BROWNSVILLE
PUBLIC UTILITIES BOARD

Finance Committee

THURSDAY, NOVEMBER 7, 2024

Call Open Meeting To Order

BROWNSVILLE
PUBLIC UTILITIES BOARD

Public Comments

Items For Presentation And Discussion

1. Presentation and Discussion of the Brownsville Public Utilities Board's Financial Performance Report for the Period Ending September 30, 2024 - Miguel Perez
2. Presentation and Discussion by External Auditor Burton McCumber & Longoria, LLP on Progress Update on BPUB's FY 2024 Audit- Miguel Perez
3. Presentation and Discussion of all Payments Made to the City of Brownsville for Past Five Years - Miguel Perez
4. Presentation, Discussion, and Possible Recommendation of the Brownsville Public Utilities Board's Utility Financial Reserve Policy- Miguel Perez
5. Presentation and Discussion on Year-To-Date Capital Expenditures as of September 30, 2024 - Jorge Santillan
6. Presentation and Discussion on Status Update of Brownsville Public Utilities Board's Other Post Employment Benefits (OPEB) Trust- Miguel Perez
7. Presentation and Discussion of the Sale of Retired Vehicles and Equipment to the City of Brownsville - Miguel Perez

BROWNSVILLE
PUBLIC UTILITIES BOARD

BROWNSVILLE
PUBLIC UTILITIES BOARD

Financial Performance Report as of September 30, 2024

PRESENTATION AND DISCUSSION OF THE BROWNSVILLE PUBLIC UTILITIES BOARD'S FINANCIAL PERFORMANCE REPORT
PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

BOARD OF DIRECTORS MEETING

Fiscal Year 2024 Financial Performance
As of September 30, 2024
Executive Summary

BROWNSVILLE PUBLIC UTILITIES BOARD

Flow of Funds: Adjusted Gross Revenues came in higher than budgeted due to reduced fuel and energy costs, along with increased sales driven by high consumption. YTD, $18.84M has been generated to replenish the improvement fund. Debt Service Coverage is at 2.85x, well above the 1.25x minimum.

FPEC has generated an over-recovery of $16.68M as of September 30. This will be used to offset future market uncertainty.

COB Cash Transfer is higher than budgeted due to an increase in adjusted gross revenues.

Personnel expenses are in line with budget while **Non-Personnel** expenses came in lower than budgeted primarily due to timing issues.

BPUB's **Average Bill** is lower than both the average MOU bill and the average IOU bill for 1000 kwh.

CIP Spending is at $36.23M YTD, which is 39.50% of the FY 2024 approved plan.

All **Key Financial Metrics** are currently in compliance.

Fiscal Year 2024 Financial Performance
As of September 30, 2024
Statement of Revenues, Expenses, and Changes in Net Position

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited FY 2024 SEP 2024 YTD	Audited FY 2023 SEP 2023 YTD
1	Operating Revenues	$ 236,034,564	$ 275,659,665
2	Less: Operating Expenses	202,699,183	222,869,554
3	Operating Income	33,335,381	52,790,110
4	Net nonoperating revenues (expenses)	(14,960,867)	(50,934,730)
5	Income (loss) before capital contributions	18,374,514	1,855,380
6	Capital contributions	9,938,952	5,442,859
7	Change in net position	28,313,466	7,298,239
8	Net position at beginning of fiscal year	452,609,182	445,310,943
9	Net position at end of period	$ 480,922,648	$ 452,609,182

Notes:

1. Excludes Southmost Regional Water Authority (a component unit of the BPUB)

2. The large variance in FY 24 vs FY 23 Operating Revenues is primarily due to the Board approved use of additional rate stabilization funds in FY24.

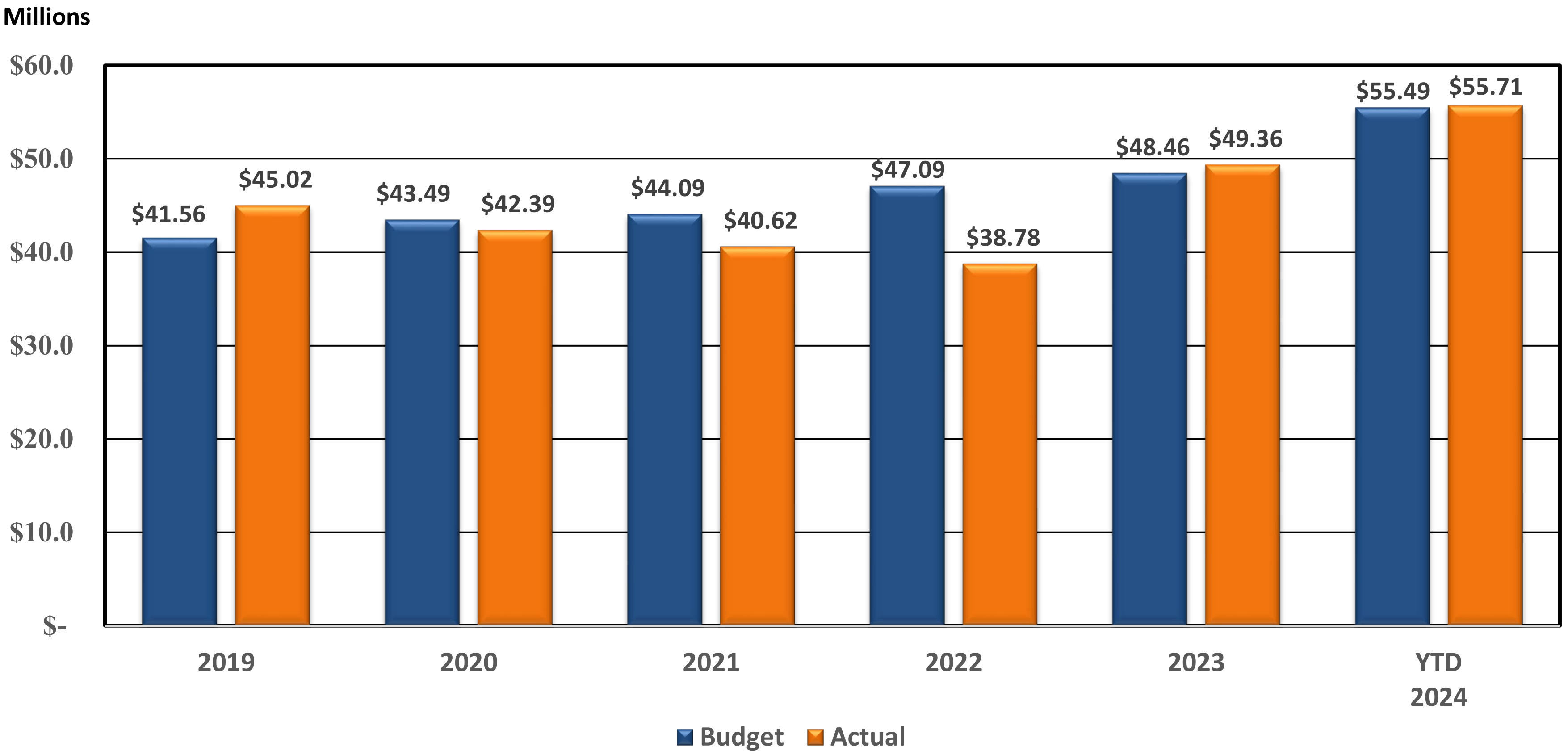
Fiscal Year 2024 Financial Performance
As of September 30, 2024
Summary of Revenues & Expenses (Flow of Funds)

BROWNSVILLE PUBLIC UTILITIES BOARD

	YTD BUDGET	Unaudited SEPTEMBER 2024 YTD ACTUAL	VARIANCE
Operating Revenues	$ 238,047,586	$ 235,878,049	$ (2,169,537)
Other Revenues	21,462,519	26,561,686	5,099,166
Gross Revenues	259,510,105	262,439,735	2,929,630
Less: Fuel and SRWA	101,977,738	85,591,460	(16,386,279)
Adjusted Gross Revenues	157,532,367	176,848,275	19,315,908
Less: Other Requirements (O&M, Non-Oper, Debt Svc)	131,704,715	124,235,707	(7,469,007)
Balance Available After Requirements	25,827,652	46,523,157	26,711,415
Transfer to COB Net of COB Usage	9,737,333	11,595,416	1,858,083
Balance Available for Transfers Out	16,090,319	34,927,741	18,837,421
Less: Transfers Out for CIP	16,090,325	16,090,325	-
Improvement Fund Replenishment	-	18,837,416	18,837,416
Total Transfers	$ 16,090,325	$ 34,927,741	$ 18,837,416
Debt Service Coverage Ratio	1.89 x	2.85 x	

Fiscal Year 2024 Financial Performance
As of September 30, 2024 (Unaudited)
O&M Expenses - Personnel
Budget vs. Actuals

BROWNSVILLE PUBLIC UTILITIES BOARD

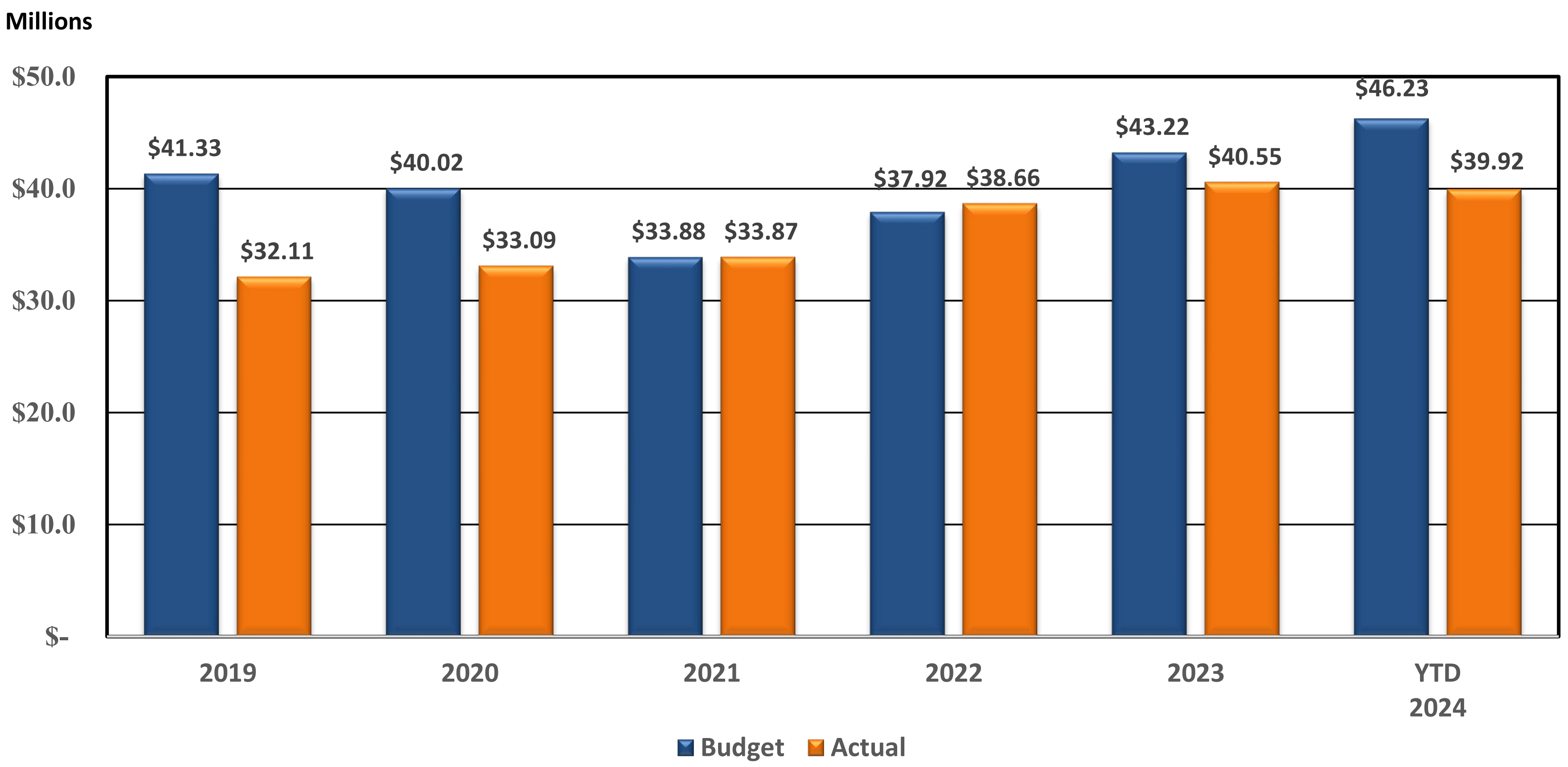


Note:

- The large variance in FY 2022 is attributed to the budgeted MAG study that wasn't fully implemented until early FY 2023.

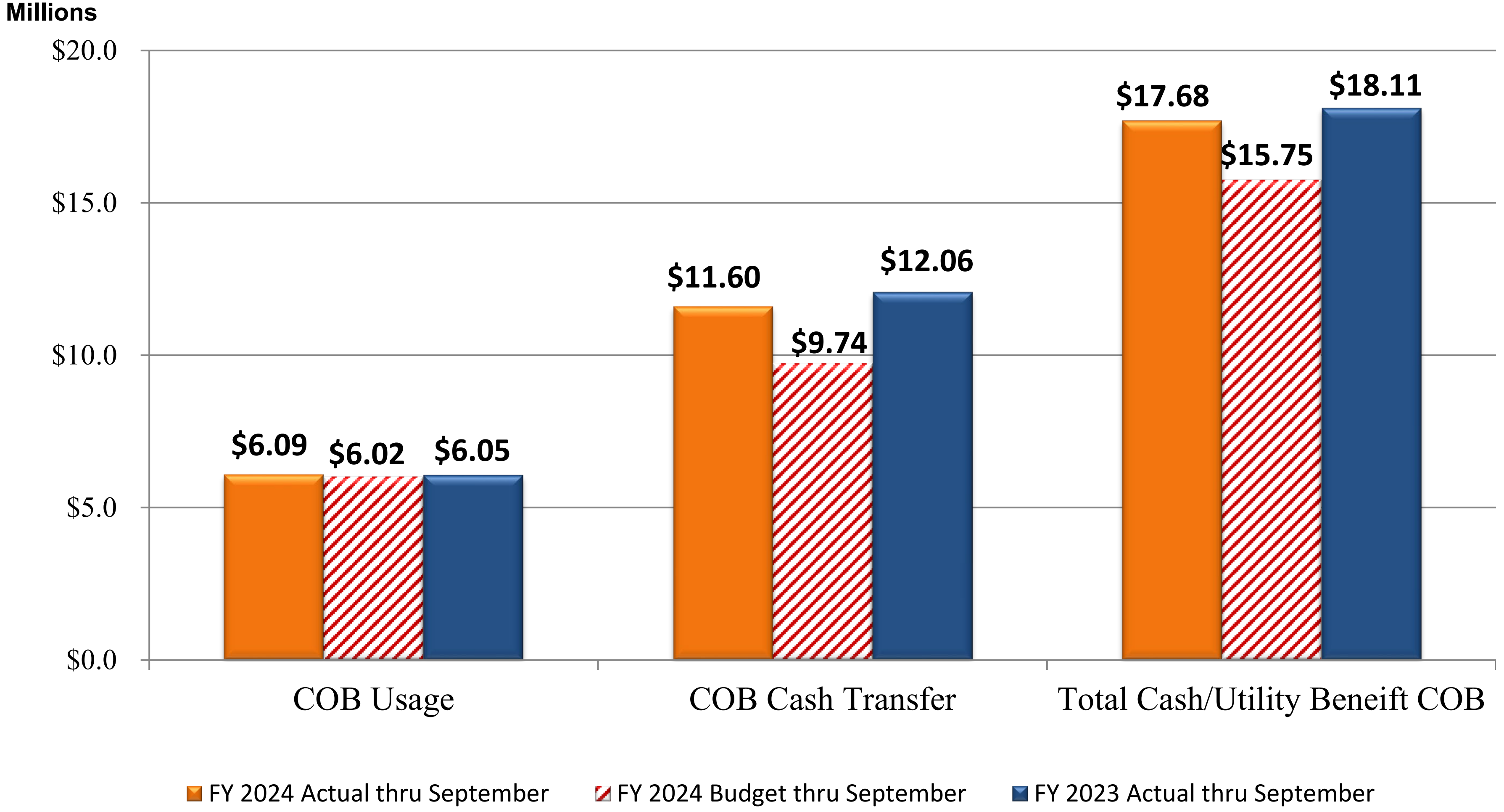
Fiscal Year 2024 Financial Performance
As of September 30, 2024 (Unaudited)
O&M Expenses – Non-Personnel
Budget vs. Actuals

BROWNSVILLE PUBLIC UTILITIES BOARD



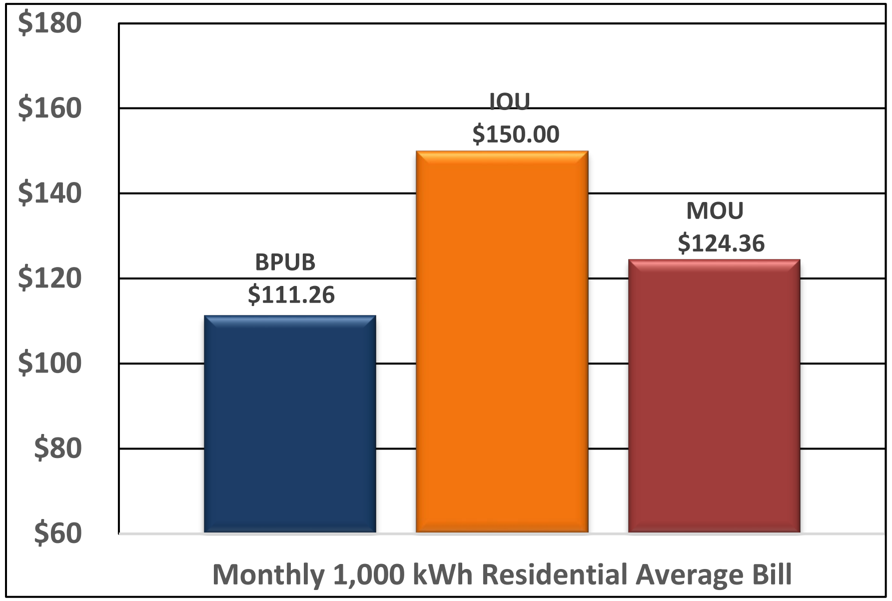
Fiscal Year 2024 Financial Performance
As of September 30, 2024 (Unaudited)
City of Brownsville Transfer Summary

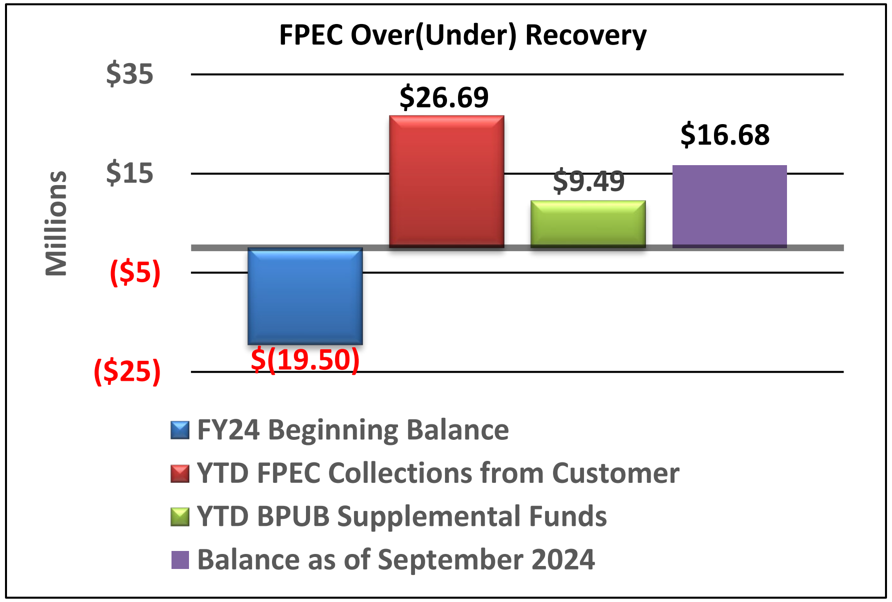
BROWNSVILLE PUBLIC UTILITIES BOARD

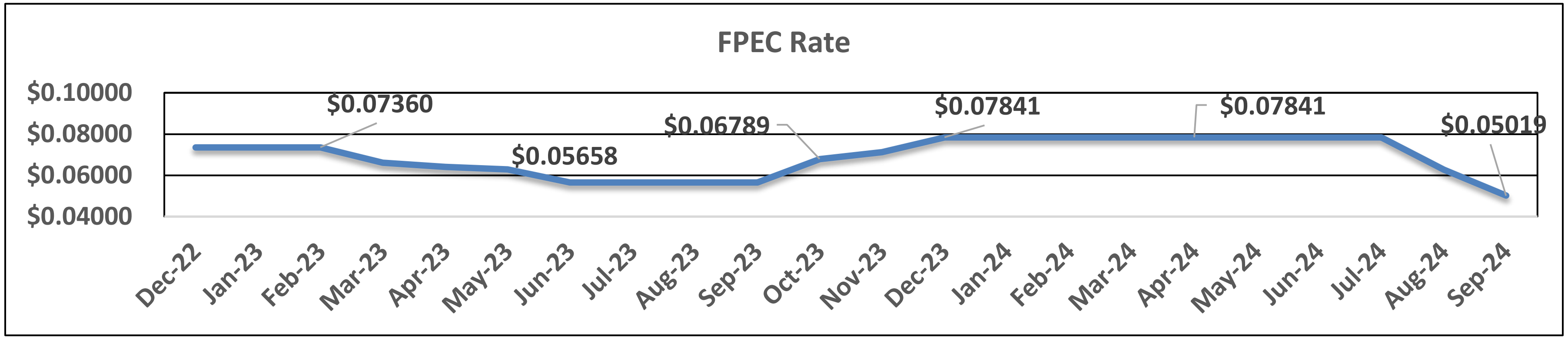


Fiscal Year 2024 Financial Performance
As of September 30, 2024
Average Electric Bill and
Fuel and Purchased Energy Charge (FPEC)

BROWNSVILLE PUBLIC UTILITIES BOARD







Fiscal Year 2024 Financial Performance
Capital Improvement Plan
Budget vs. Actual

BROWNSVILLE PUBLIC UTILITIES BOARD

LINE REF.	CATEGORY	APPROVED PLAN FOR FY 2024	UNAUDITED YTD ACTUALS AS OF 09/30/2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF 09/30/2024
1	Customer Connections	$ 7,992,346	$ 5,724,580	$ 2,267,766	71.63%
2	Grant Funded	14,056,900	302,068	13,754,832	2.15%
3	Heavy Equipment and Vehicles	5,353,971	3,340,641	2,013,330	62.40%
4	Hidalgo Energy Center	6,286,814	4,558,154	1,728,660	72.50%
5	In Design	8,913,473	1,738,107	7,175,366	19.50%
6	Out for Bids	4,353,004	1,246,281	3,106,723	28.63%
7	Proposed Projects	5,209,096	457	5,208,639	0.01%
8	Resaca Fee Funded Equipment	1,420,867	154,251	1,266,616	10.86%
9	Routine Activities	3,304,633	3,591,750	(287,117)	108.69%
10	Under Construction	24,523,672	10,975,026	13,548,646	44.75%
11	Utility Relocations	9,667,966	4,154,713	5,513,253	42.97%
12	Completed	634,623	442,610	192,013	69.74%
	Grand Total	**$ 91,717,365**	**$ 36,228,638**	**$ 55,488,727**	**39.50%**

FY 2024 CIP PLAN

Funding Source	Amount	% of Total
Pay as You Go	$ 36,580,832.00	39.88%
Future Debt	35,867,539.00	39.11%
Grants	14,056,900.00	15.33%
Impact Fees	3,791,227.00	4.13%
Resaca Fees	1,420,867.00	1.55%
TOTAL	$ 91,717,365.00	100%

CAPITAL SPENDING FIVE-YEAR HISTORY

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Approved Budget	**$ 81,483,958**	**$ 108,350,813**	**$ 90,795,286**	**$ 98,169,572**	**$ 92,133,995**
Electric	$ 12,306,415	$ 9,726,915	$ 10,932,832	$ 12,766,187	$ 16,239,713
General	16,837,901	16,557,173	16,641,320	2,596,943	1,033,971
Water	2,156,801	4,197,824	4,653,944	8,325,458	5,362,216
Wastewater	6,744,855	2,884,550	4,084,570	6,976,183	6,116,850
Total Expenditures	**$ 38,045,972**	**$ 33,366,462**	**$ 36,312,666**	**$ 30,664,771**	**$ 28,752,750**
YTD % Incurred	**46.7%**	**30.8%**	**40.0%**	**31.2%**	**31.2%**

Fiscal Year 2024 Financial Performance
As of September 30, 2024
Key Financial Metrics

BROWNSVILLE PUBLIC UTILITIES BOARD

Debt Service Coverage Ratio

Per Bond Covenant ~ 1.25x

Actual thru September ~ 2.85x

Outstanding Debt

BPUB ~ $254,450,000

Annual Debt Service ~ $28,884,265

Debt to Capitalization Ratio

Municipal Utility Median ~ 38%

BPUB FY 2024 ~ 40%

Days Cash on Hand

Industry Standard ~ 180 days

BPUB ~ 457 days

Bond Ratings

Moody's: A2/Outlook Stable

Fitch: A-/Outlook Stable

S&P: A-/Outlook Stable

All Reserves Fully Funded

Capital Improvement Reserve $14,981,354

Debt Service Reserves – Junior and Senior Liens (Net of Surety Policies) $15,922,902

Operating Cash Reserve $17,018,883

Fiscal Year 2024 Financial Performance
As of September 30, 2024
Customer Receivable Metrics

BROWNSVILLE PUBLIC UTILITIES BOARD

CUSTOMER RECEIVABLES AGING REPORT

	Current	Past Due 30 Days	Past due 60 Days	Past due 90 Days	Total
Value in Dollars	$ 15,286,374	$ 1,521,724	$ 188,017	$ 200,639	$ 17,196,755
% of Total Receivables	88.9%	8.8%	1.1%	1.2%	100%
Number of Accounts	36,492	8,801	1,088	612	46,993

FISCAL YEAR 2024
UTILITY ASSISTANCE

MONTH	NUMBER OF ACCOUNTS	TOTAL ASSISTANCE RECEIVED
October-23	347	$ 152,346.30
November-23	527	$ 126,289.66
December-23	310	$ 32,940.27
January-24	134	$ 85,897.81
February-24	14	$ 14,044.04
March-24	104	$ 126,456.31
April-24	174	$ 141,821.29
May-24	254	$ 152,324.92
June-24	405	$ 289,064.48
July-24	346	$ 141,671.75
August-24	490	$ 218,800.47
September-24	834	$ 443,652.87
YTD Totals		**$ 1,925,310.17**

AVERAGE CUSTOMER RECEIVABLES COLLECTION PERIOD

FISCAL YEAR	DAYS
FY 2024 YTD	19.46
FY 2023	20.08
FY 2022	20.07
FY 2021	21.77
FY 2020	24.25
FY 2019	24.64

Glossary of Terms

BROWNSVILLE PUBLIC UTILITIES BOARD

Bond Ratings – A measure of the quality and safety of a bond, based on the issuer's financial condition; more specifically, an evaluation from a rating service indicating the likelihood that a debt issuer will be able to meet scheduled interest and principal repayments. Typically, AAA is the highest (best), and D is the lowest (worst). The Brownsville PUB is maintaining an "A2", as rated by Moody's, an "A-" as rated by Standard & Poor's, and an "A-" as rated by Fitch Ratings. "A" ratings denote expectations of low credit risk and a strong capacity for payment of financial commitments.

