



BROWNSVILLE
PUBLIC UTILITIES BOARD

Finance Committee

THURSDAY, MARCH 26, 2026



BROWNSVILLE
PUBLIC UTILITIES BOARD

Call Open Meeting To Order

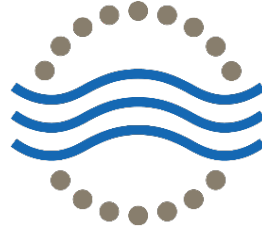


BROWNSVILLE
PUBLIC UTILITIES BOARD

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 February 28, 2026 -Miguel Perez
2. Presentation and Discussion of the GIS Data Migration to ESRI's Utility Network Request for Proposal Summary and Recommendation -Ruben Cano
3. Presentation and Discussion of the Yearly Subscription Agreement of the Smartworks Program for the Advanced Metering Infrastructure Project - Jaime Aguilar
4. Presentation and Discussion of the Annual Debt Obligations Post Issuance Compliance Certification by the Chief Financial Officer -Jorge Santillan



BROWNSVILLE
PUBLIC UTILITIES BOARD

Financial Performance Report as of February 28, 2026

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

● ● ● FINANCE COMMITTEE | 04/13/2026

Miguel A. Perez

Chief Financial Officer

Finance Division

A decorative graphic at the bottom of the slide consists of several overlapping, wavy blue shapes that create a sense of movement and depth, extending across the width of the page.

Fiscal Year 2026 Financial Performance As of February 28, 2026 Executive Summary

Flow of Funds: Adjusted Gross Revenues came in lower due to a lower FPEC rate. YTD, \$2,854,538 has been generated to replenish the improvement fund. Debt Service Coverage is at 1.99x, well above the 1.25x minimum.



FPEC has generated an over-recovery of \$21.22M as of February 28. This will be used to offset future market uncertainty.



COB Cash Transfer is higher than budgeted due to 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 \$22.2M and \$28.5M respectively, which represent 56.5% of the FY 2026 approved plan.



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



Fiscal Year 2026 Financial Performance

As of February 28, 2026

Statement of Revenues, Expenses, and Changes in Net Position



	FY 2026 FEBRUARY 2026	FY 2025 FEBRUARY 2025
1 Operating Revenues	\$ 89,972,877	\$ 90,354,730
2 Less: Operating Expenses	78,018,965	78,478,540
3 Operating Income	11,953,912	11,876,190
4 Net nonoperating revenues (expenses)	(7,861,464)	(7,702,613)
5 Income (loss) before capital contributions	4,092,448	4,173,577
6 Capital contributions	6,159,354	5,344,920
7 Change in net position	10,251,802	9,518,497
8 Net position at beginning of fiscal year	510,826,541	475,136,246
9 Net position at end of period	\$ 521,078,343	\$ 484,654,743

Notes:

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

Fiscal Year 2026 Financial Performance
As of February 28, 2026
Summary of Revenues & Expenses (Flow of Funds)

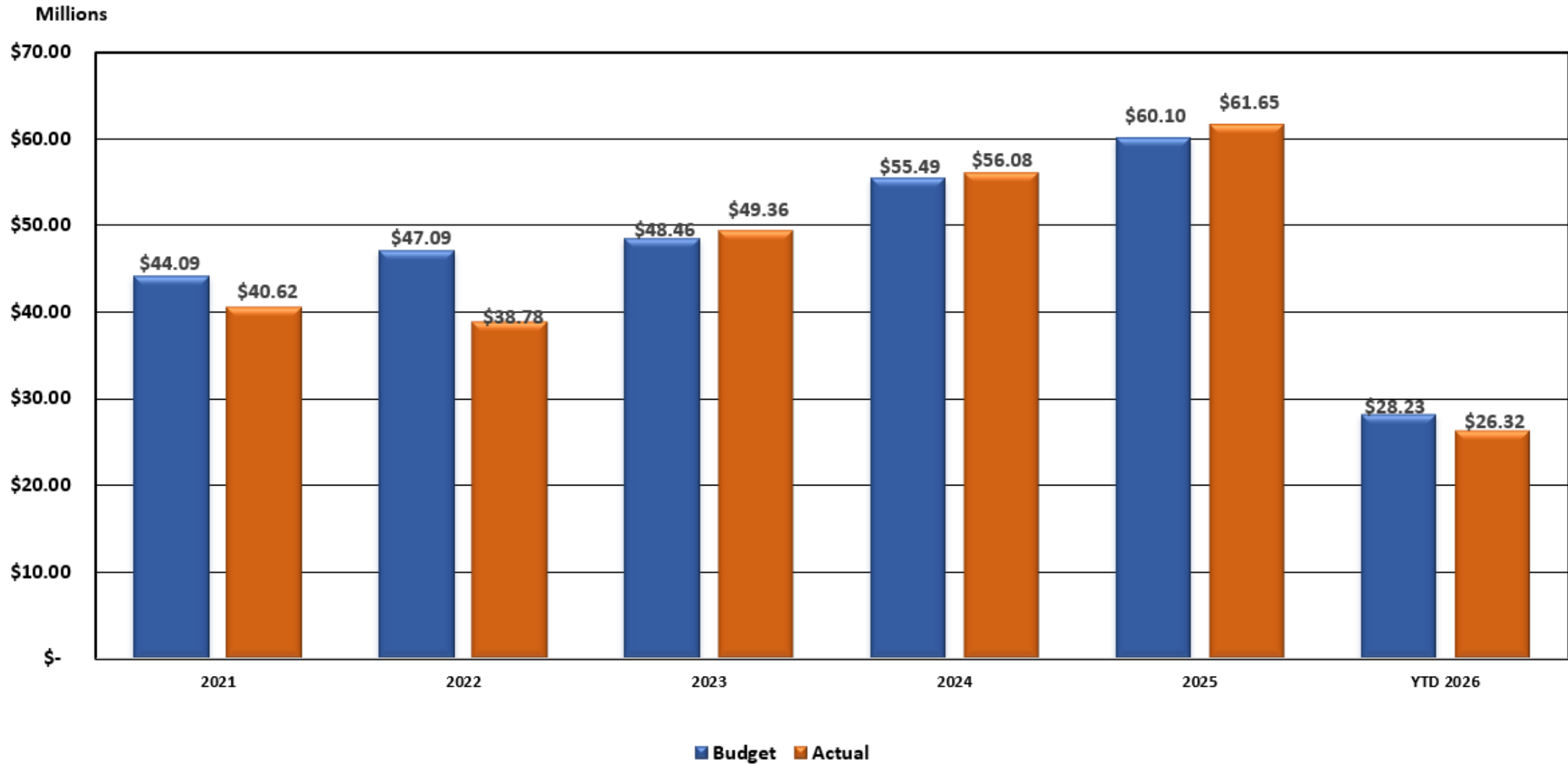


		FEBRUARY 2026		
		YTD BUDGET	YTD ACTUAL	VARIANCE
1	Operating Revenues	\$ 102,776,517	\$ 84,307,073	\$ (18,469,444)
2	Other Revenues	9,771,139	11,114,696	1,343,557
3	Gross Revenues	<u>112,547,656</u>	<u>95,421,769</u>	<u>(17,125,887)</u>
4	Less: Fuel and SRWA	40,448,694	26,677,113	(13,771,581)
5	Adjusted Gross Revenues	<u>72,098,962</u>	<u>68,744,656</u>	<u>(3,354,306)</u>
6	Less: Other Requirements (O&M, Non-Oper, Debt Svc)	<u>59,260,155</u>	<u>56,277,564</u>	<u>(2,982,591)</u>
7	Balance Available After Requirements	12,838,807	12,467,092	(371,715)
8	Less: Total Cash/Utility Benefit to COB	<u>7,209,896</u>	<u>6,874,466</u>	<u>(335,430)</u>
9	Balance Available for Internal Transfers	5,628,911	5,592,626	(36,285)
10	Less: Internal Transfers	<u>4,563,469</u>	<u>2,738,088</u>	<u>(1,825,381)</u>
11	Improvement Fund Replenishment	1,065,442	2,854,538	1,789,096
12	Total Transfers	\$ 5,628,911	\$ 5,592,626	\$ (36,285)
13	Debt Service Coverage Ratio	2.04 x	1.99 x	

Fiscal Year 2026 Financial Performance

As of February 28, 2026

O&M Expenses – Personnel (Budget vs. Actuals)



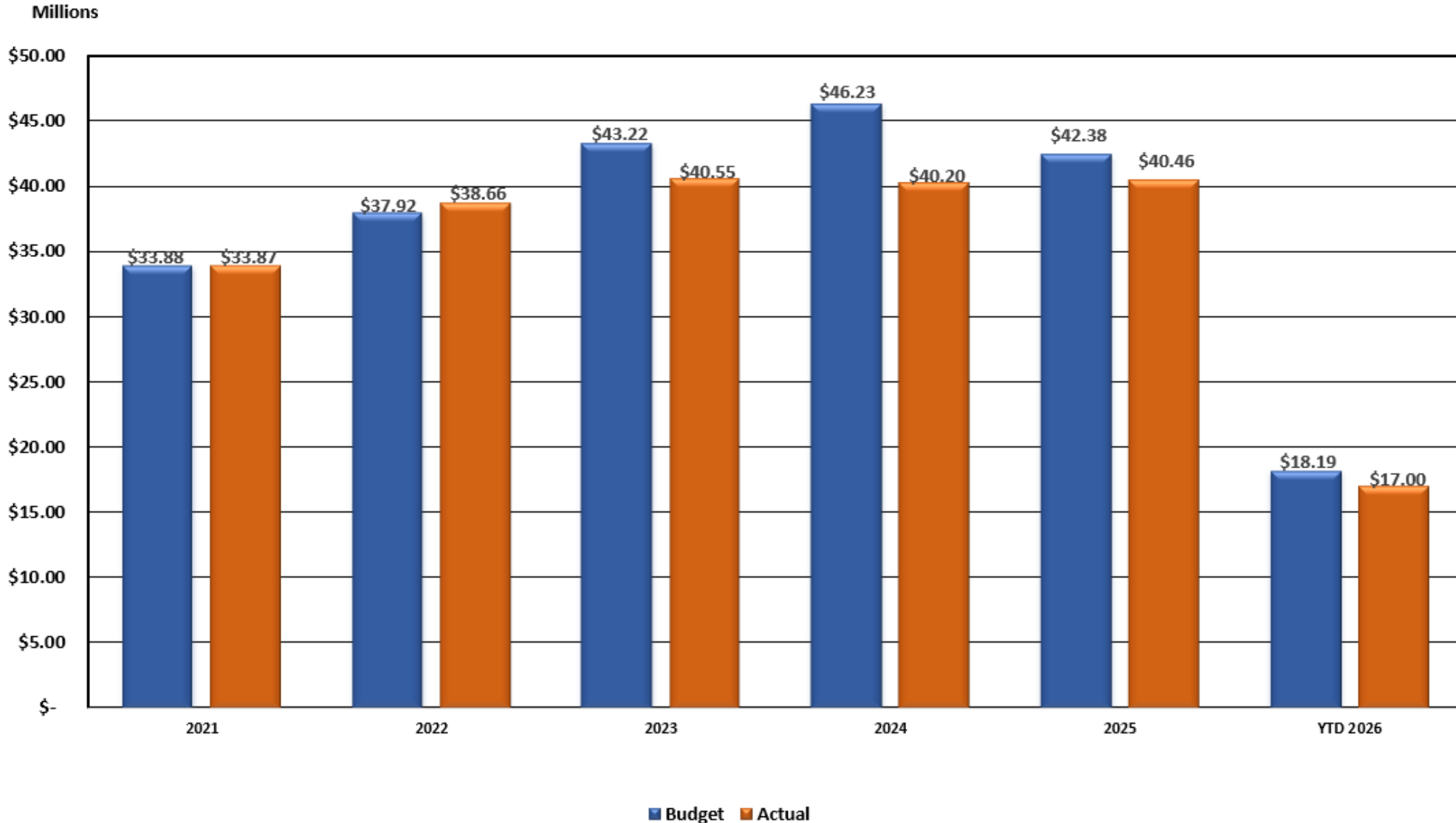
Note:

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

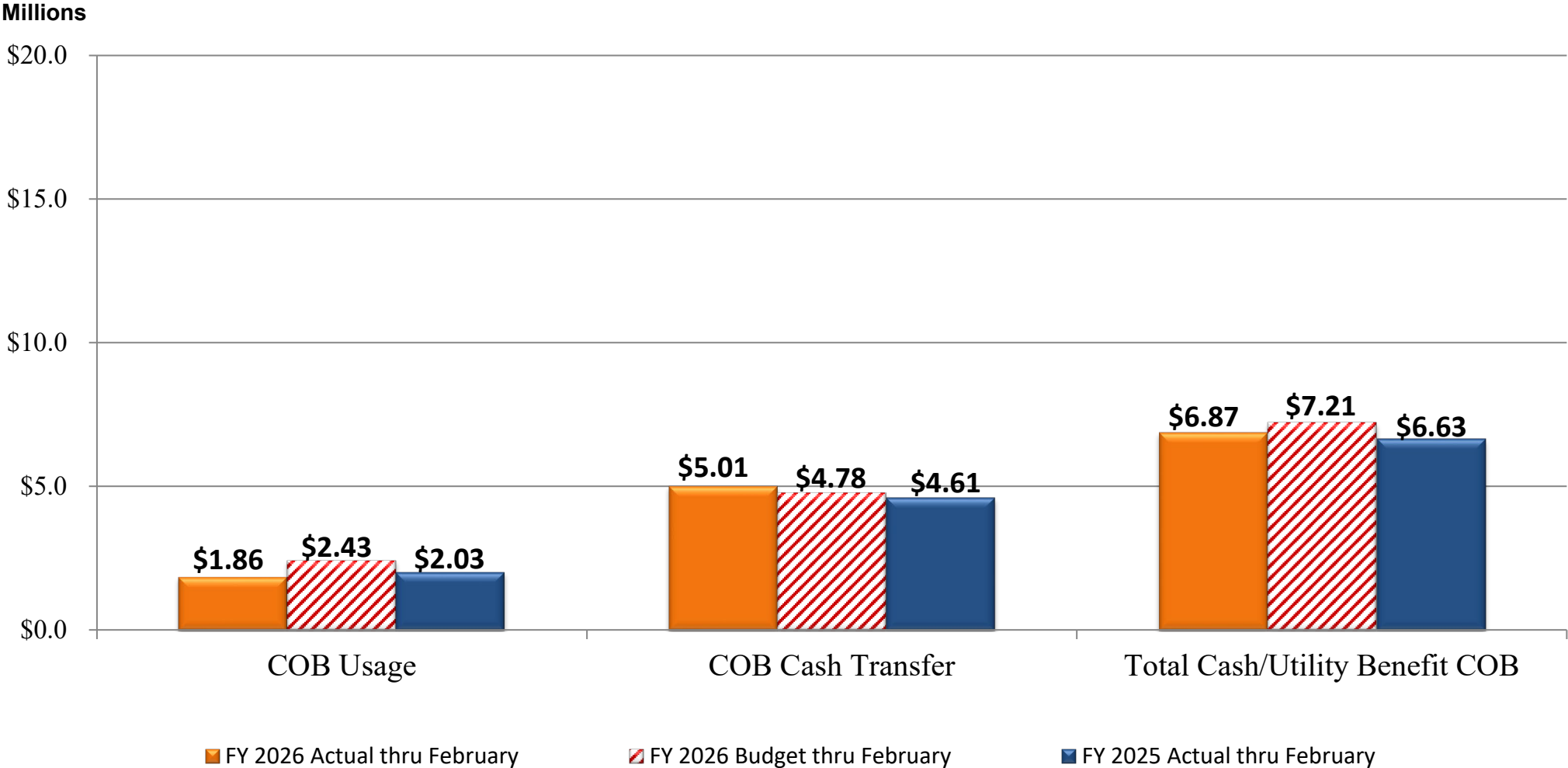
Fiscal Year 2026 Financial Performance

As of February 28, 2026

O&M Expenses – Non-Personnel (Budget vs. Actuals)



