2,631,987	3,344,287	3,075,382	6,104,599	5,707,369
Ending net position	<u>\$ 2,485,385</u>	<u>\$ 2,760,312</u>	<u>\$3,353,800</u>	<u>\$3,344,287</u>	<u>\$ 5,839,185</u>	<u>\$ 6,104,599</u>

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

CITY REVENUES

The majority of the City's revenue is generated from charges for water and sewer services (20%), property taxes (29%), sales taxes (17%), and primary government charges for services (23%). The remaining is obtained from the grants, contributions, franchise fees, court fees, and other sources (See Figure A-5).



GROWTH TRENDS

Governmental Activities

The City's property tax rate for maintenance and operations (M&O) decreased from \$0.2492 to \$0.2085 in the current fiscal year generating \$698,385 in M&O taxes, a decrease of \$45,412 over the previous fiscal year. While the City's franchise fees decreased \$1,441, or 2%, sales taxes increased by \$17,671, or 2%. The new M&O tax rate for the year beginning October 1, 2024 is \$0.1944.

Business-Type Activities

Water and sewer sales decreased by \$26,318, or 3%.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

General Fund Budgetary Highlights

General Fund expenditures were more than revenues and transfers by \$87,680, which produced an unfavorable variance of \$87,680, less than budgeted. See details of budget and actual revenues on page 53. At year end, City staff anticipated expenditures exceeding revenues and transfer of approximately \$26,000 due to a City Council approved, yet unbudgeted, Flood Mitigation Assistance (FMA) grant application to FEMA. Subsequently year end accruals increased the deficit to approximately \$87,680. Moreover, the deficit was compounded by actual property taxes and sales and use tax receipts being less than budgeted by approximately \$123,000, or approximately 5% of budgeted revenues.

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

General Fund Budgetary Highlights - Continued

The total deficit equates to approximately 3.95% of fiscal year 2024 budgeted expenditures. The year-over-year deficit is mitigated, in City Staff's opinion, by the approximately \$855,000 owed to the General Fund from the Water and Wastewater Utility Fund (Proprietary Fund).

Capital Assets

During the year ended September 30, 2024, the City invested \$1,618,870 in a broad range of capital assets, including infrastructure, equipment, and buildings (See Figure A-6). These additions were funded from grants, notes payables, and other City funds.

Figure A-6
City's Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Land	\$ 484,501	\$ 484,501	\$ 41,402	\$ 41,402	\$ 525,903	\$ 525,903
Construction in progress	1,159,338	-	-	32,246	1,159,338	32,246
Buildings	748,671	748,671	100,163	100,163	848,834	848,834
Machinery & equipment	718,302	706,505	1,319,736	872,001	2,038,038	1,578,506
Improvements	3,180,386	3,180,386	8,497,463	8,497,463	11,677,849	11,677,849
Total at historical cost	6,291,198	5,120,063	9,958,764	9,543,275	16,249,962	14,663,338
Accumulated depreciation	(2,313,826)	(2,089,686)	(6,033,340)	(5,689,697)	(8,347,166)	(7,779,383)
Net capital assets	\$ 3,977,372	\$ 3,030,377	\$ 3,925,424	\$ 3,853,578	\$ 7,902,796	\$ 6,883,955

Debt Administration

The City's property tax rate for debt services increased from \$0.1077 to \$0.1484 in the current fiscal year generating \$504,689 in debt service taxes, an increase of \$184,573 from the previous fiscal year. More detailed information about the City's debt is presented in the Notes to the Financial Statements. The new debt service tax rate for the year beginning October 1, 2024, is \$0.1441.

Figure A-7
City's Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Bonds payable	\$ 2,871,486	\$ 3,131,526	\$ -	\$ -	\$ 2,871,486	\$ 3,131,526
Financed purchases	603,330	771,296	-	-	603,330	771,296
Total	\$ 3,474,816	\$ 3,902,822	\$ -	\$ -	\$ 3,474,816	\$ 3,902,822

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Next year's proposed General Fund budget has revenues and expenses of \$2,531,062 and \$2,494,765, respectively.

CITY OF JOHNSON CITY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2024

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Any questions about this report or need for additional financial information should be addressed to the City of Johnson City, Attn: Chief Administrative Officer, 303 E. Pecan Drive, Johnson City, TX 78636.

BASIC FINANCIAL STATEMENTS

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ (40,772)	\$ 324,935	\$ 284,163
Investments	1,182,959	221,606	1,404,565
Receivables, net	164,152	85,924	250,076
Due from (to) other funds	979,287	(979,287)	-
Non-current assets:			
Other assets	-	200	200
Capital assets:			
Non-depreciable	1,643,839	41,402	1,685,241
Depreciable, net	2,333,533	3,884,022	6,217,555
Total assets	6,262,998	3,578,802	9,841,800
DEFERRED OUTFLOWS			
Deferred outflows related to refunding	7,748	-	7,748
Deferred outflows related to OPEB	5,560	2,030	7,590
Deferred outflows related to pensions	223,489	89,248	312,737
Total deferred outflows	236,797	91,278	328,075
LIABILITIES			
Current liabilities:			
Payable from unrestricted assets:			
Accounts payable	135,847	(914)	134,933
Accrued salary and benefits	45,558	15,627	61,185
Payable from restricted assets:			
Interest payable	45,906	-	45,906
Financed purchases, due within one year	167,966	-	167,966
Bonds payable, due within one year	258,714	-	258,714
Non-current liabilities:			
Payable from restricted assets:			
Customer deposits	-	121,198	121,198
Financed purchases, due more than one year	435,364	-	435,364
Bonds payable, due more than one year	2,612,772	-	2,612,772
Net OPEB liability	16,173	10,865	27,038
Net pension liability	160,170	119,140	279,310
Total liabilities	3,878,470	265,916	4,144,386
DEFERRED INFLOWS			
Deferred inflows related to OPEB	18,463	5,831	24,294
Deferred inflows related to pensions	117,477	44,533	162,010
Total deferred inflows	135,940	50,364	186,304

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF NET POSITION - CONTINUED
SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 502,556	\$ 3,925,424	\$ 4,427,980
Restricted	225,034	121,198	346,232
Unrestricted	1,757,795	(692,822)	1,064,973
Total net position	<u>\$ 2,485,385</u>	<u>\$ 3,353,800</u>	<u>\$ 5,839,185</u>

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024

Function/program activities	Expenses	Program Revenues	
		Charges for Services	Operating Grants & Contributions
Primary government:			
Government activities:			
General government	\$ 782,847	\$ 125,928	\$ -
Public safety	883,489	-	-
Streets	8,789	-	-
Building & technology	239,647	-	-
Municipal court	129,478	48,213	-
Parks	243,935	6,600	-
Sanitation	503,641	521,475	-
Development services	123,924	285,823	-
Emergency services	71,964	-	-
Hotel	150,406	-	-
Interest on debt	129,382	-	-
Other	58,659	-	-
	<u>3,326,161</u>	<u>988,039</u>	<u>-</u>
Business-type activities:			
Water & sewer	1,261,856	854,094	-
Total business-type activities	<u>1,261,856</u>	<u>854,094</u>	<u>-</u>
Total primary government	<u>4,588,017</u>	<u>1,842,133</u>	<u>-</u>

General revenues:

Taxes:

Property

Sales

Franchise

Interest income

Gain / (loss) on sale of assets

Miscellaneous

Transfers

Total general revenues and transfers

Changes in net assets

Net position - beginning of year

Net position - end of year

The accompanying notes are an integral part of this financial statement.

Capital Grants & Contributions	Net (Expenses) Revenues and Changes in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
\$ 17,975	\$ (638,944)	\$ -	\$ (638,944)
-	(883,489)	-	(883,489)
-	(8,789)	-	(8,789)
-	(239,647)	-	(239,647)
-	(81,265)	-	(81,265)
-	(237,335)	-	(237,335)
-	17,834	-	17,834
-	161,899	-	161,899
-	(71,964)	-	(71,964)
-	(150,406)	-	(150,406)
-	(129,382)	-	(129,382)
-	(58,659)	-	(58,659)
17,975	(2,320,147)	-	(2,320,147)
-	-	(407,762)	(407,762)
-	-	(407,762)	(407,762)
17,975	(2,320,147)	(407,762)	(2,727,909)
	1,244,364	-	1,244,364
	752,887	-	752,887
	80,028	-	80,028
	138,232	13,819	152,051
	35,005	-	35,005
	165,821	32,339	198,160
	(371,117)	371,117	-
	2,045,220	417,275	2,462,495
	(274,927)	9,513	(265,414)
	2,760,312	3,344,287	6,104,599
	\$ 2,485,385	\$ 3,353,800	\$ 5,839,185

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>General Fund</u>	<u>Hotel / Motel Fund</u>
ASSETS		
Unrestricted		
Cash and cash equivalents	\$ (442,500)	\$ 112,075
Investments	577,074	54,208
Receivables, net	141,015	-
Due from other funds	855,267	-
Restricted assets:		
Cash and cash equivalents	-	-
Total assets	<u>1,130,856</u>	<u>166,283</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	95,160	4,000
Accrued salary and benefits	44,947	611
Due to other funds	42,257	2,440
Total liabilities	<u>182,364</u>	<u>7,051</u>
 DEFERRED INFLOWS		
Unavailable revenue - property taxes	31,773	-
Total deferred inflows	<u>31,773</u>	<u>-</u>
 FUND BALANCES		
Restricted	-	159,232
Committed	-	-
Unassigned	916,719	-
Total fund balances	<u>916,719</u>	<u>159,232</u>
Total liabilities, deferred inflows, and fund balances	<u><u>\$ 1,130,856</u></u>	<u><u>\$ 166,283</u></u>

The accompanying notes are an integral part of this financial statement.

Debt Service Fund	Capital Replacement Fund	Vehicle & Equipment Replacement Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 5,346	\$ 33,004	\$ 150,601	\$ 100,702	\$ (40,772)
-	551,677	-	-	1,182,959
23,137	-	-	-	164,152
42,043	126,958	16	-	1,024,284
-	-	-	-	-
<u>70,526</u>	<u>711,639</u>	<u>150,617</u>	<u>100,702</u>	<u>2,330,623</u>
-	32,708	128	3,851	135,847
-	-	-	-	45,558
300	-	-	-	44,997
<u>300</u>	<u>32,708</u>	<u>128</u>	<u>3,851</u>	<u>226,402</u>
23,137	-	-	-	54,910
<u>23,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,910</u>
47,089	-	-	18,713	225,034
-	678,931	150,489	78,138	907,558
-	-	-	-	916,719
<u>47,089</u>	<u>678,931</u>	<u>150,489</u>	<u>96,851</u>	<u>2,049,311</u>
<u>\$ 70,526</u>	<u>\$ 711,639</u>	<u>\$ 150,617</u>	<u>\$ 100,702</u>	<u>\$ 2,330,623</u>

The accompanying notes are an integral part of this financial statement.

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**CITY OF JOHNSON CITY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS	\$ 2,049,311
Amounts reported for governmental activities in the statement of net position are different due to the following:	
Capital assets, net of accumulated depreciation, are not financial resources and; therefore, are not reported in the funds.	3,977,372
Certain receivables are not available to pay current-period expenditures and; therefore, are deferred in the funds. This amount includes deferred property taxes.	54,910
Deferred outflows and inflows represent the consumption of net position that is applicable to a future reporting period and are not reported in the funds.	100,857
Certain liabilities related to long-term debt are not reported in the funds, such as accrued interest payable.	(45,906)
Certain long-term liabilities are not due and payable in the current period and; therefore, are not reported in the funds.	<u>(3,651,159)</u>
NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,485,385</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Hotel / Motel Fund
REVENUES		
Property taxes	\$ 698,385	\$ -
Sales tax	752,887	-
Franchise taxes	80,028	-
Licenses and permits	130,386	155,437
Charge for services	529,455	-
Grants	-	-
Fines	48,213	-
Rents and royalties	64,402	-
Interest income	33,905	4,477
Other	106,908	-
Total revenues	<u>2,444,569</u>	<u>159,914</u>
EXPENDITURES		
Current:		
General government	557,044	-
Public safety	806,150	-
Streets	1,185	-
Building & technology	235,642	-
Municipal court	110,161	-
Parks	228,125	-
Sanitation	444,645	-
Development services	123,924	-
Emergency services	71,964	-
Hotel	-	140,664
Capital outlay	11,797	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>2,590,637</u>	<u>140,664</u>
Excess (deficiency) of revenues over expenditures	<u>(146,068)</u>	<u>19,250</u>
OTHER FINANCING SOURCES (USES)		
Other	-	-
Proceeds from bond issuances and financed purchases	-	-
Bond issuance costs	-	-
Gain / (loss) on sale of assets	-	-
Transfers in	76,143	-
Transfers out	(17,755)	-
Total other financing sources (uses)	<u>58,388</u>	<u>-</u>
Net change in fund balances	(87,680)	19,250
Fund balances - beginning of year	<u>1,004,399</u>	<u>139,982</u>
Fund balances - end of year	<u>\$ 916,719</u>	<u>\$ 159,232</u>

The accompanying notes are an integral part of this financial statement.

Debt Services Fund	Capital Replacement Fund	Vehicle & Equipment Replacement Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 504,689	\$ -	\$ -	\$ -	\$ 1,203,074
-	-	-	-	752,887
-	-	-	-	80,028
-	-	-	-	285,823
-	-	83,045	34,903	647,403
-	17,975	-	-	17,975
-	-	-	-	48,213
-	-	-	-	64,402
-	95,712	3,212	926	138,232
(1,602)	-	-	2,713	108,019
<u>503,087</u>	<u>113,687</u>	<u>86,257</u>	<u>38,542</u>	<u>3,346,056</u>
-	209,301	-	-	766,345
-	13,267	-	-	819,417
-	-	-	-	1,185
-	-	-	-	235,642
-	-	-	-	110,161
-	-	-	-	228,125
-	-	-	-	444,645
-	-	-	-	123,924
-	-	-	-	71,964
-	-	-	-	140,664
-	1,607,073	-	-	1,618,870
357,166	-	66,800	-	423,966
126,864	-	13,100	-	139,964
<u>484,030</u>	<u>1,829,641</u>	<u>79,900</u>	<u>-</u>	<u>5,124,872</u>
<u>19,057</u>	<u>(1,715,954)</u>	<u>6,357</u>	<u>38,542</u>	<u>(1,778,816)</u>
(2,999)	-	(38,575)	(17,085)	(58,659)
-	-	-	-	-
-	-	-	-	-
-	35,005	-	-	35,005
-	-	-	18,230	94,373
-	-	-	-	(17,755)
<u>(2,999)</u>	<u>35,005</u>	<u>(38,575)</u>	<u>1,145</u>	<u>52,964</u>
16,058	(1,680,949)	(32,218)	39,687	(1,725,852)
<u>31,031</u>	<u>2,359,880</u>	<u>182,707</u>	<u>57,164</u>	<u>3,775,163</u>
<u>\$ 47,089</u>	<u>\$ 678,931</u>	<u>\$ 150,489</u>	<u>\$ 96,851</u>	<u>\$ 2,049,311</u>

The accompanying notes are an integral part of this financial statement.

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CITY OF JOHNSON CITY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (1,725,852)
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Amounts reported for governmental activities in the statement of activities are different due to the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay expenses in the current period.	946,995
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The proceeds of debt issuances provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the long-term liabilities in the statement of net assets. This is the amount by which debt proceeds exceeded payments and changes in accrued interest and amortization of deferred outflows from refunding.	434,548
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Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds. These expenditures include changes in accrued compensation and changes in pension and OPEB benefits and related inflows and outflows.	69,382
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CHANGE IN NET ASSETS - GOVERNMENTAL ACTIVITIES	\$ (274,927)
---	---

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2024

	<u>Enterprise Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 324,935
Investments	221,606
Accounts receivable, net	85,924
Due from other funds	214
Total current assets	<u>632,679</u>
Non-current assets:	
Non-depreciable assets, net	41,402
Depreciable assets, net	3,884,022
Other assets	200
Total non-current assets	<u>3,925,624</u>
Total assets	<u>4,558,303</u>
 DEFERRED OUTFLOWS	
Deferred outflow related to pension	89,248
Deferred outflow related to OPEB	2,030
Total deferred outflows	<u>91,278</u>
 LIABILITIES	
Current liabilities:	
Accounts payable	(914)
Accrued salary and benefits	15,627
Due to other funds	979,501
Total current liabilities	<u>994,214</u>
Non-current liabilities:	
Meter deposits	121,198
Net pension liability	119,140
Net OPEB liability	10,865
Total non-current liabilities	<u>251,203</u>
Total liabilities	1,245,417
 DEFERRED INFLOWS	
Deferred inflow related to pensions	44,533
Deferred inflow related to OPEB	5,831
Total deferred inflows	<u>50,364</u>

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND - CONTINUED
SEPTEMBER 30, 2024

	<u>Enterprise Fund</u>
NET POSITION	
Investment in capital assets	3,925,424
Restricted	121,198
Unrestricted	<u>(692,822)</u>
Total net position	<u><u>\$ 3,353,800</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
YEAR ENDED SEPTEMBER 30, 2024

	<u>Enterprise Fund</u>
OPERATING REVENUES	
Charges for services	\$ 854,094
Other revenue	32,339
Total operating revenues	<u>886,433</u>
OPERATING EXPENSES	
Personnel services - salaries and wages	283,502
Personnel services - employee benefits and taxes	108,509
Purchased property services	24,314
Other operating costs	501,888
Depreciation	343,643
Total operating expenses	<u>1,261,856</u>
OPERATING INCOME	<u>(375,423)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	13,819
Total non-operating revenues (expenses)	<u>13,819</u>
INCOME (LOSS) BEFORE	
CONTRIBUTIONS & TRANSFERS	(361,604)
CONTRIBUTIONS AND TRANSFERS	
Transfers from (to) primary government	<u>371,117</u>
CHANGE IN NET POSITION	9,513
NET POSITION - BEGINNING OF YEAR	<u>3,344,287</u>
NET POSITION - END OF YEAR	<u><u>\$ 3,353,800</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED SEPTEMBER 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 836,497
Receipts from others	32,339
Payments to employees, contractors, and other	(61,150)
Payments to suppliers	(590,969)
Net cash flows from operating activities	<u>216,717</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Operating transfers	<u>371,117</u>
Net cash flows from non-capital financing activities	<u>371,117</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Disposal of capital assets	32,246
Transfer of capital assets	(447,735)
Net cash flows from capital and related financing activities	<u>(415,489)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of investments	<u>2,099</u>
Net cash flows from investing activities	<u>2,099</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

174,444

CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR

150,491

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 324,935

RECONCILIATION OF OPERATING INCOME TO NET

CASH FROM OPERATING ACTIVITIES

Operating income	\$ (375,423)
Adjustments not affecting cash:	
Depreciation	343,643
(Increase) decrease in assets and increase (decrease) in liabilities:	
Accounts receivable	(17,597)
Due from (to) other funds	299,081
Accounts payable	(10,328)
Accrued salary and benefits	8,555
Meter deposits	(20,278)
Deferred outflows	18,801
Deferred inflows	4,424
Net OPEB liability	(924)
Net pension liability	(33,237)
Net cash flows from operating activities	<u><u>\$ 216,717</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there were no component units identified that would require inclusion in this report.

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles. GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant accounting and reporting policies and practices used by the City are described below.

Reporting Entity

The City's basic financial statements include all activities, organizations, and functions for which the City is considered to be financially accountable. The criteria considered in determining activities to be reported within the City's basic financial statements include whether:

- the organization is legally separate (can sue and be sued in its own name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is a fiscal dependency by the organization on the City

The above criteria were applied to potential organizations to determine if the entity should be reported as part of the City. It was determined that the City has no component units or related organizations that should be reported within the City's basic financial statements.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Implementation of New Standards

GASB Statement No. 99, *Omnibus 2022*, includes certain provisions that were effective for the City in fiscal year 2022 and 2023, while other provisions are effective in fiscal year 2024. The Statement addresses a variety of topics which include provisions regarding practice issues that have been identified during implementation and application of certain GASB Statements as well as accounting and financial reporting for financial guarantees. The following provisions were effective in fiscal year 2024: Requirements related to financial guarantees and the classification of derivative instruments. This portion of the Statement did not impact the financial statements as the City does not have any financial guarantees or derivatives.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, is effective for the City in fiscal year 2024. The primary objective of this Statement is to enhance accounting and financial requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The City did not have any changes or corrections for fiscal year 2024.

Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Government-wide financial statements do not provide information by individual fund or fund types, but distinguish between the City's governmental activities and business-type activities on the Statement of Net Position and Statement of Activities. The statements report information on all of the non-fiduciary activities of the primary government and its component units. The City's Statement of Net Position includes both non-current assets and non-current liabilities of the City. Accrual accounting reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter. Additionally, the government-wide Statement of Activities reflects depreciation expense on the City's capital assets, including infrastructure.

Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (government and business-type activities). The City reports all capital assets, including infrastructure, in the government-wide Statement of Net Position and reports depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of the City is broken down into three categories: 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted. Long-term liabilities are reported in two categories: 1) the amount due within one year; and 2) the amount due in more than one year.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Statement of Activities

The government-wide Statement of Activities reports net revenue (expense) in a format that focuses on the cost of each of the City's governmental activities and for each of the City's business-type activities. The expense of individual functions is compared to revenues generated directly by the function (for instance, through user charges or intergovernmental grants). General revenues (including all taxes), investment earnings, special and extraordinary items, and transfers between governmental and business-type activities are reported separately after the total net expenses of the government's functions, ultimately arriving at the change in net position of the period. Program revenues are segregated into three categories: 1) charges for services; 2) program-specific operating grants and contributions; and 3) program-specific capital grants and contributions. Indirect costs are allocated amount functions based on use.

Fund Level Financial Statements

In addition to the government-wide financial statements, the City prepares fund financial statements, which continue to use the modified accrual basis of accounting and the current financial resources measurement focus. The focus on the fund financial statements is on the major individual funds of the governmental and business-type activities, as well as any fiduciary funds (by category) and any component units. Fund financial accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The City reports the following major governmental funds:

General Fund

Reports as the primary fund of the City. This fund is used to account for all financial resources not reported in any other funds.

Hotel / Motel Fund

Established to account for revenues assessed and collected for specific purposes.

Debt Service Fund

Established to account for the accumulation of financial resources for the payment of principal and interest of the City's general obligation debt. The City annually levies *ad valorem* taxes restricted for the retirement of general obligation bonds and interest. This fund reports *ad valorem* taxes collected for debt purposes only.

Capital Replacement Fund and Vehicle & Equipment Replacement Fund

Bond Management - Established to account for the capital expenditures of general obligation bond proceeds.

Grants Management - Established to account for the City's capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The City reports the following major enterprise funds:

Water and Sewer Fund

Accounts for the operating activities of the City's water and sewer services.

Measurement Focus/Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within fund). Proprietary fund level financial statements also report using the same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year in which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City considers revenues to be available if they are collected within sixty days of the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for debt principal and interest which are reported expenditures in the year due.

Major revenue sources susceptible to accrual include sales and property taxes. In general, other revenues are recognized when cash is received.

Operating income reported in the proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and included administrative expenses and depreciation of capital assets.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. See Note D for information describing the City's restricted assets.

Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

Inventories and Prepaid Items

The City records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Capital Assets

The City's capital assets and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Proprietary capital assets are also reported in their respective funds. Donated assets are stated at fair value on the date donated. The City generally capitalizes assets with a cost of \$5,000 or more as purchases and outlays occur. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. For information describing capital assets, see Note E.

Estimated useful lives, in years, for depreciable assets are as follows:

Machinery and equipment	5-10
Buildings and improvements	10-20
Infrastructure	20-50

Deferred Inflows/Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. Deferred outflows, found on the government-wide Statement of Net Position, consist of deferred losses on refundings and deferred outflows related to pensions. A deferred loss on refunding occurs when there is a difference in the carrying value of the refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded debt or refunding debt. Deferred outflows related to pensions consist of amounts paid into the retirement system after the prescribed measurement date plus the net difference between projected and actual earnings.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows, found on the government-wide Statement of Net Position, consist of deferred inflows related to pensions and deferred professional prosecutor revenue. On the governmental funds balance sheet, deferred inflows consist of deferred property tax revenue, deferred special assessment revenue, and deferred professional prosecutor revenue. All amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

Long-Term Debt

In the government-wide and proprietary fund level financial statements, outstanding debt is reported as liabilities. Outstanding debt is reported within governmental activities and business-type activities based on use of proceeds. Bond issue costs are expensed when incurred.

Fund Balance/Net Position

Fund balances/net position are divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Non-spendable

The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Council or a city official delegated that authority by City Charter or ordinance.

Unassigned

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues and Expenditures/Expenses

Inter-Fund Activity

Inter-fund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as inter-fund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers. Transfers-in and transfers-out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, inter-fund receivables and payables, if applicable, are netted and presented as a single "Internal Balances" line of the government-wide Statement of Net Assets.

Compensated Absences

Compensated absences are reported as accrued in the government-wide financial statements. In the fund level financial statements, only matured compensated absences payable to currently terminating employees are reported.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported periods. Final amounts could differ from those estimates.

Subsequent Events

Management of the City has evaluated subsequent events for disclosure through the date of the Independent Auditors' Report, the date the consolidated financial statements were available to be issued.

