



BROWNSVILLE
PUBLIC UTILITIES BOARD

Finance Committee

FRIDAY, AUGUST 28, 2025



BROWNSVILLE
PUBLIC UTILITIES BOARD


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 Ended July 31, 2025 - Miguel Perez
 2. Presentation and Discussion on Updates to the Brownsville Public Utilities Board's Utility Financial Reserve Policy - Miguel Perez
 3. Presentation and Discussion on Brownsville Public Utilities Board Excess (Umbrella) Liability Insurance Renewal - Estrella Solorzano
 4. Presentation and Discussion on Brownsville Public Utilities Board Directors and Officers & Employment Practices Liability Insurance Renewal - Estrella Solorzano
 5. Presentation and Discussion on Brownsville Public Utilities Board General Liability, Automobile, Cyber, Mobile Equipment, Crime and Excess Worker's Compensation Insurance Renewals - Estrella Solorzano
 6. Presentation and Discussion on the Request for Proposals for Brownsville Public Utilities Board Cyber Liability Insurance - Estrella Solorzano
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BROWNSVILLE
PUBLIC UTILITIES BOARD

Financial Performance Report as of July 31, 2025

PRESENTATION AND DISCUSSION OF THE BROWNSVILLE PUBLIC
UTILITIES BOARD'S FINANCIAL PERFORMANCE REPORT

• • • BOARD OF DIRECTORS MEETING | 09/08/2025

Miguel A. Perez

Chief Financial Officer

Finance Division



Fiscal Year 2025 Financial Performance

As of July 31, 2025

Executive Summary

Flow of Funds: Adjusted Gross Revenues came in lower than budgeted due to decreased sales driven by lower consumption. YTD, \$5,535,036 has been generated to replenish the improvement fund. Debt Service Coverage is at 2.38x, well above the 1.25x minimum.



FPEC has generated an over-recovery of \$23.72M as of July 31. This will be used to offset future market uncertainty.



COB Cash Transfer is higher than budgeted due to lower COB utility usage and a lower FPEC rate.



Personnel and **Non-Personnel** expenses came in lower than budgeted primarily due to current vacancies and timing issues.



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



CIP year-to-date actuals and committed total \$41.5M and \$34.6M respectively, which represent 100% of the FY 2025 approved plan.



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



Fiscal Year 2025 Financial Performance

As of July 31, 2025

Statement of Revenues, Expenses, and Changes in Net Position



	FY 2025 JULY 2025 YTD	FY 2024 JULY 2024 YTD
1 Operating Revenues	\$ 190,785,081	\$ 192,974,072
2 Less: Operating Expenses	163,296,178	167,197,269
3 Operating Income	27,488,903	25,776,803
4 Net nonoperating revenues (expenses)	(14,499,913)	(12,540,494)
5 Income (loss) before capital contributions	12,988,990	13,236,309
6 Capital contributions	14,742,227	8,948,436
7 Change in net position	27,731,217	22,184,745
8 Net position at beginning of fiscal year	475,136,246	452,609,182
9 Net position at end of period	\$ 502,867,463	\$ 474,793,927

Notes:

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

Fiscal Year 2025 Financial Performance

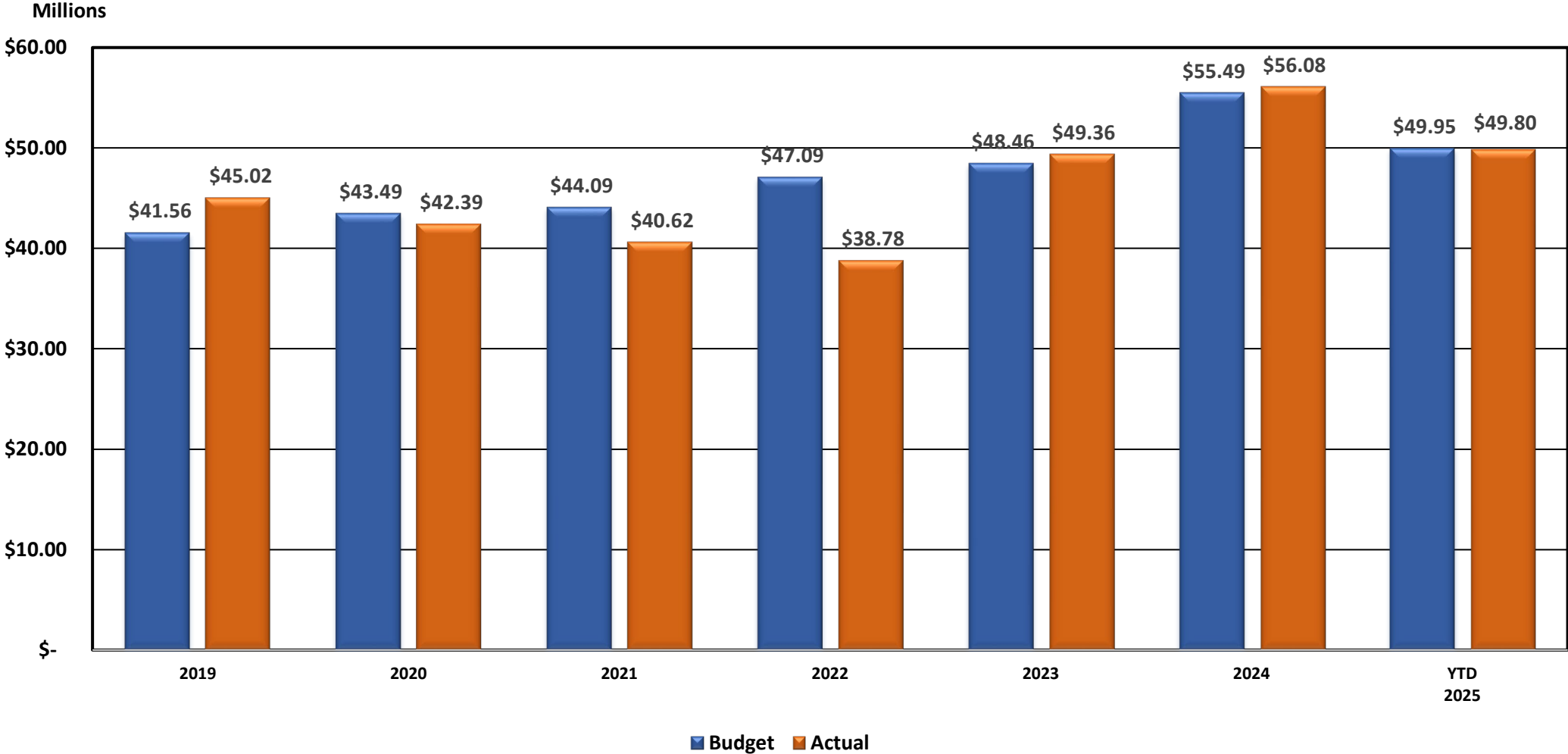
As of July 31, 2025

Summary of Revenues & Expenses (Flow of Funds)



		YTD BUDGET	JULY 2025 YTD ACTUAL	VARIANCE
1	Operating Revenues	\$ 210,930,587	\$ 181,323,154	\$ (29,607,433)
2	Other Revenues	19,333,466	21,470,299	2,136,833
3	Gross Revenues	230,264,053	202,793,453	(27,470,600)
4	Less: Fuel and SRWA	83,727,184	63,449,093	(20,278,091)
5	Adjusted Gross Revenues	146,536,869	139,344,360	(7,192,509)
6	Less: Other Requirements (O&M, Non-Oper, Debt Svc)	110,051,697	106,097,500	(3,954,197)
7	Balance Available After Requirements	36,485,172	33,246,860	(3,238,312)
8	Less: Total Cash/Utility Benefit to COB	14,653,687	13,934,436	(719,251)
9	Balance Available for Transfers Out	21,831,485	19,312,424	(2,519,061)
10	Less: Transfers Out	21,831,485	13,777,388	(8,054,097)
11	Improvement Fund Replenishment	-	5,535,036	5,535,036
12	Total Transfers	\$ 21,831,485	\$ 19,312,424	\$ (2,519,061)
13	Debt Service Coverage Ratio	2.54 x	2.38 x	

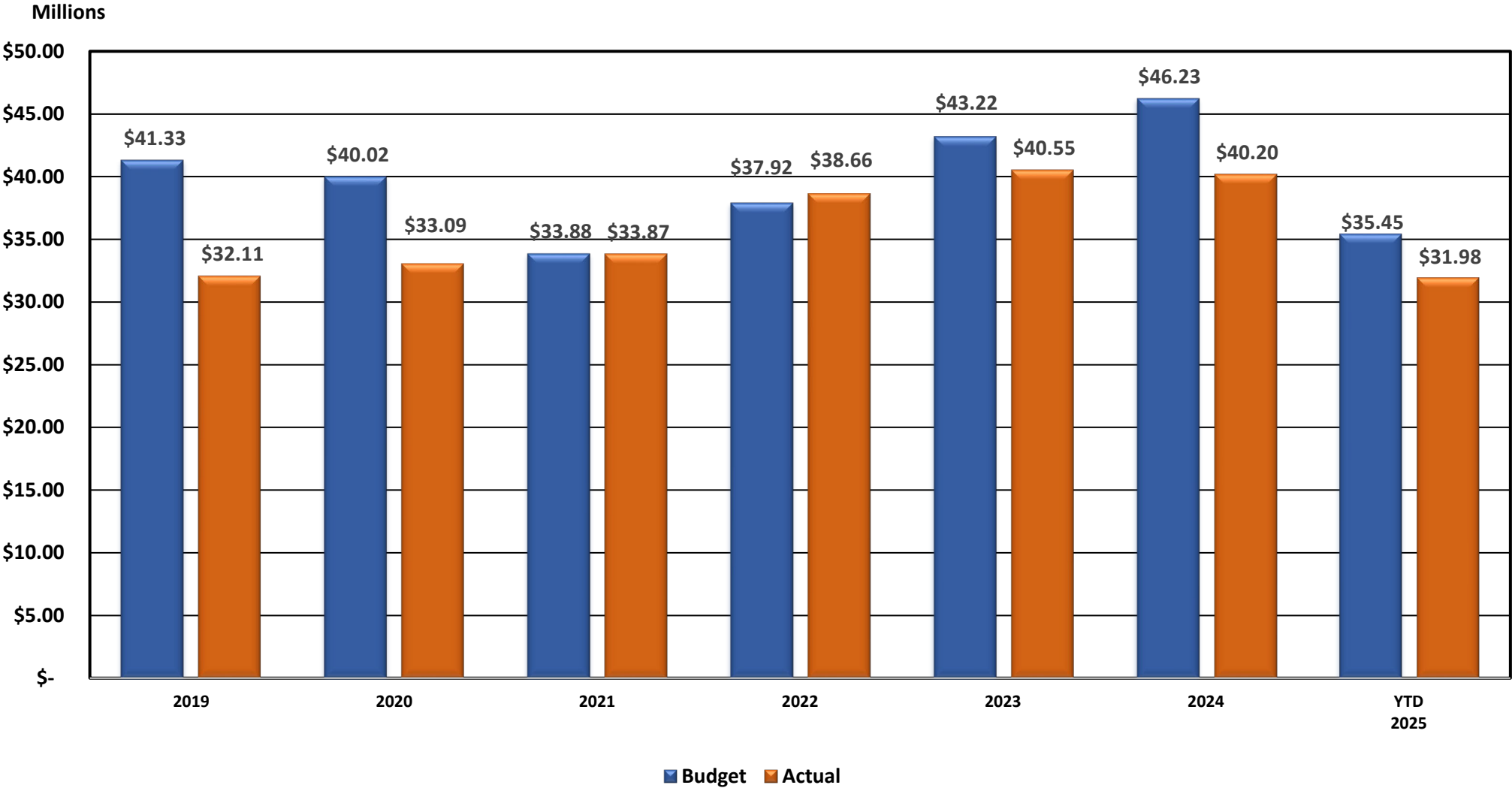
Fiscal Year 2025 Financial Performance
As of July 31, 2025
O&M Expenses - Personnel
Budget vs. Actuals



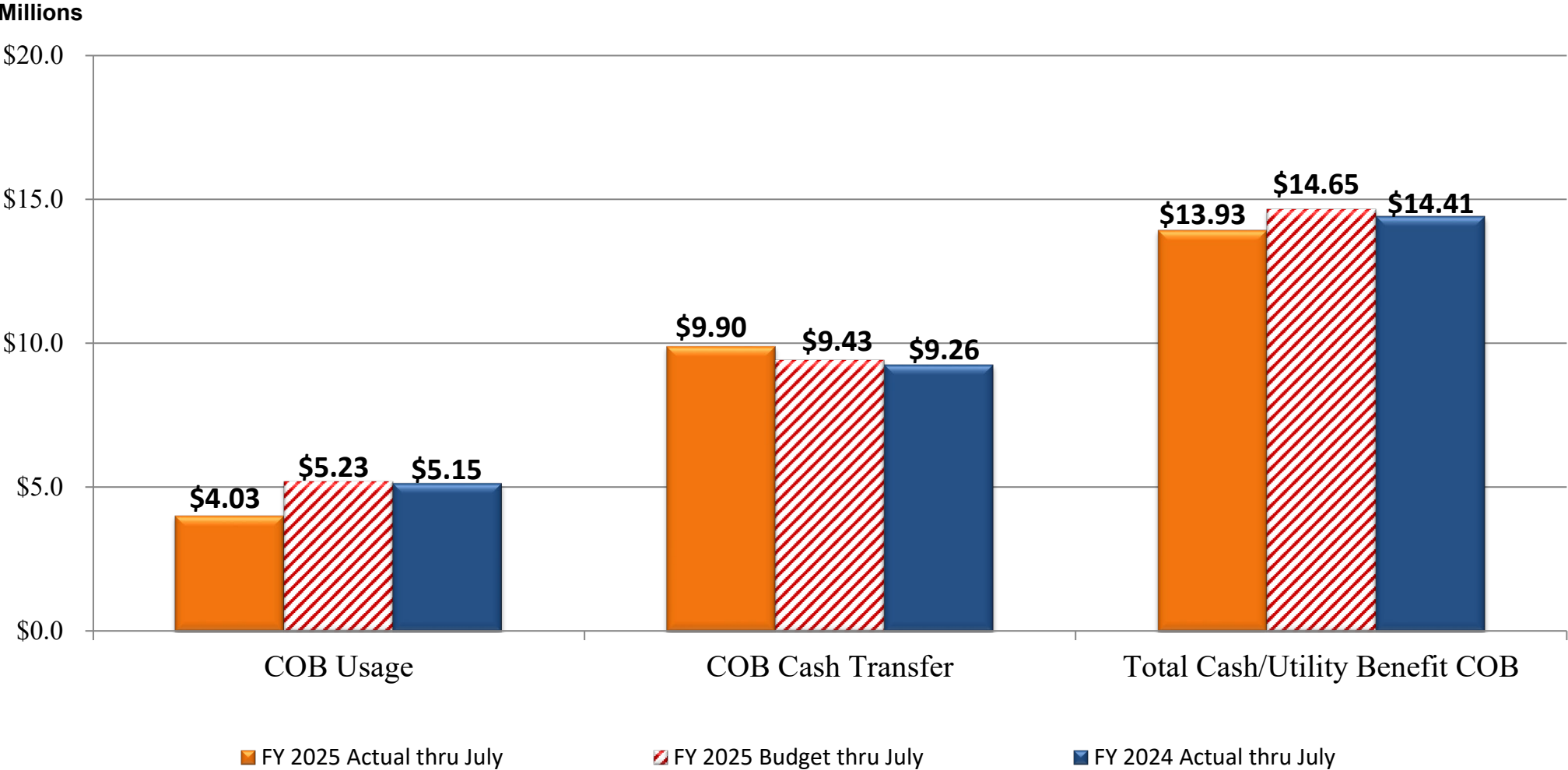
Note:

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

Fiscal Year 2025 Financial Performance
As of July 31, 2025
O&M Expenses – Non-Personnel
Budget vs. Actuals



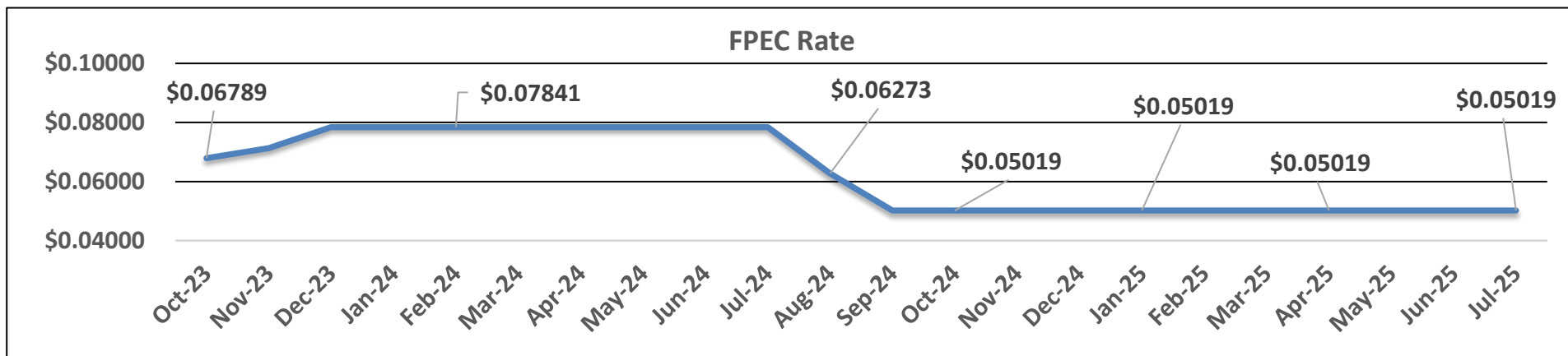
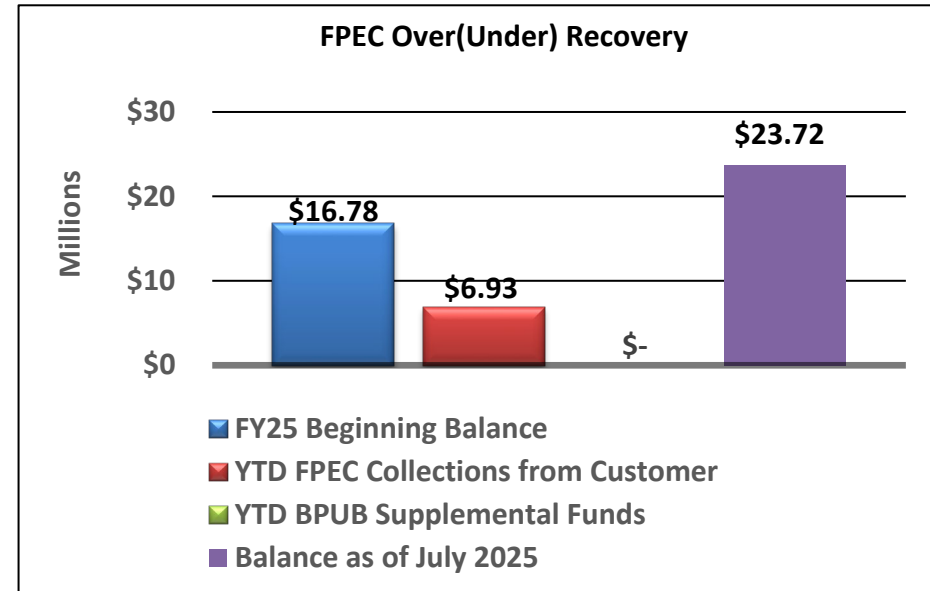
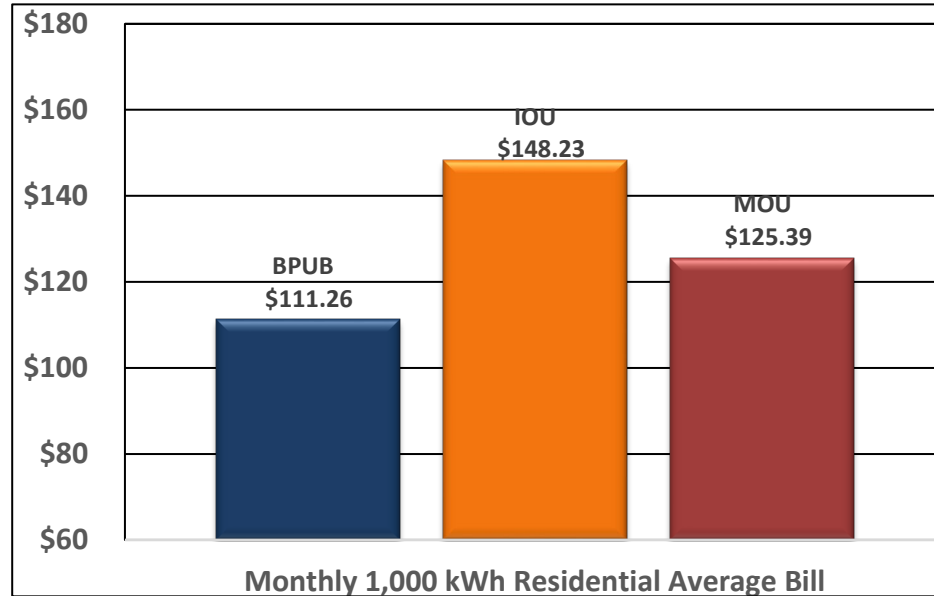
Fiscal Year 2025 Financial Performance
As of July 31, 2025
City of Brownsville Transfer Summary



Fiscal Year 2025 Financial Performance

As of July 31, 2025

Average Electric Bill and Fuel and Purchased Energy Charge (FPEC)



Fiscal Year 2025 Financial Performance

Capital Improvement Plan

Budget vs. Actual



[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
LINE REF.	CATEGORY	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 07/31/2025	ADJUSTMENTS	BALANCE AS OF 07/31/2025	P.O. BALANCE AS OF 07/31/2025	COMPLETION AS OF 07/31/2025
1	Customer Connections	\$ 9,219,157	\$ 1,020,786	\$ 10,239,943	\$ 9,049,989	\$ -	\$ 1,189,954	\$ 2,645,261	88.38%
2	Grant Funded	14,342,443	-	14,342,443	8,032,664	-	6,309,779	7,691,413	56.01%
3	Heavy Equipment and Vehicles	5,621,595	64,190	5,685,785	1,904,762	-	3,781,023	1,810,848	33.50%
4	Hidalgo Energy Center	1,000,000	(500,000)	500,000	106,246	(535,086)	928,840	-	21.25%
5	In Design	8,133,138	(383,481)	7,749,657	1,553,064	-	6,196,593	1,527,734	20.04%
6	Out for Bids	3,508,709	393,362	3,902,071	419,910	-	3,482,161	1,369,273	10.76%
7	Proposed Projects	6,813,168	(1,566,575)	5,246,593	-	-	5,246,593	287,716	0.00%
8	Resaca Fee Funded Equipment	540,799	-	540,799	287,000	-	253,799	-	53.07%
9	Under Construction	20,550,838	690,686	21,241,524	18,373,017	-	2,868,507	18,672,851	86.50%
10	Utility Relocations	6,250,888	(372,400)	5,878,488	1,721,436	-	4,157,052	7,416,854	29.28%
11	Completed	118,555	653,432	771,987	28,801	(329,792)	1,072,978	-	3.73%
12	Grand Total	\$ 76,099,290	\$ -	\$ 76,099,290	\$ 41,476,889	\$ (864,878)	\$ 35,487,279	\$ 41,421,950	54.50%

FY 2025 CIP PLAN			
Funding Source	Amount	% of Total	
Pay as You Go	\$ 53,248,550.00	69.97%	
Future Debt	2,200,000.00	2.89%	
Grants	14,342,443.00	18.85%	
Impact Fees	3,976,563.00	5.23%	
Resaca Fees	1,431,734.00	1.88%	
Line Extensions	900,000.00	1.18%	
TOTAL	\$ 76,099,290.00	100%	