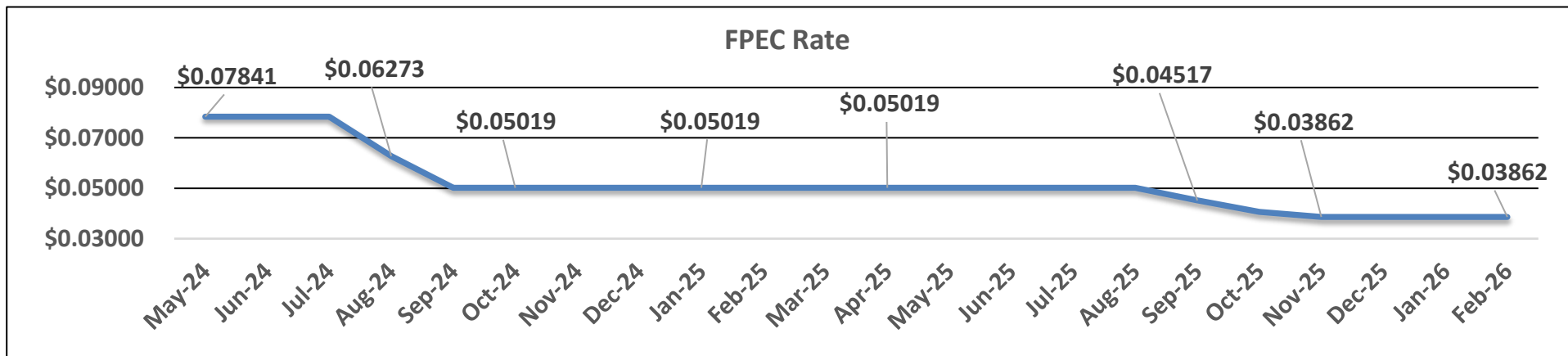
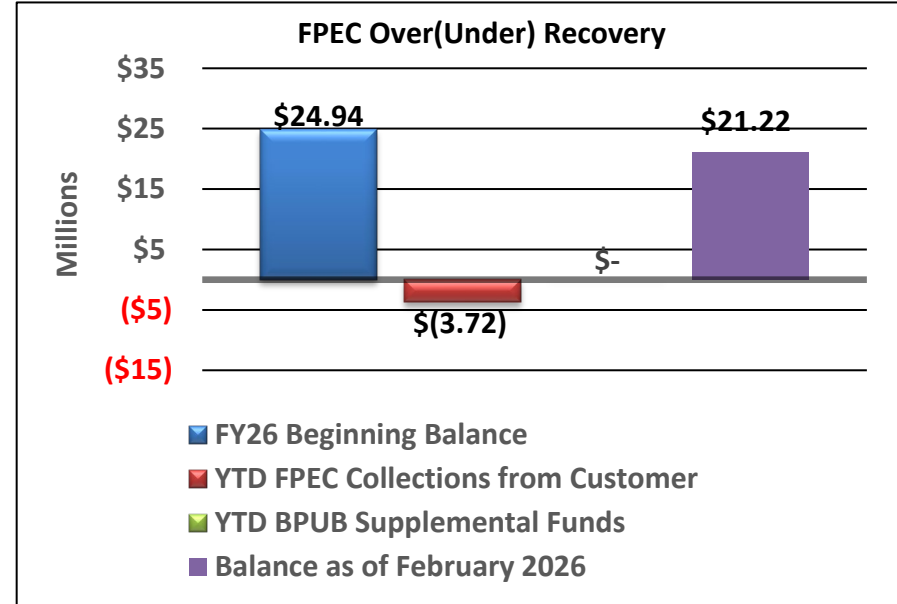
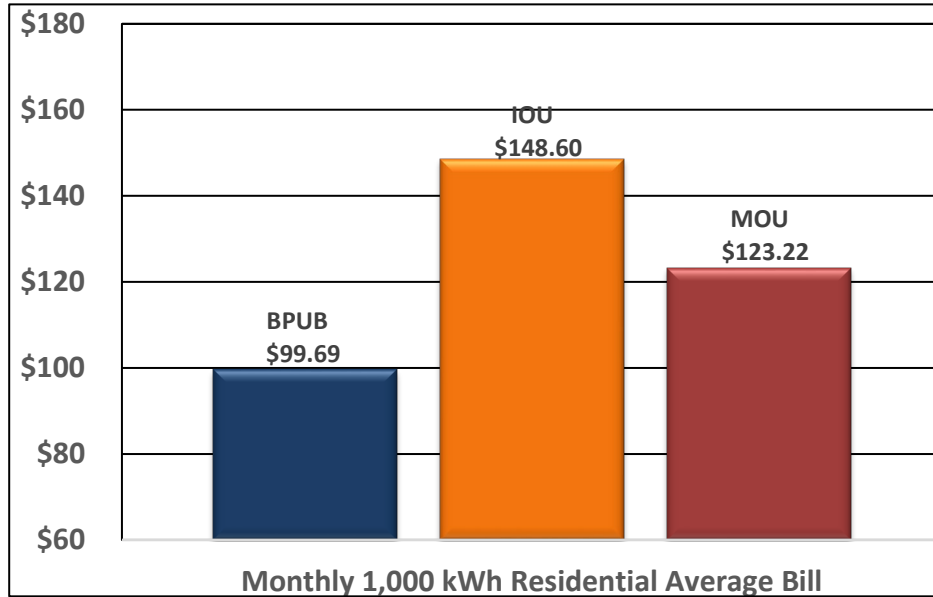
Fiscal Year 2026 Financial Performance As of February 28, 2026 City of Brownsville Transfer Summary



Fiscal Year 2026 Financial Performance

As of February 28, 2026

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



Fiscal Year 2026 Financial Performance

Capital Improvement Plan

Budget vs. Actual



[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
LINE REF.	CATEGORY	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 02/28/2026	ADJUSTMENTS AS OF 02/28/2026	PROJECT BALANCE AS OF 02/28/2026	P.O. BALANCE AS OF 02/28/2026	% BY CATEGORY
1	Customer Connections	\$ 1,562,000	\$ -	\$ 1,562,000	\$ 986,540	\$ -	\$ 575,460	\$ 89,044	63.16%
2	Grant Funded	8,646,108	-	8,646,108	3,478,747	-	5,167,361	2,249,551	40.23%
3	Heavy Equipment and Vehicles	5,837,733	-	5,837,733	1,699,321	-	4,138,412	1,043,187	29.11%
4	Hidalgo Energy Center	945,000	-	945,000	435,208	-	509,792	-	46.05%
5	In Design	10,481,789	(90,459)	10,391,330	551,902	-	9,839,428	3,777,755	5.31%
6	Proposed Projects	13,435,481	(324,582)	13,110,899	-	-	13,110,899	187,991	0.00%
7	Resaca Fee Funded Equipment	810,635	-	810,635	221,119	-	589,516	244,456	27.28%
8	Routine Activities	3,957,174	-	3,957,174	1,646,432	-	2,310,742	1,870,539	41.61%
9	Under Construction	29,169,234	157,725	29,326,959	11,238,173	-	18,088,786	13,622,721	38.32%
10	Utility Relocations	8,863,294	14,816	8,878,110	1,205,840	-	7,672,270	5,119,050	13.58%
11	Completed	485,400	130,000	615,400	605,374	(251,216)	261,242	-	98.37%
12	Contract Development	5,512,322	112,500	5,624,822	85,527	-	5,539,295	310,553	1.52%
Grand Total		\$ 89,706,170	\$ -	\$ 89,706,170	\$ 22,154,183	\$ (251,216)	\$ 67,803,203	\$ 28,514,847	24.70%

FY 2026 AMENDED CIP PLAN

Funding Source	Amount	% of Total
Pay as You Go	\$ 75,558,113.00	84.23%
Grants	8,646,108.00	9.64%
Impact Fees	4,691,314.00	5.23%
Resaca Fees	810,635.00	0.89%
Contributions	-	0.00%
TOTAL	\$ 89,706,170.00	100%

CAPITAL SPENDING FIVE-YEAR HISTORY

DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Approved Budget	\$ 90,795,286.00	\$ 98,169,572.00	\$ 92,133,995.00	\$ 91,717,365.00	\$ 76,099,290.00
Electric	10,932,832.00	12,766,187.00	16,239,713.00	20,234,443.00	25,037,918.00
General	16,641,320.00	2,596,943.00	1,033,971.00	1,288,500.00	1,038,290.00
Water	4,653,944.00	8,325,458.00	5,362,216.00	6,767,712.00	14,763,692.00
Wastewater	4,084,570.00	6,976,183.00	6,116,850.00	7,937,983.00	13,103,997.00
Total Expenditures	\$ 36,312,666.00	\$ 30,664,771.00	\$ 28,752,750.00	\$ 36,228,638.00	\$ 53,943,897.00
YTD % Incurred	40.0%	31.2%	31.2%	39.5%	70.9%

CIP Combined Utility Summary as of 2/28/2026

TOTAL FY2026 AMENDED CIP BUDGET
\$89.7M

YEAR-TO-DATE PLANNED VS ACTUAL BY PROJECT TYPE

● YTD Planned ● Actual

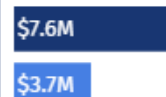
Electrical \$38.9M Annual Budget



Water \$23.5M Annual Budget



Wastewater \$20.2M Annual Budget

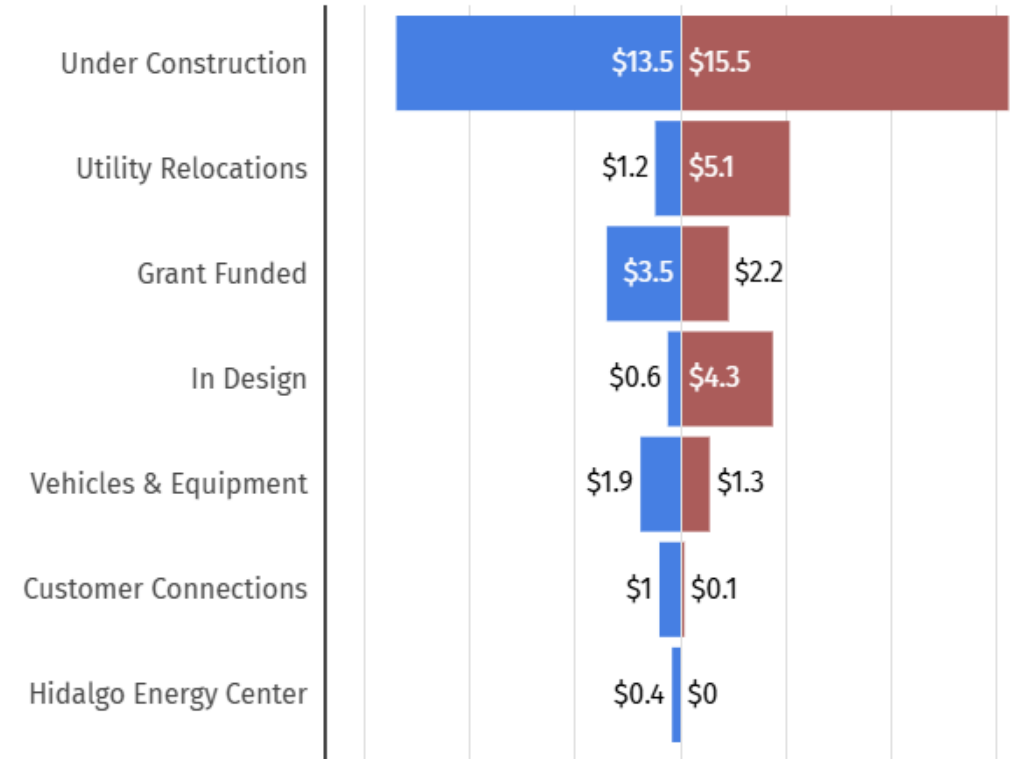


Gen & Adm \$7.1M Annual Budget

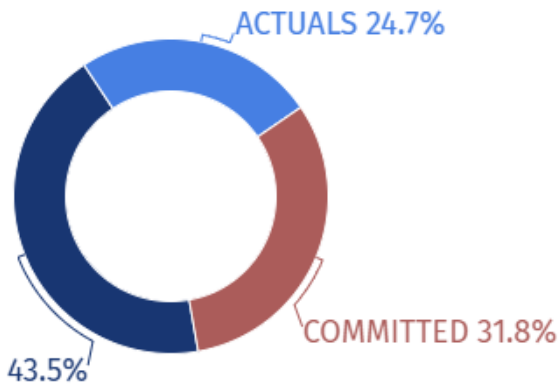


YEAR -TO-DATE ACTUALS & COMMITTED BY CATEGORY (In Millions)

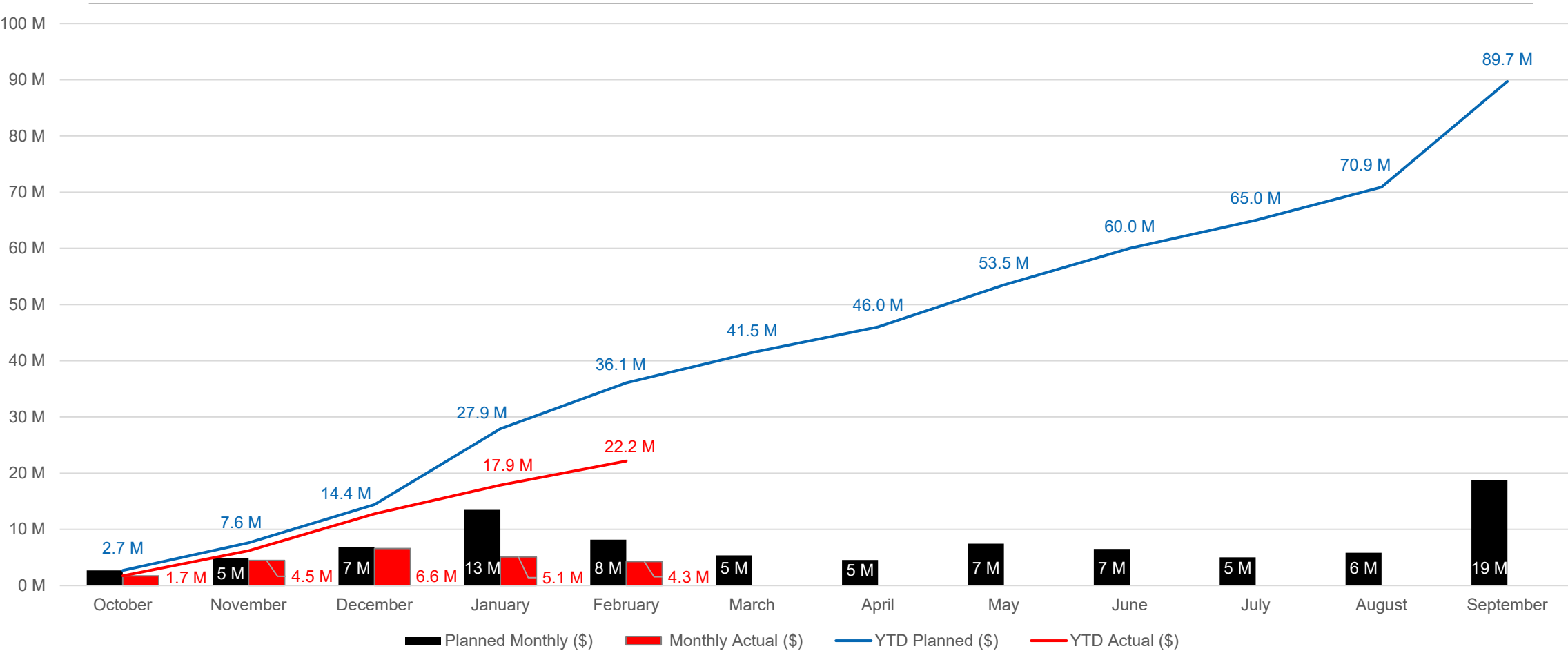
● Actuals \$22.2M ● Committed \$28.5M



Actuals \$22.2M
Committed \$28.5M
Budget Balance \$39.0M



FY 2026 CIP Cash Flow Planned vs Actual



Fiscal Year 2026 Financial Performance

As of February 28, 2026

Key Financial Metrics



Debt Service Coverage Ratio
Per Bond Covenant ~ 1.25x
Actual ~ 1.99x

Outstanding Debt
BPUB ~ \$243,815,000
Annual Debt Service ~ \$29,256,803

Debt to Capitalization Ratio
Municipal Utility Median ~ 38%
BPUB FY 2026 ~ 38%

Days Cash on Hand
Industry Standard ~ 180 days
BPUB ~ 381 days

Bond Ratings
Moody's: A2/Outlook Stable
Fitch: A/Outlook Stable
S&P: A-/Outlook Stable

All Reserves Fully Funded
Capital Improvement Reserve \$15,015,978
Debt Service Reserves – Junior and Senior Liens (Net of Surety Policies) \$16,883,944
Operating Cash Reserve \$17,009,166

Fiscal Year 2026 Financial Performance
 As of February 28, 2026
 Customer Receivable Metrics



CUSTOMER RECEIVABLES AGING REPORT

	Current	Past Due 30 Days	Past due 60 Days	Past due 90 Days	Total
Value in Dollars	10,904,417.65	1,023,534.03	138,905.52	598,287.01	12,665,144.21
% of Total Receivables	86.1%	8.1%	1.1%	4.7%	100%
Number of Accounts	37,129	7,675	1,976	572	47,352

**FISCAL YEAR 2026
 UTILITY ASSISTANCE**

MONTH	NUMBER OF ACCOUNTS	TOTAL ASSISTANCE RECEIVED
October-25	195	\$ 114,325.29
November-25	82	\$ 27,635.25
December-25	48	\$ 10,387.25
January-26	29	\$ 3,114.12
February-26	60	\$ 79,352.50
March-26		
April-26		
May-26		
June-26		
July-26		
August-26		
September-26		
YTD Totals		\$ 234,814.41

AVERAGE CUSTOMER RECEIVABLES

FISCAL YEAR	DAYS
FY 2026 YTD	19.64
FY 2025	21.76
FY 2024	19.46
FY 2023	20.08
FY 2022	20.07
FY 2021	21.77
FY 2020	24.25

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 February 28, 2026



February 2026

FY 2026 YTD

Operating Revenues:

1. Sales and Service Charges	\$ 13,249,709	\$ 68,035,587
2. Fuel Collection	3,535,567	20,079,760
3. Fuel (over) Under Billings	(2,181)	3,721,575
4. Less rate stabilization	-	-
5. Less utilities service to the City of Brownsville, Texas	(350,754)	(1,864,045)
6. Total Operating Revenues	<u>16,432,341</u>	<u>89,972,877</u>

Operating Expenses:

7. Purchased power and fuel	3,533,386	23,801,334
8. Personnel services	4,962,735	26,322,552
9. Materials and supplies	708,926	3,599,060
10. Repairs and maintenance	271,261	1,454,775
11. Contractual and other services	2,094,756	11,947,076
12. Depreciation	2,194,876	10,894,168
13. Total Operating Expenses	<u>13,765,940</u>	<u>78,018,965</u>
14. Operating Income (Loss)	<u>\$ 2,666,401</u>	<u>\$ 11,953,912</u>

Statement of Revenues, Expenses, and Changes in Net Position*
As of February 28, 2026 - continued



	February 2026	FY 2026 YTD
Non-Operating Revenues (Expenses):		
15. SRWA other water supply	(575,156)	(3,212,869)
16. Investment and interest income	922,020	4,072,278
17. Operating grant revenue	362,750	955,398
18. Interest expense	(806,913)	(4,445,058)
19. Other	(173,230)	(193,745)
20. Gain (loss) on disposition of capital assets	(27,046)	(27,046)
21. Payments to City of Brownsville	(974,116)	(5,010,422)
22. Net nonoperating revenues (expenses)	<u>(1,271,691)</u>	<u>(7,861,464)</u>
23. Income (loss) before capital contributions	1,394,710	4,092,448
24. Capital contributions	<u>1,283,835</u>	<u>6,159,354</u>
25. Change in net position	<u>2,678,545</u>	<u>10,251,802</u>
26. Net position at beginning of year	518,399,798	510,826,541
27. Net position at end of year	<u>\$ 521,078,343</u>	<u>\$ 521,078,343</u>

