



***QUARTERLY FINANCIAL
AND INVESTMENT
REPORT***

***FOR THE QUARTER ENDED
SEPTEMBER 30, 2024***

CITY MANAGER:
BEN THATCHER

ASSISTANT CITY MANAGER:
KRISTY STARK
DANNY ZINCKE

FINANCE DIRECTOR:
SARAH BUCKELEW, CPA

ASSISTANT FINANCE DIRECTOR:
KAREN KOCHHEISER

UNAUDITED

CITY OF BOERNE, TEXAS

GENERAL FUND

STATEMENT OF REVENUES

BUDGET AND ACTUAL

FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL REVENUES	VARIANCE FROM BUDGET	PERCENT OF BUDGET
TAXES	\$ 19,854,871	\$ 20,155,495	\$ 300,624	101.51%
FINES	245,100	322,846	77,746	131.72%
LICENSES AND FEES	4,882,583	6,029,264	1,146,681	123.49%
INTERLOCAL/SHARED SERVICES	3,986,935	4,050,258	63,323	101.59%
OTHER REVENUES	5,740,111	6,762,644	1,022,533	117.81%
RESTRICTED REVENUES	0	2,783	2,783	0.00%
INTEREST	1,520,000	1,885,019	365,019	124.01%
GRANTS AND DONATIONS	61,446	154,498	93,052	251.44%
SUB - TOTAL	<u>\$ 36,291,046</u>	<u>\$ 39,362,806</u>	<u>\$ 3,071,760</u>	<u>108.46%</u>
TRANSFER FROM OTHER FUNDS	\$ 20,000	\$ 20,000	\$ -	100.00%
FUND BALANCE	201,000	201,000	-	100.00%
TOTAL REVENUES	<u>\$ 36,512,046</u>	<u>\$ 39,583,806</u>	<u>\$ 3,071,760</u>	<u>108.41%</u>

GENERAL FUND SUMMARY

TOTAL REVENUE INCLUDING TRANSFERS	\$ 36,311,046	\$ 39,382,806	\$ 3,071,760	108.46%
GENERAL FUND EXPENDITURES	36,512,046	39,583,806	\$ (3,071,760)	108.41%
BUDGETED FUND BALANCE	201,000	201,000	\$ -	100.00%
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>0.00%</u>

UNAUDITED

CITY OF BOERNE, TEXAS

GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL EXPENDITURES	VARIANCE FROM BUDGET	PERCENT OF BUDGET
ADMINISTRATION				
PERSONNEL	\$ 1,206,632	\$ 1,248,196	\$ (41,564)	103.44%
PROFESSIONAL SERVICES	264,000	142,263	121,737	53.89%
GENERAL	119,199	102,942	16,257	86.36%
OTHER CONTRACTS	88,000	75,221	12,779	85.48%
NON-OPERATING	5,488,382	5,488,382	-	100.00%
TOTAL ADMINISTRATION	\$ 7,166,213	\$ 7,057,004	\$ 109,209	98.48%
STREET DEPARTMENT				
PERSONNEL	\$ 1,241,438	\$ 1,046,555	\$ 194,883	84.30%
SUPPLIES	281,050	256,542	24,508	91.28%
MAINTENANCE	356,283	224,976	131,307	63.15%
PROFESSIONAL SERVICES	140,000	42,633	97,367	30.45%
GENERAL	43,405	41,411	1,994	95.41%
CAPITAL OUTLAY	612,400	651,195	(38,795)	106.33%
TOTAL STREET DEPT	\$ 2,674,576	\$ 2,263,312	\$ 411,264	84.62%
LAW ENFORCEMENT				
PERSONNEL	6,495,968	\$ 6,478,691	\$ 17,277	99.73%
SUPPLIES	54,500	40,254	14,246	73.86%
MAINTENANCE	217,500	80,032	137,468	36.80%
GENERAL	284,596	203,470	81,126	71.49%
CAPITAL OUTLAY	84,159	162,207	(78,048)	192.74%
TOTAL LAW ENFORCEMENT	\$ 7,136,723	\$ 6,964,654	\$ 172,069	97.59%
FIRE DEPARTMENT				
PERSONNEL	\$ 3,430,467	\$ 3,736,580	\$ (306,113)	108.92%
SUPPLIES	108,772	75,437	33,335	69.35%
MAINTENANCE	170,311	64,156	106,155	37.67%
PROFESSIONAL SERVICES	-	11,370	(11,370)	0.00%
GENERAL	310,089	278,031	32,058	89.66%
CAPITAL OUTLAY	203,450	176,892	26,558	86.95%
TOTAL FIRE DEPARTMENT	\$ 4,223,089	\$ 4,342,467	\$ (119,378)	102.83%
DISPATCH				
PERSONNEL	\$ 1,524,339	\$ 1,374,474	\$ 149,865	90.17%
MAINTENANCE	119,367	112,206	7,161	94.00%
GENERAL	77,356	74,012	3,344	95.68%
CAPITAL OUTLAY	109,000	108,834	166	99.85%
TOTAL DISPATCH	\$ 1,830,062	\$ 1,669,526	\$ 160,537	91.23%

UNAUDITED

CITY OF BOERNE, TEXAS

GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(100% OF FISCAL YEAR)

	<u>CURRENT</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>PERCENT</u>
	<u>BUDGET</u>	<u>EXPENDITURES</u>	<u>FROM</u>	<u>OF</u>
			<u>BUDGET</u>	<u>BUDGET</u>
MUNICIPAL COURT				
PERSONNEL	\$ 308,856	\$ 295,867	\$ 12,989	95.79%
SUPPLIES	13,000	848	12,152	6.52%
PROFESSIONAL SERVICES	50,698	50,948	(250)	100.49%
GENERAL	<u>24,744</u>	<u>12,184</u>	<u>12,560</u>	<u>49.24%</u>
TOTAL MUNICIPAL COURT	<u>\$ 397,298</u>	<u>\$ 359,847</u>	<u>\$ 37,451</u>	<u>90.57%</u>
ANIMAL CONTROL				
PERSONNEL	\$ 431,902	\$ 411,490	\$ 20,412	95.27%
SUPPLIES	1,400	191	1,209	13.65%
PROFESSIONAL SERVICES	25,000	-	25,000	0.00%
GENERAL	125,579	97,284	28,295	77.47%
CAPITAL OUTLAY	<u>57,000</u>	<u>-</u>	<u>57,000</u>	<u>0.00%</u>
TOTAL ANIMAL CONTROL	<u>\$ 640,881</u>	<u>\$ 508,966</u>	<u>\$ 131,915</u>	<u>79.42%</u>
PERMITTING & CODE COMPLIANCE				
PERSONNEL	\$ 536,384	\$ 533,090	\$ 3,294	99.39%
PROFESSIONAL SERVICES	102,000	98,237	3,763	96.31%
GENERAL	<u>83,908</u>	<u>104,464</u>	<u>(20,556)</u>	<u>124.50%</u>
TOTAL CODE ENFORCEMENT	<u>\$ 722,292</u>	<u>\$ 735,791</u>	<u>\$ (13,499)</u>	<u>101.87%</u>
PLANNING				
PERSONNEL	\$ 1,163,120	\$ 934,942	\$ 228,178	80.38%
MAINTENANCE	37,000	20,341	16,659	54.98%
PROFESSIONAL SERVICES	157,000	53,151	103,849	33.85%
GENERAL	<u>135,908</u>	<u>28,665</u>	<u>107,243</u>	<u>21.09%</u>
TOTAL PLANNING	<u>\$ 1,493,028</u>	<u>\$ 1,037,099</u>	<u>\$ 455,929</u>	<u>69.46%</u>
INFORMATION TECHNOLOGY				
PERSONNEL	\$ 710,678	\$ 748,366	\$ (37,688)	105.30%
SUPPLIES	4,000	2,198	1,802	54.95%
MAINTENANCE	978,486	901,135	77,350	92.09%
PROFESSIONAL SERVICES	34,850	15,000	19,850	43.04%
GENERAL	588,033	509,291	78,742	86.61%
CAPITAL OUTLAY	<u>140,348</u>	<u>146,215</u>	<u>(5,867)</u>	<u>104.18%</u>
TOTAL INFORMATION TECHNOLOGY	<u>\$ 2,456,394</u>	<u>\$ 2,322,205</u>	<u>\$ 134,189</u>	<u>94.54%</u>
FINANCE				
PERSONNEL	\$ 342,247	\$ 303,893	\$ 38,354	88.79%
SUPPLIES	2,500	2,522	(22)	100.89%
PROFESSIONAL SERVICES	153,609	238,732	(85,123)	155.42%
GENERAL	44,828	24,255	20,573	54.11%
OTHER CONTRACTS	<u>162,000</u>	<u>222,215</u>	<u>(60,215)</u>	<u>137.17%</u>
TOTAL FINANCE	<u>\$ 705,184</u>	<u>\$ 791,618</u>	<u>\$ (86,434)</u>	<u>112.26%</u>

