

THE VILLAGE OF SAN LEANNA
AGENDA
Regular Board of Aldermen Public Meeting
Thursday, October 16, 2025
7:00 pm – Community Center – 11906 Sleepy Hollow Rd

A) MEETING CALLED TO ORDER

Roll call

Approval of minutes: Regular B of A Meeting& Public Hearing September 18, 2025

B) CITIZENS' COMMUNICATION

- 1) Arborist, Cahir Doherty
- 2) Citizen Communication

C) ITEMS SCHEDULED FOR ACTION

- 1) Update on Oak Wilt project, potential action if necessary.
- 2) Consideration to finalize Community Center renovation plans (including painting, maintenance, light fixture replacement) for December 2025 – January 2026 completion.
- 3) Consideration of Interlocal Agreement with Travis County ESD 5 for Fire Code Compliance Services.
- 4) Consideration of updated Financial Policy for FY 25-26.
- 5) Consideration of updated Investment Policy for FY 25-26.
- 6) Consideration to approve FY 24-25 Reconciliation Report.
- 7) Review and approve financial report and reconciliation for September 2025.

D) ITEMS SCHEDULED FOR DISCUSSION

- 1) Discussion of speed mitigation map and plan.

E) REPORTS AND INFORMATION

- | | |
|-----------------------------|---|
| 1) Mayor's Report..... | Updates re: meetings/symposiums, |
| 2) Zoning Report..... | Certificates of Use: |
| | Active Building permits: |
| 3) Administrative Report... | surveys/reports, complaints, admin updates |
| 4) Roads..... | Current road maintenance needs, road improv. projects, street signs, speed humps |
| 5) Public Affairs..... | newsletter, Community events |
| 6) Public Safety..... | Neighborhood Watch, public safety information, street lights |
| 7) Water..... | Water system info, drought status, Burn Ban info, drainage info, flood prevention |
| 8) Environmental..... | Tree Care Program, mowing/trimming, trash/recycling, burn piles |

F) ADJOURNMENT

** ALL ITEMS SPECIFICALLY MENTIONED SEPARATE FROM EXECUTIVE SESSION
MAY HAVE ACTION TAKEN **

The Board of Aldermen of the Village of San Leanna reserves the right to adjourn into executive session at any time to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

Posted _____ October, 13 2025

Rebecca Howe, City Administrator

**THE VILLAGE OF SAN LEANNA
MINUTES**

Regular Board of Aldermen Public Meeting & Public Hearing
Thursday, September 18, 2025
7:00 p.m. – Community Center – 11906 Sleepy Hollow Dr

A. MEETING CALLED TO ORDER

Present: Danny Villarreal, Helen Rockenbaugh, Jonathan Fein, Mary Wright

Molly Quirk and Stephanie Grayson were absent.

The meeting was called to order by Mayor Pro Tem Danny Villarreal, acting in the absence of Mayor Molly Quirk.

Jonathan Fein moved to approve the minutes of the Regular B of A Meeting on August 21, 2025; Mary Wright seconded; motion carried with a vote of 3 in favor – 0 opposed.

B. CITIZENS' COMMUNICATION

1. Arborist Cahir Doherty provided an update on trees in San Leanna, noting ongoing drought stress and a diseased red oak on River Oaks Dr. Mr. Doherty reported that he would be installing tethers to straighten the growth of the sycamore trees at the park.
2. Dennis Wright reported on removing a honeybee hive from a meter box on Indian Tree Trail.

C. PUBLIC HEARING

The public hearing was opened for the presentation and discussion of the proposed budget and property tax rate for FY 2025-2026.

1. Rebecca Howe presented an overview of the proposed budget, highlighting key allocations for infrastructure, emergency preparedness, and continued oak wilt mitigation.
2. Rebecca Howe presented an overview of the proposed tax rate, which remained at the usual \$0.2498 per \$100 valuation.

No action was taken during the public hearing. The regular meeting resumed.

D. ITEMS SCHEDULED FOR ACTION

1. The financial report for August 2025 was reviewed. Jonathan Fein moved to approve the report; Mary Wright seconded; motion carried with a vote of 3 in favor – 0 opposed.

2. The FY 2025-2026 budget was adopted by Ordinance. Jonathan Fein moved to approve the ordinance adopting the budget; Mary Wright seconded; motion carried with a vote of 3 in favor – 0 opposed.
3. The adoption of the FY 2025-2026 budget was ratified. Jonathan Fein moved to ratify adoption of the budget by Resolution No. 25-006; Helen Rockenbaugh seconded; motion carried with a vote of 3 in favor – 0 opposed.
4. The FY 2025-2026 property tax rate was adopted by record vote and Ordinance. Jonathan Fein moved to approve the ordinance adopting the property tax rate; Helen Rockenbaugh seconded; motion carried with a vote of Helen Rockenbaugh, Jonathan Fein, and Mary Wright in favor - and none opposed.
5. Council discussed the status of an older quote for pothole filling and crack sealing, which had largely been completed. Jonathan Fein moved to approve the expense of approximately \$22,000 for road maintenance work; Mary Wright seconded; motion carried with a vote of 3 in favor – 0 opposed.
6. The Council discussed options for setting the date of the San Leanna Community Wide Garage Sale. Rebecca Howe reported that a survey of residents showed a tight race between October 4th and October 18th, with October 4th having slightly more votes. Jonathan Fein moved to approve the date of October 4, 2025; Mry Wright seconded; motion carried with a vote of 3 in favor – 0 opposed.
7. The Council discussed joining the National Opioids Settlement: Purdue Direct Settlement, which the City Administrator had been contacted about. Helen Rockenbaugh moved to authorize participation in the settlement if advised by attorney and Alderman, Jonathan Fein, after review of the documents; Mary Wright seconded; motion carried with a vote of 3 in favor – 0 opposed.
8. Rebecca Howe presented the FY 23-24 Reconciliation Report, noting two material accounting errors in 2023 and 2024. Reconciliations detailed the discrepancy, but original financial reports were not altered as they are historical documents. Jonathan Fein moved to approve the report; Helen seconded; motion carried with a vote of 3 in favor – 0 opposed.

E. REPORTS AND INFORMATION

1. Mayor's Report – Mayor Molly Quirk was not present to report.
2. Zoning Report – Claire Dunn reported on a new certificate of occupancy at River Oaks and new (previously approved) curb cuts installed on Redbud Trl. Ms. Dunn also reported on open permits and an unpermitted structure on Sombrero Dr.
3. Administrative Report – Rebecca Howe updated the council that she had met virtually with engineers for the generator project and on matters regarding the Firewise Community committee. Ms. Howe also briefly touched on plans for the Community Center renovation and the upcoming TCEQ Water Compliance Inspection.
4. Roads – Danny Villarreal discussed speed humps throughout the Village and road conditions and brush encroachment.

5. Public Affairs – Mary Wright report on a successful September Bingo and Garden Club meeting. Upcoming events included a Fire Station Movie Night and Trunk or Treat on October 25th.
6. Public Safety – Stephanie Grayson was not present to report. Council discussed mail and package theft and the upcoming National Night Out Event on October 7th.
7. Water – Jonathan Fein reported on the drought status and the status of the water system. The Aquifer District was in Stage 3 Exceptional Drought Status with a mandatory 40% conservation period. Council discussed BSEACD's restructuring of drought levels. The City of Austin was in Stage 2 Drought. Mr. Fein reported that the water system was running smoothly and that well levels had fallen 1.5 ft. since the previous month, to a level of 147.2 ft. The burn ban was not in effect.
8. Environmental – Helen Rockenbaugh reported on the upcoming Arbor Day event and planned tree planting.

F. ADJOURNMENT

Helen Rockenbaugh moved to adjourn the meeting; Jonathan Fein seconded; meeting adjourned at 8:12pm.