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

Fiscal Year 2026 Financial Performance Report

As of February 28, 2026

Summary of Revenues & Expenses (Flow of Funds)



	February 2026	FY 2026 YTD
1. Operating Revenues	\$ 14,847,720	\$ 84,307,073
2. Off System Energy Sales	-	-
3. Net Operating Revenues	14,847,720	84,307,073
4. Other Revenues	1,935,375	7,529,849
5. Interest from Investments	463,617	2,664,927
6. Other Non-Operating Income	110,503	919,920
7. Gross Revenues	17,357,215	95,421,769
8. Less:		
9. Fuel & Energy Costs	3,533,387	23,801,336
10. Off System Energy Expenses	-	-
11. SRWA	575,155	2,875,777
12. Adjusted Gross Revenues	13,248,673	68,744,656
13. O&M Expenses	8,037,680	43,323,463
14. Other Non-Operating Expenses	69,846	336,573
15. Total Expenses	8,107,526	43,660,036
16. Debt Service Obligation	2,443,664	12,617,528
17. Total Requirements (Excluding Fuel & SRWA)	10,551,190	56,277,564

Fiscal Year 2026 Financial Performance Report

As of February 28, 2026

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



	February 2026	FY 2026 YTD
18. Balance Available After Requirements	\$ 2,697,483	\$ 12,467,092
19. Total Cash/Utility Benefit to COB	\$ 1,324,868	\$ 6,874,466
20. Balance Available for Transfers Out	\$ 1,372,615	\$ 5,592,626
21. Balance Available for Transfers Out:		
22. Operating Subaccount - Fuel Adjustment	\$ -	\$ -
23. Power Supply Stabilization Reserve	183,333	550,003
24. Decommissioning Reserve	166,666	500,006
25. Improvement Fund - CIP Funding	562,694	1,688,079
26. Total Transfers Out	912,693	2,738,088
27. Balance Available to PUB:		
28. Improvement Fund Replenishment	142,408	1,267,439
29. Resaca Fees	317,514	1,587,099
30. Total	\$ 1,372,615	\$ 5,592,626

Statements of Net Position*

As of February 28, 2026

		FY 2026 YTD	Audited SEPT 2025
ASSETS			
Current Assets:			
1.	Cash - unrestricted	\$ 6,068,421	\$ 4,853,137
2.	Investments - unrestricted	28,556,690	39,795,829
3.	Due from other governments	744,928	1,919,029
4.	Receivables	26,337,102	31,969,360
5.	Interest receivable	1,188,732	592,786
6.	Inventories	11,943,327	10,774,075
7.	Prepaid expense	1,087,772	1,407,374
8.	Total Current Assets	<u>75,926,972</u>	<u>91,311,590</u>
Non-Current Assets:			
9.	Cash-restricted	123,634	26,081
10.	Investments - restricted	172,708,818	181,792,699
11.	Capital assets, net of accumulated depreciation	633,871,789	618,986,895
12.	Regulatory Assets	2,378,147	1,833,146
13.	Post-Employment Benefits	17,020,604	17,001,496
14.	Total Non-Current Assets	<u>826,102,992</u>	<u>819,640,317</u>
15.	Total Assets	<u>902,029,964</u>	<u>910,951,907</u>
DEFERRED OUTFLOWS OF RESOURCES			
16.	Deferred charge on refunding	11,499,523	11,815,285
17.	Unrealized Contribution Related/Pension	14,175,005	14,175,003
18.	Deferred Credit-fuel under recovery	-	-
19.	Total Deferred Outflows of Resources	<u>25,674,528</u>	<u>25,990,288</u>
20.	Total Assets plus Deferred Outflows of Resources	<u>\$ 927,704,492</u>	<u>\$ 936,942,195</u>

Statements of Net Position*
As of February 28, 2026 - continued



	FY 2026 YTD	Audited SEPT 2025
LIABILITIES AND NET POSITION		
Current Liabilities:		
21. Accounts payable	\$ 14,575,539	\$ 27,025,978
22. Accrued Vacation & Sick Leave	6,906,146	6,917,630
23. Due to primary government	1,983,423	3,719,604
24. Total Current Liabilities	<u>23,465,108</u>	<u>37,663,212</u>
Current Liabilities Payable from Restricted Assets:		
25. Accounts Payable and accrued liabilities	6,399,428	7,700,583
26. Accrued interest	243,738	772,828
27. Customer Deposits	6,423,385	6,288,372
28. Bonds payable - current redemption	19,455,732	18,975,000
29. Commercial Paper	-	30,000,000
30. Total Current Restricted Liabilities	<u>32,522,283</u>	<u>63,736,783</u>
31. Total Current Liabilities	<u>55,987,391</u>	<u>101,399,995</u>
Non-Current Liabilities:		
32. Bonds payable	269,397,030	239,914,002
33. Other Post -employment benefits	16,557,147	16,557,147
34. Net Pension Liability	34,693,620	34,693,620
35. Self Insurance worker's compensation claims	318,350	156,704
36. Total Non-Current liabilities	<u>320,966,147</u>	<u>291,321,473</u>
37. Total Liabilities	<u>376,953,538</u>	<u>392,721,468</u>

Statements of Net Position*
As of February 28, 2026 - continued



	FY 2026 YTD	Audited SEPT 2025
DEFERRED INFLOWS OF RESOURCES		
38. Deferred Credit-fuel over recovery	21,219,695	24,941,270
39. Unrealized Contributions and losses related to pension	8,452,916	8,452,916
40. Total Deferred Inflows of Resources	<u>29,672,611</u>	<u>33,394,186</u>
41. Total Liabilities plus Deferred Inflows of Resources	<u>406,626,149</u>	<u>426,115,654</u>
Net Position:		
42. Invested in capital assets	358,835,867	343,735,167
Restricted for:		
43. Debt Service	9,990,022	2,314,959
44. Repair and replacement	137,531,482	153,738,120
45. Operating reserve	17,009,166	17,026,255
46. Fuel adjustment subaccount	-	-
47. Capital Projects	-	-
48. Unrestricted	<u>(2,288,194)</u>	<u>(5,987,960)</u>
49. Total Net Position	<u>521,078,343</u>	<u>510,826,541</u>
Total Liabilities Plus Deferred Inflows of Resources	<u>406,626,149</u>	<u>426,115,654</u>
50. Plus Net Position	<u>\$ 927,704,492</u>	<u>\$ 936,942,195</u>

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

STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2025-2026 YTD FEBRUARY ACTUAL

	2025-2026 BUDGET TOTAL UTILITY	2025-2026 ACTUAL TOTAL UTILITY	2024-2025 ACTUAL TOTAL UTILITY
1. Operating Revenues	\$ 102,776,515	\$ 84,307,073	\$ 80,452,426
2. Off System Energy Sales	-	-	6,210,731
3. Net Operating Revenues	<u>102,776,515</u>	<u>84,307,073</u>	<u>86,663,157</u>
4. Other Revenues	6,743,026	7,529,849	5,720,108
5. Interest from Investments	2,000,000	2,664,927	3,091,991
6. Other Non-Operating Revenues	1,028,113	919,920	679,326
7. Gross Revenues	<u>112,547,654</u>	<u>95,421,769</u>	<u>96,154,582</u>
8. Less:			
9. Fuel & Energy Costs	37,572,917	23,801,336	21,426,425
10. Off System Energy Expenses	-	-	5,360,272
11. SRWA - O&M	1,992,139	1,992,139	2,138,643
12. SRWA - Debt Service	883,638	883,638	881,199
13. Adjusted Gross Revenues	<u>72,098,960</u>	<u>68,744,656</u>	<u>66,348,043</u>
14. O&M Expenses	46,426,144	43,323,463	39,570,045
15. Other Non-Operating Expenses	458,333	336,573	469,237
16. Net Revenues	<u>\$ 25,214,483</u>	<u>\$ 25,084,620</u>	<u>\$ 26,308,761</u>
17. Less:			
18. Debt Service Obligation	\$ 12,313,175	\$ 12,522,457	\$ 11,523,289
19. Commercial Paper Expense	62,500	95,071	566,267
20. Balance Available After Debt Service	<u>12,838,808</u>	<u>12,467,092</u>	<u>14,219,205</u>
21. COB Usage	\$ 2,430,959	\$ 1,864,044	\$ 2,028,534
22. COB Cash Transfer	4,778,937	5,010,422	4,606,270
23. Total Cash/Utility Benefit COB	<u>7,209,896</u>	<u>6,874,466</u>	<u>6,634,804</u>
25. Balance Available for Transfers Out	<u>\$ 5,628,912</u>	<u>\$ 5,592,626</u>	<u>\$ 7,584,401</u>
26. Balance Available for Transfers Out:	ANNUAL	YTD	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	2,200,000	550,003	
29. Decommissioning Reserve	2,000,000	500,006	
30. Improvement Fund-CIP Funding	6,752,326	1,688,079	
31. Total Transfers Out	<u>\$ 10,952,326</u>	<u>\$ 2,738,088</u>	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	1,267,439	
34. Resaca Fees	2,557,061	1,587,099	
35. Total	<u>\$ 13,509,387</u>	<u>\$ 5,592,626</u>	

**STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2025-2026 YTD FEBRUARY ACTUAL**

	2025-2026 BUDGET ELECTRIC	2025-2026 ACTUAL ELECTRIC	2024-2025 ACTUAL ELECTRIC
1. Operating Revenues	\$ 71,891,222	\$ 53,781,365	\$ 51,813,762
2. Off System Energy Sales	-	-	6,210,731
3. Net Operating Revenues	71,891,222	53,781,365	58,024,493
4. Other Revenues	6,034,915	6,780,869	5,019,665
5. Interest from Investments	1,200,000	1,598,789	1,857,407
6. Other Non-Operating Revenues	822,183	711,638	439,231
7. Gross Revenues	79,948,320	62,872,661	65,340,796
8. Less:			
9. Fuel & Energy Costs	37,572,917	23,801,336	21,426,425
10. Off System Energy Expenses	-	-	5,360,272
11. SRWA - O&M	-	-	-
12. SRWA - Debt Service	-	-	-
13. Adjusted Gross Revenues	42,375,403	39,071,325	38,554,099
14. O&M Expenses	25,657,962	22,782,357	20,031,400
15. Other Non-Operating Expenses	208,333	206,374	211,353
16. Net Revenues	\$ 16,509,108	\$ 16,082,594	\$ 18,311,346
17. Less:			
18. Debt Service Obligation	\$ 8,104,378	\$ 8,554,953	\$ 8,121,694
19. Commercial Paper Expense	43,750	48,553	308,672
20. Balance Available After Debt Service	8,360,980	7,479,088	9,880,980
21. COB Usage	\$ 1,816,667	\$ 1,241,739	\$ 1,412,569
22. COB Cash Transfer	2,420,873	2,665,394	2,442,841
23. Total Cash/Utility Benefit COB	4,237,540	3,907,133	3,855,410
25. Balance Available for Transfers Out	\$ 4,123,440	\$ 3,571,955	\$ 6,025,570
26. Balance Available to Transfers Out:	ANNUAL	YTD	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	2,200,000	550,003	
29. Decommissioning Reserve	2,000,000	500,006	
30. Improvement Fund-CIP Funding	5,696,256	1,248,048	
31. Total Transfers Out	\$ 9,896,256	\$ 2,298,057	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	1,273,898	
34. Resaca Fees	-	-	
35. Total	\$ 9,896,256	\$ 3,571,955	

**STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2025-2026 YTD FEBRUARY ACTUAL**

	2025-2026 BUDGET WATER	2025-2026 ACTUAL WATER	2024-2025 ACTUAL WATER
1. Operating Revenues	\$ 16,814,912	\$ 16,474,593	\$ 15,548,380
2. Off System Energy Sales	-	-	-
3. Net Operating Revenues	16,814,912	16,474,593	15,548,380
4. Other Revenues	376,972	473,824	433,800
5. Interest from Investments	400,000	533,069	617,292
6. Other Non-Operating Revenues	102,965	104,141	122,512
7. Gross Revenues	17,694,849	17,585,627	16,721,984
8. Less:			
9. Fuel & Energy Costs	-	-	-
10. Off System Energy Expenses	-	-	-
11. SRWA - O&M	1,992,139	1,992,139	2,138,643
12. SRWA - Debt Service	883,638	883,638	881,199
13. Adjusted Gross Revenues	14,819,072	14,709,850	13,702,142
14. O&M Expenses	10,198,156	11,024,600	9,836,050
15. Other Non-Operating Expenses	125,000	26,488	97,472
16. Net Revenues	\$ 4,495,916	\$ 3,658,762	\$ 3,768,620
17. Less:			
18. Debt Service Obligation	\$ 1,871,474	\$ 1,760,582	\$ 1,487,007
19. Commercial Paper Expense	9,375	21,448	153,175
20. Balance Available After Debt Service	2,615,067	1,876,732	2,128,438
21. COB Usage	\$ 339,083	\$ 345,570	\$ 328,662
22. COB Cash Transfer	1,142,824	1,125,415	1,041,552
23. Total Cash/Utility Benefit COB	1,481,907	1,470,985	1,370,214
25. Balance Available for Transfers Out	\$ 1,133,160	\$ 405,747	\$ 758,224
26. Balance Available to Transfers Out:	ANNUAL	YTD	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	-	-	
29. Decommissioning Reserve	-	-	
30. Improvement Fund-CIP Funding	162,521	67,718	
31. Total Transfers Out	\$ 162,521	\$ 67,718	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	(1,249,070)	
34. Resaca Fees	2,557,061	1,587,099	
35. Total	\$ 2,719,582	\$ 405,747	

**STATEMENT OF TOTAL UTILITY REVENUES AND EXPENSES
2025-2026 YTD FEBRUARY ACTUAL**

	2025-2026 BUDGET WASTEWATER	2025-2026 ACTUAL WASTEWATER	2024-2025 ACTUAL WASTEWATER
1. Operating Revenues	\$ 14,070,381	\$ 14,051,115	\$ 13,090,284
2. Off System Energy Sales	-	-	-
3. Net Operating Revenues	<u>14,070,381</u>	<u>14,051,115</u>	<u>13,090,284</u>
4. Other Revenues	331,139	275,156	266,643
5. Interest from Investments	400,000	533,069	617,292
6. Other Non-Operating Revenues	<u>102,965</u>	<u>104,141</u>	<u>117,583</u>
7. Gross Revenues	14,904,485	14,963,481	14,091,802
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	14,904,485	14,963,481	14,091,802
14. O&M Expenses	10,570,026	9,516,506	9,702,595
15. Other Non-Operating Expenses	<u>125,000</u>	<u>103,711</u>	<u>160,412</u>
16. Net Revenues	\$ 4,209,459	\$ 5,343,264	\$ 4,228,795
17. Less:			
18. Debt Service Obligation	\$ 2,337,323	\$ 2,206,922	\$ 1,914,588
19. Commercial Paper Expense	<u>9,375</u>	<u>25,070</u>	<u>104,420</u>
20. Balance Available After Debt Service	1,862,761	3,111,272	2,209,787
21. COB Usage	\$ 275,209	\$ 276,735	\$ 287,303
22. COB Cash Transfer	<u>1,215,240</u>	<u>1,219,613</u>	<u>1,121,877</u>
23. Total Cash/Utility Benefit COB Transferred	1,490,449	1,496,348	1,409,180
25. Balance Available for Transfers Out	<u>\$ 372,312</u>	<u>\$ 1,614,924</u>	<u>\$ 800,607</u>
26. Balance Available to Transfers Out:	ANNUAL	YTD	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	-	-	
29. Decommissioning Reserve	-	-	
30. Improvement Fund-CIP Funding	<u>893,549</u>	<u>372,313</u>	
31. Total Transfers Out	\$ 893,549	\$ 372,313	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	1,242,611	
34. Resaca Fees	<u>-</u>	<u>-</u>	
35. Total	<u>\$ 893,549</u>	<u>\$ 1,614,924</u>	