B. DEPOSITS AND INVESTMENTS

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Cash Deposits

At September 30, 2024, carrying amounts of the City's cash deposits were \$283,508 and bank balances were \$418,054. The City's cash deposits at September 30, 2024, were not in excess of FDIC insurance and bank pledged securities.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

B. DEPOSITS AND INVESTMENTS - CONTINUED

Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act (Act), to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested and the maximum allowable stated maturity of any individual investment owned by the entity.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

Fair Value Hierarchy

The three levels of the fair value hierarchy under GASB 72 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access.
- Level 2 Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability; and
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Inputs to the valuation methodology are unobservable and significant and use the best information available under the circumstances.

The City's fair value determination of money market and fixed income are based on unadjusted quoted prices for identical assets in active markets. TexPool investments are not classified in a level hierarchy as they are recorded at net asset value.

The City's investments at September 30, 2024, are shown below.

<u>Investment or Investment Type</u>	<u>Level</u>	<u>Maturity</u>	<u>Fair Value</u>
TexPool Investment	N/A	N/A	<u>\$ 1,404,565</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

B. DEPOSITS AND INVESTMENTS - CONTINUED

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* (GASB 79). This statement establishes how certain state and local government external investment pools may measure and report their investments. An external investment pool may elect to measure, for reporting purposes, all of its investments at amortized cost if it meets certain criteria. In addition, this statement also establishes additional note disclosures for external investment pools and their participants.

TexPool operates in a manner consistent with the criteria set forth in GASB 79 and therefore uses amortized cost to report net assets to compute share prices. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. TexPool does not have any restrictions or limitations on withdrawals.

TexPool is rated AAAm by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's for review. TexPool is also required to send portfolio information to the office of the State Comptroller of Public Accounts.

Analysis of Specific Deposit and Investment Risks

Professional standards require a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not exposed to a significant amount of credit risk.

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name. At September 30, 2024, the City's investment deposits were entirely covered by depository insurance or collateralized with securities held by the pledging financial institution in the City's name.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

B. DEPOSITS AND INVESTMENTS - CONTINUED

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

C. RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUE

Sales Tax Receivable

Sales taxes are collected and remitted to the City by the State Comptroller's Office. All sales taxes are collected within sixty days of year end. At fiscal year end, the receivables represent taxes collected but not yet received by the City and are recorded as revenue.

Property Taxes Receivable and Deferred Revenue

Property taxes are assessed and remitted to the City by the Blanco County Appraisal District. Taxes, levied annually on October 1, are due by January 31. The majority of tax payments are received December through March. Lien dates for real property are July.

Allowances for uncollectible tax receivables reported in the General Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off when deemed uncollectible; however, state statutes prohibit writing off real property taxes without specific authority from the Texas Legislation.

In the governmental fund level financial statements, property taxes receivable are recorded in the General Fund when assessed (October 1). At fiscal year end, property taxes receivables represent delinquent taxes. If delinquent taxes are not paid within sixty days of fiscal year end, they are recorded as deferred revenue.

In the government-wide financial statements, property tax receivables and related revenues include all amounts due to the City regardless of when cash is received.

At September 30, 2024, receivables for governmental activities are summarized in the government-wide financial statements as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
Sales tax receivable	\$ 55,262	\$ -	\$ 55,262
Property tax receivable	57,153	(2,243)	54,910
Garbage receivable	53,980	-	53,980
Total receivables	<u>\$ 166,395</u>	<u>\$ (2,243)</u>	<u>\$ 164,152</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

C. RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUE - CONTINUED

Business-Type Activities Receivables

Business-type activities receivables represent amounts due from customers for water, wastewater, and sanitation services. These receivables are due within one month. Receivables are reported net of an allowance for uncollectible accounts and revenues net of what is estimated to be uncollectible. The allowance is estimated using accounts receivable past due more than ninety days.

At September 30, 2024, Business-type activities receivables are summarized in the financial statements as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
Customer receivables	\$ 87,030	\$ (1,106)	\$ 85,924

D. RESTRICTED CASH AND INVESTMENTS

At September 30, 2024, restricted assets consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents:			
Customer deposits	\$ -	\$ 121,198	\$ 121,198

	Governmental Activities	Business-Type Activities	Total
Investments:			
General	\$ 1,182,959	\$ -	\$ 1,182,959
Utility fund	-	221,606	221,606
Total investments	\$ 1,182,959	\$ 221,606	\$ 1,404,565

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletion	Reclass	Ending Balance
Non-depreciable assets:					
Land	\$ 484,501	\$ -	\$ -	\$ -	\$ 484,501
Construction in progress	-	1,607,073	-	(447,735)	1,159,338
Total non-depreciable assets	<u>\$ 484,501</u>	<u>\$ 1,607,073</u>	<u>\$ -</u>	<u>\$ (447,735)</u>	<u>\$ 1,643,839</u>
Depreciable assets:					
Buildings	\$ 748,671	\$ -	\$ -	\$ -	\$ 748,671
Machinery & equipment	706,505	11,797	-	-	718,302
Improvements	3,180,386	-	-	-	3,180,386
Total depreciable assets	4,635,562	11,797	-	-	4,647,359
Accumulated depreciation	(2,089,686)	(224,140)	-	-	(2,313,826)
Depreciable assets, net	<u>\$ 2,545,876</u>	<u>\$ (212,343)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,333,533</u>
Business-Type Activities:	Beginning Balance	Additions	Deletions/ Reclass	Deletions/ Reclass	Ending Balance
Non-depreciable assets:					
Land	\$ 41,402	\$ -	\$ -	\$ -	\$ 41,402
Construction in progress	32,246	-	(32,246)	-	-
Total non-depreciable assets	<u>\$ 73,648</u>	<u>\$ -</u>	<u>\$ (32,246)</u>	<u>\$ -</u>	<u>\$ 41,402</u>
Depreciable assets:					
Buildings	\$ 100,163	\$ -	\$ -	\$ -	\$ 100,163
Machinery and equipment	872,001	-	-	447,735	1,319,736
Improvements	8,497,463	-	-	-	8,497,463
Total depreciable assets	9,469,627	-	-	447,735	9,917,362
Accumulated depreciation	(5,689,697)	(343,643)	-	-	(6,033,340)
Depreciable assets, net	<u>\$ 3,779,930</u>	<u>\$ (343,643)</u>	<u>\$ -</u>	<u>\$ 447,735</u>	<u>\$ 3,884,022</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

E. CAPITAL ASSETS - CONTINUED

Depreciation expense was charged to the functions as follows:

Function:	Governmental Activities	Business-Type Activities	Total
General government	\$ 44,594	\$ -	\$ 44,594
Public safety	64,072	-	64,072
Streets	7,604	-	7,604
Building and technology	4,005	-	4,005
Municipal court	19,317	-	19,317
Parks	15,810	-	15,810
Sanitation	58,996	-	58,996
Hotel	9,742	-	9,742
Buildings	-	1,520	1,520
Machinery and equipment	-	61,007	61,007
Improvements	-	281,116	281,116
Total depreciation expense	<u>\$ 224,140</u>	<u>\$ 343,643</u>	<u>\$ 567,783</u>

F. INTER-FUND BALANCES AND ACTIVITY

Transfers (To) From Other Funds

Purpose	Impact Fee	General Fund	Government Wide Fund	Proprietary Fund	Splash Pad Fund
Other transfers	\$ 7,755	\$ 58,388	\$ -	\$ (76,618)	\$ 10,475
Transfer of capital assets	-	-	(447,735)	447,735	-

G. LONG-TERM DEBT

Long-Term Debt Activity

Changes in long-term debt obligations for the year ended September 30, 2024, are as follows:

Governmental Activities:	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Bonds payable	\$ 3,104,000	\$ -	\$ (256,000)	\$ 2,848,000	\$ 256,000
Premium on refunding	27,526	-	(4,040)	23,486	2,714
Financed purchases	771,296	-	(167,966)	603,330	167,966
Total governmental activities	<u>\$ 3,902,822</u>	<u>\$ -</u>	<u>\$ (428,006)</u>	<u>\$ 3,474,816</u>	<u>\$ 426,680</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

G. LONG-TERM DEBT - CONTINUED

Debt Service Requirements

General Obligation Refunding Bonds, Series 2012

On December 1, 2012, the City issued \$1,675,000 in general obligation bonds, proceeds to be used to refund Series 2003 and 2005 certificates of obligations. Bond interest rate from 2.00% - 3.00% with semi-annual payments due on February 1 and August 1 of each year until maturity in 2030 or prior redemption.

Certificate of Obligation, Series 2015

On July 16, 2015, the City issued \$895,000 in certificate of obligation bonds. The bond interest rates between 0.00% to 2.41% with semi-annual payments due on February 1 and August 1 of each year until maturity in 2035 or prior redemption.

General Obligation Refunding Bonds, Series 2021

On September 13, 2021, the City issued \$402,000 in general of obligation bonds. The bond interest rate of 2.200% with semi-annual payments due on February 1 and August 1 of each year until maturity in 2031 or prior redemption.

Certificate of Obligation, Series 2023

On June 29, 2023, the City issued \$1,500,000 in certificate of obligation bonds. The bond interest rate of 4.250% with semi-annual payments due on February 1 and August 1 of each year until maturity in 2036 or prior redemption.

Debt service requirements on long-term bond debt at September 30, 2024, were as follows:

		Series 2012 - \$1,675,000		
		Principal	Interest	Total
For the years ending September 30,	2025	\$ 85,000	\$ 16,500	\$ 101,500
	2026	90,000	13,950	103,950
	2027	95,000	11,250	106,250
	2028	90,000	11,250	101,250
	2029	95,000	5,700	100,700
	2030	95,000	2,850	97,850
	Total	<u>\$ 550,000</u>	<u>\$ 61,500</u>	<u>\$ 611,500</u>
		Series 2015 - \$895,000		
		Principal	Interest	Total
For the years ending September 30,	2025	\$ 50,000	\$ 12,628	\$ 62,628
	2026	50,000	11,819	61,819
	2027	50,000	10,934	60,934
	2028	50,000	9,984	59,984
	2029	55,000	8,979	63,979
	2030 - 2034	280,000	24,007	304,007
	3035	60,000	4,314	64,314
	Total	<u>\$ 595,000</u>	<u>\$ 82,665</u>	<u>\$ 677,665</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

G. LONG-TERM DEBT - CONTINUED

		Series 2021 - \$402,000		
For the years ending September 30,		Principal	Interest	Total
	2025	\$ 36,000	\$ 6,006	\$ 42,006
	2026	37,000	5,214	42,214
	2027	38,000	4,400	42,400
	2028	39,000	3,564	42,564
	2029	40,000	2,706	42,706
	2030 - 2031	83,000	2,750	85,750
	Total	<u>\$ 273,000</u>	<u>\$ 24,640</u>	<u>\$ 297,640</u>

		Series 2023 - \$1,500,000		
For the years ending September 30,		Principal	Interest	Total
	2025	\$ 95,000	\$ 60,775	\$ 155,775
	2026	95,000	56,738	151,738
	2027	100,000	52,700	152,700
	2028	110,000	48,450	158,450
	2029	110,000	43,775	153,775
	2030 - 2034	625,000	126,013	751,013
	2035 - 2036	295,000	37,118	332,118
	Total	<u>\$ 1,430,000</u>	<u>\$ 425,569</u>	<u>\$ 1,855,569</u>

Deferred Outflow on Refunding

The City has deferred outflow of \$23,308 related to the Series 2012 refunding. This outflow represents the amount of the new bond principal, less issuance costs, that was greater than the current principal balance of the bonds refunded and will be amortized, straight-line, over the life of the Series 2015 Bond. The deferred outflow remaining balance at September 30, 2024, was \$7,748.

Financed Purchases

On April 30, 2021, the City entered into financing agreements for vehicles totaling \$172,897 at 3.39% fixed interest rate with yearly payments of \$37,263 due in September. The City's balance remaining on the note payable at September 30, 2024, is \$36,039.

On November 11, 2021, the City entered into financing agreements for tasers totaling \$22,460 at 0.00% fixed interest rate with yearly payments of \$5,053 due in October. The City's balance remaining on the note payable at September 30, 2024, is \$10,108.

On November 19, 2021, the City entered into financing agreements for funding towards the SCADA project totaling \$185,500 at 3.53% fixed interest rate with yearly payments of \$41,173 due in December. The City's balance remaining on the note payable at September 30, 2024, is \$115,276.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

G. LONG-TERM DEBT - CONTINUED

On September 6, 2022, the City entered into financing agreements for equipment totaling \$297,794 at 4.75% fixed interest rate with yearly payments of \$68,308 due in October. The City's balance remaining on the note payable at September 30, 2024, is \$243,631.

On September 25, 2023, the City entered into financing agreements for equipment totaling \$172,192 at 6.115% fixed interest rate with yearly payments of \$41,006 due in September. The City's balance remaining on the note payable at September 30, 2024, is \$141,716.

On September 25, 2023, the City entered into financing agreements for equipment totaling \$64,144 at 6.249% fixed interest rate with yearly payments of \$11,592 due in September. The City's balance remaining on the note payable at September 30, 2024, is \$56,560

Debt service requirements on long-term financed purchases at September 30, 2024, were as follows:

For the years ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 175,325	\$ 29,070	\$ 204,395
2026	145,773	21,360	167,133
2027	147,533	14,546	162,079
2028	113,518	7,388	120,906
2029	21,181	2,005	23,186
	<u>\$ 603,330</u>	<u>\$ 74,369</u>	<u>\$ 677,699</u>

Continuing Disclosure

The City has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Disclosure Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operation of the City.

H. RESTRICTED NET ASSETS

At September 30, 2024, net assets restricted by enabling legislation consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Debt service	\$ 47,089	\$ -	\$ 47,089
Special revenue funds	177,945	-	177,945
Customer deposits	-	121,198	121,198
Total restricted net assets	<u>\$ 225,034</u>	<u>\$ 121,198</u>	<u>\$ 346,232</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

I. RISK MANAGEMENT

The City is exposed to various risks of loss relating to general liability, accidental loss of real and personal property, damage to assets, errors and omissions, acts of God, and personnel risks which relate to workers compensation. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for identified risks. TML is a multi-government group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are sent annually to TML. Liability by the City is generally limited to the contributed amounts.

J. PENSION PLAN

Plan Description

The City provides pension benefits for all of its eligible employees through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within the options available in the governing state statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS. This report also provides detailed explanations of the contributions, benefits, and actuarial methods and assumptions used by TMRS. This report may be obtained by writing to TMRS, P.O. Box 149153, Austin, TX 78714-9153, or by calling 800-924-8677; in addition, the report is available on TMRS's website at www.TMRS.com.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City are as follows:

	<u>Plan Year 2022</u>	<u>Plan Year 2023</u>
Employee deposit rate	6.0%	6.0%
Matching ratio (city to employee)	1.5 to 1	1.5 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100%, Repeating, Transfers	100%, Repeating, Transfers
Annuity increase (to retirees)	70% of CPI Repeating	70% of CPI Repeating

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	9
Active employees	15
	<u>34</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

J. PENSION PLAN - CONTINUED

Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The actuarially determined required employer contribution rate for calendar years 2023, 2022, and 2021 were 8.88%, 8.82%, and 9.82%, respectively. The required contribution rate payable by the employee members for calendar years 2023, 2022, and 2021 the rate was 6%.

Net Pension Asset

The City's net pension asset was measured as of December 31, 2022, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	20 years
Asset valuation method	10 Year smoothed market; 12.00% soft corridor
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.

**CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

J. PENSION PLAN - CONTINUED

Actuarial Assumptions - Continued

Mortality

Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes

1) There were no benefit changes during the year.

These actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019, actuarial valuation.

Discount Rate

The discount rate used to measure the total pension asset was 6.75%. System-wide Investment Return Assumption: 6.75% per year, compounded annually, composed of an assumed 2.50% inflation rate and a 4.25% net real rate of return. This rate represents the assumed return, net of all investment expenses.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

J. PENSION PLAN - CONTINUED

	<u>Change in Net Pension Liability</u>		
	Increase (Decrease)		
	Total Pension Liability / (Asset) (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a-b)
Balances as of December 31, 2022	\$ 2,785,583	\$ 2,387,661	\$ 397,922
Changes for the year:			
Service cost	120,379	-	120,379
Interest on total pension liability	187,757	-	187,757
Change in benefit terms including substantively automatic status	-	-	-
Difference between expected and actual experience	(6,095)	-	(6,095)
Effect of assumptions changes or inputs	(4,902)	-	(4,902)
Benefit payments	(128,389)	-	(128,389)
Contributions - employer	-	83,608	(83,608)
Contributions - employee	-	58,061	(58,061)
Net investment income	-	275,853	(275,853)
Benefit payments	-	(128,389)	128,389
Administrative expenses	-	(1,758)	1,758
Other	-	(13)	13
Net changes	168,750	287,362	(118,612)
Balances as of December 31, 2023	\$ 2,954,333	\$ 2,675,023	\$ 279,310

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension asset would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net pension liability / (asset)	\$ 666,371	\$ 279,310	\$ (41,730)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TMRS's comprehensive annual financial report.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

J. PENSION PLAN - CONTINUED

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the City recognized pension expense of \$68,834. At September 30, 2024, deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual earnings	\$ 7,197	\$ 14,723
Changes in assumptions	3,660	-
Differences between projected and actual earnings	151,153	215,205
Contributions made subsequent to measurement date	-	82,809
	<u>\$ 162,010</u>	<u>\$ 312,737</u>

The \$82,809 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Years Ending September 30,	
2025	\$ 18,621
2026	24,674
2027	47,557
2028	(22,934)
2029	-
Thereafter	-
	<u>\$ 67,918</u>

Funded Status and Funding Process

The fund status as of December 31, 2023, is presented as follows:

	(a)	(b)	(c)	(d)	(e)	(f)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (a)/(b)	Unfunded AAL (UAAL) (b) - (a)	Covered Payroll	UAAL as of % of Covered Payroll (d)/(e)
12/31/2021	\$ 2,586,747	\$ 2,555,417	101.23%	\$ (31,330)	\$ 766,535	-4.09%
12/31/2022	2,785,583	2,387,661	116.67%	(397,922)	901,145	-44.16%
12/31/2023	2,954,333	2,675,023	110.44%	(279,310)	967,680	-28.86%

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

J. PENSION PLAN - CONTINUED

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual amounts are compared to past expectations and new estimates are made about the future.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility actuarial in accrued liabilities and the actuarial value of assets. The Schedule of Funding Progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

K. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF)

Plan Description

The City also participates in the cost sharing multiple-employer defined benefit group-term insurance plan operated by the Texas Municipal Retirement System (TMRS) known as Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	2
Active employees	15
	21

Contributions

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees. During the year ended September 30, 2024, the City has not made any contributions to the SDBF.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

K. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF) - CONTINUED

Actuarial Assumptions

The total OPEB liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	December 31, 2023
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Discount rate*	3.77%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.
Other Information:	
Notes	No benefit changes during the year.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

Note: The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

K. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF) - CONTINUED

	<u>Change in Net OPEB Liability</u>		
	Increase (Decrease)		
	Total OPEB Liability / (Asset) (a)	Fiduciary Net OPEB (b)	Net OPEB Liability / (Asset) (a-b)
Balances as of December 31, 2022	\$ 30,337	\$ -	\$ 30,337
Changes for the year:			
Service cost	1,064	-	1,064
Interest on total pension liability	1,236	-	1,236
Difference between expected and actual experience	(6,384)	-	(6,384)
Effect of assumptions changes or inputs	1,462	-	1,462
Benefit payments	(677)	-	(677)
Net changes	(3,299)	-	(3,299)
Balances as of December 31, 2023	\$ 27,038	\$ -	\$ 27,038

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 3.77%, as well as what the City's net pension asset would be if it were calculated using a discount rate that is one percentage point lower (2.77%) or one percentage point higher (4.77%) than the current rate.

	1% Decrease 2.77%	Current Discount Rate 3.77%	1% Increase 4.77%
Net OPEB liability / (asset)	\$ 33,047	\$ 27,038	\$ 22,365

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued TMRS's comprehensive annual financial report.

OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the City recognized OPEB revenue of \$1,545. At September 30, 2024, deferred outflows and inflows of resources related to OPEB were reported from the following sources:

CITY OF JOHNSON CITY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

K. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - SUPPLEMENTAL DEATH BENEFITS FUND (SDBF) - CONTINUED

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 12,322	\$ 1,996
Changes in assumptions and other inputs	11,972	5,594
Contributions made subsequent to measurement date	-	-
	<u>\$ 24,294</u>	<u>\$ 7,590</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Years Ending September 30,	
2025	\$ (2,774)
2026	(3,413)
2027	(3,574)
2028	(2,830)
2029	(2,506)
Thereafter	(1,607)
	<u>\$ (16,704)</u>

L. HEALTH CARE COVERAGE

During the year ended September 30, 2024, employees of the City were covered by a health insurance plan (the Plan). The City paid premiums of \$173,123 to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF JOHNSON CITY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Property taxes	\$ 749,445	\$ 749,445	\$ 698,385	\$ (51,060)
Sales tax	824,736	824,736	752,887	(71,849)
Franchise taxes	87,562	87,562	80,028	(7,534)
Penalties and interest	-	-	-	-
Licenses and permits	59,325	59,325	130,386	71,061
Charge for services	500,575	500,575	529,455	28,880
Grants	-	-	-	-
Fines	45,957	45,957	48,213	2,256
Rents and royalties	60,875	60,875	64,402	3,527
Interest	19,697	19,697	33,905	14,208
Other	101,424	101,424	106,908	5,484
Total revenues	<u>2,449,596</u>	<u>2,449,596</u>	<u>2,444,569</u>	<u>(5,027)</u>
EXPENDITURES				
General government	520,595	520,595	557,044	(36,449)
Public safety	806,826	806,826	806,150	676
Streets	-	-	1,185	(1,185)
Building & technology	243,595	243,595	235,642	7,953
Municipal court	104,740	104,740	110,161	(5,421)
Parks	242,061	242,061	228,125	13,936
Sanitation	418,797	418,797	444,645	(25,848)
Development services	114,123	114,123	123,924	(9,801)
Emergency services	75,000	75,000	71,964	3,036
Capital outlay	-	-	11,797	(11,797)
Total expenditures	<u>2,525,737</u>	<u>2,525,737</u>	<u>2,590,637</u>	<u>(64,900)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(76,141)</u>	<u>(76,141)</u>	<u>(146,068)</u>	<u>(69,927)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from bond and note payable issuances	-	-	-	-
Bond issuance costs	-	-	-	-
Transfers (to) from other funds:	76,141	76,141	58,388	(17,753)
Total other financing sources (uses)	<u>76,141</u>	<u>76,141</u>	<u>58,388</u>	<u>(17,753)</u>
NET CHANGE IN FUND BALANCE	-	-	(87,680)	(87,680)
FUND BALANCE - BEGINNING OF YEAR	1,004,399	1,004,399	1,004,399	-
FUND BALANCE - END OF YEAR	<u>\$ 1,004,399</u>	<u>\$ 1,004,399</u>	<u>\$ 916,719</u>	<u>\$ (87,680)</u>

CITY OF JOHNSON CITY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2024

A. GENERAL FUND BUDGETARY ANALYSIS

Budgetary Information

The City Council adopts an annual budget prepared on a non-GAAP cash basis. City management may transfer part or all of any unencumbered appropriation balance within specific categories (i.e., personnel, operations, supplies, or capital outlay) within programs; however, any revisions that alter the total expenditures of the categories must be approved by the City Council. The City, for management purposes, adopts budgets for all funds. Legal budgets are also adopted for all funds, and the legal level of control is the fund level.

Capital projects are funded through capital grants or general obligation debt authorized for specific purposes.

All unused appropriations, except appropriations for capital expenditures, lapse at the close of the fiscal year to the extent they have not been expended or encumbered. An appropriation for capital expenditures shall continue in force until the purpose for which it was made is accomplished or abandoned. No supplemental budgetary appropriations occurred in the debt service fund or in the general fund. Revised budgets, if any, are used for budget versus actual comparisons.

B. BUDGET VERSUS ACTUAL RESULTS

Operating revenues in the general fund were less than budgeted by \$5,027, and operating expenditures were more than budgeted by \$64,900 resulting in an overall operating variance unfavorable of \$69,927. There was an overall decrease in fund balance of \$87,680 for the City's general fund. See Management's Discussion and Analysis, Financial Analysis of the City's Funds.