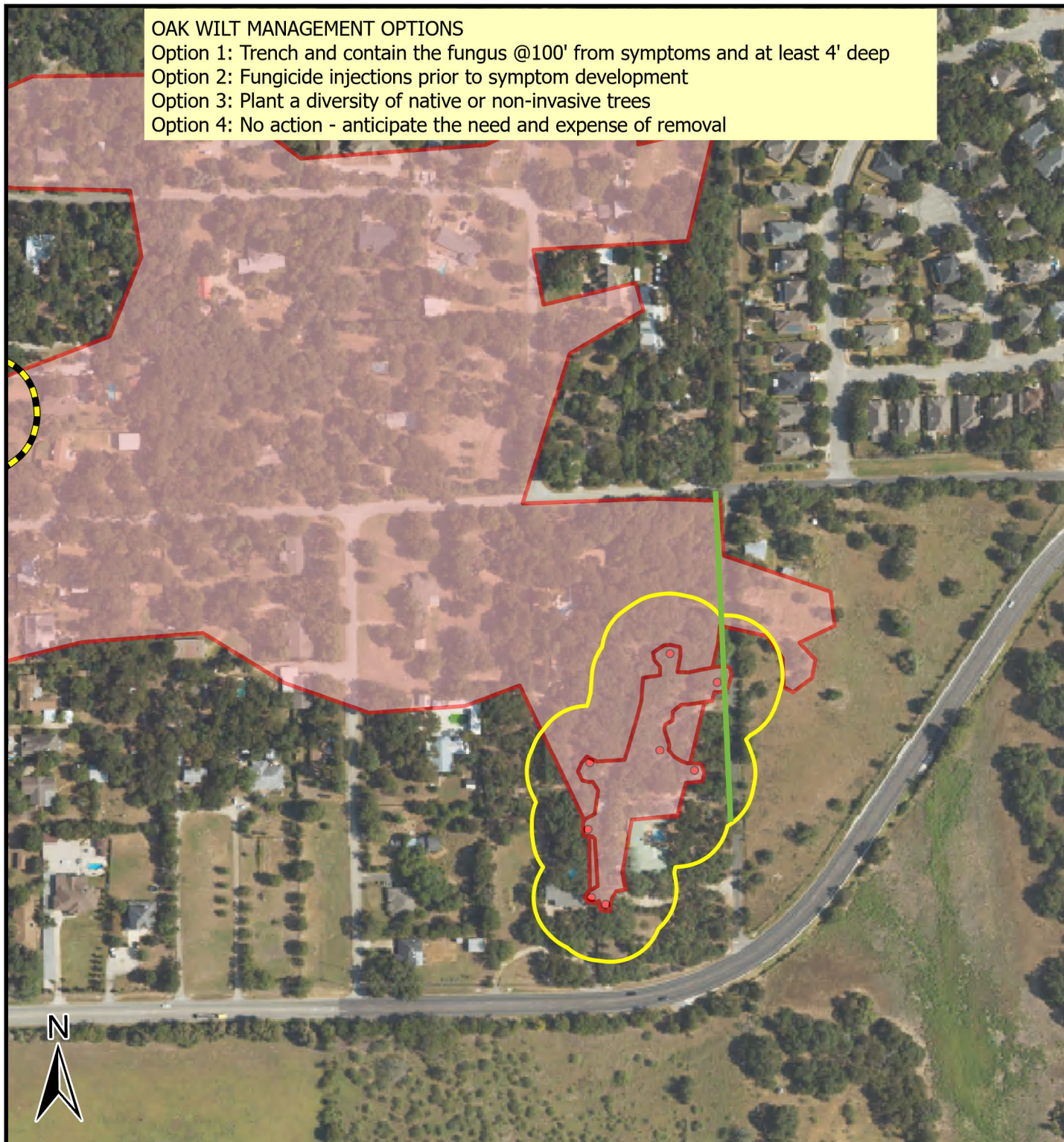
Oak Wilt Treatment Plan

<https://texasoakwilt.org>



OAK WILT MANAGEMENT OPTIONS

- Option 1: Trench and contain the fungus @100' from symptoms and at least 4' deep
- Option 2: Fungicide injections prior to symptom development
- Option 3: Plant a diversity of native or non-invasive trees
- Option 4: No action - anticipate the need and expense of removal



Legend

TrenchType

Cost Shareable Primary

OakWiltMC

OW Dised

Yes

OakWiltMC_Buffer1

Name: Village of San Leanna
County: Travis
Quad: Oak Hill
Case Number: 25-AN-2-1
Northing: 30°8'37"N
Easting: 97°48'56"W
Map Date: 9/16/2025
Forester: Camille Wiseman

0 0.03 0.06 0.12 Miles

Council will review attached drafts for adoption of Fire Code and Interlocal Compliance Services with Manchaca Fire Department/ TC ESD 5, ahead of final consideration for adoption in November 2025

Overview information:

In the absence of a locally adopted fire code ordinance in the village, the County Fire Marshal has the authority to adopt and enforce a fire code in the unincorporated areas or within municipalities that have not adopted their own code.

The Travis County Fire Code adopts the 2021 International Fire Code (IFC) by reference, with amendments to make the national code enforceable and applicable locally.

The Problem of Enforcement: County Fire Marshal offices often have smaller staffs and primarily focus their limited resources on high-occupancy or high-risk buildings (like schools, hospitals, and large commercial facilities). Our Village concerns are likely to be a lower priority for enforcement,

Since we have adopted the 2022 IBC (International Building Code), all new construction and major renovations are governed by its requirements. The IBC is a companion code to the International Fire Code (IFC).

The IBC has extensive built-in fire safety requirements (like fire-resistance ratings, exit access, and fire suppression system installation). These requirements are enforceable under your existing IBC ordinance, even without a separate fire code.

The key difference is that the IFC primarily governs the ongoing operations and maintenance of a building (e.g., permits for hazardous materials, annual fire system inspections, fire drills, and clear storage/egress pathways). This mostly applies to commercial and multi-family residential units.

DRAFT - ORDINANCE NO. 25-

AN ORDINANCE OF THE VILLAGE OF SAN LEANNA, TEXAS, AMENDING THE CODE OF ORDINANCES BY ADOPTING THE 2021 EDITION OF THE INTERNATIONAL FIRE CODE, INCLUDING APPENDICES B, C, AND D, BY REFERENCE; PROVIDING FOR LOCAL AMENDMENTS TO CONFORM TO LOCAL CONDITIONS AND ENFORCEMENT AUTHORITY; DESIGNATING THE FIRE CODE OFFICIAL; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION AND POSTING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Village of San Leanna (the "Village") is a general law municipality authorized under Chapter 54 of the Texas Local Government Code to adopt rules and regulations necessary to protect the health, safety, and welfare of its citizens; and

WHEREAS, the Board of Aldermen finds that the adoption of nationally recognized fire prevention and safety standards is necessary to minimize the risk of fire hazards, promote public safety, and regulate the construction and use of buildings and property within the Village; and

WHEREAS, the 2021 edition of the International Fire Code (IFC), as published by the International Code Council, represents current, recognized standards for fire protection; and

WHEREAS, the Village has entered into an Interlocal Agreement (ILA) with Travis County Emergency Services District No. 5 (Manchaca Fire Rescue) (the "District") for the provision of fire code plan review, inspection, and enforcement services, and it is in the Village's best interest to adopt a code consistent with the District's standards; and

WHEREAS, the adoption of the 2021 International Fire Code by reference, with specific, limited local amendments, serves the public health, safety, and welfare of the residents and property owners of the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF SAN LEANNA, TEXAS:

SECTION 1. ADOPTION OF THE INTERNATIONAL FIRE CODE

The Village hereby adopts by reference the publication known as the International Fire Code, 2021 Edition (the "IFC"), together with Appendix B (Fire-Flow Requirements for Buildings), Appendix C (Fire Hydrant Locations and Distribution), and Appendix D (Fire Apparatus Access Roads), as if fully set forth in this Ordinance, save and except the amendments set forth in Section 2 of this Ordinance.

A copy of the 2021 International Fire Code shall be filed in the office of the Village Administrator for use and examination by the public, as required by law.

SECTION 2. LOCAL AMENDMENTS

The following sections of the 2021 International Fire Code are hereby amended, deleted, or supplemented to conform to the local needs and conditions of the Village of San Leanna:

A. Designation of Fire Code Official

Whenever the term "Fire Code Official" is used in the IFC, it shall mean the Fire Marshal, or their designee, of Travis County Emergency Services District No. 5 (Manchaca Fire Rescue), in accordance with the Interlocal Agreement between the Village and the District.

B. Section 101.1 (Title)

Section 101.1 is amended to read as follows: "These provisions shall be known as the Fire Code of the Village of San Leanna, and shall be cited as such and will be referred to herein as this code."

C. Section 105 (Permits)

The schedule of permit fees for construction, operational, and administrative permits shall be the most current schedule of fees as adopted by ordinance by **Travis County Emergency Services District No. 5**, provided that such fees are authorized under the Interlocal Agreement.

D. Section 109.4 (Violation Penalties)

Section 109.4 is amended to read as follows: "Any person, firm, or corporation violating any of the provisions of this Code or failing to comply with any order issued pursuant to any section thereof, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined a sum not to exceed Two Thousand and No/100 Dollars (\$2,000.00). Each day that a violation continues shall be deemed a separate offense. Enforcement shall be as provided by the Village Code of Ordinances and applicable Texas law."

E. Scope of Code Applicability to Existing Single-Family Residences

The provisions of the 2021 International Fire Code shall apply primarily to new commercial and multi-family construction, commercial properties, and multi-family residences. The application of this Code to existing one- and two-family dwelling units shall be limited to only those conditions specifically covered by the Village's ordinances, including, but not limited to, open burning, hazardous materials storage, and other life safety issues or imminent fire hazards. Routine inspection of existing, compliant one- and two-family dwelling units is generally excluded.

SECTION 3. CUMULATIVE REPEALER

This Ordinance shall be cumulative of all other ordinances of the Village of San Leanna and shall not repeal any of the provisions of such ordinances, except for those instances where there are direct conflicts with the provisions of this Ordinance or where expressly repealed hereby. All ordinances or parts of ordinances in force at the time this Ordinance shall take effect and that are inconsistent herewith are hereby repealed to the extent of such inconsistency.

SECTION 4. SEVERABILITY

If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional, void, or invalid by a court of competent jurisdiction, the validity of the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect.

SECTION 5. PUBLICATION AND POSTING

The Village Administrator is hereby directed to file this Ordinance and the adopted Code in the Village records and cause the caption or a substantial summary of this Ordinance to be published or posted as required by the Texas Local Government Code.

SECTION 6. EFFECTIVE DATE

This Ordinance shall take effect immediately upon its final passage, approval, and publication/posting as required by law.

PASSED AND APPROVED by the Village Council of the Village of San Leanna, Texas, on this the ____ day of _____, 2025.

THE VILLAGE OF SAN LEANNA

By: _____

Molly Quirk, Mayor

ATTEST:

By: _____

Rebecca Howe, City Administrator

**INTERLOCAL AGREEMENT
for COMPLIANCE REVIEW SERVICES**

This Interlocal Agreement for Compliance Services (“**Agreement**”) is entered into by the Travis County Emergency Services District No. 5, Manchaca Fire Rescue (the “**District**”) and the Village of San Leanna (the “**Village**”) to be effective on the ____ day of _____, 2025 (the “**Effective Date**”).