STATEMENT OF DEMAND ACCOUNTS & INVESTMENTS

February 28, 2026

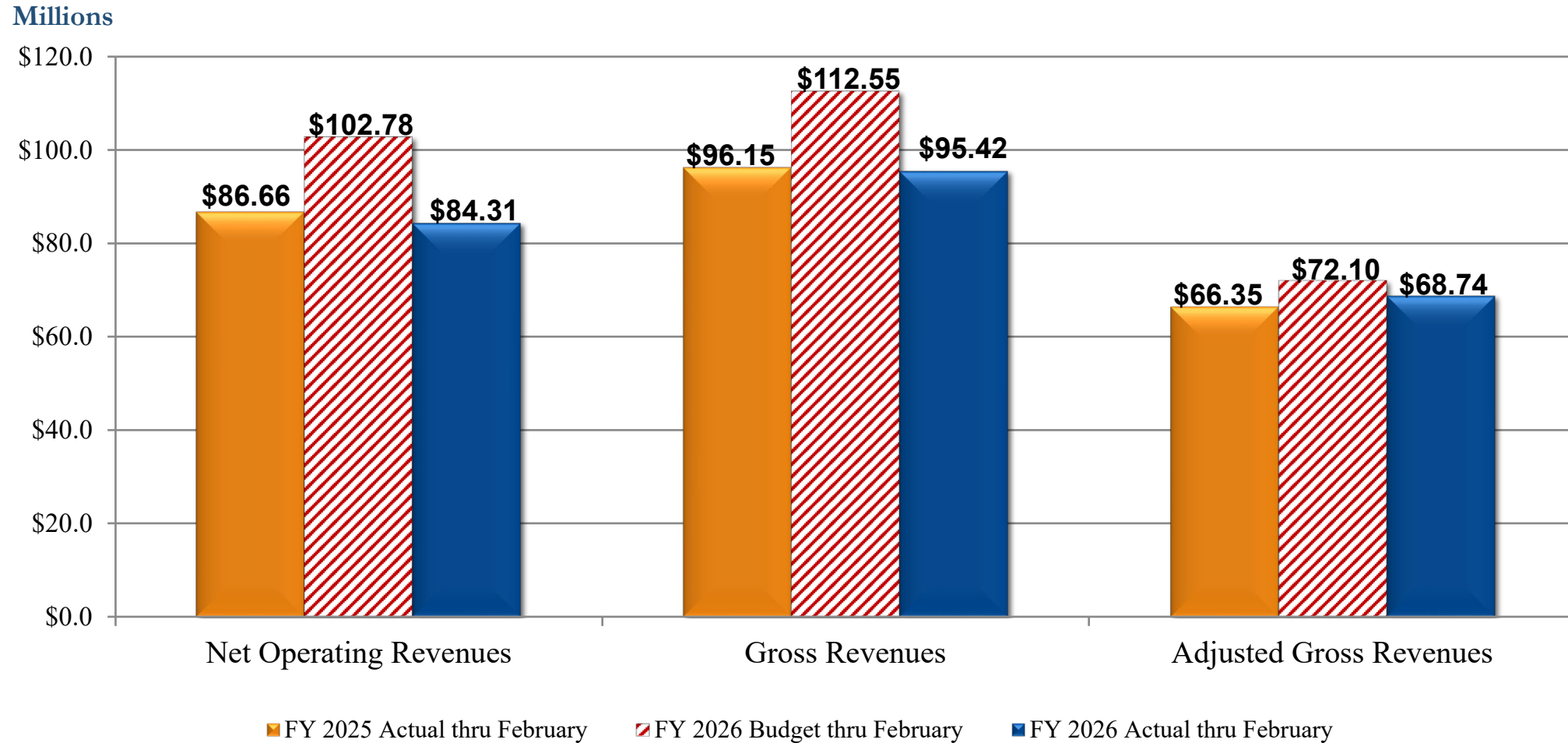
	Demand	Investments	Totals
* 1. Capital Improvement Reserve	\$ -	\$ 15,015,978	\$ 15,015,978
2. City Transfer Fund	-	1,039,953	1,039,953
3. Clearing Account	-	-	-
4. AP Clearing Account	-	-	-
* 5. Commercial Paper	2	-	2
6. Dental Insurance	33,592	1,319,803	1,353,395
7. Employee Health	477,572	307,503	785,075
* 8. EPA Grants	-	-	-
9. Flexible Spending	-	199,674	199,674
* 10. Improvement Fund	114,284	75,044,095	75,158,379
* 11. Improvement Impact Fees	9,349	16,199,490	16,208,839
* 12. Improvement Water Rights	-	5,659,510	5,659,510
* 13. Resaca Fees ¹	-	8,848,571	8,848,571
* 14. Junior Lien Debt Service I&S	-	22,578	22,578
* 15. Junior Lien Reserve Fund	-	119,506	119,506
* 16. Meter Deposit	-	8,058,041	8,058,041
* 17. Operating Reserve Cash	-	17,009,166	17,009,166
18. Other Post Employment Benefit	-	-	-
19. Payroll	-	-	-
20. Plant Fund	5,530,907	14,796,100	20,327,007
* 21. Senior Debt Service I&S Fund	-	9,967,444	9,967,444
* 22. Senior Lien Reserve Fund	-	16,764,438	16,764,438
* 23. Share Fund	20	108,250	108,270
24. Workers Compensation	26,329	5,885,397	5,911,726
25. Power Supply Stabilization Reserve	-	2,566,670	2,566,670
26. Decommissioning Reserve	-	2,333,340	2,333,340
Total	\$ 6,192,055	\$ 201,265,507	\$ 207,457,562

NOTES:

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

* Restricted Assets

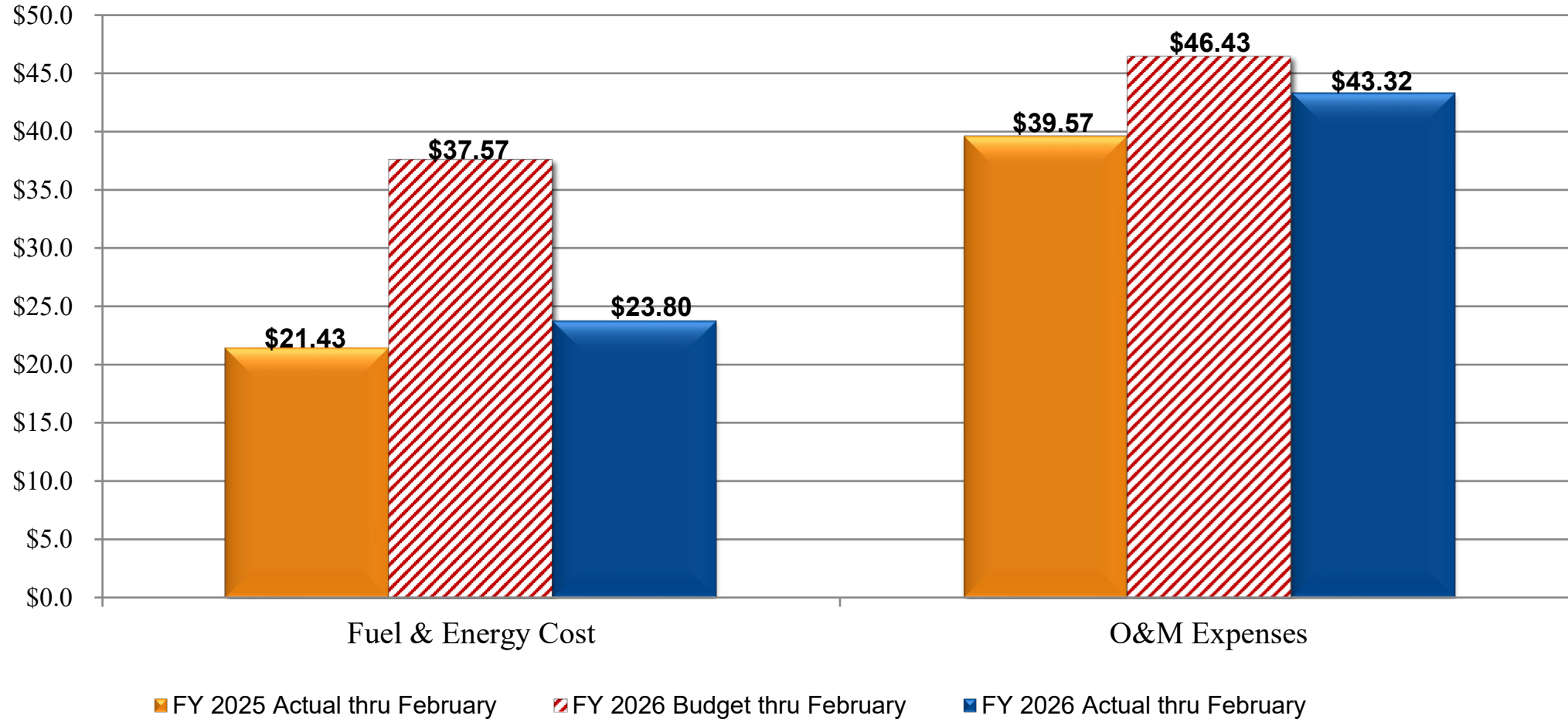
Fiscal Year 2026 Financial Performance As of February 28, 2026