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CITY OF JOHNSON CITY, TEXAS
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION ASSET/LIABILITY
AND RELATED RATIOS
LAST TEN YEARS*
(Unaudited)

	2024	2023	2022	2021
Total Pension Liability (Asset)				
Service cost	\$ 120,379	\$ 110,390	\$ 91,524	\$ 92,838
Interest on total pension liability	187,757	174,481	164,573	158,753
Change in benefit terms including substantively automatic status	-	-	-	-
Difference between expected and actual experience	(6,095)	28,047	(15,882)	(81,923)
Effect of assumptions changes or inputs	(4,902)	-	-	-
Benefit payments, including refunds of employee contributions	(128,389)	(114,082)	(91,647)	(73,923)
Net change in total pension liability (asset)	168,750	198,836	148,568	95,745
Total pension liability (asset), beginning	2,785,583	2,586,747	2,438,179	2,342,434
Total pension liability (asset), ending (a)	<u>\$ 2,954,333</u>	<u>\$ 2,785,583</u>	<u>\$ 2,586,747</u>	<u>\$ 2,438,179</u>
Fiduciary Net Position				
Employer contributions	\$ 83,608	\$ 78,129	\$ 74,220	\$ 73,218
Employee contributions	58,061	54,069	45,992	45,030
Net investment income (loss)	275,853	(186,184)	291,005	154,675
Benefit payments, including refunds of employee contributions	(128,389)	(114,082)	(91,647)	(73,923)
Administrative expenses	(1,758)	(1,614)	(1,349)	(1,002)
Other	(13)	1,926	8	(39)
Net change in fiduciary net position	287,362	(167,756)	318,229	197,959
Fiduciary net position, beginning	2,387,661	2,555,417	2,237,188	2,039,229
Fiduciary net position, ending (b)	<u>\$ 2,675,023</u>	<u>\$ 2,387,661</u>	<u>\$ 2,555,417</u>	<u>\$ 2,237,188</u>
Net pension liability (asset), ending = (a) - (b)	<u>\$ 279,310</u>	<u>\$ 397,922</u>	<u>\$ 31,330</u>	<u>\$ 200,991</u>
Fiduciary net position as a % of total pension liability (asset)	90.55%	85.71%	98.79%	91.76%
Covered employee payroll	\$ 967,680	\$ 901,145	\$ 766,535	\$ 750,508
Net pension liability (asset) as a % of covered employee payroll	28.86%	44.16%	4.09%	26.78%

2020	2019	2018	2017	2016	2015
\$ 100,186	\$ 101,940	\$ 96,237	\$ 88,894	\$ 83,797	\$ 68,572
148,640	140,230	128,604	119,718	107,368	105,293
-	-	-	29,035	-	-
(25,016)	(37,077)	21,460	(12,737)	58,568	(96,759)
3,066	-	-	-	17,464	-
(72,846)	(86,412)	(67,412)	(68,375)	(49,667)	(60,478)
154,030	118,681	178,889	156,535	217,530	16,628
2,188,404	2,069,723	1,890,834	1,734,299	1,516,769	1,500,141
<u>\$ 2,342,434</u>	<u>\$ 2,188,404</u>	<u>\$ 2,069,723</u>	<u>\$ 1,890,834</u>	<u>\$ 1,734,299</u>	<u>\$ 1,516,769</u>
\$ 78,683	\$ 80,865	\$ 79,033	\$ 67,389	\$ 62,066	\$ 54,156
47,746	48,856	45,900	43,328	40,255	34,921
266,314	(51,870)	203,822	90,465	1,897	68,051
(72,846)	(86,412)	(67,412)	(68,375)	(49,667)	(60,478)
(1,503)	(1,002)	(1,056)	(1,022)	(1,155)	(710)
(46)	(56)	(54)	(55)	(57)	(58)
318,348	(9,619)	260,233	131,730	53,339	95,882
1,720,881	1,730,500	1,470,267	1,338,537	1,285,198	1,189,316
<u>\$ 2,039,229</u>	<u>\$ 1,720,881</u>	<u>\$ 1,730,500</u>	<u>\$ 1,470,267</u>	<u>\$ 1,338,537</u>	<u>\$ 1,285,198</u>
<u>\$ 303,205</u>	<u>\$ 467,523</u>	<u>\$ 339,223</u>	<u>\$ 420,567</u>	<u>\$ 395,762</u>	<u>\$ 231,571</u>
87.06%	78.64%	83.61%	77.76%	77.18%	84.73%
\$ 795,762	\$ 814,214	\$ 765,003	\$ 722,131	\$ 670,916	\$ 582,010
38.10%	57.42%	44.34%	58.24%	58.99%	39.79%

**CITY OF JOHNSON CITY, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS
(Unaudited)**

	(a)	(b)	(c)	(d)	(e)	(f)
	Actuarial	Actuarial		Unfunded		UAAL as a
	Value of	Accrued	Funded Ratio	AAL (UAAL)	Covered	Percentage of
Actuarial	Assets	Liability	(a)/(b)	(b) - (a)	Payroll	Covered
Valuation Date		(AAL)				Payroll
						(d)/(e)
12/31/2021	\$ 2,586,747	\$ 2,555,417	101.23%	\$ (31,330)	\$ 766,535	-4.1%
12/31/2022	2,785,583	2,387,661	116.67%	(397,922)	901,145	-44.2%
12/31/2023	2,954,333	2,675,023	110.44%	(279,310)	967,680	-28.9%

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CITY OF JOHNSON CITY, TEXAS
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB ASSET/LIABILITY
AND RELATED RATIOS
LAST TEN YEARS*
(Unaudited)

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability (Asset)			
Service cost	\$ 1,064	\$ 2,613	\$ 2,376
Interest on total OPEB liability	1,236	774	918
Effect of plan changes	-	-	-
Difference between expected and actual experience	(6,384)	2,718	(8,031)
Effect of assumptions changes or inputs	1,462	(16,234)	1,209
Benefit payments	<u>(677)</u>	<u>(541)</u>	<u>(383)</u>
Net change in total OPEB liability (asset)	(3,299)	(10,670)	(3,911)
 Total OPEB liability (asset), beginning	 <u>30,337</u>	 <u>41,007</u>	 <u>44,918</u>
Total OPEB liability (asset), ending (a)	<u><u>\$ 27,038</u></u>	<u><u>\$ 30,337</u></u>	<u><u>\$ 41,007</u></u>
 Covered payroll	 \$ 967,680	 \$ 901,145	 \$ 766,535
 Net OPEB liability (asset) as a % of covered payroll	 2.79%	 3.37%	 5.35%

* Fiscal year 2018 was the first year of implementation, therefore only six years are shown.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 2,101	\$ 2,228	\$ 2,605	\$ 2,142
1,170	1,264	1,115	1,036
-	-	-	-
(5,771)	(2,351)	(306)	-
5,996	7,508	(2,750)	2,936
(150)	(80)	(81)	(77)
<u>3,346</u>	<u>8,569</u>	<u>583</u>	<u>6,037</u>
 41,572	 33,003	 32,420	 26,383
<u>\$ 44,918</u>	<u>\$ 41,572</u>	<u>\$ 33,003</u>	<u>\$ 32,420</u>
 \$ 750,508	 \$ 795,762	 \$ 814,214	 \$ 765,003
 5.99%	 5.22%	 4.05%	 4.24%

CITY OF JOHNSON CITY, TEXAS
COMBINING BALANCE SHEET - NON-MAJOR
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue Funds			
	Court Technology Fund	Court Security Fund	Parks & Recreation Fund	Local Truancy & Prevention Fund
ASSETS				
Unrestricted				
Cash and cash equivalents	\$ 224	\$ 3,784	\$ 2,822	\$ 2,222
Investments	-	-	-	-
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Total assets	<u>224</u>	<u>3,784</u>	<u>2,822</u>	<u>2,222</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	-	-	2,220	-
Accrued salary and benefits	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,220</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	224	3,784	602	2,222
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>224</u>	<u>3,784</u>	<u>602</u>	<u>2,222</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 224</u>	<u>\$ 3,784</u>	<u>\$ 2,822</u>	<u>\$ 2,222</u>

The accompanying notes are an integral part of this financial statement.

<u>Special Revenue Funds</u>			<u>Capital Project Funds</u>	Total Non-Major Governmental Funds
<u>Court Jury Fund</u>	<u>Texas Opioid Abatement</u>	<u>Splash Pad Fund</u>	<u>Impact Fees</u>	
\$ 63	\$ 1,343	\$ 10,475	\$ 79,769	\$ 100,702
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
63	1,343	10,475	79,769	100,702
-	-	-	1,631	3,851
-	-	-	-	-
-	-	-	-	-
-	-	-	1,631	3,851
-	-	-	-	-
-	-	-	-	-
63	1,343	10,475	-	18,713
-	-	-	78,138	78,138
-	-	-	-	-
63	1,343	10,475	78,138	96,851
\$ 63	\$ 1,343	\$ 10,475	\$ 79,769	\$ 100,702

The accompanying notes are an integral part of this financial statement.

CITY OF JOHNSON CITY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	Court Technology Fund	Court Security Fund	Parks & Recreation Fund	Truancy & Prevention Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Franchise taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Charge for services	-	-	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Rents and royalties	-	-	-	-
Interest income	-	-	-	-
Other	995	1,170	1	306
Total revenues	<u>995</u>	<u>1,170</u>	<u>1</u>	<u>306</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Streets	-	-	-	-
Building and technology	-	-	-	-
Municipal court	-	-	-	-
Parks	-	-	-	-
Sanitation	-	-	-	-
Development services	-	-	-	-
Emergency services	-	-	-	-
Hotel	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>995</u>	<u>1,170</u>	<u>1</u>	<u>306</u>
OTHER FINANCING SOURCES (USES)				
Other	(3,139)	-	-	-
Proceeds from bond issuances and financed purchases	-	-	-	-
Bond issuance costs	-	-	-	-
Gain / (loss) on sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>(3,139)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,144)	1,170	1	306
Fund balances - beginning of year	<u>2,368</u>	<u>2,614</u>	<u>601</u>	<u>1,916</u>
Fund balances - end of year	<u>\$ 224</u>	<u>\$ 3,784</u>	<u>\$ 602</u>	<u>\$ 2,222</u>

The accompanying notes are an integral part of this financial statement.

<u>Special Revenue Funds</u>			<u>Capital Project Funds</u>	
<u>Court Jury Fund</u>	<u>Texas Opioid Abatement</u>	<u>Splash Pad Fund</u>	<u>Impact Fees</u>	<u>Major Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	34,903	34,903
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	926	926
22	219	-	-	2,713
22	219	-	35,829	38,542
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
22	219	-	35,829	38,542
-	-	-	-	-
-	-	-	-	-
-	-	-	(13,946)	(17,085)
-	-	-	-	-
-	-	-	-	-
-	-	10,475	7,755	18,230
-	-	-	-	-
-	-	10,475	(6,191)	1,145
22	219	10,475	29,638	39,687
41	1,124	-	48,500	57,164
\$ 63	\$ 1,343	\$ 10,475	\$ 78,138	\$ 96,851

The accompanying notes are an integral part of this financial statement.

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April 11, 2025

Atchley & Associates, LLP
 1005 La Posada Drive
 Austin, TX 78752

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the City of Johnson City, Texas (the City), as of and for the year ended September 30, 2024, the related notes to the financial statements and required supplementary information, for the purposes of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated June 3, 2021, including appendices and attachments thereto and subsequent modifications, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. The measurement and fair presentation of the required supplementary information, including Management's Discussion and Analysis, and additional supplemental schedules accompanying the basic financial statements that are presented for the purpose of additional analysis of the basic financial statements, in conformity with U.S. GAAP.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

7. With respect to preparation of the financial statements and related GASB entries necessary for fair presentation, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
8. The City followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or followed paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
9. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
13. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements
14. Provisions for uncollectible receivables have been properly identified and recorded.
15. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.
16. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.
17. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
18. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
20. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
21. The City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.

22. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders, that is not disclosed in the financial statements.
23. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
24. In all material aspects, all funds and activities are properly classified.
25. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
26. In all material aspects, special items and extraordinary items have been properly and reported.
27. In all material aspects, deposit and investment risks have been properly and fully disclosed.
28. In all material aspects, all required supplementary information is measured and presented within the prescribed guidelines.
29. In all material aspects, nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
30. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
31. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We are unable to determine the possibility of a withdrawal liability from the TMRS Plan, of which we are a sponsor and are not currently contemplating withdrawing from the TMRS.
 - c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
32. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
33. We have reviewed the GASB Statements effective for the fiscal year ending September 30, 2023, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:

- a. GASB Statement No. 99, *Omnibus 2022*.
 - b. GASB Statement No. 100, *Accounting Changes and Error Corrections*.
34. We believe the implementation of the GASB Statements listed below is appropriate:
- a. There are no additional implementation in the current year that would have a material impact to the financial statements.

Information Provided

35. We have provided you with:
- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence;
 - d. Information on where to view minutes of the meetings of the City Council, or provided summaries of actions of recent meetings for which minutes have not yet been prepared;
36. To the best of our knowledge, we are not aware of any transactions that have not been recorded in the accounting records, nor are we aware of any transactions that have been recorded in the accounting records that are not reflected in the financial statements.
37. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
38. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
39. We have no knowledge of allegations of fraud or suspected fraud affecting the City's financial statements involving:
- a. Management
 - b. Employees who have significant roles in internal controls: or
 - c. Others where the fraud could have a material effect on the financial statements
40. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others;
41. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of the financial statement amounts or other financial data significant to the audit objectives;

42. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to financial statements or other financial data significant to the audit objectives;
43. If necessary, we have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us;
44. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements in accordance with U.S. GAAP;
45. We have disclosed to you the identity of the City's related parties and all related party relationships and transactions of which we are aware;
46. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices;
47. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities;
48. We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable;
49. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee;
50. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the actuary with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the plan's actuary.
51. If applicable, for nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range;
52. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year;
53. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds;
54. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
55. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you;
 56. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
 57. We are responsible for determining that significant events or transactions that have occurred since the date of the financial statements and through the date of this letter have been recognized or disclosed in the financial statements. We further represent that, as of the date of this letter, the financial statements were complete in a form and format that complied with U.S. GAAP and U.S. GASB, and all approvals necessary for issuance of the financial statements had been obtained.
 58. To the best of our knowledge, tax-exempt bonds have retained their tax-exempt status.

Supplementary Information in relation to the Financial Statements as a Whole

With respect to supplementary information presented in relation to the financial statements as a whole:

59. We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
60. We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
61. The methods of measurement or presentation have not changed from those used in the prior period.
62. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information as they become available, but no later than the date of issuance by the City of the supplementary information and the auditors' report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the basic financial statements:

63. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP and GASB.
64. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP and GASB.
65. The methods of measurement or presentation have not changed from those used in the prior period.
66. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information as they become available, but no later than the date of issuance by the City of the supplementary information and the auditors' report thereon.

Compliance Considerations

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:



67. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
68. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the City.
69. Has identified and disclosed to the auditor all instances, if any, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
70. Has identified and disclosed to the auditor all instances, if any, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
71. Has identified and disclosed to the auditor all instances, if any, that have occurred or are likely to have occurred of abuse, financial or otherwise, that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
72. If necessary, has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts, and grant agreements; or abuse that the auditor reports.
73. Has a process to track the status of audit findings and recommendations.
74. If any, have provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.

During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

City of Johnson City, Texas:

Stephanie Fisher
Mayor

Date

Rick Schroder
City Administrative Officer

Date





**AGENDA ITEM REQUEST FORM
CITY OF JOHNSON CITY, TEXAS
CITY COUNCIL**

ITEM NO. 7

MEETING DATE: April 15, 2025

CAPTION:

Discussion of and action on an Ordinance of the City Council of the City of Johnson City, Texas amending Municipal Code of Ordinances Chapter 14 *Zoning* in its entirety, including, but not limited to, amendments to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, schedule of uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, Texas; adopting an Official Zoning Map for the City; repealing all prior zoning regulations and maps; providing for maintenance and filing of the Official Zoning Map; and providing for related matters. (Staff)

EXECUTIVE SUMMARY:

The City of Johnson City, TX held Public Hearings to discuss and take action on proposed revisions to Municipal Code of Ordinances Chapter 14 “Zoning”, including, but not limited to, proposed revisions to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, Schedule of Uses, and the Official Zoning Map and zoning district boundaries throughout the City of Johnson City, TX.

The Planning and Zoning Commission and City Council held Public Hearings on the proposed revisions on November 26th and December 3rd, 2024, respectively, at 6 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council Public Hearing on 12/3/24, the City Council scheduled a workshop on the matter for 1/7/25 at 4:30 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 1/7/25, the City Council scheduled another workshop on the matter for 1/23/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 1/23/25, the City Council scheduled another workshop on the matter for 2/3/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636. THE 2/3/25 WORKSHOP WAS CANCELLED.

The next City Council workshop on the matter was scheduled for 2/10/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 2/10/25, the City Council scheduled another workshop on the matter for 2/19/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636. THE 2/19/25 WORKSHOP WAS CANCELLED.

The next City Council workshop on the matter was scheduled for 3/3/25 at 5:00 p.m. C.S.T. at City

Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

Following conclusion of the City Council workshop on 3/3/25, the City Council scheduled another workshop on the matter for 3/10/25 at 5:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

The City Council finalized its review of the proposed revisions to Municipal Code of Ordinances Chapter 14 “Zoning” on 3/10/25. At the conclusion of the workshop, the City Council directed Staff to post a Public Hearing on the matter on the April 15, 2025 Regular City Council Meeting at 6:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636.

FINANCIAL:

N/a

ATTACHMENTS:

- [Adopting Ordinance](#)
- [Attachment A - Proposed Code \(Revised\)](#)
- [Attachment B - Proposed Zoning Map](#)

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS AMENDING MUNICIPAL CODE OF ORDINANCES CHAPTER 14 ZONING IN ITS ENTIRETY, INCLUDING, BUT NOT LIMITED TO, AMENDMENTS TO GENERAL ZONING REGULATIONS, ZONING DISTRICT REGULATIONS, THE PLANNING & ZONING COMMISSION AND THE ZONING BOARD OF ADJUSTMENT, SCHEDULE OF USES, AND THE OFFICIAL ZONING MAP AND ZONING DISTRICT BOUNDARIES THROUGHOUT THE CITY OF JOHNSON CITY, TEXAS; ADOPTING AN OFFICIAL ZONING MAP FOR THE CITY; REPEALING ALL PRIOR ZONING REGULATIONS AND MAPS; PROVIDING FOR MAINTENANCE AND FILING OF THE OFFICIAL ZONING MAP; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, in January 2023, the City of Johnson City's Planning and Zoning Commission (the "Commission"), pursuant to Municipal Code of Ordinances Chapter 14 *Zoning*, Article IV *Zoning Applications and Amendments*, Section 4-1 *Initiation of Zoning Amendments and Changes*, commenced a comprehensive review of and recommended amendments to the Zoning Code; and

WHEREAS, the Commission's recommended amendments include, but are not limited to, amendments to general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, schedule of uses, and the Official Zoning Map and zoning district boundaries of the City of Johnson City, Texas, a Type A General Law municipality (herein the "City"); and

WHEREAS, written notices of Public Hearings before the Commission and the City Council were mailed to all property owners within the City on or before November 15, 2024, and notice of Public Hearings was published in the Johnson City Record Courier on November 13, 2024; and

WHEREAS, the Commission and the City Council held Public Hearings on the matter on November 26, 2024 and December 3, 2024, respectively; and

WHEREAS, between January and March 2025, the City Council held five (5) workshops on the matter; and

WHEREAS, at the conclusion of the March 10th, 2025 workshop, the City Council directed City Staff to post a courtesy Public Hearing on the matter on the April 15th, 2025 Regular City Council Meeting at 6:00 p.m. C.S.T. at City Hall, 303 E. Pecan Dr., Johnson City, TX 78636; and

WHEREAS, notice of courtesy Public Hearing was posted on the City's website, www.johnsoncitytx.org, and published in the Johnson City Record Courier on April 9, 2025; and

WHEREAS, having held Public Hearings, providing written notice to property owners, accepting recommendations from the Planning and Zoning Commission, and reviewing the Comprehensive Plan of the City, the City Council desires to amend general zoning regulations, zoning district regulations, the Planning & Zoning Commission and the Zoning Board of Adjustment, schedule of uses, and the Official Zoning Map and zoning district boundaries of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS, THAT:

Section 1. Findings. The recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

Section 2. Amendments. Chapter 14 *Zoning* is amended in its entirety, attached hereto as “**Attachment A**”, and incorporated fully herein for all intents and purposes.

Section 3. Official Map. The Official Zoning Map (the “Map”) and zoning district boundaries, attached hereto as “**Attachment B**”, is incorporated fully herein for all intents and purposes. The Map shall be maintained in the Office of the City Secretary among the permanent records of the City available for inspection and review during regular business hours. The Map may be amended and corrected from time to time by the City Council. The Zoning Districts and boundaries indicated upon said Map are hereby declared to be the Official Zoning Districts and boundaries for the City of Johnson City. All properties shown on the Map as within a particular zoning category are hereby declared to be within the Zoning District and zoned accordingly to comply with the requirements of the Zoning Ordinance of the City of Johnson City.

Section 4. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance be severable, and, if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared invalid by judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Ordinance and the remainder of this Ordinance shall be enforced as written.

Section 5. The repeal or amendment of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue or as affecting any rights of the City under any section or provisions of any ordinances in effect at the time of passage of this Ordinance.

Section 6. The provisions of this Ordinance shall be cumulative of all ordinances not repealed by this Ordinance and ordinances governing or regulating the same subject matter as that covered herein.

Section 7. That it is officially found, determined and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 8. This ordinance shall take effect immediately from and after passage and publication as may be required by governing law.

INTRODUCED, READ and PASSED, by the affirmative vote of the City Council of the City of Johnson City this the 15th day of April, 2025.

Stephanie Fisher, Mayor

ATTEST:

Whitney Walston, City Secretary

Attachment A

Attachment B

CHAPTER 14. ZONING

ARTICLE I. GENERAL

Section 1-1. Adoption; Purpose

- a. Zoning Required. No land or structure can be used or arranged for any purpose or manner other than that permitted as a use in a particular Zoning District. A new building or structure shall not be erected, nor shall an existing building or structure be moved, altered, added to, or enlarged, except as permitted under this Ordinance.
- b. Uses Allowed. A use not permitted in the Schedule of Uses for a particular Zoning District, or not permitted as a specific use, as provided in this Ordinance, is prohibited.

Section 1-2. Interpretation

- a. Interpretation. This Ordinance shall be the minimum requirements for the zoning of land tracts in the City. These regulations shall be construed broadly to promote the purposes for which they are adopted.

Section 1-3. Official Zoning Map

- a. Official Map. The official Zoning Map of the City of Johnson City may be amended and corrected from time-to-time by the City Council. The City Secretary shall keep the official Zoning Map among the permanent records of the City, and the Zoning Map shall be available for inspection and review during regular business hours.
- b. Interpretation of District Boundaries. Where uncertainty exists as to the boundaries of Zoning and Overlay, if any, Districts, as shown on the Official Zoning Map, the following shall apply:
 - i. Where Zoning District boundaries of the City appear to follow streets, alleys, railroads, or highways, such boundaries shall be construed as the centerlines of those streets, alleys, railroads, or highways.
 - ii. Where Zoning District boundaries appear to follow lines of lots or parcels of record, such lot or parcel lines shall be construed to be such boundary.
 - iii. Where a Zoning District divides a parcel of land, the location of such boundary shall be determined using the Zoning Map scale, as measured to the nearest foot, unless such line can be more accurately determined by geometric or land surveying computations.
 - iv. Where Zoning District boundaries are indicated as approximately following City boundaries, such boundaries shall be construed to be the District boundaries.
 - v. Where Zoning District boundaries are indicated as approximately following a creek, stream, or marsh, the centerline of the creek, stream, or marsh shall be construed to be the District boundary.
 - vi. All areas of the City which are under water are within a Zoning District and controlled by applicable District regulations.
- c. Zoning Map Changes. All zoning changes after the effective date of this Ordinance shall

be reflected on the Official Zoning Map, fully incorporated herein, which may be a digital map maintained in a Geographic Information System, upon amendment. Annotations shall indicate:

- i. The date of the zoning change;
- ii. The number of the ordinance or resolution, if any, by which the change was made; and
- iii. A reference to the minute, ordinance, or resolution records in which the ordinance or resolution is recorded in full.

Section 1-4. Schedule of Uses

- a. Schedule of Uses. The City Council hereby approves and adopts the Schedule of Uses Chart, attached by reference hereto and fully incorporated herein as Exhibit A and marked and labeled “Schedule of Uses”, attached to this Ordinance.
- b. Purpose. The purpose of this Schedule of Uses Chart is to list the types of land uses permitted and allowed within each of the Zoning Districts outlined in this Ordinance. A building or land shall not be used, and a building shall not be erected, except for the use specified in the Schedule of Uses Chart.
- c. Legend. Land and/or a building in a Zoning District may be used for the purpose denoted by the following abbreviations:
 - i. X: A permitted use by right; land and/or buildings in this District may be used by right.
 - ii. CUP: A use may be authorized through a conditional use permit; land and/or buildings in this District are subject to review and permitting in accordance with this Ordinance.
 - iii. Blank: Use not permitted; a blank cell indicates that a use is not permitted within that particular Zoning District.

Section 1-5. Violation; Enforcement

- a. Violation Declared. It shall be unlawful for any person to violate any term or provision of this Ordinance. Violation of any provision of this Ordinance, which provision is intended for the protection of the public health, safety, or general welfare, constitutes a public nuisance. A person violating any provision of this Ordinance is subject to suit for injunctive relief and civil penalties, as well as prosecution for a criminal violation.
- b. Misrepresentation of Facts. It shall be a violation of this Ordinance for any person to knowingly or willfully misrepresent or fail to include any information required by this Ordinance in any zoning application or during any public hearing or meeting of the Planning and Zoning Commission (P&Z), City Council, or with the Chief Administrative Officer (CAO), acting in his/her capacity as the Zoning Administrator, or designee. Such a violation shall constitute grounds for denial of the zoning request.
- c. Authority. The CAO/Zoning Administrator or designee shall have the authority to administer and enforce the provisions of this Ordinance.
- d. Administrative Enforcement.