Whereas, the District and the Village, both of which are situated in Travis County, Texas, are authorized to execute this Agreement pursuant to the provisions of the Interlocal Cooperation Act, Tex. Gov’t Code Chapter 791 and Tex. Health & Safety Code Sections 775.031 and 775.0366;

Whereas, the territory of the District includes all property within the corporate limits of the Village;

Whereas, the Village is concurrently adopting a fire code that incorporates the International Fire Code (2021 Ed.) with amendments (the “**Village Fire Code**”) which amendments are substantially similar to the fire code adopted by the District pursuant to District Ordinance No. 2025-07 published on the International Code Council website as the “Fire Code of Travis County Emergency Services District 5/Manchaca Fire Rescue” (the “**District Fire Code**”);

Whereas, the District has trained personnel capable of performing plan reviews, inspections, and code enforcement activities regarding construction of new improvements for compliance with fire codes, including the Village Fire Code;

Whereas, it is in the best interest of the District, the Village, and the residents located in the overlapping territory of the Village and the District for the District to use its experience and expertise to ensure that construction activities in the Village are in compliance with the Village Fire Code; and

Whereas, the Village and the District desire to make an agreement for the District to perform plan reviews, inspections, and enforcement activities (the “**Compliance Review Services**”) for compliance with the Village Fire Code;

NOW THEREFORE, the Village and the District agree as follows:

1. The District shall perform Compliance Review Services as requested and directed from time to time by the Village, in connection with an application for development of real property located in the corporate limits of the Village. In performing Compliance Review Services, the District is authorized to engage such third party providers of services as are approved or authorized by the District’s Commissioners to perform services in connection with

the District's compliance reviews in the territory of the District outside any incorporated municipality on the same terms of service applicable in such territory of the District. The Village shall either provide to the District such plans and specifications submitted by an applicant for a development approval as necessary for the District to investigate and determine compliance with the Fire Code, or the Village may direct an applicant to make submission directly to the agent of the District designated by the District for acceptance of such applications. The District shall perform the Compliance Review Services and shall conduct such non-destructive tests necessary to determine compliance with applicable provisions of the Village Fire Code and report to the Village's designated agent the District's determination regarding compliance. The Village shall provide the District a reasonable period of time to complete each Compliance Review Service, and the District shall complete each Compliance Review Service and report its conclusions and recommendations regarding approval or denial to the Village within a reasonable time following a request for performance of the service. In the event that the Village's applicable regulations, or other applicable law require review and action on an application for development by a certain date, the Village shall notify the District of such deadline and the District shall use its best efforts to complete any Compliance Review Services in connection with such application in a manner as to allow for all review and action to be completed prior to such deadline.

2. In performing the Compliance Review Services, the District shall take such acts and exercise such authority allowed to the Fire Code Official by the Village Fire Code, except that the District shall not issue a permit or approve any application without the consent of the Village Mayor or other official designated by the Village for such purpose. When the District recommends approval of an alternative compliance, as permitted by the Village Fire Code, the District's agent shall describe the relevant requirement(s) of the Village Fire Code, the proposed alternative compliance, and the reason for recommending the approval of the proposed alternative compliance. Recommendations by the District for approval or denial of an application for development or for approval of an alternative means of compliance as authorized by the Village Fire Code need not be in writing unless requested by the Village Mayor or other official designated by the Village.

3. Attached hereto as Exhibit A is a schedule of charges for various Compliance Review Services adopted by the District and applicable to construction of improvements in the territory of the District outside the corporate limits of a municipality (the "**District Fee Schedule**"). The Village shall adopt an ordinance providing for fees not less than the amounts for each type of service, inspection, and other action described in the District Fee Schedule. When the District provides Compliance Review Services pursuant to this Agreement the Village shall either pay to the District the applicable fee for each service provided in the District Fee Schedule, or may direct applicants to pay such amounts directly to the District in satisfaction of fees payable by the Village for the affected services. When the District Fire Code or District Fee Schedule provides for the authority of the District to estimate the fees payable in connection with third-party reviews or inspections, the District may provide an estimate of such costs which shall be payable in advance of the provision of the affected Compliance Review Service. Any estimated part of a fee paid in advance that exceeds the actual third-party cost to the District shall

be refunded to the Village or the applicant, as applicable, and any shortfall in the amount of an estimated fee shall be payable fifteen days after the District issues an invoice for such shortfall.

4. Except as provided in this paragraph 4, the District may not alter the charge for any Compliance Review Service provided to the Village during the term of this Agreement as renewed or extended except as follows: The District may change the fee for any service included among the Compliance Review Services if the change in fee charged is adopted by the District to be generally applicable throughout all territory in the District in which the District has authority to charge such fees. The District shall forward notice to the Village not less than 60 days prior to a proposed change in any fee, and the new fee will be applicable only to services commenced on the later of 60 days after delivery of such notice to the Village or the date specified in such notice for a change in fee(s). The Village may, at any time during the period beginning with the date notice of a change in fee is forwarded to the Village until the date 60 days thereafter, terminate this Agreement by providing written notice of such termination.

5. The District shall perform the Compliance Review Services pursuant to this Agreement in compliance with all applicable ordinances and regulations of the Village and other applicable law.

6. All equipment and other materials necessary to perform tests and other investigations in connection with Compliance Review Services shall be provided by the District. Agents and contractors of the District who perform services pursuant to this Agreement shall be acting in the course and scope of their employment with the District, or in accordance with their contractual obligations to the District, as applicable. The District shall provide proper and adequate training and equipment to its employees, and shall engage contractors who are knowledgeable and competent to perform Compliance Review Services pursuant to this Agreement.

7. Attached hereto as Exhibit B are all ordinances and regulations, adopted by the Village, or portions thereof, that, in addition to the Village Fire Code, affect the substance, manner, or procedure pursuant to which the District is to perform Compliance Review Services pursuant to this Agreement, if any. The Village shall provide 60 days advance written notice to the District of any amendment to the Village Fire Code or any change in any regulation or additional regulation adopted by the Village affecting fire safety that will affect any Compliance Review Service provided by the District pursuant to this Agreement. If any such change or additional regulations affects the cost to the District for performance of the Compliance Review Services, the District may terminate this Agreement by written notice to the Village during the period beginning with the date of notice to the District and ending 60 days thereafter.

8. The parties acknowledge that in connection with any failure or refusal by a developer to comply with the Village Fire Code and/or other fire safety ordinances and regulations of the Village, agents of the District may be material witnesses in connection with any prosecution of an offense based on such a failure or refusal of compliance. The District shall cooperate with the Village in making its agents who performed any relevant Compliance Review

Services available to appear as a witness in connection with any such prosecution.

9. The District shall maintain monthly activity reports covering Compliance Review Services performed by the District. The District shall keep an accurate account of all fees and other funds collected and received pursuant to this Agreement, the names of the applicants upon whose account the same were paid, the date and amount thereof, and the location of the building or premises to which such fees relate. Approved plans, specifications, and other reports provided to or produced by the District in connection with any Compliance Review Service shall be maintained in the central offices of the District for a period of not less than five years, or as otherwise may be required by law, following the date such document was submitted to the District or prepared by the District, as applicable.

10. This Agreement shall remain in effect until September 30, 2026. Thereafter, subject to the provisions of this Agreement regarding termination, this Agreement shall automatically renew for one-year periods commencing on October 1st of each year unless either party provides the other notice of an intention not to renew not less than 30 days prior to expiration of the initial term or renewal period.

11. The District hereby indemnifies and holds the Village harmless from any claims, damages and causes of action arising out of the negligence of the District's agents and contractors in performing services pursuant to this Agreement.

12. This Agreement supersedes all other agreements between the parties with respect to the subject matter of this Agreement and contains all covenants and agreements between the parties with respect to the subject matter.

13. The failure of either party to comply with the terms and conditions of this Agreement or a default in performance of an obligation provided herein shall constitute a breach of this Agreement. The non-breaching party may terminate this Agreement in the event that a breaching party fails to cure any breach not later than 30 days after written notice of such breach is forwarded to the breaching party.

14. Whenever notice is required or allowed pursuant to this Agreement, notice shall be deemed forwarded when deposited in the mail, postage pre-paid, certified mail, return receipt requested or forwarded by electronic mail to:

If to the Village:

Village of San Leanna

Attn: _____

[address]

[email address]

If to the District

Travis County ESD No. 5

Attn: _____

[address]

[email address]

or to such other address for notice provided in a written notice forwarded by a party to

the other in the manner provided herein for delivery of notices.

15. This Agreement is not intended and shall not be construed to create any rights or remedies in any third party that is not a party to this Agreement. Neither the Village nor the District waives any defense or immunity to which it is entitled against any person or entity not a party to this Agreement.

16. In case any one or more provisions of this Agreement are found by a court of competent jurisdiction to be void or unenforceable, such void or unenforceable provision(s) shall be severed and all remaining provisions shall be enforceable as though such severed provision(s) had never formed a part of this Agreement.

Executed to be effective as of the Effective Date.

Travis County Emergency Services District No. 5

By: _____
Reed Boyd
Its: President

Date: _____

Village of San Leanna

By: _____
Molly Quirk
Its: Mayor

Date: _____



Travis County ESD 5 / Manchaca Fire Rescue Fee Schedule

P.O. Box 1239 • 665 W FM 1626 • Manchaca, Texas 78652 • 512.282.7057 • Fax 512.282.4485