Fiscal Year 2026 Financial Performance As of February 28, 2026



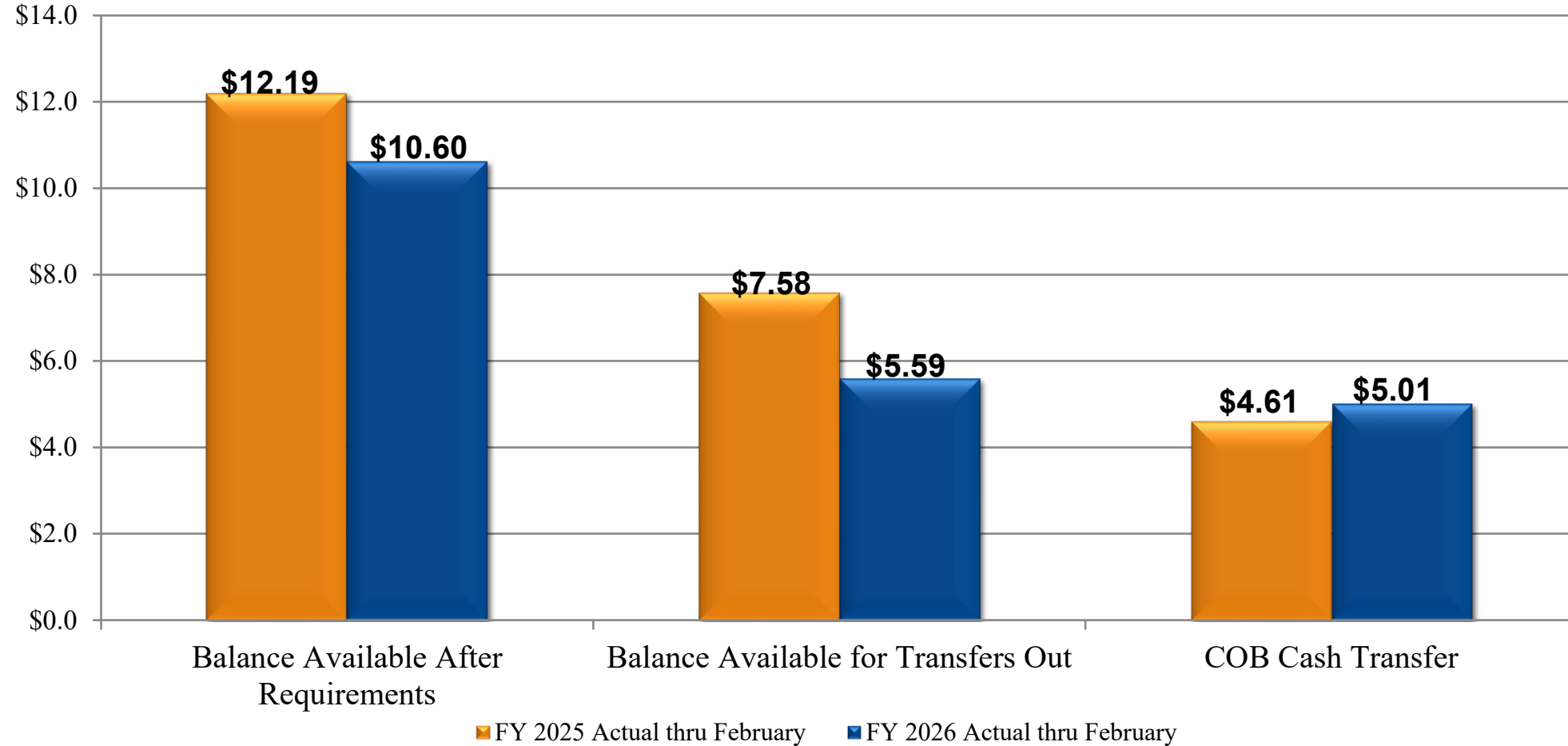
Millions



Fiscal Year 2026 Financial Performance As of February 28, 2026



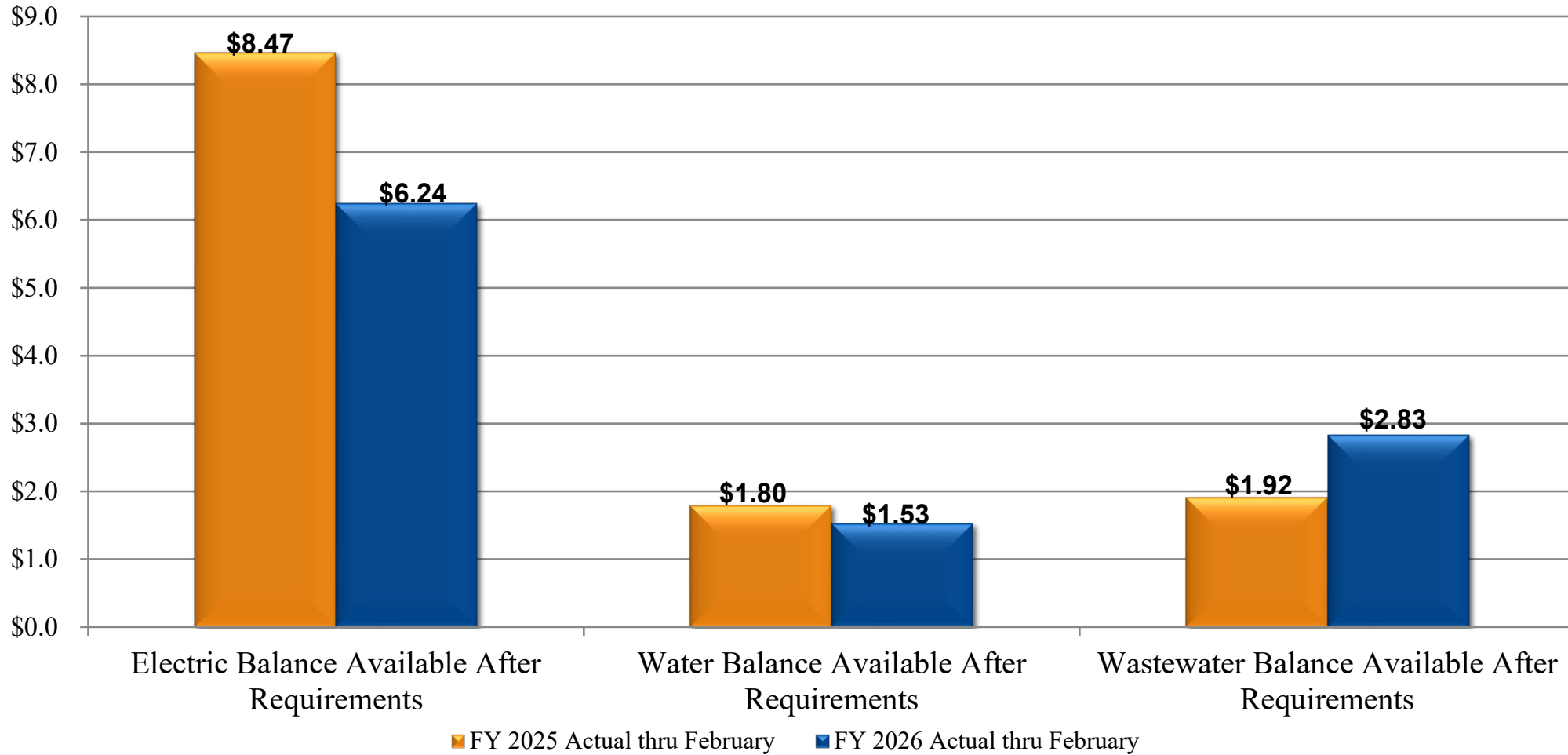
Millions



Fiscal Year 2026 Financial Performance

As of February 28, 2026

Millions



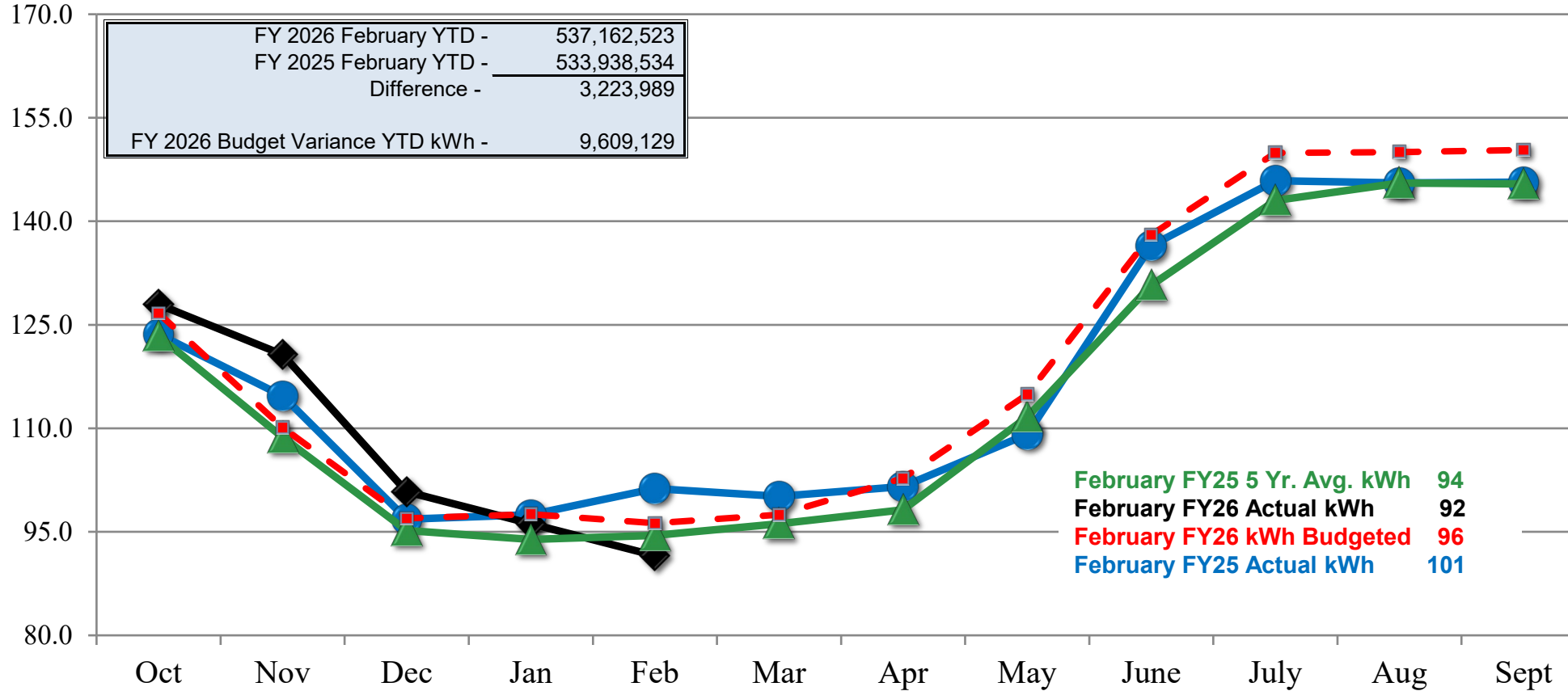
Fiscal Year 2026 Financial Performance

As of February 28, 2026

Electric Sales



Millions

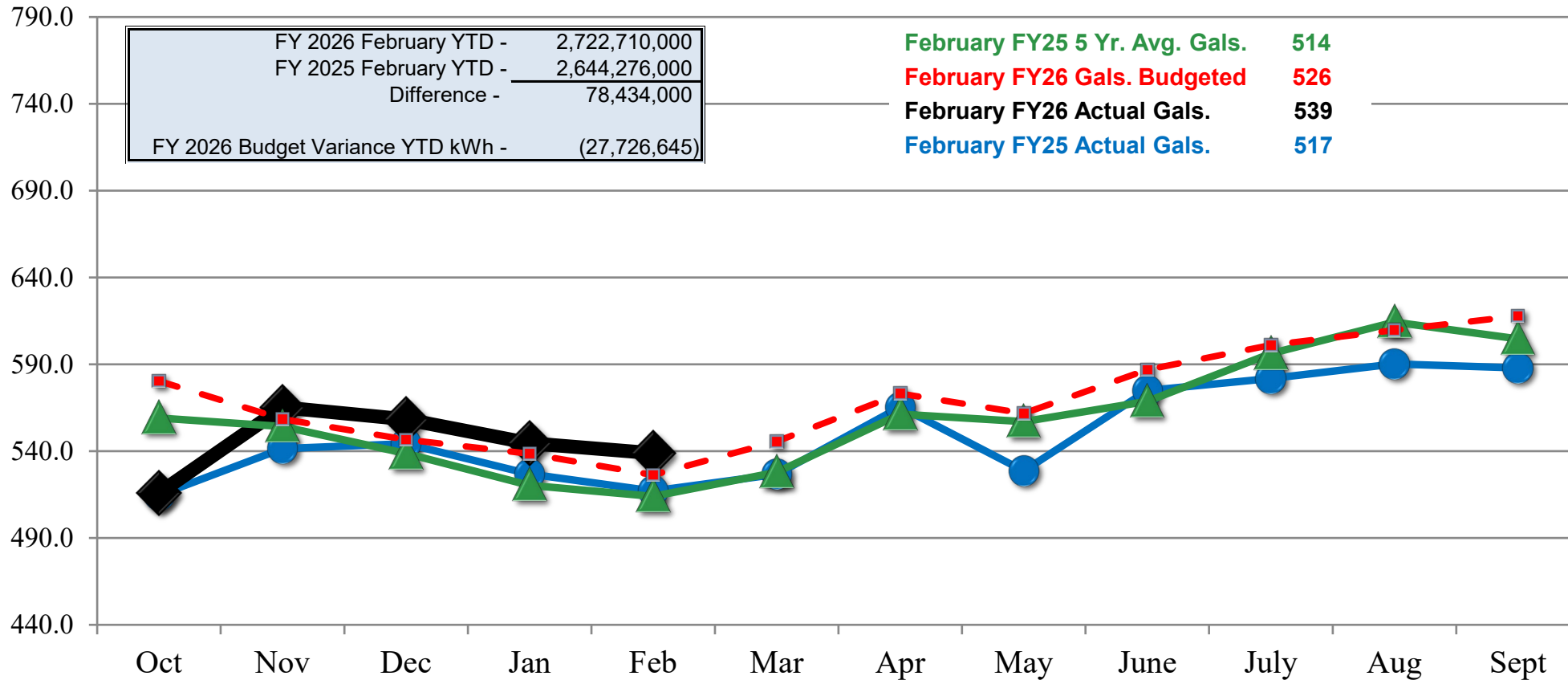


FY 2026 February YTD -	537,162,523
FY 2025 February YTD -	533,938,534
Difference -	3,223,989
FY 2026 Budget Variance YTD kWh -	9,609,129

February FY25 5 Yr. Avg. kWh 94
 February FY26 Actual kWh 92
 February FY26 kWh Budgeted 96
 February FY25 Actual kWh 101

- FY 2025 Actual kWh Sales
- ◆ FY 2026 Actual kWh Sales thru February
- ▲ 5 Year (FY 2021 - FY 2025) Average kWh Sales
- FY 2026 Budgeted kWh Sales

Fiscal Year 2026 Financial Performance As of February 28, 2026 Water Sales



FY 2026 February YTD -	2,722,710,000
FY 2025 February YTD -	2,644,276,000
Difference -	78,434,000
FY 2026 Budget Variance YTD kWh -	(27,726,645)

February FY25 5 Yr. Avg. Gals.	514
February FY26 Gals. Budgeted	526
February FY26 Actual Gals.	539
February FY25 Actual Gals.	517

● FY 2025 Actual Water Sales ◆ FY 2026 Actual Water Sales thru February
▲ 5 Year (FY 2021 - FY 2025) Average Water Sales ■ - FY 2026 Budgeted Water Sales

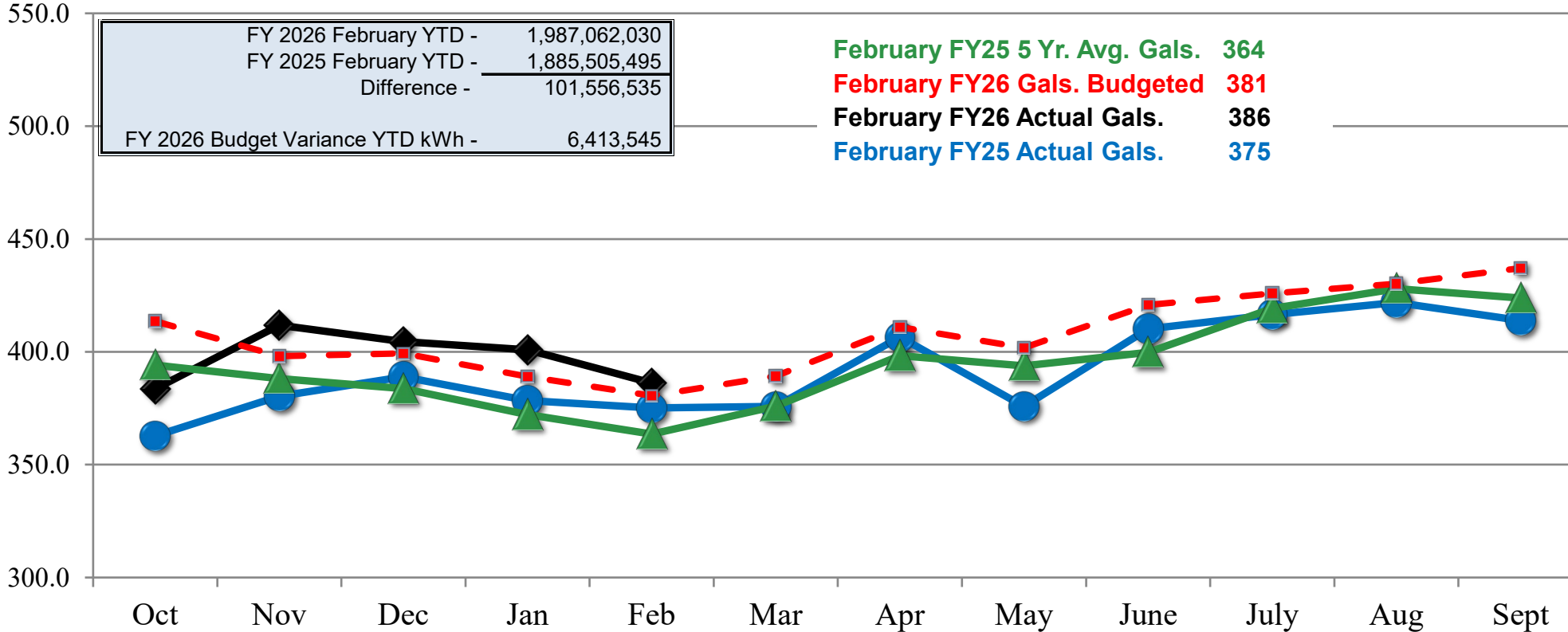
Fiscal Year 2026 Financial Performance

As of February 28, 2026

Wastewater Flows



Millions

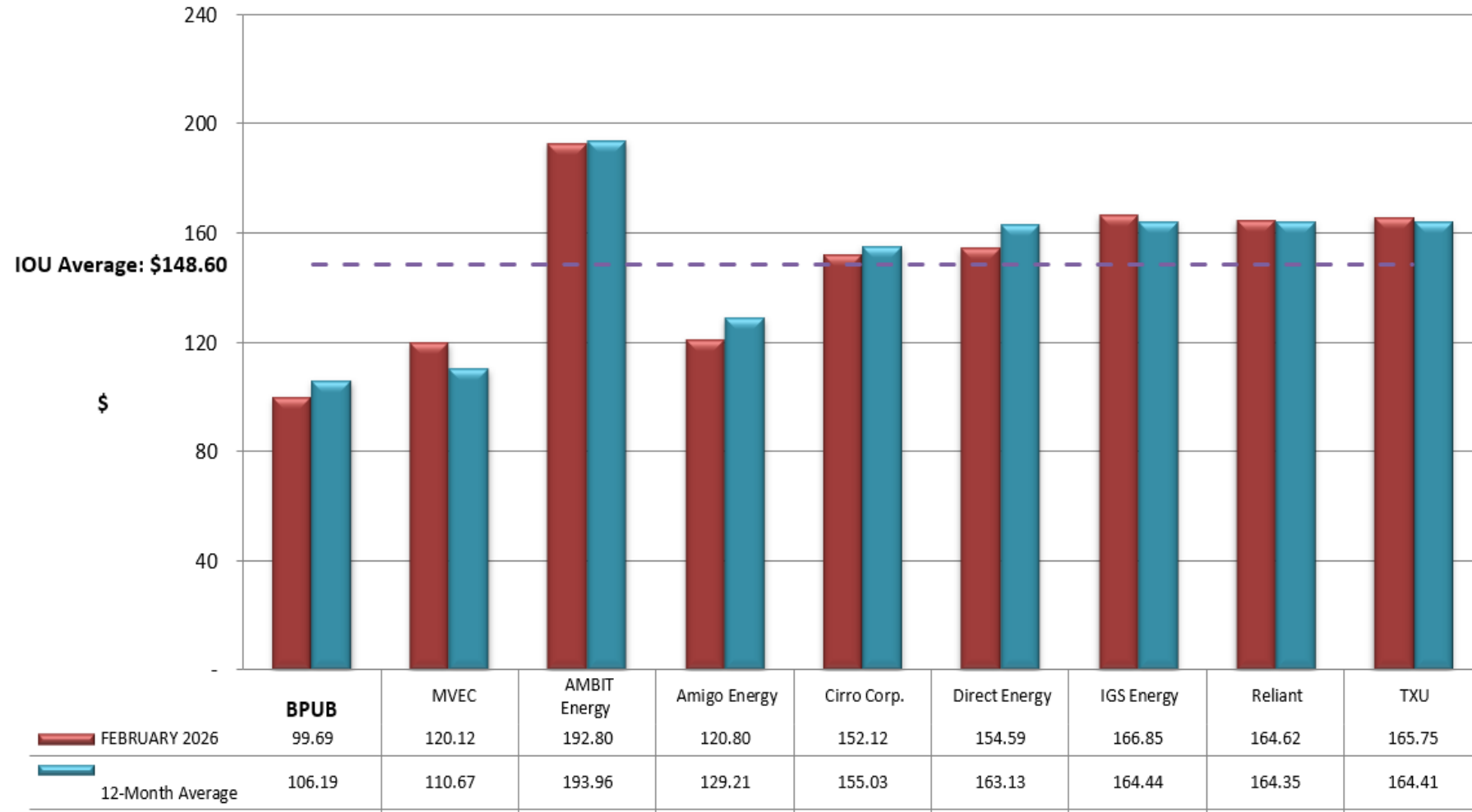


FY 2026 February YTD -	1,987,062,030
FY 2025 February YTD -	1,885,505,495
Difference -	101,556,535
FY 2026 Budget Variance YTD kWh -	6,413,545

February FY25 5 Yr. Avg. Gals. 364
 February FY26 Gals. Budgeted 381
 February FY26 Actual Gals. 386
 February FY25 Actual Gals. 375

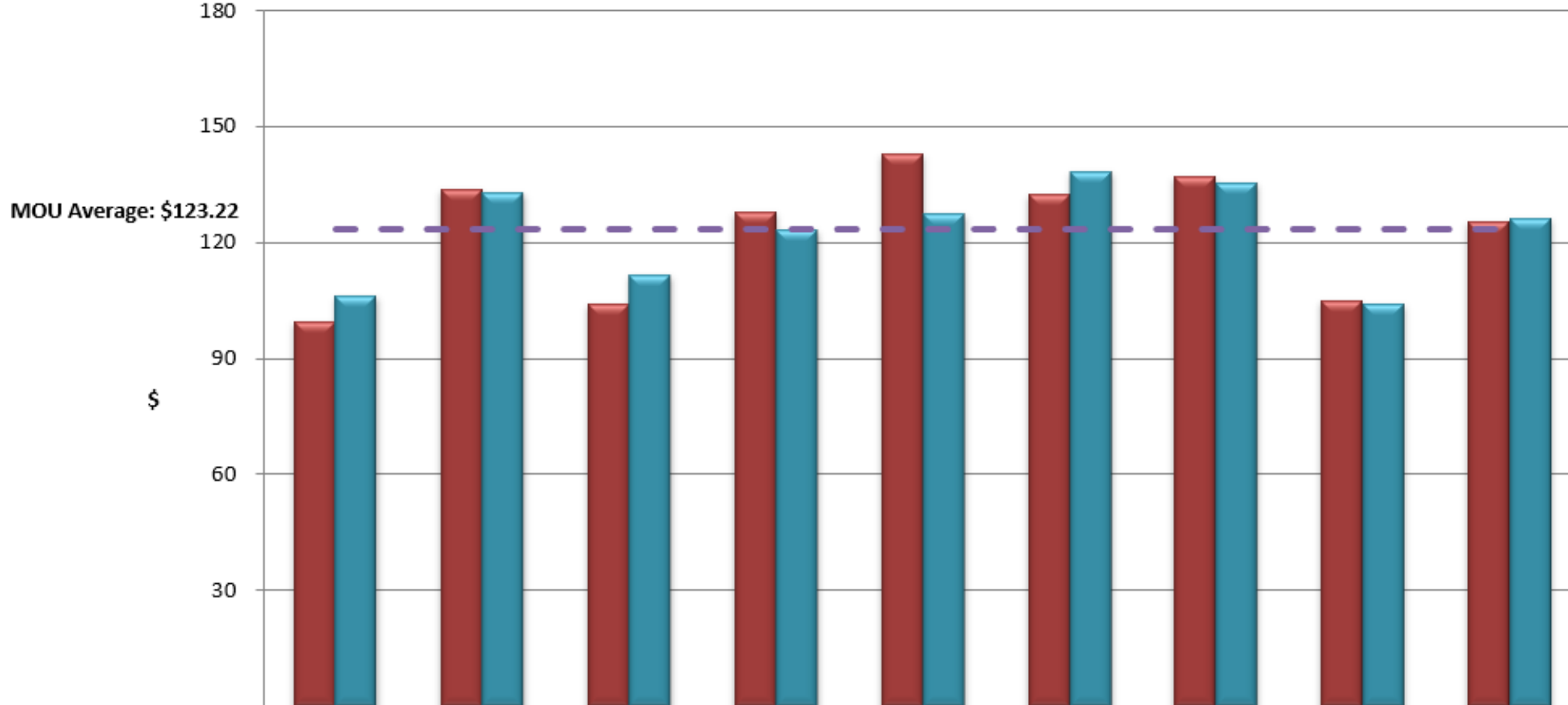
● FY 2025 Actual Wastewater Flows
 ◆ FY 2026 Actual Wastewater Flows thru February
▲ 5 Year (FY 2021 - FY 2025) Average Wastewater Flows
 ■ - FY 2026 Budgeted Wastewater Flows

Investor Owned Utilities
 Residential Electric Bill Comparison
 February 2026
 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
 February 2026
 Based on 1,000 kWh of Electric Sales

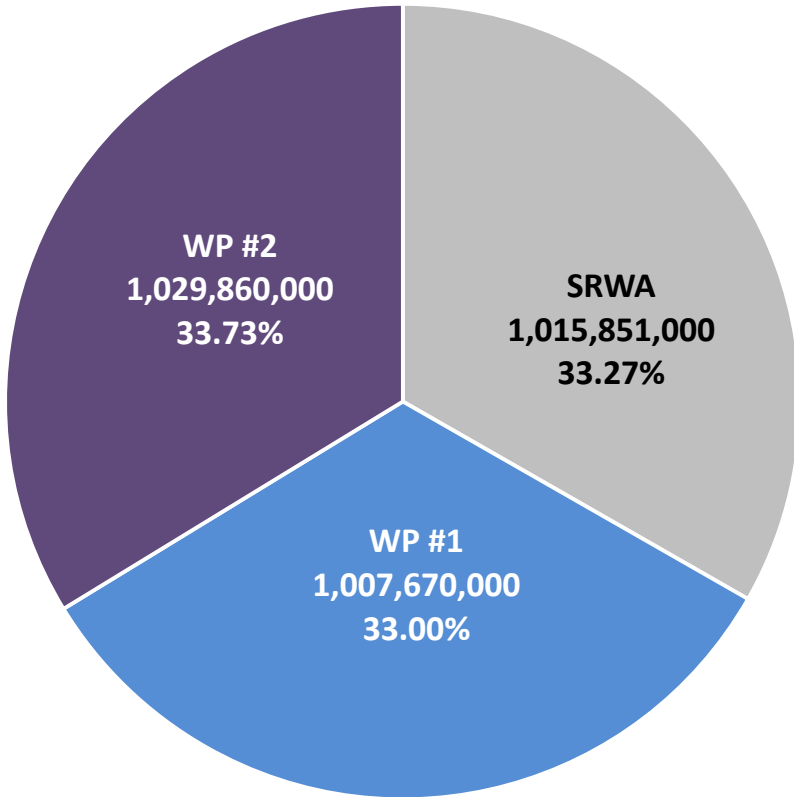


	BPUB	Austin Energy (City of Austin)	Bryan Texas Utilities	City of San Marcos	CPS (San Antonio)	Denton Municipal Electric	Georgetown Utility	Kerrville Public Utility Board	New Braunfels Utilities
FEBRUARY	99.69	134.02	104.10	127.81	142.94	132.72	136.97	105.00	125.66
12-Month Average	106.19	132.96	111.51	123.47	127.61	138.58	135.41	104.17	126.29