Capital Improvement Plan (CIP) – A plan that lays out the financing, location, and timing for capital improvement projects over several years.

Debt to Capitalization Ratio – Indicates a utility funds a greater portion of capital needs on a pay-as-you-go basis and has capacity for additional borrowing for future needs.

Debt Service Coverage Ratio – Formula that measures a firm's available cash flow to pay current debt obligations. The ratio is calculated by dividing net operating revenues by debt service, including principal and interest.

Fuel & Purchased Energy Charge (FPEC) – An electric cost adjustment is the mechanism that tracks and passes through to customers the actual cost of purchased fuel or purchased electricity. The Brownsville PUB meets on a monthly basis to make FPEC adjustments if actual costs vary from forecasted prices. Adjustments can be decreased or increased.

Improvement Fund CIP Funding – Deposit account used for meeting any capital improvements to the System.

Improvement Fund Replenishment – Deposit of any funds remaining after all debt requirements have been made.

Improvement Reserve Fund - Reserve account for future CIP projects. The goal is to establish reserves of $15,000,000, as required by Bond Ordinance covenants.

IOU (Investor-Owned Utility) – A company that provides utility services that are privately run and own their infrastructure and equipment.

MOU (Municipally-Owned Utility) – A non-profit utility provider that is owned and operated by the municipality it serves.

Operating Reserve Funds – Reserve amount of not less than two months of budgeted O&M expenses ($17,000,000 minimum) for the current fiscal year.

Operating Revenues – Gross Revenues with respect to any period, after deducting the O&M expenses.

Other Non-Operating Expenses – Miscellaneous expenses, debt discounts/expenses and other interest expenses.

Other Non-Operating Revenues – Revenues consisting of TCI – Pole Rental charges, miscellaneous income and billing discounts.

Other Revenues – Revenues consisting of other sales, forfeited discounts (penalties), connection and service charges and TCOS charges.

PAY-AS-YOU-GO – The principle or practice of financing expenditures with surplus funds that are currently available rather than borrowed.

Surety Policy - A financial guaranty insurance policy that insures payment of principal of and interest on Bonds that is issued simultaneously with the delivery of the Bonds

ADDITIONAL INFORMATION

Statement of Revenues, Expenses, and Changes in Net Position*
As of September 30, 2024

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited September 2024	Unaudited FY 2024 YTD
	Operating Revenues:		
1.	Sales and Service Charges	$ 16,922,077	$ 182,222,934
2.	Fuel Collection	6,892,100	96,081,070
3.	Fuel (over) Under Billings	(3,014,651)	(26,687,565)
4.	Less rate stabilization	-	(9,492,464)
5.	Less utilities service to the City of Brownsville, Texas	(448,194)	(6,089,411)
6.	Total Operating Revenues	20,351,332	236,034,564
	Operating Expenses:		
7.	Purchased power and fuel	3,878,442	69,393,504
8.	Personnel services	5,938,789	55,708,742
9.	Materials and supplies	1,108,795	8,818,768
10.	Repairs and maintenance	246,411	3,280,275
11.	Contractual and other services	3,886,658	36,759,276
12.	Depreciation	2,343,178	28,738,618
13.	Total Operating Expenses	17,402,273	202,699,183
14.	Operating Income (Loss)	$ 2,949,059	$ 33,335,381

Statement of Revenues, Expenses, and Changes in Net Position*
As of September 30, 2024 - continued

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited September 2024		Unaudited FY 2024 YTD
	Non-Operating Revenues (Expenses):			
15.	SRWA other water supply		(604,812)	(7,257,738)
16.	Investment and interest income		1,221,976	13,252,148
17.	Operating grant revenue		802	270,442
18.	Interest expense		(886,913)	(11,111,700)
19.	Other		1,376,455	3,474,835
20.	Gain (loss) on disposition of capital assets		(1,553,503)	(1,993,438)
21.	Payments to City of Brownsville		(1,192,847)	(11,595,416)
22.	Net nonoperating revenues (expenses)		(1,638,842)	(14,960,867)
23.	Income (loss) before capital contributions		1,310,217	18,374,514
24.	Capital contributions		609,668	9,938,952
25.	Change in net position		1,919,885	28,313,466
26.	Net position at beginning of year		479,002,763	452,609,182
27.	Net position at end of year	$	480,922,648	$ 480,922,648

*Excludes Southmost Regional Water Authority (a component unit of the BPUB)

Fiscal Year 2024 Financial Performance Report
As of September 30, 2024
Summary of Revenues & Expenses (Flow of Funds)

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited September 2024	Unaudited FY 2024 YTD
1.	Operating Revenues	$ 17,667,362	$ 218,589,890
2.	Off System Energy Sales	2,344,562	17,288,159
3.	Net Operating Revenues	20,011,924	235,878,049
4.	Other Revenues	787,600	15,738,389
5.	Interest from Investments	726,337	8,420,941
6.	Other Non-Operating Income	269,011	2,402,356
7.	Gross Revenues	21,794,872	262,439,735
8.	Less:		
9.	Fuel & Energy Costs	3,878,442	69,393,504
10.	Off System Energy Expenses	901,195	8,940,218
11.	SRWA	604,811	7,257,738
12.	Adjusted Gross Revenues	16,410,424	176,848,275
13.	O&M Expenses	10,135,363	95,024,111
14.	Other Non-Operating Expenses	-	705,464
15.	Total Expenses	10,135,363	95,729,575
16.	Debt Service Obligation	2,304,658	28,506,132
17.	Total Requirements (Excluding Fuel & SRWA)	12,440,021	124,235,707

Fiscal Year 2024 Financial Performance Report
As of September 30, 2024
Summary of Revenues & Expenses (Flow of Funds) - continued

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited September 2024	Unaudited FY 2024 YTD
18.	Balance Available After Requirements (Net of COB Usage - MO: $448,195 YTD: $6,089,411)	$ 3,522,208	$ 46,523,157
19.	Transfer to COB Net of COB Usage	$ 1,192,847	$ 11,595,416
20.	Balance Available for Transfers Out	2,329,361	34,927,741
21.	Balance Available After Requirements	$ 3,522,208	$ 46,523,157
22.	Balance Available for Transfers Out:		
23.	Operating Subaccount - Fuel Adjustment	$ -	$ -
24.	Improvement Fund - CIP Funding	1,251,564	15,018,773
25.	Improvement Fund (Resaca Fee) - Resaca CIP Funding	89,296	1,071,552
26.	Total Transfers Out	1,340,860	16,090,325
27.	Balance Available to PUB:		
28.	Improvement Fund Replenishment	988,501	18,837,416
29.	Total	$ 2,329,361	$ 34,927,741

Statements of Net Position*
As of September 30, 2024

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited FY 2024 YTD	Audited SEPT 2023
	ASSETS		
	Current Assets:		
1.	Cash - unrestricted	$ 3,250,651	$ 4,181,802
2.	Investments - unrestricted	30,481,015	20,735,545
3.	Due from other governments	978,223	717,641
4.	Receivables	34,766,195	34,572,622
5.	Interest receivable	1,512,832	1,058,483
6.	Inventories	10,237,839	9,234,354
7.	Prepaid expense	1,503,040	1,332,648
8.	Total Current Assets	82,729,795	71,833,095
	Non-Current Assets:		
9.	Cash-restricted	37,516	334,164
10.	Investments - restricted	186,837,949	152,835,555
11.	Capital assets, net of accumulated depreciation	588,076,237	578,990,685
12.	Regulatory Assets	1,992,752	2,163,517
13.	Post-Employment Benefits	15,639,796	13,194,523
14.	Total Non-Current Assets	792,584,250	747,518,444
15.	Total Assets	875,314,045	819,351,539
	DEFERRED OUTFLOWS OF RESOURCES		
16.	Deferred charge on refunding	14,091,714	16,368,143
17.	Unrealized Contribution Related/Pension	27,619,540	27,619,540
18.	Deferred Credit-fuel under recovery	-	19,498,661
19.	Total Deferred Outflows of Resources	41,711,254	63,486,344
20.	Total Assets plus Deferred Outflows of Resources	$ 917,025,299	$ 882,837,883

Statements of Net Position*
As of September 30, 2024 - continued

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited FY 2024 YTD	Audited SEPT 2023
	LIABILITIES AND NET POSITION		
	Current Liabilities:		
21.	Accounts payable	$ 17,019,670	$ 24,314,343
22.	Accrued Vacation & Sick Leave	5,756,657	5,665,202
23.	Due to primary government	3,445,878	4,801,496
24.	Total Current Liabilities	26,222,205	34,781,041
	Current Liabilities Payable from Restricted Assets:		
25.	Accounts Payable and accrued liabilities	1,919,174	2,566,838
26.	Accrued interest	1,100,609	943,239
27.	Customer Deposits	5,835,252	5,716,379
28.	Bonds payable - current redemption	18,065,000	17,585,000
29.	Commercial Paper	30,000,000	12,000,000
30.	Total Current Restricted Libilities	56,920,035	38,811,456
31.	Total Current Liabilities	83,142,240	73,592,497
	Non-Current Liabilities:		
32.	Bonds payable	261,948,220	283,072,439
33.	Other Post -employment benefits	14,220,240	14,220,240
34.	Net Pension Liability	42,497,643	42,497,643
35.	Self Insurance worker's compensation claims	992,544	225,486
36.	Total Non-Current liabilities	319,658,647	340,015,808
37.	Total Liabilities	402,800,887	413,608,305

Statements of Net Position*
As of September 30, 2024 - continued

BROWNSVILLE PUBLIC UTILITIES BOARD

		Unaudited FY 2024 YTD	Audited SEPT 2023
	DEFERRED INFLOWS OF RESOURCES		
38.	Deferred Credit-fuel over recovery	16,681,368	-
39.	Unrealized Contributions and losses related to pension	16,620,396	16,620,396
40.	Total Deferred Inflows of Resources	33,301,764	16,620,396
41.	Total Liabilities plus Deferred Inflows of Resources	436,102,651	430,228,701
	Net Position:		
42.	Invested in capital assets	294,147,485	284,864,910
	Restricted for:		
43.	Debt Service	2,310,454	2,344,458
44.	Repair and replacement	159,358,851	123,715,491
45.	Operating reserve	17,018,883	17,019,319
46.	Fuel adjustment subaccount	-	2,492,464
47.	Capital Projects	-	-
48.	Unrestricted	8,086,975	22,172,540
49.	Total Net Position	480,922,648	452,609,182
50.	Total Liabilities Plus Deferred Inflows of Resources Plus Net Position	$ 917,025,299	$ 882,837,883

*Excludes Southmost Regional Water Authority (a component unit of the BPUB)

BROWNSVILLE PUBLIC UTILITIES BOARD

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2023-2024 YTD SEPTEMBER ACTUAL

UNAUDITED

		2023-2024 BUDGET TOTAL UTILITY	2023-2024 ACTUAL TOTAL UTILITY	2022-2023 ACTUAL TOTAL UTILITY
1.	Operating Revenues	$ 223,047,586	$ 218,589,890	$ 235,926,962
2.	Off System Energy Sales	15,000,000	17,288,159	27,979,507
3.	Net Operating Revenues	238,047,586	235,878,049	263,906,469
4.	Other Revenues	13,622,519	15,738,389	19,306,621
5.	Interest from Investments	6,000,000	8,420,941	7,447,390
6.	Other Non-Operating Revenues	1,840,000	2,402,356	2,449,441
7.	Gross Revenues	259,510,105	262,439,735	293,109,921
8.	Less:			
9.	Fuel & Energy Costs	85,720,000	69,393,504	94,004,774
10.	Off System Energy Expenses	9,000,000	8,940,218	10,610,176
11.	SRWA - O&M	5,142,961	5,142,961	5,285,010
12.	SRWA - Debt Service	2,114,777	2,114,777	2,116,457
13.	Adjusted Gross Revenues	157,532,367	176,848,275	181,093,504
14.	O&M Expenses	101,720,449	95,024,111	89,911,357
15.	Other Non-Operating Expenses	1,100,000	705,464	919,194
16.	Net Revenues	$ 54,711,918	$ 81,118,700	$ 90,262,953
17.	Less:			
18.	Debt Service Obligation	$ 28,054,265	$ 28,021,067	$ 29,606,920
19.	Commercial Paper Expense	830,000	485,065	-
20.	Balance Available After Debt Service	25,827,653	52,612,568	60,656,033
21.	COB Usage	$ 6,015,910	$ 6,089,411	$ 6,053,425
22.	COB Cash Transfer	9,737,326	11,595,416	12,055,925
23.	Total Cash/Utility Benefit COB	15,753,236	17,684,827	18,109,350
25.	Balance Available for Transfers Out	$ 16,090,327	$ 34,927,741	$ 42,546,683

		ANNUAL	YTD
26.	Balance Available for Transfers Out:		
27.	Operating Subaccount - Fuel Adjustment (Plant)	$ -	$ -
28.	Improvement Fund-CIP Funding	15,018,772	15,018,773
29.	Improvement Fund (Resaca Fee) - Resaca CIP Funding	1,071,552	1,071,552
30.	Total Transfers Out	$ 16,090,324	$ 16,090,325
31.	Balance Available to PUB:		
32.	Improvement Fund - Replenishment	-	18,837,416
33.	Total	$ 16,090,324	$ 34,927,741

Brownsville Public Utilities Board

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2023-2024 YTD SEPTEMBER ACTUAL

UNAUDITED

		2023-2024 BUDGET ELECTRIC	2023-2024 ACTUAL ELECTRIC	2022-2023 ACTUAL ELECTRIC
1.	Operating Revenues	$ 156,949,448	$ 149,695,802	$ 175,724,580
2.	Off System Energy Sales	15,000,000	17,288,159	27,979,507
3.	Net Operating Revenues	171,949,448	166,983,961	203,704,087
4.	Other Revenues	12,068,135	13,809,132	14,246,784
5.	Interest from Investments	3,600,000	5,067,020	4,513,593
6.	Other Non-Operating Revenues	1,430,000	1,615,461	1,844,942
7.	Gross Revenues	189,047,583	187,475,574	224,309,406
8.	Less:			
9.	Fuel & Energy Costs	85,720,000	69,393,504	94,004,774
10.	Off System Energy Expenses	9,000,000	8,940,218	10,610,176
11.	SRWA - O&M	-	-	-
12.	SRWA - Debt Service	-	-	-
13.	Adjusted Gross Revenues	94,327,583	109,141,852	119,694,456
14.	O&M Expenses	57,452,462	50,810,001	53,979,619
15.	Other Non-Operating Expenses	500,000	480,239	402,332
16.	Net Revenues	$ 36,375,121	$ 57,851,612	$ 65,312,505
17.	Less:			
18.	Debt Service Obligation	$ 19,706,369	$ 19,688,510	$ 20,770,490
19.	Commercial Paper Expense	581,000	264,409	-
20.	Balance Available After Debt Service	16,087,752	37,898,693	44,542,015
21.	COB Usage	$ 4,433,066	$ 4,701,605	$ 4,666,211
22.	COB Cash Transfer	4,999,692	6,212,580	7,303,235
23.	Total Cash/Utility Benefit COB	9,432,758	10,914,185	11,969,446
25.	Balance Available for Transfers Out	$ 11,088,060	$ 26,984,508	$ 32,572,569

		ANNUAL	YTD
26.	Balance Available to Transfers Out:		
27.	Operating Subaccount - Fuel Adjustment (Plant)	$ -	$ -
28.	Improvement Fund-CIP Funding	11,088,060	11,088,060
29.	Improvement Fund (Resaca Fee) - Resaca CIP Funding	-	-
30.	Total Transfers Out	$ 11,088,060	$ 11,088,060
31.	Balance Available to PUB:		
32.	Improvement Fund - Replenishment	-	15,896,448
33.	Total	$ 11,088,060	$ 26,984,508

Brownsville Public Utilities Board

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2023-2024 YTD SEPTEMBER ACTUAL

UNAUDITED

		2023-2024 BUDGET WATER	2023-2024 ACTUAL WATER	2022-2023 ACTUAL WATER
1.	Operating Revenues	$ 35,789,650	$ 38,141,074	$ 31,657,861
2.	Off System Energy Sales	-	-	-
3.	Net Operating Revenues	35,789,650	38,141,074	31,657,861
4.	Other Revenues	777,192	1,184,768	4,647,931
5.	Interest from Investments	1,200,000	1,676,960	1,464,732
6.	Other Non-Operating Revenues	205,000	508,145	356,517
7.	Gross Revenues	37,971,842	41,510,947	38,127,041
8.	Less:			
9.	Fuel & Energy Costs	-	-	-
10.	Off System Energy Expenses	-	-	-
11.	SRWA - O&M	5,142,961	5,142,961	5,285,010
12.	SRWA - Debt Service	2,114,777	2,114,777	2,116,457
13.	Adjusted Gross Revenues	30,714,104	34,253,209	30,725,574
14.	O&M Expenses	22,561,677	22,930,469	17,929,600
15.	Other Non-Operating Expenses	300,000	-	254,669
16.	Net Revenues	$ 7,852,427	$ 11,322,740	$ 12,541,305
17.	Less:			
18.	Debt Service Obligation	$ 3,624,891	$ 3,620,218	$ 3,864,692
19.	Commercial Paper Expense	124,500	131,210	-
20.	Balance Available After Debt Service	4,103,036	7,571,312	8,676,613
21.	COB Usage	$ 888,968	$ 791,422	$ 783,093
22.	COB Cash Transfer	2,182,442	2,633,899	2,289,464
23.	Total Cash/Utility Benefit COB	3,071,410	3,425,321	3,072,557
25.	Balance Available for Transfers Out	$ 1,920,594	$ 4,145,991	$ 5,604,056

		ANNUAL	YTD
26.	Balance Available to Transfers Out:		
27.	Operating Subaccount - Fuel Adjustment (Plant)	$ -	$ -
28.	Improvement Fund-CIP Funding	849,041	849,042
29.	Improvement Fund (Resaca Fee) - Resaca CIP Funding	1,071,552	1,071,552
30.	Total Transfers Out	$ 1,920,593	$ 1,920,594
31.	Balance Available to PUB:		
32.	Improvement Fund - Replenishment	-	2,225,397
33.	Total	$ 1,920,593	$ 4,145,991

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2023-2024 YTD SEPTEMBER ACTUAL

UNAUDITED

		2023-2024 BUDGET WASTEWATER	2023-2024 ACTUAL WASTEWATER	2022-2023 ACTUAL WASTEWATER
1.	Operating Revenues	$ 30,308,488	$ 30,753,014	$ 28,544,521
2.	Off System Energy Sales	-	-	-
3.	Net Operating Revenues	30,308,488	30,753,014	28,544,521
4.	Other Revenues	777,192	744,490	411,906
5.	Interest from Investments	1,200,000	1,676,960	1,469,065
6.	Other Non-Operating Revenues	205,000	278,750	247,982
7.	Gross Revenues	32,490,680	33,453,214	30,673,474
8.	Less:			
9.	Fuel & Energy Costs	-	-	-
10.	Off System Energy Expenses	-	-	-
11.	SRWA - O&M	-	-	-
12.	SRWA - Debt Service	-	-	-
13.	Adjusted Gross Revenues	32,490,680	33,453,214	30,673,474
14.	O&M Expenses	21,706,310	21,283,641	18,002,138
15.	Other Non-Operating Expenses	300,000	225,225	262,193
16.	Net Revenues	$ 10,484,370	$ 11,944,348	$ 12,409,143
17.	Less:			
18.	Debt Service Obligation	$ 4,723,005	$ 4,712,339	$ 4,971,738
19.	Commercial Paper Expense	124,500	89,446	-
20.	Balance Available After Debt Service	5,636,865	7,142,563	7,437,405
21.	COB Usage	$ 693,876	$ 596,384	$ 604,121
22.	COB Cash Transfer	2,555,192	2,748,937	2,463,226
23.	Total Cash/Utility Benefit COB Transferred	3,249,068	3,345,321	3,067,347
25.	Balance Available for Transfers Out	$ 3,081,673	$ 3,797,242	$ 4,370,058

		ANNUAL	YTD
26.	Balance Available to Transfers Out:		
27.	Operating Subaccount - Fuel Adjustment (Plant)	$ -	$ -
28.	Improvement Fund-CIP Funding	3,081,671	3,081,671
29.	Improvement Fund (Resaca Fee) - Resaca CIP Funding	-	-
30.	Total Transfers Out	$ 3,081,671	$ 3,081,671
31.	Balance Available to PUB:		
32.	Improvement Fund - Replenishment	-	$ 715,571
33.	Total	$ 3,081,671	$ 3,797,242