UNAUDITED

CITY OF BOERNE, TEXAS
GENERAL FUND

STATEMENT OF EXPENDITURES BUDGET AND ACTUAL

FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL EXPENDITURES	VARIANCE FROM BUDGET	PERCENT OF BUDGET
SPECIAL PROJECTS				
PERSONNEL	\$ 331,617	\$ 335,216	\$ (3,599)	101.09%
SUPPLIES	2,300	-	2,300	0.00%
MAINTENANCE	3,000	315	2,685	10.51%
GENERAL	297,165	194,415	102,750	65.42%
TOTAL SPECIAL PROJECTS	\$ 634,082	\$ 529,946	\$ 104,136	83.58%
HUMAN RESOURCES				
PERSONNEL	\$ 376,765	\$ 374,289	\$ 2,476	99.34%
MAINTENANCE	-	16,336	(16,336)	0.00%
PROFESSIONAL SERVICES	17,500	30,830	(13,330)	176.17%
GENERAL	195,042	150,288	44,754	77.05%
TOTAL HUMAN RESOURCES	\$ 589,307	\$ 571,742	\$ 17,565	97.02%
LEGAL				
PERSONNEL				
PROFESSIONAL SERVICES	330,000	258,488	71,512	78.33%
TOTAL LEGAL	\$ 330,000	\$ 258,488	\$ 71,512	78.33%
COMMUNICATIONS				
PERSONNEL	\$ 275,284	\$ 277,951	\$ (2,667)	100.97%
MAINTENANCE	40,000	50,776	(10,776)	126.94%
PROFESSIONAL SERVICES/FEES	32,000	35,135	(3,135)	109.80%
GENERAL	53,791	27,769	26,022	51.62%
TOTAL COMMUNICATIONS	\$ 401,075	\$ 391,631	\$ 9,444	97.65%
ENGINEERING & MOBILITY				
PERSONNEL	\$ 1,206,380	\$ 1,317,610	\$ (111,230)	109.22%
SUPPLIES	500	4,208	(3,708)	841.57%
PROFESSIONAL SERVICES	599,000	370,387	228,613	61.83%
GENERAL	29,351	23,941	5,410	81.57%
TOTAL ENGINEERING & MOBILITY	\$ 1,835,231	\$ 1,716,146	\$ 119,085	93.51%
FACILITY MAINT				
PERSONNEL	\$ 905,932	\$ 914,034	\$ (8,102)	100.89%
SUPPLIES	4,000	381	3,619	9.52%
MAINTENANCE	371,222	342,506	28,716	92.26%
GENERAL	13,212	22,274	(9,062)	168.59%
CAPITAL OUTLAY	50,000	7,100	42,900	14.20%
TOTAL FACILITY MAINT	\$ 1,344,366	\$ 1,286,295	\$ 58,071	95.68%
FLEET MAINTENANCE				
PERSONNEL	\$ 561,108	\$ 433,539	\$ 127,569	77.26%
SUPPLIES	343,294	247,309	95,985	72.04%
MAINTENANCE	484,520	283,190	201,330	58.45%
GENERAL	15,077	9,639	5,438	63.93%
NON-OPERATING	500,746	641,934	(141,188)	128.20%
CAPITAL OUTLAY	27,500	25,895	1,605	94.16%
TOTAL FLEET MAINTENANCE	\$ 1,932,245	\$ 1,641,506	\$ 290,739	84.95%
TRANSFER TO STORMWATER UTILITY	-	\$ 2,500,000	\$ (2,500,000)	
TRANSFER TO CAPITAL INFRASTRUCTURE FUND	-	\$ 2,635,565	\$ (2,635,565)	
TOTAL EXPENDITURES	\$ 36,512,046	\$ 39,583,806	\$ (3,071,760)	108.41%

UNAUDITED

CITY OF BOERNE, TEXAS

HOTEL/MOTEL FUND

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL

FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(100% OF FISCAL YEAR)

	<u>CURRENT</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>ACTIVITY</u>	<u>VARIANCE</u> <u>FROM</u> <u>BUDGET</u>	<u>PERCENT</u> <u>OF</u> <u>BUDGET</u>
REVENUES				
Taxes	\$ 1,100,000	\$ 1,108,708	\$ 8,708	100.79%
Other Revenues	2,000	2,970	970	148.50%
Interest	-	411	411	0.00%
TOTAL REVENUES	<u>\$ 1,102,000</u>	<u>\$ 1,112,089</u>	<u>\$ 10,089</u>	<u>100.92%</u>
EXPENDITURES				
Personnel	\$ 458,247	\$ 452,554	\$ 5,693	98.76%
Supplies	1,800	449	1,351	24.95%
Maintenance	1,000	1,005	(5)	100.53%
General	214,836	215,532	(696)	100.32%
Charges For Services	77,535	77,535	-	100.00%
Other Contracts	30,000	30,000	-	100.00%
Non-Operating	318,582	295,000	23,582	92.60%
TOTAL EXPENDITURES	<u>\$ 1,102,000</u>	<u>\$ 1,072,076</u>	<u>\$ 29,924</u>	<u>97.28%</u>
BUDGETED FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ 40,013</u>		

UNAUDITED
CITY OF BOERNE, TEXAS
PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Taxes	\$ 2,680,942	\$ 2,731,793	\$ 50,851	101.90%
Licenses and Fees	537,500	529,246	(8,254)	98.46%
Facility Fees/Leases	131,500	171,767	40,267	130.62%
Other Revenues	156,000	178,462	22,462	114.40%
Interest	75,000	310,318	235,318	413.76%
Grants and Donations	50,538	47,500	(3,038)	93.99%
Transfers from other funds	181,451	181,451	-	100.00%
TOTAL REVENUES	<u>\$ 3,812,931</u>	<u>\$ 4,150,537</u>	<u>\$ 337,606</u>	<u>108.85%</u>
EXPENDITURES				
Parks:				
Personnel	\$ 1,962,291	\$ 1,764,220	\$ 198,071	89.91%
Supplies	19,500	42,537	(23,037)	218.14%
Maintenance	494,100	389,013	105,087	78.73%
General	367,024	334,654	32,370	91.18%
Charges For Services	376,660	376,660	-	100.00%
Other Contracts	76,000	93,527	(17,527)	123.06%
Non-Operating	102,593	100,183	2,410	97.65%
Capital Outlay	240,158	53,840	186,318	22.42%
Sub-Total Parks Expenditures	3,638,326	3,154,633	483,693	86.71%
Pool:				
Personnel	\$ 262,180.00	\$ 98,825	\$ 163,355	37.69%
Supplies	24,000	21,401	2,599	89.17%
Maintenance	41,200	13,806	27,394	33.51%
General	7,225	9,222	(1,997)	127.64%
Capital Outlay	25,000	7,758	17,242	31.03%
Sub-Total Pool Expenditures	359,605	151,013	208,592	41.99%
Transfer to Governmental Capital Fund		844,891		
TOTAL EXPENDITURES	<u>\$ 3,997,931</u>	<u>\$ 4,150,537</u>	<u>\$ 692,285</u>	<u>103.82%</u>
BUDGETED FUND BALANCE	<u>185,000</u>	<u>-</u>	<u>(185,000)</u>	<u>0.00%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>		