- i. A permit issued may be revoked for violation of this Ordinance. A new permit may issue upon cure of the violation.
 - ii. The CAO/Zoning Administrator or designee may issue a Stop Work Order on a person(s) engaged in conducting work or an activity on a site in violation of this Ordinance. The Order shall be posted adjacent to the work or activity in question. A person shall cease the work or activity until authorized by the City to proceed.
- e. Penalties and Remedies.
 - i. Criminal Offense.
 - 1. A violation under this Ordinance is a misdemeanor.
 - 2. A fine for a violation may not exceed \$2,000.00.
 - 3. Each day of the violation shall constitute a separate offense.
 - ii. Civil Remedies. Nothing in this Ordinance shall be construed as a waiver of the City's right to bring a civil action to enforce the provisions of this Ordinance, and to seek remedies as allowed by law, including, but not limited to, the following:
 - 1. Injunction. The City may file suit to enjoin the violation or to prevent a threatened violation of this Ordinance by a person; and
 - 2. Damages and Penalties.
 - i. The City may seek to recover damages from the violator in an amount adequate for the City to undertake activity necessary to bring compliance with this Ordinance.
 - ii. A violator is subject to a civil penalty up to \$1,000.00 and not less than \$100.00 a day, with each day constituting a separate offense and separate violation, when it is shown that the defendant was notified of the violation, and, after receiving notice, failed to comply.

ARTICLE II. ZONING AUTHORITY

Division 1. Planning and Zoning Commission

Section 2-1. Authorized

A Planning and Zoning Commission, "P&Z", is established in accordance with Chapter 211 of the Texas Local Government Code, as amended.

Section 2-2. Powers and Duties

- a. Advisory Body. The P&Z shall serve as an advisory body to the City Council for zoning amendments and applications. The P&Z shall have all the rights, powers, privileges, and

authority authorized and granted by the City Council, this Ordinance, and Chapters 211 and 212 of the Texas Local Government Code, as amended.

- b. Authority. The P&Z is authorized to:
 - i. issue recommendations regarding amendments to the Comprehensive Plan, zoning changes, zoning ordinance amendments, and zoning for newly annexed areas;
 - ii. issue recommendations regarding subdivision plat regulation and approval submitted to it for review;
 - iii. serve as the Historic Review Board, and perform the duties and functions contained in the Historic Preservation Section of this Ordinance; and
 - iv. other related planning matters delegated to the P&Z by the City Council.

Section 2-3. Composition; Governance

- a. Number. Subject to residency requirements in Subsection (b) below, the P&Z shall consist of seven (7) members. Each shall be appointed by a simple majority vote of the City Council for a term of two years. Each may be removed from office by the City Council at any time by a simple majority vote of the City Council. P&Z members shall serve on a voluntary basis.
- b. Residency Requirement. A minimum of four (4) commissioners shall be residents of the City of Johnson City. Three (3) commissioners may be both residents of Blanco County and City of Johnson City business owners.
- c. Terms; Absences. Expiration of terms shall be staggered. Members may be reappointed. Term limits do not apply to the P&Z. A P&Z position is automatically considered vacant if the member is absent for three consecutive, regular meetings, or four regular meetings (cumulative) during the preceding 12-month period. Absences may be excused by the P&Z Chairperson.
- d. Governance; Officers. The P&Z shall have the power to make rules, regulations, and bylaws for its own governance, subject to approval by the City Council. The P&Z shall appoint a Chairperson, a Vice-chairperson, and a Secretary from among the Commission for a one-year term. The Chairperson—must be a resident of the City of Johnson City. Appointments shall be made annually at the first P&Z meeting after June 1.
- e. Meetings; Conduct.
 - i. Meetings shall be held in accordance with the Texas Open Meetings Act, Government Code Chapter 551.
 - ii. The City Council and the P&Z are authorized to conduct a joint public meeting and/or hearing in a matter pertaining to planning, zoning, or subdividing property, where required or authorized by State law.
 - iii. A motion shall carry with a simple majority vote. Each P&Z member, including the Chairperson, is entitled to one vote upon any question, except where abstention is required for conflict of interest per State law.

Division 2. Zoning Board of Adjustment

Section 2-4. Creation; Authority

There is hereby created a Zoning Board of Adjustment, “ZBOA”. The City Council is granted the authority to act as the ZBOA.

Section 2-5. Powers and Duties

- a. Authority. The ZBOA shall have the authority to:
 - i. Administrative Appeals. Hear and decide an appeal that alleges an error in an order, requirement, decision, or determination made by an administrative official in the enforcement of this Ordinance;
 - ii. Variances. Authorize, in specific cases, a variance from the terms of this Ordinance if the variance is not contrary to the public interest, and, due to special conditions, a literal enforcement of the Ordinance would result in unnecessary hardship, and so that the spirit of this Ordinance is observed and substantial justice is done;
 - iii. Nonconforming Uses. Hear and decide a request for a change to a nonconforming use; and
 - iv. Special Exceptions. Grant a Special Exception where authorized under this Chapter.
- b. Appeals.
 - i. An appeal of an administrative decision must be filed within 10 business days after the decision has been rendered and shall be processed in accordance with Local Government Code Section 211.010, as amended. An appeal shall be heard within 60 calendar days of receipt of the notice of appeal. A request shall be automatically approved if no formal action is taken. The ZBOA may reverse or affirm, in whole or in part, or modify the administrative official’s order, requirement, decision, or determination from which an appeal is taken.

Section 2-6. Composition; Governance

- a. Officers. The ZBOA shall appoint a Chairperson, Vice-chairperson, and Secretary for one-year terms starting each June.
- b. Meetings; Conduct.
 - i. Meetings shall be held in accordance with the Texas Open Meetings Act, Government Code Chapter 551.
 - ii. ZBOA and City Council meetings shall not be held concurrently. While ZBOA meetings or hearings may be held on the same day as City Council meetings, ZBOA meetings or hearings shall be clearly identified separately.
 - iii. The board by majority vote shall adopt rules consistent with Chapter and those rules shall be approved by City Council.

ARTICLE III. ZONING PROCEDURE

Section 3-1. General

- a. City Council Amendments. The City Council may, on its own initiative, amend the text of this Ordinance, the zoning district boundaries of the Official Zoning Map, zoning regulations, or the zoning district classification of a property. An amendment is implemented by ordinance only.
- b. Types. An amendment may be initiated by:
 - i. City Council on its own motion;
 - ii. Planning and Zoning Commission on recommendation to the City Council; or
 - iii. The owner of the property proposed for a zoning classification change through the submittal of a Zoning Amendment Application.
- c. Types of Applications. An owner or person may apply to amend or request a:
 - i. Change in a zoning classification (*i.e.* rezoning), for determination by the City Council;
 - ii. Similar land use designation, for determination by the City Council;
 - iii. Conditional use permit, for determination by the City Council;
 - iv. Planned unit development designation, for determination by the City Council;
 - v. Variance, for determination by the ZBOA;
 - vi. Nonconforming use change, for determination by the ZBOA;
 - vii. Appeal of an administrative determination, for determination by the ZBOA; and
 - viii. A special exception, for determination by the ZBOA.
- d. Zoning Administrator. The CAO or designee is designated as the Zoning Administrator for the purposes of handling administrative matters and enforcement of this Ordinance.
- e. Fee Authorized. The City Council shall adopt and impose an application fee to defray the costs of processing any of the zoning applications under Sec. 3-1 (d c). The fee schedule shall be included in the City's Master Fee Schedule. At the time of submittal, a zoning application shall include the required fees.

Section 3-2. Application Process

- a. Application Requirements. A Zoning Amendment Application shall be submitted in accordance with the following requirements:
 - i. Authority. An application to zone or rezone property shall be submitted to the Zoning Administrator by the owner or person with legal authority over a property.
 - ii. Fee. A nonrefundable fee is required and shall accompany an application.
 - iii. Information Required. A Zoning Amendment Application shall contain sufficient information, documents, or other material relative to the zoning requested, including, but not limited to, the following:
 - 1. A description of the proposed use and, where applicable, the hours of operation and the proposed number of employees/patrons;
 - 2. A written statement of the compatibility of proposed uses with the following:

- i. The City's Comprehensive Plan;
- ii. The applicable Zoning District;
- iii. The surrounding properties;
- iv. Current and future neighborhood conditions;
- v. Pedestrian and vehicular traffic patterns, both on-site and off-site; and
- vi. Adequate public facilities;

3. Upon request by the City:

- i. A site plan, if applicable;
- ii. The architectural elevations and floor plans of proposed building(s);
- iii. Parking and site circulation analysis;
- iv. Photographs of the property and surrounding area; and

4. Additional information necessary to evaluate and analyze the Application.

- iv. **Completeness.** An application must be complete prior to processing by the Zoning Administrator. An Application shall be deemed complete upon receipt by the Zoning Administrator of all required and requested information. A determination of completeness does not constitute a determination of compliance with the requirements of this Ordinance.
- v. **Withdrawal of Application.** An applicant may withdraw an Application at any time prior to the public hearing(s) on an Application. An applicant may resubmit a withdrawn Application, which shall be treated as a new Application.
- vi. **Concurrent Rezoning.** An Application may be considered concurrently with the review of a plat application.

b. Zoning Amendment Application Public Hearing and Notice (P&Z and City Council).

- i. **Public Hearing.** A Zoning Amendment Application shall be set for public hearings before the P&Z and the City Council with notice provided in accordance with Chapter 211 of the Texas Local Government Code.
- ii. **Joint hearing.** If warranted, a joint hearing by the P&Z and the City Council on an application may be held in lieu of separate hearings.

c. **Signs.** Weather resistant signs shall be erected on the property to advertise the zoning request.

- i. The signs shall be provided by the City.
- ii. Signs must be placed on the property within ten feet of any property line paralleling any established or proposed street and must be visible from that street.
- iii. The applicant shall make best efforts to ensure that the required sign remains on the property until final disposition of the zoning request. The Planning and Zoning Commission and City Council may, at its discretion, hold public hearings and take action with or without the signs being present throughout the process.

d. P&Z Hearing and Review.

- i. Hearing. A Zoning Amendment Application shall be submitted to the P&Z for review and a public hearing.
- ii. Recommendation. After the hearing, the P&Z may recommend approval, approval with amendments and conditions, or denial with reasons for the denial.
- iii. Forwarding. The P&Z may recommend the establishment of conditions and restrictions on a zoning request. The recommendations shall be issued and forwarded to the City Council for action.

e. City Council Hearing and Action.

- i. Applications Considered. A P&Z recommendation on an application for a change in zoning classification (*i.e.* rezoning), similar land use designation, conditional use permit, or planned unit development designation shall be forwarded to and heard by the City Council.
- ii. Hearing. The City Council shall conduct a public hearing on an application.
- iii. Vote and Action.
 1. After the hearing, the City Council may approve, approve with conditions, or deny an application.
 2. If the P&Z recommended denial, or if an application is protested, an affirmative vote of three-fourths (4 out of 5) of all members of the City Council is required for approval.
 - i. A protest must be in writing and signed by the owners of at least 20% of either:
 - a. the area of the lots or land covered by the proposed change;
or
 - b. the area of the lots or land immediately adjoining the area covered by the proposed change and extending 200 feet from that area.
 - ii. In computing the 20% land area, streets and alleys shall be included.
- iv. Finality. Approval of an application shall be issued in an ordinance by the City Council.

Section 3-3. Zoning Upon Annexation

- a. Annexed Property. Property annexed into the City shall be temporarily classified as Single-Family Residential upon annexation.
- b. The City Council shall, within six months of any annexation, initiate a permanent zoning classification.

Section 3-4. Successive Applications

- a. Limitations on Successive Applications. No application on the same zoning request for a property shall be permitted within one (1) year of an application denial.

ARTICLE IV. ZONING DISTRICTS

Division 1. General

Section 4-1. Zoning District Classifications

The City shall be divided into classes of residential, office, commercial, industrial, and special Zoning Districts, as specified herein. The location and boundaries of the Zoning Districts are indicated on the City's Official Zoning Map.

Section 4-2. Application of Zoning District Regulations

- a. Applicability. The regulations established for each Zoning District shall be minimum regulations and shall apply uniformly to each zoning class, structure, or land within that District.
- b. Vacated Areas. When a street, alley, or other public way is vacated by governmental action, and when the land within the boundaries of such a facility are attached to and become a part of the land adjoining the vacated street, alley, or public way, the land formerly within the boundaries of the facility shall be subject to the same zoning regulations as apply to the adjoining land.

Division 2. Zoning Districts

Section 4-3. Single-Family Residential District (SF)

- a. The purpose of the Single-Family Residential District is to stabilize and protect the owner-occupied housing characteristics of the District and to promote and encourage a suitable environment for living.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses.
- c. General regulations of the Single-Family Residential District are as follows:

Maximum dwelling units (parcels < 3 acres)	One (1) dwelling unit per parcel.
Maximum dwelling units (parcels ≥ 3 acres)	Three (3) dwelling units per parcel.
Minimum lot width (street frontage)	50 feet
Minimum lot depth	50 feet
Minimum lot size (area)	7,500 square feet
Minimum front yard	15 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall

Minimum side yard	be provided on both streets. 10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum dwelling unit size	1,000 square feet
Maximum lot coverage (all structures)	50 percent (50%)
Maximum structure height (stories)	2 stories
Maximum structure height (feet)	35 feet

- d. Accessory buildings, associated living quarters and storage buildings. With the exception of non-portable permanent residential carports built on a foundation, an accessory building, associated living quarters, or storage building shall not extend beyond the front line of the main building, and shall be a minimum of five feet from the side property line and five feet from the rear property line. A non-portable permanent residential carport built on a foundation shall be a minimum of five feet from the front property line.
- e. Parking regulations. Off-street parking spaces shall be provided on the lot to accommodate a minimum of two automobiles for each dwelling unit.

Section 4-4. Mixed Residential District (MR)

- a. The purpose of the Mixed Residential District is to provide for a variety of housing options and ancillary uses with higher densities and smaller lot sizes.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses.
- c. General regulations of the Mixed Residential District are as follows:

Maximum dwelling units	None
Minimum lot width (street frontage)	50 feet
Minimum lot depth	50 feet
Minimum lot size (area)	7,500 square feet
Minimum front yard	15 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets.
Minimum side yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.

Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
<u>Residential proximity setback</u>	<u>For buildings over 26 feet in height on a property adjacent to a parcel in the Single-family Residential District (SF), Manufactured Home District (MH), or the Cottage Housing District (CHD), the side or rear yard setbacks shall be increased by one foot for each foot in building height over ten feet.</u>
Minimum dwelling unit size	500 square feet for single-bedroom unit; 750 square feet for two+-bedroom unit
Maximum lot coverage (all structures)	Eighty percent (80%)
Maximum structure height (stories)	3 stories
Maximum structure height (feet)	42 feet

- d. Accessory buildings, associated living quarters and storage buildings. With the exception of non-portable permanent residential carports built on a foundation, an accessory building, associated living quarters, or storage building shall not extend beyond the front line of the main building, and shall be a minimum of five feet from the side property line and five feet from the rear property line.
- e. Parking regulations. Off-street parking spaces shall be provided on the lot to accommodate a minimum of one automobile for each one (1) bedroom unit and two automobiles for each two-plus (2+) bedroom unit within the residential structure(s).

Section 4-5. Manufactured Home District (MH)

- a. The purpose of the Manufactured Home District is to provide for the most appropriate use of land for manufactured housing development projects, encourage design standards to create pleasing appearances, and to provide sufficient open space for light, air, and recreation.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses.
- c. General regulations of Manufactured Home District are as follows:

Maximum dwelling units	One (1) dwelling unit per parcel.
Minimum lot width (street frontage)	40 feet
Minimum lot depth	40 feet
Minimum lot size (area)	4,400 square feet

Minimum front yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets.
Minimum side yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum dwelling unit size	750 square feet
Maximum lot coverage (all structures)	Sixty percent (60%)
Maximum structure height (stories)	1 story
Maximum structure height (feet)	20 feet

- d. Accessory buildings, associated living quarters and storage buildings. With the exception of non-portable permanent residential carports built on a foundation, an accessory building, associated living quarters, or storage building shall not extend beyond the front line of the main building, and shall be a minimum of five feet from the side property line and five feet from the rear property line.
- e. Parking regulations. Off-street parking spaces shall be provided on the lot to accommodate a minimum of two automobiles for each dwelling unit.
- f. Manufactured homes shall meet all standards set by the U.S. Department of Housing and Urban Development.
- g. Manufactured homes shall provide proper skirting around the base of the home within 30 calendar days of placement on the property. Plywood and lattice skirting are not permitted.
- h. A manufactured home development shall comply with all subdivision standards, as specified in the City's subdivision regulations.
- i. Manufactured homes shall be installed per Chapter 1201 *Manufactured Housing* of the Texas Occupations Code and Chapter 80 *Manufactured Housing* of the Texas Administrative Code, as amended.

Section 4-6. Cottage Housing District (CHD)

- a. The purpose of the Cottage Housing District is to allow for smaller, single-family detached dwellings located on zero lot line parcels. Zero lot line homes will be uniformly located on the same side of the lot within a street block. Zero lot line homes may have windows on the side of the house which abuts the property line; however, said windows must be opaque and/or placed at a height that provides for both aesthetic appeal and privacy.

- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses.
- c. General regulations of the Cottage Housing District are as follows:

Maximum dwelling units	One (1) dwelling unit per parcel.
Minimum lot width (street frontage)	30 feet
Minimum lot depth	30 feet
Minimum lot size (area)	900 square feet
Minimum front yard	5 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets.
Minimum side yard (zero lot line)*	0 feet
Minimum side yard (opposite zero lot line)*	5 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum side yard, adjacent to street	5 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	5 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum dwelling unit size	500 square feet
Maximum lot coverage (all structures)	100 percent (100%)
Maximum structure height (stories)	2 stories
Maximum structure height (feet)	35 feet

* Side yard setback. The building shall be constructed with a zero lot line side yard on one side of the parcel and a side yard (opposite zero lot line) of not less than five feet on the other side of the parcel. This five-foot side yard shall extend the full depth of the lot, and this side yard shall be dedicated as a maintenance easement. Exceptions are permitted so that the end houses of a row will have a ten-foot side yard clearance from the street right-of-way.

- d. Accessory buildings, associated living quarters and storage buildings. With the exception of non-portable permanent residential carports built on a foundation, an accessory building, associated living quarters, or storage building shall not extend beyond the front line of the main building, and shall be a minimum of zero feet (zero lot line) or five feet (opposite zero lot line / adjacent to street) from the side property line and five feet from the rear property line.
- e. Parking regulations. Off-street parking spaces shall be provided on the lot to accommodate a minimum of one automobile for each dwelling unit.

Section 4-9. Commercial District - CD

- a. The purpose of the Commercial District is to provide for a mix of retail, service, and office

uses that support surrounding residential neighborhoods and tourism centers.

- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses. District may be subject to Historic Overlay regulations contained within Sec. 4-15 of this Ordinance.
- c. General regulations of Commercial District are as follows:

Minimum lot width (street frontage)	60 feet
Minimum lot depth	100 feet
Minimum lot size (area)	6,000 square feet
Minimum front yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets. Drive-in gasoline service islands may not be located nearer than 25 feet to the front property line.
Minimum side yard	None.*
Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Maximum lot coverage (all structures)	80 percent (80%)
Maximum structure height (stories)	2 stories
Maximum structure height (feet)	35 feet
Buffer zone, CD to SF, MR, MH, or CHD	A buffer zone of 30 feet plus an approved eight-foot privacy fence shall be maintained.
Fire lane	A minimum fire lane of 16 feet shall be maintained adjacent to one side of the building having entry doors.

* When a commercial building is adjacent to an existing single-family dwelling, whether located in a residential district or within the same or a similar commercial zoning district, the commercial building shall maintain a minimum setback of 10 feet from the property line to provide adequate separation and protect the residential use.

- d. Accessory buildings. No commercial accessory building, as permitted herein, shall be more than fifteen (15) feet in height or 750 square feet in size. Accessory buildings shall be compatible with the aesthetics of the primary structure. No accessory building may be closer than five feet to the main building in the rear yard. Accessory buildings, as permitted herein, are allowed in side yards; provided, however, that no accessory building be closer

than five feet to any main building, nor closer than five feet to a common PUD, DD, CD, HC, IP, PFD, or RVP District property line, unless the property line is common to a street, in which case the minimum setback shall be 30 feet. If common property line to SF, MR, MH, or CHD Districts, the minimum setback shall be 15 feet if a 30-foot plus eight-foot privacy fence buffer exists. With the exception of non-portable permanent carports built on a foundation, no accessory building shall be allowed in the front yard or allowed to extend beyond the front line of the main building.

- e. Parking regulations. See Article 6 of this Chapter.
- f. Tree and landscape regulations. See Chapter 15 of the Municipal Code of Ordinances.
- g. Lighting regulations. See Chapter 3 of the Municipal Code of Ordinances.
- h. Additional requirements for the Commercial District include, but are not limited to, the following:
 - i. Unless otherwise authorized within the Schedule of Uses, all business activity shall be conducted entirely within a building(s); and
 - ii. Outdoor trash receptacles shall be placed in the side or rear yards, and shall be screened on at least three sides by a fence, plantings, or another suitable visual barrier.

Section 4-10. Highway Commercial Corridor District - HC

- a. The purpose of the Highway Commercial Corridor District is to provide for centers of activity, *e.g.* shopping, services, recreation, employment, public uses, and institutional facilities. The unique characteristics of this District are its high concentration of activity requiring extensive planning and engineering, ingress and egress to the development site, and extensive on-site or off-street parking, loading, and maneuvering areas.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses. District may be subject to Historic Overlay regulations contained within Sec. 4-15 of this Ordinance.
- c. General regulations of Highway Commercial Corridor District are as follows:

Minimum lot width (street frontage)	60 feet
Minimum lot depth	100 feet
Minimum lot size (area)	6,000 square feet
Minimum front yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets. Drive-in gasoline service islands may not be located nearer than 25 feet to the front property line.
Minimum side yard	None. *
Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.

Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
<u>Residential proximity setback</u>	<u>For buildings over 26 feet in height on a property adjacent to a parcel in the Single-family Residential District (SF), Manufactured Home District (MH), or the Cottage Housing District (CHD), the side or rear yard setbacks shall be increased by one foot for each foot in building height over ten feet.</u>
Maximum lot coverage (all structures)	80 percent (80%)
Maximum structure height (stories)	3 stories
Maximum structure height (feet)	42 feet
Buffer zone, HC to SF, MR, MH, or CHD	A buffer zone of 30 feet plus an approved eight-foot privacy fence shall be maintained.
Fire lane	A minimum fire lane of 16 feet shall be maintained adjacent to one side of the building having entry doors.

* When a commercial building is adjacent to an existing single-family dwelling, whether located in a residential district or within the same or a similar commercial zoning district, the commercial building shall maintain a minimum setback of 10 feet from the property line to provide adequate separation and protect the residential use.

- d. Accessory buildings. No commercial accessory building, as permitted herein, shall be more than fifteen (15) feet in height or 750 square feet in size. Accessory buildings shall be compatible with the aesthetics of the primary structure. No accessory building may be closer than five feet to the main building in the rear yard. Accessory buildings, as permitted herein, are allowed in side yards; provided, however, that no accessory building be closer than five feet to any main building, nor closer than five feet to a common PUD, DD, CD, HC, IP, PFD, or RVP District property line, unless the property line is common to a street, in which case the minimum setback shall be 30 feet. If common property line to SF, MR, MH, or CHD Districts, the minimum setback shall be 15 feet if a 30-foot plus eight-foot privacy fence buffer exists. With the exception of non-portable permanent carports built on a foundation, no accessory building shall be allowed in the front yard or allowed to extend beyond the front line of the main building.
- e. Parking regulations. See Article 6 of this Chapter.
- f. Tree and landscape regulations. See Chapter 15 of the Municipal Code of Ordinances.
- g. Lighting regulations. See Chapter 3 of the Municipal Code of Ordinances.
- h. Additional requirements for the Highway Commercial Corridor District include, but are not limited to, the following:
 - i. Unless otherwise authorized within the Schedule of Uses, all business activity shall be conducted entirely within a building(s); and
 - ii. Outdoor trash receptacles shall be placed in the side or rear yards, and shall be screened on at least three sides by a fence, plantings, or another suitable visual

barrier.

Section 4-11. Industrial Park District - IP

- a. The purpose of the Industrial Park District is to provide for a range of light industrial uses, *e.g.* assembly, research and development, warehousing, and distribution. The Industrial Park District accommodates support services for industrial development, such as office, commercial, and professional services. Requirements herein are designed to ensure compatibility among the various uses in the District, and to protect adjacent nonindustrial development from incompatible uses and conditions.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses. District may be subject to Historic Overlay regulations contained within Sec. 4-15 of this Ordinance.
- c. General regulations of Industrial Park District are as follows:

Minimum lot width (street frontage)	100 feet
Minimum lot depth	100 feet
Minimum lot size (area)	10,000 square feet
Minimum front yard	50 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets. Drive-in gasoline service islands may not be located nearer than 25 feet to the front property line.
Minimum side yard *	25 feet adjacent to IP; 50 feet adjacent to PUD, DD, CD, HC, PFD, or RVP, all except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum side yard, adjacent to street	50 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard *	25 feet adjacent to IP; 50 feet adjacent to PUD, DD, CD, HC, PFD, or RVP, all except in areas platted where setback minimums are established prior to the effective date of this Chapter.
<u>Residential proximity setback</u>	<u>For buildings over 26 feet in height on a property adjacent to a parcel in the Single-family Residential District (SF), Manufactured Home District (MH), or the Cottage Housing District (CHD), the side or rear yard setbacks shall be</u>

	<u>increased by one foot for each foot in building height over ten feet.</u>
Maximum lot coverage (all structures)	80 percent (80%)
Maximum structure height (stories)	3 stories
Maximum structure height (feet)	42 feet
Buffer zone, IP to SF, MR, MH, or CHD	A buffer zone of 300 feet, a street plus 200 feet, or 100 feet plus an approved eight-foot privacy fence shall be maintained.
Fire lane	A minimum fire lane of 16 feet shall be maintained on two nonadjacent sides of the building having doors.
Safety	All IP property lines abutting any other district shall have a privacy fence with a minimum barrier height of eight feet or approved equal. Privacy fence may be deleted across the front of the property, provided the fence abuts each side of the building at not more than 20 feet behind the front line of said building.