STATEMENT OF DEMAND ACCOUNTS & INVESTMENTS
September 30, 2024
UNAUDITED

			Demand	Investments	Totals
*	1.	Capital Improvement Reserve	$ -	$ 14,981,354	$ 14,981,354
	2.	City Transfer Fund	-	2,260,115	2,260,115
	3.	Clearing Account	-	-	-
	4.	AP Clearing Account	-	-	-
*	5.	Commercial Paper	2	-	2
	6.	Dental Insurance	5,353	1,268,019	1,273,372
	7.	Employee Health	149,846	2,265,810	2,415,656
*	8.	EPA Grants	-	-	-
	9.	Flexible Spending	-	351,242	351,242
*	10.	Improvement Fund	5,000	105,247,316	105,252,316
*	11.	Improvement Impact Fees	4,210	13,415,884	13,420,094
*	12.	Improvement Water Rights	-	4,685,340	4,685,340
*	13.	Resaca Fees [1]	-	6,197,455	6,197,455
*	14.	Junior Lien Debt Service I&S	-	4,903	4,903
*	15.	Junior Lien Reserve Fund	-	112,531	112,531
*	16.	Meter Deposit	28,304	7,058,361	7,086,665
*	17.	Operating Reserve Cash	-	17,018,883	17,018,883
	18.	Other Post Employment Benefit	-	-	-
	19.	Payroll	-	-	-
	20	Plant Fund	3,094,430	18,144,553	21,238,983
*	21.	Senior Debt Service I&S Fund	-	2,305,551	2,305,551
*	22.	Senior Lien Reserve Fund	-	15,810,371	15,810,371
*	23.	Share Fund	1,022	1,321,721	1,322,743
	24.	Workers Compensation	-	4,869,555	4,869,555
		Total	**$ 3,288,167**	**$ 217,318,964**	**$ 220,607,131**

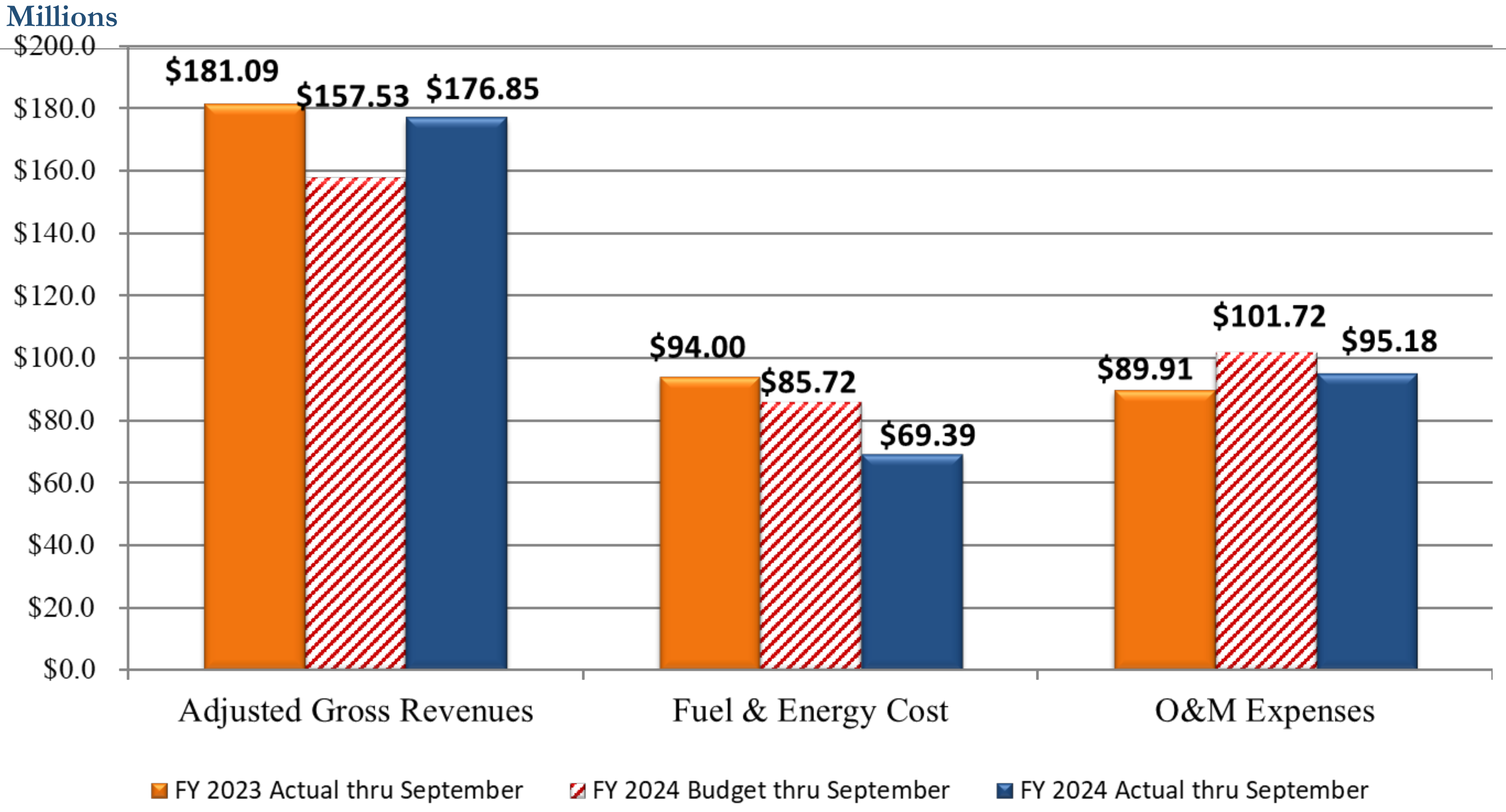
NOTES:

[1] Resaca Fee revenues will be used to fund future grant matching commitments.

* Restricted Assets

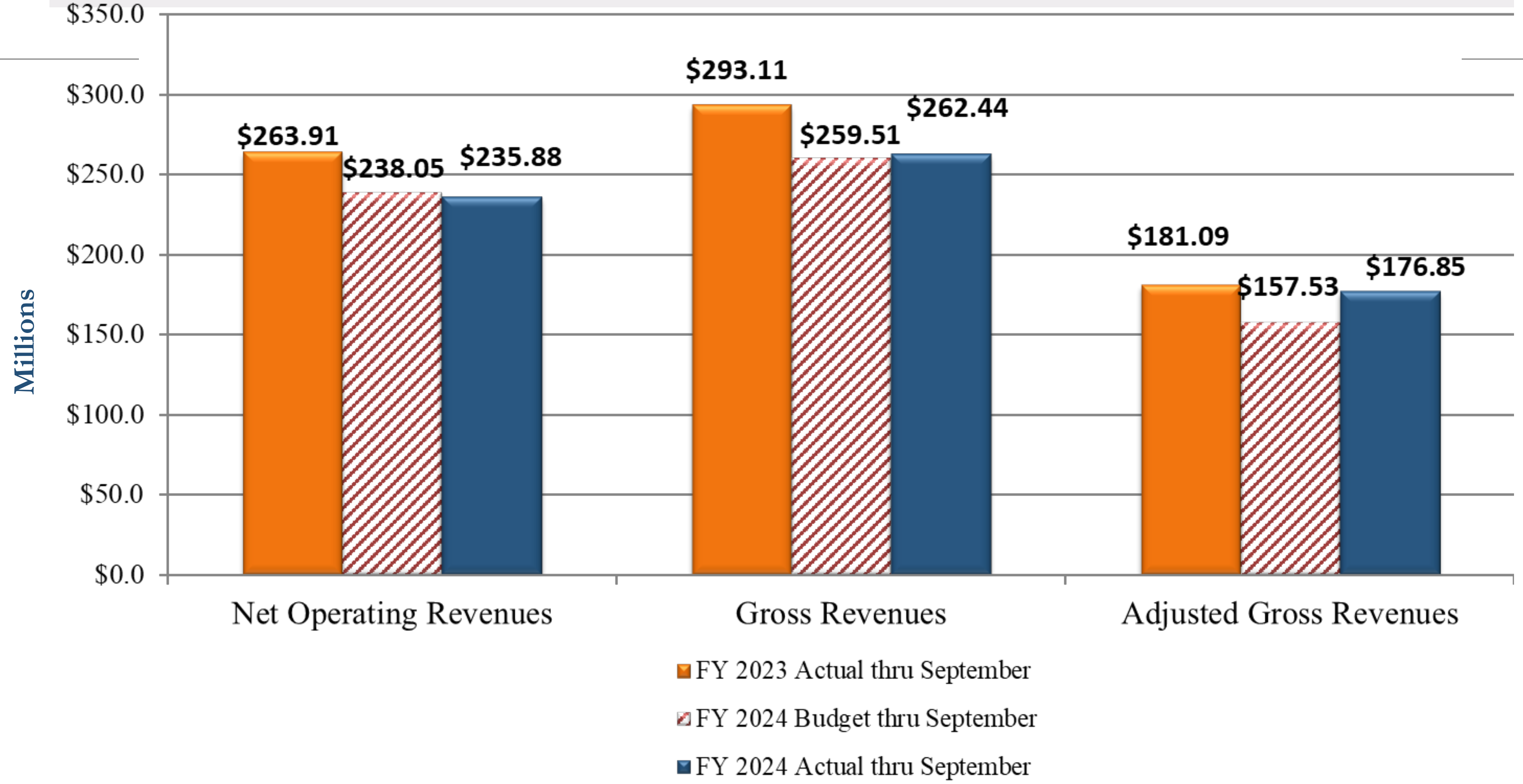
Fiscal Year 2024 Financial Performance
As of September 30, 2024 (Unaudited)

BROWNSVILLE
PUBLIC UTILITIES BOARD



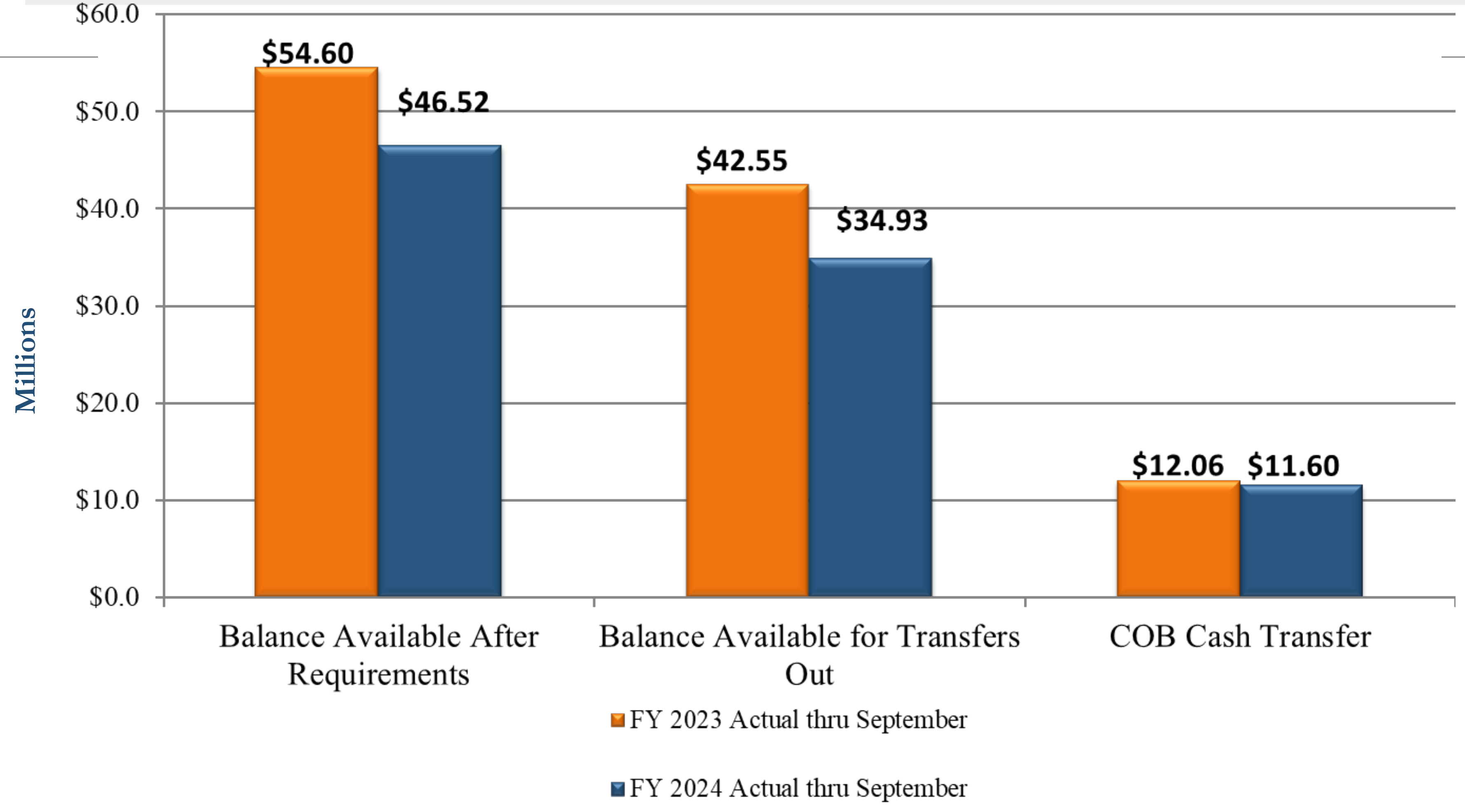
Fiscal Year 2024 Financial Performance As of September 30, 2024 (Unaudited)

BROWNSVILLE PUBLIC UTILITIES BOARD



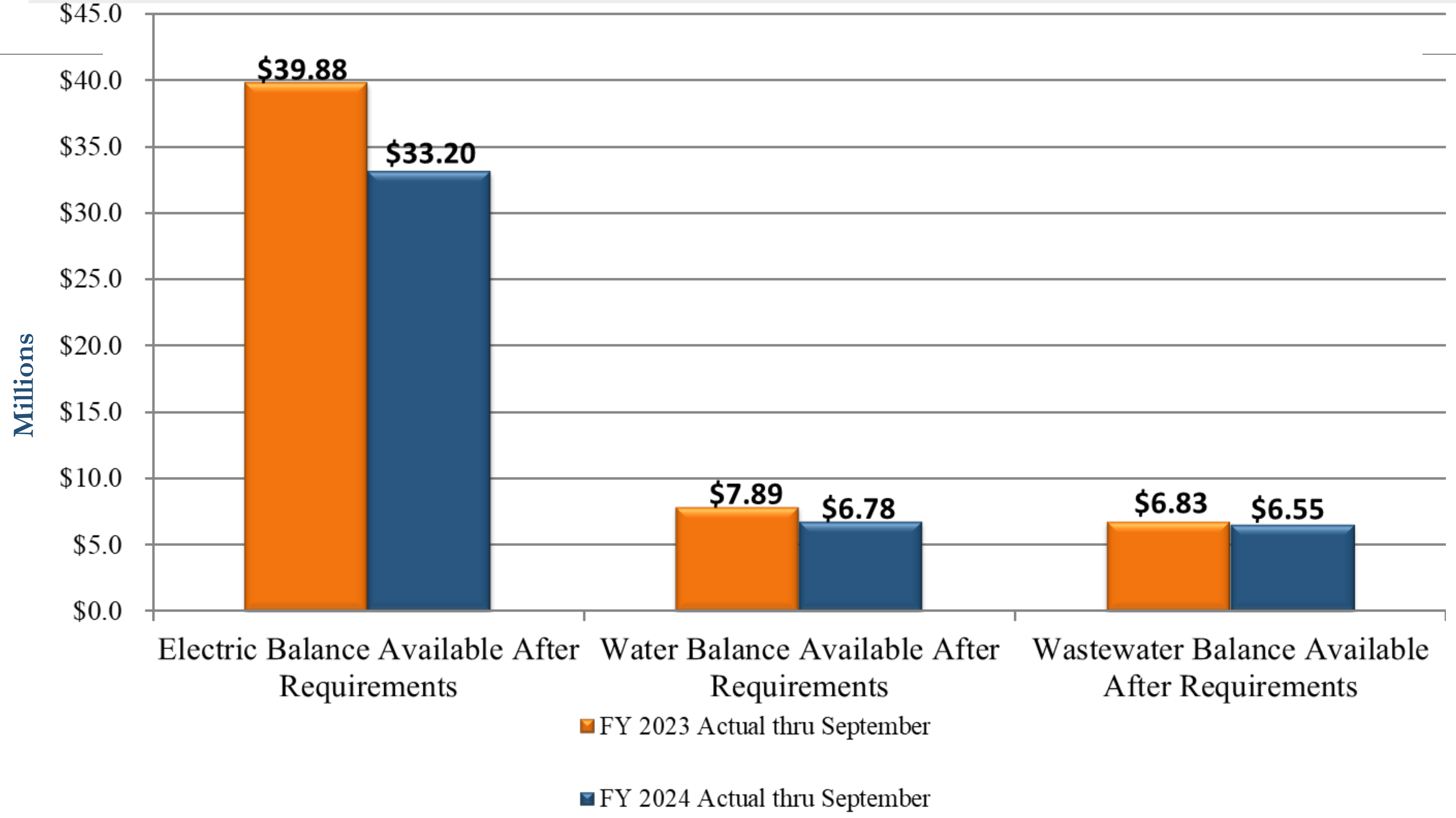
Fiscal Year 2024 Financial Performance As of September 30, 2024 (Unaudited)

BROWNSVILLE PUBLIC UTILITIES BOARD



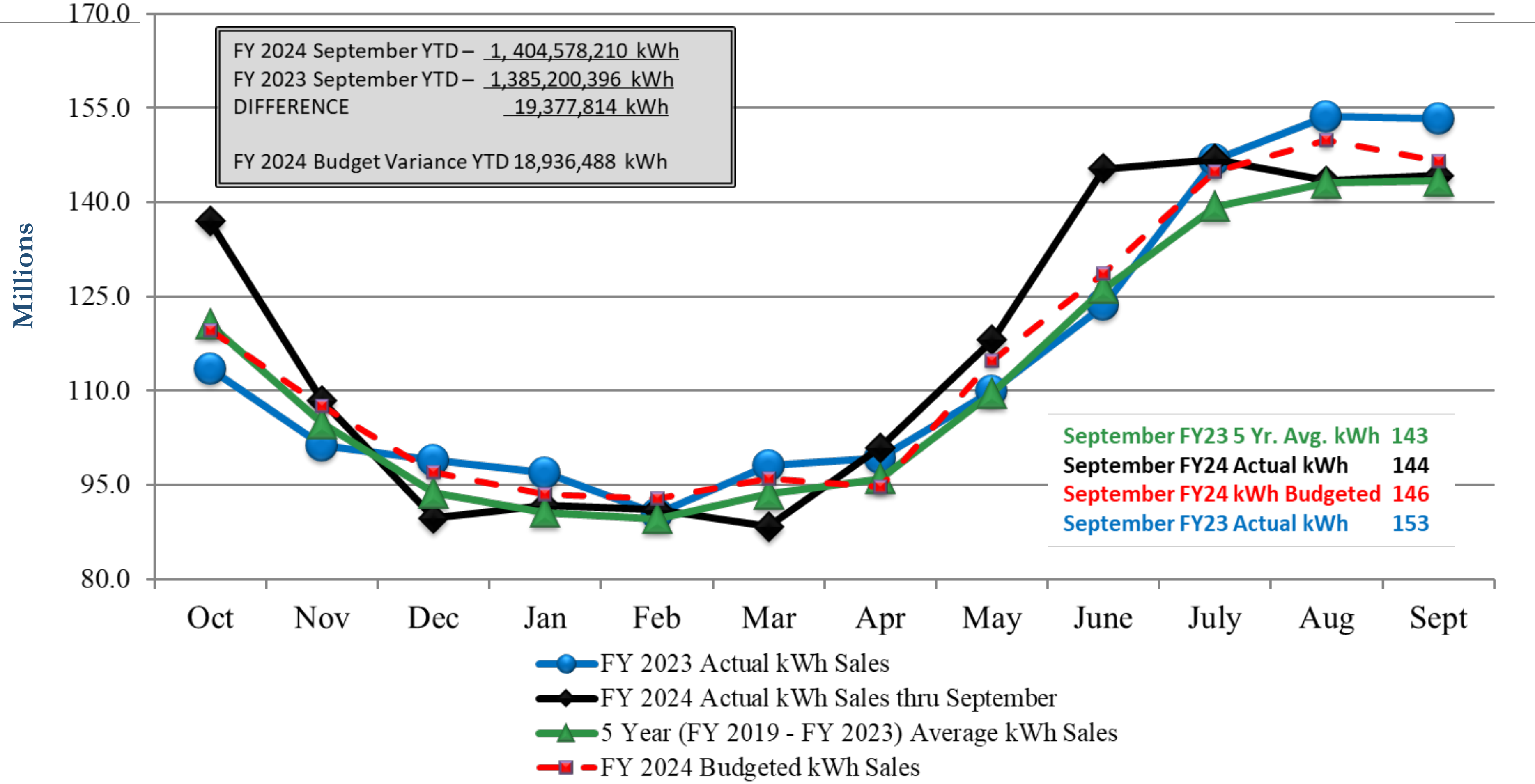
Fiscal Year 2024 Financial Performance
As of September 30, 2024 (Unaudited)

BROWNSVILLE PUBLIC UTILITIES BOARD



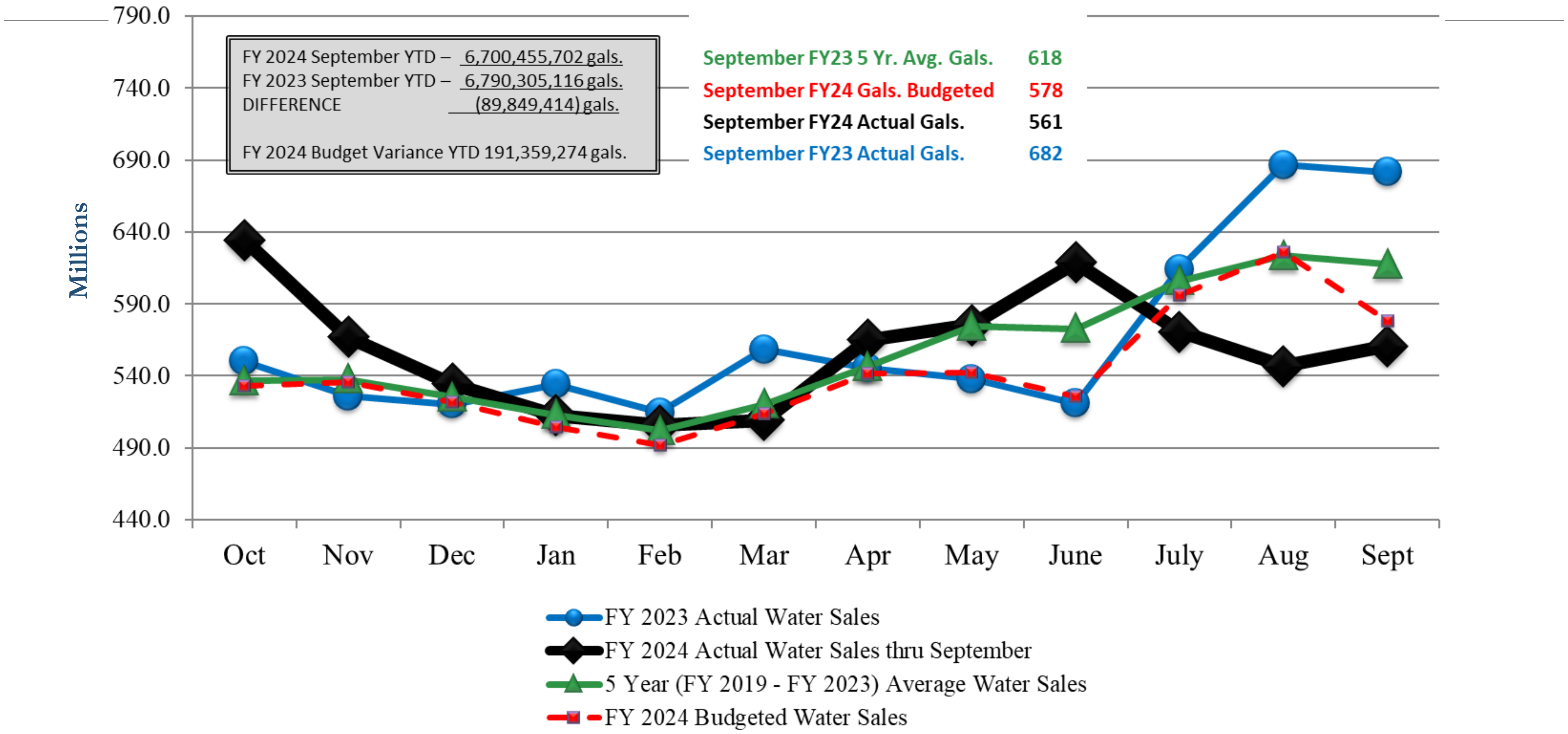
Fiscal Year 2024 Financial Performance
As of September 30, 2024
Electric Sales