CAPITAL SPENDING FIVE-YEAR HISTORY

DESCRIPTION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Approved Budget	\$ 108,350,813.00	\$ 90,795,286.00	\$ 98,169,572.00	\$ 92,133,995.00	\$ 91,717,365.00
Electric	9,726,915.00	10,932,832.00	12,766,187.00	16,239,713.00	20,234,443.00
General	16,557,173.00	16,641,320.00	2,596,943.00	1,033,971.00	1,288,500.00
Water	4,197,824.00	4,653,944.00	8,325,458.00	5,362,216.00	6,767,712.00
Wastewater	2,884,550.00	4,084,570.00	6,976,183.00	6,116,850.00	7,937,983.00
Total Expenditures	\$ 33,366,462.00	\$ 36,312,666.00	\$ 30,664,771.00	\$ 28,752,750.00	\$ 36,228,638.00
YTD % Incurred	30.8%	40.0%	31.2%	31.2%	39.5%

CIP Combined Utility Summary as of 7/31/25

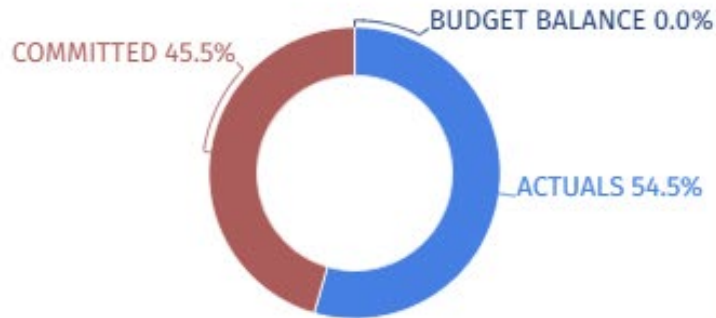
TOTAL FY2025 CIP BUDGET
\$76.1M

% OF BUDGET SPENT
BY PROJECT TYPE

YEAR -TO-DATE ACTUALS &
COMMITTED BY CATEGORY
(In Millions)

● Actuals \$41.5M ● Committed \$41.4M

Actuals \$41.5M
Committed \$34.6M*
Budget Balance \$0M



Electrical \$27.7M Budget
71%



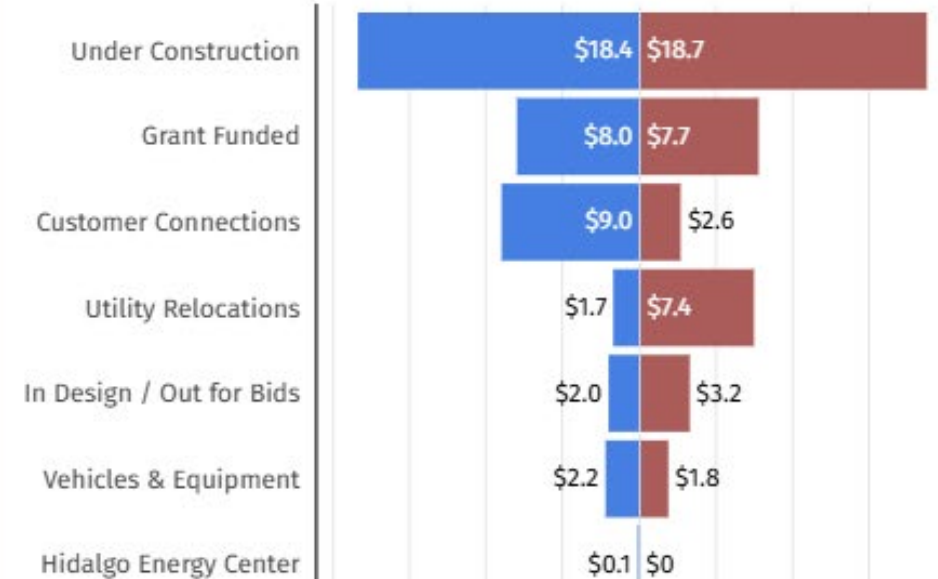
Wastewater \$24.0M Budget
45%



Water \$19.4M Budget
53%

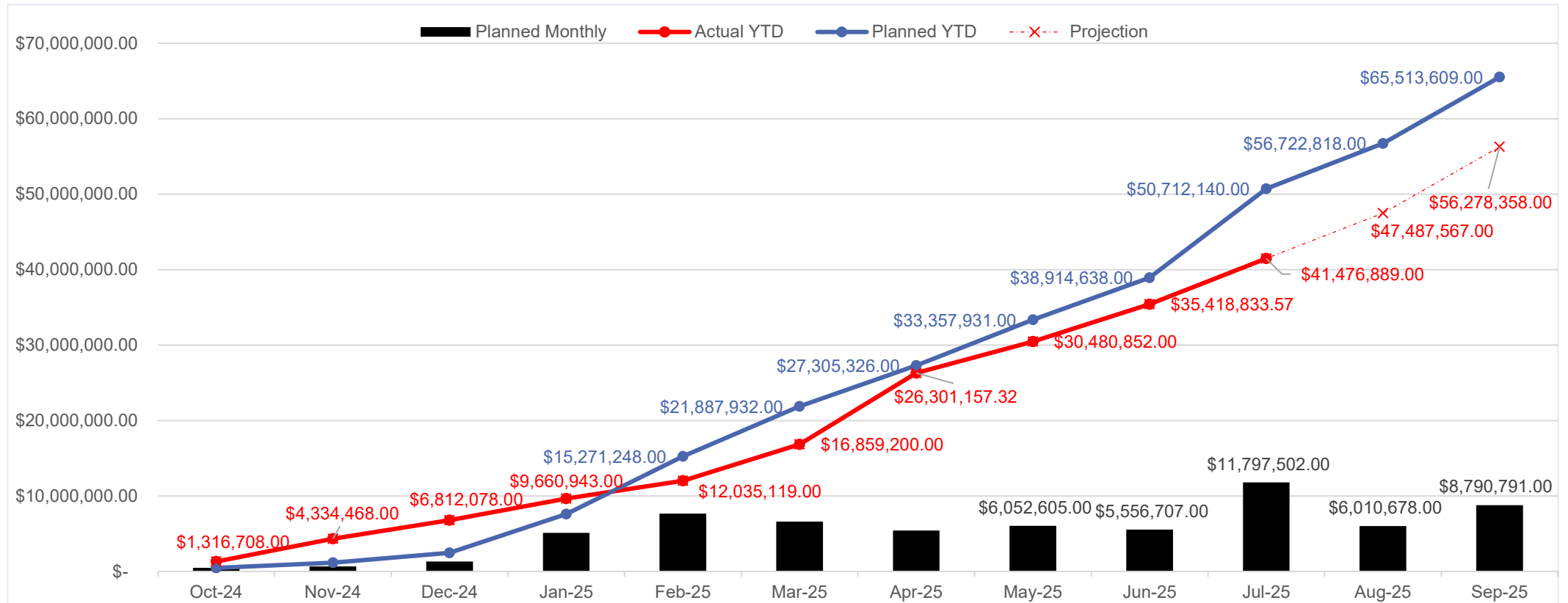


Gen & Adm \$4.9M Budget
15%



* Note – Total commitments through July total \$41.4M. Amount shown is capped at the available CIP budget.

July FY 2025 Planned CIP Cash Flow





Fiscal Year 2025 Financial Performance
As of July 31, 2025
Key Financial Metrics

Debt Service Coverage Ratio

Per Bond Covenant ~ 1.25x

Actual ~ 2.38x

Outstanding Debt

BPUB ~ \$254,450,000

Annual Debt Service ~
\$28,485,892

Debt to Capitalization Ratio

Municipal Utility Median ~
38%

BPUB FY 2025 ~ 40%

Days Cash on Hand

Industry Standard ~ 180
days

BPUB ~ 478 days

Bond Ratings

Moody's: A2/Outlook Stable

Fitch: A-/Outlook Positive

S&P: A-/Outlook Stable

All Reserves Fully Funded

Capital Improvement Reserve
\$15,049,879

Debt Service Reserves –
Junior and Senior Liens
(Net of Surety Policies)
\$16,547,506

Operating Cash Reserve
\$17,011,789

Fiscal Year 2025 Financial Performance
As of July 31, 2025
Customer Receivable Metrics



CUSTOMER RECEIVABLES AGING REPORT

	Current	Past Due 30 Days	Past due 60 Days	Past due 90 Days	Total
Value in Dollars	15,160,295.09	1,199,802.28	133,851.59	210,611.22	16,704,560.18
% of Total Receivables	90.8%	7.2%	0.8%	1.3%	100%
Number of Accounts	37,850	7,262	1,712	592	47,416

FISCAL YEAR 2025
UTILITY ASSISTANCE

MONTH	NUMBER OF ACCOUNTS	TOTAL ASSISTANCE RECEIVED
October-24	982	\$ 386,509.23
November-24	701	\$ 82,007.52
December-24	600	\$ 100,215.28
January-25	417	\$ 54,607.91
February-25	617	\$ 96,421.46
March-25	577	\$ 164,704.47
April-25	783	\$ 243,048.49
May-25	836	\$ 317,851.96
June-25	712	\$ 236,936.00
July-25	730	\$ 163,231.75
August-25	-	\$ -
September-25	-	\$ -
YTD Totals		\$ 1,845,534.07

AVERAGE CUSTOMER RECEIVABLES COLLECTION PERIOD

FISCAL YEAR	DAYS
FY 2025 YTD	27.89
FY 2024	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

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 July 31, 2025



	July 2025	FY 2025 YTD
Operating Revenues:		
1. Sales and Service Charges	\$ 17,100,557	\$ 148,149,532
2. Fuel Collection	6,946,450	53,600,885
3. Fuel (over) Under Billings	(1,249,626)	(6,934,415)
4. Less rate stabilization	-	-
5. Less utilities service to the City of Brownsville, Texas	(462,206)	(4,030,921)
6. Total Operating Revenues	<u>22,335,175</u>	<u>190,785,081</u>
Operating Expenses:		
7. Purchased power and fuel	5,696,824	46,666,471
8. Personnel services	4,660,636	49,802,357
9. Materials and supplies	593,055	6,865,608
10. Repairs and maintenance	182,427	2,208,356
11. Contractual and other services	3,775,148	33,644,728
12. Depreciation	2,402,388	24,108,658
13. Total Operating Expenses	<u>17,310,478</u>	<u>163,296,178</u>
14. Operating Income (Loss)	<u>\$ 5,024,698</u>	<u>\$ 27,488,903</u>

Statement of Revenues, Expenses, and Changes in Net Position*

As of July 31, 2025 - continued



	July 2025	FY 2025 YTD
Non-Operating Revenues (Expenses):		
15. SRWA other water supply	(603,968)	(6,039,684)
16. Investment and interest income	1,238,290	8,934,139
17. Operating grant revenue	153,200	509,026
18. Interest expense	(871,109)	(8,733,906)
19. Other	176,186	835,277
20. Gain (loss) on disposition of capital assets	(27,948)	(101,250)
21. Payments to City of Brownsville	(1,170,381)	(9,903,515)
22. Net nonoperating revenues (expenses)	(1,105,730)	(14,499,913)
23. Income (loss) before capital contributions	3,918,968	12,988,990
24. Capital contributions	571,156	14,742,227
25. Change in net position	4,490,123	27,731,217
26. Net position at beginning of year	498,377,340	475,136,246
27. Net position at end of year	\$ 502,867,463	\$ 502,867,463

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

Fiscal Year 2025 Financial Performance Report

As of July 31, 2025

Summary of Revenues & Expenses (Flow of Funds)



	July 2025	FY 2025 YTD
1. Operating Revenues	\$ 19,883,824	\$ 168,794,401
2. Off System Energy Sales	1,524,866	12,528,753
3. Net Operating Revenues	21,408,690	181,323,154
4. Other Revenues	1,388,691	13,492,848
5. Interest from Investments	556,875	6,494,159
6. Other Non-Operating Income	127,841	1,483,292
7. Gross Revenues	23,482,097	202,793,453
8. Less:		
9. Fuel & Energy Costs	5,696,824	46,666,471
10. Off System Energy Expenses	855,411	10,742,937
11. SRWA	603,969	6,039,685
12. Adjusted Gross Revenues	16,325,893	139,344,360
13. O&M Expenses	8,112,777	81,718,768
14. Other Non-Operating Expenses	-	356,508
15. Total Expenses	8,112,777	82,075,276
16. Debt Service Obligation	2,714,038	24,022,224
17. Total Requirements (Excluding Fuel & SRWA)	10,826,815	106,097,500

Fiscal Year 2025 Financial Performance Report

As of July 31, 2025

Summary of Revenues & Expenses (Flow of Funds) - continued



	July 2025	FY 2025 YTD
18. Balance Available After Requirements	\$ 5,499,079	\$ 33,246,860
19. Total Cash/Utility Benefit to COB	\$ 1,632,589	\$ 13,934,436
20. Balance Available for Transfers Out	\$ 3,866,490	\$ 19,312,424
21. Balance Available for Transfers Out:		
22. Operating Subaccount - Fuel Adjustment	\$ 125,000	\$ 1,250,000
23. Power Supply Stabilization Reserve	314,286	1,571,430
24. Decommissioning Reserve	166,666	1,666,668
25. Improvement Fund - CIP Funding	1,422,248	7,739,807
26. Improvement Fund (Resaca Fee) - Resaca CIP Funding	154,948	1,549,483
27. Total Transfers Out	2,183,148	13,777,388
28. Balance Available to PUB:		
29. Improvement Fund Replenishment	1,683,342	5,535,036
30. Total	\$ 3,866,490	\$ 19,312,424

Statements of Net Position*

As of July 31, 2025



	FY 2025 YTD	Audited SEPT 2024
ASSETS		
Current Assets:		
1. Cash - unrestricted	\$ 3,045,865	\$ 3,250,651
2. Investments - unrestricted	35,142,453	30,481,015
3. Due from other governments	2,900,000	978,223
4. Receivables	30,182,498	31,698,937
5. Interest receivable	1,397,309	1,512,832
6. Inventories	7,279,032	10,094,293
7. Prepaid expense	2,021,924	1,503,040
8. Total Current Assets	<u>81,969,081</u>	<u>79,518,991</u>
Non-Current Assets:		
9. Cash-restricted	62,631	37,516
10. Investments - restricted	197,168,969	187,387,649
11. Capital assets, net of accumulated depreciation	609,092,398	590,309,076
12. Regulatory Assets	1,866,114	1,992,752
13. Post-Employment Benefits	16,461,578	15,942,788
14. Total Non-Current Assets	<u>824,651,690</u>	<u>795,669,781</u>
15. Total Assets	<u>906,620,771</u>	<u>875,188,772</u>
DEFERRED OUTFLOWS OF RESOURCES		
16. Deferred charge on refunding	12,194,690	14,091,714
17. Unrealized Contribution Related/Pension	21,621,886	21,621,886
18. Deferred Credit-fuel under recovery	-	-
19. Total Deferred Outflows of Resources	<u>33,816,576</u>	<u>35,713,600</u>
20. Total Assets plus Deferred Outflows of Resources	<u>\$ 940,437,347</u>	<u>\$ 910,902,372</u>

Statements of Net Position*

As of July 31, 2025 - continued



	FY 2025 YTD	Audited SEPT 2024
LIABILITIES AND NET POSITION		
Current Liabilities:		
21. Accounts payable	\$ 16,890,587	\$ 20,629,028
22. Accrued Vacation & Sick Leave	6,069,553	5,756,657
23. Due to primary government	1,170,381	3,244,010
24. Total Current Liabilities	<u>24,130,521</u>	<u>29,629,695</u>
Current Liabilities Payable from Restricted Assets:		
25. Accounts Payable and accrued liabilities	3,824,336	4,994,235
26. Accrued interest	4,063,421	1,100,609
27. Customer Deposits	6,223,142	5,835,252
28. Bonds payable - current redemption	18,042,999	18,065,000
29. Commercial Paper	30,000,000	30,000,000
30. Total Current Restricted Liabilities	<u>62,153,898</u>	<u>59,995,096</u>
31. Total Current Liabilities	<u>86,284,419</u>	<u>89,624,791</u>
Non-Current Liabilities:		
32. Bonds payable	259,420,873	261,948,220
33. Other Post -employment benefits	16,020,561	16,020,561
34. Net Pension Liability	36,088,600	36,088,600
35. Self Insurance worker's compensation claims	910,360	173,298
36. Total Non-Current liabilities	<u>312,440,394</u>	<u>314,230,679</u>
37. Total Liabilities	<u>398,724,813</u>	<u>403,855,470</u>

Statements of Net Position*
As of July 31, 2025 - continued



	FY 2025 YTD	Audited SEPT 2024
DEFERRED INFLOWS OF RESOURCES		
38. Deferred Credit-fuel over recovery	23,716,393	16,781,978
39. Unrealized Contributions and losses related to pension	15,128,678	15,128,678
40. Total Deferred Inflows of Resources	38,845,071	31,910,656
41. Total Liabilities plus Deferred Inflows of Resources	437,569,884	435,766,126
Net Position:		
42. Invested in capital assets	315,673,666	296,380,324
Restricted for:		
43. Debt Service	20,628,162	2,310,454
44. Repair and replacement	146,626,524	159,784,476
45. Operating reserve	17,011,789	17,142,959
46. Fuel adjustment subaccount	1,125,000	-
47. Capital Projects	16	-
48. Unrestricted	1,802,306	(481,967)
49. Total Net Position	502,867,463	475,136,246
Total Liabilities Plus Deferred Inflows of Resources		
50. Plus Net Position	\$ 940,437,347	\$ 910,902,372

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

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2024-2025 YTD JULY ACTUAL

	2024-2025 BUDGET TOTAL UTILITY	2024-2025 ACTUAL TOTAL UTILITY	2023-2024 ACTUAL TOTAL UTILITY
1. Operating Revenues	\$ 202,597,255	\$ 168,794,401	\$ 180,291,394
2. Off System Energy Sales	8,333,333	12,528,753	13,483,540
3. Net Operating Revenues	<u>210,930,588</u>	<u>181,323,154</u>	<u>193,774,934</u>
4. Other Revenues	12,947,616	13,492,848	13,843,607
5. Interest from Investments	4,250,000	6,494,159	6,872,758
6. Other Non-Operating Revenues	<u>2,135,850</u>	<u>1,483,292</u>	<u>1,592,572</u>
7. Gross Revenues	<u>230,264,054</u>	<u>202,793,453</u>	<u>216,083,871</u>
8. Less:			
9. Fuel & Energy Costs	73,520,833	46,666,471	58,657,146
10. Off System Energy Expenses	4,166,667	10,742,937	7,287,713
11. SRWA - O & M	4,277,287	4,277,287	4,285,801
12. SRWA - Debt Service	<u>1,762,398</u>	<u>1,762,398</u>	<u>1,762,314</u>
13. Adjusted Gross Revenues	<u>146,536,869</u>	<u>139,344,360</u>	<u>144,090,897</u>
14. O & M Expenses	85,396,788	81,718,768	76,763,508
15. Other Non-Operating Expenses	<u>916,667</u>	<u>356,508</u>	<u>695,396</u>
16. Net Revenues	<u>\$ 60,223,414</u>	<u>\$ 57,269,084</u>	<u>\$ 66,631,993</u>
17. Less:			
18. Debt Service Obligation	\$ 23,046,577	\$ 23,046,576	\$ 23,378,554
19. Commercial Paper Expense	<u>691,667</u>	<u>975,648</u>	<u>485,065</u>
20. Balance Available After Debt Service	<u>36,485,170</u>	<u>33,246,860</u>	<u>42,768,374</u>
21. COB Usage	\$ 5,225,898	\$ 4,030,921	\$ 5,152,005
22. COB Cash Transfer	<u>9,427,788</u>	<u>9,903,515</u>	<u>9,257,085</u>
23. Total Cash/Utility Benefit COB	<u>14,653,686</u>	<u>13,934,436</u>	<u>14,409,090</u>
25. Balance Available for Transfers Out	<u>\$ 27,057,382</u>	<u>\$ 19,312,424</u>	<u>\$ 28,359,284</u>
26. Balance Available for Transfers Out:	<u>ANNUAL</u>	<u>YTD</u>	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ 1,500,000	\$ 1,250,000	
28. Power Supply Stabilization Reserve	2,200,000	1,571,430	
29. Decommissioning Reserve	2,000,000	1,666,668	
30. Improvement Fund-CIP Funding	18,638,404	7,739,807	
31. Improvement Fund (Resaca Fee) - Resaca CIP Funding	<u>1,859,379</u>	<u>1,549,483</u>	
32. Total Transfers Out	<u>\$ 26,197,783</u>	<u>\$ 13,777,388</u>	
33. Balance Available to PUB:			
34. Improvement Fund - Replenishment	-	5,535,036	
35. Total	<u>\$ 26,197,783</u>	<u>\$ 19,312,424</u>	

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2024-2025 YTD JULY ACTUAL

	2024-2025 BUDGET ELECTRIC	2024-2025 ACTUAL ELECTRIC	2023-2024 ACTUAL ELECTRIC
1. Operating Revenues	\$ 142,209,074	\$ 110,209,792	\$ 123,071,431
2. Off System Energy Sales	8,333,333	12,528,753	13,483,540
3. Net Operating Revenues	<u>150,542,407</u>	<u>122,738,545</u>	<u>136,554,971</u>
4. Other Revenues	11,357,241	12,106,450	12,268,073
5. Interest from Investments	2,550,000	3,903,731	4,138,110
6. Other Non-Operating Revenues	1,738,827	799,661	966,488
7. Gross Revenues	<u>166,188,474</u>	<u>139,548,387</u>	<u>153,927,642</u>
8. Less:			
9. Fuel & Energy Costs	73,520,833	46,666,471	58,657,146
10. Off System Energy Expenses	4,166,667	10,742,937	7,287,713
11. SRWA - O&M	-	-	-
12. SRWA - Debt Service	-	-	-
13. Adjusted Gross Revenues	<u>88,500,974</u>	<u>82,138,979</u>	<u>87,982,783</u>
14. O&M Expenses	45,527,521	41,475,117	40,933,006
15. Other Non-Operating Expenses	416,667	-	490,462
16. Net Revenues	<u>\$ 42,556,787</u>	<u>\$ 40,663,862</u>	<u>\$ 46,559,315</u>
17. Less:			
18. Debt Service Obligation	\$ 16,243,386	\$ 16,243,386	\$ 16,421,974
19. Commercial Paper Expense	484,167	531,825	264,409
20. Balance Available After Debt Service	<u>25,829,234</u>	<u>23,888,651</u>	<u>29,872,932</u>
21. COB Usage	\$ 3,740,528	\$ 2,819,289	\$ 3,989,224
22. COB Cash Transfer	5,109,569	5,394,609	4,809,054
23. Total Cash/Utility Benefit COB	<u>8,850,097</u>	<u>8,213,898</u>	<u>8,798,278</u>
25. Balance Available for Transfers Out	<u>\$ 20,719,665</u>	<u>\$ 15,674,753</u>	<u>\$ 21,074,654</u>
26. Balance Available to Transfers Out:	ANNUAL	YTD	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ 1,500,000	\$ 1,250,000	
28. Power Supply Stabilization Reserve	2,200,000	1,571,430	
29. Decommissioning Reserve	2,000,000	1,666,668	
30. Improvement Fund-CIP Funding	14,674,966	5,651,619	
31. Improvement Fund (Resaca Fee) - Resaca CIP Funding	-	-	
32. Total Transfers Out	<u>\$ 20,374,966</u>	<u>\$ 10,139,717</u>	
33. Balance Available to PUB:			
34. Improvement Fund - Replenishment	-	5,535,036	
35. Total	<u>\$ 20,374,966</u>	<u>\$ 15,674,753</u>	