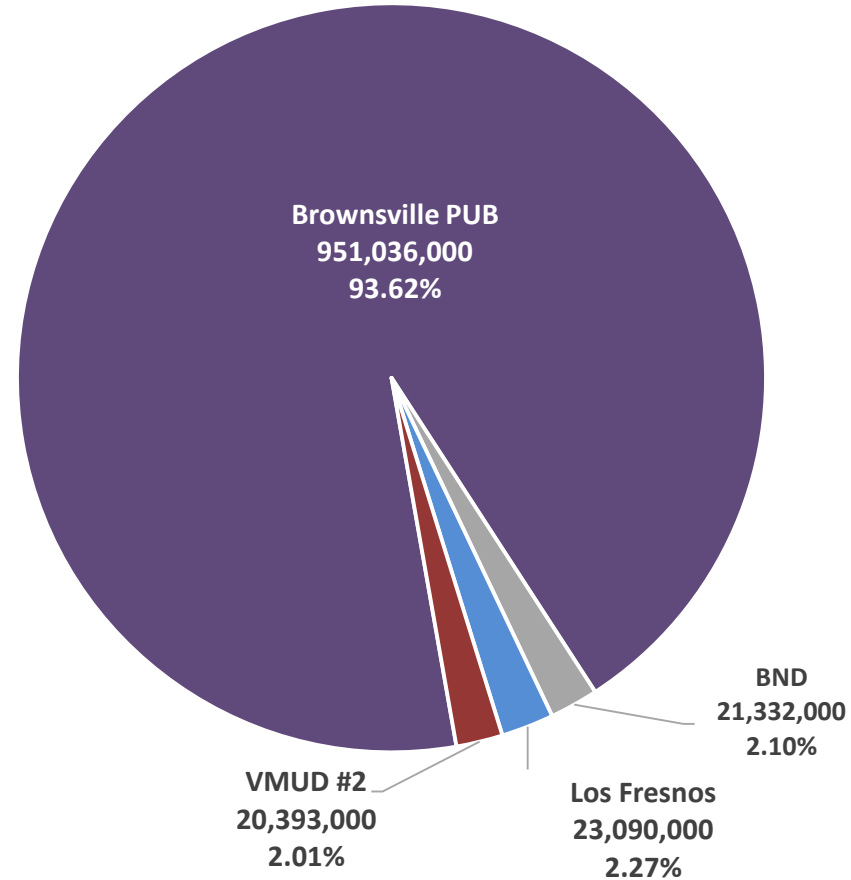
Fiscal Year 2026 Southmost Regional Water Authority Financial Performance as of February 28, 2026 Water Plants 1 & 2 and SRWA Distribution



**Total Water Plants and SRWA Distribution:
3,053,381,000 Gallons**



**SRWA Distribution to participating entities
Total SRWA Distribution: 1,015,851,000 Gallons**



Unit Cost of Water (1,000 gallons)
FY Ending 2025

■ BPUB WPI & II	\$	1.31
■ SRWA		2.86
■ Blended (BPUB & SRWA)	\$	1.83

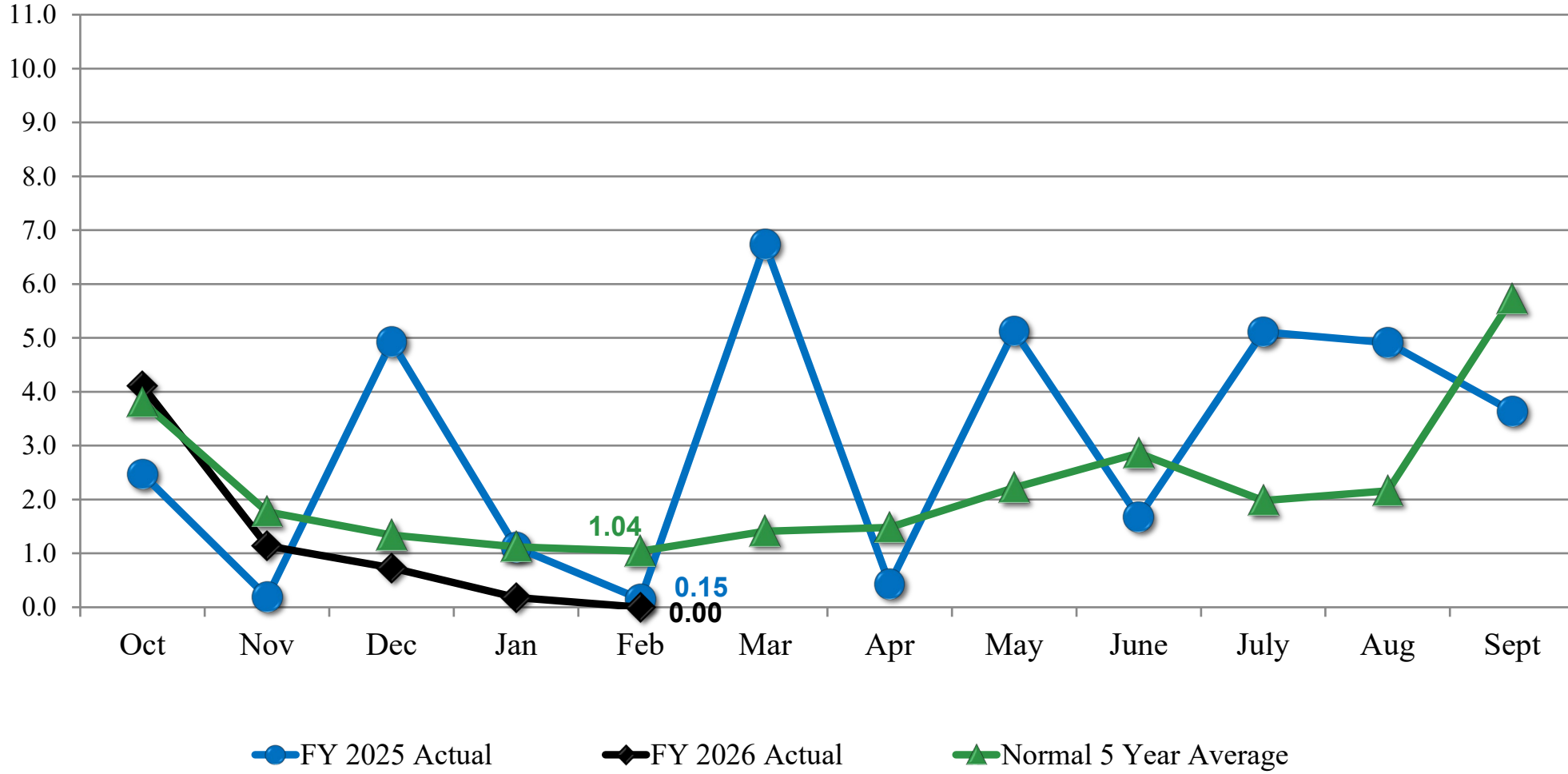
Fiscal Year 2026 Financial Performance

As of February 28, 2026

Precipitation Levels



Inches



Fiscal Year 2026 Financial Performance

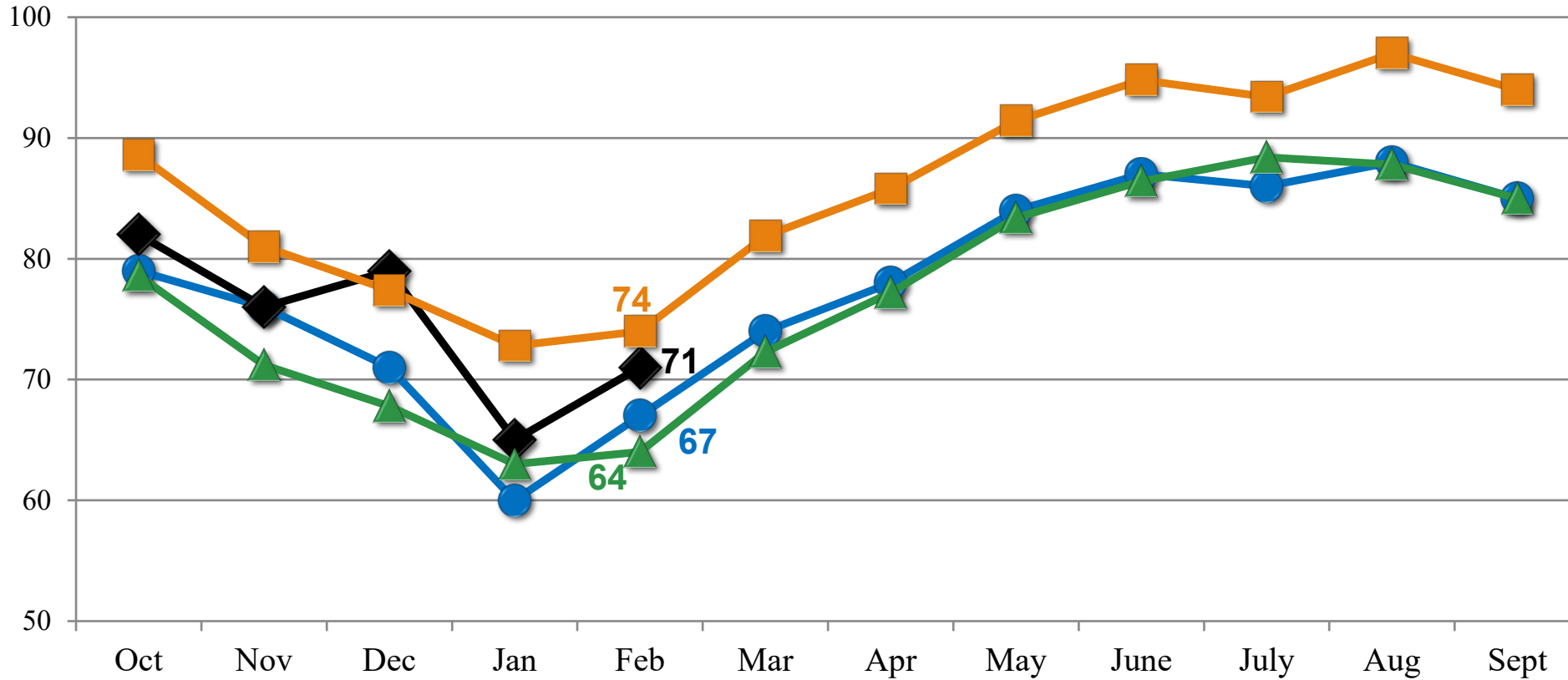
As of February 28, 2026

Mean Temperature Average

Degrees
Fahrenheit



BROWNSVILLE
PUBLIC UTILITIES BOARD



● Mean Temp. Avg. FY 2025 ◆ Mean Temp. Avg. FY 2026
▲ 5 Year Average Mean Temp. ■ 5 Year Average Max. Temp.



**FISCAL YEAR 2026
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF FEBRUARY 28, 2026**

FUND	ORGN	VENDOR	APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	BUDGET BALANCE
100 Operating Fund-Plant									
	2210	SCADA & Electrical Support Services	10,000	-	-	-	-	-	10,000
	2220	Power Production	48,120	-	-	-	-	-	48,120
	2410	Electric Engineering							
		M&S ENGINEERING, LLC	1,252,504	1,338	-	4,345	8,332	-	1,233,489
		OSMOSE UTILITIES SERVICES, INC	-	-	5,000	-	-	-	-
	2420	Electrical System Planning							
		SIEMENS INDUSTRY, INC	387,184	34,872	-	-	16,116	-	282,301
		ELECTRICAL CONSULTANTS INC	-	12,869	-	31,390	-	2,116	-
		HORD, JAMES	-	-	200	-	800	-	-
		M&S ENGINEERING, LLC	-	-	-	4,780	1,740	-	-
	3110	W/WW Engineering Captl Planning							
		GARVER, LLC	-	-	-	-	-	-	-
	3120	Water Plant I	15,000	-	-	-	-	-	15,000
	3130	Water Plant II	30,000	-	-	-	-	-	30,000
	3135	Resaca Maintenance							
		HALFF ASSOCIATES INC.	119,041	25	-	(25)	-	-	119,041
	3140	Raw Water Supply	10,000	-	-	-	-	-	10,000
	3310	Water & Wastewater Engineering							
		FREESE & NICHOLS, INC.	100,000	11,317	21,105	-	39,948	5,806	17,176
		HAZEN AND SAWYER, DPC	-	1,543	-	1,485	-	1,620	-
		HALFF ASSOCIATES INC.	-	-	-	-	-	-	-
	4115	Asset Management	35,798	-	-	-	-	-	35,798
	4220	Fuel & Purchased Energy Supply							
		EXPERIENCE ON DEMAND LLC	11,595	-	1,760	5,520	-	-	4,315
	4310	Operational Support Services	1,135	-	-	-	-	-	1,135
	5110	Finance	20,000	-	-	9,290	-	-	10,710
		SUBTOTAL	2,040,377	61,964	28,065	56,785	66,936	9,542	1,817,085
Subtotal O&M Funds			2,040,377	61,964	28,065	56,785	66,936	9,542	1,817,085
							YTD	223,292	



**FISCAL YEAR 2026
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF FEBRUARY 28, 2026**

FUND	ORGN	VENDOR	APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	BUDGET BALANCE
400 Capital Projects-Improvement									
	2120 Substations and Relaying	ELECTRICAL CONSULTANTS INC	-	-	-	59,231	-	73,260	-
	2420 Electrical System Planning	ELLETT AND GAYNOR	-	6,418	-	-	-	-	-
		M&S ENGINEERING, LLC	-	-	-	-	6,248	-	-
	3110 W/WW Engineering Captl Planning	GOERO INTERNATIONAL LLC	-	-	-	-	(218,738)	-	-
		AMBIOTEC CIVIL ENGINEERING	-	-	-	-	-	29,024	-
	3120 Water Plant I	FREESE & NICHOLS, INC.	-	-	9,773	3,772	9,161	3,519	-
	3220 Robindale Wastewater Treatment Plr	FREESE & NICHOLS, INC.	-	9,746	27,488	15,623	7,561	-	-
	3310 Water & Wastewater Engineering	AMBIOTEC CIVIL ENGINEERING	-	6,500	-	-	-	63,225	-
		CP&Y, INC.	-	-	-	6,075	-	-	-
		CAROLLO ENGINEERS, INC	-	-	23,046	-	-	-	-
		PROFESSIONAL SERVICE	-	-	-	570	-	-	-
		TERRACON CONSULTANTS, INC.	-	-	566	-	-	841	-
		FREESE & NICHOLS, INC.	-	2,320	-	-	-	-	-
		HANSON PROFESSIONAL SERVICES INC	-	10,930	-	-	4,868	5,700	-
		HAZEN AND SAWYER, DPC	-	9,807	-	9,437	-	10,299	-
		HALFF ASSOCIATES INC.	-	-	-	-	-	68,805	-
	3315 W/WW Prj. Development	PROFESSIONAL SERVICE	-	200	1,152	1,790	1,061	1,941	-
		EARTHCO LLC	-	-	-	-	970	2,830	-
		TERRACON CONSULTANTS, INC.	-	845	1,145	850	-	-	-
		MILLENNIUM ENGINEERS GROUP INC	-	-	1,816	830	682	-	-
		RABA KISTNER, INC.	-	-	1,558	2,184	991	2,901	-
	4105 Operations	GOERO INTERNATIONAL LLC	-	-	-	-	(11,013)	-	-
405 Capital Projects-Improvement									
	3310 Water & Wastewater Engineering	HANSON PROFESSIONAL SERVICES INC	-	10,930	(10,930)	-	-	-	-
410 Capital Projects-Impact Fees									
	3310 Water & Wastewater Engineering	HALFF ASSOCIATES INC.	-	-	26,698	-	36,186	10,919	-
		GARVER, LLC	-	-	-	-	-	69,840	-
Subtotal Capital Funds			2,700,000	57,696	82,312	100,362	(162,023)	343,104	2,278,549
							YTD	421,451	
Grand Total			4,740,377	119,660	110,377	157,147	(95,087)	352,646	4,095,634

*Capital funds are budgeted on a per-project basis. The CIP Engineering budget is estimated based on actual prior year expenses.