BROWNSVILLE PUBLIC UTILITIES BOARD



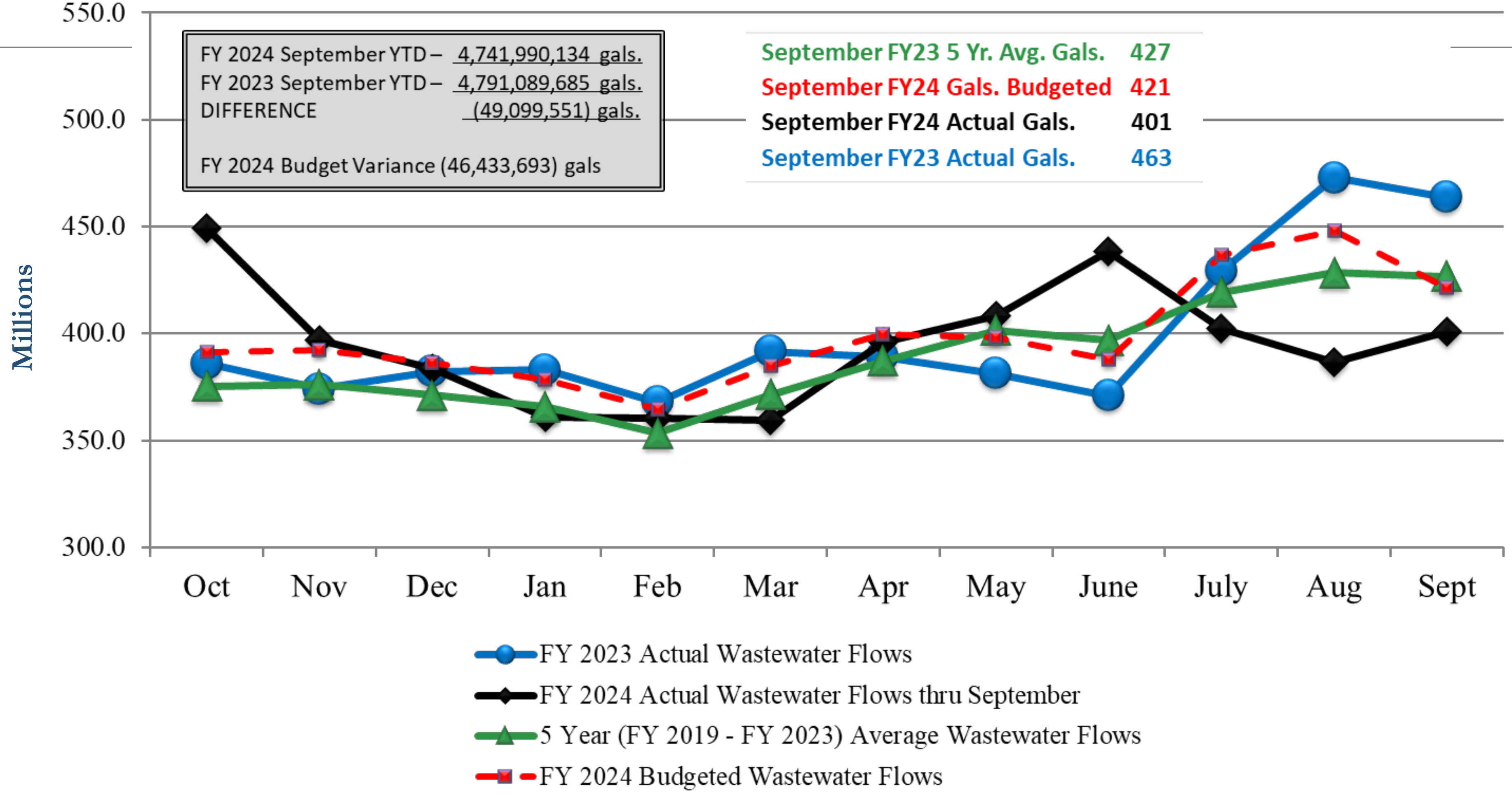
Fiscal Year 2024 Financial Performance
As of September 30, 2024
Water Sales

BROWNSVILLE PUBLIC UTILITIES BOARD



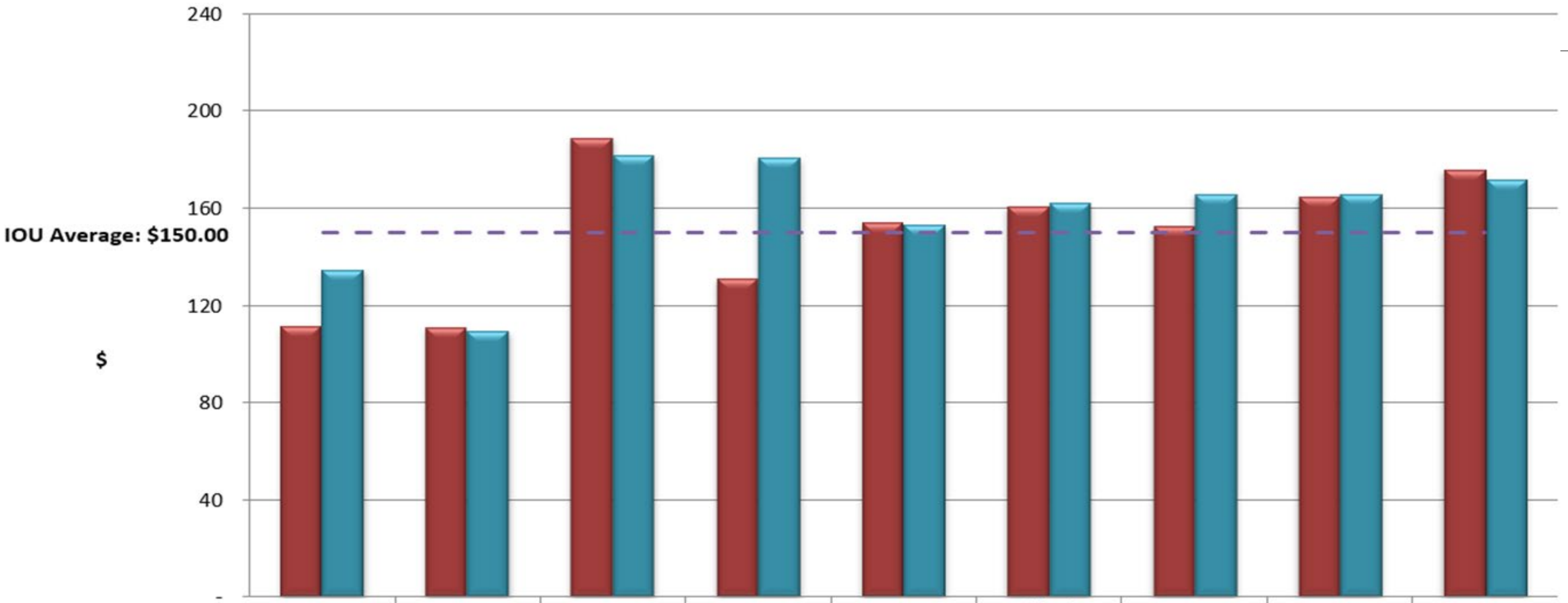
Fiscal Year 2024 Financial Performance
As of September 30, 2024
Wastewater Flows

BROWNSVILLE
PUBLIC UTILITIES BOARD



Investor Owned Utilities
Residential Electric Bill Comparison
September 2024
Based on 1,000 kWh of Electric Sales

BROWNSVILLE PUBLIC UTILITIES BOARD



	BPUB	MVEC	AMBIT Energy	Amigo Energy	Cirro Corp.	Direct (previously Bounce) Energy	IGS Energy	Reliant	TXU
SEPTEMBER 2024	111.26	110.95	188.95	130.95	154.08	160.50	152.85	164.52	175.90
12-Month Average	134.35	109.28	181.86	180.96	153.27	162.29	165.85	165.91	171.66

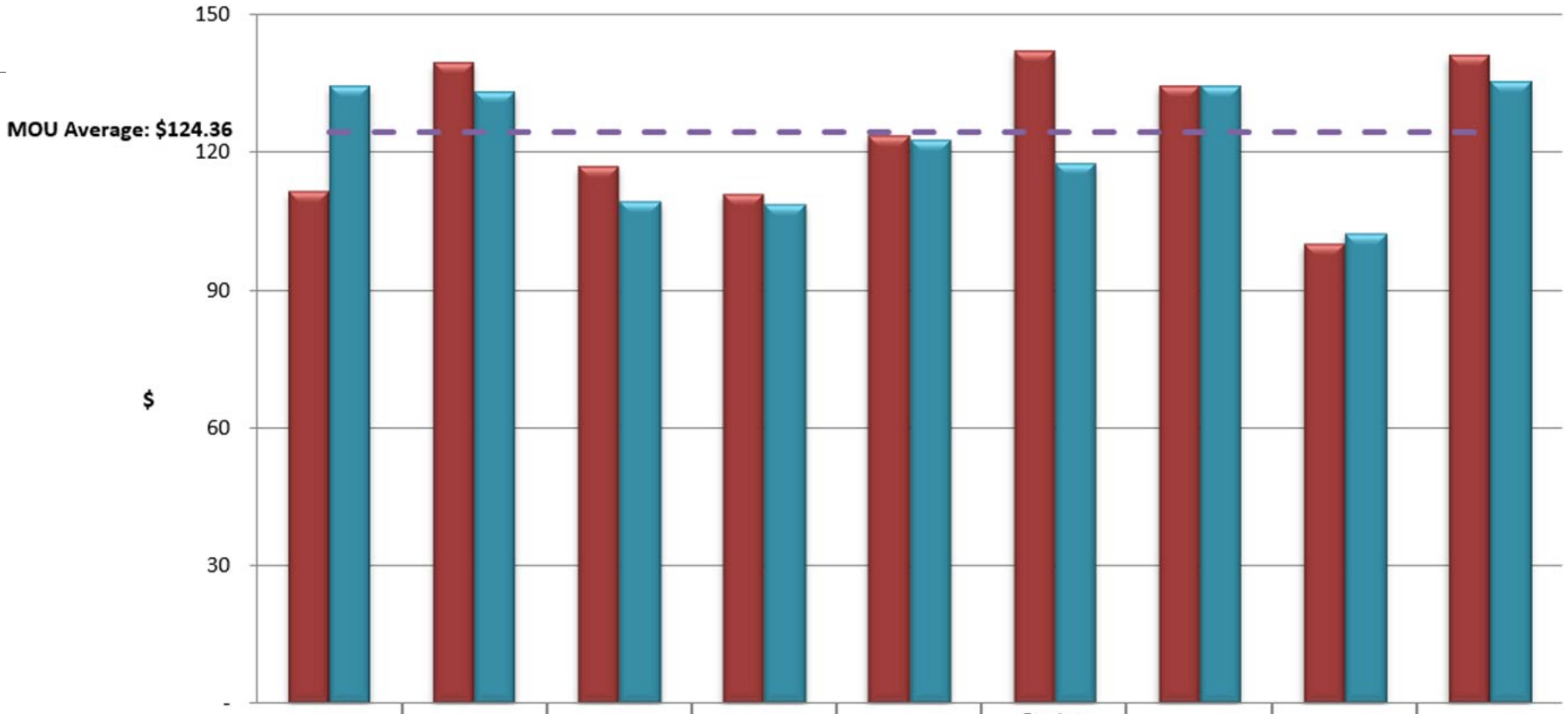
Notes:

1. This comparison is compiled using information for Retail Electric Providers (REPs) which is publicly available through the Power to Choose link on the Public Utilities Commission of Texas' website. The monthly bills shown on this sheet are inclusive of all fixed (e.g. customer & metering charges) and variable charges (e.g. transmission & distribution charges).

2. For comparative purposes bills shown are all fixed plans.

Municipally Owned Utilities
Residential Electric Bill Comparison
September 2024
Based on 1,000 kWh of Electric Sales

BROWNSVILLE PUBLIC UTILITIES BOARD

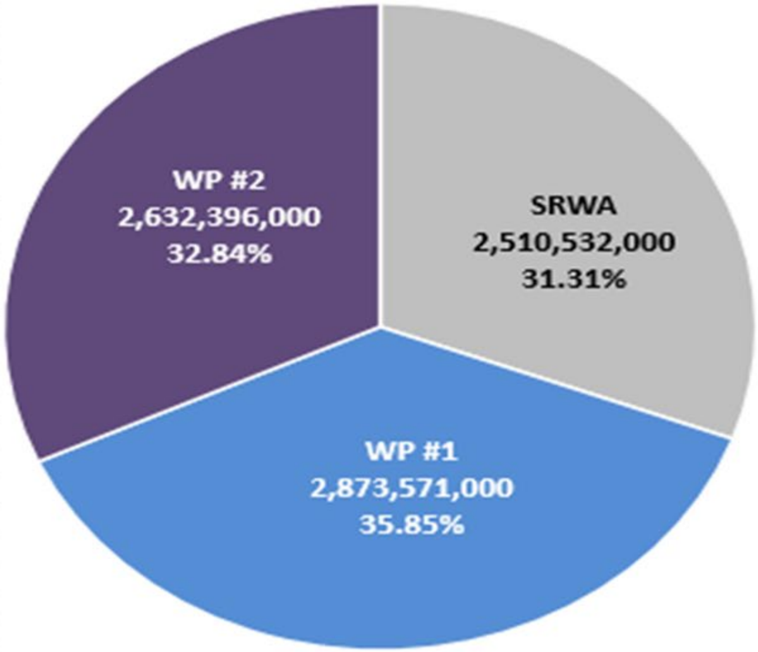


	BPUB	Austin Energy (City of Austin)	Bryan Texas Utilities	City of San Marcos	CPS (San Antonio)	Denton Municipal Electric	Georgetown Utility	Kerrville Public Utility Board	New Braunfels Utilities
SEPTEMBER	111.26	139.29	116.80	110.78	123.45	142.07	134.35	100.00	141.16
12-Month Average	134.35	133.02	109.32	108.60	122.55	117.32	134.43	102.08	135.27

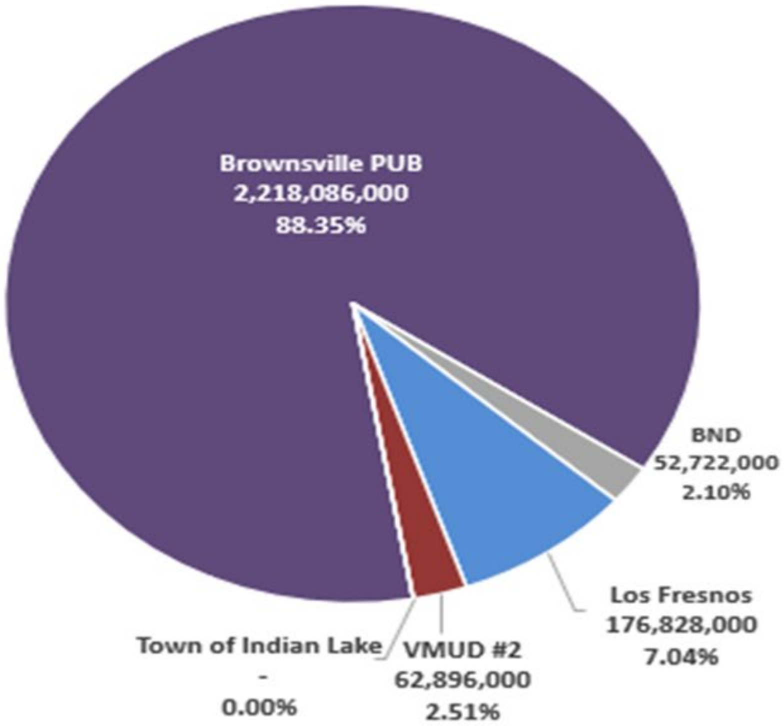
Fiscal Year 2024 Southmost Regional Water Authority Financial Performance as of September 30, 2024 Water Plants 1 & 2 and SRWA Distribution

BROWNSVILLE PUBLIC UTILITIES BOARD

Total Water Plants and SRWA Distribution:
8,016,499,000 Gallons



SRWA Distribution to participating entities.
Total SRWA Distribution: 2,510,532,000 Gallons

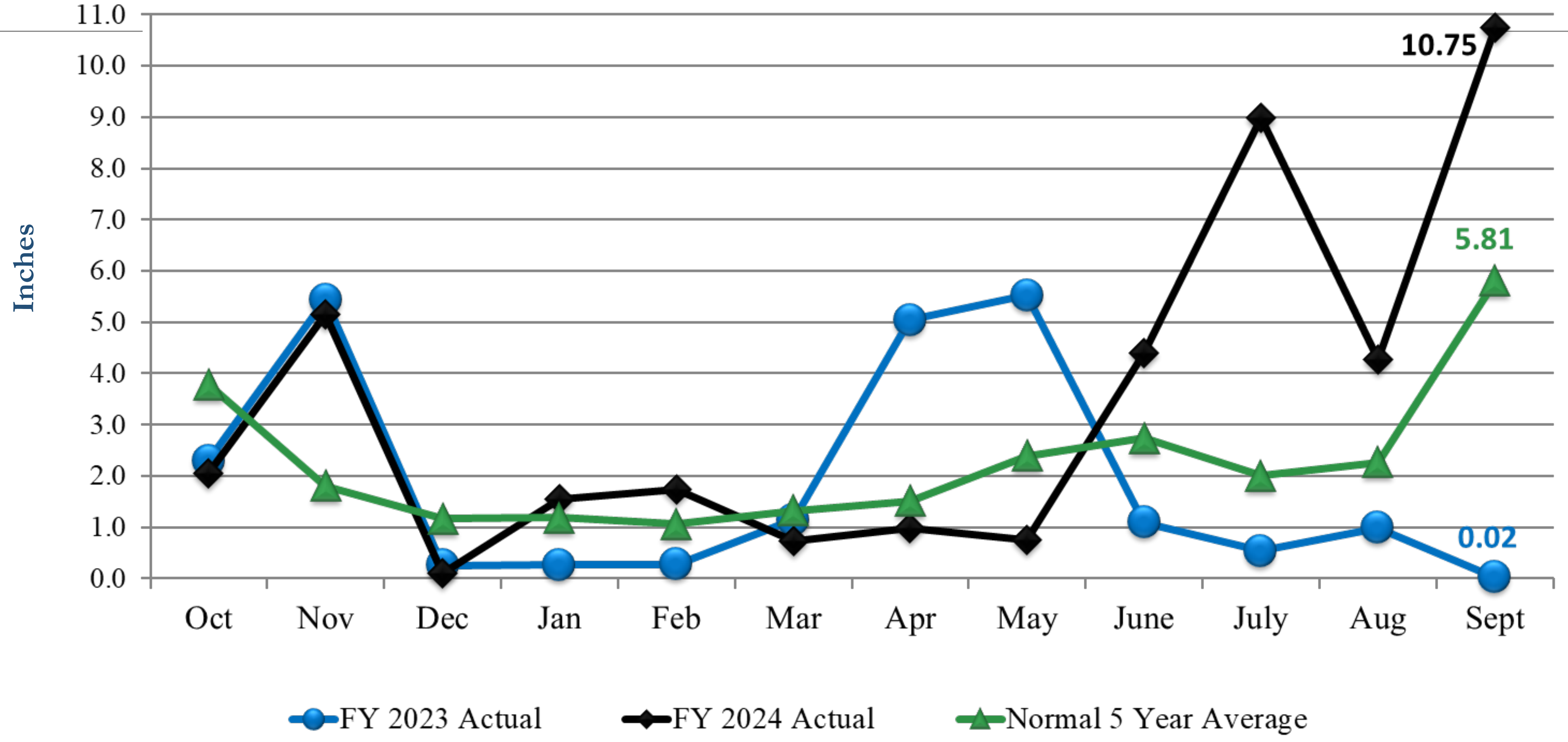


Unit Cost of Water (1,000 gallons)
FY Ending 2023 (Unaudited)

▪ BPUB WP I & II	$	1.14
▪ SRWA		2.70
▪ Blended (BPUB & SRWA)	$	1.61

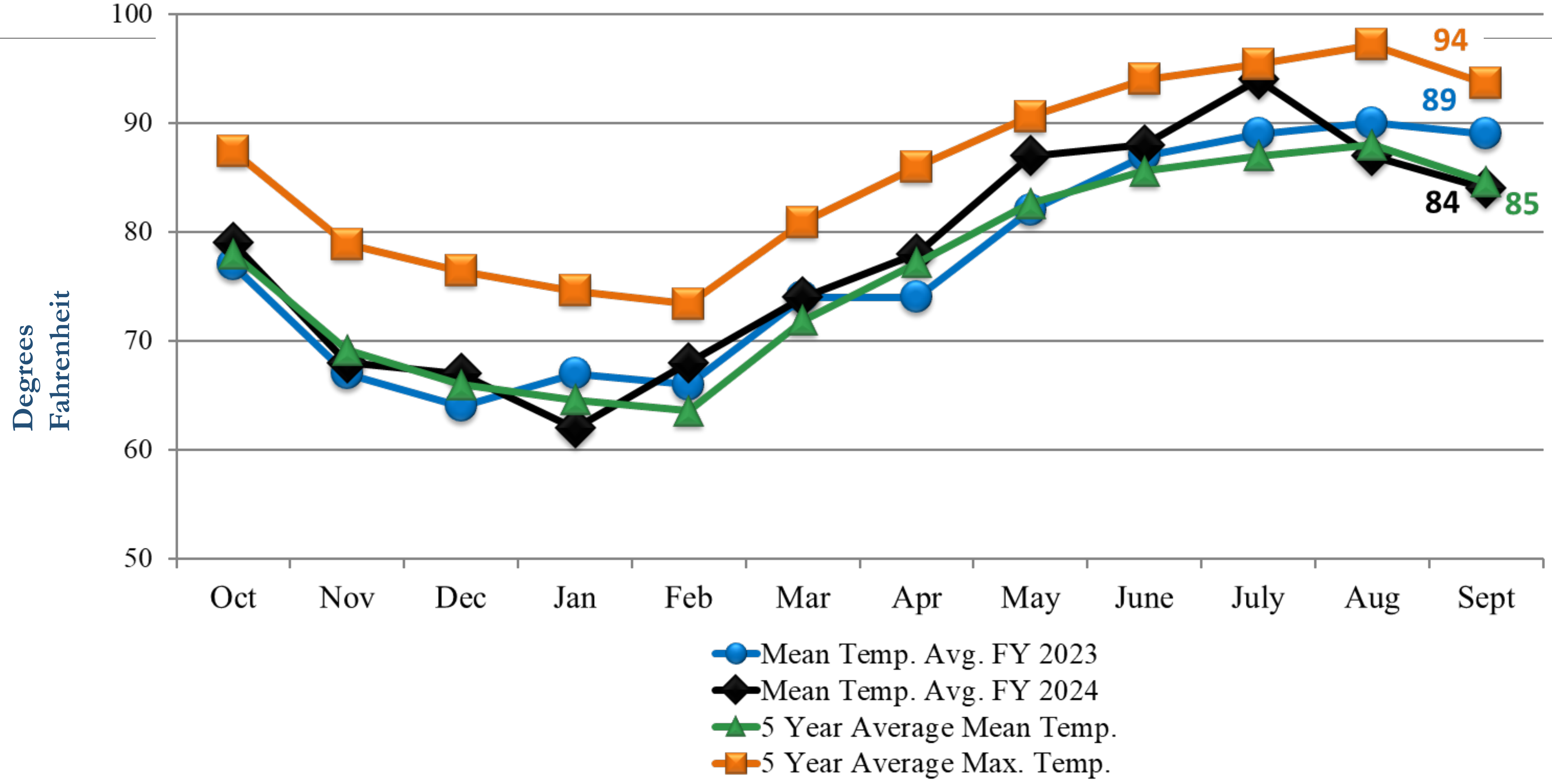
Fiscal Year 2024 Financial Performance
As of September 30, 2024
Precipitation Levels