SITE & BUILDING REVIEW (FIRE FINAL INCLUDED)		
Site Plan (including Mobile Food Preparation Vehicle / Food truck sites)	\$150.00 ¹	Per phase
Building Plan – New	\$250.00 ¹	Or .015 per sq. ft., whichever is greater ¹
Building Plan – Remodel (If >51% of total sq. ft. of building see New Building Plan Fee above)	\$200.00 ¹	Or .015 per sq. ft., whichever is greater ¹
Building Plan – Shell ²	\$200.00 ¹	Or .015 per sq. ft., whichever is greater ¹
Re-Review	\$80.00 ¹	Third and subsequent reviews
FIRE FINAL RE-INSPECTIONS		
2nd Re-Inspection	\$150.00	
3rd Re-Inspection	\$200.00	
4th Re-Inspection	\$300.00	
Courtesy Onsite Consult	\$0.00	Limit 2 per project – \$50.00 for each additional
AUTOMATIC FIRE SPRINKLER SYSTEMS – REVIEW & INSPECTION/TESTING		
Systems up to 30 heads (Review and Inspection)	\$150.00 ¹	Up to 30 heads – if over 30 heads see Large Systems
Large Systems Review <12,000 sq. ft. and Inspection – (Finals included, partials see below)	\$250.00 ¹	Add .01 per sq. ft. over 12,000 +\$3 per head over >30
Partial Visual Inspection / Sprinkler System Re-Inspections	\$125.00	
Sprinkler Hydrostatic Test – Above Ground	\$150.00	Per system riser as defined in NFPA 13
Underground Fire Line Visual/Hydrostatic Test Per Line	\$300.00	Included up to 2 partials – \$50.00 per visual after
Single Family Residential Sprinkler (Review, Visual, Hydro and Final) Inspections	\$250.00	
Standpipe – Review	\$100.00 ¹	Per standpipe zone
Standpipe – Inspection and Re-Inspection Fee	\$350.00	Per standpipe zone (includes cost of apparatus)
FIRE ALARM SYSTEM – REVIEW & INSPECTION/TESTING – ALL FIRE ALARM RELATED RE-INSPECTIONS \$100.00		
0-21 Devices	\$150.00 ¹	
21-100 Devices	\$200.00 ¹	Add \$1.00 per device over 100
Emergency Responder Radio Coverage System	\$250.00 ¹	
Emergency Call Box	\$150.00	
Access Control System Permit	\$150.00	
ALTERNATIVE FIRE SUPPRESSION SYSTEMS		
Kitchen Vent Hood, Spray Booths, Dry/Wet Chemical, etc. (Review & Test)	\$250.00 ¹	Re-Inspection \$100.00
OTHER REVIEWS, INSPECTIONS, TESTS, CONSTRUCTION PERMITS		
All other construction permits (Compressed gases, ERCCS, etc.)	\$200.00 ¹	Permits listed in 105.6
Daycare/Private School Inspection > 25 children	\$150.00	< 25 children \$100
Fire Pump Acceptance Test	\$175.00	Re-Inspection Fee \$150.00
Static Water Tank Review and Inspection/Testing	\$250.00 ¹	\$350.00-Reinspection
Health Care Facility Annual Licensing Inspection (Hospital, Clinic, Assisted Living)	\$100.00	+\$1.00 per bed – Re-Inspection Fee \$150.00
Home Inspection (Foster & Adoption)	\$30.00	
Structure Ignition Zone Evaluation (SIZE)	FREE	
Retail Fireworks Stand Permit / Inspection (Travis Co. Fire Marshal's Office)		Contact 512-854-4621
OPERATIONAL PERMITS		
Hazardous Materials	\$300.00 ¹	
All other operational permits (Gates, tenant occupancy, fuel tanks, etc.)	\$100.00 ¹	Permits listed in 105.5
Temporary Membrane Structures, Tents, Canopies	\$100.00	Per tent – Re-Inspection Fee \$75.00
Open Burning / Knox-keyed products	FREE	ALTHOUGH FREE, A PERMIT IS REQUIRED
Fireworks Display (1.3G/1.4G) / Flame Effects Permit / Inspection (Travis Co. Fire Marshal's Office)		Contact 512-854-4621
OTHER SERVICES / FEES		
MFR Fire Prevention Staff (per person)	\$125.00	Per hr. (Fire Watch, Mass Gathering – minimum 2 hrs.)
MFR Fire Apparatus requested (Fire Watch, Mass Gathering) / UTV Fire Standby	\$150.00	Per hr./per apparatus
Mobile Food Preparation Vehicles (Permitting/Inspection), does not include site inspection		Contact Austin Public Health 512-978-0300

¹ Admin Fees shown are in addition to 3rd Party Plan Review Fees

² All tenant finish-out construction permits are charged the Remodel rate if a Shell permit was previously issued. Tenant occupancy operational permits not incl.



Financial Policy

PURPOSE:

To establish guidelines and procedures for accounting and auditing; financial planning; budgeting and budget transfers; revenues; operating and debt reserves; personnel; purchasing and fixed assets; debt management and investment and cash management.

A. GENERAL

1. The Village will operate on a fiscal year which begins on October 1 and ends on September 30.
2. The Village will conduct its financial affairs in conformity with state and federal laws. These Financial Policies shall be approved by Village of San Leanna Board of Aldermen (Board) and reviewed on an annual basis as a part of the budget development process.

B. ACCOUNTING, AUDITING AND FINANCIAL PLANNING

1. The Finance Department maintains records on a basis consistent with generally accepted accounting principles (GAAP) including standards for local government accounting, as determined by GASB and GFOA.
2. Regular monthly and annual financial reports are issued summarizing financial activity. The monthly financial reports are provided to The Board and are included on the monthly regular Board of Aldermen meeting agenda.
3. The monthly and annual financial reports shall be accompanied by the corresponding bank reconciliation report.
4. A financial audit is performed annually by an independent public accounting firm, which is published and issued.

- Annually, The Board will accept the audited Comprehensive Annual Financial Report for the prior fiscal year.
 - Annual audit materials are due to the Auditor by November 30 of the ending fiscal year, unless extenuating circumstances have been presented and approved by the Board of Aldermen
4. Full disclosure is provided in the monthly and annual financial and budget reports.

C. BUDGETING

1. The Village budgets resources on a fiscal year which begins October 1 and ends the following September 30.
2. The City Administrator develops an internal budget calendar and provides all pertinent resources to the Mayor, Alderpersons, and staff necessary to develop the proposed budget.
3. A structurally balanced proposed budget will be prepared and distributed to The Board of Aldermen in accordance with the Village charter and the fund balance requirement set forth in these financial policies.
4. The proposed budget document shall include:
 - A budget message
 - Fund balance schedules that include expected revenue and expenditures for all funds
 - An analysis of property valuations and tax rates for the last five years
 - Revenue estimates
 - Operating expenditures by department and expense category (delineated below)
 - Debt service costs (delineating principal and interest) by issuance and a description of outstanding debt issuances
 - A statement of expenditures for debt proceeds
 - Descriptions of departments functions and mission
 - Description of capital projects included for funding in the proposed budget
 - A list of authorized positions by department and division (where appropriate)
 - The budget and tax ordinances adopted by The Board of Aldermen
5. Village The Board of Aldermen will adopt the tax rate and budget by ordinance in accordance with State and County statute.
6. Detailed expenditures by line item and by department (divisions where appropriate) are maintained by the City Administrator.

7. Departments are accountable for not exceeding their annual budgetary appropriations.
8. Budget Amendment Process
 - In the Adopted Budget document, appropriations are approved by the Board of Aldermen at the Department and/or fund level within a certain expenditure category.
 - If the departmental and/or fund budget(s) need to be increased/decreased (amended), Board of Aldermen approval by ordinance will be required.

D. LONG TERM FINANCIAL PLANNING

1. The Village of San Leanna prepares and presents a long range, five year financial forecast which:
 - updates reserve and expenditure projections for the next five years;
 - projects debt service requirements and potential capacity over the five year period, including operating costs associated with all projects;
 - projects revenue and expenses for each year in the period; and
 - describes strategic issues that present the Village with challenges and opportunities for the future.

E. RESERVES

1. The Village of San Leanna will maintain an operating reserve for use in the event of unanticipated, extraordinary expenditures and/or the loss of a major revenue source. In the General Fund, the operating reserve and specified contingencies shall be established at a minimum of twenty-five (25) percent of the General Fund budgeted expenditures for the current fiscal year. The Village Board of Aldermen may establish a higher reserve target than twenty-five (25) percent if it is determined there are benefits to do so. That target is established during the budget development process and incorporated into the Proposed Budget document.
2. For all Special Revenue Funds, the Village shall strive to maintain reserves equal to ten (10) percent of the budgeted annual expenditures.
3. For all Enterprise Funds, the Village shall strive to maintain reserves equal to twenty-five (25) percent of the budgeted annual expenditures. These funds can only be appropriated by The Board of Aldermen.
4. Capital project funds' reserves (contingencies) will be established by project, not by fund and will manage on a project by project basis.

5. The Village will maintain a balance in the Debt Service Fund equal to not less than ten (10) percent of the principal and interest payments on outstanding debt for each fiscal year. These funds can only be appropriated by the Village Board of Aldermen.

F. PERSONNEL

1. At no time shall the number of regular employees on the payroll in each department exceed the total number of positions authorized by the Village Board of Aldermen. All personnel actions shall always be in strict conformance with applicable federal, state, and Village policies.
2. Village Board of Aldermen shall approve all authorized regular (full time, part time and seasonal) positions through the annual budget adoption process. Any subsequent additions or deletions to the total number of positions requires Board approval.
3. The Village maintains written Personnel Policies and Records.

G. PURCHASING, CONTRACTING AND FIXED ASSETS

1. The Village maintains internal purchasing policies that ensure that purchasing is done in accordance with Village Charter and Local Government Code. Staff complies with additional state and federal statute(s) required by grants/alternative funding sources.
2. All Village of San Leanna purchases of goods or services will be made in accordance with the Village's Financial Policy and in compliance with State law. The Village's financial policy is more restrictive than the State law.
3. The Village will make its best effort to obtain quotes for goods and services through historically underutilized businesses for all expenditures between \$3,000 and \$50,000.
4. By Village policy, all purchases and invoices greater than \$5,000 require approval from The Board of Aldermen.
5. State law requires any purchases exceeding \$50,000 to be conducted through a formal bid process unless exempt under Sec. 252.022 of the Texas Local Government Code.
6. All purchases of fixed assets with a value of \$5,000 or more will be placed on the Village inventory.
7. The Village will maintain these assets at a level adequate to protect the Village's capital investments and to minimize future maintenance and replacement costs by:

- Developing and maintaining strategies for the identification and financing of capital improvement projects; and
 - Providing for adequate maintenance of capital plant and equipment replacement in the annual operating budget.
 - The Village shall strive to maintain reserves for equipment replacement, computer replacement, facilities maintenance and parks maintenance.
8. Where possible, items in good, safe, useable condition will be placed in surplus to be used to supplement expenditures for new budgeted capital purchases or to supply needed unbudgeted new and replacement equipment.
 9. The City Administrator has the authority to declare items with a value of no greater than \$1,000 as surplus and/or salvage for auctioning purposes.

H. DEBT MANAGEMENT

1. The Village will not use long term debt for current operations
2. The Village will adhere to the following when it finds it necessary to issue debt instruments:
 - Average weighted general obligation bond maturities will not exceed twenty (20) years.
 - The term of any debt issuance will not exceed the useful life of the capital project, facility or equipment for which the borrowing is intended.
3. Interest earnings on debt service fund balances will be used to make debt service payments or support reserve requirements;
4. The Village maintains written procedures to ensure compliance with federal tax covenants regarding arbitrage, private business use, record retention, etc.
5. The Village will consider opportunities to refund existing debt issuances if the savings on the current principal and interest payments over the remaining life of the debt.