UNAUDITED
CITY OF BOERNE, TEXAS
CEMETERY FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Cemetery Revenues	\$ 135,000	\$ 299,700	\$ 164,700	222.00%
Other Operating Revenues	200	-	(200)	0.00%
Restricted Revenues	40,000	90,787	50,787	226.97%
Interest	13,500	29,428	15,928	217.99%
TOTAL REVENUES	<u>\$ 188,700</u>	<u>\$ 419,915</u>	<u>\$ 231,215</u>	<u>222.53%</u>
EXPENDITURES				
Supplies	\$ 3,000	\$ -	\$ 3,000	0.00%
Maintenance	19,494	19,594	(100)	100.51%
General	23,567	19,593	3,974	83.14%
Non-Operating	75,639	55,000	20,639	72.71%
Capital Outlay	67,000	62,545	4,455	93.35%
TOTAL EXPENDITURES	<u>\$ 188,700</u>	<u>\$ 156,732</u>	<u>\$ 31,968</u>	<u>83.06%</u>
Transfer to Cemetery Endowment and Restricted Funds		263,184		
BUDGETED FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>		

UNAUDITED
CITY OF BOERNE, TEXAS
LIBRARY FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Taxes	\$ 1,515,315	\$ 1,543,786	\$ 28,471	101.88%
Licenses and Fees	24,000	31,254	7,254	130.22%
Interlocal/Shared Services	304,000	302,188	(1,812)	99.40%
Facility Fees/Leases	2,500	4,213	1,713	168.51%
Other Revenues	45,150	49,159	4,009	108.88%
Interest	20,250	44,994	24,744	222.19%
Grants and Donations	10,000	46,290	36,290	462.90%
Transfers from Other Funds	89,229	89,229	-	100.00%
TOTAL REVENUES	<u>\$ 2,010,444</u>	<u>\$ 2,111,113</u>	<u>\$ 100,669</u>	<u>105.01%</u>
EXPENDITURES				
Personnel	1,300,879	\$ 1,279,841	\$ 21,038	98.38%
Supplies	11,260	7,609	3,651	67.57%
Maintenance	75,471	87,039	(11,568)	115.33%
Professional Services/Fees	10,000	6,500	3,500	65.00%
General	335,217	371,646	(36,429)	110.87%
Charges For Services	206,451	206,451	-	100.00%
Capital Outlay	71,166	48,487	22,679	68.13%
TOTAL EXPENDITURES	<u>\$ 2,010,444</u>	<u>\$ 2,007,574</u>	<u>\$ 2,870</u>	<u>99.86%</u>
BUDGETED FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ 103,539</u>		

UNAUDITED

CITY OF BOERNE, TEXAS
ECONOMIC DEVELOPMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Interest	\$ 47,025	\$ 101,095	\$ 54,070	214.98%
Transfer from Other Funds	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>	<u>100.00%</u>
TOTAL REVENUES	<u>\$ 1,097,025</u>	<u>\$ 1,151,095</u>	<u>\$ 54,070</u>	<u>104.93%</u>
EXPENDITURES				
Professional Services/Fees	\$ 15,000.00	\$ -	\$ 15,000	0.00%
Other Contracts	<u>2,162,573</u>	<u>1,703,312</u>	<u>459,261</u>	<u>78.76%</u>
TOTAL EXPENDITURES	<u>\$ 2,177,573</u>	<u>\$ 1,703,312</u>	<u>\$ 474,261</u>	<u>78.22%</u>
BUDGETED FUND BALANCE	<u>1,080,548</u>	<u>552,217</u>	<u>528,331</u>	<u>51.11%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>		

UNAUDITED

CITY OF BOERNE, TEXAS
DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Taxes	\$ 3,516,681	\$ 3,948,057	\$ 431,376	112.27%
Interest	30,000	92,358	62,358	307.86%
Transfers from other funds	1,494,507	1,494,507	-	100.00%
TOTAL REVENUES	<u>\$ 5,041,188</u>	<u>\$ 5,534,922</u>	<u>\$ 493,734</u>	<u>109.79%</u>
EXPENDITURES				
Fees	\$ 3,500	\$ 1,900	\$ 1,600	54.29%
Interest	977,989	1,742,101	(764,112)	178.13%
Principal	4,224,112	3,460,000	764,112	81.91%
TOTAL EXPENDITURES	<u>\$ 5,205,601</u>	<u>\$ 5,204,001</u>	<u>\$ 1,601</u>	<u>99.97%</u>
BUDGETED FUND BALANCE	<u>164,413</u>	<u>-</u>	<u>164,413</u>	<u>0.00%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ 330,922</u>		

UNAUDITED

CITY OF BOERNE, TEXAS
CAPITAL PROJECTS CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Interest	\$ 112,404	\$ 288,007	\$ 175,603	256.23%
Transfers from other funds	<u>105,000</u>	<u>210,000</u>	<u>105,000</u>	<u>200.00%</u>
TOTAL REVENUES	<u>\$ 217,404</u>	<u>\$ 498,007</u>	<u>\$ 280,603</u>	<u>229.07%</u>
EXPENDITURES				
Professional Services	\$ 150,000	\$ 1,773	\$ 148,227	1.18%
Capital Outlay				
Fire	2,800,000	413,136	2,386,864	14.75%
Streets	2,841,830	355,332	2,486,498	12.50%
Sidewalks	515,404	334,241	181,163	64.85%
Parks	2,325,000	2,361,301	(36,301)	101.56%
Beautification	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 8,757,234</u>	<u>\$ 3,465,783</u>	<u>\$ 5,291,451</u>	<u>39.58%</u>
BUDGETED FUND BALANCE	<u>8,539,830</u>	<u>2,967,776</u>	<u>5,572,054</u>	<u>34.75%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>		

UNAUDITED

CITY OF BOERNE, TEXAS
2023 BOND CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
REVENUES				
Interest	\$ -	\$ 986,327	\$ 986,327	0.00%
Bond Proceeds Fund Balance	<u>18,000,000</u>	<u>1,019,103</u>	<u>(16,980,897)</u>	<u>5.66%</u>
TOTAL REVENUES	<u>\$ 18,000,000</u>	<u>\$ 2,005,430</u>	<u>\$ (15,994,570)</u>	<u>11.14%</u>
EXPENDITURES				
Capital Outlay				
Adler Rd Reconstruction	\$ 4,572,108	\$ 598,382	\$ 3,973,726	13.09%
Street Reconstruction	99,620	44,130	55,490	44.30%
Intersection Improvements	245,320	93,993	151,327	38.31%
Northside Community Park	5,082,952	282,599	4,800,354	5.56%
Transfer to Fund Balance	<u>8,000,000</u>	<u>986,327</u>	<u>7,013,673</u>	<u>12.33%</u>
TOTAL EXPENDITURES	<u>\$ 18,000,000</u>	<u>\$ 2,005,431</u>	<u>\$ 15,994,569</u>	<u>11.14%</u>
BUDGETED FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>		