BROWNSVILLE
PUBLIC UTILITIES BOARD



Fiscal Year 2024 Financial Performance
As of September 30 , 2024
Mean Temperature Average

BROWNSVILLE PUBLIC UTILITIES BOARD



BROWNSVILLE PUBLIC UTILITIES BOARD

FISCAL YEAR 2024
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF SEPTEMBER 30, 2024 (UNAUDITED)

FUND	ORGN	VENDOR	FY 2024 APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	MAR ACTUAL	APR ACTUAL	MAY ACTUAL	JUNE ACTUAL	JULY ACTUAL	AUG ACTUAL	SEPT ACTUAL	BUDGET BALANCE
100 Operating Fund-Plant																
	1110 General Manager		1,800	-	-	-	-	-	-	-	-	-	-	-	-	1,800
	2210 SCADA & Electrical Support Services		125,000	-	-	-	-	-	-	-	-	-	-	-	-	125,000
	2220 Power Production	ELECTRICAL CONSULTANTS, INC.	54,000	-	-	17,604	2,588	-	-	-	-	-	-	-	-	27,495
		ARCHER ENERGY SOLUTIONS, LLC	-	-	-	-	-	-	-	6,313	-	-	-	-	-	-
	2410 Electric Engineering	SCHNEIDER ENGINEERING LLC	75,000	-	8,548	-	5,620	6,831	-	15,854	-	6,880	7,558	-	3,745	11,051
		M&S ENGINEERING, LLC	-	-	-	-	-	-	-	27,521	34,428	-	(61,949)		8,913	-
	2420 Electrical Systems Planning	M&S ENGINEERING, LLC	-	-	-	-	-	-	-	-	-	-	-	-	19,271	(19,271)
	3120 Water Plant I		10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
	3130 Water Plant II		54,474	-	-	-	-	-	-	-	-	-	-	-	-	54,474
	3135 Resaca Maintenance	AMBIOTEC CIVIL ENGINEERING	561,214	-	-	-	-	-	7,390	-	-	-	-	-	-	498,578
		CP&Y, INC	-	-	-	-	-	-	-	-	-	-	-	39,787	15,459	-
	3140 Raw Water Supply		80,912	-	-	-	-	-	-	-	-	-	-	-	-	80,912
	3310 Water & Wastewater Engineering	HAZEN AND SAWYER, DPC	44,121	-	806	-	-	287	462	-	-	-	699	-	-	(166,769)
		HALFF ASSOICATES INC.	-	-	-	-	-	-	-	-	-	-	-	207,360	-	-
		MILLENIUM ENGINEERS	-	-	1,276	-	-	-	-	-	-	-	-	-	-	-
	4115 Asset Management		136,185	-	-	-	-	-	-	-	-	-	-	-	-	136,185
	4220 Fuel & Purchased Energy Supply	EXPERIENCE ON DEMAND	22,697	-	1,449	2,593	610	-	2,745	1,373	1,347	1,525	-	2,363	2,288	6,404
	4230 Natural Gas Utility Management		907	-	-	-	-	-	-	-	-	-	-	-	-	907
	4310 Operational Support Services		2,269	-	-	-	-	-	-	-	-	-	-	-	-	2,269
	5110 Finance	NEWGEN STRATEGIES & SOLUTIONS	50,000	-	-	-	-	-	-	-	-	-	-	-	13,414	36,586
	7190 SCADA	QSI, INC.	-	-	-	-	-	-	-	-	-	-	12,575	-	-	(12,575)
		SUBTOTAL	**1,218,579**	**-**	**12,079**	**20,197**	**8,818**	**7,118**	**10,597**	**51,061**	**35,775**	**8,405**	**(41,117)**	**249,510**	**63,090**	**793,046**
Subtotal O&M Funds			**1,218,579**	**-**	**12,079**	**20,197**	**8,818**	**7,118**	**10,597**	**51,061**	**35,775**	**8,405**	**(41,117)**	**249,510**	**63,090**	**793,046**
										YTD	**425,533**					
400 Capital Projects-Improvement																
	2210 SCADA & Electrical Support Services	POWER SYSTEM ENGINEERING INC	-	-	-	-	-	-	-	-	-	-	-	(1,001)		-
	2410 Electric Engineering	ESC ENGINEERING INC.	-	-	-	7,118	-	-	-	-	-	-	-	-	-	-
		ELECTRICAL CONSULTANTS, INC.	-	-	-	-	-	-	-	-	-	-	-	-	7,420	-
		HALFF ASSOCIATES INC.	-	-	-	-	40,510	-	-	-	-	-	2,085	-	-	-
		M&S ENGINEERING	-	-	-	-	-	(93,927)	-	-	-	-	-	-	-	-
		ELLET & GAYNOR	-	-	-	-	-	-	-	-	-	-	-	17,489		-
	2420 Electrical Systems Planning	ELECTRICAL CONSULTANTS, INC.	-	-	-	-	-	-	-	-	-	-	56,874		27,648	-
	3110 spec Projects/W-WW Eng. Planning	HALFF ASSOCIATES INC.	-	-	15,958	4,787	11,170	-	-	-	962	2,646	-	-	1,202	-
	3150 W/WW Operations & Cosntr.	ZERMENO-OWENS PROJECT	-	-	-	-	-	-	-	-	-	-	-	17,039	(17,039)	-
		HOME DEPOT	-	-	-	-	-	-	-	-	-	-	-	-	24	-
	3310 Water & Wastewater Engineering	PLAGAR ENGINEERING LLC	-	3,060	-	-	-	-	-	-	-	-	-	-	-	-
		AECOM TECHNICAL SERVICES, INC.	-	-	-	-	-	-	-	-	-	-	-	6,463	12,310	-
		AMAYA, LORENZO TOPOGROPHICAL SERV	-	-	-	-	-	-	-	-	-	-	-	(10,000)		-
		HALFF ASSOCIATES INC.	-	-	15,958	7,169	11,170	-	-	-	3,344	10,323	-	2,382	3,585	-
		HANSON PROFESSIONAL SERVICES INC.	-	-	12,500	24,836	-	25,363	-	4,663	-	-	-	-	15,000	-
		HAZEN AND SAWYER, DPC	-	-	5,125	-	-	1,826	2,933	-	-	-	4,445	-	-	-
		MILLENNIUM ENGINEERS GROUP INC	-	-	617	-	-	-	-	-	-	-	-	-	-	-
		FREESE & NICHOLS, INC.	-	-	-	6,801	8,538	-	-	-	2,687	-	-	-	653	-
		THE LEVY CO.	-	-	-	-	(2,486)	-	-	-	-	-	-	-	-	-
		PROFESSIONAL SERVICE	-	-	-	-	-	-	-	352	641	-	154	-		-
		DUNHAM ENGINEERING LLC	-	-	-	-	-	-	-	37,500	-	-	-	-		-

FISCAL YEAR 2024
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF SEPTEMBER 30, 2024 (UNAUDITED)

FUND	ORGN	VENDOR	FY 2024 APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	MAR ACTUAL	APR ACTUAL	MAY ACTUAL	JUNE ACTUAL	JULY ACTUAL	AUG ACTUAL	SEPT ACTUAL	BUDGET BALANCE
400 Capital Projects-Improvement (continued)																
	3315 W/WW Prj. Development	RABA KISTNER, INC.	-	-	-	-	-	-	-	-	-	-	-	-	163	-
	4105 Operations	THE LEVY CO.	-	-	-	-	(3,500)	-	-	-	-	-	-	-	-	-
	7135 Geographic Information Systems	POWER SYSTEM ENGINEERING INC	-	-	-	2,374	878	380	-	-	-	-	-	15,285	3,295	-
		POWER ENGINNERS INC.	-	-	-	-	-	-	-	-	-	-	-	-	21,675	-
	7190 SCADA	POWER SYSTEM ENGINEERING INC	-	-	-	-	-	-	-	-	-	-	-	1,001		-
405 Capital Projects-Commercial Paper			-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1145 Electric Transmission & Distribution	POWER SYSTEM ENGINEERING INC	-	-	-	705	-	-	-	-	-	-	-	-	315	-
		AMPIRICAL SOLUTIONS LLC	-	-	-	-	470	188	68	318	-	8,288	-	-	-	-
	2210 SCADA & Electrical Support Services	POWER SYSTEM ENGINEERING INC	-	-	-	-	-	-	-	-	-	-	-	5,225		-
	2410 Electric Engineering	MILLENNIUM ENGINEERS GROUP INC	-	-	-	-	-	-	15,466	-	-	-	-	-	-	-
		ELLET & GAYNOR	-	-	-	-	-	-	-	3,045	54,396	-	-	-	(57,441)	-
		RAPID APPRAISAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	(850)	
	2420 Electrical Systems Planning	ELLET & GAYNOR	-	-	-	-	-	-	-	-	-	-	-	-	167,369	-
	3220 Robindale Wastewater Treatment Pla	TERRACON CONSULTANTS	-	-	-	-	610	1,703	-	-	-	316	-	-	-	-
	3310 Water & Wastewater Engineering	MILLENNIUM ENGINEERS GROUP INC	-	3,553	480	4,614	468	-	-	-	-	-	-	-	-	-
		AMBIOTEC CIVIL ENGINEERING	-	-	12,375	-	-	-	-	-	-	-	-	-	-	-
		FREESE & NICHOLS, INC.	-	-	6,910	23,191	-	196,163	-	54,652	20,884	-	-	162,010	60,968	-
		HANSON PROFESSIONAL SERVICES INC.	-	-	12,500	24,836	-	25,363	-	4,663	-	-	-	-	15,000	-
		PROFESSIONAL SERVICE	-	-	371	1,917	-	-	-	-	-	-	1,054	1,414	-	-
		RABA KISTNER, INC.	-	-	432	-	-	-	-	-	-	-	-	-	-	-
		CAROLLO ENGINEERS, INC	-	-	-	11,016	-	-	-	1,913	5,508	-	7,987	10,291	4,609	-
		CP&Y, INC.	-	-	-	1,458	-	-	-	2,853	5,706	-	-	-	-	-
		HALFF ASSOCIATES INC.	-	-	-	3,298	-	-	4,520	-	-	-	-	-	-	-
		TERRACON CONSULTANTS	-	2,062	-	806	1,400	-	-	-	(255)	-	-	-	-	-
		AUSTIN ARMATURE WORKS, LP	-	-	-	-	(51,688)	-	-	-	-	-	-	-	-	-
		EARTHCO LLC	-	-	-	-	-	-	-	1,365	-	-	-	-		-
	3315 W/WW Prj. Development	TERRACON CONSULTANTS	-	310	-	-	665	-	875	1,275	1,085	-	-	-	790	-
		PROFESSIONAL SERVICE	-	-	-	315	-	-	467	-	-	483	248	600	280	-
		RABA KISTNER, INC.	-	-	-	-	-	-	-	-	1,908	1,618	-	326	(163)	-
		EARTHCO LLC	-	-	-	485	-	-	485	970	-	-	-	960	485	-
		ENVIRONMENTAL SYSTEMS CORPORATIO	-	-	-	-	-	-	-	-	-	-	-	-	2,068	-
		MEG ENGINEERS	-	-	-	-	-	-	531	-	1,493	687	-	-	-	-
		MILLENNIUM ENGINEERS GROUP INC	-	-	941	-	1,377	-	-	-	-	-	888	2,471	1,504	-
410 Capital Projects-Impact Fees																
	3310 Water & Wastewater Engineering	VASQUEZ SURVEYING INC.	-	10,325	-	-	-	-	-	-	-	-	-	-	-	-
		GARVER, LLC	-	-	-	-	-	-	-	-	48,793	-	56,273	72,582	68,864	-
		HALFF ASSOCIATES INC.	-	-	21,114	79,118	-	3,257	-	7,497	12,173	2,494	-	-	3,433	-
		FREESE & NICHOLS, INC.	-	-	40,274	37,318	75,843	-	-	-	55,887	-	-	76,976	90,021	-
Subtotal Capital Funds			**2,000,000**	**19,310**	**145,555**	**242,162**	**95,425**	**160,316**	**25,345**	**121,066**	**215,212**	**26,855**	**130,008**	**381,513**	**433,188**	**4,045**
										YTD	**1,995,955**					
Grand Total			**3,218,579**	**19,310**	**157,634**	**262,359**	**104,243**	**167,434**	**35,942**	**172,127**	**250,987**	**35,260**	**88,891**	**631,023**	**496,278**	**797,091**
										YTD	**2,421,488**					

FISCAL YEAR 2024
LEGAL FEES STATUS REPORT BY CATEGORY
AS OF SEPTEMBER 30, 2024 (UNAUDITED)

Category	Approved Budget	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Balance Available
	$ 1,038,508													$ 1,038,508
Special Utility Counsel		27,293	7,734	11,416	5,144	5,622	8,865	3,372	10,202	7,463	5,041	9,355	8,482	(109,989)
Personnel Matters		10,321	14,412	8,884	2,256	443	1,805	4,763	1,671	3,970	1,525	1,225	1,188	(52,463)
Electric Contracts and Agreements		-	-	317	260	1,754	1,666	263	-	75	-	413	735	(5,483)
Opinions		14,263	11,638	5,699	1,236	2,567	728	-	-	390	7,723	1,125	-	(45,369)
Water/Wastewater Contracts and Agreement		1,040	65	813	6,036	4,024	15,119	-	-	-	-	-	208	(27,305)
Construction Contracts		293	1,924	1,170	1,105	(1)	-	-	-	-	-	-	1,251	(5,742)
Open Records Requests		-	24	-	-	33	-	-	-	-	98	-	469	(624)
General Contracts		12,003	10,904	8,726	12,368	11,808	5,324	10,525	1,316	195	1,329	2,234	6,179	(82,911)
COB - Tenaska Audit		194	172	3,414	844	121	56	56	113	-	-	79	113	(5,162)
Compliance with NERC		-	-	-	-	-	-	-	-	-	-	-	-	-
PUCT General		4,788	-	2,706	1,222	1,139	378	-	-	-	26	78	-	(10,337)
Bordas Wind Energy / Sendero Wind Project		65	-	-	-	-	-	-	-	-	-	-	-	(65)
Real Estate and R-O-W Easements		3,792	9,360	1,908	4,447	308	163	386	-	6,048	-	-	828	(27,240)
Legislation		195	-	1,609	3,445	1,066	-	52	-	-	-	-	156	(6,523)
Resaca Restoration Project		7,032	172	-	-	-	-	-	-	1,837	3,553	225	3,309	(16,128)
ERCOT General		-	-	-	-	-	-	-	-	-	-	312	-	(312)
Lit Fiber ROW Management		13,375	7,062	2,957	25,317	6,578	4,782	5,989	6,267	4,270	3,781	535	-	(80,913)
SpaceX Starbase Service Agreements		-	-	-	5,421	21,250	6,951	1,012	5,545	8,668	2,485	1,813	9,836	(62,981)
Element Fuels Transmission Interconnection		-	-	-	-	-	-	-	-	650	8,483	1,105	1,987	(12,225)
Subtotal O&M Budget	$ 1,038,508	$ 94,654	$ 63,467	$ 49,619	$ 69,101	$ 56,712	$ 45,837	$ 26,418	$ 25,114	$ 33,566	$ 34,044	$ 18,499	$ 34,741	$ 486,736

Total O&M Y-T-D Actuals: $ 551,772

FISCAL YEAR 2024
LEGAL FEES STATUS REPORT BY CATEGORY
AS OF SEPTEMBER 30, 2024 (UNAUDITED)

Category	Approved Budget	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Balance Available
Capital Projects	$ 250,000													$ 250,000
Administration Building Remodel		-	273	-	-	-	-	-	-	-	-	-	-	(273)
AMI Project (electric)		4,420	712	1,118	1,983	2,332	65	-	-	-	-	-	-	(10,630)
AMI Project (water)		4,420	712	1,118	1,982	2,333	65	-	2,895	-	-	-	-	(13,525)
Airport Substation Project (trans)		-	-	-	-	-	-	-	-	388	432	152	45	(1,017)
Airport Substation Project (dist)		-	-	-	-	-	-	-	-	388	433	152	45	(1,018)
Billy Mitchell Street Light Project		2,876	1,235	-	-	-	-	-	-	-	-	-	-	(4,111)
Control Building Roof Replacement		-	2,048	2,405	-	-	-	-	-	-	-	-	-	(4,453)
Downtown Water & Wastewater Projects		-	-	520	-	-	-	-	-	-	-	-	-	(520)
FM 511 24-Inch Waterline Project		260	-	845	813	423	-	-	-	-	-	-	-	(2,341)
Natural Gas Right of Way		1,192	-	-	56	228	-	-	56	1,807	-	-	56	(3,395)
North Force Main Project		-	-	-	975	-	-	-	-	-	-	-	-	(975)
Owens Road Bridge Phase 2 (ww)		-	364	-	-	-	-	-	-	-	-	-	-	(364)
Owens Road Bridge Phase 2 (wtr)		-	364	-	-	-	-	-	-	-	-	-	-	(364)
Unit 6 Improvements, HRSG Economizer Panel Replacement and Generator Gas Analyzer Replacement		-	-	-	-	-	-	96	-	-	-	-	-	(96)
Subtotal Capital Budget	$ 250,000	$ 13,168	$ 5,708	$ 6,006	$ 5,809	$ 5,316	$ 130	$ 96	$ 2,951	$ 2,583	$ 865	$ 304	$ 146	$ 206,918
												Total Capital Y-T-D Actuals:	$ 43,082	
Total Legal Fees Budget	$ 1,288,508	$ 107,822	$ 69,175	$ 55,625	$ 74,910	$ 62,028	$ 45,967	$ 26,514	$ 28,065	$ 36,149	$ 34,909	$ 18,803	$ 34,887	$ 693,654
												Overall Total Y-T-D Actuals:	$ 594,854	

BROWNSVILLE PUBLIC UTILITIES BOARD

APPROVED FISCAL YEAR 2024
FIVE YEAR CAPITAL IMPROVEMENT PLAN
COMBINED UTILITY SUMMARY
BY CATEGORY

[A] LINE REF.	[B] PRIMARY UTILITY	[C] CATEGORY	[D] APPROVED PLAN FOR FY 2024	[E] UNAUDITED YTD ACTUALS AS OF 09/30/2024	[F] PROJECT BALANCE AS OF 09/30/2024	[G] COMPLETION PERCENTAGE AS OF 09/30/2024
1	Electric	Customer Connections	$ 6,598,192	$ 4,341,372	$ 2,256,820	65.80%
2		Heavy Equipment and Vehicles	2,710,649	1,861,267	849,382	68.66%
3		Hidalgo Energy Center	6,286,814	4,558,154	1,728,660	72.50%
4		In Design	562,863	291,163	271,700	51.73%
5		Out for Bids	3,296,633	1,213,105	2,083,528	36.80%
6		Routine Activities	3,304,633	3,591,750	(287,117)	108.69%
7		Under Construction	10,008,449	4,368,617	5,639,832	43.65%
8		Utility Relocations	145,954	161,292	(15,338)	110.51%
9		Completed	150,000	64,662	85,338	100.00%
10	Electric Total		35,075,143	20,451,382	14,623,761	58.31%
11	Gen & Admin	Out for Bids	$ 474,440	5376	$ 469,064	1.13%
12		Proposed Projects	1,853,032	457	1,852,575	0.02%
13		Under Construction	3,265,675	1,065,728	2,199,947	32.63%
14	Gen & Admin Total		5,593,147	1,071,561	4,521,586	19.16%
15	Wastewater	Customer Connections	$ 750,974	$ 384,531	$ 366,443	51.20%
16		Grant Funded	6,405,096	214,254	6,190,842	3.35%
17		Heavy Equipment and Vehicles	1,731,269	1,261,034	470,235	72.84%
18		In Design	4,493,375	430,795	4,062,580	9.59%
19		Proposed Projects	365,180	-	365,180	0.00%
20		Under Construction	8,504,404	3,722,145	4,782,259	43.77%
21		Utility Relocations	4,238,515	1,778,919	2,459,596	41.97%

BROWNSVILLE PUBLIC UTILITIES BOARD

APPROVED FISCAL YEAR 2024
FIVE YEAR CAPITAL IMPROVEMENT PLAN
COMBINED UTILITY SUMMARY
BY CATEGORY

[A] LINE REF.	[B] PRIMARY UTILITY	[C] CATEGORY	[D] APPROVED PLAN FOR FY 2024	[E] UNAUDITED YTD ACTUALS AS OF 09/30/2024	[F] PROJECT BALANCE AS OF 09/30/2024	[G] COMPLETION PERCENTAGE AS OF 09/30/2024
22	Wastewater	Completed	215,177	146,305	68,872	67.99%
23	Wastewater Total		26,703,990	7,937,983	18,766,007	29.73%
24	Water	Customer Connections	$ 643,180	$ 998,677	$ (355,497)	155.27%
25		Grant Funded	7,651,804	87,814	7,563,990	1.15%
26		Heavy Equipment and Vehicles	912,053	218,340	693,713	23.94%
27		In Design	3,857,235	1,016,149	2,841,086	26.34%
28		Out for Bids	581,931	27,800	554,131	4.78%
29		Proposed Projects	979,928	-	979,928	0.00%
30		Resaca Fee Funded Equipment	1,420,867	154,251	1,266,616	10.86%
31		Under Construction	2,745,144	1,818,536	926,608	66.25%
32		Utility Relocations	5,283,497	2,214,502	3,068,995	41.91%
33		Completed	269,446	231,643	37,803	85.97%
34	Water Total		24,345,085	6,767,712	17,577,373	27.80%
35	**Grand Total**		**$ 91,717,365**	**$ 36,228,638**	**$ 55,488,727**	**39.50%**