I. INVESTMENTS

1. In accordance with the Public Funds Investment Act, the Village maintains a written Investment Policy adopted by The Board of Aldermen and reviewed annually.

2. The Village's investment portfolio shall be managed in accordance with the Public Funds Investment Act and the Village's Investment Policy.

J. PROMPT PAYMENT

1. All invoices approved for payment by the proper Village authorities shall be paid by the City Administrator within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.
2. The City Administrator shall establish and maintain procedures, which will enable the Village to take advantage of all purchase discounts, when possible.

K. CASH MANAGEMENT AND INTERNAL CONTROLS

1. Written guidelines on cash handling, segregation of duties, and other financial matters shall be maintained.
2. The Village shall maintain an internal control matrix document that illustrates effective separation of duties.
3. The Village shall conduct periodic self-assessments of all internal control and cash handling procedures.
4. Staffing and training shall be reviewed periodically to ensure adequacy.
5. Daily deposits shall be performed unless amounts collected warrant less frequent deposits.

Resolution No. 25-007
A RESOLUTION OF THE VILLAGE OF SAN LEANNA, TEXAS
APPROVING AND ADOPTING THE COMPREHENSIVE FINANCIAL POLICY
FOR FISCAL YEAR 2025-2026

WHEREAS, the Board of Aldermen of the Village of San Leanna is charged with the prudent oversight and management of the Village's financial affairs; and

WHEREAS, the Village maintains a comprehensive Financial Policy to institutionalize sound financial management practices, promote fiscal stability, and ensure compliance with applicable laws and reporting requirements; and

WHEREAS, the Board of Aldermen has reviewed the Comprehensive Financial Policy for the Fiscal Year 2025-2026, which incorporates updates necessary for efficient and transparent financial operations; and
WHEREAS, the Village's existing policy requires that any changes made to the Financial Policy must be noted in the adopting resolution; now therefore,

BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE VILLAGE OF SAN LEANNA, TEXAS:

SECTION 1. ADOPTION OF FINANCIAL POLICY. The Comprehensive Financial Policy for the Village of San Leanna, Texas, for the Fiscal Year 2025-2026, attached hereto and incorporated herein by reference, is hereby approved and adopted.

SECTION 2. NOTIFICATION OF CHANGES TO FINANCIAL POLICY. The Board of Aldermen hereby notes and adopts the following specific amendments to the Comprehensive Financial Policy for Fiscal Year 2025-2026:

1. **Financial Reporting Enhancement:** The policy is updated to require that all monthly and annual financial reports prepared for the Village shall be accompanied by the corresponding bank reconciliation report.
2. **Audit Materials Deadline:** The policy is updated to establish a firm deadline for the annual financial audit, stating that Annual audit materials are due to the Auditor by November 30 of the ending fiscal year, unless extenuating circumstances have been presented and approved by the Board of Aldermen.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND APPROVED this 16th day of October 2025.

_____ Molly Quirk, Mayor

ATTEST:

_____ Rebecca Howe, City Administrator

Village of San Leanna, Texas

INVESTMENT POLICY AND STRATEGY

Adopted October 15, 2025

I. INTRODUCTION

It is the policy of the Village of San Leanna that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal while meeting the daily cash flow needs of the Village and conforming to the Public Funds Investment Act (the "Act") Texas Government Code Chapter 2256. It is the intent of the Village to be in complete compliance with local law and the Act.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. The earnings from investment will be used in a manner that best serves the interests of the Village.

The purpose of this Policy is to set specific investment policy and strategy guidelines. Direct specific investment parameters for the investment of public funds in Texas are found in the Act. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas funds deposits.

II. SCOPE

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

III. OBJECTIVES

It is the policy of the City that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity. To match anticipated cash flow requirements the maximum weighted average maturity (WAM) of the overall portfolio may not exceed 6 months.

Safety

The primary objective of the investment activity is the preservation of capital. Each investment transaction shall be conducted in a manner to avoid capital losses, whether from security defaults, safekeeping, or erosion of market value. Investments in high credit quality securities and decisions based on anticipated cash needs are primary factors in providing safety.

Liquidity

The investment portfolio shall be structured to meet all expected obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintaining additional liquidity for unexpected liabilities.

Diversification

The portfolio shall be diversified by institution, market sector and maturity as much as possible.

Yield

The benchmark for the commingled portfolio shall be the comparable period 6-month U.S. Treasury Bill, designated for its comparability to the expected average cash flow pattern and the Policy maximum weighted average maturity (WAM) limit of 6 months. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified and the Village's prudent investment strategy.

Cash management is the process of managing funds in order to insure maximum cash availability and reasonable yield on short-term investments. The Village shall strive for a cash management program which includes timely collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of assets.

IV. INVESTMENT STRATEGY

The Village may maintain one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The Village shall pursue a conservative portfolio management strategy based on a buy-and-hold philosophy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum maturity of any security will be one year and the maximum dollar weighted average maturity of 6 months or less will be calculated using the stated final maturity date of each security.

The investment strategy for debt service funds shall have as its primary objective the timely payment of debt service obligations. Successive debt service dates will be fully funded before any investment extensions are made.

V. DELEGATION OF RESPONSIBILITY

No unauthorized person may engage in an investment transaction and all transactions shall be executed as provided under the terms of this Policy and its supporting procedures.

Investment Officer(s)

The City Administrator will be designated as Investment Officer, by Board of Aldermen resolution, responsible for investment decisions and activities. The Investment Officer is responsible for creating and maintaining the portfolio in accordance with this Policy, providing timely quarterly reporting to the Council, and establishing supporting procedures. The Village may further contract with an SEC registered investment adviser for non-discretionary management of the portfolio.

All investment officers shall attend at least ten (10) hours of training, from sources approved by the Board of Aldermen, within twelve months of designation as investment officer and shall attend eight (8) hours of training every two successive fiscal years.

Investment Officers shall refrain from personal and business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Disclosure shall be made to the Board of Aldermen. An Investment Officer who has a personal business relationship within the two levels of blood or marriage with an organization seeking to sell an investment to the Village who meets the parameters established in the Act, shall file a statement disclosing that relationship to the Board of Aldermen and the Texas Ethics Commission.

Board of Aldermen Responsibilities

The Board of Aldermen holds ultimate fiduciary responsibility for the portfolio. It will designate investment officer(s), receive and review quarterly reporting, approve and provide for investment officer training, annually approve broker/dealers, and annually review and adopt the Investment Policy and Strategy.

VI. PRUDENCE AND CONTROLS

The standard of prudence to be applied to all Village investments shall be the “prudent person” rule, which states:

“Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds under the Village’s control over which the officer has responsibility rather than a consideration as to the prudence of a single investment.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall be responsible but not liable for a specific security’s credit risk or market price changes, provided that these deviations are reported immediately, and that appropriate action is taken to control adverse developments.

Internal Controls

The Investment Officer is responsible for establishing and maintaining internal controls to reasonably assure that assets are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion,
- Separation of transaction authority from accounting and record keeping,
- Safekeeping of owned and pledged securities,
- Clear delegation of authority,
- Written confirmation for all transactions, and
- Review, maintenance, and monitoring of security procedures both manual and automated.

Annually the Investment Officer shall perform an internal compliance audit to assure compliance with requirements of this Policy and the Act. Annually, the Village’s external auditor shall review the quarterly reports.

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain the cash flow requirements of the Village. The Investment Officer will analyze needs and maintain a cash flow plan to monitor and forecast cash positions for investment purposes.

Competitive Bidding

All security transactions will be made on documented competitive bid basis to assure the Village is receiving the best available market rates. When issued, US agency securities should be compared to other securities available in the secondary market to determine competitiveness.

Monitoring Credit Ratings

The Act requires that securities requiring a specific credit rating must be liquidated if the rating falls below the minimum rating. The Investment Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio for which the policy requires a credit rating. The rating should be based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the Board of Aldermen of the loss of rating, and liquidation options within two days.

Monitoring FDIC Status for Mergers and Acquisitions

A merger or acquisition of brokered CDs into one bank reduces FDIC coverage. The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the Village based upon information from the FDIC (fdic.gov). If any bank has been acquired or merged with another bank in which brokered CDs are owned by the Village, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the Village above the FDIC insurance level.

VII. AUTHORIZED INVESTMENTS

Assets of the Village may be invested only in the following instruments as further defined by the Act. If changes are made to the Act they will not be authorized until this Policy is modified and adopted by the Board of Aldermen. All investment transactions will be made on a competitive basis.

- A. Fully insured or collateralized depository certificates of deposit from banks in Texas, with a maximum maturity of 12 months insured by the Federal Deposit Insurance Corporation, or its successor, or collateralized in accordance with this Policy.
- B. AAA-rated, Texas Local Government Investment Pools which strive to maintain a \$1 net asset value (NAV) AND as defined by the Act and authorized by resolution of the Board of Aldermen.
- C. AAA-rated, SEC registered money market mutual funds in compliance with SEC Rule 2a-7 and striving to maintain a \$1 net asset value.
- D. FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment (DVP) to the City's safekeeping agent, not to exceed 12 months to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.
- E. FDIC insured or collateralized interest bearing and money market accounts from any FDIC insured bank in Texas.

Delivery versus Payment

All securities shall be purchased on a delivery versus payment (DVP) settlement basis. Funds shall not be released until receipt of the security by the Village's approved safekeeping depository. The depository shall provide the Village with proof of ownership or claim by an original document delivered to the Village.

VIII. REPORTING

Quarterly Reporting

The Investment Officers shall prepare and submit a signed quarterly investment report to the Board of Aldermen in accordance with the Act giving detail information on each portfolio and bank position and summary information to permit an informed outside reader to evaluate the performance of the investment program. The report will include the following at a minimum:

- A full description of each individual security or bank/pool position held at the end of the reporting period including the amortized book and market value at the beginning and end of the period,
- Unrealized gains or losses (book value minus market value),
- Overall change in market value during the period as a measure of volatility,
- Weighted average yield of the portfolio and its applicable benchmarks,
- Earnings for the period (accrued interest plus accretion minus amortization),
- Allocation analysis of the total portfolio by market sector and maturity, and

- Statement of compliance of the investment portfolio with the Act and the Investment Policy signed by the Investment Officer(s).