UNAUDITED

CITY OF BOERNE, TEXAS
ELECTRIC UTILITY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET
Operating Revenues				
Current Revenues	\$ 20,052,513	\$ 23,212,701	\$ 3,160,188	115.76%
Budgeted Fund Balance	2,650,000	-	(2,650,000)	0.00%
TOTAL OPERATING REVENUES	<u>22,702,513</u>	<u>23,212,701</u>	<u>510,188</u>	<u>102.25%</u>
Operating Expenses				
Personnel	\$ 2,869,182	\$ 2,634,213	\$ (234,969)	91.81%
Cost of Goods/Services Sold	9,718,907	10,410,086	691,179	107.11%
Supplies	41,000	36,897	(4,103)	89.99%
Maintenance	558,893	627,574	68,681	112.29%
Professional Services/Fees	166,822	171,872	5,050	103.03%
General	450,568	951,839	501,271	211.25%
Shared Services	1,078,224	1,078,224	-	100.00%
Other Contracts	65,000	65,000	-	100.00%
Debt Service	119,119	54,601	(64,518)	45.84%
TOTAL OPERATING EXPENSES	<u>15,067,715</u>	<u>16,030,307</u>	<u>962,592</u>	<u>106.39%</u>
Non-Recurring (Expenses)/Revenues				
Transfers to Other Funds	\$ (6,898,781)	\$ (3,992,058)	\$ 2,906,723	57.87%
Capital Outlay	(736,017)	(201,184)	534,833	27.33%
Gain on Sale of Asset	-	11,944	11,944	0.00%
TOTAL NON-RECURRING (EXPENSES)/REVENUES	<u>(7,634,798)</u>	<u>(4,181,298)</u>	<u>3,453,500</u>	<u>52.13%</u>
ESTIMATED INCOME/(LOSS) CASH BASIS	<u>\$ -</u>	<u>\$ 3,001,095</u>	<u>\$ 3,001,095</u>	
Adjustments For Cash Flow Purposes:				
Depreciation/Amortization	\$ -	\$ (1,211,459)	\$ (1,211,459)	0.00%
Capital Outlay	-	201,184	201,184	0.00%
Asset Contribution from Developers	-	1,744,819	1,744,819	0.00%
TOTAL CASH FLOW ADJUSTMENTS	<u>-</u>	<u>734,545</u>	<u>734,545</u>	<u>0.00%</u>
ESTIMATED INCOME/(LOSS) GAAP BASIS	<u>\$ -</u>	<u>\$ 3,735,640</u>	<u>\$ 3,735,640</u>	
NET POSITION	Actual	Projected Close	Projected	
	9/30/2023	9/30/2024	9/30/2024	
Net investment in capital assets	9,514,991	734,545	10,249,536	
Operating Reserve (6 months)	8,129,886	760,764	8,890,650	
Capital Reserve	9,306,231	2,240,331	11,546,562	
Rate Reserve	688,996	-	688,996	
Debt Reserve	1,703,553	-	1,703,553	
Unassigned	-	-	-	
PROJECTED NET POSITION	<u>29,343,657</u>	<u>3,735,640</u>	<u>33,079,297</u>	

UNAUDITED

CITY OF BOERNE, TEXAS
 WATER UTILITY FUND
 STATEMENT OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 FOR THE QUARTER ENDED SEPTEMBER 30, 2024
 (100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET
Operating Revenues				
Current Revenues	\$ 7,942,263	\$ 7,288,987	\$ (653,276)	91.77%
Other Operating Revenues	367,500	278,805	(88,695)	75.87%
Interest	378,311	558,868	180,557	147.73%
Non-Capital Developer Contributions	-	70,586	70,586	0.00%
Budgeted Fund Balance	995,561	-	(995,561)	0.00%
Transfer from other funds	7,190,000	2,159,598	(5,030,402)	30.04%
TOTAL OPERATING REVENUES	16,873,635	10,356,844	(6,516,791)	69.89%
Operating Expenses				
Personnel	\$ 2,153,522	\$ 2,022,257	\$ (131,265)	93.90%
Cost of Goods/Services Sold	2,874,494	2,906,694	32,200	101.12%
Supplies	98,000	115,430	17,430	117.79%
Maintenance	342,992	358,208	15,216	104.44%
Professional Services/Fees	76,822	14,757	(62,065)	19.21%
General	439,925	543,985	104,060	123.65%
Shared Services	1,041,793	1,041,793	-	100.00%
Other Contracts	10,000	10,000	-	100.00%
Debt Service	21,070	37,638	16,568	178.63%
TOTAL OPERATING EXPENSES	7,058,618	7,050,762	(7,856)	99.89%
Non-Recurring (Expenses)/Revenues				
Transfers to Other Funds	\$ (1,496,456)	\$ (465,863)	\$ 1,030,593	31.13%
Capital Outlay	(8,318,561)	(3,105,038)	5,213,523	37.33%
Gain on Sale of Asset	-	8,973	8,973	0.00%
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(9,815,017)	(3,561,929)	6,253,088	4.66%
ESTIMATED INCOME/(LOSS) CASH BASIS	\$ -	\$ (255,847)	\$ (255,847)	
Adjustments For Cash Flow Purposes:				
Depreciation/Amortization	\$ -	\$ (2,697,032)	\$ (2,697,032)	0.00%
Capital Outlay	-	3,105,038	3,105,038	0.00%
Capital Contributions from Developers	-	6,866,034	6,866,034	0.00%
TOTAL CASH FLOW ADJUSTMENTS	-	7,274,041	7,274,041	0.00%
ESTIMATED INCOME/(LOSS) GAAP BASIS	\$ -	\$ 7,018,193	\$ 7,018,193	
NET POSITION	Actual 9/30/2023	Projected Close 9/30/2024	Projected 9/30/2024	
Net investment in capital assets	32,089,852	7,274,041	39,363,893	
Operating Reserve (6 months)	4,277,537	-	4,277,537	
Capital Reserve	4,157,528	(255,847)	3,901,681	
Rate Reserve	-	-	-	
Debt Reserve	-	-	-	
Unassigned	-	-	-	
Projected Net Position	40,524,917	7,018,194	47,543,111	

UNAUDITED

CITY OF BOERNE, TEXAS
WASTEWATER UTILITY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET
Operating Revenues				
Current Revenues	\$ 7,599,094	\$ 6,870,678	\$ (728,416)	90.41%
Transfers from other funds	1,587,376	1,587,376	-	100.00%
Interest	132,013	701,638	569,625	531.49%
Non-Capital Developer Contributions	-	70,586	70,586	0.00%
Budgeted Fund Balance	350,000	-	(350,000)	0.00%
TOTAL OPERATING REVENUES	9,668,483	9,230,278	(438,205)	99.18%
Operating Expenses				
Personnel	\$ 1,801,514	\$ 1,701,887	\$ (99,627)	94.47%
Cost of Goods/Services Sold	392,043	449,967	57,924	114.78%
Supplies	177,000	227,916	50,916	128.77%
Maintenance	534,100	394,539	(139,561)	73.87%
Professional Services/Fees	86,339	46,426	(39,913)	53.77%
General	645,310	734,050	88,740	113.75%
Shared Services	1,199,651	1,199,651	-	100.00%
Other Contracts	215,000	334,564	119,564	155.61%
Debt Service	2,628,338	2,628,338	-	100.00%
TOTAL OPERATING EXPENSES	7,679,295	7,717,338	38,043	80.82%
Non-Recurring (Expenses)/Revenues				
Transfers to Other Funds	\$ (1,100,688)	\$ (10,575)	\$ 1,090,113	0.96%
Capital Outlay	(888,500)	(326,740)	561,760	36.77%
Gain on Sale of Asset	-	-	-	0.00%
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(1,989,188)	(337,315)	1,651,873	0.53%
ESTIMATED INCOME/(LOSS) CASH BASIS	\$ -	\$ 1,175,625	\$ 1,175,625	
Adjustments For Cash Flow Purposes:				
Principle portion of debt service	\$ -	\$ 1,437,376	\$ 1,437,376	0.00%
Depreciation/Amortization	\$ -	\$ (3,800,212)	\$ (3,800,212)	0.00%
Capital Outlay	-	326,740	326,740	0.00%
Asset Contribution from Developers	-	5,697,416	5,697,416	0.00%
TOTAL CASH FLOW ADJUSTMENTS	-	3,661,320	3,661,320	0.00%
ESTIMATED INCOME/(LOSS) GAAP BASIS	\$ -	\$ 4,836,945	\$ 4,836,945	
NET POSITION	Actual	Projected Close	Projected	
	9/30/2023	9/30/2024	9/30/2024	
Net investment in capital assets	12,985,013	3,661,320	16,646,333	
Operating Reserve (6 months)	3,839,648	-	3,839,648	
Capital Reserve	9,650,880	1,175,625	10,826,505	
Rate Reserve	-	-	-	
Debt Reserve	5,176	-	5,176	
Unassigned	-	-	-	
Projected Net Position	26,480,717	4,836,945	31,317,662	