FISCAL YEAR 2024
APPROVED CAPITAL IMPROVEMENT PLAN
BY DIVISION, STATUS AND CATEGORY

DIVISION	STATUS	ORGN NO.	ORGN DESCRIPTION	CATEGORY	PROJ. REF.	DESCRIPTION	WORK ORDER NO.	ACTIVITY NUMBER	TOTAL CARRYOVER	FISCAL YEAR 2024	APPROVED PLAN FOR FY 2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF	P.O. BALANCE AS OF 09/30/2024
Administrative Section	No ACTV No spending	1135	COMMUNICATIONS & PUBLIC RELATIONS	New	79	BPUB Billboard Construction	N/A	N/A	-	500,000	500,000	500,000	0.00%	-
	No ACTV No spending Total								-	500,000	500,000	500,000	0.00%	-
Administrative Section Total									-	500,000	500,000	500,000		-
Enterprise Solutions	ACTV no spending	6135	CIS SUPPORT	Carryover	98	Cayenta Utilities (UMS) Upgrade	140145	GA1224	-	-	-	-	0.00%	-
					99	Cayenta The Customer Engagement Portal	196458	GA1327	262,697	-	262,697	262,697	0.00%	250,360
		7130	ENTERPRISE SOLUTIONS	Resubmission	210	Advanced Metering Infrastructure (AMI) - water	190568	WA1319	-	5,000,000	5,000,000	5,000,000	0.00%	-
		7131	IT HARDWARE, CYBER, & NETWORK MGMNT	Carryover	102	UPS - IT Equipment at Power Plant	197464	GA1329	45,000	-	45,000	45,000	0.00%	-
					103	Enterprise Backup Appliance DR4100	199399	GA1333	-	-	-	-	0.00%	-
					104	Cisco Phone Upgrade	207244	GA1340	18,402	81,598	100,000	100,000	0.00%	-
					105	Power Plant Firewall and Data Center Switch Upgrade	211644	GA1359	283,812	-	283,812	283,812	0.00%	20,868
					108	Cisco ACI Networking Equipment / Dell FX - Multi-Site	232622	GA1391	-	252,617	252,617	15,797	93.75%	-
		7190	SUPV CONTROL & DATA ACQ (SCADA)	New	19	OSI SCADA Upgrade	236966	EA1411	-	592,058	592,058	417,860	21.77%	-
	ACTV no spending Total								609,911	5,926,273	6,536,184	6,125,166		271,228
	ACTV with spending	7130	ENTERPRISE SOLUTIONS	Resubmission	55	Advanced Metering Infrastructure (AMI) - electric	190567	EA1319	3,706,853	-	3,706,853	2,956,037	20.25%	3,967,785
					209	Advanced Metering Infrastructure (AMI) - water	190568	WA1319	561,294	-	561,294	(80,064)	114.26%	3,790,876
		7131	IT HARDWARE, CYBER, & NETWORK MGMNT	Carryover	106	Email Retention and Archiving Project	214135	GA1364	100,000	-	100,000	34,475	65.53%	123
		7135	GEOGRAPHIC INFORMATION SYSTEMS	Carryover	113	GIS/Cityworks Upgrade	215554	GA1366	544,607	-	544,607	337,227	38.08%	419,032
		7190	SUPV CONTROL & DATA ACQ (SCADA)	New	---	CR15 APPA Subaward	236984	EA1410	-	207,942	207,942	206,683	0.61%	207,942
	ACTV with spending Total								4,912,754	207,942	5,120,696	3,454,358		8,385,758
	No ACTV No spending	7131	IT HARDWARE, CYBER, & NETWORK MGMNT	Carryover	107	E911 and Cisco Switch Upgrade	N/A	N/A	-	130,000	130,000	130,000	0.00%	-
					109	Data Cabling For Main Administration Building	N/A	N/A	-	-	-	-	0.00%	-
				New	110	Palo Alto Data Lake Services	N/A	N/A	-	90,000	90,000	90,000	0.00%	-
		9110	COMPANY-WIDE EXPENSES	New	New	Carryover Project Contingency Budget	N/A	N/A	16,010	-	16,010	16,010	0.00%	-
		7190	SUPV CONTROL & DATA ACQ (SCADA)	New	20	Fiber Improvement Project	N/A	N/A	-	150,000	150,000	150,000	0.00%	-
				Resubmission	18	Substation and Control Centers Video Camera Upgrac	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
	No ACTV No spending Total								16,010	470,000	486,010	486,010	0.00%	-
Enterprise Solutions Total									5,538,675	6,604,215	12,142,890	10,065,534		8,656,986
Environmental	ACTV with spending	1422	ANALYTICAL LAB	Carryover	85	HVAC Replacement Project	212598	GA1360	992,320	-	992,320	779,122	21.48%	700,747
	ACTV with spending Total								992,320	-	992,320	779,122		700,747
	No ACTV No spending	1422	ANALYTICAL LAB	New	86	Analytical Lab Rehabilitation Project	N/A	N/A	-	600,000	600,000	600,000	0.00%	-
	No ACTV No spending Total								-	600,000	600,000	600,000		-
Environmental Total									992,320	600,000	1,592,320	1,379,122		700,747
Finance	ACTV with spending	7170	WAREHOUSE	Resubmission	117	FM 511 Service Center - New Lay Down Yard	229723	GA1380	-	561,015	561,015	250,317	55.38%	-
	ACTV with spending Total								-	561,015	561,015	250,317		-
	No ACTV No spending	5110	FINANCE	New	92	Financial Management Information System	N/A	N/A	-	250,000	250,000	250,000	0.00%	-
		7170	WAREHOUSE	New	116	Large Fans Purchase and Installation	N/A	N/A	-	54,585	54,585	54,585	0.00%	-
	No ACTV No spending Total								-	304,585	304,585	304,585		-
Finance Total									-	865,600	865,600	554,902		-
General Counsel	ACTV with spending	1165	RECORDS MANAGEMENT	Carryover	82	Implementation of an Enterprise Content Management (ECM) System	131144	GA1203	223,607	-	223,607	191,500	14.36%	66,688
	ACTV with spending Total								223,607	-	223,607	191,500		66,688
	No ACTV No spending	7125	REAL ESTATE	New	206	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
	No ACTV No spending Total								-	100,000	100,000	100,000		-

FISCAL YEAR 2024
APPROVED CAPITAL IMPROVEMENT PLAN
BY DIVISION, STATUS AND CATEGORY

DIVISION	STATUS	ORGN NO.	ORGN DESCRIPTION	CATEGORY	PROJ. REF.	DESCRIPTION	WORK ORDER NO.	ACTIVITY NUMBER	TOTAL CARRYOVER	FISCAL YEAR 2024	APPROVED PLAN FOR FY 2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF	P.O. BALANCE AS OF 09/30/2024
General Counsel	No ACTV with spendir	7125	REAL ESTATE	Resubmission	New	Encroachment into 0.304 acre tract, Reserve Area, Valle De Oro Subdivision Sec 11 Located on the North side of Morningside Rd	N/A	NULL	-	-	-	(30,411)	100.00%	-
	No ACTV with spending Total								-	-	-	(30,411)		-
General Counsel Total									223,607	100,000	323,607	261,089		66,688
Various	ACTV no spending	9110	COMPANY-WIDE EXPENSES	Carryover	73	CARRYOVER CAPITAL EQUIPMENT	N/A	EQ2X	2,110	-	2,110	-	100.00%	-
				New	74	ESTIMATED CAPITAL EQUIPMENT	N/A	EQ24	63,742	-	63,742	63,349	100.00%	63,349
					214	ADD ESTIMATED CAPITAL EQUIPMENT	N/A	EQ24	-	456,747	456,747	456,747	0.00%	23,955
						Estimated Capital Equipment - John Deere Gator XUV590M (Org 3140)	N/A	EQ24	15,884	-	15,884	-	100.00%	-
						Estimated Capital Equipment - additional funds for new hydraulic hammer (Org 3150)	N/A	EQ24	2,975	-	2,975	-	100.00%	-
	ACTV no spending Total								84,711	456,747	541,458	520,096		87,304
	ACTV with spending	3230	WASTEWATER LIFT STATIONS	Carryover	New	Ram Mechanics Utility Service Body Truck with Hydraulic Crane (Org 3230)	N/A	N/A	119,383	-	119,383	-	100.00%	-
		9110	COMPANY-WIDE EXPENSES	Carryover	73	CARRYOVER CAPITAL EQUIPMENT	N/A	EQ2X	1,012,236	-	1,012,236	262,697	74.05%	396,687
					213	ADD CARRYOVER CAPITAL EQUIPMENT	N/A	EQ2X	436,447	-	436,447	236,966	45.71%	117,593
					303	ADD CARRYOVER CAPITAL EQUIPMENT	N/A	EQ2X	845,778	-	845,778	441,687	47.78%	308,173
				New	74	ESTIMATED CAPITAL EQUIPMENT	N/A	EQ24	-	1,632,561	1,632,561	523,336	67.94%	-
					304	ADD ESTIMATED CAPITAL EQUIPMENT	N/A	EQ24	-	572,122	572,122	387,030	32.35%	-
	ACTV with spending Total								2,413,844	2,204,683	4,618,527	1,851,716		822,453
	No ACTV No spending	9110	COMPANY-WIDE EXPENSES	Carryover	120	Carryover Project Contingency Budget	N/A	N/A	157,447	-	157,447	157,447	0.00%	-
				New	New	Carryover Project Contingency Budget	N/A	N/A	135,918	-	135,918	135,918	0.00%	-
	No ACTV No spending Total								293,365	-	293,365	293,365		-
Various Total									2,791,920	2,661,430	5,453,350	2,665,177		909,757
W/WW Operations	ACTV no spending	3120	WATER PLANT I	Carryover	133	High Service Pump Station No. 1 - engineering (Packet 4)	125336	WT1173	26,725	-	26,725	26,725	0.00%	6,377
					134	High Service Pump Station No. 2 - Pump and Motor Replacement - engineering (Packet 4)	125337	WT1174	18,091	-	18,091	18,091	0.00%	3,129
					138	Clarifiers drain sludge pump	210866	WT1357	-	-	-	-	0.00%	-
				Carryover	131	Raw Water Pump Station - engineering (Packet 4) and construction - AECOM Pumps 4,5, and 6	125343	WT1172	21,362	-	21,362	21,362	0.00%	4,316
					135	High Service Pump Station No. 2 - Pump and Motor Replacement - construction	125337	WT1174	-	-	-	-	0.00%	-
					143	Drain Valves for the Drying Lagoons	128470	WT1190	14,916	-	14,916	14,916	0.00%	-
				New	132	Raw Water Pump Station - engineering (Packet 4) and construction - AECOM Pumps 4,5, and 6	125343	WT1172	-	300,000	300,000	300,000	0.00%	-
				Resubmission	139	Replacement of Compressors	232188	WT1388	-	82,800	82,800	1,633	98.03%	-
					140	Replacement of Waste Pump and Motor	233929	WT1394	-	181,416	181,416	181,416	0.00%	181,416
						Replacement of Waste Pump and Motor - additional funds	233929	WT1394	43,584	-	43,584	43,584	0.00%	43,584
					141	Replace Influent Valves for 8 Filters	128395	WT1189	-	-	-	-	0.00%	-
		3130	WATER PLANT II	Carryover	148	High Service Pump Station (5 vertical turbine pumps) - engineering (Packet 4)	125357	WT1175	20,770	6,807	27,577	27,577	0.00%	3,747

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W/WW Operations	ACTV no spending	3130	WATER PLANT II	Carryover	149	Raw Water Pump Station - engineering (Packet 4)	125392	WT1176	15,869	5,369	21,238	21,238	0.00%	2,955
				Resubmission	154	Replacement of Backwash Waste Pump No 1	193906	WT1325	-	-	-	-	0.00%	-
		3150	W/WW OPERATIONS & CONSTRUCTION	New	226	TXDOT - International Blvd (SH48) Wastewater Utility Adjustments and Manhole Rehabilitation Phase I (from Expwy I69E to Southmost Blvd) - additional funds	227454	SC6117	40,000	-	40,000	40,000	0.00%	-
		3155	W/WW OPERATIONS & MAINTENANCE	Carryover	165	Water Meter Vault Replacement Project	N/A	WD6000	22,714	31,115	53,829	30,450	28.26%	-
				New	166	Valve Replacement Project Phase 4 - construction	206916	WD1341	-	500,000	500,000	500,000	0.00%	-
		3210	SOUTH WASTEWATER TREATMENT PLANT	Carryover	232	Belt Filter Press - engineering (Packet 4)	125393	ST1177	17,055	-	17,055	17,055	0.00%	3,425
					233	Non-Potable Water Pump and Motor No. 1 - engineering (Packet 4)	125395	ST1178	18,357	-	18,357	18,357	0.00%	3,593
		3220	ROBINDALE WASTEWATER TREATMENT PLAN'	Carryover	241	Non-Potable Water System Upgrade (Packet 4) - engineering	125397	ST1179	22,018	-	22,018	22,018	0.00%	4,036
					243	Four Torque Valve Actuators for The Train Inlet Isolation Valves - engineering	152926	ST1261	22,951	-	22,951	22,951	0.00%	-
		3225	W/WW SLUDGE MANAGEMENT	Resubmission	New	Roll Off Truck (replace Unit No. 179)	N/A	EQ24	-	193,986	193,986	-	200.00%	-
		3230	WASTEWATER LIFT STATIONS	Carryover	264	Lift Station No. 69 Rehabilitation - engineering	79561	SP1013	18,347	-	18,347	18,347	0.00%	-
				Resubmission	261	Lift Station No. 65 B Pump Replacement	233926	SP1396	-	82,000	82,000	36,429	55.57%	-
					263	Lift Station No. 68 Rehabilitation - engineering and construction	79548	SP1012	-	75,000	75,000	75,000	0.00%	-
	ACTV no spending Total								322,759	1,458,493	1,781,252	1,437,149		256,578
	ACTV with spending	3120	WATER PLANT I	Carryover	136	Access Control and Facility Cameras	164427 & 2	WA1273 &	58,500	-	58,500	38,620	33.98%	-
					137	Water Plant No. 1 Train A and Train C Concrete Structure Repair Project	166073	WT1351	182,061	-	182,061	(817)	100.45%	-
		3130	WATER PLANT II	Carryover	146	Aeration Structure Rehabilitation - engineering (Packet 3)	122556	WT1161	84,003	7,802	91,805	86,598	5.67%	42,904
					147	Aeration Tank Replacement - engineering (Packet 3)	123897	WT1162	86,349	7,802	94,151	88,944	5.53%	42,904
					150	Flocculation Basin Improvement	215771	WT1367	57,926	2,074	60,000	2,888	95.19%	814
		3150	W/WW OPERATIONS & CONSTRUCTION	New	160	TXDOT - International Blvd (SH 4) Water Utility Adjustments Phase I (from Expwy I69E to Southmost Blvd)	224550	WD6117	-	125,338	125,338	(317,950)	353.67%	39,897
					226	TXDOT - International Blvd (SH48) Wastewater Utility Adjustments and Manhole Rehabilitation Phase I (from Expwy I69E to Southmost Blvd)	227454	SC6117	-	125,000	125,000	-	100.00%	-
						TXDOT - International Blvd (SH48) Wastewater Utility Adjustments and Manhole Rehabilitation Phase I (from Expwy I69E to Southmost Blvd) - additional funds	227454	SC6117	-	124,662	124,662	9,169	92.64%	10,105
		3155	W/WW OPERATIONS & MAINTENANCE	Carryover	163	Water Valve Replacement Phase 4 Project - engineering	206916	WD1341	28,102	-	28,102	23,681	14.23%	-
				New	New	2 each Arrow Boards	N/A	EQ24	-	11,840	11,840	-	100.00%	-
						6-ft x 6-ft V-Panel Aluminum Trench Box	N/A	EQ24	-	17,045	17,045	-	100.00%	-
				Routine	164	Water New Connections and New Subdivisions	N/A	WD9001 &	143,180	500,000	643,180	(355,497)	155.27%	15,577
					229	Wastewater New Connections and New Subdivisions	N/A	SC9001 & :	270,977	479,997	750,974	366,443	51.20%	2,657
		3210	SOUTH WASTEWATER TREATMENT PLANT	Carryover	234	Chlorine Contact Chamber Sluice Gate Replacement Project - engineering and construction	159629	ST1268	373,839	-	373,839	167,133	55.29%	135,211

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W/WW Operations	ACTV with spending	3210	SOUTH WASTEWATER TREATMENT PLANT	Carryover	235	SWWTP Improvements - Headworks Grit System Upgrade and Retrofit - engineering (Packet 5) and construction Board-approved on 10/29/2020	169054	ST1278	565,161	-	565,161	646,297	-14.36%	296
				New	236	Three (3) New 25 Yard Bio-Solids Metal Roll-off Bins	225055	ST1377	-	35,755	35,755	10,554	70.48%	-
					New	SWWTP Improvements - Aeration Basin No. 3 - engineering (Packet 5) and construction Board-approved on 10/29/2020	123482	ST1167	-	-	-	(22,799)	100.00%	1,203
						SWWTP Improvements - Digester Tank Replacement - engineering (Packet 5) and construction Board-approved on 10/29/2020	123422	ST1166	-	-	-	(65,692)	100.00%	1,614
						SWWTP Improvements - Influent Channel - engineering (Packet 5)	123235	ST1165	-	-	-	(3,128)	100.00%	4,654
		3220	ROBINDALE WASTEWATER TREATMENT PLAN'	Carryover	239	Turbo Blower Upgrades - Phase I (Packet 3) engineering	123906	ST1163	179,366	-	179,366	173,311	3.38%	-
					242	Rehabilitation of Vacuum Truck Unloading Station - engineering and construction	148831	ST1255	390,762	-	390,762	157,288	59.75%	-
				Carryover	240	Turbo Blower Upgrades Phase I (Packet 3) - construction	123906	ST1163	2,809,903	-	2,809,903	1,355,058	51.78%	1,397,915
				New	245	Mixer Pump	225523	ST1378	-	74,471	74,471	(1,062)	101.43%	-
		3230	WASTEWATER LIFT STATIONS	Carryover	248	Lift Station No. 90 Pump Replacements	219067	SP1371	72,268	-	72,268	2,468	96.58%	-
					266	Lift Station No. 80 Rehabilitation - engineering (Packet 2)	122553	SP1155	31,083	-	31,083	28,778	7.42%	12,002
					273	Lift Station No. 106 Rehabilitation - engineering (Packet 2)	121775	SP1142	15,855	-	15,855	13,289	16.18%	13,363
					274	Lift Station No. 140 Rehabilitation - engineering (Packet 1) and construction	124094	SP1160	416,835	216,535	633,370	475,176	24.98%	95,464
				Carryover	250	Lift Station No. 9 Pump Rehabilitation - engineering (Packet No. 1) and construction	121496	SP1135	307,793	-	307,793	145,224	52.82%	1,586,148
					251	Lift Station No. 10 Rehabilitation - engineering (Packet 2) and construction	122385	SP1147	636,600	-	636,600	571,178	10.28%	716,449
					252	Lift Station No. 11 Rehabilitation - engineering (Packet 2) and construction	122394	SP1148	563,498	-	563,498	517,182	8.22%	508,651
					253	Lift Station No. 15 Rehabilitation - engineering (Packet 2) and construction	121773	SP1140	664,059	335,941	1,000,000	21,763	97.82%	144,379
					254	Lift Station No. 17 Rehabilitation - engineering (Packet No. 1) and construction	121769	SP1136	15,528	75,000	90,528	89,736	0.87%	13,529
					255	Lift Station No. 28 Rehabilitation - engineering (Packet 1)	122396	SP1149	25,972	-	25,972	25,180	3.05%	13,529
					256	Lift Station No. 43 Rehabilitation - engineering (Packet 1) and construction	122401	SP1150	537,498	-	537,498	493,380	8.21%	484,746
					258	Lift Station No. 51 Rehabilitation - engineering (Packet 2) and construction	122486	SP1153	100,000	-	100,000	97,716	2.28%	11,892
					260	Lift Station No. 63 Rehabilitation - engineering (Packet 2) and construction	121774	SP1141	54,286	768,421	822,707	814,922	0.95%	48,417

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W/WW Operations	ACTV with spending	3230	WASTEWATER LIFT STATIONS	Carryover	267	Lift Station No. 89 Rehabilitation - engineering (Packet 2)	122410	SP1145	25,972	-	25,972	25,180	3.05%	13,529
					268	Lift Station No. 95 Rehabilitation - engineering (Packet 1)	121771	SP1138	25,972	-	25,972	25,180	3.05%	13,529
					269	Lift Station No. 96 Rehabilitation - engineering (Packet 1)	122450	SP1146	25,972	-	25,972	25,180	3.05%	13,529
					270	Lift Station No. 99 Rehabilitation - engineering (Packet 1)	121772	SP1139	25,972	-	25,972	25,180	3.05%	13,529
					271	Lift Station No. 101 Rehabilitation - engineering (Packet 2)	122554	SP1156	36,264	-	36,264	33,414	7.86%	14,840
					272	Lift Station No. 105 Rehabilitation - engineering (Packet 2)	122555	SP1157	335,837	-	335,837	333,470	0.70%	12,324
				New	New	Replacements of submersible pumps	N/A	SC6000	-	-	-	(358,482)	100.00%	-
				Resubmission	257	Lift Station No. 47 Rehabilitation - engineering (Packet 2) and construction	122468	SP1152	434,346	-	434,346	148,420	65.83%	55,817
					259	Lift Station No. 58 Rehabilitation - engineering (Packet 1)	122406	SP1151	28,955	-	28,955	28,163	2.74%	13,529
					262	Lift Station No. 67 Rehabilitation - engineering (Packet 2)	122494	SP1154	100,000	-	100,000	97,578	2.42%	12,610
					265	Lift Station No. 72 Rehabilitation - engineering (Packet 1) and construction	121770	SP1137	21,922	759,977	781,899	781,107	0.10%	13,529
		4310	W/WW OPERATIONS	Carryover	69	Gas pipeline right-of-way project completion	44869	EG3926	171,630	-	171,630	124,410	27.51%	5,082
	ACTV with spending Total								9,904,246	3,667,660	13,571,906	6,943,831		5,526,167
	No ACTV No spending	3120	WATER PLANT I	Resubmission	142	Replacement of rakes for two clarifiers (B1 and B2)	N/A	N/A	-	-	-	-	0.00%	-
		3130	WATER PLANT II	Resubmission	151	Reservoir Raw Water Pumps Variable Frequency Drives (VFDs) Replacement	240770	WT1428	-	90,000	90,000	90,000	0.00%	89,409
					152	Pump and Motor Replacement of Reservoir Raw Water Pump Number 1	N/A	N/A	-	196,500	196,500	196,500	0.00%	-
					153	Pump and Motor Replacement of Reservoir Raw Water Pump Number 3	N/A	N/A	-	196,500	196,500	196,500	0.00%	-
		3155	W/WW OPERATIONS & MAINTENANCE	New	167	Fire Hydrant Replacement Project - engineering	N/A	N/A	-	75,000	75,000	75,000	0.00%	-
		3220	ROBINDALE WASTEWATER TREATMENT PLANT	New	244	Recycle Pump	N/A	N/A	-	29,166	29,166	29,166	0.00%	-
		3230	WASTEWATER LIFT STATIONS	Resubmission	249	Lift Station Systemwide Fence Replacements	N/A	N/A	-	6,014	6,014	6,014	0.00%	-
	No ACTV No spending Total								-	593,180	593,180	593,180	0.00%	89,409
W/WW Operations Total									10,227,005	5,719,333	15,946,338	8,974,160		5,872,154
Electrical Operations	ACTV no spending	2210	SCADA & ELECTRICAL SUPPORT SERVICES	Resubmission	89	SCADA Yard Communication Tower - Phase 2 and 3	165034	EA1274	137,000	237,440	374,440	369,064	1.44%	-
	ACTV no spending Total								137,000	237,440	374,440	369,064		-
	ACTV with spending	1145	ELECTR TRANSMISSION & DISTRIBUTION	Carryover	3	Electrical SCADA Replacement of System Software and Hardware (for OMS and DMS)	47262	EA3909	81,349	-	81,349	80,297	1.29%	79,120
		2120	SUBSTATIONS AND RELAYING	Carryover	14	Replace Legacy Overcurrent and Transformer Differential Protection Relays	196678	ET1330	-	75,000	75,000	42,203	43.73%	-
				Carryover	6	Airport Substation, Transformer No. 1 Upgrade, 69 KV to 138 KV	115662	ET1240	925,749	430,384	1,356,133	318,485	55.90%	38,501

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Electrical Operations	ACTV with spending	2120	SUBSTATIONS AND RELAYING	Carryover	7	Battery Bank Replacements at Midtown, 6th Street and South Plant Substations	203592	ET1336	32,377	67,623	100,000	65,749	34.25%	-
					8	Replace Control Building Roof for Midtown, Military Hwy, and Price Rd Substations	208183	EA1348	89,140	15,860	105,000	95,170	9.36%	175,789
					9	Replace High and Low Side Bushings for Two Power Plant Auto-Transformers	209846	ET1352	268,205	1,795	270,000	(17,620)	106.53%	1,186
				New	12	Substations Satellite-Synchronized Clock Upgrade	226502	EA1379	-	93,867	93,867	31,172	128.94%	-
	ACTV with spending Total								1,396,820	684,529	2,081,349	615,456		294,596
	No ACTV No spending	2120	SUBSTATIONS AND RELAYING	Carryover	10	Loma Alta Auto Transformer Radiators Replacement	N/A	N/A	-	50,000	50,000	50,000	0.00%	-
					11	acSELerator Team SEL-5045 Software Implementation	N/A	N/A	-	-	-	-	0.00%	-
				New	13	Loma Alta 12.47 kV Switchgear Replacement	N/A	N/A	-	350,000	350,000	350,000	0.00%	-
					15	Engineering, Design and Construction of Nine 138 kV Breakers Replacement: 1 at Military Hwy, 2 at Midtown, 1 at 6th Street, 2 at Filter Plant, and 3 at Power Plant	N/A	N/A	-	-	-	-	0.00%	-
					---	Purchase of one each outdoor 12.5kV switchgear for use as spare (estimated delivery Nov 2025)	239568	ED1418	-	-	-	-	0.00%	731,445
		2210	SCADA & ELECTRICAL SUPPORT SERVICES	Resubmission	223	W/WW SCADA Lift Station Integration	N/A	N/A	-	-	-	-	0.00%	-
			ELECTRICAL SUPPORT SERVICES	Carryover	221	Lift Station Electrical Upgrades - 10 lift stations	N/A	N/A	-	180,000	180,000	180,000	0.00%	-
					222	Lift Station Electrical Safety Upgrades	N/A	N/A	-	150,000	150,000	150,000	0.00%	-
		7190	SUPV CONTROL & DATA ACQ (SCADA)	New	128	SRWA Wells Fiber Communications	N/A	N/A	-	60,000	60,000	60,000	0.00%	-
	No ACTV No spending Total								-	790,000	790,000	790,000		731,445
Electrical Operations Total									1,533,820	1,711,969	3,245,789	1,774,520		1,026,041
Elec Eng & Sys Oper	ACTV no spending	2410	ELECTRIC ENGINEERING	Carryover	32	Purchase and Install a Second Power Transformer at the Palo Alto Substation	159621	ED1269	-	50,000	50,000	50,000	0.00%	-
	ACTV no spending Total								-	50,000	50,000	50,000		-
	ACTV with spending	2410	ELECTRIC ENGINEERING	Carryover	28	Billy Mitchell Blvd Street Lights Upgrade	152239	ED1259	505,092	-	505,092	7,620	98.49%	9,354
					29	Extension of Electric Service to the City of Brownsville and Department of Public Safety Joint Tactical Training Center	155836	ED1303	85,954	-	85,954	(75,338)	187.65%	-
					30	The Resaca Gardens Subdivision Conductor Replacement	202750	ED1342	161,868	-	161,868	126,530	21.83%	-
					35	Install a Second Power Transformer at the Water Port Substation - engineering	189929	ED1316	86,896	-	86,896	61,034	29.76%	731,477
					36	Install a Second Power Transformer at the Water Port Substation - construction	189929	ED1316	-	87,104	87,104	87,104	0.00%	-
				Carryover	48	New 56 MVA Distribution Ocelot Substation	230029	ET1427	150,000	-	150,000	(39,909)	126.61%	261,408
					49	Electric System Utility Work Contract	Various	Various	1,466,147	533,853	2,000,000	873,155	56.34%	2,945,202
				New	50	Robindale WWTP Underground 3-Phase Transformer Project	201424	ED1344	22,657	-	22,657	(6,462)	128.52%	-
					New	3-Phase Overhead Extension to The Heights at River Bend II Phase I	212538	ED1395	24,881	-	24,881	(656)	102.64%	-
						Lit Communities Brownsville Projects	Various	Various	-	123,914	123,914	50,432	59.30%	-