Market prices for the calculation of market value will be obtained from independent sources.

IX. FINANCIAL COUNTER-PARTIES

Depository

At least every five years, a banking services depository shall be selected through a competitive request for proposal [application] or bid process in accordance with the Texas Government Code 105. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and collateralization by the institutions shall be considered. If securities require safekeeping, the RFP/bid will request information on safekeeping services. The depository contract will provide for collateral if balances exceed the FDIC insurance balance per tax identification number.

All time and demand deposits in any depository of the Village shall be insured or collateralized at all times in accordance with this Policy.

Other banking institutions, from which the Village may purchase certificates of deposit or place interest bearing accounts, will also be designated as a depository for depository/collateral purposes. All depositories will execute a depository agreement and have the Bank's Board or Bank Loan Committee pass a resolution approving the agreement if collateral is required.

Security Broker/Dealers

All broker/dealers who desire to transact business with the Village must supply the following documents to the Investments Officer(s).

- Financial Industry Regulatory Authority (FINRA) certification and CRD #
- proof of Texas State Securities registration

Each broker/dealer will be sent a copy of the City's investment policy. If material changes are made to the policy, the new policy will be sent to the broker/dealer.

Each local government pool must be provided a copy of the Village's current Investment Policy and certify to a review of the Policy stating that the pool has controls in place to assure only Policy approved investments will be sold to the Village.

A list of qualified broker/dealers will be reviewed and approved at least annually by the Board of Aldermen. In order to perfect the DVP process the banking services depository, or its brokerage subsidiary, will not be used as a broker.

XI. COLLATERAL

Time and Demand Deposits Pledged Collateral

All bank time and demand deposits shall be collateralized above the FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at a market value of 102% of the deposited principal and accrued interest on the deposits. The bank shall monitor and maintain the margins on a daily basis.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository. If required, the collateral agreement with the depository shall be approved by resolution of the Bank Board or Bank Loan Committee. The Custodian or bank shall provide a monthly report of collateral directly to the Village.

All collateral shall be subject to inspection and audit by the Village or its independent auditors.

Authorized Collateral

Only the following securities are authorized as collateral for time and demand deposits or repurchase agreements:

- A. FDIC insurance coverage.
- B. Obligations of the United States, its agencies or instrumentalities, or evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the bank test.
- C. Obligations of any US state or of a county, City or other political subdivision of any state having been rated as investment grade (investment rating no less than "A" or its equivalent) by two nationally recognized rating agencies.
- D. Letter of Credit from the FHLB.

Preference will be given to pledged collateral securities.

XI. SAFEKEEPING

All purchased securities are to be cleared to the Village's safekeeping agent on a delivery versus payment (DVP) basis. All safekeeping arrangements shall be approved by the Investment Officer and an agreement of the terms executed in writing. The independent third-party safekeeping agent shall be required to issue safekeeping receipts to the Village listing each specific security, rate, description, maturity, cusip number, and other pertinent information.

XII. INVESTMENT POLICY ADOPTION

The Village of San Leanna's Investment Policy shall be reviewed and adopted by resolution of the Board of Aldermen no less than annually. Any changes made to the Policy must be noted in the adopting resolution.

Resolution No. 25-008

A RESOLUTION OF THE VILLAGE OF SAN LEANNA, TEXAS ADOPTING UPDATED INVESTMENT POLICY

WHEREAS, the Board of Aldermen of the Village of San Leanna has reviewed the Village's Investment Policy for Fiscal Year 2025-26; and

WHEREAS, there is a continuing need to invest and reinvest the Village's funds in order to manage properly the fiscal affairs of the Village and to comply with other pertinent resolutions and ordinances of the Village; and

WHEREAS, The Public Funds Investment Act as amended (the "Act") authorizes the Village to invest and reinvest its available funds in authorized investments; and

WHEREAS, the Act requires the Village to adopt a written investment policy regarding the investment of its funds, designating investment officers to carry out investment policies, and make various provisions related thereto: now therefore,

BE IT RESOLVED BY THE BOARD OF ADLERMEN OF THE VILLAGE OF SAN LEANNA, TEXAS:

SECTION 1. That the attached Investment Policy, for the Village of San Leanna, Texas, is hereby approved and adopted.

SECTION 2. CHANGES TO THE INVESTMENT POLICY The Board of Aldermen hereby notes and adopts the following amendments to the Investment Policy, authorizing the investment in Certificates of Deposit:

1. The addition of the following as an authorized investment type: **Fully insured or collateralized depository certificates of deposit from banks in Texas, with a maximum maturity of 12 months insured by the Federal Deposit Insurance Corporation, or its successor, or collateralized in accordance with this Policy.**
2. The addition of the following as an authorized investment type: **FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment (DVP) to the City's safekeeping agent, not to exceed 12 months to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.**

PASSED AND APPROVED this 16th day of October 2025.

Molly Quirk, Mayor

ATTEST:

Rebecca Howe, City Administrator

UPDATED - Explanation of a Prior Period Adjustment for the Fiscal Year 2023-2024 and 2024-2025 Financial Statements

Purpose:

This document serves to provide a detailed explanation of a financial discrepancy discovered during the audit of the fiscal year 2023-2024 financial records which also effects the 2024-2025 financial records.

Explanation of Discrepancy #1:

The discrepancy originates from an expenditure transaction for National Night Out food and beverage in the amount of **\$145.14**. The purchase was made on September 27, 2023, within the fiscal year 2022-2023. However, due to the bank processing timeline, the transaction was not posted to the city's bank account until October 2, 2023, which is after the beginning of the 2023-2024 fiscal year.

Because the expense did not appear on the September bank statement but was understood by City Administrator, Rebecca Howe, to be a September 2023 expense, it was inadvertently omitted from the monthly financial reports for fiscal year 2023-2024. As a result, the reported cash balance was overstated, and expenditures were understated by the same amount. Due to the delayed preparation and submission of the Audit files to the Village's Auditor, the discrepancy was not found in an expeditious manner.

Impact on Financial Reporting:

The omission of this \$145.14 transaction has the following impact on the fiscal year 2023-2024 financial statements, which also impacted 2024-2025 financial statments:

- The reported **cash balance** as of September 30, 2024, was **overstated by \$145.14**.
- The reported **expenditures** for the fiscal year were **understated by \$145.14**.

This error is considered a material discrepancy that requires a formal correction.

Proposed Solution:

To correct this error and provide accurate financial records for the audit, Ms. Howe will perform a prior period adjustment. This is a standard accounting procedure used to rectify errors from a previous fiscal year in the current period.

Ms. Howe will **not** alter the original monthly financial reports that were previously approved by the Board of Aldermen, as these are considered official historical records. Instead, the correction will be formally documented in the fiscal year 2023-2024 and 2024-2025 financial statements, which will be restated to include the missing expenditure and the corrected beginning fund balance.

This restated annual report will be submitted to the auditor for review and approval. The auditor will also be provided with all supporting documentation, including the original and amended monthly reconciliations, and a formal memo detailing the adjustment.

Explanation of Discrepancy #2:

The discrepancy originates from a deposit recorded twice in March 2024 and April 2024 financial reports in the amount of **\$3,733.31**. The deposit was drafted at the end of March 2024. However, due to the bank processing timeline, the transaction was not posted to the city's bank account until April 2, 2024.

Due to oversight by City Administrator, Rebecca Howe, the deposit was recorded to both March 2024 and April 2024 financial reports. As a result, the reported cash balance was overstated, and water billing income was overstated by the same amount. Due to the delayed preparation and submission of the Audit files to the Village's Auditor, the discrepancy was not found in an expeditious manner.

Impact on Financial Reporting:

The double recording of the \$3,733.31 deposit has the following impact on the fiscal year 2023-2024 financial statements, which also impacted 2024-2025 financial statements:

- The reported **cash balance** as of September 30, 2024, was **overstated by \$3,733.31**.
- The reported **water billing income** for the fiscal year were **overstated by \$3,733.31**.

This error is considered a material discrepancy that requires a formal correction.

Proposed Solution:

To correct this error and provide accurate financial records for the audit, Ms. Howe will perform a prior period adjustment. This is a standard accounting procedure used to rectify errors from a previous fiscal year in the current period.

Ms. Howe will **not** alter the original monthly financial reports that were previously approved by the Board of Aldermen, as these are considered official historical records. Instead, the correction will be formally documented in the fiscal year 2023-2024 and 2024-2025 financial statements, which will be restated to include the missing expenditure and the corrected beginning fund balance.

This restated annual report will be submitted to the auditor for review and approval. The auditor will also be provided with all supporting documentation, including the original and amended monthly reconciliations, and a formal memo detailing the adjustment.

Recommendation for enhancing internal control:

This error has brought to light a need to strengthen internal financial controls to ensure the highest level of accuracy and transparency in reporting. To address this, staff will begin submitting all monthly reconciliations directly to the Board of Aldermen for review and approval. This new process will provide greater oversight and confidence in monthly financial reports.

In addition, staff recommends formally updating the Village's Financial Policy to require that all audit documents be submitted to the auditor by November 30 of each year for the previous fiscal year. This will create a clear deadline, streamline the annual audit process, and help prevent future discrepancies.