**FISCAL YEAR 2026
LEGAL FEES STATUS REPORT BY CATEGORY
AS OF FEBRUARY 28, 2026**

Category	Approved Budget	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Balance Available
	\$ 566,000													\$ 566,000
Special Utility Counsel		-	680	37,513	22,094	-	-	-	-	-	-	-	-	(60,287)
Personnel Matters		-	-	8,060	2,448	-	-	-	-	-	-	-	-	(10,508)
Electric Contracts and Agreements		-	4,201	2,028	4,141	-	-	-	-	-	-	-	-	(10,370)
Opinions		-	975	14,296	12,419	-	-	-	-	-	-	-	-	(27,690)
Construction Contracts		-	-	-	2,954	-	-	-	-	-	-	-	-	(2,954)
PUCT General		-	476	1,740	1,907	-	-	-	-	-	-	-	-	(4,123)
Real Estate and R-O-W Easements		-	-	6,164	203	-	-	-	-	-	-	-	-	(6,367)
Lit Fiber ROW Management		-	3,413	709	-	-	-	-	-	-	-	-	-	(4,122)
SpaceX Starbase Service Agreements		-	2,437	293	2,018	-	-	-	-	-	-	-	-	(4,748)
Subtotal O&M Budget	\$ 566,000	\$ -	\$ 12,364	\$ 73,337	\$ 48,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	432,115

Total O&M Y-T-D Actuals: \$ 133,885

**AMENDED FISCAL YEAR 2026
FIVE YEAR CAPITAL IMPROVEMENT PLAN
COMBINED UTILITY SUMMARY
BY CATEGORY AND UTILITY**

[A] LINE REF.	[B] PRIMARY UTILITY	[C] CATEGORY	[D] AMENDED PLAN FOR FY 2026	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2026	[G] YTD ACTUAL AS OF 02/28/2026	[H] ADJUSTMENTS AS OF 02/28/2026	[I] PROJECT BALANCE AS OF 02/28/2026
1	Electric	Customer Connections	\$ 462,000	\$ -	\$ 462,000	\$ 279,848	\$ -	\$ 182,152
2		Grant Funded	-	-	-	33,800	-	(33,800)
3		Heavy Equipment and Vehicles	2,053,948	-	2,053,948	654,793	-	1,399,155
4		Hidalgo Energy Center	945,000	-	945,000	435,208	-	509,792
5		In Design	1,187,065	-	1,187,065	142,171	-	1,044,894
6		Proposed Projects	5,643,035	-	5,643,035	-	-	5,643,035
7		Routine Activities	3,919,405	-	3,919,405	1,614,088	-	2,305,317
8		Under Construction	21,847,495	74,702	21,922,197	8,403,513	-	13,518,684
9		Utility Relocations	200,000	-	200,000	9,392	-	190,608
10		Contract Development	2,602,167	-	2,602,167	6,248	-	2,595,919
11		Electric Total	38,860,115	74,702	38,934,817	11,579,061	-	27,355,756
12	Gen & Admin	Proposed Projects	\$ 3,100,789	\$ (57,380)	\$ 3,043,409	\$ -	\$ -	\$ 3,043,409
13		Under Construction	1,216,603	7,380	1,223,983	343,807	-	880,176
14		Completed	-	-	-	-	(251,216)	251,216
15		Contract Development	2,760,155	50,000	2,810,155	79,279	-	2,730,876
16		Gen & Admin Total	7,077,547	-	7,077,547	423,086	(251,216)	6,905,677

**AMENDED FISCAL YEAR 2026
FIVE YEAR CAPITAL IMPROVEMENT PLAN
COMBINED UTILITY SUMMARY
BY CATEGORY AND UTILITY**

[A] LINE REF.	[B] PRIMARY UTILITY	[C] CATEGORY	[D] AMENDED PLAN FOR FY 2026	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2026	[G] YTD ACTUAL AS OF 02/28/2026	[H] ADJUSTMENTS AS OF 02/28/2026	[I] PROJECT BALANCE AS OF 02/28/2026
17	Wastewater	Customer Connections	\$ 500,000	\$ -	\$ 500,000	\$ 183,016	\$ -	\$ 316,984
18		Grant Funded	3,868,608	-	3,868,608	1,469,234	-	2,399,374
19		Heavy Equipment and Vehicles	1,800,273	-	1,800,273	679,976	-	1,120,297
20		In Design	3,727,782	75,000	3,802,782	163,650	-	3,639,132
21		Proposed Projects	2,337,634	(74,702)	2,262,932	-	-	2,262,932
22		Routine Activities	37,769	-	37,769	32,344	-	5,425
23		Under Construction	1,971,327	75,643	2,046,970	342,714	-	1,704,256
24		Utility Relocations	5,978,941	(75,643)	5,903,298	810,048	-	5,093,250
25	Wastewater Total		20,222,334	298	20,222,632	3,680,982	-	16,541,650
26	Water	Customer Connections	\$ 600,000	\$ -	\$ 600,000	\$ 523,676	\$ -	\$ 76,324
27		Grant Funded	4,777,500	-	4,777,500	1,975,713	-	2,801,787
28		Heavy Equipment and Vehicles	1,983,512	-	1,983,512	364,552	-	1,618,960
29		In Design	5,566,942	(165,459)	5,401,483	246,081	-	5,155,402
30		Proposed Projects	2,354,023	(192,500)	2,161,523	-	-	2,161,523
31		Resaca Fee Funded Equipment	810,635	-	810,635	221,119	-	589,516
32		Under Construction	4,133,809	-	4,133,809	2,148,139	-	1,985,670
33		Utility Relocations	2,684,353	90,459	2,774,812	386,400	-	2,388,412
34		Completed	485,400	130,000	615,400	605,374	-	10,026
35		Contract Development	150,000	62,500	212,500	-	-	212,500
	Water Total		23,546,174	(75,000)	23,471,174	6,471,054	-	17,000,120
	Grand Total		\$ 89,706,170	\$ -	\$ 89,706,170	\$ 22,154,183	\$ (251,216)	\$ 67,803,203

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
1		ELECTRIC PROJECTS								
2		DEPARTMENT 2120 - SUBSTATIONS & RELAYING								
3	In Design	Transformer Radiators Replacement - Loma Alta, Midtown, and FM 802 Substations	57,500	-	57,500	-	-	57,500	0.00%	-
4	Under Construction	Replace Legacy Overcurrent and Transformer Differential Protection Relays	40,000	-	40,000	-	-	40,000	0.00%	-
5	In Design	Install a Second Power Transformer at Palo Alto Substation	600,000	-	600,000	135,094	-	464,906	22.52%	186,536
6	Proposed Projects	Relay & Protection Upgrades Program	280,000	-	280,000	-	-	280,000	0.00%	-
7	Under Construction	Install a Second Power Transformer at Waterport Substation	797,440	-	797,440	222,046	-	575,394	27.84%	659,290
8	In Design	Substation Equipment Upgrades (at Military Hwy and Midtown)	400,000	(200,000)	200,000	-	-	200,000	0.00%	734,580
9	In Design	Substation Equipment Upgrades - Midtown 145KV L200 Breaker Replacement	-	200,000	200,000	5,939	-	194,061	2.97%	-
10	Under Construction	Airport Substation, Transformer No. 1 Upgrade, 69 KV to 138 KV	2,514,441	(1,095)	2,513,346	109,370	-	2,403,976	4.35%	333,606
11	Under Construction	Spare 12.47 kV Substation Switchgear	735,000	-	735,000	219,434	-	515,566	29.85%	512,012
12	Under Construction	Substations Satellite-Synchronized Clock Upgrade	30,000	-	30,000	-	-	30,000	0.00%	-
13	In Design	SEL Data Management and Automation (DMA) Blueframe Implementation	129,565	-	129,565	1,138	-	128,427	0.88%	-
14	Under Construction	Battery Bank Replacements at Waterport, Filter Plant, Price Road and Palo Alto Substations	50,000	-	50,000	-	-	50,000	0.00%	-
15	Proposed Projects	Repair/Recondition Two 138KV Transmission Breakers and Purchase Two New 15 KV Distribution Breakers	150,000	-	150,000	-	-	150,000	0.00%	-
16	Under Construction	Substation and Control Centers Video Camera Upgrade	-	-	-	171,414	-	(171,414)	100.00%	348,558
17	Under Construction	Palo Alto Substation 4.8MVAR Capacitor Bank	-	-	-	-	-	-	0.00%	65,550
18	Under Construction	Capitalizable Spare Parts - Units	-	-	-	77,220	-	(77,220)	0.00%	-
19		Total for Dept. 2120	5,783,946	(1,095)	5,782,851	941,655	-	4,841,196	16.28%	2,840,132
20		DEPARTMENT 2130 - ELEC T&D CONSTRUCTION & MAINTENANCE								
21	Routine Activities	Emergency Replacements	1,400,000	-	1,400,000	1,063,499	-	336,501	75.96%	-
22	Routine Activities	Electric Utility Work	1,250,000	-	1,250,000	176,247	-	1,073,753	14.10%	1,824,411
23	Routine Activities	Wood Pole Restorations and Upgrades throughout the City of Brownsville	113,405	-	113,405	-	-	113,405	0.00%	46,128
24		Total for Dept. 2130	2,763,405	-	2,763,405	1,239,746	-	1,523,659	44.86%	1,870,539

**AMENDED FISCAL YEAR 2026
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A] LINE NO.	[B] PROJECT OR DEPENDENCIES	[C] DESCRIPTION	[D] AMENDED PLAN FOR FY 2026	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2026	[G] YTD ACTUAL AS OF 2/28/2026	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 2/28/2026	[J] COMPLETION PERCENTAGE 2/28/2026	[K] CURRENT PO BALANCE AS OF 2/28/2026
25		DEPARTMENT 2410 - ELECTRIC ENGINEERING								
26	Customer Connections	New Connections - Contributions	1,848,000	-	1,848,000	109,694	-	1,738,306	5.94%	-
27	Customer Connections	New Connections - Contributions Offset	(1,848,000)	-	(1,848,000)	(109,694)	-	(1,738,306)	5.94%	-
28	Customer Connections	New Connections	462,000	-	462,000	279,848	-	182,152	60.57%	-
29	Customer Connections	New Subdivisions - Contributions	2,024,000	-	2,024,000	825,929	-	1,198,071	40.81%	-
30	Customer Connections	New Subdivisions - Contributions Offset	(2,024,000)	-	(2,024,000)	(825,929)	-	(1,198,071)	40.81%	-
31	Routine Activities	New Subdivisions	506,000	-	506,000	308,688	-	197,312	61.01%	-
32	Routine Activities	Infrastructure Improvements	440,000	-	440,000	37,640	-	402,360	8.55%	-
33	Routine Activities	Security Light Installation	80,000	-	80,000	7,065	-	72,935	8.83%	-
34	Routine Activities	Street Light Installations	130,000	-	130,000	20,949	-	109,051	16.11%	-
35	Proposed Projects	Reconductor Alternate Feeder from Union Carbide Substation to Forza Steel with 795 MCM AAC	250,000	-	250,000	-	-	250,000	0.00%	-
36	Routine Activities	Pole Attachment Requests - BPUB Make-Ready Work - Contributions	750,000	-	750,000	(98)	-	750,098	-0.01%	-
37	Routine Activities	Pole Attachment Requests - BPUB Make-Ready Work - Contributions Offset	(750,000)	-	(750,000)	98	-	(750,098)	-0.01%	-
38	Proposed Projects	GBIC Industrial Park - Phase I West Subdivision - Contributions	1,250,000	-	1,250,000	-	-	1,250,000	0.00%	-
39	Proposed Projects	GBIC Industrial Park - Phase I West Subdivision - Contributions Offset	(1,250,000)	-	(1,250,000)	-	-	(1,250,000)	0.00%	-
40	Utility Relocations	COB Old Hwy 77 Pole Relocation Project	100,000	(21,292)	78,708	-	-	78,708	0.00%	-
41	Utility Relocations	4011 Exp 77 S Frontage Rd - Conversion of UG to OH	-	21,292	21,292	9,392	-	11,900	44.11%	-
42	Utility Relocations	TXDOT State Highway 3248 (Alton Gloor) Pole Relocation Project	100,000	-	100,000	-	-	100,000	0.00%	-
43	Utility Relocations	COB Old Alice Rd Pole Relocation Project	-	-	-	-	-	-	0.00%	-
44	Utility Relocations	COB Coffee Port Rd Pole Relocation Project	-	-	-	-	-	-	0.00%	-
45	Utility Relocations	TXDOT East Loop Regional Project	-	-	-	-	-	-	0.00%	-
46	Under Construction	The Resaca Gardens Subdivision Conductor Replacement	50,000	-	50,000	10,773	-	39,227	21.55%	-
47		Total for Dept. 2410	2,118,000	-	2,118,000	674,355	-	1,443,645	31.84%	-
48		DEPARTMENT 2420 - ELECTRICAL SYSTEM PLANNING								
49	Under Construction	Cypher Substation (Loma Alta Rebuild)	1,780,910	(156,666)	1,624,244	751,521	-	872,723	46.27%	534,909
50	Contract Development	Direct Buried Cable Replacement	836,667	-	836,667	6,248	-	830,419	0.75%	62,753
51	Under Construction	Feeder Extensions Projects	1,500,000	-	1,500,000	62,655	-	1,437,345	4.18%	-
52	Under Construction	Reactive Supports Projects	80,000	-	80,000	11,158	-	68,842	13.95%	-
53	Under Construction	Reliability Improvement Projects	250,000	-	250,000	36,676	-	213,324	14.67%	-

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
54	Under Construction	Smart Grid	125,000	-	125,000	-	-	125,000	0.00%	37,800
55	Contract Development	Titan T3 (Transformer No. 3) Addition	750,000	-	750,000	-	-	750,000	0.00%	247,800
56	Proposed Projects	Loma Alta to Nimzo Transmission Line Study and Design	-	-	-	-	-	-	0.00%	-
57	Proposed Projects	Goliath Substation Design (Element Fuel) - Phase 2	-	-	-	-	-	-	0.00%	-
58	Proposed Projects	Nimzo Substation Design (GBIC) - Phase 2 - Contributions	375,000	-	375,000	-	-	375,000	0.00%	-
59	Proposed Projects	Nimzo Substation Design (GBIC) - Phase 2 - Contributions Offset	(375,000)	-	(375,000)	-	-	(375,000)	0.00%	-
60	Under Construction	56MVA Ocelot Distribution Substation and Equipment	7,488,281	(38,768)	7,449,513	1,781,459	-	5,668,054	23.91%	3,499,158
61	Proposed Projects	GBIC Feeder Extension - Contributions	500,000	-	500,000	-	-	500,000	0.00%	-
62	Proposed Projects	GBIC Feeder Extension - Contributions Offset	(500,000)	-	(500,000)	-	-	(500,000)	0.00%	-
63	Under Construction	Linde Feeder Extension - Contributions	350,000	-	350,000	450,654	-	(100,654)	128.76%	56,395
64	Under Construction	Linde Feeder Extension - Contributions Offset	(350,000)	-	(350,000)	(450,654)	-	100,654	128.76%	-
65	Under Construction	Loma Alta Substation Phase 1 with Control House SCADA Relaying and Panel Equipment	469	155,399	155,868	197,735	-	(41,867)	126.86%	469
66	Under Construction	Spare Substation Equipment	643,877	38,768	682,645	743,930	-	(61,285)	108.98%	-
67	Under Construction	Mobile Substation Connection at Airport Substation	-	1,095	1,095	13,610	-	(12,515)	1242.92%	-
68	Under Construction	4 ea Steel Angles for Loma Alta Mobile Substation	-	1,267	1,267	1,379	-	(112)	108.84%	-
69		Total for Dept. 2420	13,455,204	1,095	13,456,299	3,606,371	-	9,849,928	26.80%	4,439,284
70		DEPARTMENT 7130 - ENTERPRISE SOLUTIONS								
71	Under Construction	Advanced Metering Infrastructure (AMI) - electric	4,523,102	-	4,523,102	3,704,104	-	818,998	81.89%	2,026,193
72		Total for Dept. 7130	4,523,102	-	4,523,102	3,704,104	-	818,998	81.89%	2,026,193
73		DEPARTMENT 7190 - SCADA								
74	Proposed Projects	Industrial Defender Software	243,035	-	243,035	-	-	243,035	0.00%	187,991
75	Under Construction	OSI SCADA Upgrade	866,085	-	866,085	71,919	-	794,166	8.30%	678,300
76	Proposed Projects	Fiber Improvement Project	120,000	-	120,000	-	-	120,000	0.00%	-
77	Under Construction	Annex SCADA NOC APC UPS Battery Replacement	152,800	-	152,800	125,246	-	27,554	81.97%	-
78	Under Construction	CR15 APPA Subaward	15,000	-	15,000	254	-	14,746	1.69%	-
79	Grant Funded	CR15 APPA Subaward	-	-	-	33,800	-	(33,800)	100.00%	-
80	Under Construction	Cisco Firewall End-of-Life Replacement Project	-	74,702	74,702	-	-	74,702	0.00%	-
81		Total for Dept. 7190	1,396,920	74,702	1,471,622	231,219	-	1,240,403	15.71%	866,291
82		ELECTRIC TRANS. & DIST. PROJECT TOTAL: \$	30,040,577	\$ 74,702	\$ 30,115,279	\$ 10,397,450	\$ -	\$ 19,717,829	34.53%	\$ 12,042,439
83		DEPARTMENT 2220 - POWER PRODUCTION								

**AMENDED FISCAL YEAR 2026
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A] LINE NO.	[B] PROJECT STATUS OR DEPENDENCIES	[C] DESCRIPTION	[D] AMENDED PLAN FOR FY 2026	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2026	[G] YTD ACTUAL AS OF 2/28/2026	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 2/28/2026	[J] COMPLETION PERCENTAGE 2/28/2026	[K] CURRENT PO BALANCE AS OF 2/28/2026
84	Hidalgo Energy Center	Hidalgo Capital Improvements	945,000	-	945,000	435,208	-	509,792	46.05%	-
85	Contract Development	Unit 10 Chiller Cooling Tower Replacement	1,015,500	-	1,015,500	-	-	1,015,500	0.00%	-
86	Proposed Projects	Unit 9 Major Outage	4,600,000	-	4,600,000	-	-	4,600,000	0.00%	-
87	Under Construction	Unit 6 Improvements, HRSG Economizer Panel Replacement and Generator Gas Analyzer Replacement	200,000	-	200,000	6,650	-	193,350	3.33%	152,843
88		Total for Dept. 2220	6,760,500	-	6,760,500	441,858	-	6,318,642	6.54%	152,843
89		DEPARTMENT 7125 - REAL ESTATE								
90	Under Construction	Cross Valley Pipeline Project	5,090	-	5,090	84,960	-	(79,870)	1669.16%	5,082
91		Total for Dept. 7125	5,090	-	5,090	84,960	-	(79,870)	1669.16%	5,082
92		ELECTRIC GENERATION PROJECT TOTAL:	\$ 6,765,590	\$ -	\$ 6,765,590	\$ 526,818	\$ -	\$ 6,238,772	7.79%	\$ 157,925
93		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
94	Heavy Equipment and	CAPITAL EQUIPMENT	2,053,948	-	2,053,948	654,793	-	1,399,155	31.88%	545,606
95		ESTIMATED EQUIPMENT TOTAL - ELECTRIC	\$ 2,053,948	\$ -	\$ 2,053,948	\$ 654,793	\$ -	\$ 1,399,155	31.88%	\$ 545,606
96		ESTIMATED PLAN TOTAL - ELECTRIC	\$ 38,860,115	\$ 74,702	\$ 38,934,817	\$ 11,579,061	\$ -	\$ 27,355,756	29.74%	\$ 12,745,970
97		GENERAL & ADMINISTRATIVE PROJECTS								
98		DEPARTMENT 1135 - COMMUNICATIONS & PUBLIC RELATIONS								
99	Contract Development	BPUB Billboard Construction	473,000	-	473,000	-	-	473,000	0.00%	-
100		Total for Dept. 1135	473,000	-	473,000	-	-	473,000	0.00%	-
101		DEPARTMENT 1165 - RECORDS MANAGEMENT								
102	Under Construction	Implementation of an Enterprise Content Management (ECM) System	118,963	-	118,963	-	-	118,963	0.00%	-
103		Total for Dept. 1165	118,963	-	118,963	-	-	118,963	0.00%	-
104		DEPARTMENT 3110 - WWW ENGINEERING & CAPITAL PLANNING								
105	Completed	Administration Building Remodeling - Design	-	-	-	-	(251,216)	251,216	0.00%	-
106		Total for Dept. 3110	-	-	-	-	(251,216)	251,216	0.00%	-
107		DEPARTMENT 4115 - ASSET MANAGEMENT & CIP DELIVERY								
108	Under Construction	Capital Project Management Software	112,169	-	112,169	-	-	112,169	0.00%	136,169
109		Total for Dept. 4115	112,169	-	112,169	-	-	112,169	0.00%	136,169