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2024-2025 YTD JULY ACTUAL

	2024-2025 BUDGET WATER	2024-2025 ACTUAL WATER	2023-2024 ACTUAL WATER
1. Operating Revenues	\$ 33,110,823	\$ 31,792,457	\$ 31,711,565
2. Off System Energy Sales	-	-	-
3. Net Operating Revenues	<u>33,110,823</u>	<u>31,792,457</u>	<u>31,711,565</u>
4. Other Revenues	841,021	869,991	973,394
5. Interest from Investments	850,000	1,295,214	1,367,324
6. Other Non-Operating Revenues	<u>198,512</u>	<u>454,723</u>	<u>427,739</u>
7. Gross Revenues	<u>35,000,356</u>	<u>34,412,385</u>	<u>34,480,022</u>
8. Less:			
9. Fuel & Energy Costs	-	-	-
10. Off System Energy Expenses	-	-	-
11. SRWA - O&M	4,277,287	4,277,287	4,285,801
12. SRWA - Debt Service	<u>1,762,398</u>	<u>1,762,398</u>	<u>1,762,314</u>
13. Adjusted Gross Revenues	<u>28,960,671</u>	<u>28,372,700</u>	<u>28,431,907</u>
14. O&M Expenses	20,264,919	20,475,238	18,360,113
15. Other Non-Operating Expenses	<u>250,000</u>	<u>108,211</u>	<u>-</u>
16. Net Revenues	<u>\$ 8,445,752</u>	<u>\$ 7,789,251</u>	<u>\$ 10,071,794</u>
17. Less:			
18. Debt Service Obligation	\$ 2,974,014	\$ 2,974,014	\$ 3,020,742
19. Commercial Paper Expense	<u>103,750</u>	<u>263,913</u>	<u>131,210</u>
20. Balance Available After Debt Service	<u>5,367,988</u>	<u>4,551,324</u>	<u>6,919,842</u>
21. COB Usage	\$ 811,848	\$ 664,660	\$ 665,224
22. COB Cash Transfer	<u>2,084,220</u>	<u>2,172,610</u>	<u>2,177,967</u>
23. Total Cash/Utility Benefit COB	<u>2,896,068</u>	<u>2,837,270</u>	<u>2,843,191</u>
25. Balance Available for Transfers Out	<u>\$ 3,283,768</u>	<u>\$ 1,714,054</u>	<u>\$ 4,076,651</u>
26. Balance Available to Transfers Out:	<u>ANNUAL</u>	<u>YTD</u>	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	-	-	
29. Decommissioning Reserve	-	-	
30. Improvement Fund-CIP Funding	1,106,926	164,571	
31. Improvement Fund (Resaca Fee) - Resaca CIP Funding	<u>1,859,379</u>	<u>1,549,483</u>	
32. Total Transfers Out	<u>\$ 2,966,305</u>	<u>\$ 1,714,054</u>	
33. Balance Available to PUB:			
34. Improvement Fund - Replenishment	-	-	
35. Total	<u>\$ 2,966,305</u>	<u>\$ 1,714,054</u>	

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2024-2025 YTD JULY ACTUAL

	2024-2025 BUDGET WASTEWATER	2024-2025 ACTUAL WASTEWATER	2023-2024 ACTUAL WASTEWATER
1. Operating Revenues	\$ 27,277,358	\$ 26,792,152	\$ 25,508,398
2. Off System Energy Sales	-	-	-
3. Net Operating Revenues	<u>27,277,358</u>	<u>26,792,152</u>	<u>25,508,398</u>
4. Other Revenues	749,354	516,407	602,140
5. Interest from Investments	850,000	1,295,214	1,367,324
6. Other Non-Operating Revenues	<u>198,512</u>	<u>228,908</u>	<u>198,345</u>
7. Gross Revenues	<u>29,075,224</u>	<u>28,832,681</u>	<u>27,676,207</u>
8. Less:			
9. Fuel & Energy Costs	-	-	-
10. Off System Energy Expenses	-	-	-
11. SRWA - O&M	-	-	-
12. SRWA - Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
13. Adjusted Gross Revenues	<u>29,075,224</u>	<u>28,832,681</u>	<u>27,676,207</u>
14. O&M Expenses	19,604,348	19,768,413	17,470,389
15. Other Non-Operating Expenses	<u>250,000</u>	<u>248,297</u>	<u>204,934</u>
16. Net Revenues	\$ <u>9,220,876</u>	\$ <u>8,815,971</u>	\$ <u>10,000,884</u>
17. Less:			
18. Debt Service Obligation	\$ 3,829,177	\$ 3,829,176	\$ 3,935,838
19. Commercial Paper Expense	<u>103,750</u>	<u>179,910</u>	<u>89,446</u>
20. Balance Available After Debt Service	<u>5,287,949</u>	<u>4,806,885</u>	<u>5,975,600</u>
21. COB Usage	\$ 673,523	\$ 546,972	\$ 497,557
22. COB Cash Transfer	<u>2,234,000</u>	<u>2,336,296</u>	<u>2,270,064</u>
23. Total Cash/Utility Benefit COB Transferred	<u>2,907,523</u>	<u>2,883,268</u>	<u>2,767,621</u>
25. Balance Available for Transfers Out	<u>\$ 3,053,949</u>	<u>\$ 1,923,617</u>	<u>\$ 3,207,979</u>
26. Balance Available to Transfers Out:	<u>ANNUAL</u>	<u>YTD</u>	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	-	-	
29. Decommissioning Reserve	-	-	
30. Improvement Fund-CIP Funding	2,856,512	1,923,617	
31. Improvement Fund (Resaca Fee) - Resaca CIP Funding	<u>-</u>	<u>-</u>	
32. Total Transfers Out	\$ <u>2,856,512</u>	\$ <u>1,923,617</u>	
33. Balance Available to PUB:			
34. Improvement Fund - Replenishment	-	-	
35. Total	<u>\$ 2,856,512</u>	<u>\$ 1,923,617</u>	

STATEMENT OF DEMAND ACCOUNTS & INVESTMENTS

July 31, 2025

		Demand	Investments	Totals
* 1.	Capital Improvement Reserve	\$ -	\$ 15,049,879	\$ 15,049,879
2.	City Transfer Fund	-	3,247	3,247
3.	Clearing Account	-	-	-
4.	AP Clearing Account	-	-	-
* 5.	Commercial Paper	1	-	1
6.	Dental Insurance	81,872	1,254,486	1,336,358
7.	Employee Health	9,000	1,632,671	1,641,671
* 8.	EPA Grants	16	-	16
9.	Flexible Spending	23,376	369,797	393,173
* 10.	Improvement Fund	29,969	90,562,145	90,592,114
* 11.	Improvement Impact Fees	4,341	14,959,937	14,964,278
* 12.	Improvement Water Rights	-	5,312,906	5,312,906
* 13.	Resaca Fees ¹	-	8,223,262	8,223,262
* 14.	Junior Lien Debt Service I & S	-	47,101	47,101
* 15.	Junior Lien Reserve Fund	-	116,778	116,778
* 16.	Meter Deposit	28,304	7,748,384	7,776,688
* 17.	Operating Reserve Cash	-	17,011,789	17,011,789
18.	Other Post Employment Benefit	-	-	-
19.	Payroll	8,791	-	8,791
20.	Plant Fund	2,834,387	27,243,454	30,077,841
* 21.	Senior Debt Service I & S Fund	-	20,581,061	20,581,061
* 22.	Senior Lien Reserve Fund	-	16,430,727	16,430,727
* 23.	Share Fund	1,339	254,919	256,258
24.	Workers Compensation	87,100	5,508,879	5,595,979
Total		\$ 3,108,496	\$ 232,311,422	\$ 235,419,918

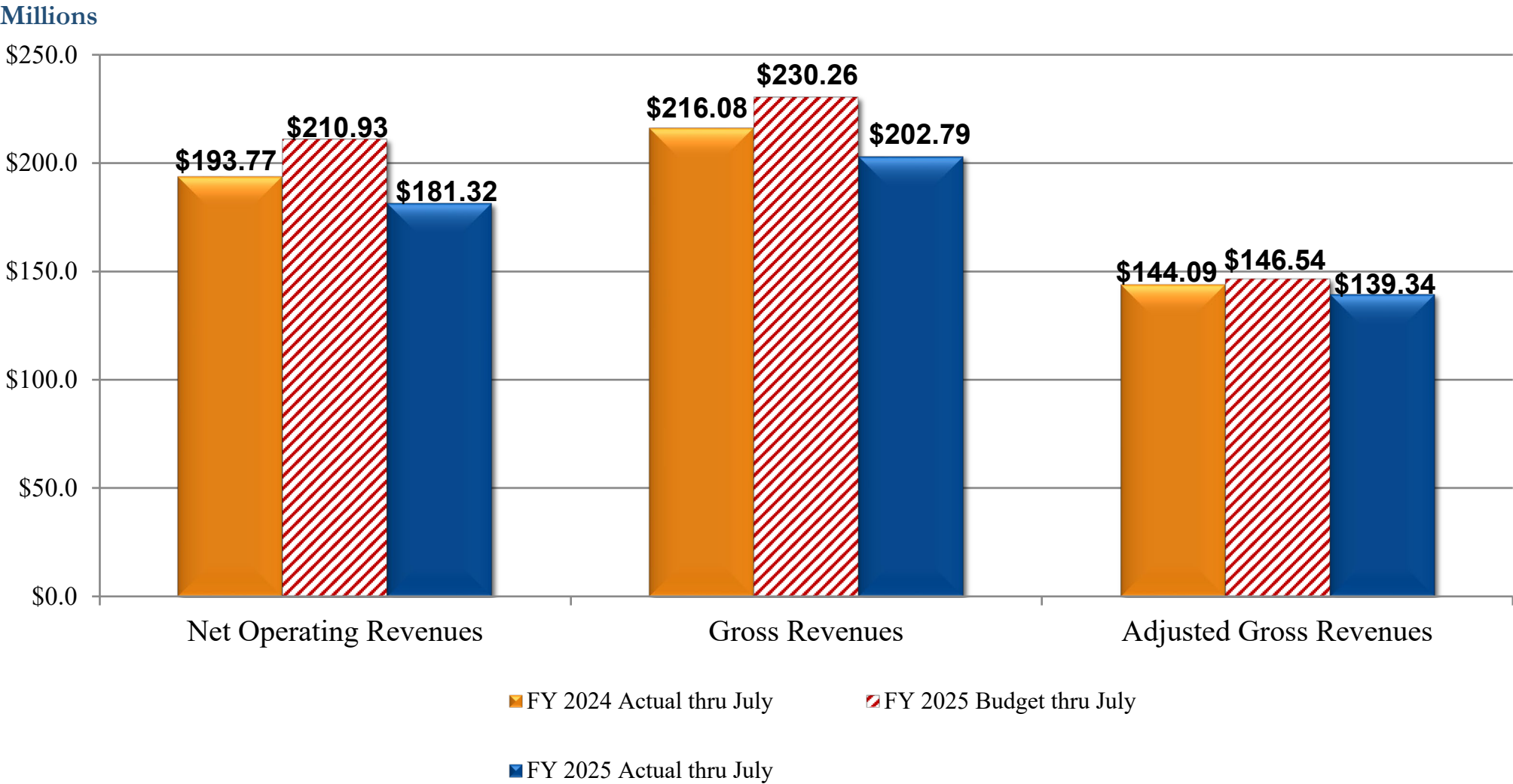
NOTES:

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

* Restricted Assets

Fiscal Year 2025 Financial Performance

As of July 31, 2025

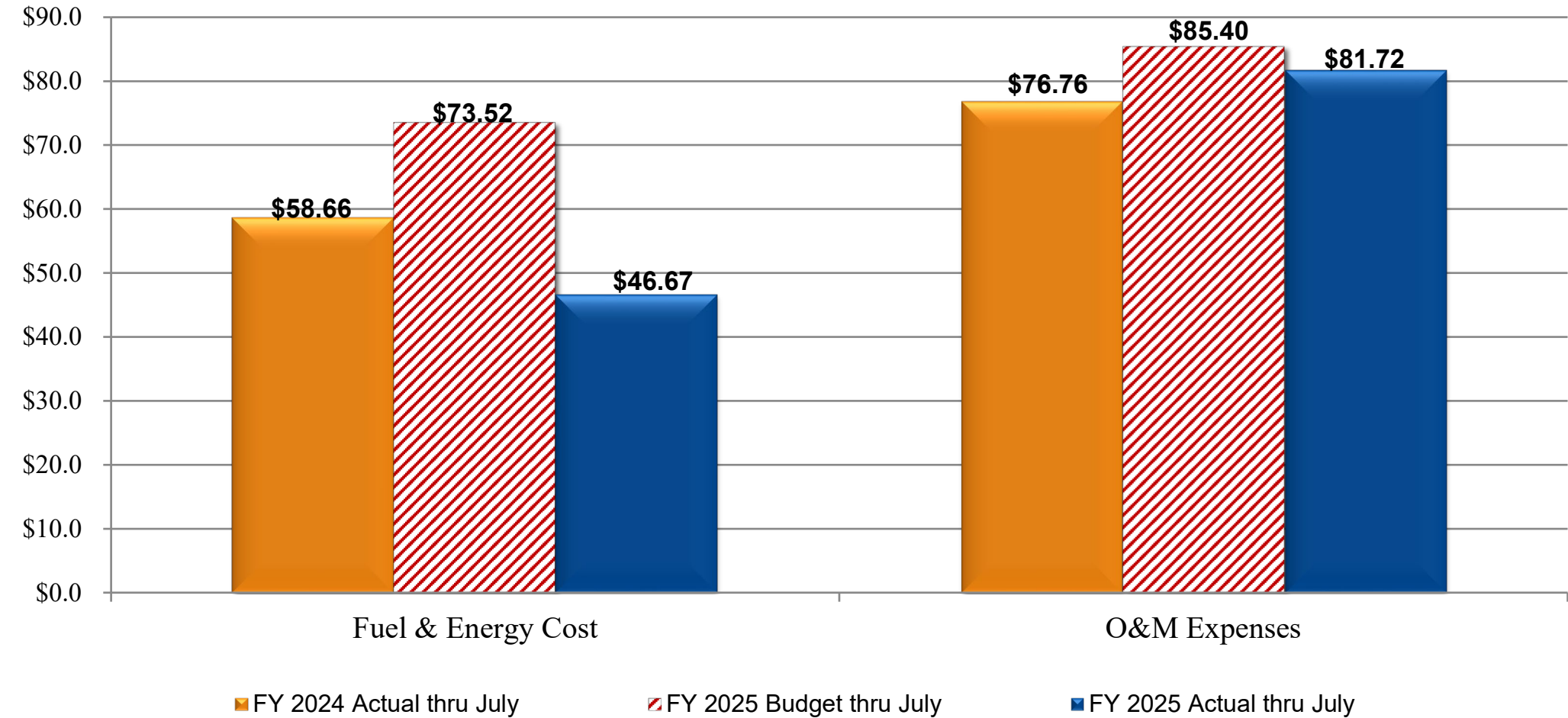


Fiscal Year 2025 Financial Performance

As of July 31, 2025

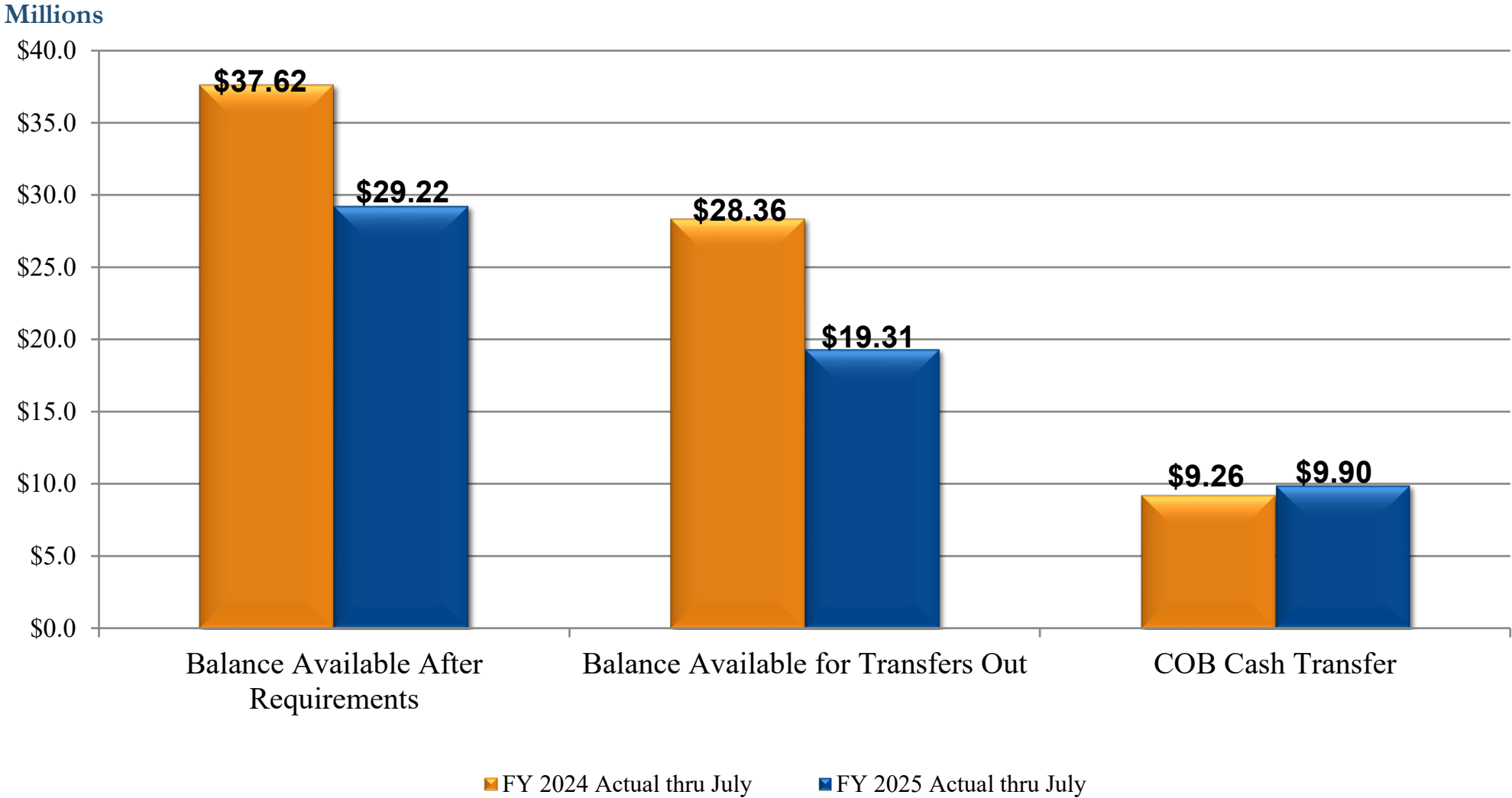


Millions



Fiscal Year 2025 Financial Performance

As of July 31, 2025

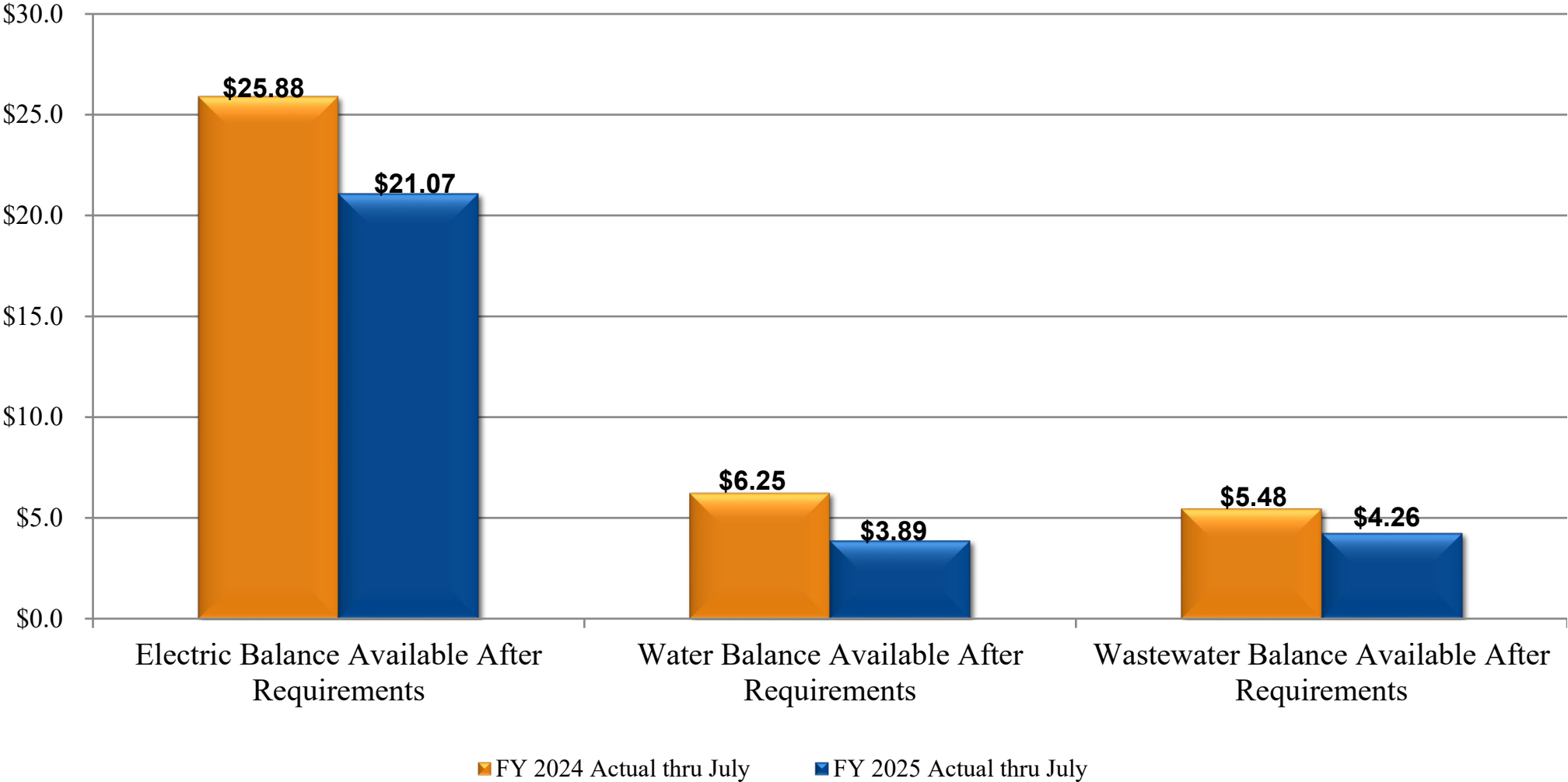


Fiscal Year 2025 Financial Performance

As of July 31, 2025



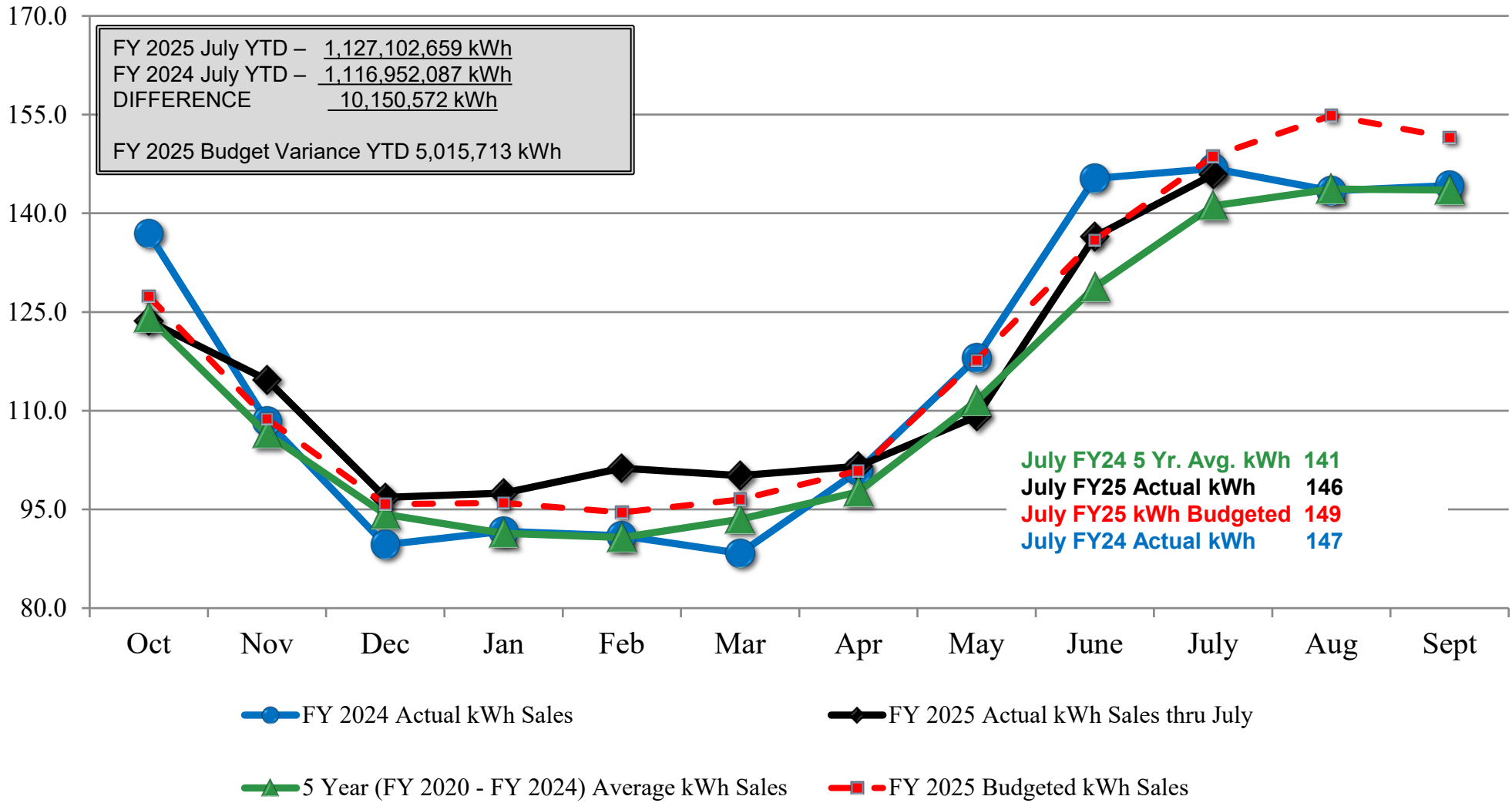
Millions



Fiscal Year 2025 Financial Performance
As of July 31, 2025
Electric Sales



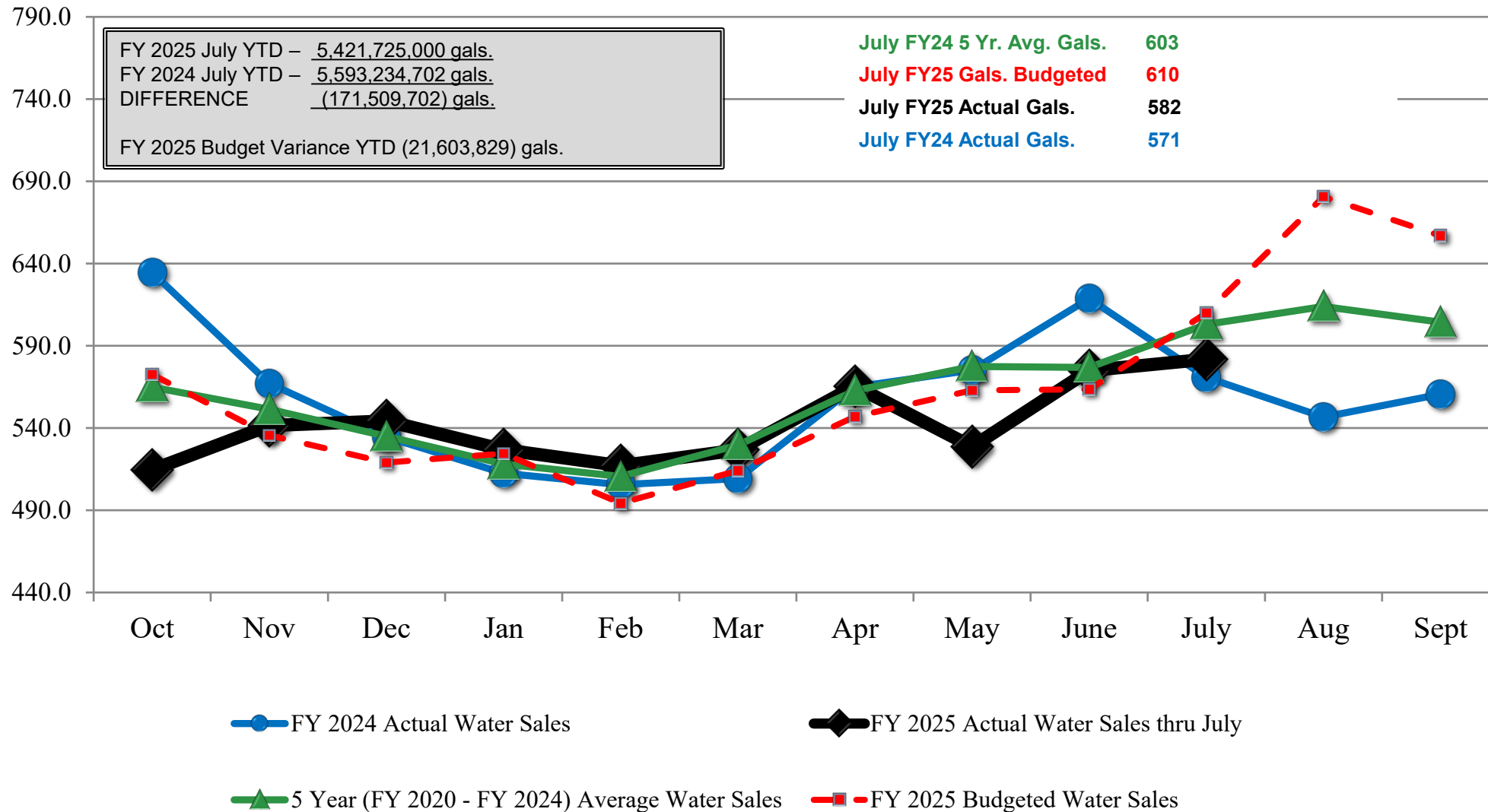
Millions



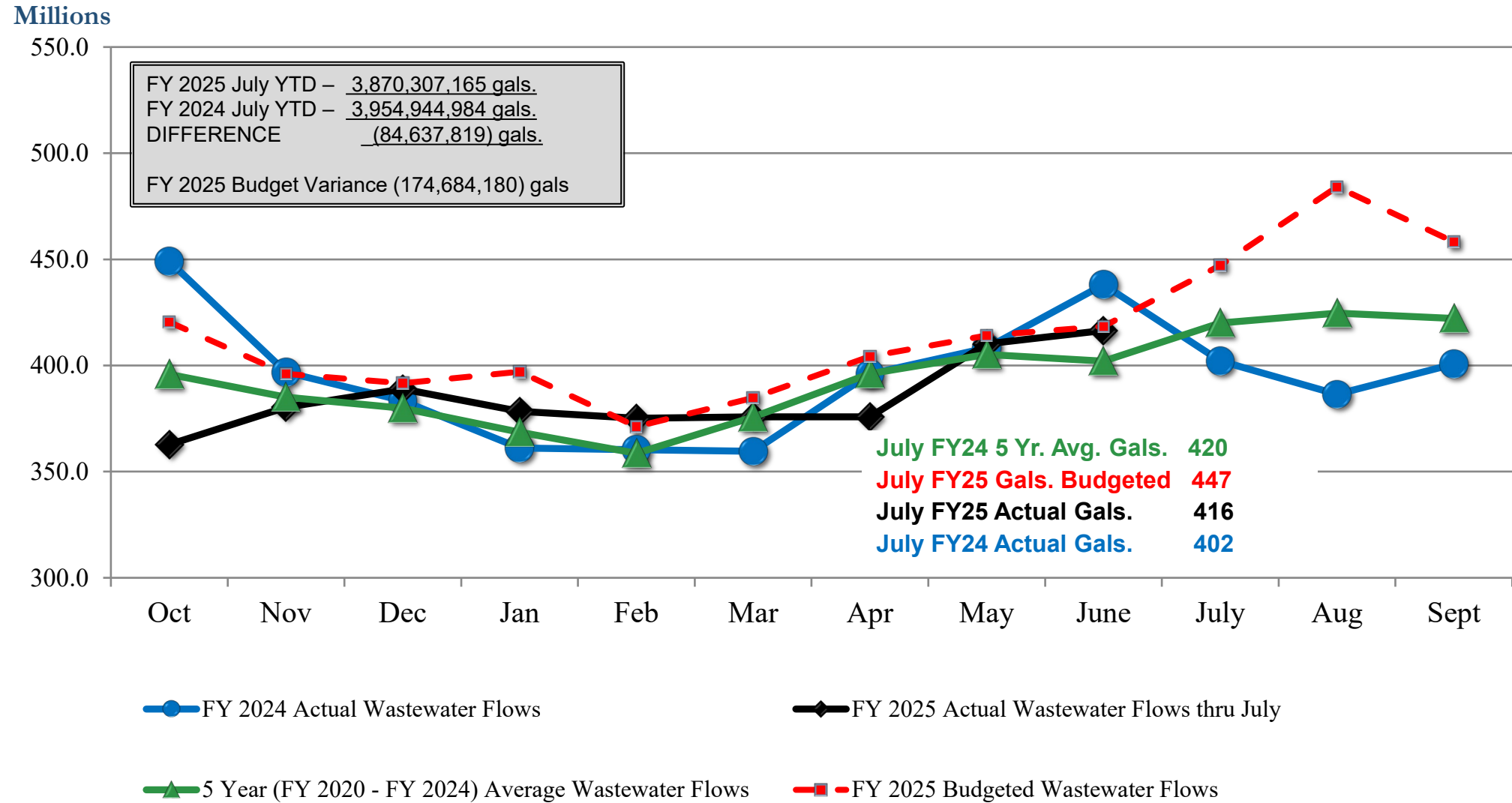
Fiscal Year 2025 Financial Performance

As of July 31, 2025

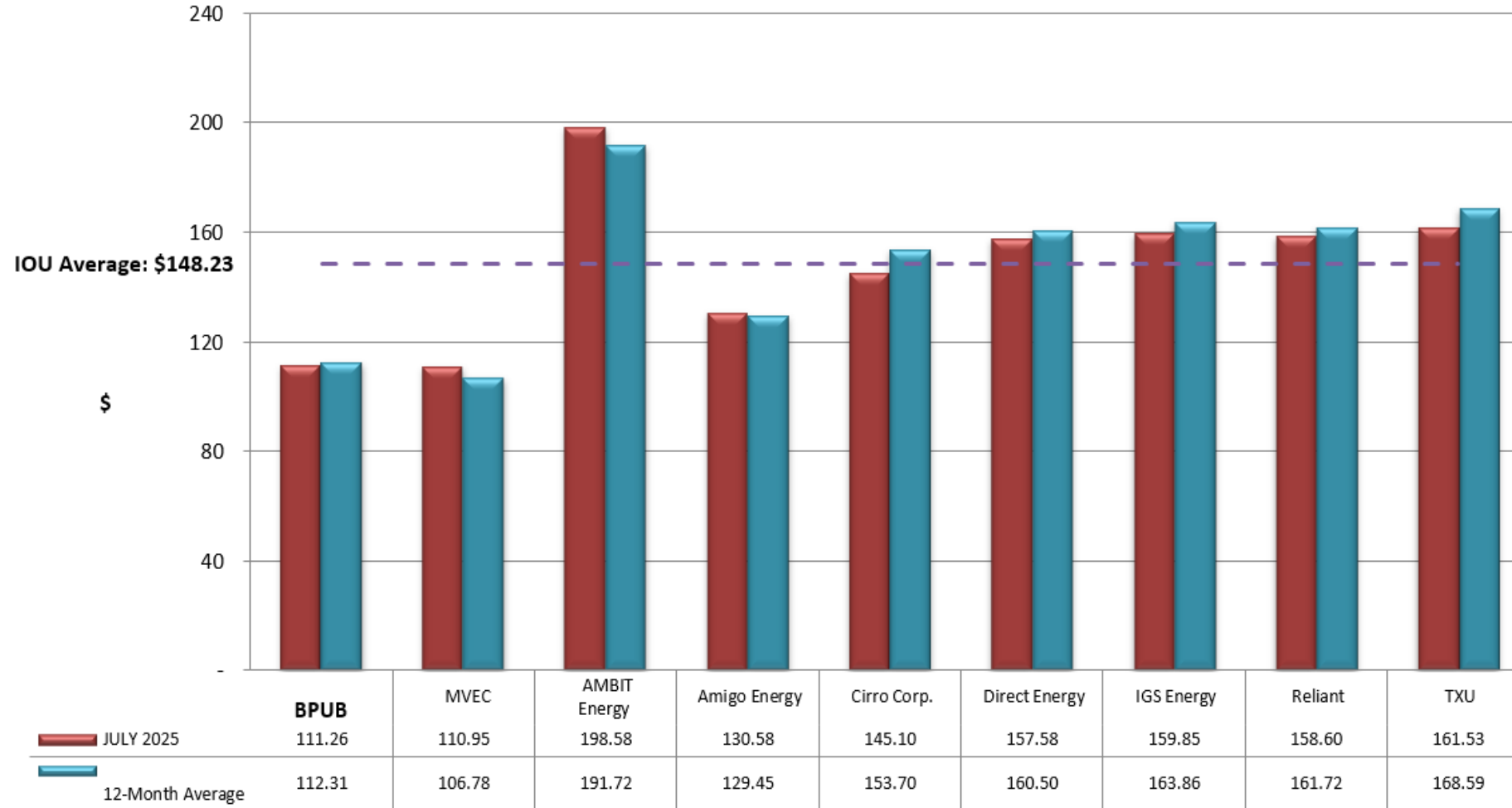
Water Sales



Fiscal Year 2025 Financial Performance
As of July 31, 2025
Wastewater Flows

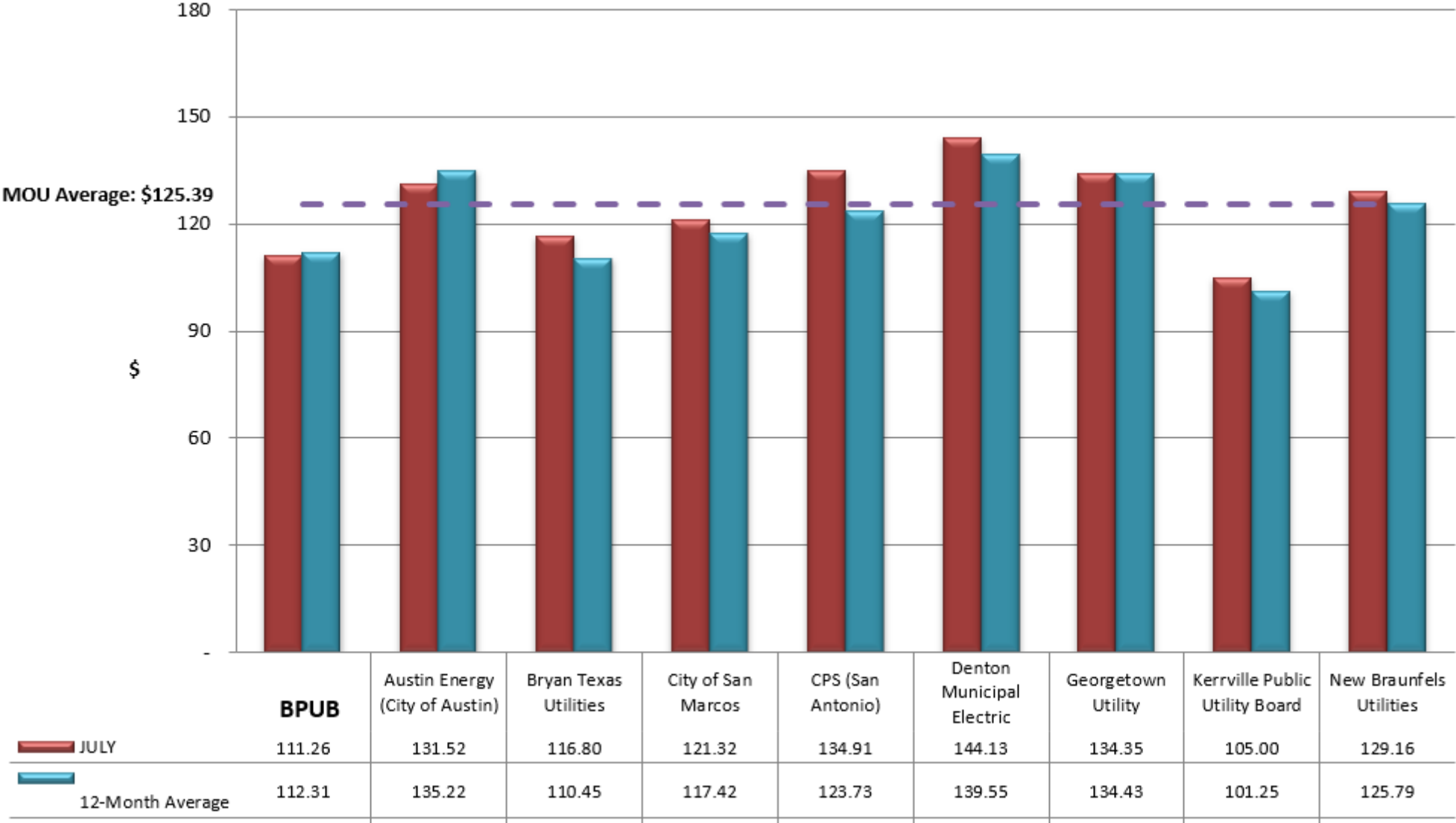


Investor Owned Utilities Residential Electric Bill Comparison July 2025 Based on 1,000 kWh of Electric Sales



- 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.

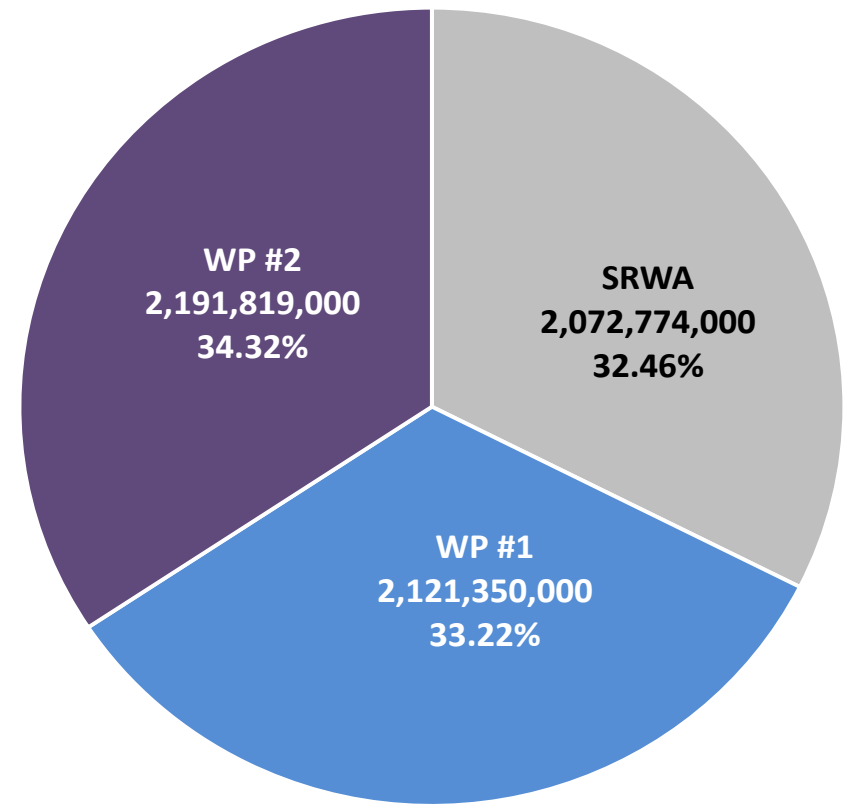
Municipally Owned Utilities
Residential Electric Bill Comparison
July 2025
Based on 1,000 kWh of Electric Sales



Fiscal Year 2025 Southmost Regional Water Authority
Financial Performance as of July 31, 2025
Water Plants 1 & 2 and SRWA Distribution



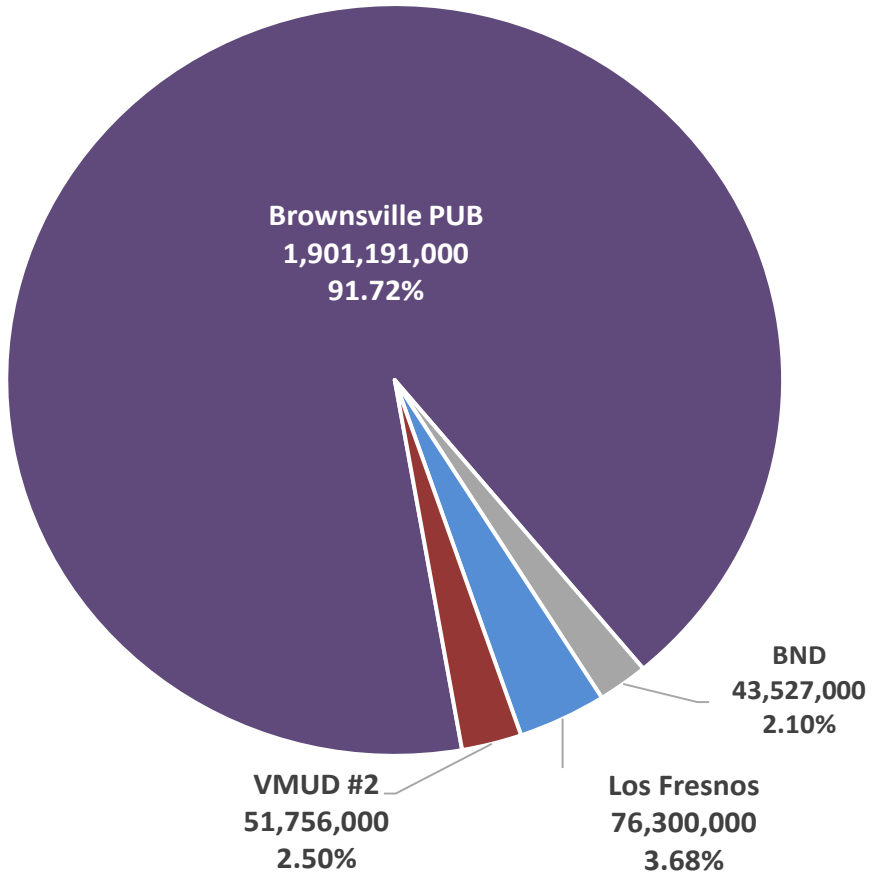
Total Water Plants and SRWA Distribution:
6,385,943,000 Gallons



Unit Cost of Water (1,000 gallons)
FY Ending 2024 (Audited)

■ BPUB WPI & II	\$	1.22
■ SRWA		2.84
■ Blended (BPUB & SRWA)	\$	1.74

SRWA Distribution to participating entities
Total SRWA Distribution: 2,072,774,000 Gallons