Village of San Leanna
Account Reconciliation
Date: 10-31-2024

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2898	\$ 350.00
2910	\$ 710.00
2917	\$ 66.05
2925	\$ 6,000.00
2930	\$ 259.70
2931	\$ 668.74
2932	\$ 350.00
2933	\$ 3,028.00
2934	\$ 780.00
2935	VOID
2936	\$ 160.00
2937	\$ 500.00
2938	\$ 5,880.00
2939	\$ 100.00
TOTAL*	\$ 19,062.37

Balance at statement date:	\$ <u>32,342.63</u>
Service charges:	\$ <u>(0.00)*</u>
Pending withdrawals:	\$ <u>0.00</u>
Outstanding checks:	\$ <u>(19062.37)</u>
Pending deposits:	\$ <u>0.00</u>
Checkbook balance:	\$ <u>13,425.40</u>
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of **\$17,158.71**, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 11-30-2024

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2917	\$ 66.05
2925	\$ 6,000.00
2938	\$ 5,880.00
2939	\$ 100.00
2943	\$ 780.00
2944	\$ 3,028.00
2945	\$ 350.00
2946	\$ 318.61
2947	\$ 127.85
2948	\$ 30.00
TOTAL*	\$ 17,600.39

Balance at statement date:	\$ 27,555.31
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ (923.50)
Outstanding checks:	\$ (17,600.39)
Pending deposits:	\$ 0.00
Checkbook balance:	\$ 9,031.42
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of **\$12,909.87**, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 12-31-2024

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2917	\$ 66.05
2948	\$ 30.00
2949	\$ 553.70
2950	\$ 387.32
2951	\$ 1,345.18
2952	\$ 17,150.17
2953	\$ 2,787.71
2954	\$ 2,013.50
2955	\$ 45.84
2956	\$ 1,500.00
2957	\$ 40.69
2958	\$ 216.67
2959	\$ 3,028.00
2960	\$ 350.00
2961	\$ 780.00
2962	\$ 318.61
TOTAL*	\$ 31,533.32

Balance at statement date:	\$ 164,008.31
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (31,533.32)
January 2025 Expense:	\$ 4,000.00
Checkbook balance:	\$ 136,474.99
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of **\$140,353.44**, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconcilement
Date: 1-31-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2917	\$ 66.05
2948	\$ 30.00
2958	\$ 216.67
2963	\$ 2,795.00
2964	\$ 1,290.00
2965	\$ 3,048.56
2966	\$ 350.00
2967	\$ 780.00
2968	\$ 318.61
TOTAL*	\$ 9,814.77

Balance at statement date:	\$ <u>122,430.99</u>
Service charges:	\$ <u>(0.00)*</u>
Pending withdrawals:	\$ <u>0.00</u>
Outstanding checks:	\$ <u>(\$9,814.77)</u>
January 2025 Expense:	\$ <u>0.00</u>
Checkbook balance:	\$ <u>112,616.22</u>
Reconciled	\$ <u>0.00</u>

(* service charge included in checkbook balance)

The financial report for this period shows a balance of \$116,494.67, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
 Date: 2-28-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2917	\$ 66.05
2948	\$ 30.00
2958	\$ 216.67
2970	\$ 100.00
2972	\$ 6,300.00
2973	\$ 25.00
2974	\$ 1,345.18
2975	\$ 3,028.00
2976	\$ 350.00
2977	\$ 780.00
2978	\$ 318.61
2979	\$ 75.00
2980	\$ 200.00
TOTAL*	\$ 13,754.39

Balance at statement date:	\$ 43,341.14
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (13,754.39)
January 2025 Expense:	\$ 0.00
Checkbook balance:	\$ 29,586.75
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of \$33,465.20, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 3-31-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2948	\$ 30.00
2958	\$ 216.67
2981	\$ 216.67
2982	\$ 930.92
2983	\$ 289.70
2984	\$ 387.32
2985	\$ 980.00
2986	\$ 30.00
2987	\$ 800.00
2988	\$ 3,028.00
2989	\$ 350.00
2990	\$ 780.00
2991	\$ 318.61
2992	\$ 26.04
TOTAL*	\$ 9,303.81

Balance at statement date:	\$ 38,350.21
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (9,303.81)
January 2025 Expense:	\$ 0.00
Checkbook balance:	\$ 29,046.40
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of **\$32,924.85**, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconcilement
Date: 4-30-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2948	\$ 30.00
2958	\$ 216.67
2993	\$ 871.00
2994	\$ 669.40
2995	\$ 225.00
2996	\$ 292.50
2997	\$ 4,700.00
2998	\$ 318.61
2999	\$ 75.00
3000	\$ 350.00
3001	\$ 3,028.00
3002	\$ 780.00
TOTAL*	\$ 12,476.06

Balance at statement date:	\$ 31,138.85
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (12,476.06)
January 2025 Expense:	\$ 0.00
Checkbook balance:	\$ 18,662.79
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of \$22,541.24, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 5-31-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2948	\$ 30.00
2958	\$ 216.67
2993	\$ 871.00
2994	\$ 669.40
2995	\$ 225.00
2996	\$ 292.50
2997	\$ 4,700.00
2998	\$ 318.61
2999	\$ 75.00
3000	\$ 350.00
3001	\$ 3,028.00
3002	\$ 780.00
TOTAL*	\$ 12,476.06

Balance at statement date:	\$ 31,138.85
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (12,476.06)
January 2025 Expense:	\$ 0.00
Checkbook balance:	\$ 18,662.79
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of \$22,541.24, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 6-30-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2958	\$ 216.67
2999	\$ 75.00
3005	\$ 259.70
3006	\$ 1,345.18
3014	\$ 11,072.03
3015	\$ 1,300.00
3016	\$ 164.50
3017	\$ 673.00
3018	\$ 259.70
3019	\$ 350.00
3020	\$ 3,028.00
3021	\$ 318.61
3022	\$ 15.00
3023	\$ 780.00
TOTAL*	\$ 20,777.27

Balance at statement date:	\$ 38,361.62
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (20,777.27)
Pending deposits:	\$ 0.00
Checkbook balance:	\$ 17,584.35
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of **\$21,462.80**, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 7-31-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2958	\$ 216.67
2999	\$ 75.00
3006	\$ 1,345.18
3025	\$ 1,345.18
3026	\$ 30.00
3027	\$ 463.00
3029	\$ 350.00
3030	\$ 3,028.00
3031	\$ 318.61
3032	\$ 780.00
TOTAL*	\$ 8,871.52

Balance at statement date:	\$ 24,966.74
Service charges:	\$ (0.00)*
Pending withdrawals:	\$ 0.00
Outstanding checks:	\$ (8,871.52)
Pending deposits:	\$ 0.00
Checkbook balance:	\$ 16,095.22
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

The financial report for this period shows a balance of **\$19,828.53**, due to an error of omission on the October 2023 books in the amount of 145.14 and a deposit recorded twice on the March 2024 and April 2024 financial reports. Prior period adjustments were performed on the July 2025 (\$145.41) and August 2025 (\$3733.31) financial reports to correct the bank balance, but previous financial reports were not corrected as they are historical documents.

Village of San Leanna
Account Reconciliation
Date: 8-30-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	\$ 36.97
2815	\$ 40.00
2910	\$ 710.00
2958	\$ 216.67
2999	\$ 75.00
3006	\$ 1,345.18
3035	\$ 35.68
3040	\$ 887.00
3041	\$ 3,028.00
3042	\$ 350.00
3043	\$ 318.61
3044	\$ 780.00
TOTAL*	\$ 7,956.02

Balance at statement date:	\$ <u>18,451.31</u>
Service charges:	\$ <u>(0.00)*</u>
Pending withdrawals:	\$ <u>0.00</u>
Outstanding checks:	\$ <u>(7,956.02)</u>
Pending deposits:	\$ <u>0.00</u>
Checkbook balance:	\$ <u>10,495.29</u>
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

A prior period adjustment was performed in on the August 2025 (\$3733.31) financial reports to correct the bank balance due to a deposit which was recorded twice, on March 2024 and April 2024 financial reports. Previous financial reports were not corrected as they are historical documents.

**VILLAGE OF SAN LEANNA
GENERAL FUND REPORT
9-1-2025 -- 9-30-2025**

REVENUES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>		<u>AMENDED BUDGET</u>
101	PROPERTY TAXES	\$1,277.79	\$299,941.06	\$301,218.85	(\$6,218.85)	\$295,000.00
102	FRANCHISE TAXES	\$45.51	\$13,609.80	\$13,655.31	\$1,344.69	\$15,000.00
103	INTEREST	\$2,145.18	\$21,444.44	\$23,589.62	(\$22,089.62)	\$1,500.00
104	BUILDING PERMITS	\$260.00	\$1,120.00	\$1,380.00	\$3,620.00	\$5,000.00
106	MISCELLANEOUS	\$0.00	\$950.00	\$950.00	(\$850.00)	\$100.00
107	TRANSFER FROM RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
108	REAL PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>TOTALS:</u>		\$3,728.48	\$337,065.30	\$340,793.78	(\$24,193.78)	\$316,600.00

EXPENSES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
112	ROAD MAINTENANCE	\$0.00	\$17,155.76	\$17,155.76	\$29,844.24	\$47,000.00
113	CITY ADMINISTRATOR	\$2,938.77	\$42,070.80	\$45,009.57	\$846.43	\$45,856.00
114	TML INSURANCE	\$0.00	\$6,908.02	\$6,908.02	\$1.98	\$6,910.00
115	LEGAL	\$35.00	\$844.50	\$879.50	\$4,120.50	\$5,000.00
116	TAXES	(\$352.34)	\$7,082.86	\$6,730.52	\$25.48	\$6,756.00
117	ENVIRONMENTAL MAINTENANCE	\$11,375.90	\$11,050.60	\$22,426.50	\$30,073.50	\$52,500.00
118	PUBLIC INFORMATION	\$261.20	\$905.72	\$1,166.92	\$33.08	\$1,200.00
119	AUDIT	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
120	SECURITY LIGHTS	\$241.67	\$2,736.91	\$2,978.58	\$221.42	\$3,200.00
121	OFFICE EXPENSES	\$676.19	\$5,222.12	\$5,898.31	\$101.69	\$6,000.00
122	ORG. MEMBERSHIP DUES	\$0.00	\$801.90	\$801.90	\$198.10	\$1,000.00
123	APPRAISALS	\$387.31	\$1,161.96	\$1,549.27	\$50.73	\$1,600.00
124	BUILDING INSPECTIONS	\$55.00	\$1,860.00	\$1,915.00	\$3,085.00	\$5,000.00
125	MISCELLANEOUS	\$0.00	\$1,336.24	\$1,336.24	\$163.76	\$1,500.00
126	ARBORIST	\$770.00	\$8,855.00	\$9,625.00	\$4,155.00	\$13,780.00
128	COUNCIL EXPENSES	\$0.00	\$52.50	\$52.50	\$47.50	\$100.00
129	PUBLIC AFFAIRS	\$761.99	\$2,376.11	\$3,138.10	\$361.90	\$3,500.00
130	COMMUNITY CENTER	\$179.82	\$2,415.05	\$2,594.87	\$405.13	\$3,000.00
131	ENGINEER	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
132	FLOOD PREVENTION	\$0.00	\$11,000.00	\$11,000.00	\$39,000.00	\$50,000.00
133	EMPLOYEE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
134	HEALTH DEPT. CONTRACT	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
135	PUBLIC SAFETY	\$0.00	\$794.94	\$794.94	\$705.06	\$1,500.00
136	ADVISOR	\$846.60	\$10,974.50	\$11,821.10	\$178.90	\$12,000.00
137	EMPLOYEE BENEFIT STIPEND	\$171.75	\$2,787.46	\$2,959.21	\$78.79	\$3,038.00
<u>TOTALS:</u>		\$18,348.86	\$139,892.95	\$158,241.81	\$123,398.19	\$281,640.00