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DIVISION	STATUS	ORGN NO.	ORGN DESCRIPTION	CATEGORY	PROJ. REF.	DESCRIPTION	WORK ORDER NO.	ACTIVITY NUMBER	TOTAL CARRYOVER	FISCAL YEAR 2024	APPROVED PLAN FOR FY 2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF	P.O. BALANCE AS OF 09/30/2024
Elec Eng & Sys Oper	ACTV with spending	2410	ELECTRIC ENGINEERING	New	New	Stagecoach to The Woods Subdivision Overhead 3-Ph Primary Extension	216541	ED1392	-	65,577	65,577	(14,511)	122.13%	-
				Reallocation	31	Water & Wastewater Treatment Plant Backup Power Improvements	198133	EG1331	63,863	-	63,863	21,268	66.70%	-
				Routine	51	Extension to Acacia Place at Madeira - Phase 1	200079	ED5474	206,596	72,222	278,818	68,239	75.53%	1,080
					New	3555 E 14th Street - Rich Products (2500KVA UG 3-Ph Transformer)	212043	FD4962	-	129,860	129,860	366	99.72%	-
						Majestic Palm Heights Phase 2 Subdivision	206304	ED5496	-	179,184	179,184	10,728	94.01%	1,100
	ACTV with spending Total								2,773,954	1,191,714	3,965,668	1,169,600		3,949,621
	No ACTV No spending	2410	ELECTRIC ENGINEERING	Carryover	33	Install Electrical Conductor and Conduit for Various Subdivisions	N/A	N/A	-	-	-	-	0.00%	-
					34	Capacitor Bank and Controller Installations	N/A	N/A	-	50,000	50,000	50,000	0.00%	-
					37	Recloser Controls on Substation Feeders	N/A	N/A	-	-	-	-	0.00%	-
					38	Overhead Insulated Wire Installation	N/A	N/A	-	55,000	55,000	55,000	0.00%	-
					39	Extend Feeder from Titan Substation to Stagecoach Road	215669	FD4989	-	250,000	250,000	250,000	0.00%	-
					41	Union Carbide 69 kV to 138 kV Conversion and Transmission Line Work (Feasibility Study Only)	N/A	N/A	-	-	-	-	0.00%	-
				New	43	TXDOT State Highway 48 Pole Relocation Project	N/A	N/A	-	60,000	60,000	60,000	0.00%	-
					44	Reconductor Alternate Feeder from Waterport Substation to Forza Steel with 477 MCM AAC	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
					45	Extend Feeder from Palo Alto Substation South Along Old Alice Rd and East Along Railroad Right-of-Way to Prisma Heights Subdivision	N/A	N/A	-	-	-	-	0.00%	-
					46	TXDOT East Loop Regional Project	N/A	N/A	-	-	-	-	0.00%	-
					47	50 MVAR Reactive Support Transmission Project	N/A	N/A	-	50,000	50,000	50,000	0.00%	-
					52	Reliability Improvement Projects	N/A	N/A	-	40,956	40,956	40,956	0.00%	-
				Resubmission	40	OH Conductor Upgrades According to Long Range Plan Projects	N/A	N/A	-	-	-	-	0.00%	-
					42	South Plant Substation Feeder to serve developments	N/A	N/A	-	-	-	-	0.00%	-
	No ACTV No spending Total								-	605,956	605,956	605,956		-
	Ongoing	2410	ELECTRIC ENGINEERING	Carryover	26	Infrastructure Improvements (Fund 405)	N/A	N/A	-	500,000	500,000	-	100.00%	-
				New	26	Infrastructure Improvements (Fund 405)	N/A	N/A	-	300,000	300,000	(397,906)	232.64%	2,280
				Routine	23	New Connections	N/A	N/A	667,029	632,971	1,300,000	178,501	86.27%	-
						New Connections (Fund 405)	N/A	N/A	-	500,000	500,000	188,736	62.25%	-
					24	New Subdivisions	N/A	N/A	1,066,596	2,706,351	3,772,947	1,482,608	134.77%	21,805
						New Subdivisions (Fund 405)	N/A	N/A	139,942	110,058	250,000	250,000	0.00%	-
					25	Security Light Installation	N/A	N/A	136,990	-	136,990	81,776	34.11%	-
					26	Infrastructure Improvements	N/A	N/A	388,291	2,116,342	2,504,633	110,789	489.21%	-
					27	Street Light Installations	N/A	N/A	50,393	-	50,393	(4,134)	108.20%	-
	Ongoing Total								2,449,241	6,865,722	9,314,963	1,890,370		24,085
Elec Eng & Sys Oper Total									5,223,195	8,713,392	13,936,587	3,715,926		3,973,706
Pwr Sup & Market Oper	ACTV no spending	2220	POWER PRODUCTION	Carryover	61	Unit 6 Improvements, HRSG Economizer Panel Replacement and Generator Gas Analyzer Replacement	159385	EG1291	544,359	-	544,359	544,260	0.02%	391,608

FISCAL YEAR 2024
APPROVED CAPITAL IMPROVEMENT PLAN
BY DIVISION, STATUS AND CATEGORY

DIVISION	STATUS	ORGN NO.	ORGN DESCRIPTION	CATEGORY	PROJ. REF.	DESCRIPTION	WORK ORDER NO.	ACTIVITY NUMBER	TOTAL CARRYOVER	FISCAL YEAR 2024	APPROVED PLAN FOR FY 2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF	P.O. BALANCE AS OF 09/30/2024
Pwr Sup & Market Oper	ACTV no spending	2220	POWER PRODUCTION	Carryover	63	DCS Ovation Control System and Windows 10 Upgrad	206509	EG1347	-	565,565	565,565	565,565	0.00%	-
				Carryover	60	Unit 10 Chiller Cooling Tower Replacement	96620	EG1068	731,261	409,239	1,140,500	1,140,500	0.00%	-
	ACTV no spending Total								1,275,620	974,804	2,250,424	2,250,325		391,608
	ACTV with spending	2220	POWER PRODUCTION	Carryover	62	Unit 10 Ovation Control Upgrade	206499	EG1346	624,100	-	624,100	139,135	77.71%	-
					63	DCS Ovation Control System and Windows 10 Upgrad	206509	EG1347	27,400	914,337	941,737	85,298	90.94%	-
				Routine	59	Hidalgo Capital Improvements	N/A	EG3158	-	6,286,814	6,286,814	1,728,660	72.50%	-
	ACTV with spending Total								651,500	7,201,151	7,852,651	1,953,093		-
	No ACTV No spending	2220	POWER PRODUCTION	New	64	Silas Ray Security Improvements - Surveillance	N/A	N/A	-	50,000	50,000	50,000	0.00%	-
					65	Unit 6 Mechanical and Controls Modernization	N/A	N/A	-	800,000	800,000	800,000	0.00%	-
					66	Silas Ray Building Infrastructure - Roofs And Canopy	N/A	N/A	-	65,000	65,000	65,000	0.00%	-
	No ACTV No spending Total								-	915,000	915,000	915,000		-
Pwr Sup & Market Oper Total									1,927,120	9,090,955	11,018,075	5,118,418		391,608
W/WW Eng & Cap Planning	ACTV no spending	3310	WATER & WASTEWATER ENGINEERING	Carryover	170	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	81898	WD1022	400,000	-	400,000	400,000	0.00%	31,700
					177	Calvin Street Water Utility Improvements - engineering and construction	172672	WD1284	11,967	60,366	72,333	72,333	0.00%	788
					189	Martinal Area Water System Loop off of Old Port Isabel Road and FM 802 - engineering	42653	WD3888	22,809	-	22,809	22,809	0.00%	-
					190	Tara Place, Dix Drive and Hacienda Lane Utility Improvements - engineering	107228	WD6097	-	4,431	4,431	4,431	0.00%	-
					196	City Streets Contract - E. 14th Street - District 1	216372	WD1368	15,430	184,570	200,000	200,000	0.00%	-
					279	Calvin Street Wastewater Utility Improvements - engineering and construction	172673	SC1284	10,724	78,752	89,476	89,476	0.00%	788
					286	Palm Village Utility Improvements - engineering	104049	SC6095	57,793	-	57,793	57,793	0.00%	-
					287	Rentfro Blvd Utility Improvements - engineering	107229	SC6098	42,457	-	42,457	42,457	0.00%	-
					New	Water Plant No. 1 Raw Water Pump System - engineering	234388	WT1395	56,827	-	56,827	37,508	34.00%	30,215
				Carryover	180	Boca Chica Blvd Waterline Upgrade (International Blvd to Owens Road)	173899	WD1289	387,507	1,986	389,493	389,493	0.00%	606
				New	184	Owens Road Bridge Utility Adjustment (Phase I) - Construction	212484	WD1361	-	250,000	250,000	250,000	0.00%	-
					203	Military Hwy (US281) - 16-inch Diameter Waterline Pressure Booster and Chlorination Station - Engineering and Construction	236006	WD1406	-	300,000	300,000	283,534	5.49%	143,762
					285	Owens Road Bridge Utility Adjustments (Phase I) - Construction	212476	SC1361	-	250,000	250,000	250,000	0.00%	-
					---	City of Brownsville Water Conservation and Drought Contingency Plan	242383	WS1421	-	-	-	-	0.00%	203,715
				Resubmission	187	New Raw Water River Intake Facility - additional fund	216350	WS1369	-	600,000	600,000	600,000	0.00%	-
					291	South Colonias Project - design and engineering	30301	SC9265	125,000	-	125,000	125,000	0.00%	-
					292	North Colonias Project - design and engineering	30302	SC9266	125,000	-	125,000	125,000	0.00%	9,100
		9110	COMPANY-WIDE EXPENSES	Carryover	215	Carryover Capital Equipment - Resaca	N/A	EQ23	349,315	-	349,315	204,031	41.59%	-
				New	216	New Capital Equipment - Resaca	N/A	EQ24	-	1,071,552	1,071,552	1,062,585	0.84%	-
	ACTV no spending Total								1,604,829	2,801,657	4,406,486	4,216,450		420,673

FISCAL YEAR 2024
APPROVED CAPITAL IMPROVEMENT PLAN
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DIVISION	STATUS	ORGN NO.	ORGN DESCRIPTION	CATEGORY	PROJ. REF.	DESCRIPTION	WORK ORDER NO.	ACTIVITY NUMBER	TOTAL CARRYOVER	FISCAL YEAR 2024	APPROVED PLAN FOR FY 2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF	P.O. BALANCE AS OF 09/30/2024
W/WW Eng & Cap Planning	ACTV with spending	3110	SPEC PROJECTS/W/WW ENG-PLANNING	New	New	Administration Building Remodeling	80575	GA1016	-	-	-	(457)	100.00%	573
		3310	WATER & WASTEWATER ENGINEERING	Carryover	171	EST No. 8 - Two Million Gallon Elevated Storage Tank to Replace the Southmost Elevated Storage Tank - engineering and construction	83301	WD1025	161,169	64,749	225,918	13,706	93.93%	311,413
					172	30th Street Elevated Storage Tank Water Line	83301	WD1025	304,149	499,727	803,876	570,350	29.05%	-
					173	36-inch Diameter Raw Water Line Replacement at Rotary Park - engineering	127758	WD1201	15,938	-	15,938	(6,264)	139.30%	-
					174	Rotary Park Raw Waterline Upgrade - Construction	127758	WD1201	426,522	313,796	740,318	112,247	84.84%	-
					175	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Water Utility Improvements - engineering	172156	WD1283	23,749	-	23,749	19,734	16.91%	17,024
					176	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Water Utility Improvements - construction	172156	WD1283	737,750	-	737,750	226,715	69.27%	123,460
					178	COB Contract No. 3 at Jose Marti Blvd, Calle Buenos Aires, Calle Costa Rica and Calle Nortena Water Utility Improvements	172640	WD1286	487,540	498,692	986,232	205,460	79.17%	236,017
					179	COB Contract No. 3 at Jose Marti Blvd, Calle Buenos Aires, Calle Costa Rica and Calle Nortena Water Utility Improvements	172640	WD1286	110,359	39,641	150,000	149,678	0.21%	11,409
					181	Extension of Water Service to the City of Brownsville and Department of Public Safety Joint Tactical Training Center	182386	WD1303	-	300,000	300,000	287,247	4.25%	-
					182	2020 Master Plan	210704	WA1353	519,360	30,640	550,000	287,611	47.71%	219,342
					183	Owens Road Bridge Utility Adjustment (Phase I) - Engineering	212484	WD1361	45,074	-	45,074	(17,263)	138.30%	2,144
					188	Waterline Upgrade Near WTP No. 1 (on 13th Street)	216967	WD1370	72,068	-	72,068	58,984	18.16%	-
					191	ARPA Downtown Water & Wastewater Improvement Project 2	207563	WD6115	463,910	1,887,894	2,351,804	2,263,990	3.73%	316,334
					195	City Streets Contract - Portway Place Subdivision	172649	WD1285	1,539	358,334	359,873	166,614	53.70%	86,410
					197	City Streets Contract - Old Hwy 77 - District 4	204775	WD6111	23,303	676,697	700,000	617,639	11.77%	92,366
					198	City Streets Contract - Wild Rose Lane - District 3-4	220519	WD6116	-	100,000	100,000	98,129	1.87%	-
					199	City Streets Contract - Stage Coach Trail - District 3	232268	WD1389	-	75,000	75,000	44,319	40.91%	-
					277	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Wastewater Utility Improvements - Engineering	172157	SC1283	18,730	384	19,114	7,464	60.95%	17,024
					283	Owens Road Bridge Utility Adjustments (Phase I) - Engineering	212476	SC1361	84,941	-	84,941	72,236	14.96%	5,002
					289	ARPA Downtown Water & Wastewater Improvement Project 1	207561	SC6114	654,814	2,397,344	3,052,158	2,925,778	4.14%	7,552,815
					290	ARPA Downtown Water & Wastewater Improvement Project 2	207564	SC6115	688,916	2,397,344	3,086,260	2,999,576	2.81%	316,334
					294	City Streets Contract - E. 14th Street - District 1	216378	SC1368	15,430	134,570	150,000	147,893	1.40%	21,068
					295	City Streets Contract - Old Hwy 77 - District 4 - engineering and construction	204776	SC6111	23,303	800,000	823,303	739,578	10.17%	92,366
					300	Cannery Public Market Wastewater Improvements	224054	SC1374	18,019	248,659	266,678	265,488	0.45%	-

FISCAL YEAR 2024
APPROVED CAPITAL IMPROVEMENT PLAN
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DIVISION	STATUS	ORGN NO.	ORGN DESCRIPTION	CATEGORY	PROJ. REF.	DESCRIPTION	WORK ORDER NO.	ACTIVITY NUMBER	TOTAL CARRYOVER	FISCAL YEAR 2024	APPROVED PLAN FOR FY 2024	PROJECT BALANCE AS OF 09/30/2024	COMPLETION PERCENTAGE AS OF	P.O. BALANCE AS OF 09/30/2024
W/WW Eng & Cap Planning	ACTV with spending	3310	WATER & WASTEWATER ENGINEERING	Carryover	New	E 15th Street Utility Improvements	177297	WD6107	-	-	-	(40,561)	100.00%	9,446
							177300	SC6107	-	-	-	(109,720)	100.00%	25,454
						Houston Road Utility Adjustment	203877	WD6113	-	-	-	(6,350)	100.00%	-
				Carryover	194	FM 511 24-inch Waterline Loop (SRWA to Old Port Isabel Rd) - engineering	220520	WD1375	-	598,278	598,278	341,750	42.88%	351,765
					278	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Wastewater Utility Improvements	172157	SC1283	664,961	-	664,961	115,760	82.59%	132,681
					280	Portway Place Subdivision Wastewater Utility Improvements	172650	SC1285	100,000	209,277	309,277	124,215	59.84%	86,410
					281	COB Contract No. 3 at Jose Marti Blvd, Calle Buenos Aires, Calle Costa Rica and Calle Nortena Wastewater Utility Improvements	172645	SC1286	274,503	518,278	792,781	248,119	68.70%	144,085
					282	2020 Master Plan	210708	SA1353	519,360	-	519,360	254,636	50.97%	219,342
				New	185	Owens Road Bridge Utility Adjustment (Phase II) - Engineering and Construction	223300	WD1376	-	290,000	290,000	252,197	13.04%	462
					284	Owens Road Bridge Utility Adjustments (Phase II) - Engineering and Construction	223302	SC1376	-	290,000	290,000	252,197	13.04%	462
				Resubmission	186	New Raw Water River Intake Facility	216350	WS1369	881,388	-	881,388	500,551	43.21%	433,917
					288	North Regional Lift Stations and Force Main System - Phase I	127763	SC6103	760,633	239,367	1,000,000	862,844	13.72%	384,866
					296	City Streets Contract - Wild Rose Lane - District 3 & 4	220521	SC6116	-	100,000	100,000	98,209	1.79%	-
	ACTV with spending Total								8,097,428	13,068,671	21,166,099	15,150,299		11,209,991
	No ACTV No spending	3135	RESACA MAINTENANCE	New	157	Second Crew Office Trailer	N/A	N/A	-	-	-	-	0.00%	-
		3310	WATER & WASTEWATER ENGINEERING	Carryover	192	Water Main Replacements related to City Street Paving and Drainage Improvement Projects	N/A	N/A	-	274,224	274,224	274,224	0.00%	-
					193	FM 511 Waterline Loop (SH 48 to Boca Chica Blvd)	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
					200	City Streets Contract - Coffee Road - District 2 & 3	237918	WD1415	-	100,000	100,000	93,342	6.66%	-
					201	City Streets Contract - Old Alice Road - District 3	240854	WD9293	-	100,000	100,000	99,564	0.44%	-
				New	202	Raw Water Reservoir Dredging Project - Engineering	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
				Resubmission	293	Sewer Replacements related to the City Street Paving and Drainage Improvement Projects	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
					297	City Streets Contract - Stage Coach Trail - District 3	N/A	N/A	-	75,000	75,000	75,000	0.00%	-
					298	City Streets Contract - Coffee Road - District 2 & 3	237919	SC1415	-	100,000	100,000	100,000	0.00%	-
					299	City Streets Contract - Old Alice Road - District 3	N/A	N/A	-	100,000	100,000	100,000	0.00%	-
	No ACTV No spending Total								-	1,049,224	1,049,224	1,042,130		-
W/WW Eng & Cap Planning Total									9,702,257	16,919,552	26,621,809	20,408,879		11,630,664
Customer & Support Svc	No ACTV No spending	6110	CUSTOMER SERVICE	New	95	Virtual Assistant	N/A	N/A	-	71,000	71,000	71,000	0.00%	-
	No ACTV No spending Total								-	71,000	71,000	71,000		-
Customer & Support Svc Total									-	71,000	71,000	71,000		-
Grand Total									38,159,919	53,557,446	91,717,365	55,488,727		33,228,351

CAPITAL WORK ORDERS
REQUESTED BY THE CITY OF BROWNSVILLE, TEXAS
UNBILLED SERVICES FROM FISCAL YEAR 2020 THROUGH 2024

Type	FY 2020			FY 2021			FY 2022			FY 2023			FY 2024			FY 2020 - FY 2024 Total		
	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred (Unaudited)	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders
Fiber Optics	238,984	79,014	4	-	-	-	7,102	7,102	-	26,787	25,317	1	-	-	-	272,873	111,433	5
New Connections	-	-	-	-	-	-	12,228	14,787	1	106,997	123,246	16	47,903	-	2	167,127	138,033	19
Street Lights	470,920	702,425	20	87,205	148,311	33	13,280	10,199	11	626	209	1	-	27,150	3	572,031	888,295	68
Infrastructure Improvements	33,527	31,062	2	-	-	-	2,352	1,493	1	-	-	-	-	-	-	35,879	32,556	3
Other	1,119,328	1,183,696	4	-	-	-	73,084	171,962	1	-	-	-	-	-	-	1,192,413	1,355,658	5
Electric Utility Total	1,862,759	1,996,198	30	87,205	148,311	33	108,046	205,544	14	134,410	148,772	18	47,903	27,150	5	2,240,322	2,525,976	100
Other - Sewer & Water	-	-	-	-	-	-	13,883	29,014	1	30,860	1,237,708	5	-	1,190	1	44,743	1,267,912	7
Grand Total	1,862,759	1,996,198	30	87,205	148,311	33	121,929	234,558	15	165,270	1,386,480	23	47,903	28,340	6	2,285,065	3,793,888	107

Note: All expenditures are from multi year work order inception date through 09/30/2024 (unaudited).

BILLED SERVICES OF COB WORK ORDERS FOR FISCAL YEAR 2024

Type	OPEN BALANCE as of 09/30/23	October	November	December	January	February	March	April	May	June	July	August	September	FY 2024 INVOICE TOTAL	OPEN BALANCE as of 09/30/24 (Unaudited)	INVOICE PAYMENTS RECEIVED	FY 2024 OPEN BALANCE
Fiber Optics	$ 7,102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,102	$ -	$ 7,102
Street Lights	2,241	-	-	-	-	-	(2,241)	-	-	20,330	-	-	-	18,089	$ 20,330	-	$ 20,330
Infrastructure Improvements	8,765	-	-	16,798	-	-	(1,355)	-	(16,798)	-	-	-	-	(1,355)	$ 7,411	7,411	$ -
LIT Pole Attachments	-	-	-	-	-	-	-	-	-	-	118,293	72,200	38,492	228,985	$ 228,985	-	$ 228,985
Electric Utility Total	18,109	-	-	16,798	-	-	(3,596)	-	(16,798)	20,330	118,293	72,200	38,492	245,720	263,828	7,411	256,418
ARPA - Sewer & Water	-	-	-	-	-	-	-	-	-	-	-	250,235	-	250,235	$ 250,235	250,235	$ -
Grand Total	$ 18,109	$ -	$ -	$ 16,798	$ -	$ -	$ (3,596)	$ -	$ (16,798)	$ 20,330	$ 118,293	$ 322,435	$ 38,492	$ 495,955	$ 514,064	$ 257,646	$ 256,418

TOTAL TRANSFERS TO THE CITY OF BROWNSVILLE
SUMMARY BY UTILITY FROM FISCAL YEAR 2020 THROUGH 2024

Utility	FY 2020			FY 2021			FY 2022			FY 2023			FY 2024 (Unaudited)		
	COB Usage	COB Cash Transfer	COB Transfer Total	COB Usage	COB Cash Transfer	COB Transfer Total	COB Usage	COB Cash Transfer	COB Transfer Total	COB Usage	COB Cash Transfer	COB Transfer Total	COB Usage	COB Cash Transfer	COB Transfer Total
Electric	3,418,381	7,742,541	11,160,922	3,430,888	17,039,951	20,470,839	4,223,052	8,410,832	12,633,884	4,666,211	7,303,235	11,969,446	4,701,605	6,212,580	10,914,185
Water	734,648	1,408,276	2,142,924	717,593	1,502,302	2,219,895	751,795	1,563,683	2,315,478	783,093	1,903,337	2,686,430	791,422	2,220,456	3,011,878
Water - Resaca Fees	-	-	-	-	-	-	-	113,813	113,813	-	386,127	386,127	-	413,443	413,443
Wastewater	417,803	2,019,532	2,437,335	438,520	1,981,791	2,420,311	537,454	2,062,176	2,599,630	604,121	2,463,226	3,067,347	596,384	2,748,937	3,345,321
Grand Total	$ 4,570,832	$ 11,170,349	$ 15,741,181	$ 4,587,001	$ 20,524,044	$ 25,111,045	$ 5,512,301	$ 12,150,504	$ 17,662,805	$ 6,053,425	$ 12,055,925	$ 18,109,350	$ 6,089,411	$11,595,416	$ 17,684,827

BROWNSVILLE
PUBLIC UTILITIES BOARD

Burton McCumber & Longoria, LLP Progress Update

PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

BOARD OF DIRECTORS MEETING

BROWNSVILLE
PUBLIC UTILITIES BOARD

Payments to the City of Brownsville

PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

FINANCE COMMITTEE

Background Information

- ❑ The City of Brownsville invoices the Brownsville Public Utilities Board for a variety of activities and events.