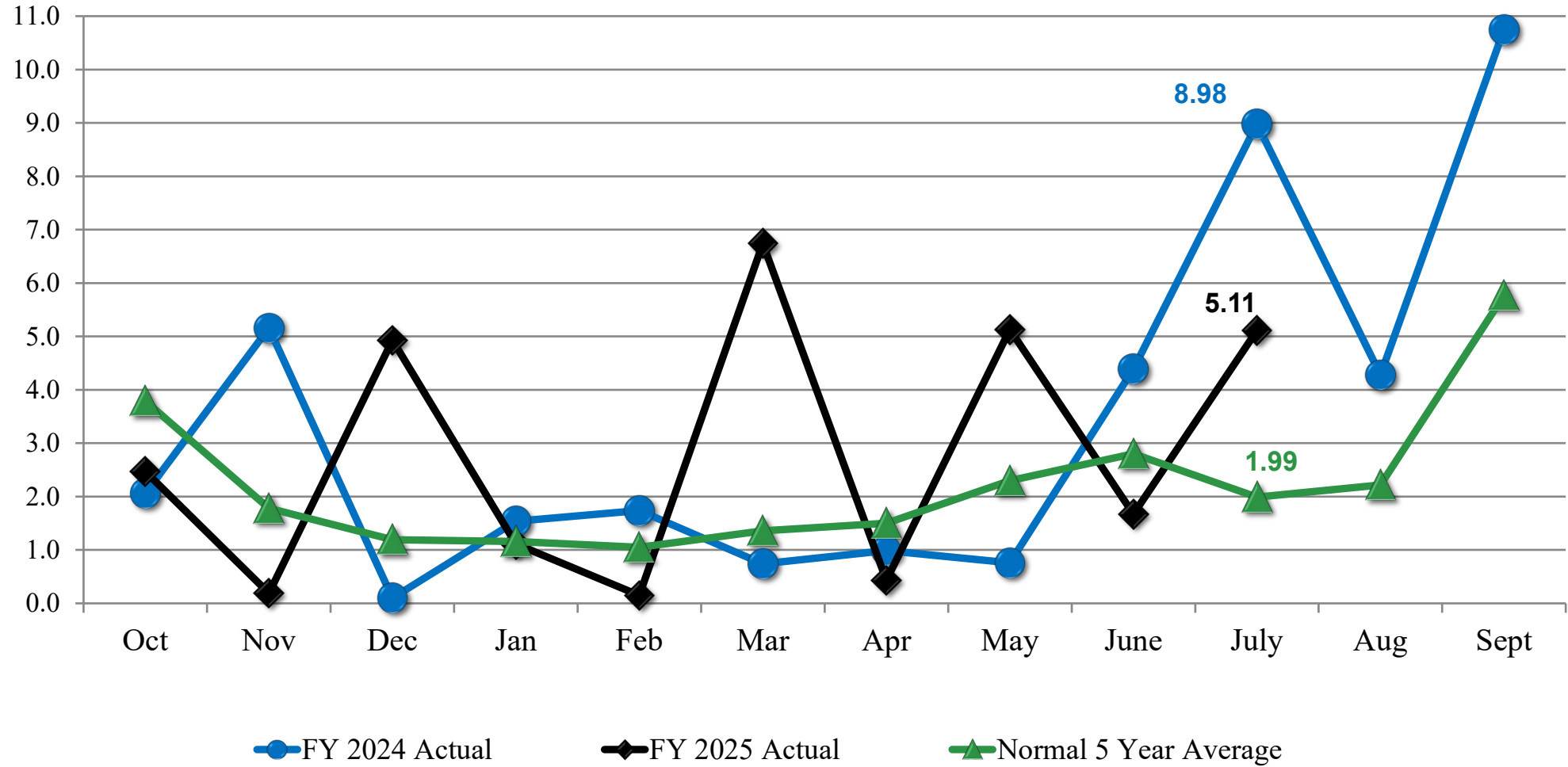


Fiscal Year 2025 Financial Performance
As of July 31, 2025
Precipitation Levels

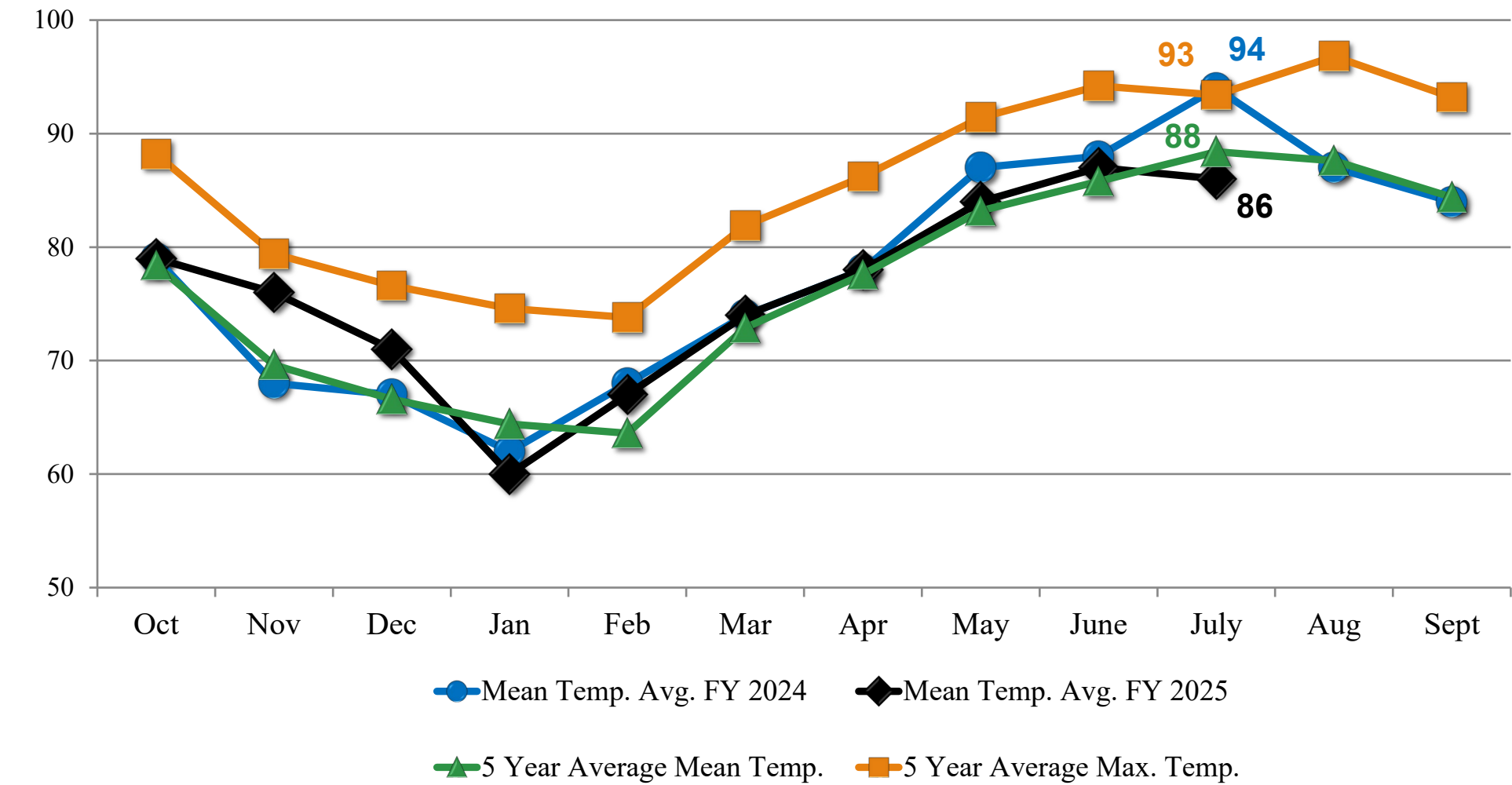


BROWNSVILLE
PUBLIC UTILITIES BOARD

Inches



Fiscal Year 2025 Financial Performance
As of July 31, 2025
Mean Temperature Average
Degrees
Fahrenheit



**FISCAL YEAR 2025
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF JULY 31, 2025**

FUND	ORGN	VENDOR	FY 2025 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		900	-	-	-	-	-	-	-	-	-	-	-	-	900
	2210 SCADA & Electrical Support Services		10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
	2220 Power Production		35,350	-	-	-	-	-	-	-	-	-	-	-	-	35,350
	2410 Electric Engineering	M&S ENGINEERING, LLC	1,242,992	-	-	-	-	-	3,549	2,642	-	-	31,900	-	-	1,204,901
	2420 Electrical System Planning	M&S ENGINEERING, LLC	387,184	-	30,152	17,530	18,680	10,138	5,523	-	6,062	-	4,300	-	-	397,059
		HALFF ASSOCIATES INC.	-	-	-	4,519	-	-	-	13,221	-	-	-	-	-	-
		GREATER BROWNSVILLE INCENTIVE CORP	-	-	-	-	-	-	(80,000)	-	-	-	-	-	-	-
		LINDE ENGINEERING	-	-	-	-	-	-	-	-	-	(40,000)	-	-	-	-
	3110 W/WW Eng, Pl, Operations	GARVER, LLC	-	-	39,507	32,789	-	47,869	-	17,329	10,756	-	-	-	-	(148,250)
	3120 Water Plant I		15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
	3130 Water Plant II		30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000
	3135 Resaca Maintenance	CP&Y, INC.	289,231	20,695	17,454	5,937	-	-	-	-	-	-	-	-	-	211,235
		HALFF ASSOCIATES INC.	-	-	-	-	138	(138)	-	-	-	5,000	-	-	-	-
		AMBIOTEC ENGINEERING	-	-	-	-	-	-	24,280	4,630	-	-	-	-	-	-
	3140 Raw Water Supply		9,229	-	-	-	-	-	-	-	-	-	-	-	-	9,229
	3310 Water & Wastewater Engineering	HALFF ASSOCIATES INC.	15,000	-	-	-	-	2,370	-	-	-	-	-	-	-	(18,678)
		HAZEN AND SAWYER, DPC	-	-	-	-	-	758	716	-	-	268	-	-	-	-
		FREESE & NICHOLS, INC.	-	-	-	-	-	-	685	-	-	19,023	9,858	-	-	-
	4115 Asset Management		28,636	-	-	-	-	-	-	-	-	-	-	-	-	28,636
	4220 Fuel & Purchased Energy Supply	EXPERIENCE ON DEMAND LLC	21,000	-	320	160	-	-	1,280	560	-	-	3,600	-	-	15,080
	4310 Operational Support Services		1,135	-	-	-	-	-	-	-	-	-	-	-	-	1,135
	5110 Finance	NEWGEN STRATEGIES & SOLUTIONS	160,000	8,380	11,305	11,260	-	22,091	27,645	12,451	12,920	24,773	15,760	-	-	13,415
	7190 Supv Control & Data Acq (SCADA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SUBTOTAL	2,245,657	29,075	98,738	72,195	18,818	83,088	(16,322)	50,833	29,738	9,064	65,418	-	-	1,805,012
Subtotal O&M Funds			2,245,657	29,075	98,738	72,195	18,818	83,088	(16,322)	50,833	29,738	9,064	65,418	-	-	1,805,012
														YTD	440,645	
400 Capital Projects-Improvement																
	1145 Electrical Operations	POWER SYSTEM ENGINEERING INC	-	-	-	-	675	-	-	-	-	-	-	-	-	-
		AMPIRICAL SOLUTIONS LLC	-	-	-	-	-	-	23,278	-	-	-	-	-	-	-
	2120 Substations & Relaying	BUJANOS, JUAN J.	-	-	14,655	-	-	-	-	-	-	-	-	-	-	-
		CPM DESIGN LLC	-	-	83,752	-	-	-	-	-	-	-	-	-	-	-
		ESC ENGINEERING INC.	-	-	-	-	-	-	-	16	-	-	-	-	-	-
	2410 Electric Engineering	ELLETT AND GAYNOR	-	-	-	-	-	-	26,522	-	-	-	-	-	-	-
		ESC ENGINEERING INC.	-	-	-	-	-	-	-	1,838	-	-	-	-	-	-
	2420 Electrical System Planning	ELLETT AND GAYNOR	-	-	35,277	36,408	-	-	32,998	37,123	15,500	-	48,224	-	-	-
		ELECTRICAL CONSULTANTS INC	-	-	-	-	11,473	-	-	-	-	-	-	-	-	-
	3150 W/WW Oper & Constr	ZERMENO-OWENS PROJECT	-	1,156	150	12,733	(14,039)	-	-	-	-	-	-	-	-	-
		ACT PIPE & SUPPLY, INC.	-	-	-	-	-	-	-	5,495	-	-	-	-	-	-
		MARCO SALINAS	-	-	-	-	-	-	-	-	3,011	-	-	-	-	-
		CITY OF BROWNSVILLE	-	-	-	-	-	-	-	-	-	-	32,255	-	-	-

**FISCAL YEAR 2025
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF JULY 31, 2025**

FUND	ORGN	VENDOR	FY 2025 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
														YTD	440,645	
400 Capital Projects-Improvement (continued)																
	3310 Water & Wastewater Engineering	CAROLLO ENGINEERS, INC	-	11,523	-	15,671	3,918	-	10,716	6,798	1,106	5,575	23,503	-	-	-
		HALFF ASSOCIATES INC.	-	50,397	-	97,987	2,382	61,774	14,848	29,696	-	2,382	44,544	-	-	-
		FREESE & NICHOLS, INC.	-	-	92,039	81,035	-	15,577	98,009	13,055	-	226,176	25,587	-	-	-
		HANSON PROFESSIONAL SERVICES INC	-	-	14,400	4,680	-	-	10,743	4,139	-	5,667	6,493	-	-	-
		AMBIOTEC CIVIL ENGINEERING	-	-	-	568	-	-	-	-	-	-	-	-	-	-
		HAZEN AND SAWYER, DPC	-	-	-	-	-	4,815	4,555	-	-	1,711	-	-	-	-
		TERRACON CONSULTANTS, INC.	-	-	-	-	-	1,833	2,278	1,271	491	-	1,400	-	-	-
		CP&Y, INC.	-	-	-	1,427	-	4,993	-	1,039	-	4,245	7,308	-	-	-
	3315 W/WW Prj. Development	PLAGAR ENGINEERING, LLC	-	-	-	-	-	-	-	-	4,522	-	-	-	-	-
		PROFESSIONAL SERVICE	-	453	-	-	-	-	-	-	1,369	1,468	-	-	-	-
		EARTHCO LLC	-	-	4,890	-	-	-	-	2,165	1,333	-	-	-	-	-
		RABA KISTNER, INC.	-	-	1,346	673	1,995	-	-	293	-	2,646	2,894	-	-	-
		TERRACON CONSULTANTS, INC.	-	-	1,515	-	(10)	2,780	2,042	-	4,262	-	-	-	-	-
		MILLENNIUM ENGINEERS GROUP INC	-	-	-	-	6,634	-	1,110	-	1,252	-	-	-	-	-
	7135 Geographic Information Systems	POWER ENGINEERS INC.	-	23,024	47,163	40,318	34,385	23,858	46,655	43,218	64,772	31,698	21,834	-	-	-
		POWER SYSTEM ENGINEERING INC.	-	-	-	1,235	-	570	165	660	495	-	-	-	-	-
405 Capital Projects-Improvement																
	3310 Water & Wastewater Engineering	CP&Y, INC.	-	-	-	-	-	-	-	3,343	-	-	-	-	-	-
	3315 W/WW Prj. Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-
410 Capital Projects-Impact Fees																
	3310 Water & Wastewater Engineering	GARVER, LLC	-	73,833	68,721	-	44,582	12,582	7,503	-	6,236	-	-	-	-	-
		ARCADIS U.S. INC	-	-	-	-	(169,675)	-	-	-	-	-	-	-	-	-
		HALFF ASSOCIATES INC.	-	-	8,401	6,333	-	1,419	-	3,327	-	5,524	-	-	-	-
		FREESE & NICHOLS, INC.	-	-	104,936	227,881	-	34,786	14,552	8,045	-	17,549	26,169	-	-	-
Subtotal Capital Funds			2,000,000	160,386	477,245	526,949	(77,680)	164,987	295,974	161,521	104,349	304,641	240,211	-	-	(358,583)
														YTD	2,358,583	
Grand Total			4,245,657	189,461	575,983	599,144	(58,862)	248,075	279,652	212,354	134,087	313,705	305,629	-	-	1,446,429
														YTD	2,799,228	

**FISCAL YEAR 2025
LEGAL FEES STATUS REPORT BY CATEGORY
AS OF JULY 31, 2025**

Category	Approved Budget	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Balance Available
	\$ 752,376													\$ 752,376
Special Utility Counsel		11,201	8,560	14,025	10,412	14,893	49,186	12,354	9,742	11,510	6,280	-	-	(148,163)
Personnel Matters		3,459	1,025	150	2,925	9,770	11,688	13,670	11,900	9,398	240	-	-	(64,225)
Electric Contracts and Agreements		8,139	731	1,619	4,817	1,750	5,352	854	3,654	461	169	-	-	(27,546)
Opinions		5,796	976	163	-	-	5,109	-	1,480	-	-	-	-	(13,524)
Water/Wastewater Contracts and Agreement		394	-	-	225	94	-	-	-	-	-	-	-	(713)
Construction Contracts		-	-	-	-	-	-	-	748	-	-	-	-	(748)
Open Records Requests		195	104	-	-	-	-	-	378	-	-	-	-	(677)
General Contracts		2,569	2,243	260	390	5,641	5,621	1,874	4,713	-	-	-	-	(23,311)
COB - Tenaska Audit		7,417	495	-	319	1,113	1,710	90	-	18	853	-	-	(12,015)
Compliance with NERC		-	-	-	-	-	-	-	-	-	-	-	-	-
PUCT General		-	-	-	-	-	-	-	-	-	-	-	-	-
Bordas Wind Energy / Sendero Wind Project		-	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate and R-O-W Easements		-	129	-	90	94	-	-	-	-	-	-	-	(313)
Legislation		-	-	-	-	-	-	-	-	-	-	-	-	-
Resaca Restoration Project		4,877	2,730	-	56	-	-	-	-	-	-	-	-	(7,663)
ERCOT General		-	-	-	-	-	-	-	-	-	-	-	-	-
Lit Fiber ROW Management		-	300	425	-	2,067	520	155	-	-	-	-	-	(3,467)
SpaceX Starbase Service Agreements		3,007	3,909	921	3,607	5,102	930	2,723	10,121	-	-	-	-	(30,320)
Element Fuels Transmission Interconnection		252	-	260	618	-	-	-	1,118	-	-	-	-	(2,248)
Subtotal O&M Budget	\$ 752,376	\$ 47,306	\$ 21,202	\$ 17,823	\$ 23,459	\$ 40,524	\$ 80,116	\$ 31,720	\$ 43,854	\$ 21,387	\$ 7,542	\$ -	\$ -	\$ 417,443

Total O&M Y-T-D Actuals: \$ 334,933

**FISCAL YEAR 2025
LEGAL FEES STATUS REPORT BY CATEGORY
AS OF JULY 31, 2025**

Category	Approved Budget	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Balance Available
Capital Projects	\$ 250,000													\$ 250,000
AMI Project (electric)		-	-	-	-	-	-	634	488	-	-	-	-	(1,122)
AMI Project (water)		-	-	-	-	-	-	634	488	-	-	-	-	(1,122)
Airport Substation Project (trans)		68	141	28	174	135	45	-	-	28	56	-	-	(675)
Airport Substation Project (dist)		67	141	28	174	135	45	-	-	28	56	-	-	(674)
Cross Valley Pipeline Project		-	-	-	-	-	-	-	-	-	248	-	-	(248)
Electric SCADA Project		2,106	-	-	-	-	-	-	-	-	-	-	-	(2,106)
Loma Alta Substation Equipment		-	-	1,014	897	-	-	-	-	-	-	-	-	(1,911)
Madeira Project		450	225	119	146	90	349	169	-	-	-	-	-	(1,548)
Ocelot Substation Equipment		-	-	1,014	897	-	-	-	-	-	-	-	-	(1,911)
Spare Substation Equipment		-	-	507	449	-	-	-	-	-	-	-	-	(956)
Subtotal Capital Budget	\$ 250,000	\$ 2,691	\$ 507	\$ 2,710	\$ 2,737	\$ 360	\$ 439	\$ 1,437	\$ 976	\$ 56	\$ 360	\$ -	\$ -	\$ 237,727
Total Capital Y-T-D Actuals: \$ 12,273														
Total Legal Fees Budget	\$ 1,002,376	\$ 49,997	\$ 21,709	\$ 20,533	\$ 26,196	\$ 40,884	\$ 80,555	\$ 33,157	\$ 44,830	\$ 21,443	\$ 7,902	\$ -	\$ -	\$ 655,170
Overall Total Y-T-D Actuals: \$ 347,206														

**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
COMBINED UTILITY SUMMARY
BY CATEGORY AND UTILITY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
LINE	PRIMARY		APPROVED	TRANSFERS	AMENDED	YTD		PROJECT
REF.	UTILITY	CATEGORY	PLAN FOR	IN (OUT)	PLAN FOR	ACTUAL AS	ADJUSTMENTS	BALANCE AS
			FY 2025		FY 2025	OF 07/31/2025		OF 07/31/2025
1	Electric	Customer Connections	\$ 7,855,000	\$ 1,020,786	\$ 8,875,786	\$ 7,690,742	\$ -	\$ 1,185,044
2		Heavy Equipment and Vehicles	3,124,003	-	3,124,003	1,266,864	-	1,857,139
3		Hidalgo Energy Center	1,000,000	(500,000)	500,000	106,246	(535,086)	928,840
4		In Design	350,000	-	350,000	266,424	-	83,576
5		Out for Bids	2,860,000	277,800	3,137,800	395,938	-	2,741,862
6		Proposed Projects	2,695,000	(946,359)	1,748,641	-	-	1,748,641
7		Under Construction	8,217,405	440,098	8,657,503	9,777,318	-	(1,119,815)
8		Completed	-	1,304,800	1,304,800	-	(2,993)	1,307,793
9	Electric Total		26,101,408	1,597,125	27,698,533	19,503,532	(538,079)	8,733,080
10	Gen & Admin	In Design	\$ 71,000	\$ -	\$ 71,000	\$ -	\$ -	\$ 71,000
11		Out for Bids	585,993	110,000	695,993	6,880	-	689,113
12		Proposed Projects	1,015,000	-	1,015,000	-	-	1,015,000
13		Under Construction	3,499,034	(333,293)	3,165,741	753,611	-	2,412,130
14		Completed	-	1,032	1,032	1,032	(129,300)	129,300
15	Gen & Admin Total		5,171,027	(222,261)	4,948,766	761,523	(129,300)	4,316,543
16	Wastewater	Customer Connections	\$ 720,977	\$ -	\$ 720,977	\$ 359,258	\$ -	\$ 361,719
17		Grant Funded	7,981,820	-	7,981,820	5,718,616	-	2,263,204
18		Heavy Equipment and Vehicles	1,684,610	-	1,684,610	149,673	-	1,534,937
19		In Design	4,016,518	(213,959)	3,802,559	405,195	-	3,397,364
20		Out for Bids	-	5,562	5,562	-	-	5,562

Note: Adjustments include credits for prior period adjustments and reclassifications to O&M.