**VILLAGE OF SAN LEANNA
WATER FUND REPORT
9-1-2025 -- 9-30-2025**

REVENUES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
201	WATER BILLING	\$15,887.24	\$131,901.17	\$147,788.41	(\$22,788.41)	\$125,000.00
202	WATER TAP FEES	\$5,000.00	\$0.00	\$5,000.00	\$4,600.00	\$9,600.00
203	METER DEP/CONNECT FEES	\$250.00	\$900.00	\$1,150.00	(\$150.00)	\$1,000.00
204	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
205	TRANSFER FROM RESERVE	\$0.00	\$0.00	\$0.00	\$24,728.00	\$24,728.00
<u>TOTALS:</u>		\$21,137.24	\$132,801.17	\$153,938.41	\$6,489.59	\$160,428.00

EXPENSES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
210	WATER OPERATOR	\$2,975.00	\$32,725.00	\$35,700.00	\$0.00	\$35,700.00
211	DISTRICT FEES	\$135.00	\$5,985.80	\$6,120.80	\$79.20	\$6,200.00
212	MAINTENANCE/REPAIR	(\$185.97)	\$22,752.99	\$22,567.02	\$22,432.98	\$45,000.00
213	ELECTRICITY	\$1,036.69	\$8,852.98	\$9,889.67	(\$889.67)	\$9,000.00
214	BOOKKEEPER	\$1,469.37	\$21,035.38	\$22,504.75	\$423.25	\$22,928.00
215	BILLING SUPPLIES	\$148.45	\$1,318.13	\$1,466.58	\$433.42	\$1,900.00
216	METER READER	\$292.22	\$3,583.61	\$3,875.83	\$324.17	\$4,200.00
217	METER REFUNDS	\$0.00	\$400.00	\$400.00	\$600.00	\$1,000.00
218	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
220	CITY OF AUSTIN CONTRACT	\$0.00	\$0.00	\$0.00	\$5,200.00	\$5,200.00
221	CITY OF AUSTIN WATER	\$1,683.90	\$19,496.35	\$21,180.25	\$3,819.75	\$25,000.00
222	ASSISTANT WATER OPERATOR	\$350.00	\$3,850.00	\$4,200.00	\$0.00	\$4,200.00
TOTALS:		\$7,904.66	\$120,000.24	\$127,904.90	\$32,523.10	\$160,428.00

CHECKING ACCOUNT BALANCE:

BEGINNING BALANCE	\$10,495.29	\$55,361.01
TOTAL REVENUES	\$24,865.72	
CLFRF REVENUE	\$0.00	
TRANSFER-TEXPOOL	\$20,000.00	
TOTAL EXPENSES	\$26,253.52	
MISC ROAD IMPROV EXPENSE	\$0.00	
TRANSFER-TEXPOOL	\$0.00	
INTEREST RET-TEXPOOL	\$2,145.18	\$28,506.70
ENDING BALANCE		\$26,962.31
CHECKBOOK BALANCE		\$26,962.31

TEXPOOL BALANCE:

BEGINNING BALANCE	\$615,127.64
DEPOSITS	\$0.00
INTEREST	\$2,145.18
TOTAL	\$617,272.82
WITHDRAWALS	\$20,000.00
ENDING BALANCE	\$597,272.82

**VILLAGE OF SAN LEANNA
FINANCIAL REPORT
9-1-2025 -- 9-30-2025**

ROAD IMPROVEMENT FUND 2022 - 2025

<u>REVENUES</u>		<u>BUDGET 24-25</u>			
301	CAPITAL METRO - BTC FUNDING 2022-2025	\$0.00	\$0.00	\$19,500.00	\$19,500.00
302	TRANSFER - CAPITAL METRO - RESERVED	\$0.00	\$0.00	\$0.00	\$0.00
303	CAPMETRO - BTC - PROJECT REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00
304	TRANSFER - ROAD PROJECT RESERVED F	\$0.00	\$0.00	\$0.00	\$0.00
<u>TOTALS:</u>		\$0.00	\$0.00	\$19,500.00	\$19,500.00

<u>EXPENSES</u>					
310	ROAD IMPROVEMENT - TBD	\$0.00	\$0.00	\$0.00	\$0.00
311	MISC	\$0.00	\$0.00	\$0.00	\$0.00
<u>TOTALS:</u>		\$0.00	\$0.00	\$0.00	\$0.00

CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING (CLFRF) - ARPA

<u>REVENUES:</u>		<u>CURRENT MONTH</u>	<u>YTD TOTAL</u>	<u>DIFFERENCE</u>	<u>BUDGET 24-25</u>
501	CORONAVIRUS LOCAL FISCAL RECOVERY FUI	\$0.00	\$0.00	\$0.00	\$0.00
502	CLFRF RESERVE FUNDING	\$0.00	\$0.00	\$9,921.28	\$9,921.28
<u>TOTALS:</u>		\$0.00	\$0.00	\$9,921.28	\$9,921.28

<u>EXPENSES:</u>					
510	WATER SYSTEM IMPROVEMENTS - NORTH WE	\$0.00	\$601.28	\$0.00	\$601.28
511	WATER SYSTEM IMPROVEMENTS - SOUTH WE	\$0.00	\$0.00	\$0.00	\$0.00
512	PUBLIC HEALTH / INFRASTRUCTURE	\$0.00	\$8,455.00	\$865.00	\$9,320.00
<u>TOTALS:</u>		\$0.00	\$9,056.28	\$865.00	\$9,921.28

HAZARD MITIGATION GRANT PROGRAM (HMPG) - GENERATOR

<u>REVENUES:</u>		<u>CURRENT MONTH</u>	<u>YTD TOTAL</u>	<u>DIFFERENCE</u>	<u>BUDGET 24-25</u>
601	HAZARD MITIGATION GRANT FUNDING	\$0.00	\$0.00	\$139,426.20	\$139,426.20
602	LOCAL (10%) SHARE FUNDING - RESERVE	\$0.00	\$0.00	\$15,491.80	\$15,491.80
<u>TOTALS:</u>		\$0.00	\$0.00	\$154,918.00	\$154,918.00

<u>EXPENSES:</u>					
610	GENERATOR PROJECT	\$0.00	\$0.00	\$154,918.00	\$154,918.00
<u>TOTALS:</u>		\$0.00	\$0.00	\$154,918.00	\$154,918.00

RESERVED FUND BALANCES

<u>WATER FUND CONTINGENCY</u>	\$ 35,000.00	\$ 35,000.00
<u>ROAD FUND:</u>		
RESTRICTED CAPITAL METRO	\$ 70,805.00	\$ 70,805.00
RESERVE FOR PROJECTS	\$ 70,805.00	\$ 70,805.00
TOTAL ROAD RESERVE	\$ 141,610.00	\$ 141,610.00
<u>GENERAL FUND CONTINGENCY</u>	\$ 47,000.00	\$ 47,000.00
<u>CLFRF - ARPA FUND RESERVE</u>	\$ 865.00	\$ 865.00
CURRENT BUDGET RESERVE	\$ 401,147.93	\$ 399,760.13
Funds exceeding EOY Anticipated Expenses & Reserves	\$ 218,973.12	\$243,838.84
TOTAL TEXPOOL AND CHECKBOOK	\$ 625,622.93	\$624,235.13
<u>TOTAL ALL RESERVED FUNDS</u>	\$ 224,475.00	\$ 224,475.00
<u>UNALLOCATED AVAILABLE FUNDS</u>	\$ 218,973.12	\$ 243,838.84

Village of San Leanna
Account Reconciliation
Date: 9-30-2025

BB&T - Account Number 1440001200678

Checks Outstanding	
NO.	AMOUNT
2689	\$ 132.91
2774	VOID
2815	VOID
2910	VOID
2958	VOID
2999	VOID
3006	VOID
3048	\$ 35.00
3049	\$ 387.31
3050	\$ 35.00
3051	\$ 30.00
3052	\$ 5,590.00
3053	\$ 1,480.18
3054	\$ 318.61
3055	\$ 3,028.00
3056	\$ 350.00
3057	\$ 780.00
3058	\$ 1,300.00
3059	\$ 55.00
3060	\$ 105.20
3061	\$ 518.00
3062	VOID
3066	\$ 223.31
TOTAL*	\$ 14,368.52

Balance at statement date:	\$ <u>41,330.83</u>
Service charges:	\$ <u>(0.00)*</u>
Pending withdrawals:	\$ <u>0.00</u>
Outstanding checks:	\$ <u>(14,405.49)</u>
Pending deposits:	\$ <u>0.00</u>
Checkbook balance:	\$ <u>26,962.31</u>
Reconciled	\$ 0.00

(* service charge included in checkbook balance)

EOY duplicate checks voided – no reissue needed. Remaining outstanding check may require reissue.