UNAUDITED

CITY OF BOERNE, TEXAS
 STORMWATER FUND
 STATEMENT OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 FOR THE QUARTER ENDED SEPTEMBER 30, 2024
 (100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET
Operating Revenues				
Current Revenues	\$ 650,000	\$ 636,597	\$ (13,403)	97.94%
Interest	\$ 87,500	\$ 268,110	\$ 180,610	306.41%
Budgeted Fund Balance	3,050,087	-	(3,050,087)	0.00%
TOTAL OPERATING REVENUES	3,787,587	904,707	(2,882,880)	23.89%
Operating Expenses				
Professional Services/Fees	\$ 160,000	\$ 53,971	\$ (106,029)	33.73%
General	20,696	11,117	(9,579)	53.71%
Shared Services	86,119	86,119	-	100.00%
TOTAL OPERATING EXPENSES	266,815	151,207	(115,608)	56.67%
Non-Recurring (Expenses)/Revenues				
Transfers to Other Funds	\$ (461,185)	\$ -	\$ 461,185	0.00%
Capital Outlay	(3,059,587)	(315,844)	2,743,743	10.32%
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(3,520,772)	(315,844)	3,204,928	0.00%
ESTIMATED INCOME/(LOSS) CASH BASIS	\$ -	\$ 437,656	\$ 437,656	
Adjustments For Cash Flow Purposes:				
Depreciation/Amortization	\$ -	\$ -	\$ -	0.00%
Capital Outlay		315,844	315,844	0.00%
TOTAL CASH FLOW ADJUSTMENTS	-	315,844	315,844	0.00%
ESTIMATED INCOME/(LOSS) GAAP BASIS	\$ -	\$ 753,500	\$ 753,500	
NET POSITION	Actual	Projected Close	Projected	
	9/30/2023	9/30/2024	9/30/2024	
Net investment in capital assets	9,248,457	315,844	9,564,301	
Operating Reserve (6 months)	660,909	500,000	1,160,909	
Capital Reserve	502,337	(62,344)	439,993	
Rate Reserve		-	-	
Debt Reserve	14,214	-	14,214	
Unassigned		-	-	
Projected Net Position	10,425,917	753,500	11,179,417	

UNAUDITED

CITY OF BOERNE, TEXAS
 GAS UTILITY FUND
 STATEMENT OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 FOR THE QUARTER ENDED SEPTEMBER 30, 2024
 (100% OF FISCAL YEAR)

	<u>CURRENT BUDGET</u>	<u>ACTUAL ACTIVITY</u>	<u>VARIANCE FROM BUDGET</u>	<u>PERCENT OF BUDGET</u>
Operating Revenues				
Current Revenues	\$ 4,432,328	\$ 5,103,660	\$ 671,332	115.15%
Interest	\$ 21,841	\$ 126,521	\$ 104,680	579.28%
Transfers from other funds	2,500,000	2,500,000	-	100.00%
Budgeted Fund Balance	398,352	402,000	3,648	100.92%
TOTAL OPERATING REVENUES	<u>7,352,521</u>	<u>8,132,180</u>	<u>779,659</u>	<u>105.14%</u>
Operating Expenses				
Personnel	\$ 1,267,869	\$ 1,223,936	\$ (43,933)	96.53%
Cost of Goods/Services Sold	1,497,954	1,499,141	1,187	100.08%
Supplies	21,000	31,517	10,517	150.08%
Maintenance	108,652	197,437	88,785	181.72%
Professional Services/Fees	26,339	25,250	(1,339)	95.87%
General	152,491	110,970	(41,521)	72.77%
Shared Services	624,934	624,934	-	100.00%
Other Contracts	10,000	10,000	-	100.00%
Debt Service	278,162	278,162	-	100.00%
TOTAL OPERATING EXPENSES	<u>3,987,401</u>	<u>4,001,347</u>	<u>13,696</u>	<u>89.48%</u>
Non-Recurring (Expenses)/Revenues				
Transfers to Other Funds	\$ (511,768)	\$ (10,575)	\$ 501,193	2.07%
Capital Outlay	(2,853,352)	(1,145,608)	1,707,744	40.15%
TOTAL NON-RECURRING (EXPENSES)/REVENUES	<u>(3,365,120)</u>	<u>(1,156,183)</u>	<u>2,208,937</u>	<u>0.31%</u>
ESTIMATED INCOME/(LOSS) CASH BASIS	<u>\$ -</u>	<u>\$ 2,974,650</u>	<u>\$ 2,974,900</u>	
Adjustments For Cash Flow Purposes:				
Principle portion of Debt Service	\$ -	\$ 167,234	\$ 167,234	
Depreciation/Amortization	\$ -	\$ (715,718)	\$ (715,718)	0.00%
Capital Outlay	-	1,145,608	1,145,608	0.00%
Capital Asset Contribution from Developers	-	2,527,008	2,527,008	0.00%
TOTAL CASH FLOW ADJUSTMENTS	<u>-</u>	<u>2,956,898</u>	<u>2,956,898</u>	<u>0.00%</u>
ESTIMATED INCOME/(LOSS) GAAP BASIS	<u>\$ -</u>	<u>\$ 5,931,548</u>	<u>\$ 5,931,798</u>	
NET POSITION	Actual 9/30/2023	Projected Close 9/30/2024	Projected 9/30/2024	
Net investment in capital assets	9,248,457	2,956,898	12,205,355	
Operating Reserve (6 months)	660,909	500,000	1,160,909	
Capital Reserve	502,337	2,474,650	2,976,987	
Rate Reserve	-	-	-	
Debt Reserve	14,214	-	14,214	
Unassigned	-	-	-	
Projected Net Position	<u>10,425,917</u>	<u>5,931,548</u>	<u>16,357,465</u>	

UNAUDITED

CITY OF BOERNE, TEXAS
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(100% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET
Operating Revenues				
Current Revenues	\$ 1,343,545	\$ 1,463,315	\$ 119,770	108.91%
Budgeted Fund Balance	-	-	-	0.00%
TOTAL OPERATING REVENUES	1,343,545	1,463,315	119,770	108.91%
Operating Expenses				
Cost of Goods/Services Sold	\$ 1,143,667	\$ 1,267,019	\$ 123,352	110.79%
General	44,639	63,943	19,304	143.25%
Other Contracts	143,000	135,962	(7,038)	95.08%
Non-Operating	-	-	-	0.00%
TOTAL OPERATING EXPENSES	1,331,306	1,466,924	135,618	110.19%
Non-Recurring (Expenses)/Revenues				
Transfers to Other Funds	\$ (12,239)	\$ -	\$ 12,239	0.00%
Capital Outlay	-	-	-	0.00%
Asset Contribution from Developers	-	-	-	0.00%
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(12,239)	-	12,239	0.00%
ESTIMATED INCOME/(LOSS) CASH BASIS	\$ -	\$ (3,609)	\$ (3,609)	
Adjustments For Cash Flow Purposes:				
Depreciation/Amortization	\$ -	\$ -	\$ -	0.00%
Capital Outlay	-	-	-	0.00%
TOTAL CASH FLOW ADJUSTMENTS	-	-	-	0.00%
ESTIMATED INCOME/(LOSS) GAAP BASIS	\$ -	\$ (3,609)	\$ (3,609)	
NET POSITION	Actual	Projected Close	Projected	
	9/30/2023	9/30/2024	9/30/2024	
Net investment in capital assets	-	-	-	
Operating Reserve (6 months)	133,408	(3,609)	129,799	
Capital Reserve	-	-	-	
Rate Reserve	-	-	-	
Debt Reserve	-	-	-	
Unassigned	-	-	-	
Projected Net Position	133,408	(3,609)	129,799	



City of Boerne
Texas Compliance Change in Val Report
Sorted by Fund
July 1, 2024 - September 30, 2024