* When a commercial building is adjacent to an existing single-family dwelling, whether located in a residential district or within the same or a similar commercial zoning district, the commercial building shall maintain a minimum setback of 50 feet from the property line to provide adequate separation and protect the residential use.

- d. Accessory buildings. No commercial accessory building, as permitted herein, shall be more than fifteen (15) feet in height or 750 square feet in size. Accessory buildings shall be compatible with the aesthetics of the primary structure. No accessory building may be closer than five feet to the main building in the rear yard. Accessory buildings, as permitted herein, are allowed in side yards; provided, however, that no accessory building be closer than five feet to any main building, nor closer than five feet to a common PUD, DD, CD, HC, IP, PFD, or RVP District property line, unless the property line is common to a street, in which case the minimum setback shall be 30 feet. If common property line to SF, MR, MH, or CHD Districts, the minimum setback shall be 50 feet if a 300-foot buffer exists, 80 feet if a 200-foot plus street buffer exists, or 30 feet if a 100-foot plus eight-foot privacy fence buffer exists. With the exception of non-portable permanent carports built on a foundation, no accessory building shall be allowed in the front yard or allowed to extend beyond the front line of the main building.
- e. Parking regulations. See Article 6 of this Chapter.
- f. Tree and landscape regulations. See Chapter 15 of the Municipal Code of Ordinances.
- g. Lighting regulations. See Chapter 3 of the Municipal Code of Ordinances.
- h. Noise regulations. See Chapter 8, Article 8.03 of the Municipal Code of Ordinances.
- i. Additional requirements for the Industrial Park District include, but are not limited to, the following:

- i. Unless otherwise authorized within the Schedule of Uses, all business activity shall be conducted entirely within a building(s).
- ii. Outdoor trash receptacles shall be placed in the side or rear yards, and shall be screened on at least three sides by a fence, plantings, or another suitable visual barrier;
- iii. No industrial operation or use shall cause, create, or allow the emission of air contaminants which, at the emission point or within the bounds of the property, are:
 - 1. In violation of the standards specified by the Texas Commission on Environmental Quality (TCEQ), including, but not limited to, those in the Texas Administrative Code Title 30 or standards specified by the Texas Department of Health, including, but not limited to, those contained in the Texas Administrative Code Title 25; or
 - 2. Of such capacity [opacity] as to obscure an observer's view to a degree equal to or greater than does smoke or contaminants in the standard prescribed in subsection (i)(iii)(1) above, except that when the presence of steam is the only reason for failure to comply or when such contaminants are emitted inside a building which prevents their escape into the outside atmosphere, performance shall be considered in compliance with this Section.
- iv. The emission of particulate matter from all sources shall not exceed the level specified by TCEQ regulations, including, but not limited to, those in the Texas Administrative Code Title 30 or the regulations specified by the Texas Department of Health, including, but not limited to, those in Texas Administrative Code Title 25.
- v. Open storage and open processing operations, including on-site transportation movements which are the source of wind- or air-borne dust or other particulate matter; or which involve dust or other particulate air contaminant generating equipment, including, but not limited to, paint spraying, grain handling, sand or gravel processing, or storage or sand blasting, shall be so conducted such that dust and other particulate matter so generated are not transported across the boundary property line of the tract on which the use is located.
- vi. No use shall be located or operated which involves the emission of odorous matter from a source of operation where the odorous matter exceeds the odor threshold at the property line boundary or any point beyond the tract on which such use or operation is located. The odor threshold shall be determined by observation. In any case, where uncertainty may arise or where the operator or owner of an odor-emitting use may disagree with the enforcing officer or where specific measurement of odor concentration is required, a majority of the City Council shall determine whether the odor threshold has been crossed.
- vii. No commercial or industrial use involving the manufacture or storage of petrochemical compounds or products which decompose by detonation shall be permitted in the City, except that chlorates, perchlorates, phosphorous, and similar substances and compounds in quantities of one gallon or less for use by industry, school laboratories, druggists, or wholesalers may be permitted when approved by

the Zoning Administrator and the volunteer fire department. The storage of all flammable liquids and materials, such as pyroxylin plastics, nitrocellulose film solvents, and petrochemical products for industrial purposes shall be allowed only after a conditional use permit for such use has been granted in conformance with the terms of this Ordinance.

- viii. No commercial or industrial operation or use permitted under the terms of this Ordinance shall emit toxic or noxious matter in concentrations across the boundary property line of the tract on which such operation or use is located.
- ix. No use permitted under the terms of this Ordinance shall, at any time, create earth-borne vibration which, when measured at the boundary property line of the source operation, exceeds the limits of the displacement set forth in the table below:

Table 1. Displacement Limits for Vibration

Frequency Cycles Per Second	Displacement in Inches
0 to 10	0.0010
10 to 20	0.0007
20 to 30	0.0005
30 to 40	0.0004
40 and over	0.0003

Section 4-12. Downtown District - DD

- a. The purpose of the Downtown District is to recognize the historical, cultural, and aesthetic importance of certain buildings, structures, or areas within the City, to protect and preserve landmarks of historical and cultural significance, and improve the City's economic well-being. The District does not replace the requirements set forth in the Historic Overlay outlined herein.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses. District may be subject to Historic Overlay regulations contained within Sec. 4-15 of this Ordinance.
- c. A mix of land uses, such as retail, professional services, public, and institutional uses, are permitted. Pedestrian-friendly design through the incorporation of architectural elements, such as awnings, porches, and sidewalk displays, are encouraged.
- d. Any structural renovation, maintenance, enhancement, tear-down, or new construction performed in the Downtown District shall be in harmony with the characteristics of the rest of the District. All exterior renovations, maintenance, enhancement, tear-down, or new construction shall be reviewed and approved in accordance with the Historic Overlay outlined herein.
- e. General regulations of the Downtown District are as follows:

Minimum lot width (street frontage)	None
Minimum lot depth	None
Minimum lot size (area)	~~None~~ 1000 square feet
Minimum front yard	None
Minimum side yard	None *
Minimum side yard, adjacent to street	10 feet, except in areas platted where

Minimum rear yard *

Maximum lot coverage (all structures)

Maximum structure height (stories)

Maximum structure height (feet)

Buffer zone, DD to SF, MR, MH, or CHD

Fire lane

setback minimums are established prior to the effective date of this Chapter.

10 feet abutting SF, MR, MH, or CHD or 0 feet abutting CD, HC, IP, DD, PFD, or RVP, except in areas platted where setback minimums are established prior to the effective date of this Chapter.

100 percent (100%)

2 stories

35 feet

An approved eight-foot privacy fence shall be maintained.

A street or a minimum fire lane of 16 feet shall be maintained adjacent to one side of the building having entry doors.

* When a commercial building is adjacent to an existing single-family dwelling, whether located in a residential district or within the same or a similar commercial zoning district, the commercial building shall maintain a minimum setback of 10 feet from the property line to provide adequate separation and protect the residential use.

e. Architectural standards for the Downtown District include, but are not limited to, the following:

- i. Use of brick/masonry, solid wood planking, and fiber cement siding are permitted. Materials used shall be compatible with those materials in the rest of the District to maintain the historic character of the area;
- ii. Permitted building elements include a gallery, awning, porch, stoop, or a balcony; and
- iii. A minimum 30% transparency is required for the building façade.

f. Accessory buildings. No commercial accessory building, as permitted herein, shall be more than fifteen (15) feet in height or 750 square feet in size. Accessory buildings shall be compatible with the aesthetics of the primary structure. No accessory building may be closer than five feet to the main building in the rear yard. Accessory buildings, as permitted herein, are allowed in side yards; provided, however, that no accessory building be closer than five feet to any main building, nor closer than five feet to a common property line, unless the property line is common to a street, in which case the minimum setback shall be 30 feet. With the exception of non-portable permanent carports built on a foundation, no accessory building shall be allowed in the front yard or allowed to extend beyond the front line of the main building.

g. Parking regulations. ~~No minimum parking regulations within the Downtown District.~~ See Article 6 of this Chapter.

h. Tree and landscape regulations. See Chapter 15 of the Municipal Code of Ordinances.

i. Lighting regulations. See Chapter 3 of the Municipal Code of Ordinances.

j. Additional requirements for the Downtown District include, but are not limited to, the

following:

- i. Unless otherwise authorized within the Schedule of Uses, all business activity shall be conducted entirely within a building(s); and
- ii. Outdoor trash receptacles shall be placed in the side or rear yards, and shall be screened on at least three sides by a fence, plantings, or another suitable visual barrier.

Section 4-13. Public Facilities District - PFD

- a. The purpose of the Public Facilities District is to provide for the siting of public parks and recreational facilities, to preserve open space and unique cultural and historic features, and to provide for the siting of governmental, non-profit, and cooperative buildings of the City, County, State, or Federal governments or other entities.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses. District may be subject to Historic Overlay regulations contained within Sec. 4-15 of this Ordinance.
- c. General regulations of the Public Facilities District are as follows:

Minimum lot width (street frontage)	60 feet
Minimum lot depth	100 feet
Minimum lot size (area)	6,000 square feet
Minimum front yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets. Drive-in gasoline service islands may not be located nearer than 25 feet to the front property line.
Minimum side yard	None. *
Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Maximum lot coverage (all structures)	80 percent (80%)
Maximum structure height (stories)	2 stories
Maximum structure height (feet)	35 feet
Buffer zone, PFD to SF, MR, MH, or CHD	A buffer zone of 30 feet plus an approved eight-foot privacy fence shall be maintained.

Fire lane

A minimum fire lane of 16 feet shall be maintained adjacent to one side of the building having entry doors.

* When a commercial building is adjacent to an existing single-family dwelling, whether located in a residential district or within the same or a similar commercial zoning district, the commercial building shall maintain a minimum setback of 10 feet from the property line to provide adequate separation and protect the residential use.

- d. Accessory buildings. No commercial accessory building, as permitted herein, shall be more than fifteen (15) feet in height or 750 square feet in size. Accessory buildings shall be compatible with the aesthetics of the primary structure. No accessory building may be closer than five feet to the main building in the rear yard. Accessory buildings, as permitted herein, are allowed in side yards; provided, however, that no accessory building be closer than five feet to any main building, nor closer than five feet to a common PUD, DD, CD, HC, IP, or RVP District property line, unless the property line is common to a street, in which case the minimum setback shall be 30 feet. If common property line to SF, MR, MH, or CHD Districts, the minimum setback shall be 15 feet if a 30-foot plus eight-foot privacy fence buffer exists. With the exception of non-portable permanent carports built on a foundation, no accessory building shall be allowed in the front yard or allowed to extend beyond the front line of the main building.
- e. Parking regulations. See Article 6 of this Chapter.
- f. Tree and landscape regulations. See Chapter 15 of the Municipal Code of Ordinances.
- g. Lighting regulations. See Chapter 3 of the Municipal Code of Ordinances.
- h. Additional requirements for the Public Facilities District include, but are not limited to, the following:
 - i. Unless otherwise authorized within the Schedule of Uses, all business activity shall be conducted entirely within a building(s); and
 - ii. Outdoor trash receptacles shall be placed in the side or rear yards, and shall be screened on at least three sides by a fence, plantings, or another suitable visual barrier.;

Section 4-14. Recreational Vehicle Park District – RVP

- a. The purpose of the Recreational Vehicle Park District is to provide for a recreational vehicle park and uses that support the park.
- b. See Schedule of Uses for permitted, nonpermitted, and conditional uses. District may be subject to Historic Overlay regulations contained within Sec. 4-15 of this Ordinance.
- c. General regulations of Recreational Vehicle Park District are as follows:

Minimum lot width (street frontage)	60 feet
Minimum lot depth	100 feet
Minimum lot size (area)	6,000 square feet

Minimum front yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter. Where lots have double frontage, running through from one street to another, the required front yard shall be provided on both streets.
Minimum side yard	10 feet
Minimum side yard, adjacent to street	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Minimum rear yard	10 feet, except in areas platted where setback minimums are established prior to the effective date of this Chapter.
Maximum lot coverage (all structures)	80 percent (80%)
Maximum structure height (stories)	2 stories
Maximum structure height (feet)	35 feet
Buffer zone, RVP to SF, MR, MH, or CHD	A buffer zone of 30 feet plus an approved eight-foot privacy fence shall be maintained.
Fire lane	A minimum fire lane of 16 feet shall be maintained adjacent to one side of the building having entry doors.

- d. Accessory buildings. No commercial accessory building, as permitted herein, shall be more than fifteen (15) feet in height or 750 square feet in size. Accessory buildings shall be compatible with the aesthetics of the primary structure. No accessory building may be closer than five feet to the main building in the rear yard. Accessory buildings, as permitted herein, are allowed in side yards; provided, however, that no accessory building be closer than five feet to any main building, nor closer than five feet to a common PUD, DD, CD, HC, IP, PFD, or RVP District property line, unless the property line is common to a street, in which case the minimum setback shall be 30 feet. If common property line to SF, MR, MH, or CHD Districts, the minimum setback shall be 15 feet if a 30-foot plus eight-foot privacy fence buffer exists. With the exception of non-portable permanent carports built on a foundation, no accessory building shall be allowed in the front yard or allowed to extend beyond the front line of the main building.
- e. Parking regulations. See Article 6 of this Chapter.
- f. Tree and landscape regulations. See Chapter 15 of the Municipal Code of Ordinances.
- g. Lighting regulations. See Chapter 3 of the Municipal Code of Ordinances.
- h. Additional requirements for the Recreational Vehicle Park District include, but are not limited to, the following:
 - i. Unless otherwise authorized within the Schedule of Uses, all business activity shall be conducted entirely within a building(s); and
 - ii. Outdoor trash receptacles shall be placed in the side or rear yards, and shall be

screened on at least three sides by a fence, plantings, or another suitable visual barrier.

- i. National Fire Protection Association (NFPA) 1194, Standard for Recreational Vehicle Parks and Campgrounds, ~~2018~~2021 edition.

- i. Adoption. The ~~2018~~2021 edition of the NFPA 1194 ("NFPA 1194"), as published by the National Fire Protection Association, is adopted, to the same extent as if such Code were copied verbatim in this Section, subject to amendments prescribed in this Section. Copies of the NFPA 1194 shall remain on file in the Office of the City Secretary, within the Department of Development Services, and in the Office of the Fire Marshal.
 - ii. Annexes. All annexes provided for in the NFPA 1194 are adopted.
 - iii. Amendments. The NFPA 1194 is amended as follows:

- 1. 5.1.2 Roads. Minimum widths of recreational vehicle park and campground roads shall be 20 ft (6.0 m) and may have an additional 8 ft (2.4 m) per parallel parking lane. All park/campground roads shall also serve as fire access roads and shall be marked as per City ordinance.

Section 4-15. Historic Overlay

- a. Definitions

The following words and terms used in this Section shall have the following meanings, unless the context clearly indicates otherwise:

Historic overlay - H An area which has outstanding historical and cultural significance in the United States, State, region, or City, within which the buildings, structures, accessory buildings, fences, or other appurtenances are of basic and vital importance for the development of culture and tourism because of their association with history, including:

- (1) Historic structures, sites, or areas within which the buildings, structures, appurtenances, and places exemplify the cultural, political, economic, or social history of the United States, State, region, or City;
- (2) Historic structures, sites, or areas that are identified with the lives of historic personages or with important events in United States, State, regional, or local history; and
- (3) Structures or areas that embody the distinguishing characteristics of an architectural type specimen as to color, proportion, form, and architectural details.

Historic landmark - HL A place which has outstanding historical and cultural significance in the United States, State, region, or City. The designation "historic landmark" recognizes that the historic place or the building(s), structure(s), accessory building(s), fences, or other appurtenances at the place, are of basic and vital importance for the preservation of culture and the development of tourism.

- b. Authorities

- i. Historic Review Board. The Planning and Zoning Commission (P&Z) shall serve as the Historic Review Board, the “Board”. The Board shall act in an advisory capacity only, and shall have no power to bind the City by contract or otherwise. It shall be the function of the Board to advise the City Council on a proposed designation of a historic landmark or property or on an application for a Certificate of Review, as provided herein.
- ii. City Council. The City Council shall be the exclusive authority to approve the designation of a property as a local historic landmark and the inclusion of a property in a local historic district. In addition, the City Council shall have final authority on an application for a Certificate of Review.

c. Designations

- i. Current Designation. The City Council designates the area notated on the Official Zoning Map as the “Historic Overlay.”
- ii. Identification. The Official Zoning Map shall reflect the Historic Overlay by the letter “H” and a historic landmark by the designation “HL”, in addition to any other zoning district designation established in this Ordinance.
- iii. New Designation. Designation of a property as a local historic landmark or of a property for inclusion within the boundaries of the Historic Overlay shall be conducted in accordance with the requirements contained in Section 211.0165 of the Texas Local Government Code, as amended.
- iv. Application and Review. An application for a historic designation or landmark shall be reviewed and processed in accordance with the zoning amendment procedures contained within Article III of this Ordinance.
- v. Designation Criteria. In designating an area as a historic district or a place as a historic landmark, the following criteria shall be considered:
 - 1. Character, interest, or value as a part of the development, heritage, or cultural characteristics of the City;
 - 2. Location as the site of a historical event;
 - 3. Embodiment of distinguishing characteristics of an architectural type or specimen;
 - 4. Relationship to other distinctive buildings, sites, districts, or structures which are historically significant and preserved, or which are eligible for preservation;
 - 5. Unique location of singular physical characteristics represents an established and familiar visual feature of a neighborhood, community, or the City;
 - 6. Value as an aspect of community sentiment of public pride; and
 - 7. Identification with a person or persons who significantly contributed to the development or culture of the City.

d. Violation; Penalty

- i. Misdemeanor declared. It shall be unlawful to construct, reconstruct, structurally alter, remodel, renovate, relocate, restore, demolish, raze, or maintain any building, structure, accessory building, fence or other appurtenance in a Historic Overlay or Historic Landmark in violation of the provisions of this Section. Violation of any provision of this Section is a misdemeanor.
 - ii. Enforcement and Penalty. A violation of this Section shall be processed in accordance with the violation and enforcement provisions of this Ordinance. Each day such violation continues shall constitute a separate violation.
- e. Certificate of review required; procedures
 - i. No person or entity shall install, construct, reconstruct, alter, change, restore, remove, or demolish any exterior architectural feature of any historic landmark or of any building or structure located within a Historic Overlay unless application is made for a certificate of review and such a certificate is granted by the city council.
 - ii. The applicant shall submit to the Board an application in writing for a certificate of review that includes data and information required by the city council, including, but not limited to, the following:
 - 1. Name of the applicant and the property owner;
 - 2. Mailing address of the applicant and permanent address of the property owner;
 - 3. Location of the property to be altered or repaired;
 - 4. A detailed description of the nature of the proposed external alteration or repair to be completed;
 - 5. The intended and desired starting date and completion date of the alterations or repairs to be made; and
 - 6. A drawing or sketch of the proposed external alteration, if applicable.
 - iii. Applications that are incomplete or not in compliance with the city Building Code, restrictions, and other City Ordinances shall be returned to the applicant for completion and compliance.
 - iv. All applications shall be subject to review by the Board and action by the city council. The Board shall review the applications for all certificates of review and determine whether the applications are in conformance with this division. With the exception of Subsection v. hereof, the city council shall approve, approve with conditions, or deny all applications within sixty (60) days of application submittal.
 - v. For a permit to demolish or move a historic landmark or building within a Historic Overlay or any other Zoning District, the city council shall render a decision within one hundred twenty (120) days after receipt of a completed application.
- f. Criteria for action on certificate of review. In determining the recommendation and action on an application for a certificate of review, the Board and City Council shall consider the following matters:
 - i. The effect of the proposed change upon the general historic, cultural, and architectural nature of the District or landmark;

- ii. The appropriateness of exterior architectural features that can be seen from a public street, alley, or walkway;
- iii. The general design, scale, arrangement, texture, and material of the building or structure and the relation of such factors to similar features of buildings or structures in the District. The criteria shall not be the aesthetic appeal of the structure or the proposed remodeling, but rather, its conformity to the general character of the particular historic area involved;
- iv. The character of the Historic Overlay or Landmark for all signs;
- v. Preservation of the value of the Historic Overlay or Landmark, as the area of unique interest and character;
- vi. The general and specific Standards for Rehabilitation and Guidelines for Applying the Standards for Rehabilitation, as issued by the Secretary of the Interior; and
- vii. The importance of balancing the current needs of the property owner with the importance of approving plans that will be economically reasonable for the property owner.

Division 3. Conditional Uses, Planned Unit Developments, and Nonconformities

Section 4-16. Conditional Use Permit - CUP

- a. Definition. A conditional use permit “CUP” provides for a use that may be deemed compatible with the land use in a zoning district and with conditions governing the use.
- b. Purpose. The purpose of a CUP is to allow a use to be located or expanded within a designated zoning district under specific standards, controls, limitations, performance criteria, restrictions, and other regulations. A CUP also allows a use which, if not specially regulated, could have an undue impact on, or be incompatible with, other uses of land within the zoning district or adjacent to a zoning district.
- c. Applicability. A use that requires a CUP is prohibited in the City unless a CUP is permitted under the Schedule of Uses and a permit is issued by the City Council for such a use in accordance with this Ordinance. See Schedule of Uses for permitted CUPs in specific zoning districts.
- d. Application and Review. An application for a CUP shall be submitted for review by the P&Z and approval by the City Council in accordance with the zoning amendment procedures contained within Article III of this Ordinance.
- e. Considerations for Review. In reviewing a CUP application, the P&Z and City Council shall consider the CUP’s:
 - i. Conformance with applicable regulations and standards of the zoning district in which it is to be located;
 - ii. Compatibility with existing or permitted uses on abutting sites in terms of building height, bulk, scale, setbacks, open spaces, landscaping, site development, and access and circulation capacity;
 - iii. Potentially unfavorable effects or impacts on existing or permitted uses on adjacent sites, to the extent such impacts exceed those that reasonably may result from the use of the site by a permitted use, including without limitation:

1. Location, lighting, type of signs, and the relation of signs to adjacent properties;
 2. Noise producing elements;
 3. Glare of vehicular and stationary lights and effect of such lights on the established character of the neighborhood;
 4. Safety from fire hazard and measures for fire control; and
 5. Protection of adjacent property from drainage, floods, erosion, or other water damage.
- iv. Safety and convenience of vehicular and pedestrian circulation on the premises and in the area immediately surrounding the site, including, but not limited to, the effect of traffic reasonably expected to be generated by the proposed use and the ability of the State and City's existing transportation network to handle the traffic; and
 - v. Compliance with the Comprehensive Plan and whether the proposed use is compatible with existing and planned development of surrounding properties, including those that promote economic growth.
- f. Conditions for CUP. In granting a CUP, the P&Z and City Council may impose any conditions necessary to assure that the proposed use will, as reasonably practical, conform to the zoning requirements of the zoning district in which it is located. Conditions include, but are not limited to:
- i. More restrictive sign standards;
 - ii. Additional open space, landscaping, or screening requirements;
 - iii. Additional yard requirements;
 - iv. Special lighting requirements;
 - v. Time limitations on hours of operation;
 - vi. Additional off-street parking and loading requirements;
 - vii. Additional utility, drainage, and public facility requirements;
 - viii. Additional right-of-way and public access requirements;
 - ix. Additional requirements to ensure compatibility with the Comprehensive Plan; and
 - x. Conditions for expiration and/or revocation of the CUP.
- f. Action by the City Council. Final determination on a CUP application shall be issued by the City Council in accordance with Article III of this Ordinance.
- g. Resubmission on denial. A CUP application which has been denied shall not be resubmitted in substantially the same form within one (1) year of the date of denial.
- h. Expiration due to inactivity. If the use of the property for an approved CUP has not commenced within one year of the approval date, the CUP shall expire.
- i. Revocation. After notice and hearing, in accordance with the zoning amendment procedures contained within Article III of this Ordinance, a CUP is revocable by written order of the City Council, after receiving a recommendation from the Planning and Zoning Commission, upon a determination of noncompliance with the requirements and conditions of the CUP.
- j. Amendments. A request to modify, expand, or otherwise change an approved CUP not in

substantial conformance with the approved permit shall be processed as a new application.