**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
COMBINED UTILITY SUMMARY
BY CATEGORY AND UTILITY**

[A] LINE REF.	[B] PRIMARY UTILITY	[C] CATEGORY	[D] APPROVED PLAN FOR FY 2025	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2025	[G] YTD ACTUAL AS OF 07/31/2025	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 07/31/2025
21	Wastewater	Proposed Projects	659,233	(50,000)	609,233	-	-	609,233
22		Under Construction	6,267,398	454,260	6,721,658	3,490,481	-	3,231,177
23		Utility Relocations	3,038,235	86,255	3,124,490	553,538	-	2,570,952
24		Completed	35,755	(652,400)	(616,645)	27,769	(98,819)	(545,595)
25	Wastewater Total		24,404,546	(370,282)	24,034,264	10,704,530	(98,819)	13,428,553
26	Water	Customer Connections	\$ 643,180	\$ -	\$ 643,180	\$ 999,989	\$ -	\$ (356,809)
27		Grant Funded	6,360,623	-	6,360,623	2,314,048	-	4,046,575
28		Heavy Equipment and Vehicles	812,982	64,190	877,172	488,225	-	388,947
29		In Design	3,695,620	(169,522)	3,526,098	881,445	-	2,644,653
30		Out for Bids	62,716	-	62,716	17,092	-	45,624
31		Proposed Projects	2,443,935	(570,216)	1,873,719	-	-	1,873,719
32		Resaca Fee Funded Equipment	540,799	-	540,799	287,000	-	253,799
33		Under Construction	2,567,001	129,621	2,696,622	4,351,607	-	(1,654,985)
34		Utility Relocations	3,212,653	(458,655)	2,753,998	1,167,898	-	1,586,100
35		Completed	82,800	-	82,800	-	(98,680)	181,480
36	Water Total		20,422,309	(1,004,582)	19,417,727	10,507,304	(98,680)	9,009,103
37	Grand Total		\$ 76,099,290	\$ -	\$ 76,099,290	\$ 41,476,889	\$ (864,878)	\$ 35,487,279

Note: Adjustments include credits for prior period adjustments and reclassifications to O&M.

**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
1		ELECTRIC PROJECTS								
2		DEPARTMENT 2120 - SUBSTATIONS & RELAYING								
3	Out for Bids	Airport Substation, Transformer No. 1 Upgrade, 69 KV to 138 KV	1,500,000	(829,075)	670,925	393,832	-	277,093	58.70%	454,791
4	Under Construction	Install a Second Power Transformer at Waterport Substation	1,500,000	(1,465,550)	34,450	23,278	-	11,172	67.57%	731,890
5	Under Construction	Install a Second Power Transformer at Waterport Substation	-	1,465,550	1,465,550	-	-	1,465,550	0.00%	-
6	Under Construction	Replace Legacy Overcurrent and Transformer Differential Protection Relays	60,000	-	60,000	3,753	-	56,247	6.26%	-
7	Under Construction	Substations Satellite-Synchronized Clock Upgrade	50,000	-	50,000	3,072	-	46,928	6.14%	-
8	Under Construction	Control Building Roof Replacements for Midtown, Military Highway and Price Road Substations	-	-	-	101,869	-	(101,869)	100.00%	77,393
9	Proposed Projects	Loma Alta Auto Transformer Radiators Replacement	65,000	-	65,000	-	-	65,000	0.00%	-
10	Out for Bids	SEL Data Management and Automation (DMA) Blueframe Implementation	260,000	-	260,000	-	-	260,000	0.00%	-
11	Proposed Projects	Relay and Protection Upgrade Program	80,000	-	80,000	-	-	80,000	0.00%	-
12	Under Construction	Battery Bank Replacements at Waterport, Filter Plant, Price Road and Palo Alto Substations	165,000	-	165,000	141,296	-	23,704	85.63%	-
13	Out for Bids	Substation Equipment Upgrades (Circuit Breakers Replacements)	200,000	291,325	491,325	-	-	491,325	0.00%	-
14	Proposed Projects	Install a Second Power Transformer at Palo Alto Substation	350,000	(350,000)	-	-	-	-	0.00%	-
15	Proposed Projects	Install a Second Power Transformer at Palo Alto Substation	-	284,450	284,450	-	-	284,450	0.00%	-
16	Under Construction	Spare 12.47 kV Substation Switchgear (Delivery during FY 2026)	367,500	(367,500)	-	-	-	-	0.00%	731,445
17	Under Construction	Spare 12.47 kV Substation Switchgear (Delivery during FY 2026)	-	367,500	367,500	-	-	367,500	0.00%	-
18	Under Construction	Mobile Substation Connection at Airport Substation	-	104,763	104,763	131,722	-	(26,959)	125.73%	-
19	Under Construction	Staging Area for Demolition at Airport Substation	-	91,119	91,119	76,660	-	14,459	84.13%	-
20	Under Construction	Airport Substation Transmission Poles	-	83,193	83,193	31,033	-	52,160	37.30%	-
21	Out for Bids	Substation and Control Centers Video Camera Upgrade (from Org 7190)	-	200,000	200,000	-	-	200,000	0.00%	-

Note: Adjustments include credits for prior period adjustments and reclassifications to O&M.

**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
22	Under Construction	Filter Plant Substation Disconnect Switch Replacement	-	-	-	14,649	-	(14,649)	100.00%	-
23	Under Construction	Capitalizable Spare Parts	-	-	-	232,058	-	(232,058)	100.00%	-
24	Out for Bids	Palo Alto Substation 4.8 MVAR Capacitor Bank	-	65,550	65,550	-	-	65,550	0.00%	-
25	Under Construction	Rio Grande 145KV Breaker Replacement	-	-	-	70,636	-	(70,636)	100.00%	-
26		Total for Dept. 2120	4,597,500	(58,675)	4,538,825	1,223,858	-	3,314,967	26.96%	1,995,519
27		DEPARTMENT 2130 - ELEC T&D CONSTRUCTION & MAINTENANCE								
28	Customer Connections	Electric Utility Work	2,000,000	-	2,000,000	949,978	-	1,050,022	47.50%	2,438,798
29	Under Construction	Concrete Pads for Padmounted Transformers	-	81,078	81,078	6,794	-	74,284	8.38%	74,284
30	Out for Bids	Emergency Wood Pole Restorations and Upgrades (12 each) throughout the City of Brownsville	-	46,128	46,128	-	-	46,128	0.00%	46,128
31	Out for Bids	Wood Pole Restorations and Upgrades throughout the City of Brownsville	-	503,872	503,872	-	-	503,872	0.00%	-
32	Completed	Budget offset - Elec Eng & Syst Oper	-	(1,500,000)	(1,500,000)	-	-	(1,500,000)	0.00%	-
33		Total for Dept. 2130	2,000,000	(868,922)	1,131,078	956,772	-	174,306	84.59%	2,559,210
34		DEPARTMENT 2410 - ELECTRIC ENGINEERING								
35	Customer Connections	New Connections	1,750,000	-	1,750,000	1,882,183	-	(132,183)	107.55%	-
36	Customer Connections	New Subdivisions	1,100,000	650,000	1,750,000	1,710,154	-	39,846	97.72%	-
37	Customer Connections	New Subdivisions	900,000	-	900,000	31,259	-	868,741	3.47%	-
38	Customer Connections	Security Light Installation	60,000	90,000	150,000	96,765	-	53,235	64.51%	-
39	Customer Connections	Infrastructure Improvements	2,000,000	215,786	2,215,786	2,997,898	-	(782,112)	135.30%	2,450
40	Completed	Infrastructure Improvements (Adjustments)	-	-	-	-	(2,993)	2,993	0.00%	-
41	Customer Connections	Street Light Installations	45,000	65,000	110,000	22,505	-	87,495	20.46%	-
42	Under Construction	The Resaca Gardens Subdivision Conductor Replacement	200,000	-	200,000	34,123	-	165,877	17.06%	-
43	Proposed Projects	Pole Attachment Requests - BPUB Make-Ready Work	750,000	(555,000)	195,000	-	-	195,000	0.00%	-
44	Proposed Projects	Pole Attachment Requests - BPUB Make-Ready Work	-	-	-	-	-	-	0.00%	-
45	Proposed Projects	Reconductor Alternate Feeder from Waterport Substation to Forza Steel with 477 MCM AAC	100,000	-	100,000	-	-	100,000	0.00%	-

Note: Adjustments include credits for prior period adjustments and reclassifications to O&M.

**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
46	Under Construction	Extend Feeder from Titan Substation to Stagecoach Road	450,000	-	450,000	363,540	-	86,460	80.79%	-
47	Under Construction	Port of Brownsville - Commercial Subdivision	800,000	(81,078)	718,922	536,447	-	182,475	74.62%	-
48	Under Construction	Midtown Fiber Optic Extension from FM 802 Substation to Midtown Substation	-	34,214	34,214	69,184	-	(34,970)	202.21%	-
49	Completed	Budget offset - Elec Eng & Syst Oper	-	(913,549)	(913,549)	-	-	(913,549)	0.00%	-
50		Total for Dept. 2410	8,155,000	(494,627)	7,660,373	7,744,058	(2,993)	(80,692)	101.09%	2,450
51		DEPARTMENT 2420 - ELECTRICAL SYSTEM PLANNING								
52	Proposed Projects	Recloser Controls on Substation Feeders	125,000	-	125,000	-	-	125,000	0.00%	-
53	In Design	56MVA Northwest Distribution Ocelot Substation	350,000	-	350,000	266,424	-	83,576	76.12%	133,106
54	Under Construction	Ocelot Substation Equipment	-	-	-	2,119,877	-	(2,119,877)	100.00%	4,516,078
55	Proposed Projects	Reactive Support Projects	125,000	-	125,000	-	-	125,000	0.00%	-
56	Proposed Projects	Loma Alta Substation Rebuild	150,000	(50,995)	99,005	-	-	99,005	0.00%	-
57	Under Construction	Loma Alta Substation Phase 1	-	14,307	14,307	10,858	-	3,449	75.89%	3,224
58	Under Construction	Loma Alta Substation Control House Misc SCADA/Relaying Equipment	-	26,346	26,346	-	-	26,346	0.00%	25,379
59	Under Construction	Loma Alta Substation Control House Misc SCADA Panel Equipment	-	10,342	10,342	-	-	10,342	0.00%	10,859
60	Under Construction	Loma Alta Substation Power Transformers	-	-	-	1,828,398	-	(1,828,398)	100.00%	1,280,910
61	Proposed Projects	Feeder Extensions Projects	250,000	-	250,000	-	-	250,000	0.00%	-
62	Proposed Projects	Reliability Improvement Projects	250,000	(74,814)	175,186	-	-	175,186	0.00%	-
63	Proposed Projects	New Goliath 56MVA Distribution Substation - design	200,000	-	200,000	-	-	200,000	0.00%	-
64	Under Construction	1425 E Madison St Transformer	-	12,953	12,953	12,953	-	-	100.00%	-
65	Under Construction	2807 N Central Ave Transformer	-	44,114	44,114	41,543	-	2,571	94.17%	-
66	Under Construction	2581 Williams Ave Transformer	-	4,465	4,465	5,710	-	(1,245)	127.88%	-
67	Under Construction	Spare Substation Equipment	-	-	-	919,079	-	(919,079)	100.00%	643,877
68	Under Construction	Automatic Gang Switch at 915 S Central Ave	-	13,282	13,282	15,263	-	(1,981)	114.91%	-
69	Under Construction	Titan Feeders Load Transfer Point	-	-	-	-	-	-	0.00%	-
70	Out for Bids	Titan Substation Feeder Extension to 7245 Industrial Circle	-	-	-	-	-	-	0.00%	25,466
71	Completed	Budget offset - Elec Eng & Syst Oper	-	3,718,349	3,718,349	-	-	3,718,349	0.00%	-
72		Total for Dept. 2420	1,450,000	3,718,349	5,168,349	5,220,105	-	(51,756)	101.00%	6,638,899
73		DEPARTMENT 7130 - ENTERPRISE SOLUTIONS								

Note: Adjustments include credits for prior period adjustments and reclassifications to O&M.

**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
74	Under Construction	Advanced Metering Infrastructure (AMI) - electric	3,564,121	-	3,564,121	2,864,725	-	699,396	80.38%	3,272,922
75		Total for Dept. 7130	3,564,121	-	3,564,121	2,864,725	-	699,396	80.38%	3,272,922
76		DEPARTMENT 7190 - SCADA								
77	Under Construction	CR15 APPA Subaward	234,157	-	234,157	9,508	-	224,649	4.06%	-
78	Grant Funded	CR15 APPA Subaward	-	-	-	174,142	-	(174,142)	0.00%	207,942
79	Out for Bids	OSI SCADA Upgrade	600,000	-	600,000	2,106	-	597,894	0.35%	842,888
80	Proposed Projects	Substation and Control Centers Video Camera Upgrade	200,000	(200,000)	-	-	-	-	0.00%	-
81	Proposed Projects	Fiber Improvement Project	50,000	-	50,000	-	-	50,000	0.00%	-
82		Total for Dept. 7190	1,084,157	(200,000)	884,157	185,756	-	698,401	21.01%	1,050,830
83		ELECTRIC TRANS. & DIST. PROJECT TOTAL:	\$ 20,850,778	\$ 2,096,125	\$ 22,946,903	\$ 18,195,274	\$ (2,993)	\$ 4,754,622	79.29%	\$ 15,519,830
84		DEPARTMENT 1420 - ENVIRONMENTAL COMPLIANCE								
85	Under Construction	Silas Ray Continuous Emission Monitoring System (CEMS) NOx Analyzers	98,028	1,000	99,028	49,514	-	49,514	50.00%	49,514
86	Under Construction	Silas Ray Continuous Emission Monitoring Dataloggers	60,030	-	60,030	52,650	-	7,380	87.71%	9,840
87		Total for Dept. 1420	158,058	1,000	159,058	102,164	-	56,894	64.23%	59,354
88		DEPARTMENT 2220 - POWER PRODUCTION								
89	Out for Bids	Unit 10 Chiller Cooling Tower Replacement	300,000	-	300,000	-	-	300,000	0.00%	-
90	Under Construction	Unit 6 Improvements, HRSG Economizer Panel Replacement and Generator Gas Analyzer Replacement	544,359	(5,545)	538,814	-	-	538,814	0.00%	105,274
91	Hidalgo Energy Center	Hidalgo Capital Improvements	1,000,000	(500,000)	500,000	106,246	(535,086)	928,840	21.25%	-
92	Under Construction	DCS Ovation Control Upgrade	-	5,545	5,545	5,545	-	-	100.00%	-
93		Total for Dept. 2220	1,844,359	(500,000)	1,344,359	111,791	(535,086)	1,767,654	8.32%	105,274
94		DEPARTMENT 7125 - REAL ESTATE								
95	Under Construction	Cross Valley Pipeline Project	124,210	(82,500)	41,710	1,581	-	40,129	3.79%	5,090
96	Under Construction	Cross Valley Pipeline Project	-	82,500	82,500	-	-	82,500	0.00%	-
97		Total for Dept. 7125	124,210	-	124,210	1,581	-	122,629	1.27%	5,090

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BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A] LINE NO.	[B] PROJECT STATUS OR DEPENDENCIES	[C] DESCRIPTION	[D] APPROVED PLAN FOR FY 2025	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2025	[G] YTD ACTUAL AS OF 7/31/2025	[H] ADJUSTMENTS	[I] PROJECT BALANCE 7/31/2025	[J] COMPLETION PERCENTAGE 7/31/2025	[K] CURRENT PO BALANCE AS OF 7/31/2025
98		ELECTRIC GENERATION PROJECT TOTAL:	\$ 2,126,627	\$ (499,000)	\$ 1,627,627	\$ 215,536	\$ (535,086)	\$ 1,947,177	13.24%	\$ 169,718
99		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
100	Heavy Equipment and	CARRYOVER CAPITAL EQUIPMENT	803,997	-	803,997	331,474	-	472,523	41.23%	292,476
101	Heavy Equipment and	ESTIMATED CAPITAL EQUIPMENT	2,320,006	-	2,320,006	935,390	-	1,384,616	40.32%	1,038,961
102		ESTIMATED EQUIPMENT TOTAL - ELECTRIC	\$ 3,124,003	\$ -	\$ 3,124,003	\$ 1,266,864	\$ -	\$ 1,857,139	40.55%	\$ 1,331,437
103		ESTIMATED PLAN TOTAL - ELECTRIC	\$26,101,408	\$ 1,597,125	\$27,698,533	\$19,677,674	\$ (538,079)	\$ 8,558,938	71.04%	\$ 17,020,985
104		GENERAL & ADMINISTRATIVE PROJECTS								
105		DEPARTMENT 1135 - COMMUNICATIONS & PUBLIC RELATIONS								
106	Under Construction	BPUB Billboard Construction	1,000,000	(490,753)	509,247	-	-	509,247	0.00%	-
107		Total for Dept. 1135	1,000,000	(490,753)	509,247	-	-	509,247	0.00%	-
108		DEPARTMENT 1165 - RECORDS MANAGEMENT								
109	Under Construction	Implementation of an Enterprise Content Management (ECM) System	137,607	-	137,607	48,044	-	89,563	34.91%	18,644
110		Total for Dept. 1165	137,607	-	137,607	48,044	-	89,563	34.91%	18,644
111		DEPARTMENT 1422 - ANALYTICAL LAB								
112	Under Construction	HVAC Replacement Project	58,484	(1,000)	57,484	-	-	57,484	0.00%	700,747
113	Proposed Projects	Analytical Lab Rehabilitation Project	360,000	-	360,000	-	-	360,000	0.00%	-
114		Total for Dept. 1422	418,484	(1,000)	417,484	-	-	417,484	0.00%	700,747
115		DEPARTMENT 1440 - SAFETY AND SECURITY OPERATIONS								
116	Completed	Water Plant I Security Fence	-	-	-	-	(43,820)	43,820	100.00%	-
117		Total for Dept. 1440	-	-	-	-	(43,820)	43,820	100.00%	-
118		DEPARTMENT 4115 - ASSET MANAGEMENT & CIP DELIVERY								
119	Under Construction	Capital Project Management Software	392,802	89,428	482,230	98,875	-	383,355	20.50%	383,355
120		Total for Dept. 4115	392,802	89,428	482,230	98,875	-	383,355	20.50%	383,355

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[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
121		DEPARTMENT 5110 - FINANCE								
122	Proposed Projects	Financial Management Information System	-	-	-	-	-	-	0.00%	-
123		Total for Dept. 5110	-	-	-	-	-	-	0.00%	-
124		DEPARTMENT 6110 - CUSTOMER SERVICE								
125	In Design	Virtual Assistant	71,000	-	71,000	-	-	71,000	0.00%	-
126		Total for Dept. 6110	71,000	-	71,000	-	-	71,000	0.00%	-
127		DEPARTMENT 6135 - CIS SUPPORT								
128	Under Construction	Cayenta The Customer Engagement Portal	262,697	-	262,697	9,225	-	253,472	3.51%	241,135
129		Total for Dept. 6135	262,697	-	262,697	9,225	-	253,472	3.51%	241,135
130		DEPARTMENT 6160 - CASHIERS								
131	Out for Bids	3 each kiosks	-	110,000	110,000	-	-	110,000	0.00%	-
132		Total for Dept. 6160	-	110,000	110,000	-	-	110,000	0.00%	-
133		DEPARTMENT 7131 - IT HARDWARE, CYBER, & NETWORK MGMNT								
134	Under Construction	Cisco Phone Upgrade	100,000	-	100,000	-	-	100,000	0.00%	-
135	Under Construction	Power Plant Firewall and Data Center Switch Upgrade	283,812	-	283,812	20,860	-	262,952	7.35%	8
136	Under Construction	Email Retention and Archiving Project	100,000	-	100,000	-	-	100,000	0.00%	123
137	Under Construction	Cisco ACI Networking Equipment / Dell FX - Multi-Site	252,617	-	252,617	-	-	252,617	0.00%	-
138	Proposed Projects	Data Cabling for Main Administration Building	150,000	-	150,000	-	-	150,000	0.00%	-
139	Proposed Projects	UPS - New Building FM 511	45,000	-	45,000	-	-	45,000	0.00%	-
140	Proposed Projects	Email Archiving Appliances and Load Balancer	160,000	-	160,000	-	-	160,000	0.00%	-
141	Proposed Projects	Motorola Network Upgrade	300,000	-	300,000	-	-	300,000	0.00%	46,868
142	Completed	Accounting Adjustments for Prior Year IT Projects	-	-	-	-	(85,480)	85,480	100.00%	-
143		Total for Dept. 7131	1,391,429	-	1,391,429	20,860	(85,480)	1,456,049	1.50%	46,999
144		DEPARTMENT 7135 - GEOGRAPHIC INFORMATION SYSTEMS								
145	Under Construction	GIS/Cityworks Upgrade	350,000	69,032	419,032	380,050	-	38,982	90.70%	38,982
146	Completed	UTG2-RTK (NEW) - additional funds	-	1,032	1,032	1,032	-	-	100.00%	-
147		Total for Dept. 7135	350,000	70,064	420,064	381,082	-	38,982	90.72%	38,982
148		DEPARTMENT 7160 - FACILITY MAINTENANCE								

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COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
149	Proposed Projects	Main BPU Administration Building HVAC System	-	-	-	-	-	-	0.00%	-
150		Total for Dept. 7160	-	-	-	-	-	-	0.00%	-
151		DEPARTMENT 7170 - WAREHOUSE								
152	Out for Bids	Large Fans Purchase and Installation	54,585	-	54,585	-	-	54,585	0.00%	-
153	Out for Bids	Service Yard Expansion - Phase 1 Inventory Material	531,408	-	531,408	6,880	-	524,528	1.29%	-
154	Under Construction	FM 511 Service Center - New Lay Down Yard - Phase 2	561,015	-	561,015	196,557	-	364,458	35.04%	-
155		Total for Dept. 7170	1,147,008	-	1,147,008	203,437	-	943,571	17.74%	-
156		ESTIMATED TOTAL BY CATEGORY:								
157		GENERAL & ADMINISTRATIVE	4,837,330	(332,261)	4,505,069	752,298	(129,300)	3,882,071	16.70%	1,188,727
158		ADMINISTRATIVE - CUSTOMER SERVICE	333,697	110,000	443,697	9,225	-	434,472	2.08%	241,135
159		ESTIMATED PLAN TOTAL - GEN. & ADMIN.	\$ 5,171,027	\$ (222,261)	\$ 4,948,766	\$ 761,523	\$ (129,300)	\$ 4,316,543	15.39%	\$ 1,429,862
160		WATER PROJECTS								
161		DEPARTMENT 3120 - WATER PLANT I								
162	In Design	Raw Water Pump Station No. 4, 5, and 6	46,362	(15,595)	30,767	-	-	30,767	0.00%	4,316
163	Grant Funded	Raw Water Pump Station No. 4, 5, and 6	-	-	-	-	-	-	0.00%	-
164	In Design	High Service Pump Station No. 2 Design and Construction	283,775	(18,512)	265,263	-	-	265,263	0.00%	3,129
165	Proposed Projects	Replace Influent Valves for 8 Filters	120,000	(5,762)	114,238	-	-	114,238	0.00%	-
166	Completed	Replacement of Compressors	82,800	-	82,800	-	-	82,800	0.00%	-
167	Under Construction	Replacement of Waste Pump and Motor	225,000	-	225,000	225,000	-	-	100.00%	-
168	Proposed Projects	Replacement of rakes for two clarifiers (B1 and B2)	100,000	(99,401)	599	-	-	599	0.00%	-
169	Under Construction	Chlorine Analyzer	-	5,762	5,762	5,289	-	473	91.79%	-
170	Under Construction	Replacement of 3 each Flocculator Motors and Gearboxes	-	18,512	18,512	-	-	18,512	0.00%	-
171	Under Construction	Spare Motor for Raw Water No. 6	-	15,595	15,595	-	-	15,595	0.00%	11,063
172	In Design	Structural Rehabilitation of Pipe Gallery	-	99,401	99,401	-	-	99,401	0.00%	-
173		Total for Dept. 3120	857,937	-	857,937	230,289	-	627,648	26.84%	18,508
174		DEPARTMENT 3130 - WATER PLANT II								