- ❑ Invoices are received by the appropriate staff at BPUB and processed for payment as part of our normal accounts payable process.

- ❑ These payments fall in to a variety of categories including the following:
  - ❖ City street project utility improvements
  - ❖ Brownsville Employee Credit Union support
  - ❖ Event sponsorships
  - ❖ Landfill fees*
  - ❖ Resaca Sludge Disposal**
  - ❖ Street patching
  - ❖ Subscriptions (radios and Accela)
  - ❖ Broadband Plan
  - ❖ Event Center Rental
  - ❖ Advertising
  - ❖ Records checks on employees
  - ❖ Renovations done by COB staff at BPUB facilities

* MOU for potable water treatment plant filtration sludge at $15/ton for 20 years ending September 2030
Wastewater sludge charge at $36/ton

** MOU for resaca dewatered sediment at $15/ton. Sediment is utilized as beneficial alternative daily cover at Landfill

Summary by Category – Seven Year History

Category	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Seven-Year Total
COB Street Project Utility Improvements	$ 160,597.00	$ 289,220.80	$ 180,199.90	$ -	$ 956,366.90	$ 46,075.50	$ 2,805,647.97	$ 4,438,108.07
Credit Union Support	26,555.00	26,344.62	26,745.81	27,995.06	16,530.84	42,134.62	27,923.94	194,229.89
Event Sponsorships	15,310.00	9,130.00	3,260.00	-	15,000.00	-	630.00	43,330.00
Landfill Fees	150,507.90	48,629.55	80,132.55	40,389.01	94,854.60	122,430.84	677,193.82	1,214,138.27
Resaca Sludge Disposal	23,160.30	888.15	5,646.00	840.00	1,747.80	1,319.55	1,183.65	34,785.45
Street Patching	294,431.10	282,377.60	239,403.77	349,045.65	277,391.55	236,984.85	514,224.09	2,193,858.61
Subscriptions	38,370.00	-	250.00	-	-	-	54,166.44	92,786.44
Broadband Plan	-	-	21,000.00	21,000.00	-	-	-	42,000.00
Event Center Rental Fees	2,572.00	4,030.00	1,872.00	-	2,553.13	3,593.06	4,808.98	19,429.17
Advertising	5,525.00	4,250.00	4,250.00	1,275.00	-	-	-	15,300.00
Records Checks on employees	3,275.00	3,400.00	3,300.00	3,385.00	255.00	410.00	-	14,025.00
Office renovations at BPUB facility	-	-	-	-	-	2,837.73	-	2,837.73
	$ 720,303.30	$ 668,270.72	$ 566,060.03	$ 443,929.72	$ 1,364,699.82	$ 455,786.15	$ 4,085,778.89	$ 8,304,828.63

Seven Year History - Detail

Description	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	Grand Total
15th St Wastewater Utility Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 105,970.76	$ 105,970.76
15th St Water Utility Improvements	-	-	-	-	-	-	39,324.24	39,324.24
2019 Street Improvements (CIP-60-0920)	-	-	-	-	956,366.90	46,075.50	-	1,002,442.40
Arbor Day reimbursement	-	150.00	200.00	-	-	-	-	350.00
Avenida de la Plata Wastewater Utility Improv	-	-	-	-	-	-	532,279.65	532,279.65
Avenida de la Plata Water Utility Improvements	-	-	-	-	-	-	495,289.21	495,289.21
Broadband Plan	-	-	21,000.00	21,000.00	-	-	-	42,000.00
CIP District No. 3 Wastewater Utility Improvements	-	-	-	-	-	-	528,821.13	528,821.13
CIP District No. 3 Water Utility Improvements	-	-	-	-	-	-	737,840.57	737,840.57
COB Boards and Commissions Appreciation Luncheon	-	-	-	-	-	-	630.00	630.00
COB Hurricane Awareness Fair sponsorship	4,000.00	-	-	-	-	-	-	4,000.00
Event Center rental fee	2,572.00	4,030.00	1,872.00	-	2,553.13	3,593.06	4,808.98	19,429.17
Gazelle Avenue Project	130,297.00	82,690.00	-	-	-	-	-	212,987.00
Greenbriar Ave Project	-	-	75,625.00	-	-	-	-	75,625.00
Landfill fees	150,507.90	48,629.55	80,132.55	40,389.01	94,854.60	122,430.84	677,193.82	1,214,138.27
Landfill fees - Resaca Sludge	23,160.30	888.15	5,646.00	840.00	1,747.80	1,319.55	1,183.65	34,785.45
Metro terminal advertising	5,525.00	4,250.00	4,250.00	1,275.00	-	-	-	15,300.00
Mr. Amigo luncheon	960.00	480.00	560.00	-	-	-	-	2,000.00
Office renovations	-	-	-	-	-	2,837.73	-	2,837.73
Radio system subscription	38,370.00	-	250.00	-	-	-	-	38,620.00
Records checks for employees	-	3,005.00	-	2,960.00	-	-	-	5,965.00
Records checks for new employees	3,275.00	395.00	3,300.00	425.00	255.00	410.00	-	8,060.00
RM Walsdorf contract for Market Square Project	30,300.00	-	-	-	-	-	-	30,300.00
Roosevelt Street Project	-	206,530.80	104,574.90	-	-	-	-	311,105.70
Share for CU employee	26,555.00	26,344.62	26,745.81	27,995.06	16,530.84	42,134.62	27,923.94	194,229.89
Sponsorship BPD golf tournament	-	500.00	-	-	-	-	-	500.00
Sponsorship COB Hurricane Awareness Fair	-	4,000.00	-	-	-	-	-	4,000.00
Sponsorship Cyclobia	-	1,500.00	-	-	-	-	-	1,500.00
Sponsorship golf tournament (City Manager's Youth Fund)	10,000.00	-	-	-	-	-	-	10,000.00
Sponsorship The Challenge RGV	-	2,500.00	2,500.00	-	-	-	-	5,000.00
Sponsorship The Forest Remembers	-	-	-	-	10,000.00	-	-	10,000.00
Sponsorship-Hosting Milano vs Chivas women's soccer game	-	-	-	-	5,000.00	-	-	5,000.00
Street patching	294,431.10	282,377.60	239,403.77	349,045.65	277,391.55	236,984.85	514,224.09	2,193,858.61
TWUA meeting	350.00	-	-	-	-	-	-	350.00
TXDOT - International Blvd (SH4) Phase 1 - water	-	-	-	-	-	-	8,465.41	8,465.41
Accela user licenses	-	-	-	-	-	-	54,166.44	54,166.44
11th & 12th, Grande - Lourdes (Portway) Wastewater Utility Improvements	-	-	-	-	-	-	178,828.50	178,828.50
11th & 12th, Grande - Lourdes (Portway) Water Utility Improv	-	-	-	-	-	-	178,828.50	178,828.50
Grand Total	$ 720,303.30	$ 668,270.72	$ 566,060.03	$ 443,929.72	$ 1,364,699.82	$ 455,786.15	$ 4,085,778.89	$ 8,304,828.63

UTILITY FINANCIAL RESERVE POLICY

PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

FINANCE COMMITTEE

Policy Overview

- In order to maintain stable rates and provide reliable service, BPUB must maintain appropriate financial reserves which can absorb short-term financial variability resulting from unexpected operating results or can reduce the need for debt issuances.

- This policy will ensure that the BPUB maintains adequate reserve levels for the purpose of providing sufficient cash flow for daily operations, securing and maintaining a higher investment grade bond rating, offsetting significant economic declines or revenue shortfalls, providing funds to meet unforeseen emergency expenditures, and demonstrating a commitment to long-term financial planning objectives.

- The BPUB shall maintain reserves required by law, ordinance and/or bond covenants.

Reserves Required by Bond Covenants

- Operating Reserve
  - Meet day-to-day maintenance and operating expenses
  - Minimum of 60 days of budgeted O&M expenses
  - $17,018,883 as of 9/30/24

- Senior Lien Reserve
  - Payment of senior lien obligations
  - The least of: 1) 100% of maximum annual debt service, or 2) 125% of the average annual debt service, or 3) 10% of the initial principal amount of the outstanding senior lien obligations
  - $15,810,371 cash plus surety policies as of 9/30/24

- Junior Lien Reserve
  - Payment of junior lien obligations
  - 100% of average annual debt service
  - $112,531 as of 9/30/24

- Capital Reserve
  - Meet capital project funding requirements
  - Minimum $15,000,000
  - $15,000,992 as of 9/30/24

New Reserves Established in FY 2025

- Decommissioning Reserve
  - Adequate funding for decommissioning power generation plants
  - Budgeted $2,000,000 in FY 2025
  - Target level of $10,000,000 to $15,000,000
  - Initial funding from net revenues of the system
  - Funded within 5 years

- Power Supply Stabilization Reserve
  - Mitigate fluctuations in net power supply costs
  - Funding of 90-120 days of net power supply costs
  - Target level of $22,000,000 - $29,333,333
  - Initial funding from net revenues of the system
  - Funded within 10 years
  - Funds spent will be replenished from FPEC collections

Policy Implementation Timeline

- October 2024 – BPUB staff developed a new policy detailing reserves required by bond covenants and establishing new reserves
- October 1, 2024 – funding of $2 million for the Decommissioning Reserve was included in the FY25 budget
- October 30, 2024 – draft policy presented to Regulatory and Policy Committee
- November 7, 2024 – draft policy presented to Finance Committee
- November 14, 2024 – final draft policy presented to the Board of Directors for approval
- December 9, 2024 – budget amendment presented to the Board for approval of the first year of funding for the Power Supply Stabilization Reserve

Questions?

BROWNSVILLE
PUBLIC UTILITIES BOARD

BPUB Other Post Employment Benefits Trust (OPEB) Update

PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

FINANCE COMMITTEE

Agenda

1. Background
2. Actuarial Report as of September 30, 2023
3. OPEB Performance and Valuation Dashboard as of September 30, 2024
4. Plan Distributions
5. Questions

Background

- Initial contribution of $13.3M made in May 2023
- In February 2024 the BPUB Board approved the replacement of the Investment Advisor for the OPEB Trust Administered by PARS by entering into an agreement with U.S. Bank/PFM Asset Management effective April 1, 2024

Actuarial Report as of 9/30/23

- BPUB OPEB Financial Reporting Valuation completed by Milliman, Inc.
- Discount rate used was 6.56% representing the Long Term expected Rate of Return
- Changes in net OPEB assets and total OPEB liability for FY2023 follows:
  - Plan is funded at 104.79%

	September 30, 2023		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Total OPEB Liability - beginning of year	$ 14,815,187	$ -	$ 14,815,187
Changes for the year:			
Service Cost	765,841	-	765,841
Interest on total OPEB Liability	604,241	-	604,241
Effect of economic/demographic gains or losses	530,718	-	530,718
Effect of assumptions changes or inputs	(3,013,111)	-	(3,013,111)
Benefit payments	(1,111,303)	-	(1,111,303)
Employer contributions	-	13,306,413	(13,306,413)
Net investment income	-	(111,890)	111,890
Net changes			
Total OPEB Liability - end of year	$ 12,591,573	$ 13,194,523	$ (602,950)

OPEB Performance and Valuation Dashboard as of 9/30/2024

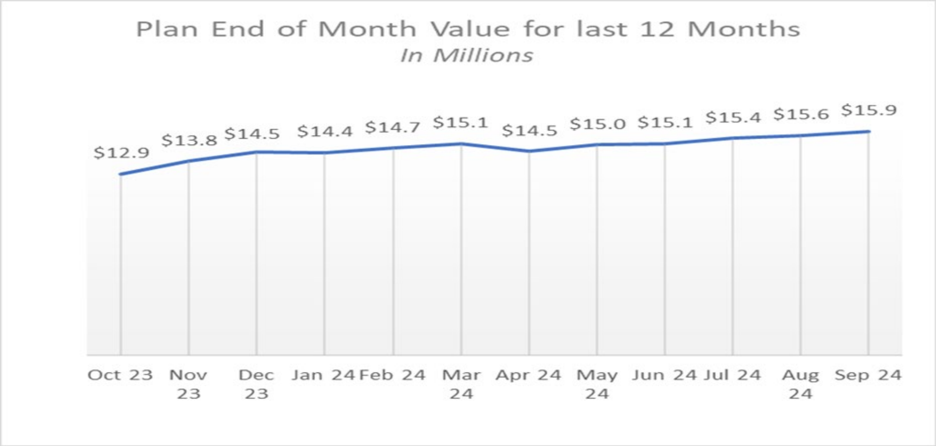
Activity Summary by Source

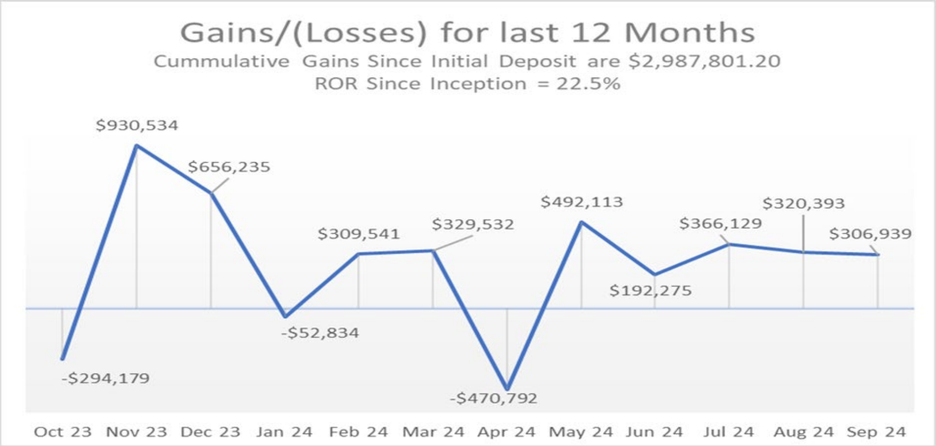
Source	Balance on 09/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 09/30/2024
OPEB	$15,639,795.52	$0.00	$306,938.83	$(3,947.66)	$0.00	$0.00	$15,942,786.69
Totals	**$15,639,795.52**	**$0.00**	**$306,938.83**	**$(3,947.66)**	**$0.00**	**$0.00**	**$15,942,786.69**

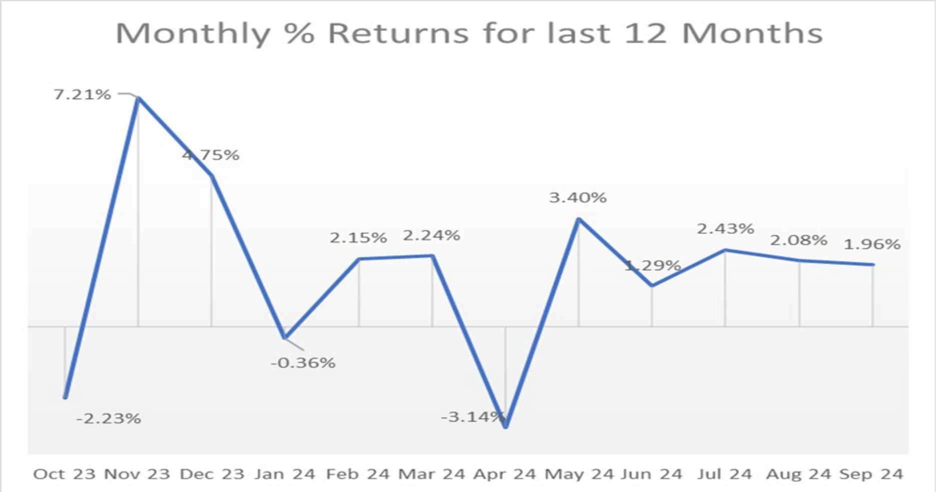
Investment Performance

Source	1-Month	3-Month	1-Year	Annualized Return			Inception
				3-Years	5-Years	10-Years	Date
OPEB	1.96%	6.61%	23.57%	-	-	-	05/05/2023

OPEB Performance and Valuation Dashboard as of 9/30/24







OPEB Performance and Valuation Dashboard as of 9/30/24

Asset Allocation

Portfolios		Fixed Income	Conservative	Balanced	Growth
	Target Weights				
	Equity	0%	40%	60%	75%
	Fixed Income	100%	60%	40%	25%
Total Equity		**0.00%**	**36.00%**	**54.00%**	**67.50%**
	Domestic Equity	0.00%	24.00%	36.00%	45.00%
	International Equity	0.00%	12.00%	18.00%	22.50%
Total Other Growth		**0.00%**	**4.00%**	**6.00%**	**7.50%**
	Real Estate	0.00%	2.00%	3.00%	3.75%
	Global Infrastructure	0.00%	2.00%	3.00%	3.75%
Total Fixed Income		**100.00%**	**60.00%**	**40.00%**	**25.00%**
	Investment Grade	92.50%	55.50%	37.00%	23.13%
	High Yield	7.50%	4.50%	3.00%	1.87%
Total weighted average expense ratio		0.03%	0.04%	0.05%	0.05%

Asset allocation data as of 6/30/2024.

OPEB Performance and Valuation Dashboard as of 9/30/24

Balanced Strategy

Strategy	Primary Goal	Target Asset Allocation
X **Balanced**	Dual goals are to provide a moderate amount of current income with moderate capital growth.	Equity: 60% Fixed Income: 40%

Plan Distributions

- Began requesting quarterly plan distributions in FY2024
  - Retiree health costs distribution to BPUB through 3rd quarter ended June 30, 2024 totaled $294,001
  - Retiree health costs distribution for 4th quarter ended September 30, 2024 will be submitted for $316,326
  - Retiree health costs distribution for fiscal year ended September 30, 2024 totals $610,327
  - Premiums paid into the self-funded Health Insurance Fund by BPUB for the retirees are reimbursed to BPUB's Plant Fund from distributions received

Questions

BROWNSVILLE
PUBLIC UTILITIES BOARD

Sale of Retired Vehicles and Equipment to the City of Brownsville

PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

FINANCE COMMITTEE

Sale of Retired Vehicles and Equipment

- As part of the annual budget process departments request replacement vehicles and equipment (“units”).

- A determination is made based on the condition and repair history of the existing unit whether to proceed with procuring a replacement.

- When the new vehicle/equipment is received and placed in to service, the unit being replaced is retired.

- Approximately once a year BPUB conducts an auction, either in person or on-line, to sell these retired units.

- The City of Brownsville has previously expressed an interest in having first choice to acquire some of the retired units before they are placed up for auction.

Timeline of the Offer to the City

- September 17, 2024 - email was sent to the City with the listing of the retired units.
- September 24, 2024 – City Staff came to BPUB to view the units.
- October 1, 2024 – the City sent a list of sixteen units they were interested in acquiring.
- October 4 – 24, 2024 – BPUB staff researched the value of the units on multiple websites.
- October 22, 2024 – BPUB staff sought advice from legal counsel to ensure the sale would be in full compliance with all applicable laws and statutes. As of 10/31/24 no the response is still pending.
- TBD – a letter with the listing of units, prices and source of pricing will be sent to the City.

List of Vehicles and Equipment

BROWNSVILLE PUBLIC UTILTIES BOARD UNITS REQUESTED BY THE CITY OF BROWNSVILLE

COB Provided Information			BPUB Provided Information					
Heavy Equipment/ Equipment	**BPUB ID Number**	**Division**	**BPUB Unit Number**	**VIN Number**	**Pricing Source Website**	**Selling Price**	**BPUB Net Book Value**	**BPUB Acquisition Cost**
2009-CHEVROLET-1500	410	Landfill	410	1GCEC19X59Z120632	txdmv.com	$ 3,925	$ -	$ 17,912
F550 Service Truck	B54	Landfill	734	1FDUF4GY4EEA60582	txdmv.com	$ 8,550	$ -	$ 30,455
Silverado Pick up (2006 Chevrolet 1500)	A15	Landfill	270	1GCEC19X26Z274694	txdmv.com	$ 2,400	$ -	$ 14,364
Water Truck	C65	Landfill	9	1FVHBXAK43HL64860	txdmv.com	$ 9,050	$ -	$ 65,549
Water Truck	C64	Landfill	2	1FVABTBV63DL64854	txdmv.com	$ 4,675	$ -	$ 54,351
14fh Trailer	No number /Eliff Trailer	Landfill	344	16VFX1623F2004520	trailershouse.com	$ 1,795	N/A	N/A
Pick Up Silverado	476	Landfill	476	1FTMF1CF5BFB05283	txdmv.com	$ 3,700	$ -	$ 14,131
Dump Truck 445	C15	Landfill	445	1GDT8C4B78F410933	txdmv.com	$ 9,325	$ -	$ 77,250
2004 Dodge 2500	Reference # 11	EPW	199	3D7KA28D24G133052	txdmv.com	$ 2,425	$ -	$ 16,039
1997 Forklift	Reference # 5	EPW	84A	UGJ02-9L-137	machinerytrader.com	$ 2,158	$ -	$ 23,450
2010 Ford F-750 Bucket truck	Reference # 33	EPW	495	3FRXF7FC8BV535632	equipmenttrader.com	$ 18,000	$ -	$ 51,270
2012 John Deere backhoe 410K	Reference # 42	EPW	656	1T0410KXPCE238279	machinerytrader.com	$ 29,900	$ -	$ 79,561
2009 Chevrolet 1500	Reference # 25	EPW	424	1GCEC19X59Z120632	txdmv.com	$ 3,925	$ -	$ 17,912
2011 Peterbilt 348 Dump Truck	Reference # 32	EPW	470	2NP3LN9X6BM134351	txdmv.com	$ 3,925	$ -	$ 83,975
2017 Vactron LP8735DT-HTrailer Vac	Reference # 35	EPW	503VE	5HZBF1921HLEH2168	machinerytrader.com	$ 49,000	$ -	$ 74,398
2009 Chevrolet-C6500	Reference # 28	EPW	444	1GBJ6C1G99F406857	txdmv.com	$ 9,325	$ -	$ 101,119
						$ 162,078		$721,736

Recess to Closed Meeting

Closed Meeting

1. DISCUSSION OF THE BROWNSVILLE PUBLIC UTILITIES BOARD'S QUARTERLY PROGRESS ON NATURAL GAS HEDGING STRATEGIES AND POWER SUPPLY (SEC. 551.086).

2. PRESENTATION AND DISCUSSION OFLNFORMATION UPON PRICING OF PURCHASED POWER, GENERATION, AND FUEL AND THEIR IMPACT UPON THE FUEL, PURCHASED ENERGY, AND MARKETING CHARGE (SEC. 551.086).

Reconvene Open Meeting

8. DISCUSSION AND POSSIBLE RECOMMENDATION ON CLOSED MEETING ITEMS

9. DISCUSSION AND/OR REQUESTS FOR FUTURE AGENDA ITEMS

Adjournment