Section 4-17. Planned Unit Development District - PUD

- a. Definition. A Planned Unit Development District “PUD” is a zoning designation pertaining to a single or multi-use development developed as a single contiguous project under unified control. A PUD provides flexibility in development standards, and it accommodates multiple uses as one integrated land use which could not have been attained through conventional zoning.
- b. Purpose. The purpose of a PUD is to preserve the natural environment, encourage high-quality development and innovative design, and ensure adequate public facilities and services for development within a tract of land. Generally, a PUD:
 - i. Provides flexibility in the planning and construction of development projects by allowing a combination of uses developed in accordance with an approved plan that protects adjacent properties;
 - ii. Provides for the efficient layout of land uses, buildings, circulation systems, and infrastructure;
 - iii. Encourages infill projects and the development of sites difficult for conventional development due to tract shape and/or size, abutting development, poor accessibility, or topography;
 - iv. Provides an environment that contributes to a sense of community and a coherent living style;
 - v. Encourages the preservation and enhancement of natural amenities and cultural resources;
 - vi. Protects the natural features of a site and provides for open space; and
 - vii. Is compatible with adjacent land uses.
- c. Applicability. A PUD is prohibited in the City, unless it is approved by the City Council in accordance with this Ordinance. A PUD shall not be sought to avoid the standards and requirements of other Zoning Districts, but rather, a PUD shall be sought to accomplish the purposes of this Section.
- d. Qualifying PUD Standards.
 - i. Minimum Acreage. No minimum.
 - ii. Unified Control. A PUD shall be under the control of one owner or a group of owners and shall be planned and developed as one integral unit.
 - iii. Comprehensive Plan. A PUD shall be consistent with the City’s Comprehensive Plan.
- e. Permitted Use Requirements.
 - i. Uses. Any permitted use, special exception, or conditional use allowed within a tract’s base Zoning District may be permitted in a PUD, provided that the standards and requirements, as outlined in this Ordinance, are met.
 - ii. Mixed-Use. A mixture of residential and non-residential uses are allowed in a PUD

- in order to create an integrated, mixed-use development.
- iii. Variations from a tract's base Zoning District requirements shall be identified, in writing, by the applicant. Variations shall be reviewed and approved by the Planning and Zoning Commission and City Council.
 - f. Application and Review. A PUD application shall include a general land use map and a proposed master site development plan. A PUD application shall be submitted for review by the Planning and Zoning Commission and the City Council, in accordance with Article III of this Ordinance.
 - g. Site Design Criteria. At the discretion of the Planning and Zoning Commission and City Council, a PUD general land use map and master site development plan shall contain one (1) or more of the following site design elements, as applicable:
 - i. Mixed-use development with residential and non-residential uses;
 - ii. Residential development with a variety of housing types;
 - iii. Pedestrian / transit-oriented design with buildings oriented to the sidewalk and parking to the side or rear of the site;
 - iv. High quality architectural design beyond the master site development plan requirements of this Section;
 - v. Extensive landscaping beyond the master site development plan requirements of this Section;
 - vi. Preservation, enhancement, or restoration of natural resources, such as trees, slopes, wetland areas, views, et cetera;
 - vii. Preservation, enhancement, or restoration of significant or historic resources;
 - viii. Provision of a significant amount of open space / parkland, public plazas, or related features. Open space shall not include areas designated or used as parking lots, garages, streets, or driveways;
 - ix. Efficient consolidation of poorly dimensioned parcels or property with difficult site conditions, such as topography, shape, et cetera;
 - x. Effective transition between higher and lower density uses and/or nonresidential and residential uses;
 - xi. Shared vehicular and pedestrian access between properties or uses;
 - xii. Mitigation to offset impacts on public facilities, such as street improvements, utility lines, et cetera; or
 - xiii. Significant use of sustainable building and/or site design features, such as water use reduction, water efficient landscaping, innovative wastewater technologies, low impact stormwater management design, optimized energy performance, on-site renewable energy, passive solar heating, reuse / recycled / renewable materials, indoor air quality, or other elements identified by the US Green Building Council (LEED) or ANSI National Green Building Standards.
 - h. Site Plan Criteria. A PUD general land use map and master site development plan shall contain the following:
 - i. Insofar as practicable, the landscape shall be preserved in its natural state by minimizing tree and soil removal;

- ii. Proposed buildings shall be sited harmoniously to the terrain and to other buildings in the vicinity that have a visual relationship to the proposed buildings;
 - iii. In regards to vehicular and pedestrian circulation and parking, special attention shall be given to the location and number of access points to public streets, the width of interior drives and access points, general interior circulation, separation of pedestrian and vehicular traffic, and the arrangement of parking areas that are safe and convenient and do not detract from the design of the proposed structures and neighboring properties;
 - iv. Private streets and gates may be approved as a part of the application, however, they are not required;
 - v. The maximum height of structures;
 - vi. Building setbacks;
 - vii. A significant amount of open space / parkland shall be included in the master site development plan. Open space / parkland may include community recreational areas that are continuously maintained. Open space / parkland shall not include areas specifically designated or used as parking lots, garages, streets, or driveways;
 - viii. Outdoor lighting shall be fully-shielded and night sky friendly in order to limit impacts on abutting residential units and reduce light pollution; and
 - ix. Utilities and infrastructure shall meet City Subdivision Regulations, Design Standards, and the City adopted International Codes.
- i. Criteria for PUD Review. The following factors shall be considered for the approval of a PUD, including, but not limited to:
- i. Compliance with the City's Comprehensive Plan;
 - ii. The Zoning District in which the PUD is to be located;
 - iii. The character of adjacent properties, surrounding neighborhoods, and existing and proposed development;
 - iv. Whether the PUD is to be adequately served by essential public services, such as streets, drainage facilities, fire protection, and public water and sewer facilities;
 - v. Whether the PUD results in the destruction, loss, or damage of any feature determined to be of significant ecological, scenic, or historical importance; and
 - vi. That the PUD shall be designated, sited, and landscaped so that the PUD will not hinder or discourage the appropriate development or use of adjacent properties and surrounding neighborhoods.
- j. Action by the City Council. Final determination on a PUD application shall be issued by the City Council, in accordance with Article III of this Ordinance.
- k. Approval. An ordinance approving a PUD shall include the general land use map, master site development plan, specific uses permitted, conditions for the PUD, and a statement as to the purpose and intent of the PUD. Only those uses approved shall be permitted and shall operate in accordance with the stipulated approved conditions.

Section 4-18. Similar Land Use

- a. Purpose. The purpose of this Section is to provide for consideration and accommodation

- of a proposed land use which had not been anticipated at the time of adoption of this Ordinance, and, consequently, is not addressed in the Schedule of Uses of this Ordinance.
- b. Determination. Before proceeding forward with an application, the Zoning Administrator shall determine whether the proposed use:
- i. Is not listed as a permitted, special exception, or conditional land use in the tract's Zoning District;
 - ii. Is consistent with the District's purpose;
 - iii. Is similar to other allowed uses relative to its character, scale, and overall compatibility;
 - iv. Is not expected to create objectionable impacts to public health, safety, and welfare if it were established in the applicable Zoning District; and
 - v. Would not be more appropriate within a different Zoning District.
- c. Application and Review. An application for a similar land use determination shall be submitted for review by the Planning and Zoning Commission, in accordance with Article III of this Ordinance.
- d. Action by the City Council. Final determination on a similar land use application shall be issued by the City Council, in accordance with Article III of this Ordinance.

Section 4-19. Nonconforming Use

- a. A nonconforming use is any use of land or structures which do not conform to the use regulations prescribed in this chapter or amendments hereto.
- b. Continuation of use. Any nonconforming use of land may be continued in present use indefinitely and is transferable. If, however, a continuous operation is not carried on in such nonconforming use during a continuous period of one year, the building, the structure, or tract of land where the nonconforming use previously existed shall thereafter be occupied and used only for a conforming use. ~~Intent to resume active operation shall not affect the foregoing. A person's intent to resume operations is not relevant to, nor does it otherwise extend, the one year period.~~
- c. Change of use. A nonconforming use may be changed to any conforming use. A nonconforming use shall not be changed to any other type of nonconforming use.
- d. Damage and destruction. A nonconforming use occurring within a building or structure may be rebuilt, ~~but shall not be extended enlarged,~~ in case of obsolescence or total or partial destruction by accidental fire or other accidental cause.
- e. Enlargement. A nonconforming use shall not be enlarged or extended with respect to the operation of the use in a building or structure, nor extended to occupy a greater area of land, except in compliance with zoning requirements for that district or through an expansion of nonconforming use approval by the Zoning Board of Adjustment.
- f. Normal maintenance. Normal maintenance of a building or structure containing a nonconforming use is permitted, including necessary nonstructural repairs and incidental alterations not extending the operation of the nonconforming use.
- g. Structural changes. No structural alteration shall be made in a building or other structure containing a nonconforming use, except that required by law.

Section 4-20. Nonconforming Structure

- a. A nonconforming structure is any building or structure on a lot which does not conform to the lot area, lot dimensions, front yard, side yard, rear yard or coverage, or any building or structure which does not conform to the height, parking, loading, building spacing or any other regulations or any requirements of this chapter.
- b. Limitation on regulations. No structure, otherwise in accordance with the provisions of these regulations or an amendment hereto, shall be rendered or be deemed a nonconforming structure solely for a failure to comply with provisions relating to signs.
- c. Continuance of nonconforming structures. Subject to all limitations herein set forth, any nonconforming structure may be occupied and operated and maintained in a state of good repair, but no nonconforming structure shall be enlarged or extended unless the enlargement or extension can be, and is, made in compliance with all of the provisions herein established for structures in the district in which the nonconforming structure is located.
- d. Accidental damage to building. If a nonconforming structure is destroyed by fire or the elements, it may not be reconstructed or rebuilt except to conform to the provisions contained herein. In the case of partial destruction by fire or other causes, not exceeding 50 percent (50%) of the structures value, the Development Services Department may issue a permit for reconstruction. If greater than 50 percent (50%) of the structures value, the Zoning Board of Adjustment may grant a permit for repair but not for the enlargement of the structure.
- e. Obsolescence of structure. The right to operate and maintain any nonconforming structure shall terminate and shall cease to exist whenever the nonconforming structure becomes obsolete or substandard under any applicable Code of the City and the cost of placing such structure in lawful compliance with the applicable regulation exceeds 50 percent (50%) of the replacement cost of such structure on the date that the City Council, after receipt of a recommendation from the Building Official, Code Enforcement Officer, and/or Chief Administrative Officer, determines that such structure is obsolete or substandard.
- f. Determination of replacement costs. In determining the replacement cost of any nonconforming structure, there shall not be included therein the cost of land or any factors other than the nonconforming structure itself.
- g. Alterations. The Zoning Board of Adjustment may grant, as a special exception, an application to extend or enlarge a nonconforming structure, provided such grant does not serve to prevent the return of such structure to a conforming structure in the future.

ARTICLE V. GENERAL REGULATIONS

Division 1. General

Section 5-1. Purpose

This purpose of this Article is to provide regulations, in addition to those regulations and requirements of each Zoning District, applicable to a building, structure, or tract of land within the City limits, regardless of the Zoning District designation.

Section 5-2. Certificate of Use and Occupancy

- a. Certificate Required. No commercial building, tenant space, or similar structure shall be used, occupied, or changed in use until a Certificate of Use and Occupancy has been issued by the City stating that the commercial building, tenant space, or similar structure complies with the International Building Codes, maximum occupant loads, and the provisions of this Ordinance. A change in use shall mean any change in the occupancy of a commercial building, tenant space, or similar structure.
- b. Violation. A Certificate of Use and Occupancy shall become null and void upon violation of this Ordinance. On remediation, a new Certificate shall be required.

Division 2. Site Requirements

Section 5-3. Accessory Buildings, Associated Living Quarters, and Storage Buildings

- a. Accessory and Storage Buildings. Accessory and storage buildings are permitted in Zoning Districts in accordance with the Schedule of Uses.
 - i. Accessory and storage buildings are permitted only in connection with, incidental to, and on the same lot as a principal structure which is in use and permitted in such District.
 - ii. With the exception of non-portable permanent carports built on a foundation, accessory and storage buildings shall not be placed in a front yard.
 - iii. No accessory or storage building shall be placed within the limits of a recorded easement, alley, or required fire lane.
 - iv. Unless otherwise regulated within Article IV of this Ordinance, no accessory or storage building shall exceed two (2) standard stories in height.
 - v. Unless otherwise regulated within Article IV of this Ordinance, an accessory or storage building may be constructed in side and rear yards, provided such structure does not occupy more than 20 percent of the area of the required side or rear yards and is not located closer than five feet (5') to any lot line. Non-portable permanent carports built on a foundation may be located in a front yard, provided they are not located closer than five feet (5') to any lot line.
 - vi. Swimming pools may be located within required side or rear yards, provided that such pools are not located closer than ten feet (10') to a side or rear lot line. Swimming pools are not permitted in front yards. A pedestrian space of at least three feet (3') in width shall be provided between pool walls and the protective fence or barrier wall of a pool.
- b. Associated Living Quarters. Unless otherwise authorized in Sec. 4-3 Single-Family Residential District herein pertaining to maximum allowable dwelling units per parcel, only one (1) associated living quarters is permitted per tract in a residential Zoning District, but only in connection with, incidental to, and on the same lot as, a principal structure which is in use and permitted in such District. Associated living quarters are subject to the following:
 - i. The floor area of an associated living quarters shall not exceed two hundred fifty

square feet (250 sq. ft.) or twenty-five percent (25%) of the existing floor area of the main building, **whichever is greater;**

- ii. The associated living quarters shall include a restroom facility;
- iii. The associated living quarters shall be compatible with the aesthetics of the primary residence and surrounding neighborhood; and
- iv. No more than two unrelated individuals shall reside in an associated living quarters.

Section 5-4. Walls; Fences

Unless otherwise regulated within Article IV of this Ordinance, a wall, fence, berm, and similar item restricting passage or vision or enhancing private property may be located within a required yard, except as follows:

- a. A wall or fence located within the front yard shall not exceed a height of forty-eight inches (48”), as measured from the grade at the point of placement. A wall, fence, or similar item, other than landscaping, shall not exceed a maximum height of eight (8) feet within a rear yard. A rear yard fence that is taller than 48 inches may be extended to the front corner of the primary structure. A fence in the rear yard on a corner lot shall meet the side yard setback adjacent to the right-of-way line in the respective zoning district;
- b. In the Industrial and Highway Commercial Corridor Districts, a wall or fence which is clearly used for safety or security purposes must comply with the administrative rules and statutory regulations of the Texas Department of Transportation;
- c. A wall, fence, hedgerow, or other dense landscaping on a corner lot shall not exceed 24 inches in height. Items over 24 inches shall be located at least 20 feet from the intersection of a street right-of-way line;
- d. A wall or fence that adjoins property lines in a residential district shall not be electrified, barbed, or otherwise secured in a manner inappropriate or dangerous to the neighborhood. Such restrictions are waived for agricultural uses;
- e. A fence, shrub, or wall may be installed in an easement, subject to the City’s or a utility company’s ability to remove the structure at the Owner’s expense if access is deemed necessary; and
- f. These provisions shall not be interpreted to prohibit the erection of an open-mesh type fence enclosing any school or playground site or business or industrial activity for security purposes.

Section 5-5. Outside Storage and Display

- a. Outside storage, display, or sale of goods, products, or merchandise is permitted in a zoning district in accordance with the Schedule of Uses of this Ordinance.
- b. Outside storage limitations shall not apply to:
 - i. Merchandise dispensing units in a quantity of three (3) or fewer placed adjacent to a building for any one business establishment when such merchandise dispensing units are being used in connection with the operation of a convenience food store, service station, grocery, supermarket, or combination thereof;
 - ii. Storage, display, and sale of newspapers and related publications in newspaper

- racks;
 - iii. Outside display of greenhouse merchandise; or
 - iv. Temporary outdoor services, such as mobile blood banks, health screenings, and veterinary care.
 - c. Temporary outdoor sale of merchandise is permitted, provided it is conducted:
 - i. For a period not exceeding five (5) consecutive days once a month or not exceeding 30 consecutive days within the calendar year;
 - ii. By a building tenant holding a current certificate of occupancy;
 - iii. For merchandise ordinarily sold on the premises by the building tenant;
 - iv. Does not encroach into the right-of-way from all property lines; and
 - v. With a special event permit issued by the City not more than 90 days prior to each event.
 - ~~d. Garage sales are permitted in any residential district for a maximum of four (4) consecutive days within a 30-day period.~~
 - e. Except as necessary for ongoing construction activity, the storage or overnight parking of a truck or commercial vehicle defined and prohibited within Municipal Code of Ordinances Chapter 12 *Traffic and Vehicles*, Article 12.05 *Truck Routes* is prohibited in any residential zoning district.
 - f. In residential zoning districts, motor homes and recreational vehicles may be used for any form of habitation on a residential lot for thirty (30) consecutive days with a renewable permit issued by the City. The vehicle may be connected to municipal utilities if:
 - i. the vehicle has a backflow prevention device for water; and
 - ii. the vehicle owner applies for and receives a permit from the City.

Section 5-6. Home Occupation

- a. Home occupations are permitted in any residential zoning district in accordance with the following:
 - i. Only by a person(s) residing on the premises;
 - ii. Shall not alter the appearance of the residential dwelling unit or the lot on which it is located;
 - iii. No outside storage or display;
 - iv. Be conducted entirely within the residential dwelling unit;
 - v. Not involve equipment which conflicts with the intent of the residential nature of the community;
 - vi. Not involve the use or storage of explosives or flammable or hazardous materials;
 - vii. Not involve any process that produces smoke, dust, odor, noise, or vibration which is harmful to surrounding properties;
 - viii. Not involve the delivery and storage of materials at a frequency beyond that which is reasonable within a residential zoning district;
 - ix. Not generate traffic to and from the home in excess of what is normally associated

- with a single-family dwelling unit;
- x. No exterior signage indicating that the dwelling unit is being utilized for any purpose other than that of a residential dwelling unit; and
- xi. Shall not consist of any activity incompatible with the adjacent land uses.

b. The following uses are prohibited as home occupation uses:

- i. Auto repair or paint shop;
- ii. Adult entertainment businesses;
- iii. Medical and dental clinics;
- iv. Nursing homes, convalescent homes, and adult care facilities with occupancy over two (2) persons;
- v. Restaurants;
- vi. Wrecking and towing service;
- vii. Welding and machine shops;
- viii. Lawn equipment repair; or
- ix. A use deemed incompatible with adjacent or surrounding land uses.

Section 5-7. Group Home

- a. A group home shall be located not less than 1,000 linear feet from any other group home, child care facility, **or school**, as measured from the nearest boundary of the site on which the other group home, child care facility, **or school** is located.
- b. No structural alterations shall be made to a building to cause the group home to be substantially distinguishable from other surrounding properties.
- c. A group home shall meet all State licensing requirements.
- d. No exterior signage is allowed for a group home, except for signage allowed for a residence within a residential area.

Section 5-8. Pre-existing Mobile and Manufactured Homes

- a. A mobile or manufactured home in existence prior to the effective date of this Ordinance and located within the City limits and outside of the Manufactured Home District may be replaced with a mobile or manufactured home, provided that the replacement is a newer year model mobile or manufactured home and is at least as large in living space as the prior mobile or manufactured home. The number of mobile or manufactured home replacements is not limited, except when a mobile or manufactured home is removed from the property and not replaced with another mobile or manufactured home within one hundred eighty (180) calendar days. Upon the lapse of the 180 calendar day period, a mobile or manufactured home is no longer allowed within a Zoning District that prohibits the installation of mobile or manufactured homes.

ARTICLE VI. PARKING REGULATIONS

Sec. 6-1. Purpose

It is the purpose of this Article to establish the guidelines for off-street parking and loading spaces consistent with the proposed land use to:

- a. Eliminate occurrence of nonresident on-street parking in adjoining neighborhoods;
- b. Ensure that off-street parking and loading spaces meet minimum standards for construction and safety;
- c. Reduce the cost of non-residential development by allowing the market to determine the number of parking spaces for a site; and
- d. Expedite the movement of traffic on public thoroughfares in a safe manner, increase the carrying capacity of the streets, and reduce the amount of land required for streets, and the cost to both the property owner and the City.

Sec. 6-2. Development and maintenance of parking areas

Every parcel of land hereafter used as public parking area, including commercial parking lots and automobile, farm equipment or other open-air sales lots, shall be developed and maintained in accordance with the following requirements:

- a. Drainage and surfacing; maintenance. Areas shall be properly graded for drainage, surfaced with concrete, asphaltic concrete, asphalt, or other suitable material approved by the City Engineer and maintained in good condition, and free of weeds, dust, trash, and debris.
- b. Wheel guards. Boundary or perimeter areas shall be provided with wheel guards or bumper guards, so located that no part of parked vehicles will extend beyond the property line of the parking area or interfere with sidewalks or other designated accessible paths.
- c. Lighting. Any lighting used to illuminate an off-street parking area shall be arranged so as to direct or shield the light away from the adjoining premises in any residential district and so it does not interfere with traffic. See Chapter 3 of the Municipal Code of Ordinances for lighting regulations.
- d. Entrances and exits. Facilities shall be provided with entrances and exits so located as to minimize traffic congestion.
- e. Prohibition of other uses. Facilities shall not be used for the repair, dismantling or servicing of any vehicle, equipment, materials or supplies.
- f. Dimensions of parking spaces. Each off-street parking space shall be a minimum of nine feet wide and have not less than 180 square feet, exclusive of access or maneuvering area, ramps and other appurtenances.

Sec. 6-3. Off-street loading regulations

Every Buildings constructed after the effective date of this Ordinance or part thereof erected or occupied for retail or wholesale service, manufacturing, storage, warehouse, hotel, mortuary, or any other use similarly involving the receipt or distributing distribution of materials or merchandise by semi-trailers, flatbeds, step decks, dry vans, reefers, or tankers (but not including box trucks) shall provide and maintain, on the same premises, loading space in accordance with the following regulations:

- a. Types. Based on the business need there shall be two sizes of off-street truck loading spaces designated "large" and "small."

- i. Large spaces. Each "large" space shall have an overhead clearance of at least 14 feet, shall be at least 12 feet wide, and shall be at least 50 feet long, exclusive of access or maneuvering area, platform, and other appurtenances.
 - ii. Small spaces. Each "small" space shall have an overhead clearance of at least ten feet, shall be at least eight feet wide and shall be at least 20 feet long, exclusive of access or maneuvering area, platform and other appurtenances.
- b. Location. Off-street truck loading facilities shall be located such that:
 - i. Trucks will not extend into a public street while positioning to or parking at the loading dock;
 - ii. Trucks will not block any fire lane while at the dock.
- c. Development and maintenance of off-street loading. Off-street truck loading facilities shall be constructed, maintained and operated in accordance with the following specifications:
 - i. Drainage and surfacing; maintenance. Areas shall be properly graded for drainage, surfaced with concrete, or asphaltic concrete, asphalt, or other suitable material approved by the City Engineer, and maintained in good condition, free of weeds, dust, trash and debris.
 - ii. Protective screen fencing. Areas shall be provided with protective screen fencing such that occupants of adjacent structures are not unreasonably disturbed during the night by the movement of vehicle lights.
 - iii. Lighting. Lighting facilities shall be so arranged that they neither unreasonably disturb occupants of adjacent residential properties nor interfere with traffic. See Chapter 3 of the Municipal Code of Ordinances for lighting regulations.
 - iv. Entrances and exits. Areas shall be provided with entrances and exits so located as to minimize traffic congestion.
- d. Minimum loading spaces required. The minimum number of truck loading spaces for structures containing the uses enumerated for CD, HC, and IP Districts shall be:

Gross Floor Area in Structure (sq. ft.)	Minimum Number of Spaces and Type
0 – 15,000	1 small or 1 large
15,001 – 30,000	2 small or 2 large or combination
30,001 – 50,000	2 large
50,001 – 100,000	3 large
For each additional 50,000	1 large

- e. Subsections (a) – (d) hereof shall not prohibit the development of shared loading spaces within multi-tenant office, retail, or similar complexes.

Sec. 6-4. Vehicle stacking

A minimum number of off-street stacking spaces shall be provided as follows for vehicle drive through facilities:

- a. Automated Teller Machines (ATM), banks, pharmacies, or similar uses
 - i. 4 spaces, measured from teller or window.
- b. Carwash, quick lube, or similar uses
 - i. One lane, 4 spaces, measured from entrance
 - ii. Multiple lanes, 2 spaces per lane, measured from entrance
- c. Restaurant or other food service drive-through
 - i. 4 spaces per lane, measured from pickup window to ordering location
 - ii. 4 spaces per lane, measured from ordering location

ARTICLE VII. DEFINITIONS

Section 7-1 Construction of Language

- a. Words, Terms, and Phrases. The following words, terms, and phrases, when used in this Ordinance, shall have the following meanings, unless the context clearly indicates otherwise. Terms not defined herein shall have the meaning customarily assigned to them.
- b. Rules of Construction. The following rules of construction apply:
 - i. The particular shall control the general, and the use of a general term shall not be taken to have the same meaning as another specific term. For example, a “recreational facility, commercial indoor” shall not be interpreted to be the same as a “recreational facility, commercial indoor-pool or billiards hall,” if each term is listed as a separate and distinct use.
 - ii. In case of any difference of meaning or implication between the text of this Article and any caption or illustration, the text shall control.
 - iii. A building or structure includes any and all of its parts.
 - iv. The phrase “used for” includes “arranged for,” “designed for,” “intended for,” “maintained for,” and “occupied for.”
 - v. The word “shall” is always mandatory and not discretionary. The word “may” is permissive.
 - vi. The word “person” or “applicant” includes any individual, corporation, partnership, incorporated association, limited liability company, or any other similar entity.
 - vii. Unless the context clearly indicates the contrary, where a regulation involves two (2) or more items, conditions, provisions, or events connected by the conjunctions “and,” “or,” or “either . . . or,” the conjunction shall be interpreted as follows:
 - 1. “And” indicates that the connected items, conditions, provisions, or events apply.
 - 2. “Or” indicates that the connected items, conditions, provisions, or events may apply singly or in any combination.
 - 3. “Either . . . or” indicates that the connected items, conditions, provisions,

or events apply singly but not in combination.

- viii. When not inconsistent with the context, words used in the present tense shall include the future tense, words in the plural number shall include the singular number, and vice versa; and words in the masculine gender shall include the feminine gender, and vice versa.

Section 7-2 General Definitions.

Abutting property. Property abutting upon a street shall be understood as also abutting property on the other side of the street.

Accessory building. A subordinate building, with or without separate utilities, the use of which is incidental to and used only in conjunction with the main building. Examples of accessory buildings include, but are not limited to, carports and garages, associated living quarters, and storage buildings.