HUB Investment Partners LLC
 900 S Capital of Texas Hwy
 350
 Austin, TX 78746
 (512)600-5200

Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
Fund: General Fund									
10291	CLASS	001	04/01/2023	24,540.28	1,798,850.56	24,540.28	0.00	24,540.28	1,823,390.84
TX-01-0177-0003	1,823,390.84	5.291	/ /	24,540.28	1,798,850.56	24,540.28	0.00	24,540.28	1,823,390.84
10304	TXDALY	001	04/01/2023	78,659.16	5,928,977.77	78,659.16	0.00	78,659.16	6,007,636.93
1020-04-D	6,007,636.93	5.160	/ /	78,659.16	5,928,977.77	78,659.16	0.00	78,659.16	6,007,636.93
10311	TXPOOL	001	04/01/2023	286,092.70	20,562,017.90	2,286,092.70	1,066,359.00	1,219,733.70	21,781,751.60
01301400007	21,781,751.60	5.163	/ /	286,092.70	20,562,017.90	2,286,092.70	1,066,359.00	1,219,733.70	21,781,751.60
10326	TXSTAR	001	04/01/2023	321.48	24,202.56	321.48	0.00	321.48	24,524.04
1300011110	24,524.04	5.132	/ /	321.48	24,202.56	321.48	0.00	321.48	24,524.04
10389	FHLB	001	08/10/2023	7,215.00	739,412.56	0.00	740,000.00	-739,412.56	0.00
3130ATVD6	0.00	0.000	09/13/2024	18,037.50	739,013.67	0.00	740,000.00	-739,013.67	0.00
10393	FHLB	001	08/14/2023	8,671.87	747,910.91	0.00	0.00	1,160.61	749,071.52
3130ATUR6	750,000.00	5.268	12/13/2024	0.00	747,228.00	0.00	0.00	2,642.30	749,870.30
10395	FHLB	001	08/18/2023	8,846.87	742,513.95	0.00	0.00	654.23	743,168.18
3130AWBY5	745,000.00	5.116	06/13/2025	0.00	742,098.37	0.00	0.00	6,392.54	748,490.91
10399	FFCB	001	08/16/2023	9,187.50	734,092.39	0.00	0.00	328.05	734,420.44
3133EPCW3	735,000.00	5.185	03/10/2025	18,375.00	733,741.81	0.00	0.00	2,306.53	736,048.34
10415	FHLB	001	09/29/2023	9,201.57	752,143.10	0.00	0.00	596.57	752,739.67
3130AWS92	755,000.00	5.203	09/12/2025	18,403.13	755,307.51	0.00	0.00	5,339.91	760,647.42
10418	FFCB	001	11/29/2023	9,274.69	760,895.23	0.00	0.00	19.16	760,914.39
3133EPC37	761,000.00	4.884	11/13/2025	0.00	759,868.90	0.00	0.00	8,706.42	768,575.32
10422	USTR	001	02/26/2024	5,352.86	498,666.32	0.00	0.00	529.71	499,196.03
91282CJV4	502,000.00	4.691	01/31/2026	9,143.57	497,176.09	0.00	0.00	7,549.61	504,725.70

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Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
10423	USTR	001	03/21/2024	8,285.20	771,296.98	0.00	0.00	906.18	772,203.16
91282CJV4	777,000.00	4.736	01/31/2026	11,975.19	769,533.51	0.00	0.00	11,685.36	781,218.87
10427	USTR	001	06/11/2024	9,190.58	749,886.07	0.00	0.00	14.99	749,901.06
91282CKS9	750,000.00	4.882	05/31/2026	0.00	751,494.14	0.00	0.00	12,216.80	763,710.94
10432	FHLB	001	09/16/2024	1,117.71	0.00	740,298.22	0.00	740,291.90	740,291.90
3130B2PJ8	740,000.00	3.603	09/04/2026	0.00	0.00	740,298.22	0.00	739,125.58	739,125.58
Sub Totals For: Fund: General Fund				465,957.47	34,810,866.30	3,129,911.84	1,806,359.00	1,328,343.46	36,139,209.76
				465,548.01	34,809,510.79	3,129,911.84	1,806,359.00	1,380,206.00	36,189,716.79
Fund: Parks Fund									
10309	TXPOOL	030	04/01/2023	78,717.22	5,910,465.08	78,717.22	0.00	78,717.22	5,989,182.30
01301400002	5,989,182.30	5.163	/ /	78,717.22	5,910,465.08	78,717.22	0.00	78,717.22	5,989,182.30
Sub Totals For: Fund: Parks Fund				78,717.22	5,910,465.08	78,717.22	0.00	78,717.22	5,989,182.30
				78,717.22	5,910,465.08	78,717.22	0.00	78,717.22	5,989,182.30
Fund: Cemetery Fund									
10290	CLASS	035	04/01/2023	4,831.46	354,155.18	4,831.46	0.00	4,831.46	358,986.64
TX-01-0177-0002	358,986.64	5.291	/ /	4,831.46	354,155.18	4,831.46	0.00	4,831.46	358,986.64
10316	TXPOOL	035	04/01/2023	7,384.40	554,452.82	7,384.40	0.00	7,384.40	561,837.22
01301400020	561,837.22	5.163	/ /	7,384.40	554,452.82	7,384.40	0.00	7,384.40	561,837.22
10319	TXPOOL	035	04/01/2023	2,744.90	206,100.33	2,744.90	0.00	2,744.90	208,845.23
01301400024	208,845.23	5.163	/ /	2,744.90	206,100.33	2,744.90	0.00	2,744.90	208,845.23
Sub Totals For: Fund: Cemetery Fund				14,960.76	1,114,708.33	14,960.76	0.00	14,960.76	1,129,669.09
				14,960.76	1,114,708.33	14,960.76	0.00	14,960.76	1,129,669.09
Fund: Library Fund									
10317	TXPOOL	040	04/01/2023	11,353.84	852,504.35	11,353.84	0.00	11,353.84	863,858.19
01301400021	863,858.19	5.163	/ /	11,353.84	852,504.35	11,353.84	0.00	11,353.84	863,858.19
Sub Totals For: Fund: Library Fund				11,353.84	852,504.35	11,353.84	0.00	11,353.84	863,858.19
				11,353.84	852,504.35	11,353.84	0.00	11,353.84	863,858.19

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Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
Fund: Economic Development									
10323	TXPOOL	060	04/01/2023	25,644.39	1,925,503.14	25,644.39	0.00	25,644.39	1,951,147.53
01301400042	1,951,147.53	5.163	/ /	25,644.39	1,925,503.14	25,644.39	0.00	25,644.39	1,951,147.53
Sub Totals For: Fund: Economic Development				25,644.39	1,925,503.14	25,644.39	0.00	25,644.39	1,951,147.53
				25,644.39	1,925,503.14	25,644.39	0.00	25,644.39	1,951,147.53
Fund: 2022 Bond Constructi									
10339	TXPOOL	134	09/01/2023	250,198.34	18,786,085.76	250,198.34	0.00	250,198.34	19,036,284.10
01301400033	19,036,284.10	5.163	/ /	250,198.34	18,786,085.76	250,198.34	0.00	250,198.34	19,036,284.10
Sub Totals For: Fund: 2022 Bond Constructi				250,198.34	18,786,085.76	250,198.34	0.00	250,198.34	19,036,284.10
				250,198.34	18,786,085.76	250,198.34	0.00	250,198.34	19,036,284.10
Fund: Capital Projects Con									
10296	CLASS	150	04/01/2023	72,752.62	5,332,907.02	72,752.62	0.00	72,752.62	5,405,659.64
TX-01-0177-0012	5,405,659.64	5.291	/ /	72,752.62	5,332,907.02	72,752.62	0.00	72,752.62	5,405,659.64
Sub Totals For: Fund: Capital Projects Con				72,752.62	5,332,907.02	72,752.62	0.00	72,752.62	5,405,659.64
				72,752.62	5,332,907.02	72,752.62	0.00	72,752.62	5,405,659.64
Fund: Debt Service Fund									
10325	TXPOOL	200	04/01/2023	8,529.31	736,858.20	628,129.61	906,228.85	-278,099.24	458,758.96
01301400045	458,758.96	5.163	/ /	8,529.31	736,858.20	628,129.61	906,228.85	-278,099.24	458,758.96
Sub Totals For: Fund: Debt Service Fund				8,529.31	736,858.20	628,129.61	906,228.85	-278,099.24	458,758.96
				8,529.31	736,858.20	628,129.61	906,228.85	-278,099.24	458,758.96
Fund: Capital Recovery Fun									
10295	CLASS	500	04/01/2023	12,078.66	885,388.44	12,078.66	0.00	12,078.66	897,467.10
TX-01-0177-0010	897,467.10	5.291	/ /	12,078.66	885,388.44	12,078.66	0.00	12,078.66	897,467.10
10320	TXPOOL	500	04/01/2023	231,245.11	16,652,132.35	1,485,504.06	0.00	1,485,504.06	18,137,636.41
01301400025	18,137,636.41	5.163	/ /	231,245.11	16,652,132.35	1,485,504.06	0.00	1,485,504.06	18,137,636.41
Sub Totals For: Fund: Capital Recovery Fun				243,323.77	17,537,520.79	1,497,582.72	0.00	1,497,582.72	19,035,103.51
				243,323.77	17,537,520.79	1,497,582.72	0.00	1,497,582.72	19,035,103.51