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FIVE YEAR CAPITAL IMPROVEMENT PLAN
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COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
175	In Design	Aeration Structure Rehabilitation	91,805	-	91,805	4,016	-	87,789	4.37%	39,022
176	In Design	Aeration Tank Replacement - engineering (Packet 3)	94,151	-	94,151	4,016	-	90,135	4.27%	39,022
177	In Design	High Service Pump Station (5 vertical turbine pumps) - engineering (Packet 4)	27,577	-	27,577	-	-	27,577	0.00%	3,747
178	In Design	Raw Water Pump Station - engineering (Packet 4)	21,238	-	21,238	-	-	21,238	0.00%	2,955
179	In Design	Flocculation Basin Improvement	60,000	-	60,000	814	-	59,186	1.36%	-
180	Under Construction	Reservoir Raw Water Pumps Variable Frequency Drives	90,000	-	90,000	89,409	-	591	99.34%	-
181	Proposed Projects	Pump and Motor Replacement of Reservoir Raw Water Pump 1	196,500	-	196,500	-	-	196,500	0.00%	-
182	Proposed Projects	Pump and Motor Replacement of Reservoir Raw Water Pump 3	196,500	(110,863)	85,637	-	-	85,637	0.00%	-
183	Proposed Projects	Backup Power Improvements	-	-	-	-	-	-	0.00%	-
184		Total for Dept. 3130	777,771	(110,863)	666,908	98,255	-	568,653	14.73%	84,746
185		DEPARTMENT 3135 - RESACA MAINTENANCE								
186	Proposed Projects	Second Crew Office Trailer	90,935	-	90,935	-	-	90,935	0.00%	-
187	Proposed Projects	Resaca Restoration Dewatering System 2024	800,000	-	800,000	-	-	800,000	0.00%	240,848
188		Total for Dept. 3135	890,935	-	890,935	-	-	890,935	0.00%	240,848
189		DEPARTMENT 3140 - RAW WATER SUPPLY								
190	Proposed Projects	Raw Water to Resaca Flow Meter	300,000	(64,190)	235,810	-	-	235,810	0.00%	-
191	Heavy Equipment and	6-inch portable pump	-	64,190	64,190	-	-	64,190	0.00%	-
192		Total for Dept. 3140	300,000	-	300,000	-	-	300,000	0.00%	-
193		DEPARTMENT 3150 - W/WW OPERATIONS & CONSTRUCTION								
194	Utility Relocations	TXDOT - International Blvd (SH 4) Water Utility Adjustments Phase 1-3 (from Expwy I69E to Four Corners)	45,660	-	45,660	492,593	-	(446,933)	1078.83%	5,077
195	Utility Relocations	TXDOT - Alton Gloor Reconstruction Utility Adjustments (Expwy I69E to Paredes Ln Rd)	75,000	(75,000)	-	107	-	(107)	100.00%	-
196		Total for Dept. 3150	120,660	(75,000)	45,660	492,700	-	(447,040)	1079.06%	5,077
197		DEPARTMENT 3155 - W/WW OPERATIONS & MAINTENANCE								

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COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
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198	In Design	Water Valve Replacement Phase 4 Project - engineering	31,077	-	31,077	1,066	-	30,011	3.43%	-
199	Customer Connections	Water New Connections and New Subdivisions	643,180	-	643,180	999,989	-	(356,809)	155.48%	106,757
200	Out for Bids	Water Meter Vault Replacement Project	62,716	-	62,716	17,092	-	45,624	27.25%	-
201	In Design	Valve Replacement Project Phase 4 - construction	500,000	(89,752)	410,248	-	-	410,248	0.00%	-
202	In Design	Fire Hydrant Replacement Project - engineering	75,000	(75,000)	-	-	-	-	0.00%	-
203	Proposed Projects	Fire Hydrant Replacement Project (construction)	250,000	(250,000)	-	-	-	-	0.00%	-
204	Proposed Projects	Water Valve Replacement Phase 5 Project - engineering (and construction)	40,000	(40,000)	-	-	-	-	0.00%	-
205	Under Construction	Power Mole Model PD6 standard boring machine / trencher for New Connections crew	-	89,752	89,752	89,752	-	-	100.00%	-
206		Total for Dept. 3155	1,601,973	(365,000)	1,236,973	1,107,899	-	129,074	89.57%	106,757
207		DEPARTMENT 3310 - WATER & WASTEWATER ENGINEERING								
208	In Design	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	31,700	-	31,700	-	-	31,700	0.00%	31,700
209	Under Construction	EST No. 8 - Two Million Gallon Elevated Storage Tank	-	-	-	92,925	-	(92,925)	100.00%	49,525
210	Utility Relocations	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Water Utility Improvements - engineering	17,200	-	17,200	6,092	-	11,108	35.42%	-
211	Utility Relocations	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Water Utility Improvements - construction	196,816	-	196,816	69,796	-	127,020	35.46%	-
212	Utility Relocations	Calvin Street Water Utility Improvements - engineering and construction	-	30,331	30,331	160	-	30,171	0.00%	79,432
213	Utility Relocations	City Streets Contract - Portway Place Subdivision	287,288	-	287,288	60,432	-	226,856	21.04%	69,605
214	Utility Relocations	COB Contract No. 3 at Jose Marti Blvd, Calle Buenos Aires, Calle Costa Rica and Calle Nortena Water Utility Improvements - Engineering	11,409	-	11,409	493	-	10,916	4.32%	11,409
215	Utility Relocations	COB Contract No. 3 at Jose Marti Blvd, Calle Buenos Aires, Calle Costa Rica and Calle Nortena Water Utility Improvements - Construction	137,500	-	137,500	-	-	137,500	0.00%	407,324
216	Utility Relocations	Extension of Water Service to the City of Brownsville and Department of Public Safety Joint Tactical Training Center - Engineering and Construction	-	-	-	43	-	(43)	100.00%	-

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**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
217	In Design	2020 Master Plan	333,994	-	333,994	218,354	-	115,640	65.38%	115,450
218	Utility Relocations	Owens Road Bridge Utility Adjustment (Phase I) - Engineering	6,431	-	6,431	65,182	-	(58,751)	1013.56%	-
219	Utility Relocations	Owens Road Bridge Utility Adjustment (Phase I) - Construction	250,000	-	250,000	78,420	-	171,580	31.37%	954
220	Utility Relocations	City Streets Contract - E. 14th Street - District 1	200,000	-	200,000	-	-	200,000	0.00%	-
221	In Design	New Raw Water River Intake Facility - Engineering	600,915	-	600,915	434,196	-	166,719	72.26%	-
222	Proposed Projects	New Raw Water River Intake Facility - Construction	-	-	-	-	-	-	0.00%	-
223	In Design	Waterline Upgrade Near WTP No. 1 (on 13th Street)	59,835	-	59,835	5,074	-	54,761	8.48%	-
224	In Design	FM 511 24-inch Waterline Loop (SRWA to Old Port Isabel Rd) - engineering	598,819	-	598,819	213,909	-	384,910	35.72%	189,810
225	Utility Relocations	Owens Road Bridge Utility Adjustment (Phase II) - Engineering and Construction	225,272	(85,000)	140,272	-	-	140,272	0.00%	463
226	Utility Relocations	City Streets Contract - Stage Coach Trail - District 3	-	-	-	-	-	-	0.00%	-
227	In Design	Water Plant No. 1 Raw Water Pump System - engineering	56,827	-	56,827	-	-	56,827	0.00%	30,215
228	In Design	Military Hwy (US281) - 16-inch Diameter Waterline Pressure Booster and Chlorination Station - Engineering and Construction	309,736	-	309,736	-	-	309,736	0.00%	143,762
229	Utility Relocations	City Streets Contract - Coffee Road - District 2 & 3	243,280	-	243,280	155,045	-	88,235	63.73%	33,866
230	In Design	Martinal Area Water System Loop off of Old Port Isabel Road and FM 802 - engineering	22,809	-	22,809	-	-	22,809	0.00%	-
231	Utility Relocations	Tara Place, Dix Drive and Hacienda Lane Utility Improvements - engineering	4,431	-	4,431	-	-	4,431	0.00%	-
232	Utility Relocations	City Streets Contract - Old Hwy 77 - District 4	807,366	-	807,366	35,243	-	772,123	4.37%	1,123,562
233	Grant Funded	City of Brownsville Water Conservation and Drought Contingency Plan	-	-	-	203,715	-	(203,715)	100.00%	-
234	Grant Funded	ARPA Downtown Water & Wastewater Improvement Project 2	1,360,623	-	1,360,623	272,885	-	1,087,738	20.06%	2,806,185
235	Utility Relocations	City Streets Contract - Wild Rose Lane - District 3-4	180,000	-	180,000	1,196	-	178,804	0.66%	491,307
236	Utility Relocations	Water Main Replacements related to City Street Paving and Drainage Improvement Projects	-	-	-	-	-	-	0.00%	-
237	Proposed Projects	FM 511 Waterline Loop (SH 48 to Boca Chica Blvd)	100,000	-	100,000	-	-	100,000	0.00%	-
238	Completed	2015 Impact Fee Study for Water Infrastructure	-	-	-	-	(98,680)	98,680	100.00%	-
239	Utility Relocations	City Streets Contract - Old Alice Road - District 2	100,000	(11,833)	88,167	1,159	-	87,008	1.31%	-

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**AMENDED FISCAL YEAR 2025
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
240	Proposed Projects	Raw Water Reservoir Dredging Project - Engineering	100,000	-	100,000	-	-	100,000	0.00%	-
241	Utility Relocations	TXDOT - International Blvd (SH 48) Median Construction - Water Utility Adjustments (Four Corners to FM 511)	175,000	-	175,000	-	-	175,000	0.00%	-
242	Utility Relocations	TXDOT - Boca Chica (SH 4) Median Construction - Water Utility Adjustments (Four Corners to Minnesota Ave)	-	-	-	-	-	-	0.00%	-
243	Utility Relocations	TXDOT - International Blvd (SH 4) Water Utility Adjustments Phase 1	250,000	(128,602)	121,398	-	-	121,398	0.00%	-
244	Utility Relocations	Old Alice Rd - CCRMA (from SH 100 to Sports Park) - engineering	-	11,833	11,833	13,868	-	(2,035)	117.20%	-
245	Utility Relocations	Old Alice Rd - CCRMA (from SH 100 to Sports Park) - construction	-	440,000	440,000	187,145	-	252,855	42.53%	265,274
246	Utility Relocations	Villa Los Pinos Subdivision Utility Improvements	-	12,016	12,016	249	-	11,767	2.07%	-
247	Utility Relocations	E 15th Street Utility Improvements	-	-	-	675	-	(675)	100.00%	-
248	Utility Relocations	Budget offset - W/WW Eng & Cap Planning	-	(652,400)	(652,400)	-	-	(652,400)	100.00%	-
249		Total for Dept. 3310	6,667,251	(383,655)	6,283,596	2,116,256	(98,680)	4,266,020	33.68%	5,849,843
250		DEPARTMENT 7125 - REAL ESTATE						-		
251	Proposed Projects	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	100,000	-	100,000	-	-	100,000	0.00%	-
252		Total for Dept. 7125	100,000	-	100,000	-	-	100,000	0.00%	-
253		DEPARTMENT 7130 - ENTERPRISE SOLUTIONS								
254	Under Construction	Advanced Metering Infrastructure (AMI) - water	2,252,001	-	2,252,001	3,849,232	-	(1,597,231)	170.92%	3,088,438
255	Grant Funded	Advanced Metering Infrastructure (AMI) - water	5,000,000	-	5,000,000	1,663,306	-	3,336,694	33.27%	-
256		Total for Dept. 7130	7,252,001	-	7,252,001	5,512,538	-	1,739,463	76.01%	3,088,438
257		DEPARTMENT 7190 - SUPV CONTROL & DATA ACQ (SCADA)								
258	In Design	SCADA Communication Enhancement Phase III	450,000	(70,064)	379,936	-	-	379,936	0.00%	-
259	Proposed Projects	Water Wastewater SCADA System Cybersecurity Upgrade	50,000	-	50,000	-	-	50,000	0.00%	-
260	Proposed Projects	SRWA Wells Fiber	-	-	-	-	-	-	0.00%	-
261		Total for Dept. 7190	500,000	(70,064)	429,936	-	-	429,936	0.00%	-

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COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
262		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
263	Heavy Equipment and	ADD CARRYOVER CAPITAL EQUIPMENT	254,505	-	254,505	196,948	-	57,557	77.38%	-
264	Heavy Equipment and	ADD ESTIMATED CAPITAL EQUIPMENT	558,477	-	558,477	291,277	-	267,200	52.16%	394,962
265	Resaca Fee Funded Ex	Carryover Capital Equipment - Resaca	141,119	-	141,119	-	-	141,119	0.00%	-
266	Resaca Fee Funded Ex	New Capital Equipment - Resaca	399,680	-	399,680	287,000	-	112,680	71.81%	-
267		ESTIMATED EQUIPMENT TOTAL - WATER	\$ 1,353,781	\$ -	\$ 1,353,781	\$ 775,225	\$ -	\$ 578,556	57.26%	\$ 394,962
268		ESTIMATED PLAN TOTAL - WATER	\$20,422,309	\$(1,004,582)	\$19,417,727	\$10,333,162	\$ (98,680)	\$ 9,183,245	53.22%	\$ 9,789,179
269		WASTEWATER PROJECTS								
270		DEPARTMENT 2210 - ELECTRICAL SUPPORT SERVICES								
271	Proposed Projects	Lift Station Electrical Upgrades	80,000	-	80,000	-	-	80,000	0.00%	-
272	Proposed Projects	Lift Station Electrical Safety Upgrades	40,000	-	40,000	-	-	40,000	0.00%	-
273		Total for Dept. 2210	120,000	-	120,000	-	-	120,000	0.00%	-
274		DEPARTMENT 3150 - W/WW OPERATIONS & CONSTRUCTION								
275	Utility Relocations	TXDOT - International Blvd (SH48) Wastewater Utility Adjustments and Manhole Rehabilitation Phase 1 - 3 (from Expwy I69E to Four Corners)	50,105	-	50,105	3,521	-	46,584	7.03%	26,105
276	Utility Relocations	TXDOT - Alton Gloor Reconstruction Utility Adjustments (Expwy I69E to Paredes Ln Rd)	75,000	-	75,000	107	-	74,893	0.14%	-
277	Customer Connections	Replacement of wastewater line	-	-	-	6,979	-	(6,979)	100.00%	-
278		Total for Dept. 3150	125,105	-	125,105	10,607	-	114,498	8.48%	26,105
279		DEPARTMENT 3155 - W/WW OPERATIONS & MAINTENANCE								
280	Customer Connections	Wastewater New Connections and New Subdivisions	720,977	-	720,977	352,279	-	368,698	48.86%	97,256
281		Total for Dept. 3155	720,977	-	720,977	352,279	-	368,698	48.86%	97,256
282		DEPARTMENT 3210 - SOUTH WASTEWATER TREATMENT PLANT								
283	Under Construction	Chlorine Contact Chamber Sluice Gate Replacement Project - engineering and construction	272,218	-	272,218	127,069	-	145,149	46.68%	9,777
284	Completed	Three (3) New 25 Yard Bio-Solids Metal Roll-Off Bins	35,755	-	35,755	27,769	-	7,986	77.66%	-
285	In Design	SWWTP Headworks Rehabilitation	122,000	-	122,000	73,895	-	48,105	60.57%	51,938

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FIVE YEAR CAPITAL IMPROVEMENT PLAN
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COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
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286	Under Construction	Replacement of Blower No. 1	-	110,863	110,863	-	-	110,863	0.00%	95,571
287		Total for Dept. 3210	429,973	110,863	540,836	228,733	-	312,103	42.29%	157,286
288		DEPARTMENT 3220 - ROBINDALE WASTEWATER TREATMENT PLANT								
289	Under Construction	Turbo Blower Upgrades Phase I (Packet 3) - construct	2,113,253	-	2,113,253	950,198	-	1,163,055	44.96%	486,125
290	Proposed Projects	Upgrade of Robindale WWTP Headworks Screening System and Compactor	289,233	-	289,233	-	-	289,233	0.00%	-
291	Heavy Equipment and	Pumping Equipment Replacement	-	-	-	27,605	-	(27,605)	100.00%	-
292	Grant Funded	Robindale WWTP indirect potable reuse project Phase I BOR Grant	196,506	-	196,506	-	-	196,506	0.00%	-
293		Total for Dept. 3220	2,598,992	-	2,598,992	977,803	-	1,621,189	37.62%	486,125
294		DEPARTMENT 3230 - WASTEWATER LIFT STATIONS								
295	Under Construction	Lift Station No. 9 Pump Rehabilitation	1,700,000	-	1,700,000	953,928	-	746,072	56.11%	792,067
296	Under Construction	Lift Station No. 10 Rehabilitation	778,688	-	778,688	382,972	-	395,716	49.18%	361,253
297	Under Construction	Lift Station No. 11 Rehabilitation	552,686	-	552,686	270,280	-	282,406	48.90%	258,316
298	Proposed Projects	Lift Station No. 12 Rehabilitation	-	-	-	-	-	-	0.00%	-
299	Proposed Projects	Lift Station No. 13 Rehabilitation	-	-	-	-	-	-	0.00%	-
300	Under Construction	Lift Station No. 15 Rehabilitation	455,205	-	455,205	165,259	-	289,946	36.30%	132,832
301	In Design	Lift Station No. 17 Rehabilitation	-	-	-	1,778	-	(1,778)	100.00%	13,037
302	In Design	Lift Station No. 28 Rehabilitation	-	-	-	1,778	-	(1,778)	100.00%	13,037
303	Under Construction	Lift Station No. 41 Rehabilitation	150,000	-	150,000	-	-	150,000	0.00%	145,417
304	Under Construction	Lift Station No. 43 Rehabilitation	-	-	-	257,340	-	(257,340)	100.00%	246,450
305	Proposed Projects	Lift Station No. 44 Rehabilitation	-	-	-	-	-	-	0.00%	-
306	Under Construction	Lift Station No. 47 Rehabilitation	149,884	-	149,884	53,923	-	95,961	35.98%	62,007
307	In Design	Lift Station No. 51 Rehabilitation	100,000	-	100,000	7,222	-	92,778	7.22%	9,615
308	Proposed Projects	Lift Station No. 53 Rehabilitation	-	-	-	-	-	-	0.00%	-
309	In Design	Lift Station No. 58 Rehabilitation	-	-	-	1,778	-	(1,778)	100.00%	13,037
310	In Design	Lift Station No. 63 Force Main	-	-	-	17,854	-	(17,854)	100.00%	28,505
311	In Design	Lift Station No. 67 Rehabilitation Engineering Construction	137,320	(117,320)	20,000	7,563	-	12,437	37.82%	9,152
312	In Design	Lift Station No. 68 Rehabilitation Engineering and Construction	50,000	-	50,000	-	-	50,000	0.00%	-
313	In Design	Lift Station No. 69 Rehabilitation	100,000	(100,000)	-	-	-	-	0.00%	-
314	In Design	Lift Station No. 72 Rehabilitation	13,529	-	13,529	1,778	-	11,751	13.14%	13,037

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COMBINED UTILITY SUMMARY**

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315	Proposed Projects	Lift Station No. 77 Rehabilitation	-	-	-	-	-	-	0.00%	-
316	In Design	Lift Station No. 80 Coating	100,000	-	100,000	7,436	-	92,564	7.44%	11,315
317	Proposed Projects	Lift Station No. 82 Rehabilitation	-	-	-	-	-	-	0.00%	-
318	Proposed Projects	Lift Station No. 85 Rehabilitation	50,000	(50,000)	-	-	-	-	0.00%	-
319	In Design	Lift Station No. 89 Rehabilitation	149,709	(81,639)	68,070	1,778	-	66,292	2.61%	13,037
320	In Design	Lift Station No. 95 Rehabilitation Engineering and Construction	88,529	-	88,529	1,778	-	86,751	2.01%	13,037
321	In Design	Lift Station No. 96 Rehabilitation	-	-	-	1,778	-	(1,778)	100.00%	13,037
322	In Design	Lift Station No. 99 Rehabilitation	-	-	-	1,778	-	(1,778)	100.00%	13,037
323	In Design	Lift Station No. 101 Rehabilitation	-	-	-	8,776	-	(8,776)	100.00%	9,397
324	Proposed Projects	Lift Station No. 102 Rehabilitation	-	-	-	-	-	-	0.00%	-
325	Proposed Projects	Lift Station No. 103 Decommission	-	-	-	-	-	-	0.00%	-
326	In Design	Lift Station No. 105 Coating	122,100	-	122,100	7,505	-	114,595	6.15%	10,189
327	In Design	Lift Station No. 106 Rehabilitation	214,043	-	214,043	7,958	-	206,085	3.72%	9,067
328	Proposed Projects	Lift Station No. 111 Odor Control	200,000	-	200,000	-	-	200,000	0.00%	-
329	Proposed Projects	Lift Station No. 113 Rehabilitation	-	-	-	-	-	-	0.00%	-
330	Under Construction	Lift Station No. 140 Rehabilitation	95,464	-	95,464	45,012	-	50,452	47.15%	13,037
331	In Design	Lift Station No. 159 MCC Building Replacement	-	-	-	-	-	-	0.00%	12,375
332	Under Construction	Lift Station Pump Replacements	-	-	-	179,722	-	(179,722)	100.00%	-
333	Out for Bids	12' x 12' Portable Office	-	5,562	5,562	-	-	5,562	0.00%	-
334	Under Construction	Lift Station Fence Replacements	-	-	-	104,258	-	(104,258)	100.00%	-
335	Under Construction	2025 Wet Well Re-Coating Program (for LS No. 55, 67, 80, 92 and 105)	-	343,397	343,397	520	-	342,877	0.15%	-
336		Total for Dept. 3230	5,207,157	-	5,207,157	2,491,752	-	2,715,405	47.85%	2,215,290
337		DEPARTMENT 3310 - W/WW ENGINEERING								
338	Utility Relocations	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Wastewater Utility Improvements - Engineering	17,200	-	17,200	6,229	-	10,971	36.22%	-
339	Utility Relocations	Avenida de la Plata, Elsa Street, Marvis Street and San Pedro Lane Wastewater Utility Improvements	211,515	-	211,515	75,009	-	136,506	35.46%	-
340	Utility Relocations	Calvin Street Wastewater Utility Improvements - engineering and construction	-	86,255	86,255	371	-	85,884	0.43%	79,432
341	Utility Relocations	City Streets Contract - Portway Place Subdivision Wastewater Utility	243,187	-	243,187	60,690	-	182,497	24.96%	28,140

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COMBINED UTILITY SUMMARY**

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342	Utility Relocations	COB Contract No. 3 at Jose Marti Blvd, Calle Buenos Aires, Calle Costa Rica and Calle Nortena Wastewater Utility Improvements	137,500	-	137,500	390	-	137,110	0.28%	11,409
343	In Design	2020 Master Plan	333,994	-	333,994	218,354	-	115,640	65.38%	115,450
344	Utility Relocations	Owens Road Bridge Utility Adjustments (Phase I) - Engineering	15,007	-	15,007	85,910	-	(70,903)	572.47%	-
345	Utility Relocations	Owens Road Bridge Utility Adjustments (Phase I) - Construction	250,000	-	250,000	124,354	-	125,646	49.74%	-
346	Utility Relocations	City Streets Contract - E. 14th Street - District 1	171,068	-	171,068	1,078	-	169,990	0.63%	20,500
347	Grant Funded	Cannery Public Market Wastewater Improvements	10,960	-	10,960	-	-	10,960	0.00%	-
348	Utility Relocations	Owens Road Bridge Utility Adjustments (Phase II) - Engineering and Construction	257,007	-	257,007	-	-	257,007	0.00%	463
349	Utility Relocations	City Streets Contract - Coffee Road - District 2 and 3	203,280	-	203,280	124,499	-	78,781	61.25%	14,848
350	In Design	North Regional Force Main - Phase I	2,235,294	-	2,235,294	26,148	-	2,209,146	1.17%	398,864
351	Utility Relocations	City Streets Contract - Old Hwy 77 - District 4 - Engineering and Construction	1,107,366	-	1,107,366	68,420	-	1,038,946	6.18%	4,256,377
352	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 1	6,413,732	-	6,413,732	5,445,748	-	967,984	84.91%	1,869,772
353	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 2	1,360,622	-	1,360,622	272,868	-	1,087,754	20.05%	2,807,514
354	Utility Relocations	City Streets Contract - Wild Rose Lane - District 3 & 4	200,000	-	200,000	2,285	-	197,715	1.14%	491,307
355	In Design	South Colonias Project - Engineering	125,000	-	125,000	-	-	125,000	0.00%	-
356	In Design	North Colonias Project - Engineering	125,000	-	125,000	-	-	125,000	0.00%	9,100
357	Completed	2015 Impact Fee Study for Wastewater Infrastructure	-	-	-	-	(98,819)	98,819	0.00%	-
358	Utility Relocations	Sewer Replacements related to the City Street Paving and Drainage Improvement Projects	-	-	-	-	-	-	0.00%	-
359	Utility Relocations	City Streets Contract - Stage Coach Trail - Wastewater Improvements - District 3	-	-	-	-	-	-	0.00%	-
360	Utility Relocations	City Streets Contract - Old Alice Road - Wastewater Improvements - District 3	100,000	-	100,000	-	-	100,000	0.00%	-
361	Utility Relocations	TXDOT - International Blvd (SH 48) Median Construction - Wastewater Utility Adjustments (Four Corners to FM 511)	-	-	-	-	-	-	0.00%	-