Accessory use. A use incidental or secondary to the principal use of a lot, building, or structure and located on the same lot as the principal use.

Adjacent. Layout of a site in which the borders are touching, adjoining, contiguous, or abutting.

Agent. A person authorized by another to act for him; one entrusted with another's business.

Alley. Land dedicated to public use and devoted to secondary access to lots.

Alteration. Any change, addition, or modification in construction, [or] any change in the structural members of a building, such as walls or partitions, columns, beams, or girders.

Applicant; Person. ~~An individual, association, firm, corporation, governmental agency, political subdivision, partnership, incorporated association, limited liability company, or any other similar entity of any kind.~~

Associated living quarters. A subordinate building, the use of which is incidental to the main building and used for habitation. Associated living quarters shall not be used for commercial.

Bed and breakfast. A detached dwelling structure or grouping of dwellings structures in which rooms are rented to transient guest[s] on an overnight basis and breakfast is served. See short-term rental unit definition herein.

Bedroom. A room furnished with a bed and intended primarily for sleeping.

Block. An area within the City enclosed by streets or alleys and occupied by or intended for building.

Board; "ZBOA". The Zoning Board of Adjustment of the City.

Buffer zone. That portion of an open space that separates residential and commercial districts.

Building. A structure intended for shelter, occupancy, housing, or enclosure of persons, animals, chattel, or moveable property of any kind.

Building inspector or official. The legally designated inspection authority of the City, or the authorized representative.

Building line. A building limit fixed at a specific distance from the property boundaries of a lot beyond which a structure cannot lawfully extend.

Building, main. An enclosed structure in which is conducted the principal use of the lot on which it is situated. See structure, principal definition herein.

Building setback line. The line within a property defining the minimum horizontal distance between a building and the adjacent property or street line.

Casino. A building or room used for social amusements; specifically: one used for gambling.

Certificate of occupancy. A certificate issued by the Building Official for the use of a building, structure, and/or land complying with the provisions of all applicable City codes, ordinances, and regulations.

Church. A structure owned and/or used by a religious organization or congregation that provides regular organized religious worship, religious training, or education of its members. The term also includes a rectory, convent, meeting hall, or offices for administration of the institution. A church may include dwelling units for religious organization personnel located within an accessory structure.

City. The City of Johnson City, Texas.

City Council; Council. The governing body of the City of Johnson City, Texas.

City limits. The incorporated boundary limits of the City of Johnson City, Texas.

City official. The legally authorized representative when acting in an official capacity for the City.

Civic / community center. A building or buildings that contain local government offices and often recreational or cultural facilities for the public.

Club or lodge. An association of persons for the promotion of some common objective, such as literature, science, politics, good fellowship, and the like, meeting periodically and limited to members.

Common access route. A private way which affords the principal means of access to individual home lots or auxiliary buildings.

Community home. A community-based residential home for persons with a disability as defined by Chapter 123 of the Texas Human Resources Code, as amended.

Common property. A parcel or parcels of land, together with the improvements thereon, the use and enjoyment of which are shared by the owners and occupants of the individual building sites in a "planned unit."

Comprehensive plan. A periodically updated document that unifies all elements and aspects of City planning. This Plan serves as a policy guide to zoning and subdivision decisions reflecting the best judgment of the staff, the Planning and Zoning Commission, and the City Council.

Conditional use permit. A use which is not automatically permitted by right, but which may be permitted within a Zoning District, subject to meeting specific conditions. A conditional use permit is approved and granted by the City Council.

Coverage, lot. The total area of all structures, paved driveways, or other soil disturbances that will not allow normal water infiltration. The coverage is expressed as a percentage of such area in relation to the total gross area of the lot or site. Landscaping shall not be deemed part of the lot coverage.

Density. The quantity of an item per unit area. For example, the number of dwelling units per acre.

District. A classification applied to any certain land area within the City stipulating the regulations of land usage and development.

Driveway. A minor entranceway off the common access route within the City, into an off-street parking area.

Dry goods. The sale of fabric, thread, clothing, and related merchandise (not hardware and groceries).

Dwelling. A structure, or portion thereof, which is designed or used exclusively for residential purposes, including living quarters onsite with business, mobile/manufactured homes, single-family, duplex, residential loft, and multifamily.

Dwelling, accessory. See associated living quarters.

Dwelling, multifamily. A building or group of buildings that contain multiple separate housing units (2+) for residential use.

Dwelling, residential loft. Open residential living space located on second or higher floors with very few (if any) interior walls. Lofts tend to have very high ceilings and tall windows. Traditionally, lofts are converted warehouses with exposed brick, pipes, and support beams, but modern lofts may not have those features.

Dwelling, unit. A building, or portion of a building, that is arranged, occupied, or intended to be occupied as living quarters and that includes facilities for food preparation, bathing, use of the toilet, and sleeping.

Easement. An interest in land granted to the City by the public, generally, and/or to a private utility corporation for installing or maintaining utilities across, over, and under private land, together with the right to enter thereon with machinery and vehicles necessary for the maintenance of said utilities.

Enclosed. Contained within a building; activity being inside a structure having walls on all sides and a roof overhead.

Engineer. A person duly authorized and properly registered under the provisions of the State Engineering Registration Act, as heretofore or hereafter amended, to practice the profession of engineering.

Entertainment. Any enterprise whose main purpose is to provide the general public with an amusing or entertaining activity. Entertainment includes, but is not limited to, live vocalists, musicians, disc jockeys, comedians, karaoke, performers (paid or not, including contestants), zoos, concerts, carnivals, expositions, miniature golf courses, rodeos, driving ranges, arcades, fairs, exhibitions, athletic contests, tent shows, ferris wheels, children's rides, roller coasters, skating rinks, ice rinks, traveling shows, bowling alleys, pool parlors, and similar enterprises.

Family. A collective number of individuals domiciled together in one dwelling unit whose relationship is of a continuing non-transient domestic character and who are cooking and living as a single nonprofit housekeeping unit. This definition shall not include any society, club, fraternity, sorority, association, lodge, organization, or group of students or other individuals whose domestic relationship is of a transitory or seasonal nature or for an anticipated limited duration of a school term or other similar determinable period.

Fence. A visual barrier, barrier, railing, or other upright structure, typically of wood or wire, enclosing an area of ground to mark a boundary, control access, or prevent escape and constructed of uniform materials throughout the barrier.

Frontage. All property on one side of a street between two intersecting streets (crossing or terminating) measured along the line of the street, or, if the street is dead-ended, then all the property abutting on one side between and intersecting street and the dead end of the street.

Garage, private. An accessory building, or a portion of a main building, used for the storage of motor vehicles and parking, as may be required, in connection with the permitted use of the main building.

Garage sale. The sale of tangible personal property at retail by a person who is not in the business or does not hold himself or herself out to be in the business of selling tangible personal property at retail.

Group home. An interim or permanent residential facility shared by six or fewer people who do not meet the definition of “family” and including any resident staff who share a single housekeeping unit. This does not include a “community home” nor facilities that permit sleeping arrangements on a daily basis.

Height, building. The vertical dimension measured from the average elevation of the finished lot grade at the front of a building to the highest point of the roof ridge, including, but not limited to, a cupola, spire, crows nest, or other **permanent** appurtenances located on a roof.

Hospice. A home providing care for the terminally ill.

Hospital. An institution licensed by the state as a hospital where humans are given medical treatment.

Hotel. A building or an arrangement of buildings designed and occupied as a temporary abiding place of individuals, usually for a period of less than 30 consecutive days, who are lodged with or without meals. The rooms are usually occupied singly for hire, and there may or may not be provisions for cooking in individual rooms or apartments. This does not include bed and breakfast facilities or short term rentals.

Loading and unloading space, off-street. An open, hard-surfaced area of land, other than a street or public right-of-way, the principal use of which is for the standing, loading, and unloading of motor vehicles, tractors, and trailers, to avoid undue interference with public streets and alleys.

Lot. A designated parcel, tract, or area of land established by a plat or otherwise permitted by law to be used, developed, or built upon as a unit. For purposes herein, the terms “lot”, “parcel”, “tract” or “area of land” can be used interchangeably.

Lot, area. The net area of a lot, including any portion of an easement which may exist on said lot, exclusive of any portion of streets, alleys, or rights-of-way.

Lot, corner. A lot which has an interior angle of less than 135 degrees at the intersection of two street lines. A lot abutting upon a curved street shall be considered a corner lot if the tangents of the curve at the points of the intersection of the side lot lines intersect at an interior angle of at least 135 degrees.

Lot, depth. The average horizontal distance between the front and rear lot lines.

Lot, double frontage. A lot having a frontage on two nonintersecting streets as distinguished from a corner lot.

Lot, interior. A building lot other than a corner lot.

Lot line. A boundary line of a lot.

Lot line, front. The lot line adjacent to street right-of-way. In the case of a corner lot, only one lot line shall be designated as the front lot line.

Lot line, rear. The lot line opposite the front lot line of said lot and not intersecting with the front lot line.

Lot line, side. A lot line which intersects the front lot line of said lot.

Lot of record. A lot which is part of a subdivision, the plat of which has been recorded in the office of the County Clerk; or a parcel of land, the deed of which was recorded in the office of the County Clerk.

Lot width. The straight-line distance between the side lot lines, measured at the two points where the front building line intersects the side lot lines.

Manufactured home, housing; manufactured housing unit. A structure constructed on or after June 15, 1976, according to the rules of the United States Department of Housing and Urban Development, transportable in one or more sections, which, in traveling mode, is eight body feet or more in width, or 40 body feet or more in length, or, when erected on-site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning and electrical systems. This term does not include a recreational vehicle or accessory building.

Manufactured home / mobile home park. A unified development of mobile or manufactured homes and travel ownership spaces arranged on a tract of land under single entity ownership, meeting all requirements of this Chapter.

Manufacturing, light. Light Manufacturing is defined as manufacturing, processing, service, storage, wholesale, and distribution operations with most operations contained within an enclosed building with limited outside storage. Light Manufacturing is typified by the fabrication of certain materials and products with limited production of noise, vibration, air pollution, fire hazards, or noxious emissions which would disturb or endanger neighboring properties. Light Manufacturing typically sells its goods to a wholesaler or directly to the end consumer.

Light Manufacturing includes, but is not limited to, the following:

Beverage Manufacturer, Apparel Wholesaler, Bakery Wholesaler, Confectionary Manufacturer, Blacksmith, Creamery, Dairy Manufacturer, Floral Wholesaler, Grocery Wholesaler, Millwork Manufacturer, Hatchery, Textile Manufacturer, Warehousing, Appliance Manufacturer and Wholesaler, Electrical Instrument Manufacturer and Wholesaler, Office Machine Manufacturer and Wholesaler, Machine Tool Manufacturer and Wholesaler, Pharmaceutical Manufacturer, and Food Product Manufacturer and Wholesaler, but not Animal Slaughtering, Curing, or Rendering of Fats.

Manufacturing, heavy. Heavy Manufacturing is defined as a type of business with high capital costs, high barriers to entry, and low transportability. The term "heavy" refers to items produced by "heavy industry," such as iron, coal, oil, ships, et cetera. Today, "heavy" also refers to industries that cause harm or disruption to the environment.

Heavy Manufacturing is associated with heavy industrial development, including storage, major freight terminals, waste and salvage, resource extraction, processing, transportation, major utilities, and other related uses, particularly those that require large buildings, frequent heavy truck traffic for supplies or shipments, or that may require substantial mitigation to avoid sound, noise, electrical interference, and odor impacts on neighboring properties.

Heavy Manufacturing typically sells its goods to other industrial customers, rather than to the end consumer. Heavy Manufacturing products tend to be a part of the supply chain of other products sold to the end consumer.

Heavy Manufacturing includes, but is not limited to, the following:

Automobile Component Manufacturing, Glass Manufacturing, Insulation Manufacturing, Poultry Farm, Paint Manufacturing, Wood Processing, Ammonia/Chlorine Manufacturing, Principal Storage of Flammable/Toxic/Explosive or Noxious Materials, Concrete Mixing or Batching Plants, Fertilizer or Pesticide Manufacturing, Petroleum or Asphalt Refining/Manufacturing, Paper Mill, Rubber Manufacturing, and Stockyards, and Battery (Lithium and Other Battery Types) Storage Facilities Generally Associated with Electricity Plants.

Mobile home. A structure constructed before June 15, 1976 that is built on a permanent chassis and designed for use as a dwelling with or without a permanent foundation when the structure is

connected to the required utilities; is transportable in one or more sections, which in traveling mode is at least eight body feet or more in width or 40 body feet or more in length, or, when erected on-site, is 320 or more square feet, and includes the plumbing, heating, air conditioning, and electrical systems of the home.

Municipal street. The entire width of a right-of-way held by the City in fee or by easement or dedication that has a part open for public use for vehicular travel. The term does not include a designated State or Federal highway or road or a designated County road.

Nonconforming; nonconforming use. Use of land, a structure, or a lot which does not conform to the requirements of this Ordinance because such use had been established and has been in existence prior to and after the effective date of adoption of this Ordinance; a land use, structure, or lot which does not conform with the regulations of this Ordinance as a result of the adoption or amendment of this Ordinance or of any subsequent reclassification of a zoning district.

Nursery, day care, or kindergarten. A child care facility which is a State licensed facility operated in accordance with State Law that provides care, training, education, custody, treatment, or supervision for a child who is not related by blood, marriage, or adoption to the owner or operator of the facility, for all or part of the 24-hour day, whether or not the facility is operated for profit or charges for the service it offers.

Nursing home / assisted living. A home for the aged, chronically ill, or incurable persons who have difficulty or are unable to care for themselves and in which three or more persons, not of the immediate family, reside or are provided with food, shelter, or care for compensation. This definition does not include hospitals, clinics, or other similar institutions devoted primarily to the diagnosis and treatment of the sick or injured.

Occupancy. The use or intended use of the land or building by proprietors or tenants.

Off-street parking. An enclosed or unenclosed area, not on a public street or alley, established for or used for the parking of a motor vehicle.

On-site parking. An area used for the storage of motor vehicles located wholly within a single lot whose use is dedicated to that lot.

Open spaces. Space included in any side, rear, or front yard or any unoccupied space of a lot that is open and unobstructed to the sky, except for the ordinary projection of cornices, eaves, or porches.

Outdoor storage. The storage of materials and/or products associated with a business. For industrial storage, such storage requires a structure designed for and/or devoted to the containment of the item or items, such as an oil storage tank or grain elevator.

Oversized vehicle. A motor vehicle, trailer, or boat, which by itself or together with other structure(s) or vehicle(s) attached to it, exceeds 24 feet in length, 8 feet in width, 8 feet in height, or rated larger than a 1-ton pickup truck, exclusive of apparatus such as antennas, luggage racks, and mirrors.

Parking lot. An area not within a building designed and used for the storage of motor vehicles.

Parking space. The area required for the placement of a common sized automobile with sufficient room to enable the vehicle access in and out of the space. See City Design Standards for parking space minimum dimensions.

Permit. An official document or certificate issued by the authority having jurisdiction authorizing performance of a specified activity.

Person; Applicant. An individual, association, firm, corporation, governmental agency, political subdivision, or partnership, incorporated association, limited liability company, or any other similar entity of any kind.

Permitted use. Use of a lot which is among the uses allowed as a matter of right, subject to the restrictions of the zoning district in which the lot is located.

Property owner; owner. A person or firm, association, syndicate, general or limited partnership, corporation, trust or other legal entity, or any agent or representative thereof, that has sufficient proprietary interest in the land to be zoned. An owner shall be restricted to include only the owner(s) or authorized agent(s) of such owner(s), such as a developer.

Planning and Zoning Commission; P&Z. The Planning and Zoning Commission of the City of Johnson City, Texas.

Plat. A complete and exact plan for the subdivision of a tract of land into lots for building purposes, which, if approved, may be submitted to the County Clerk for recording.

Plot plan. A plan showing the use of the land, to include locations of buildings, drives, sidewalks, parking areas, drainage facilities and other structures to be constructed.

Recreational vehicle. A motorized vehicle or non-motorized trailer designed and/or maintained for use as a temporary dwelling or sleeping place for travel or recreation purposes exclusively, having no foundation other than wheels or jacks.

Recreational vehicle park. Any parcel or tract of land under the control of any person, organization, or governmental entity wherein two or more designated sites are offered for the use of the public or members of an organization by rent or lease, including park-owned recreational vehicles held out for rent. RV parks are primarily designed to accommodate recreational vehicles and camping.

Rehabilitation center. A facility that provides therapy and training for rehabilitation, such as physical, occupational, and speech therapy.

Restroom. A room containing a toilet, sink, and a bathtub or shower.

Right-of-way. The area on, below, or above a public roadway, highway, street, public sidewalk, alley, waterway, or utility easement.

Screening. The establishment of an opaque fence or barrier for the purpose of obscuring a particular land use, structure, or activity from sight.

Setback line. A line which marks the setback distance from the property line, and establishes the minimum required front, side, and rear yard space of a building plan.

Short-term rental unit. The rental of any residential dwelling unit or associated living quarters for less than 30 days.

Sign. Any device or surface on which figures, letters, illustrations, photographs, designs, logos, or outlines are used for such purposes as identification of individuals, partnerships or organizations, advising of products and/or location which is visible to the public. This includes light, banners, and similar devices to attract attention, but excludes signs affixed to motor vehicles.

State. The State of Texas.

Storage building. A subordinate building, with or without utilities, the use of which is incidental to and used in conjunction with the main building only.

Story. That portion of a structure included between the surface of any floor and the surface of the floor directly above it, or, if there is no floor above it, the space between the floor and the ceiling above it; provided that a room, suite, or story with more than one-half of its height below grade shall not be considered a story for the purposes of height regulations.

Story, half. A partial story under a gable, hip, or gambrel roof, the wall plates of which on at least two opposite exterior walls are not more than four feet above the floor of such story, except that any partial story used for residence purposes, other than for a janitor or caretaker and his family, or by a family occupying the floor immediately below it, shall be deemed a full story.

Story, standard. One having 11 feet six inches between floors.

Street. A public or private right-of-way which affords the principal means of access to abutting property. The term “street” shall include avenue, drive, circle, road, boulevard, highway, or any other similar term.

Street line. A dividing line between a lot, tract, or parcel of land and a contiguous street right-of-way line.

Structure. Anything constructed or built, the use of which requires permanent location on the ground or attachment to something having a permanent location on the ground.

Structure, alterations. Any change in the supporting member of a building, such as a bearing wall, column, beams or girders.

Structure, principal. The principal structure which fulfills the purpose for which the building plot is intended. [See building, main definition herein.](#)

Subdivision. The division or redivision of land into two or more lots, tracts, sites, or parcels.

Transitional center / half-way house. Any institution providing short-term transitional services to offenders within a period of time following their release on parole or expiration of sentence.

Use. The purpose or activity for which the land or building thereon is designed, arranged or intended, or for which is it occupied or maintained, and shall include any manner of performance of such activity with respect to the performance standards of this Chapter.

Variance. A legal deviation of a district zoning regulation whose strict enforcement will result in undue hardship. Pecuniary hardship to the owner, standing alone, shall not be deemed to constitute undue hardship. A variance is reviewed and approved by the Zoning Board of Adjustment.

Yard. An open space at grade between a building and the adjoining lot lines, unoccupied and unobstructed by any portion of a structure from the ground upward, except as otherwise provided herein. In measuring a yard for the purpose of determining the width of a side yard, the depth of a front yard, or the depth of the rear yard, the minimum horizontal distance between the lot lines and the main building shall be used.

Yard, front. A yard extending across the front of a lot between the side lot lines, and being the minimum horizontal distance between the street or property line and the main building or any projections.

Yard, rear. A yard extending across the rear of a lot and being the required minimum horizontal distance between the rear lot line and the rear of the main building or any projections thereof.

Yard, side. A yard between the main building and the side line of the lot, and extending from the required front yard to the required rear yard and being the minimum horizontal distance between a side lot line and the side of the main buildings or any projections thereon.

Zoning administrator. The Chief Administrative Officer of the City (“COA”), or designee.

Zoning district. A classification applied to a certain land area within the City stipulating the limitations and requirements of land usage and development.

Zoning map. The official zoning map of the City upon which the boundaries of the various zoning districts are drawn.

EXHIBIT A. SCHEDULE OF USES

The City Council hereby approves and adopts the following chart as the City's permitted Schedule of Uses. The chart lists the types of land uses allowed within each of the zoning districts outlined in this Ordinance.

Districts Legend

PUD:	Planned Unit Development District
DD:	Downtown District
CD:	Commercial District
HC:	Highway Commercial Corridor District
IP:	Industrial Park District
PFD:	Public Facilities District
RVP:	Recreational Vehicle Park District
SF:	Single-Family Residential District
MR:	Mixed Residential District
MH:	Manufactured Home District
CHD:	Cottage Housing District

Uses Legend

CUP:	Conditional Use Permit
	Permitted Use by Right
Blank:	Non-Permitted Use

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Zoning Classification	DD	CD	HC	IP	PFD	RVP
Accessory Building	✓	✓	✓	✓	✓	
Aerial Surveying		CUP	CUP	CUP		
Agriculture/Open Space	✓	✓	✓	✓	✓	
Air Conditioning Sales, Retail, and Service (Completely Enclosed in CD District)		✓	✓	✓		
Airport (Non-Governmental)			CUP	CUP		
Alcoholic Beverage (Microbrewery / Distillery) Manufacturer (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	✓	✓	✓	✓		
Alcoholic Beverage (Retail) Sales (No On-Premises Consumption)	CUP	✓	✓	✓		
Ambulance Service			✓	✓	✓	
Amusement Park		CUP	CUP	CUP		
Animal Shelter (Governmental)			✓	✓	CUP	
Animal Shelter (Non-governmental)			✓	✓	CUP	
Antique Store (Outside storage, display or sale of goods, products or merchandise shall be permitted provided such goods, products or merchandise do not encroach into the right-of-way.)	✓	✓	✓	✓		
Apparel/Accessories/	✓	✓	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Alteration & Repair (Retail)						
Appliance Repair and Sales (Completely Enclosed in CD District)		✓	✓	✓		
Armory			CUP	CUP	CUP	
Art Gallery and/or Museum	✓	✓	✓	✓		
Artisan, Artist, and Fine Arts Studio (Outside storage, display or sale of goods, products or merchandise shall be permitted provided such goods, products or merchandise do not encroach into the right-of-way.)	✓	✓	✓	✓		
Associated Living Quarters	✓	✓	✓	✓	✓	
Auditorium (Governmental and Non-Profit)	CUP	CUP	✓	✓	CUP	
Auditorium (Non-Governmental)	CUP	CUP	✓	✓	CUP	
Automobile Car Wash		✓	✓	✓		
Automobile Filling Station and/or Service (Service Completely Enclosed in CD District)		✓	✓	✓		
Automobile Glass Sales and Service (Completely Enclosed in CD District)		✓	✓	✓		
Automobile Paint and Auto Body Shop (Completely Enclosed in CD District)		✓	✓	✓		
Automobile Parking Lots or Garages (Commercial)	CUP	✓	✓	✓	CUP	
Automobile Part Sales (Completely Enclosed)		✓	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
(Retail)						
Automobile Rental		✓	✓	✓		
Automobile (Incl. Motorcycles) Sales and Service (New and Used, When Used Incidental to New Sales) (Service Completely Enclosed in CD District)		CUP	✓	✓		
Automobile Upholstery Sales and Installation		CUP	✓	✓		
<u>Live</u> Bait Store		✓	✓	✓		
Bakery (Retail)	✓	✓	✓	✓		
Barber and Beauty Equipment Sales (Retail)	CUP	✓	✓	✓		
Barber and Beauty Shop	✓	✓	✓	✓		
Battery (Lithium and Other Battery Types) Storage Facilities and/or Solar Farms Generally Associated with Electricity Generation Plants.						
Bed and Breakfast	CUP	✓	✓	✓		
Bicycle and/or Lawnmower Sales and Service (Completely Enclosed in CD District)		✓	✓	✓		
Blueprinting, Photostatting/Reproduction/ Print Shop	✓	✓	✓	✓		
Book and Stationery Store	✓	✓	✓	✓		
Bowling Alley (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	✓	✓	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Builders Showroom		✓	✓	✓		
Building Hardware Sales (Completely Enclosed in CD District)		✓	✓	✓		
Building Lumber Sales		CUP	✓	✓		
Bus Passenger Station at Existing Business Other Than Busing Company		CUP	✓	✓	CUP	
Cabinet, Carpentry, or Upholstery Sales (Completely Enclosed in CD District)		✓	✓	✓		
Camera and Photographic Store	✓	✓	✓	✓		
Candle Shop (Retail) (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Casino	CUP	CUP	CUP	CUP	CUP	CUP
Catering Shop (Completely Enclosed in DD and CD Districts)		✓	✓	✓		
Confectionary and Nut (Retail) (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Church	CUP	✓	✓	✓	CUP	
Civic / Community Center	CUP	✓	✓	✓	CUP	
Club or Lodge (Governmental and Non-profit) (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food		✓	✓	✓	CUP	
Club or Lodge (Non-Governmental) (On-Premises		✓	✓	✓	CUP	