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Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Market Value
Fund: Electric Fund									
10292	CLASS	510	04/01/2023	36,214.22	2,654,570.64	36,214.22	0.00	36,214.22	2,690,784.86
TX-01-0177-0007	2,690,784.86	5.291	/ /	36,214.22	2,654,570.64	36,214.22	0.00	36,214.22	2,690,784.86
10308	TXDALY	510	04/01/2023	61,812.92	4,659,182.74	61,812.92	0.00	61,812.92	4,720,995.66
1020-07-D	4,720,995.66	5.160	/ /	61,812.92	4,659,182.74	61,812.92	0.00	61,812.92	4,720,995.66
10310	TXPOOL	510	04/01/2023	1,634.10	157,228.29	1,634.10	120,725.00	-119,090.90	38,137.39
01301400003	38,137.39	5.163	/ /	1,634.10	157,228.29	1,634.10	120,725.00	-119,090.90	38,137.39
10313	TXPOOL	510	04/01/2023	70,424.19	5,400,311.20	70,424.19	301,361.50	-230,937.31	5,169,373.89
01301400014	5,169,373.89	5.163	/ /	70,424.19	5,400,311.20	70,424.19	301,361.50	-230,937.31	5,169,373.89
10322	TXPOOL	510	04/01/2023	45,538.61	3,419,252.75	45,538.61	0.00	45,538.61	3,464,791.36
01301400038	3,464,791.36	5.163	/ /	45,538.61	3,419,252.75	45,538.61	0.00	45,538.61	3,464,791.36
10324	TXPOOL	510	04/01/2023	9,993.06	750,328.47	9,993.06	0.00	9,993.06	760,321.53
01301400043	760,321.53	5.163	/ /	9,993.06	750,328.47	9,993.06	0.00	9,993.06	760,321.53
10388	USTR	510	08/10/2023	5,262.34	496,794.37	0.00	498,000.00	-496,794.37	0.00
91282CFN6	0.00	0.000	09/30/2024	10,582.50	496,628.55	0.00	498,000.00	-496,628.55	0.00
10392	USTR	510	08/14/2023	5,655.74	498,427.94	0.00	0.00	951.51	499,379.45
91282CFX4	500,000.00	5.287	11/30/2024	0.00	498,325.20	0.00	0.00	1,479.49	499,804.69
10394	USTR	510	08/18/2023	5,781.25	498,227.87	0.00	0.00	447.90	498,675.77
91282CHL8	500,000.00	4.998	06/30/2025	11,562.50	497,602.54	0.00	0.00	4,127.93	501,730.47
10398	USTR	510	08/16/2023	4,889.99	497,549.40	0.00	0.00	1,499.84	499,049.24
91282CGU9	502,000.00	5.123	03/31/2025	9,726.25	497,092.75	0.00	0.00	3,687.55	500,780.30
10414	USTR	510	09/27/2023	347.55	523,262.57	0.00	0.00	6,422.17	529,684.74
91282CAJ0	553,000.00	5.156	08/31/2025	691.25	523,211.44	0.00	0.00	11,129.13	534,340.57
10419	USTR	510	11/30/2023	6,300.00	505,983.22	0.00	0.00	-374.66	505,608.56
91282CJE2	504,000.00	4.685	10/31/2025	0.00	504,019.69	0.00	0.00	5,551.87	509,571.56
10425	USTR	510	04/02/2024	3,437.90	505,323.12	0.00	0.00	2,649.87	507,972.99
9128286A3	522,000.00	4.753	01/31/2026	4,517.31	504,178.60	0.00	0.00	9,909.84	514,088.44

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Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
10428	USTR	510	07/02/2024	5,821.34	0.00	507,488.91	0.00	507,677.80	507,677.80
91282CKY6	509,000.00	4.782	06/30/2026	0.00	0.00	507,488.91	0.00	516,774.18	516,774.18
Sub Totals For: Fund: Electric Fund				263,113.21	20,566,442.58	733,106.01	920,086.50	-173,989.34	20,392,453.24
				262,696.91	20,561,932.86	733,106.01	920,086.50	-140,437.96	20,421,494.90
Fund: Water Fund									
10293	CLASS	520	04/01/2023	42,026.14	3,080,593.74	42,026.14	0.00	42,026.14	3,122,619.88
TX-01-0177-0008	3,122,619.88	5.291	/ /	42,026.14	3,080,593.74	42,026.14	0.00	42,026.14	3,122,619.88
10294	CLASS	520	04/01/2023	16,140.70	1,183,140.41	16,140.70	0.00	16,140.70	1,199,281.11
TX-01-0177-0009	1,199,281.11	5.291	/ /	16,140.70	1,183,140.41	16,140.70	0.00	16,140.70	1,199,281.11
10314	TXPOOL	520	04/01/2023	28,402.40	2,134,063.31	28,402.40	3,965.75	24,436.65	2,158,499.96
01301400015	2,158,499.96	5.163	/ /	28,402.40	2,134,063.31	28,402.40	3,965.75	24,436.65	2,158,499.96
10391	USTR	520	08/10/2023	965.94	256,670.74	0.00	259,000.00	-256,670.74	0.00
912828YH7	0.00	0.000	09/30/2024	1,942.50	256,506.11	0.00	259,000.00	-256,506.11	0.00
10397	USTR	520	08/18/2023	1,780.63	253,508.41	0.00	0.00	1,387.99	254,896.40
912828XZ8	259,000.00	5.003	06/30/2025	3,561.25	253,081.45	0.00	0.00	3,424.66	256,506.11
10401	USTR	520	08/16/2023	336.85	259,199.58	0.00	0.00	2,965.71	262,165.29
912828ZF0	268,000.00	5.136	03/31/2025	670.00	258,837.23	0.00	0.00	4,097.99	262,935.22
10403	USTR	520	08/14/2023	1,383.46	255,745.94	0.00	0.00	1,969.56	257,715.50
9128283J7	259,000.00	5.292	11/30/2024	0.00	255,673.97	0.00	0.00	2,203.02	257,876.99
10413	USTR	520	09/22/2023	2,042.16	254,417.87	0.00	0.00	1,252.58	255,670.45
91282CFE6	260,000.00	5.156	08/15/2025	4,062.50	254,546.09	0.00	0.00	3,371.88	257,917.97
10421	USTR	520	12/07/2023	172.50	260,800.88	0.00	0.00	2,871.29	263,672.17
91282CAT8	276,000.00	4.615	10/31/2025	0.00	259,386.09	0.00	0.00	5,940.47	265,326.56
10424	USTR	520	03/15/2024	261.56	259,796.22	0.00	0.00	2,892.49	262,688.71
91282CBH3	278,000.00	4.745	01/31/2026	395.23	259,093.83	0.00	0.00	6,602.50	265,696.33
10430	USTR	520	07/02/2024	599.35	0.00	256,711.91	0.00	259,247.92	259,247.92
91282CCJ8	277,000.00	4.768	06/30/2026	0.00	0.00	256,711.91	0.00	263,874.96	263,874.96