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COMBINED UTILITY SUMMARY**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	APPROVED PLAN FOR FY 2025	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2025	YTD ACTUAL AS OF 7/31/2025	ADJUSTMENTS	PROJECT BALANCE 7/31/2025	COMPLETION PERCENTAGE 7/31/2025	CURRENT PO BALANCE AS OF 7/31/2025
362	Utility Relocations	TXDOT - Boca Chica (SH 4) Median Construction - Wastewater Utility Adjustments (Four Corners to Minnesota Ave)	-	-	-	-	-	-	0.00%	-
363	Proposed Projects	NWWTP Train Inlet Isolation Valve Actuators - Design	-	-	-	-	-	-	0.00%	-
364	Utility Relocations	Old Alice Rd - CCRMA (from SH 100 to Sports Park) - no wastewater services will be installed	-	-	-	-	-	-	0.00%	-
365	In Design	South Wastewater Treatment Plant Improvements (Packet 5)	-	-	-	8,260	-	(8,260)	100.00%	1,183
366	Utility Relocations	E 15th Street Utility Improvements	-	-	-	675	-	(675)	100.00%	-
367	In Design	Plant Improvements (Packet 4) - Belt Filter Press at SWWTP, Non-Potable Pump and Motor No. 1 at SWWTP and Non-Potable Pump and Motor No. 1 at Robindale WWTP	-	-	-	-	-	-	0.00%	11,054
368	Completed	Budget offset - WWW Eng & Cap Planning	-	(652,400)	(652,400)	-	-	(652,400)	0.00%	-
369		Total for Dept. 3310	13,517,732	(566,145)	12,951,587	6,521,288	(98,819)	6,529,118	50.35%	10,115,413
DEPARTMENT 7125 - REAL ESTATE										
370	In Design	Lift Station No. 121 land purchase	-	85,000	85,000	-	-	85,000	0.00%	-
		Total for Dept. 7125	-	85,000	85,000	-	-	85,000	0.00%	-
371		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
372	Heavy Equipment and	ADD CARRYOVER CAPITAL EQUIPMENT	977,386	-	977,386	71,238	-	906,148	7.29%	7,000
373	Heavy Equipment and	ADD ESTIMATED CAPITAL EQUIPMENT	707,224	-	707,224	50,830	-	656,394	7.19%	77,449
374		ESTIMATED EQUIPMENT TOTAL - WASTEWATER	\$ 1,684,610	\$ -	\$ 1,684,610	\$ 122,068	\$ -	\$ 1,562,542	7.25%	\$ 84,449
375		ESTIMATED PLAN TOTAL - WASTEWATER	\$24,404,546	\$ (370,282)	\$24,034,264	\$10,704,530	\$ (98,819)	\$13,428,553	44.54%	\$ 13,181,924
376		CAPITAL IMPROVEMENT PLAN - GRAND TOTAL	\$76,099,290	\$ -	\$76,099,290	\$41,476,889	\$ (864,878)	\$35,487,279	54.50%	\$ 41,421,950

Note: Adjustments include credits for prior period adjustments and reclassifications to O&M.

CAPITAL WORK ORDERS
REQUESTED BY THE CITY OF BROWNSVILLE, TEXAS
UNBILLED SERVICES FROM FISCAL YEAR 2021 THROUGH 2025

Type	FY 2021			FY 2022			FY 2023			FY 2024			FY 2025			FY 2021 - FY 2025 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 (Unaudited)	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders
Fiber Optics	-	-	-	7,102	7,102	-	26,787	25,317	1	-	-	-	-	-	-	33,889	32,419	1
New Connections	-	-	-	12,228	14,787	1	106,997	123,246	16	47,903	-	2	1,275	-	1	168,402	138,033	20
Street Lights	87,205	148,311	33	13,280	10,199	11	626	209	1	-	27,150	3	673	753	1	101,784	186,623	49
Infrastructure Improvements	-	-	-	2,352	1,493	1	-	-	-	-	-	-	2,888	2,873	1	5,240	4,367	2
Other	-	-	-	73,084	235,797	1	-	-	-	-	-	-	-	-	-	73,084	235,797	1
Electric Utility Total	87,205	148,311	33	108,046	269,379	14	134,410	148,772	18	47,903	27,150	5	4,836	3,626	3	382,400	597,239	73
Other - Sewer & Water	-	-	-	13,883	6,044	1	30,860	7,230,287	5	-	1,190	1	-	-	-	44,743	7,237,521	7
Grand Total	\$ 87,205	\$ 148,311	33	\$ 121,929	\$ 275,424	15	\$ 165,270	\$ 7,379,059	23	\$ 47,903	\$ 28,340	6	\$ 4,836	\$ 3,626	3	\$ 427,143	\$ 7,834,760	80

Note: All expenditures are from multi year work order inception date through 07/31/2025.

BILLED SERVICES OF COB WORK ORDERS FOR FISCAL YEAR 2025

Type	OPEN BALANCE as of 09/30/24	October	November	December	January	February	March	April	May	June	July	August	September	FY 2025 INVOICE TOTAL	OPEN BALANCE as of 07/31/25	INVOICE PAYMENTS RECEIVED	FY 2025 OPEN BALANCE
Fiber Optics	\$ 7,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,102	\$ -	\$ 7,102
New Connections	-	-	-	7,169	-	41,288	-	-	40,784	(367)	2,342	-	-	91,215	91,215	30,971	60,244
Street Lights	20,330	8,739	18,061	-	-	7,563	6,988	63,446	5,033	38,145	-	-	-	147,975	168,305	-	168,305
Other	-	-	-	-	779	-	-	-	-	-	-	-	-	779	779	-	779
LIT Pole Attachments	228,985	-	-	-	-	-	-	-	-	-	-	-	-	-	228,985	228,985	-
Electric Utility Total	256,417	8,739	18,061	7,169	779	48,851	6,988	63,446	45,816	37,778	2,342	-	-	239,969	496,386	259,956	236,431
ARPA - Sewer & Water	-	-	-	-	-	2,900,000	-	-	-	-	2,900,000	-	-	5,800,000	5,800,000	2,900,000	2,900,000
Grand Total	\$ 256,417	\$ 8,739	\$ 18,061	\$ 7,169	\$ 779	\$ 2,948,851	\$ 6,988	\$ 63,446	\$ 45,816	\$ 37,778	\$ 2,902,342	\$ -	\$ -	\$ 6,039,969	\$ 6,296,386	\$ 3,159,956	\$ 3,136,431

TOTAL TRANSFERS TO THE CITY OF BROWNSVILLE
SUMMARY BY UTILITY FROM FISCAL YEAR 2021 THROUGH 2025

Utility	FY 2021			FY 2022			FY 2023			FY 2024			FY 2025 (as of July 31, 2025)		
	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	3,430,888	17,039,951	20,470,839	4,223,052	8,707,564	12,930,616	4,666,211	7,303,235	11,969,446	4,701,605	5,998,441	10,700,046	2,819,289	5,394,609	8,213,898
Water	717,593	1,502,302	2,219,895	751,795	1,585,378	2,337,173	783,093	1,903,337	2,686,430	791,422	2,223,808	3,015,230	664,660	1,823,616	2,488,276
Water - Resaca Fees	-	-	-	-	113,813	113,813	-	386,127	386,127	-	414,279	414,279	-	348,994	348,994
Wastewater	438,520	1,981,791	2,420,311	537,454	2,071,047	2,608,501	604,121	2,463,226	3,067,347	596,384	2,757,020	3,353,404	546,972	2,336,296	2,883,268
Grand Total	\$ 4,587,001	\$ 20,524,044	\$ 25,111,045	\$ 5,512,301	\$ 12,477,802	\$ 17,990,103	\$ 6,053,425	\$ 12,055,925	\$ 18,109,350	\$ 6,089,411	\$ 11,393,548	\$ 17,482,959	\$ 4,030,921	\$ 9,903,515	\$ 13,934,436



UTILITY FINANCIAL RESERVE POLICY

● ● ● FINANCE COMMITTEE | 8/28/2025

PRESENTED BY: MIGUEL A. PEREZ, CHIEF FINANCIAL OFFICER

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
- \$17,000,000 projected as of 9/30/25

☐ 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
- \$16,458,419 cash plus surety policies projected as of 9/30/25

☐ Junior Lien Reserve

- Payment of junior lien obligations
- 100% of average annual debt service
- \$116,778 projected as of 9/30/25

☐ Capital Reserve

- Meet capital project funding requirements
- Minimum \$15,000,000
- \$15,000,364 projected as of 9/30/25



New Reserves Established in FY 2025

❑ Decommissioning Reserve

- Adequate funding for decommissioning power generation plants
- Projected balance of \$2M at 9/30/25 with add'l \$2M budgeted in FY 2026
- 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
- Projected balance of \$2.2M at 9/30/25 with add'l \$2.2M budgeted in FY 2026
- 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 Update Implementation Timeline

- August 2025 – BPUB updated the Utility Financial Reserve Policy to measure its compliance with the this policy as part of the budgeting process
- August 29, 2025 – Presenting updated Utility Financial Reserve Policy to the Finance Committee for discussion
- September 8, 2025 – Presenting final draft of Utility Financial Reserve Policy to the BPUB Board for approval
- October 1, 2025 – Implement funding requirements for reserves as approved by the BPUB Board



BROWNSVILLE
PUBLIC UTILITIES BOARD



Presentation and Discussion on Brownsville Public Utilities Board Excess (Umbrella) Liability Insurance Renewal

● ● ● F I N A N C E C O M M I T T E E | August 29, 2025

Estrella Solorzano

Director of Customer and Support Services

Customer and Support Services – Risk / Insurance Management

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Background

- Excess (Umbrella) Liability Insurance
 - This renewal will be the second of a three-year approval by the BPUB Board of Directors on September 9, 2024.
 - Property and Liability Insurance Consultant Arthur J Gallagher Risk Management Services, LLC (AJG) conducted an analysis of the renewal quote.
 - AJG is recommending the renewal submitted by insurance broker HUB International with insurance carrier AEGIS.
 - The premium increased by \$63,595.86 or 10% for a total renewal premium of \$727,369.15.
 - BPUB's current Excess (Umbrella) Liability coverage expires October 1, 2025.

BROWNSVILLE PUBLIC UTILITIES BOARD



Excess Liability Comparison			
Coverage	2024-2025	2025-2026	Incr/Decr
Limits			
Excess General Liability	\$ 35,000,000	\$ 35,000,000	
Excess Pollution Liability	\$ 35,000,000	\$ 35,000,000	
Excess Auto Liability	\$ 35,000,000	\$ 35,000,000	
Excess Employer's Liability	\$ 35,000,000	\$ 35,000,000	
General Policy Aggregate	\$ 70,000,000	\$ 70,000,000	
Defense Cost	Inside the Limit	Inside the Limit	
Retention			
Underlying Coverage Limit - GL, Pollution	\$ 1,000,000	\$ 1,000,000	
Retroactive Date	10/1/1987	10/1/1987	
Exposures			
General Liability			
Special Events	1	1	0%
Waterworks (Payroll)	\$ 3,954,903	\$ 4,023,428	2%
Sewage Treatment Plant (Payroll)	\$ 2,305,854	\$ 2,766,235	20%
Sewer Main/Connection Construction (Payroll)	\$ 3,008,283	\$ 3,060,080	2%
Sewers (# of Miles Owned Lines)	824	824	0%
Electric Utility (Payroll)	\$ 9,599,840	\$ 8,999,408	-6%
Business Auto			
Vehicles/Trailers	414	421	2%
Workers Compensation			
Payroll	\$ 36,952,031	\$ 43,580,970	18%
Premiums			
Excess Liability	\$ 651,650.00	\$ 714,150.00	10%
Continuity Credit/Discount	\$ (18,822.00)	\$ (20,691.00)	
Tax/Stamping	\$ 30,945.29	\$ 33,910.15	
	2024-2025	2025-2026	
Billable Contribution	\$ 663,773.29	\$ 727,369.15	10%





BROWNSVILLE
PUBLIC UTILITIES BOARD

Questions?



Presentation and Discussion on Brownsville Public Utilities Board Directors and Officers & Employment Practices Liability Insurance Renewal

● ● ● F I N A N C E C O M M I T T E E | August 29, 2025

Estrella Solorzano

Director of Customer and Support Services

Customer and Support Services – Risk / Insurance Management

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Background

- Directors and Officers and Employment Practices Liability Insurance
 - This renewal will be the second of a three-year approval by the BPUB Board of Directors on September 9, 2024.
 - Property and Liability Insurance Consultant Arthur J Gallagher Risk Management Services, LLC (AJG) conducted an analysis of the renewal quote.
 - AJG is recommending the renewal submitted by insurance broker HUB International with insurance carrier AEGIS.
 - The premium decreased by \$1,952, or 2% for a total renewal premium of \$105,020.06.
 - BPUB's current DO & EPL coverage expires October 1, 2025.

Brownsville Public Utilities Board



Directors & Officers Liability with Employment Practice Liability

General Information	Expiring	Renewal
	2024-25	2025-26
Broker / Agent	Hub	Hub
Insurer	AEGIS	AEGIS
AM Best Rating		
Premium - TRIA Included	\$ 111,500.00	\$ 115,000.00
Additional Fees	\$ (14,249.00)	\$ (14,876.00)
Surplus Lines Tax & Fees	\$ 4,755.57	\$ 4,896.06
TRIA	Included	Included
Policy Premium	\$ 102,006.57	\$ 105,020.06
SRWA Endorsement	\$ 4,965.49	Included
Total Policy Premium	106,972.06	105,020.06
Policy Limit(s) of insurance	\$5,000,000 with \$250,000 Sublimit Investigate Expense	\$5,000,000 with \$250,000 Sublimit Investigate Expense
Retention	\$ 350,000	\$ 350,000
Waiting Period	None	None
Retroactive Date	Full Prior Acts	Full Prior Acts
Pending/Prior Litigation Date	7/1/77 except 10/1/99 Public Power Authority & Public Officials Endorsement EPLI (Includes Entity Coverage)	7/1/77 except 10/1/99 Public Power Authority & Public Officials Endorsement EPLI (Includes Entity Coverage)





BROWNSVILLE
PUBLIC UTILITIES BOARD

Questions?



Presentation and Discussion on Brownsville Public Utilities Board General Liability, Automobile, Cyber, Mobile Equipment, Crime and Excess Worker's Compensation Insurance Renewals

● ● ● F I N A N C E C O M M I T T E E | August 29, 2025

Estrella Solorzano

Director of Customer and Support Services

Customer and Support Services – Risk / Insurance Management

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Background

- Policy Year: October to September
 - Texas Municipal League Intergovernmental Risk Pool (TML)
 - Exempted from the Texas Competitive Bidding Statutes
 - Coverage expires October 1, 2025
- TML Liability Insurances:
 - General Liability
 - Automobile
 - Cyber
 - Mobile Equipment
 - Crime
 - Excess Workers' Compensation

TML Intergovernmental Risk Pool			
Contribution Summary			
Policy Years 2024 v. 2025			
Description	Expiring Policy Year 2024-2025	Renewal Policy Year 2025-2026	Increase (Decrease)
General Liability	\$ 73,521.00	\$ 101,415.00	\$ 27,894.00
Automobile	\$ 148,019.00	\$ 237,751.00	\$ 89,732.00
Member Refund	\$ -	\$ -	\$ -
Net Liability	\$ 221,540.00	\$ 339,166.00	\$ 117,626.00
Workers Compensation	\$ 65,876.00	\$ 93,120.00	\$ 27,244.00
Member Refund	\$ -	\$ -	\$ -
Net Workers' Compensation	\$ 65,876.00	\$ 93,120.00	\$ 27,244.00
Mobile Equipment	\$ 102,161.00	\$ 91,695.00	\$ (10,466.00)
Member Refund	\$ -	\$ -	\$ -
Net Mobile Equipment	\$ 102,161.00	\$ 91,695.00	\$ (10,466.00)
Crime	\$ 5,770.00	\$ 5,770.00	\$ -
Cyber Liability and Data Breach Response with TML	\$ 1,875.00	\$ 2,250.00	\$ 375.00
Total TML Contribution	\$ 397,222.00	\$ 532,001.00	\$ 134,779.00



Brownsville Public Utilities Board



General Liability Comparison			
Limits	2024-2025	2025-2026	Incr/Decr
Limit of Liability - Each Occurrence	\$ 1,000,000	\$ 1,000,000	
Annual Aggregate	\$ 2,000,000	\$ 2,000,000	
Deductible	\$ 25,000	\$ 25,000	
Cyber Liability Data Breach Response	\$ 2,000,000	\$ 2,000,000	
Cyber Retention	\$ 5,000	\$ 5,000	

General Liability Exposures:	2024-2025	2025-2026	
Special Events	1	1	
48039 - Sewers - # of miles owned lines	824	824	
92445 - Electric Utility (Payroll)	\$ 9,599,840	\$ 8,999,408	-6%
98810 - Sewage Treatment Plant - (Payroll)	\$ 2,305,854	\$ 2,766,235	20%
98820 - Sewer Main/Connection Construction - (Payroll)	\$ 3,008,283	\$ 3,060,080	2%
99943 - Waterworks - (Payroll)	\$ 3,954,903	\$ 4,023,428	2%
Annual Premium (Contribution)	2024-2025	2025-2026	
Billable Contribution	\$ 73,521.00	\$ 101,415.00	38%



Brownsville Public Utilities Board



Expiring premiums
\$81,521

Workers Compensation Comparison				
Coverage	2024-2025	2025-2026		Incr/Decr
Texas Statutory Limits	Yes	Yes		
Accident Deductible	\$350,000	\$350,000		
Annual Aggregate Retention	\$1,050,000	\$1,050,000		
Aggregate Limit of Liability	\$1,000,000	\$1,000,000		
Loss Deposit Fund:	\$25,000	\$25,000		
<i>Forms & Schedules:</i>				
W102 - WC Payroll Schedule	Included	Included		
E107 - Waiver of Subrogation	Included	Included		
E111 - Employers' Liability (\$1,000,000 Limit)	Included	Included		
E112-Retention Schedule	Included	Included		
Annual Premium (Contribution)				
Description	2024-2025	2025-2026		
Total Manual Contribution	\$785,213.00	\$964,050.00		
Experience Modifier	\$0.33	\$0.38		
Total Standard Contribution	\$259,120.00	\$366,339.00		
Fund Discount (o.20)	\$0.80	\$0.80		
Discounted Standard Contribution	\$207,296.00	\$293,071.00		
Deductible Credit	(\$141,455.00)	(\$199,986.00)		
Net Contribution	\$65,841.00	\$93,085.00		
Waiver of Subrogation	\$35.00	\$35.00		
Annual Contribution	\$65,876.00	\$93,120.00	41%	



Brownsville Public Utilities Board



Automobile Comparison		
Coverage	2024-2025 Per Expiring	2025-2026 Per Expiring
Limit of Liability	\$ 1,000,000	\$ 1,000,000
Medical Payments Limit	\$ 25,000	\$ 25,000
Deductible	\$ 1,000	\$ 1,000
Auto Catastrophe	\$ 10,000,000	\$ 10,000,000
Catastrophe Deductible	\$ 25,000	\$ 25,000

<i>Automobile Exposures:</i>	2024-2025	2025-2026
# of Units	414	421

Annual Premium (Contribution)	2024-2025	2025-2026
Automobile Liability	\$ 111,303	\$ 175,786
Automobile Catastrophe	\$ 36,716	\$ 61,965
Annual Contribution	\$ 148,019.00	\$ 237,751.00



Brownsville Public Utilities Board



Mobile Equipment Comparison			
Coverage	2024-2025	2025-2026	Incr/Decr
Initial Insured Limit	\$ 16,422,699	\$ 20,610,627	
Generators	\$ 7,720,000	Included	
Total Insured Limit	\$ 24,142,699	\$ 20,610,627	-15%
Deductible (All Coverages per Occurrence)	\$ 1,000	\$ 1,000	
Valuation	Replacement Cost	Replacement Cost	
Newly Acquired Property	\$1,000,000 or the Real & Personal Property limit, whichever is less	\$1,000,000 or the Real & Personal Property limit, whichever is less	
Pollutant Cleanup & Removal - Each Premises	\$ 20,000	\$ 20,000	
<u>Special Form Property Coverage</u>			
Named Storm Deductible Applies: 1) The sum of 1% of the scheduled value or all items that are lost or damaged, subject to a minimum of \$1,000 each item ; or, 2) The Mobile Equipment Deductible shown on the Declarations			
Exception: With respect to loss or damage caused by tidal flooding to any item which at the time of loss is situated less than 9 feet above mean sea level, the percent deductible under item 1 above shall be 2%.			
	2024-2025	2024-2025	
Annual Contribution	\$ 69,451.00	\$ 91,695.00	
Annual Contribution (with Generators)	\$ 32,710.00	Included	
TOTAL Annual Contribution	\$ 102,161.00	\$ 91,695.00	-10%





Crime Comparison			
Coverage	2024-2025	2025-2026	Incr/Decr
Public Employee Dishonesty	\$ 1,000,000	\$ 1,000,000	
Forgery or Alteration	\$ 1,000,000	\$ 1,000,000	
Theft, Disappearance and Destruction	\$ 1,000,000	\$ 1,000,000	
Computer Fraud	\$ 100,000	\$ 100,000	
Deductible (All Coverages per Occurrence)	\$ 5,000	\$ 5,000	
Faithful Performance of Duty	Included	Included	
	2024-2025	2024-2025	
Annual Contribution	\$ 5,770	\$ 5,770	0%



BROWNSVILLE
PUBLIC UTILITIES BOARD

Questions?



Presentation and Discussion on the Request for Proposals for Brownsville Public Utilities Board Cyber Liability Insurance

● ● ● F I N A N C E C O M M I T T E E | August 29, 2025

Estrella Solorzano

Director of Customer and Support Services

Customer and Support Services – Risk / Insurance Management

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Background

Cyber Liability Insurance

- The Request for Proposal Process for Brownsville Public Utilities Board's (BPUB) Cyber Liability Insurance was initiated with a request to submit proposals.
- An advertisement with the invitation to submit proposals ran in the Brownsville Herald on June 21 and 28, 2025.
- Two insurance proposals were received.
- BPUB property and liability insurance consultant, Arthur J. Gallagher Risk Insurance Services, LLC (AJG), conducted an analysis of the proposals and recommended the proposal submitted by broker/agent Marsh, USA with insurance carrier Mosaic Americas Insurance Services, LLC.
- Mosaic presented two options for renewal. AJG is recommending Option 2 which provides additional coverage at a premium of \$73,395.
- The proposal comparisons were submitted to the Committee for review.
- The current coverage expires October 1, 2025.



BROWNSVILLE
PUBLIC UTILITIES BOARD

Questions?



BROWNSVILLE
PUBLIC UTILITIES BOARD

Adjournment