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food						
Coffee Roasting (Retail) (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Communications Tower and Associated Stations	CUP	CUP	CUP	CUP	CUP	
Contractor (Completely Enclosed in CD District)		✓	✓	✓		
Convenience Store (Completely Enclosed in CD District) (No On-Premises Consumption)		✓	✓	✓		
Dairy Equipment Sales and Service (Completely Enclosed in CD District)		✓	✓	✓		
Dairy Products (Retail)	✓	✓	✓	✓		
Delicatessen	✓	✓	✓	✓		
Department Store	✓	✓	✓	✓		
Dispensary (Medical Marijuana and Related Goods) (No On-Premises Consumption)	CUP	CUP	CUP	CUP		
Drag Strip			CUP	CUP		
Drug Sales (Retail)	CUP	✓	✓	✓		
Dry Cleaning Shop		✓	✓	✓		
Dry Goods (Retail) (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Dwelling (Living Quarters)	✓	✓	✓	✓		CUP

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Onsite w/ Business) (Living Quarters Owned and Occupied by Business Owner or Operator)						
Dwelling (Mobile / Manufactured Home) (Single or Doublewide) (1 unit)						
Dwelling (Multifamily) (3+ units)		CUP	CUP	CUP		
Dwelling (Residential Loft) (1+ units)	✓					
Dwelling (Single-family) (1 unit)		✓	✓	✓	✓	
Dwelling (Duplex) (2 units)		✓	✓	✓	✓	
Electric Power Generator (Primary Station)	CUP	CUP	CUP	CUP	CUP	
Electric Repair Shop (Completely Enclosed in CD District)		✓	✓	✓		
Electrical Substation (Completely Enclosed by an Opaque Fence; Minimum 6 ft. in Height)	CUP	CUP	CUP	CUP	CUP	
Elevator Maintenance and Service (Completely Enclosed in CD District)		✓	✓	✓		
Entertainment (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	✓	✓	✓	✓		
Exterminator (Completely Enclosed in CD District)		✓	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Fabric or Needlework Shop	✓	✓	✓	✓		
Fairgrounds, Baseball Park, and Stadium (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food		CUP	CUP	CUP	CUP	
Farm Equipment Sales/Service (Completely Enclosed in CD District)		✓	✓	✓		
Farm/Ranch/Feed Supply (Completely Enclosed in CD District)		✓	✓	✓		
Farmers Market	✓	✓	✓	✓		
Financial Institution	✓ CUP	✓	✓	✓		
Firearms and/or Ammunition Sales and Service	✓	✓	✓	✓		
Fire Station		✓	✓	✓	✓	
Fish Market (Retail) (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Flea Market	CUP	CUP	CUP	CUP		
Floor Covering Sales (Retail) (Completely Enclosed in DD and CD Districts)		✓	✓	✓		
Floral Shop (Retail)	✓	✓	✓	✓		
Food Products (Retail)	✓	✓	✓	✓		
Food Truck Park and Bar Facility (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment	✓	✓	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Purposes						
Funeral Home		✓	✓	✓		
Furniture Sales, Service, and Repair (Retail) (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Gambling			CUP	CUP		
Gas Utility Station	CUP	CUP	CUP	CUP	CUP	
Gift Shop (Outside storage, display or sale of goods, products or merchandise shall be permitted provided such goods, products or merchandise do not encroach into the right-of-way.)	✓	✓	✓	✓		
Glass Sales and Service (Retail) (Completely Enclosed in CD District)		✓	✓	✓		
Golf Driving Range or Course (Consumption of Alcohol Permitted)		CUP	CUP	CUP	CUP	
Greenhouse or Nursery (Retail and Wholesale)	CUP	✓	✓	✓		
Grocery (Retail)	✓	✓	✓	✓		
Group Home (1+ Units / Beds)						
Gymnasium		✓	✓	✓	CUP	
Nail Salon	✓	✓	✓	✓		
Heavy Machinery Sales, Service, and Storage			✓	✓		
Hobby Supply Sales	✓	✓	✓	✓		
Home Occupation	✓	✓	✓	✓		
Hospice (1+ Units / Beds)	CUP	CUP	CUP	CUP	CUP	
Hospital		CUP	CUP	CUP	CUP	

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Hotel (Other Than Motel or Motor Inn Where Patrons Access Rooms Via Parking Area) (Swimming Pool Allowed) (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	CUP	✓	✓	✓		CUP
Ice Cream Parlor/Store	✓	✓	✓	✓		
Indoor Entertainment/Amusement (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	✓	✓	✓	✓		
Interior Decorator	✓	✓	✓	✓		
Jewelry Sales and Service	✓	✓	✓	✓		
Laboratory (Dental or Medical) (Completely Enclosed in CD District)		✓	✓	✓	CUP	
Laboratory (Research, Testing, and Analysis) (Completely Enclosed in CD District)		CUP	CUP	CUP	CUP	
Laundry (Plant)			✓	✓		
Laundry (Retail)		✓	✓	✓		
Leather Goods or Luggage Store	✓	✓	✓	✓		
Library (Governmental and Non-Profit)		✓	✓	✓	✓	
Library (Non-Governmental)		✓	✓	✓	CUP	
Local Utility Distribution	CUP	CUP	CUP	CUP	CUP	

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Center or Lines						
Locksmith		✓	✓	✓		
Machine and Welding Shop (Completely Enclosed in CD District)		CUP	✓	✓		
Machine Tools and Construction Equipment Sales and Service (Completely Enclosed in CD District)		✓	✓	✓		
Manufacturing, Light		CUP	✓	✓		
Manufacturing, Heavy			CUP	CUP		
Marine Sales and Service (New and Used, When Used Incidental to New Sales) (Service Completely Enclosed in CD District)		CUP	✓	✓		
Massage Therapy	✓	✓	✓	✓		
Medical Institution (Other Than Hospital)		CUP	CUP	CUP	CUP	
Medical Supply (Retail)		✓	✓	✓		
Milliner (Retail) (Completely Enclosed in CD District)	CUP	✓	✓	✓		
Millwork (Retail) (Completely Enclosed in CD District)		✓	✓	✓		
Manufactured Home Sales and Service (New Manufactured Homes Only)			CUP	CUP		
Moving Company (Completely Enclosed in CD District)		CUP	✓	✓		
Music Store	✓	✓	✓	✓		
Newspaper Printer (Completely Enclosed in CD		CUP	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
District)						
Newsstand	✓	✓	✓	✓		
Nursery or Daycare		✓	✓	✓		
Nursing Home or Assisted Living (1+ Units / Beds)		✓	✓	✓		
Office (General, Medical, Real Estate, and Professional Business) (First Floor Restricted to 50% Office to Rear of Building Only)	✓					
Office (General, Medical, Real Estate, and Professional Business)		✓	✓	✓		
Off-Street Parking, When Incidental to Main Use	✓	✓	✓	✓	✓	
Office Supply Store (Completely Enclosed DD and CD Districts)	✓	✓	✓	✓		
Open / Outdoor Storage (See Ch. 14, Art. V, Sec. 5-5)	CUP	CUP	✓	✓	CUP	
Optometry Office and Optical Goods (Retail)	✓	✓	✓	✓		
Oversized Vehicle Car Wash			CUP	CUP		
Oversized Vehicle Filling Station and/or Service (No On-Premises Consumption)			CUP	CUP		
Oversized Vehicle Rental			CUP	CUP		
Oversized Vehicle Sales and Service			CUP	CUP		
Paint and Wallpaper Store		✓	✓	✓		
Park/Recreation Center (No Permanent Alcoholic Beverage Sales Permitted)	✓	✓	✓	✓	CUP	

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Pawnshop (Completely Enclosed in CD District)		✓	✓	✓		
Pet Shop and Supply (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Picture Framing (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Pipeline and Electrical Transmission Lines	CUP	CUP	CUP	CUP	CUP	
Playground Equipment Sales and Manufacturing		✓	✓	✓		
Plumber (Completely Enclosed in CD District)		✓	✓	✓		
Plumbing Fixture Sales and Service (Completely Enclosed in CD District)		✓	✓	✓		
Post Office	✓	✓	✓	✓	✓	
Radio or Television Broadcast Studio	CUP	✓	✓	✓	CUP	
Recreational Vehicle Park and associated/ancillary uses						✓
Recreational Vehicle Sales and Service (New and Used, When Used Incidental to New Sales) (Service Completely Enclosed in CD District)		CUP	✓	✓		
Rehabilitation Center (1+ Units / Beds)		✓	✓	✓		
Restaurant (Alcoholic Beverages Incidental to Food Sales)	✓	✓	✓	✓		
Restaurant with Drive Thru (Alcoholic Beverages	CUP	CUP	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Incidental to Food Sales)						
Retail (Generally) (By Appointment Only)		✓	✓	✓		
Retail (Not Otherwise Defined)	CUP	CUP	CUP	CUP	CUP	CUP
Riding Stable or Academy		CUP	CUP	CUP		
School, College		✓	✓	✓	CUP	
School, Elementary and Secondary		✓	✓	✓	CUP	
School, Trade		✓	✓	✓	CUP	
Sexually Oriented Business			CUP	CUP		
Sewerage Pumping Station	CUP	CUP	CUP	CUP	CUP	
Shoe Sales and Repair (Retail)	✓	✓	✓	✓		
Short-term Rental Unit (Except where Indicated, Not Allowed in Commercially-Zoned Districts or Multi-family Dwelling Units)	✓ (Residential Loft Only)					
Sign Sales, Manufacturer, and Repair (Completely Enclosed in CD District)		✓	✓	✓		
Skating Rink (Completely Enclosed)	✓	✓	✓	✓		
Sporting Goods Sales and Service (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Stamp/Coin Sales (Retail)	✓	✓	✓	✓		
Stone Cutting and Monument Sales/Service (Completely Enclosed in CD District)		✓	✓	✓		
Storage Building	✓	✓	✓	✓	✓	

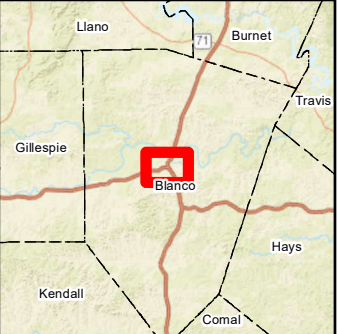
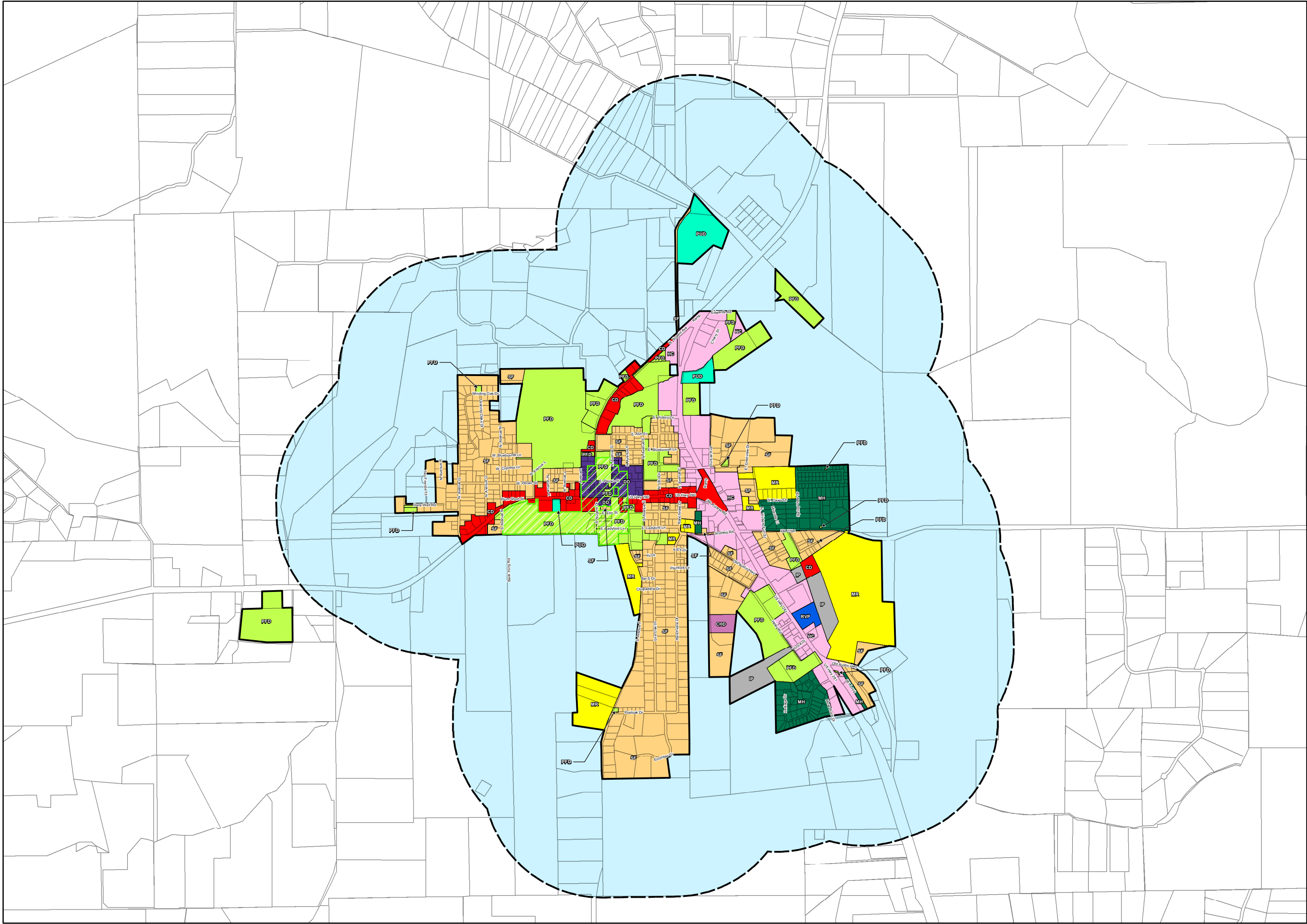
Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Storage Building (Marine, Automobile, Home, Commercial) (Completely Enclosed in CD District)		CUP	✓	✓		
Storage Building Sales and Service With Outside Display of Storage Buildings		CUP	✓	✓		
Swimming Instruction		✓	✓	✓	✓	
Swimming Pool (Community or Private)		✓	✓	✓	CUP	
Swimming Pool Sales and Service (Completely Enclosed in CD District)		✓	✓	✓		
Tanning Salon	✓	✓	✓	✓		
Tavern (Completely Enclosed in DD and CD Districts) (On-Premises Consumption) with/without Food	✓	✓	✓	✓		
Tavern With Outdoor Area For Patrons/Entertainment Purposes (On-Premises Consumption) and with/without Food	✓	✓	✓	✓		
Taxidermist (Completely Enclosed in CD District)		CUP	✓	✓		
Temporary Field Construction Office (Allowed During Duration of Project)	✓	✓	✓	✓	✓	
Theater (Completely Enclosed) (Consumption of Alcohol Permitted) with/without Food	✓	✓	✓	✓		
Theater (Completely Enclosed) (Consumption of	✓	✓	✓	✓		

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Alcohol Not Permitted) with/without Food						
Theater (Outdoor) (Consumption of Alcohol Permitted) with/without Food	CUP	✓	✓	✓		
Theater (Outdoor) (Consumption of Alcohol Not Permitted) with/without Food	CUP	✓	✓	✓		
Tobacco, E-Cigarette Store and Hookah Lounge	CUP	✓	✓	✓		
Tool Rental, Sales, and Service (Completely Enclosed in CD District)		✓	✓	✓		
Tool Rental With Outside Storage (Outside Storage Completely Fenced with 6 ft. Opaque Fencing in CD District)		CUP	✓	✓		
Trailer (Towing) Manufacturer, Sales, Rentals, and Service (No Mobile or Manufactured Homes) (Completely Enclosed in CD District)		✓	✓	✓		
Transitional Center (1+ Units / Beds)						
Utilities, Utility Shops, Storage, Yards, and Buildings, Public or Private, Other Than Already Listed	CUP	CUP	CUP	CUP	CUP	
Utility Company Customer Service Center (Completely Enclosed in DD and CD Districts)		✓	✓	✓	CUP	

Schedule of Uses Non-residential	Downtown District	Commercial District	Highway Commercial Corridor District	Industrial Park District	Public Facilities District	Recreational Vehicle Park District
Veterinarian Office and Hospital		✓	✓	✓		
Watch / Clock Sales and Service (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Water/Sewage Pumping Station, Overhead Storage, or Plant	CUP	CUP	CUP	CUP	CUP	
Well Drilling Contractor (Completely Enclosed in CD District)		✓	✓	✓		
Window Covering Assembling, Sales, and Service, Including Awnings (Completely Enclosed in DD and CD Districts)	✓	✓	✓	✓		
Winery (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	✓	✓	✓	✓		

Schedule of Uses Residential	Single-family Residential District	Mixed Residential District	Manufactured Home District	Cottage Housing District
Zoning Classification	SF	MR	MH	CHD
Accessory Building	✓	✓	✓	✓
Agriculture/Open Space	✓	✓	✓	✓
Artisan, Artist, and Fine Arts Studio				
Associated Living Quarters	✓	✓	✓	✓
Battery (Lithium and Other Battery Types) Storage Facilities and/or Solar Farms Generally Associated with Electricity Generation Plants.				
<u>Church</u>	<u>CUP</u>	<u>CUP</u>	<u>CUP</u>	<u>CUP</u>
Civic / Community Center	CUP	CUP	CUP	CUP
Club or Lodge (Non-governmental) (On-Premises Consumption) with/without Outdoor Area for Patrons/Entertainment Purposes and with/without Food	CUP	CUP	CUP	CUP
Clubhouse and/or Swimming Pool (Associated with Homeowner's Association and/or Subdivision)	✓	✓	✓	✓
Community Garden	CUP	CUP	CUP	CUP
Community Home	✓	✓	✓	✓
Dwelling (Manufactured Home) (Single or Doublewide) (1 unit)			✓	
Dwelling (Multifamily) (3+ units)		✓		
Dwelling (Single-family) (1 unit)	✓	✓	✓	✓
Dwelling (Duplex) (2 units)		✓		
Electric Power Generator (Primary Station)	CUP	CUP	CUP	CUP
Electrical Substation (Completely Enclosed by an Opaque Fence; Minimum Six (6) ft. in Height)	CUP	CUP	CUP	CUP
Farmers Market	CUP	CUP	CUP	CUP
Fire Station	CUP	CUP	CUP	CUP
Gas Utility Station	CUP	CUP	CUP	CUP

Schedule of Uses Residential	Single-family Residential District	Mixed Residential District	Manufactured Home District	Cottage Housing District
Government Building	CUP	CUP	CUP	CUP
Greenhouse or Nursery (Retail and Wholesale)	CUP	CUP	CUP	CUP
Grocery (Retail)				
Group Home (1+ Units / Beds)		CUP		
Home Occupation	✓	✓	✓	✓
Hospice (1+ Units / Beds)	CUP	CUP	CUP	CUP
Library (Governmental, Non-Profit, and Non-Governmental)	CUP	CUP	CUP	CUP
Local Utility Distribution Center or Lines	CUP	CUP	CUP	CUP
Locksmith				
Nursery or Day Care (Maximum of Six (6) Children)	CUP	CUP	CUP	CUP
Nursing Home or Assisted Living (1+ Units / Beds)	CUP	CUP	CUP	CUP
Off-Street Parking, When Incidental to Main Use	✓	✓	✓	✓
Park/Recreation Center (No Permanent Alcoholic Beverage Sales Permitted)	CUP	CUP	CUP	CUP
Pipeline and Electrical Transmission Lines	CUP	CUP	CUP	CUP
Post Office				
Rehabilitation Center (1+ Units / Beds)	CUP	CUP	CUP	CUP
Riding Stable or Academy	CUP	CUP	CUP	CUP
School, Elementary and Secondary	CUP	CUP	CUP	CUP
Short-term Rental Unit (Not Allowed in Commercially-Zoned Districts or Multi-family Dwelling Units)	✓	✓	✓	✓
Storage Building	✓	✓	✓	✓
Swimming Pool (Public or Private Club) (Not Associated with Homeowner's Association and/or Subdivision)	CUP	CUP	CUP	CUP
Transitional Center (1+ Units / Beds)		CUP		
Utility Company Customer Service Center	CUP	CUP	CUP	CUP
Utilities, Utility Shops, Storage Areas and Yards, and Utility Buildings (Public or Private) (Other Than Already Listed)	CUP	CUP	CUP	CUP
Water/Sewage Pumping Station, Overhead Storage, or Plant	CUP	CUP	CUP	CUP



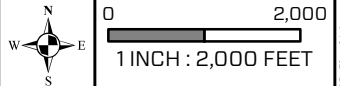
VICINITY MAP
1 INCH = 25 MILES

LEGEND

- Zoning
- SF - Single Family District
 - MR - Mixed Residential District
 - MH - Manufactured Home District
 - CD - Commercial District
 - HC - Highway Commercial District
 - IP - Industrial Park District
 - DD - Downtown District
 - PUD - Planned Unit Development District
 - PFD - Public Facilities District
 - CHD - Cottage Housing District
 - RVP - Recreational Vehicle Park District
 - Historic Overlay
 - City Limits
 - City ETJ
 - BCAD Parcels

ZONING EXHIBIT
MARCH 2025

CITY OF JOHNSON CITY
BLANCO COUNTY, TEXAS



Disclaimer: This product is offered for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property, governmental and/or political boundaries or related facilities to said boundary. No express warranties are made by QuidDIT Engineering concerning the accuracy, completeness, reliability, or usability of the information included within this exhibit.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS ZONING FOR TRAFFIC AND RATE OF SPEED THEREIN ON U.S. 290 IN THE CITY LIMITS OF CITY OF JOHNSON CITY, TEXAS; DEFINING SPEEDING AND FIXING A PENALTY THEREFORE; DECLARING WHAT MAY BE A SUFFICIENT COMPLAINT IN PROSECUTIONS HEREUNDER; WITH A SAVING CLAUSE REPEALING CONFLICTING LAWS AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY CITY OF JOHNSON CITY, TEXAS:

SECTION 1

It is hereby determined upon the basis of an Engineering and Traffic investigation that the prima facie maximum speed limit on those portions of U.S. 290 routed in Johnson City, is hereby stated, which prima facie maximum speed limit shall be effective at all times and signs will be erected giving notice of the prima facie maximum speed limit so declared to wit.

Speed Zone

U.S. 290 (Control Section 0113-04)

FOR EASTBOUND TRAFFIC

From Avenue Q at milepoint 10.474 to 80 ft. West of Plum Short Street at milepoint 10.761, a distance of .287 miles, a prima facie maximum speed limit of 45 miles per hour.

From 80 ft. West of Plum Short Street at milepoint 10.761 to 195 ft. West of Nugent Ave./Lady Bird Ln at milepoint 11.058, a distance of .297 miles, a prima facie maximum speed limit of 40 miles per hour.

From 195 ft. West of Nugent Ave./Lady Bird Ln at milepoint 11.058 to US 281 at milepoint 11.633, a distance of .575 miles, a prima facie maximum speed limit of 35 miles per hour.

School Speed Zones:

On US 290 from mile point 11.220 (40 feet West of Avenue F) to mile point 11.393 (185 feet East of LBJ Dr/Live Oak Dr), a distance of 0.173 miles, a prima facie maximum speed limit of 25 miles per hour when flashing

FOR WESTBOUND TRAFFIC

From US 281 at milepoint 11.633 to 195 ft. West of Nugent Ave./Lady Bird Ln at milepoint 11.058, a distance of .575 miles, a prima facie maximum speed limit of 35 miles per hour.

From 195 ft. West of Nugent Ave./Lady Bird Ln at milepoint 11.058 to 80 ft. West of Plum Short Street at milepoint 10.761, a distance of .297 miles, a prima facie maximum speed limit of 40 miles per hour.

From 80 ft. West of Plum Short Street at milepoint 10.761 to Avenue Q at milepoint 10.474, a distance of .287 miles, a prima facie maximum speed limit of 45 miles per hour.

School Speed Zones:

On US 290 from mile point 11.393 (185 feet East of LBJ Dr/Live Oak Dr) to mile point 11.220 (40 feet West of Avenue F), a distance of 0.173 miles, a prima facie maximum speed limit of 25 miles per hour when flashing

SECTION II

That all of the streets of this City, and all portions of any such streets, are hereby declared to be public streets and that the driving or operating of any motor vehicle on or along any portion of any street of this City at a rate of speed that is greater than the maximum rate of speed for said portion of said street, as fixed by this Ordinance shall be guilty of a misdemeanor, which is named "The Offense of Speeding" and that the said offense is punishable by a fine in any sum not to exceed Two Hundred dollars (\$200.00). That the use of the word "Speeding" shall be sufficient to designate the said offense, and shall mean that a motor vehicle has been driven upon a public street at a greater rate of speed than fixed by City Ordinance for the street and for the zone thereof, that such motor vehicle was so being driven upon, if zoned.

That in prosecutions under this Ordinance, for the offense of speeding, the complaint, if in other respects sufficient in form, shall as to the portion thereof seeking to acknowledge the offense, be sufficient if it in substance alleges that the defendant did while driving a motor vehicle in said city commit the offense of "Speeding".

SECTION III

That should any section or any portion of any section hereof be decreed to be void, the invalidity of such section or such portion thereof shall not affect the validity of the remaining portions of this Ordinance; and that each section and each portion thereof not decreed to be invalid shall remain valid and enforceable.

That all ordinances and parts of ordinances that are in conflict with this Ordinance are hereby repealed.

That the fact that prompt action should be taken in the regulation of traffic, on the streets of this City, in the manner provided for in this ordinance creates an emergency requiring this ordinance is here and now passed, and that it is ordered that it take effect from and after its passage and publication.

Passed and approved this the 15th day of April, 2025.

Stephanie Fisher
Mayor, City of Johnson City, TX

Attest:

Whitney Walston
City Secretary