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Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Market Value
Sub Totals For: Fund: Water Fund				94,111.69	8,197,937.10	343,281.15	262,965.75	98,520.29	8,296,457.39
				97,200.72	8,194,922.23	343,281.15	262,965.75	115,612.86	8,310,535.09
Fund: Wastewater Fund									
10297	CLASS	530	04/01/2023	33,785.57	2,476,545.64	33,785.57	0.00	33,785.57	2,510,331.21
TX-01-0177-0013	2,510,331.21	5.291	/ /	33,785.57	2,476,545.64	33,785.57	0.00	33,785.57	2,510,331.21
10315	TXPOOL	530	04/01/2023	5,324.60	612,330.49	5,324.60	583,740.25	-578,415.65	33,914.84
01301400017	33,914.84	5.163	/ /	5,324.60	612,330.49	5,324.60	583,740.25	-578,415.65	33,914.84
10321	TXPOOL	530	04/01/2023	144,419.81	10,843,726.78	144,419.81	0.00	144,419.81	10,988,146.59
01301400035	10,988,146.59	5.163	/ /	144,419.81	10,843,726.78	144,419.81	0.00	144,419.81	10,988,146.59
10390	USTR	530	08/10/2023	1,357.86	255,078.69	0.00	257,000.00	-255,078.69	0.00
9128282Y5	0.00	0.000	09/30/2024	2,730.63	254,914.39	0.00	257,000.00	-254,914.39	0.00
10396	USTR	530	08/18/2023	170.63	260,836.90	0.00	0.00	3,074.19	263,911.09
912828ZW3	273,000.00	4.988	06/30/2025	341.25	260,213.79	0.00	0.00	5,039.84	265,253.63
10400	USTR	530	08/16/2023	1,695.88	252,401.41	0.00	0.00	1,549.71	253,951.12
9128284F4	257,000.00	5.149	03/31/2025	3,373.13	252,173.72	0.00	0.00	2,675.91	254,849.63
10402	USTR	530	08/14/2023	984.10	257,076.74	0.00	0.00	2,374.61	259,451.35
912828YV6	261,000.00	5.290	11/30/2024	0.00	256,906.58	0.00	0.00	2,678.82	259,585.40
10412	USTR	530	09/20/2023	1,337.15	257,234.50	0.00	0.00	1,966.89	259,201.39
912828K74	266,000.00	5.118	08/15/2025	2,660.00	257,209.53	0.00	0.00	4,123.00	261,332.53
10420	USTR	530	12/14/2023	1,950.00	255,118.70	0.00	0.00	922.14	256,040.84
9128285J5	260,000.00	4.483	10/31/2025	0.00	253,418.75	0.00	0.00	4,072.66	257,491.41
10426	USTR	530	04/02/2024	2,464.74	250,680.90	0.00	0.00	542.37	251,223.27
91282CGE5	254,000.00	4.767	01/15/2026	2,812.14	250,180.08	0.00	0.00	3,938.98	254,119.06
10429	USTR	530	07/02/2024	1,261.14	0.00	257,167.50	0.00	259,021.56	259,021.56
9128287B0	272,000.00	4.773	06/30/2026	0.00	0.00	257,167.50	0.00	263,638.12	263,638.12
Sub Totals For: Fund: Wastewater Fund				194,751.48	15,721,030.75	440,697.48	840,740.25	-385,837.49	15,335,193.26
				195,447.13	15,717,619.75	440,697.48	840,740.25	-368,957.33	15,348,662.42

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Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
Fund: Stormwater Fund									
10298	CLASS	535	04/01/2023	67,726.46	4,964,478.84	67,726.46	0.00	67,726.46	5,032,205.30
TX-01-0177-0015	5,032,205.30	5.291	/ /	67,726.46	4,964,478.84	67,726.46	0.00	67,726.46	5,032,205.30
Sub Totals For: Fund: Stormwater Fund				67,726.46	4,964,478.84	67,726.46	0.00	67,726.46	5,032,205.30
				67,726.46	4,964,478.84	67,726.46	0.00	67,726.46	5,032,205.30
Fund: Gas Fund									
10318	TXPOOL	540	04/01/2023	37,928.55	2,852,298.01	37,928.55	11,912.75	26,015.80	2,878,313.81
01301400022	2,878,313.81	5.163	/ /	37,928.55	2,852,298.01	37,928.55	11,912.75	26,015.80	2,878,313.81
Sub Totals For: Fund: Gas Fund				37,928.55	2,852,298.01	37,928.55	11,912.75	26,015.80	2,878,313.81
				37,928.55	2,852,298.01	37,928.55	11,912.75	26,015.80	2,878,313.81
Fund: Solid Waste Fund									
10312	TXPOOL	550	04/01/2023	10,245.77	769,298.80	10,245.77	0.00	10,245.77	779,544.57
01301400008	779,544.57	5.163	/ /	10,245.77	769,298.80	10,245.77	0.00	10,245.77	779,544.57
Sub Totals For: Fund: Solid Waste Fund				10,245.77	769,298.80	10,245.77	0.00	10,245.77	779,544.57
				10,245.77	769,298.80	10,245.77	0.00	10,245.77	779,544.57
Report Grand Totals:				1,839,314.88	140,078,905.05	7,342,236.76	4,748,293.10	2,644,135.60	142,723,040.65
				1,842,273.80	140,066,613.95	7,342,236.76	4,748,293.10	2,763,522.25	142,830,136.20

GLOSSARY	
PAR VALUE	The face value of investment.
MARKET VALUE	The face value multiplied by the market price. It is the last reported price from the report date.
BOOK VALUE	The cost of a bond, plus or minus adjustments for purchase discount or premium adjustments.
AMORTIZATION/ACCRETION	Amortization (accretion) is the process of reducing (increasing) the original cost of the investment on a daily basis in order to equal par value at maturity. Amortization calculations vary by investment type and the basis associated with the type of investment.
SECURITY TYPE DEFINITIONS	Security types are broad category of investments with similar characteristics and risk features such as agency securities, corporate bonds, municipal bonds, and money markets. Codes within the system are utilized to make calculations based on the underlying security. Security type labels are customizable.
BCD	Non-Negotiable CDs
FAC	Federal Agency Coupon Securities
MC1	Municipal Bonds
NCB	Negotiable Certificate of Deposit
RR2	Bank Accounts
RR3	Money Market Accounts
RRP	Investment Pools
SCD	Certificates of Deposit
PURCHASE PRINCIPAL	The original cost of the bond. Par value multiplied by purchase price.
PREMIUM/DISCOUNT	A bond with price below 100 is discount. A bond with price above 100 is premium.
ADJUSTED INTEREST EARNINGS	Net between interest earned and amortization/accretion adjustments within a report period.
EFFECTIVE RATE OF RETURN	Interest earnings adjusted for amortization of premiums and accretion for discounts plus any realized gain or loss divided by the average daily balance of the portfolio divided by 365 and then multiplied by the actual days in the report period.
YIELD TO MATURITY	The yield of an investment as of the purchase date assuming that the bond is held to maturity.
YTM 360	The yield is based on a hypothetical year that has only 360 days.
YTM 365	The yield is based on a 365-day year.
REMAINING COST	The original cost of an investment taking into consideration any partial sales or redemptions for the par value that remains.
STATED RATE	Coupon rate (yield the bond paid on its issue date).
CURRENT RATE	A bond's annual return based on its annual coupon payments and current price (as opposed to its original price or face).

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The account portfolio or assets in the account are valued at the starting and ending points of the period. Cash flows are included in the calculation based on when they occurred during the period.

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