**AMENDED FISCAL YEAR 2026
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A] LINE NO.	[B] PROJECT STATUS OR DEPENDENCIES	[C] DESCRIPTION	[D] AMENDED PLAN FOR FY 2026	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2026	[G] YTD ACTUAL AS OF 2/28/2026	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 2/28/2026	[J] COMPLETION PERCENTAGE 2/28/2026	[K] CURRENT PO BALANCE AS OF 2/28/2026
110		DEPARTMENT 5110 - FINANCE								
111	Proposed Projects	Financial Management Information System	250,000	-	250,000	-	-	250,000	0.00%	-
112		Total for Dept. 5110	250,000	-	250,000	-	-	250,000	0.00%	-
113		DEPARTMENT 6110 - CUSTOMER SERVICE								
114	Proposed Projects	Virtual Assistant	71,000	(7,380)	63,620	-	-	63,620	0.00%	-
115		Total for Dept. 6110	71,000	(7,380)	63,620	-	-	63,620	0.00%	-
116		DEPARTMENT 6125 - CALL CENTER								
117	Under Construction	Call Center Expansion	40,079	-	40,079	-	-	40,079	0.00%	17,934
118		Total for Dept. 6125	40,079	-	40,079	-	-	40,079	0.00%	17,934
119		DEPARTMENT 6135 - CIS SUPPORT								
120	Under Construction	Cayenta The Customer Engagement Portal	241,135	-	241,135	170,485	-	70,650	70.70%	87,300
121		Total for Dept. 6135	241,135	-	241,135	170,485	-	70,650	70.70%	87,300
122		DEPARTMENT 6160 - CASHIERS								
123	Under Construction	BPUB Kiosk Project	113,221	7,380	120,601	-	-	120,601	0.00%	113,221
124		Total for Dept. 6160	113,221	7,380	120,601	-	-	120,601	0.00%	113,221
125		DEPARTMENT 7131 - IT HARDWARE, CYBER, & NETWORK MGMNT								
126	Proposed Projects	Next Gen Firewall Cybersecurity Appliances	306,680	-	306,680	-	-	306,680	0.00%	-
127	Under Construction	Cisco Phone Upgrade - RingCentral	150,000	-	150,000	-	-	150,000	0.00%	117,666
128	Proposed Projects	Office M365 & Co-pilot	498,109	-	498,109	-	-	498,109	0.00%	-
129	Proposed Projects	Disk expansion - M365 backup	225,000	-	225,000	-	-	225,000	0.00%	-
130	Contract Development	Email archiving appliances & Load Balancer	180,000	-	180,000	75,606	-	104,394	42.00%	-
131	Under Construction	Motorola Network Upgrade	300,000	-	300,000	23,277	-	276,723	7.76%	99,882
132	Proposed Projects	UPS - Power Plant NOC	50,000	-	50,000	-	-	50,000	0.00%	-
133	Proposed Projects	Cisco Core Networking Equipment - all sites	350,000	-	350,000	-	-	350,000	0.00%	-
134	Contract Development	Annex Board Room Upgrade	500,000	-	500,000	-	-	500,000	0.00%	-
135		Total for Dept. 7131	2,559,789	-	2,559,789	98,883	-	2,460,906	3.86%	217,548
136		DEPARTMENT 7135 - GEOGRAPHIC INFORMATION SYSTEMS								
137	Proposed Projects	GIS Data Migration to ESRI's Utility Network	150,000	-	150,000	-	-	150,000	0.00%	-
138		Total for Dept. 7135	150,000	-	150,000	-	-	150,000	0.00%	-
139		DEPARTMENT 7160 - FACILITY MAINTENANCE								

**AMENDED FISCAL YEAR 2026
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	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
140	Contract Development	HVAC Replacement and Design Phase Project	700,747	-	700,747	3,673	-	697,074	0.52%	-
141	Proposed Projects	Administration Building HVAC Replacement	1,200,000	(50,000)	1,150,000	-	-	1,150,000	0.00%	-
142	Contract Development	Administration Building Flooring Replacement	250,000	-	250,000	-	-	250,000	0.00%	-
143	Contract Development	Administration Building Roof Replacement	125,000	-	125,000	-	-	125,000	0.00%	-
144	Contract Development	Administration Building Remodeling - Design	-	25,000	25,000	-	-	25,000	0.00%	-
145	Contract Development	511 Service Center Gate Modification	-	25,000	25,000	-	-	25,000	0.00%	-
146		Total for Dept. 7160	2,275,747	-	2,275,747	3,673	-	2,272,074	0.16%	-
147		DEPARTMENT 7170 - WAREHOUSE								
148	Contract Development	Service Yard Expansion - Phase 1 Inventory Material	531,408	-	531,408	-	-	531,408	0.00%	-
149	Under Construction	FM 511 Service Center - New Lay Down Yard - Phase 2 and Lighting	141,036	-	141,036	150,045	-	(9,009)	106.39%	-
150		Total for Dept. 7170	672,444	-	672,444	150,045	-	522,399	22.31%	-
151		ESTIMATED TOTAL BY CATEGORY:								
152		GENERAL & ADMINISTRATIVE	6,612,112	-	6,612,112	252,601	(251,216)	6,610,727	3.82%	353,717
153		ADMINISTRATIVE - CUSTOMER SERVICE	465,435	-	465,435	170,485	-	294,950	36.63%	218,455
154		ESTIMATED PLAN TOTAL - GEN. & ADMIN.	\$ 7,077,547	\$ -	\$ 7,077,547	\$ 423,086	\$ (251,216)	\$ 6,905,677	5.98%	\$ 572,172
155		WATER PROJECTS								
156		DEPARTMENT 3120 - WATER PLANT I								
157	In Design	Backup Caustic Bulk Tank	75,000	-	75,000	-	-	75,000	0.00%	-
158	Proposed Projects	Drain Valves for the drying lagoons	58,500	-	58,500	-	-	58,500	0.00%	-
159	Proposed Projects	Raw Water Pump Station # 1, 2 and 3	100,000	-	100,000	-	-	100,000	0.00%	-
160	In Design	Raw Water Pump Station # 4, 5 and 6	200,000	-	200,000	-	-	200,000	0.00%	4,316
161	Grant Funded	Raw Water Pump Station No. 4, 5, and 6	-	-	-	-	-	-	0.00%	-
162	Under Construction	Replacement ammoniators	32,382	-	32,382	-	-	32,382	0.00%	25,750
163	In Design	Replacement of influent valves for 8 filters	120,000	-	120,000	-	-	120,000	0.00%	-
164	Proposed Projects	Replacement of rakes for two clarifiers (B1 and B2)	218,722	-	218,722	-	-	218,722	0.00%	-
165	Proposed Projects	Sluice gates for drying lagoons	38,317	-	38,317	-	-	38,317	0.00%	-
166	Under Construction	Structural Rehabilitation of Pipe Gallery	99,000	-	99,000	26,272	-	72,728	26.54%	69,625
167	In Design	High Service Pump Station No 2 Design and Construction	283,775	-	283,775	-	-	283,775	0.00%	3,129
168		Total for Dept. 3120	1,225,696	-	1,225,696	26,272	-	1,199,424	2.14%	102,820
169		DEPARTMENT 3130 - WATER PLANT II								

**AMENDED FISCAL YEAR 2026
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	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
170	In Design	Aeration Structure Rehabilitation/Replacement	59,311	-	59,311	10,855	-	48,456	18.30%	27,984
171	Proposed Projects	Carbon Mixer	280,000	-	280,000	-	-	280,000	0.00%	-
172	Under Construction	Flocculation Basin Improvement	140,980	-	140,980	109,168	-	31,812	77.44%	5,300
173	In Design	High Service Pump Station	262,000	-	262,000	-	-	262,000	0.00%	3,747
174	Proposed Projects	Pump and Motor Replacement of Reservoir Raw Water Pump 1	98,250	-	98,250	-	-	98,250	0.00%	-
175	Proposed Projects	Pump and Motor Replacement of Reservoir Raw Water Pump 3	98,250	-	98,250	-	-	98,250	0.00%	-
176	Under Construction	Replace Fence Surrounding Clearwell and High Service Pumps Station	75,600	-	75,600	-	-	75,600	0.00%	33,700
177	Contract Development	Reservoir Raw Water Pumps Variable Frequency Drives	150,000	-	150,000	-	-	150,000	0.00%	-
178	Proposed Projects	Backup Power Improvements including Reservoir Raw Water Pumps	300,000	-	300,000	-	-	300,000	0.00%	-
179	In Design	Aeration Tank Replacement - engineering (Packet 3)	38,333	-	38,333	10,855	-	27,478	28.32%	27,984
180	In Design	Raw Water Pump Station - engineering (Packet 4)	2,955	-	2,955	-	-	2,955	0.00%	2,955
181		Total for Dept. 3130	1,505,679	-	1,505,679	130,878	-	1,374,801	8.69%	101,670
182		DEPARTMENT 3140 - RAW WATER SUPPLY								
183	Proposed Projects	Raw Water to Resaca Flow Meter	300,000	(62,500)	237,500	-	-	237,500	0.00%	-
184		Total for Dept. 3140	300,000	(62,500)	237,500	-	-	237,500	0.00%	-
185		DEPARTMENT 3150 - W/WW OPERATIONS & CONSTRUCTION								
186	Utility Relocations	TXDOT - Alton Gloor Water Reconstruction Utility Adjustment (Expwy I89E to Paredes Ln Rd)	150,000	-	150,000	-	-	150,000	0.00%	-
187		Total for Dept. 3150	150,000	-	150,000	-	-	150,000	0.00%	-
188		DEPARTMENT 3155 - W/WW OPERATIONS & MAINTENANCE								
189	Customer Connections	Water New Connections and New Subdivisions	600,000	-	600,000	523,676	-	76,324	87.28%	62,816
190	In Design	Fire Hydrant Replacement Project	150,000	-	150,000	-	-	150,000	0.00%	-
191	Completed	Valve Replacement Project Phase 4 and 5	485,400	130,000	615,400	605,374	-	10,026	98.37%	-
192	Proposed Projects	Valve Replacement Project Phase 5	130,000	(130,000)	-	-	-	-	0.00%	-
193	Under Construction	Meter Vault Replacement Project	-	-	-	15,637	-	(15,637)	0.00%	-
194		Total for Dept. 3155	1,365,400	-	1,365,400	1,144,687	-	220,713	83.84%	62,816
195		DEPARTMENT 3310 - WATER & WASTEWATER ENGINEERING								
196	In Design	16-inch Waterline Loop at Ruben M Torres Blvd	508,030	-	508,030	288	-	507,742	0.06%	-

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
197	In Design	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	225,000	-	225,000	16,070	-	208,930	7.14%	280,284
198	Grant Funded	ARPA Downtown Water & Wastewater Improvement Project 2	600,000	-	600,000	1,353,213	-	(753,213)	225.54%	1,087,961
199	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 3	877,500	-	877,500	-	-	877,500	0.00%	-
200	Grant Funded	Banco Morales Reservoir Surplus Water Impound - Engineering & Construction	500,000	-	500,000	-	-	500,000	0.00%	-
201	Utility Relocations	Calvin Street Water Utility Improvements - engineering and construction	79,432	-	79,432	20,252	-	59,180	25.50%	61,019
202	Utility Relocations	City Streets Contract - Coffee Road - District 2 & 3 - Phase I Construction (FM 802 to Paredes Line Rd)	326,318	150,000	476,318	79	-	476,239	0.02%	19,018
203	Utility Relocations	City Streets Contract - E. 14th Street - District 1 - Engineering and Construction	10,000	-	10,000	-	-	10,000	0.00%	-
204	Utility Relocations	City Streets Contract - Old Alice Road - District 2 - Engineering & Construction	537,866	-	537,866	31,057	-	506,809	5.77%	43,025
205	Utility Relocations	City Streets Contract - Old Hwy 77 - District 4	440,564	-	440,564	158,466	-	282,098	35.97%	914,287
206	Utility Relocations	City Streets Contract - Wild Rose Lane - District 3 & 4	453,000	-	453,000	93,782	-	359,218	20.70%	382,869
207	In Design	FM 511 24-inch Waterline Loop (SRWA to Old Port Isabel Rd) - engineering	196,046	-	196,046	121,448	-	74,598	61.95%	68,470
208	In Design	FM 511 Waterline Loop (SH 48 to Boca Chica Blvd) - Engineering & Construction	138,000	59,541	197,541	72,680	-	124,861	36.79%	68,805
209	In Design	Military Hwy (US281) - 16-inch Diameter Waterline Pressure Booster and Chlorination Station - Engineering & Construction	250,000	-	250,000	-	-	250,000	0.00%	143,762
210	In Design	New Raw Water River Intake Facility - Engineering	1,044,642	(35,000)	1,009,642	-	-	1,009,642	0.00%	-
211	In Design	Ocelot Electrical Substation Water Improvements	567,050	(150,000)	417,050	6,910	-	410,140	1.66%	-
212	Proposed Projects	Raw Water Reservoir Dredging Project - Engineering	75,000	-	75,000	-	-	75,000	0.00%	-
213	In Design	SpaceX 16-inch Diameter Waterline Upsizing Project - Construction	1,236,800	-	1,236,800	3,379	-	1,233,421	0.27%	-
214	Utility Relocations	TXDOT - International Blvd (SH 4) Water Utility Adjustment Phase 1-3 (from Expwy 169E to Four Corners)	297,173	(59,541)	237,632	80,450	-	157,182	33.85%	-
215	Utility Relocations	TXDOT - SH 48 Median Construction - Water Utility Adjustments (Four Corners to FM 511)	175,000	-	175,000	69	-	174,931	0.04%	-
216	Utility Relocations	Water Main Replacements related to City Street Paving and Drainage Improvement Projects	100,000	-	100,000	-	-	100,000	0.00%	-

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
217	In Design	Water Plant No. 1 Raw Water Pump System - Engineering	50,000	-	50,000	-	-	50,000	0.00%	30,215
218	Utility Relocations	City Streets Contract - Dennet Road - District 3 Engineering & Construction	115,000	-	115,000	-	-	115,000	0.00%	-
219	Under Construction	2.0 MG Elevated Storage Tank	-	-	-	2,320	-	(2,320)	100.00%	49,525
220	Utility Relocations	Villa Los Pinos Subdivision Utility Improvements	-	-	-	1,854	-	(1,854)	100.00%	-
221	Utility Relocations	West 5th Street Water Main Loop - engineering	-	-	-	322	-	(322)	100.00%	-
222	In Design	High Service Pump No. 1 at Water Plant I - engineering	-	-	-	-	-	-	100.00%	6,377
223	Utility Relocations	S Old Alice Rd and Sunset Dr Utility Improvements	-	-	-	69	-	(69)	100.00%	-
224	In Design	Waterline Upgrade Near WTP No. 1 (on 13th Street)	10,000	-	10,000	-	-	10,000	0.00%	-
225	Proposed Projects	Brownsville PUB Water Impact Fee Update	110,000	-	110,000	-	-	110,000	0.00%	-
226	In Design	SpaceX Pressure Booster Station	-	35,000	35,000	436	-	34,564	1.25%	-
227		Total for Dept. 3310	8,922,421	-	8,922,421	1,963,144	-	6,959,277	22.00%	3,155,617
228		DEPARTMENT 7125 - REAL ESTATE								
229	Proposed Projects	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	-	-	-	-	-	-	0.00%	-
230		Total for Dept. 7125	-	-	-	-	-	-	0.00%	-
231		DEPARTMENT 7130 - ENTERPRISE SOLUTIONS								
232	Under Construction	Advanced Metering Infrastructure (AMI) - water	3,785,847	-	3,785,847	1,994,742	-	1,791,105	52.69%	2,040,486
233	Grant Funded	Advanced Metering Infrastructure (AMI) - water	2,800,000	-	2,800,000	622,500	-	2,177,500	22.23%	-
234		Total for Dept. 7130	6,585,847	-	6,585,847	2,617,242	-	3,968,605	39.74%	2,040,486
235		DEPARTMENT 7160 - FACILITY MAINTENANCE								
236	Contract Development	Water Plant I Resaca Maintenance Office Renovation	-	41,500	41,500	-	-	41,500	0.00%	-
237	Contract Development	Pump House No. 1 Door Removal and Installation	-	9,000	9,000	-	-	9,000	0.00%	-
238	Contract Development	Pump House No. 3 Exhaust Fan Installation	-	12,000	12,000	-	-	12,000	0.00%	-
239		Total for Dept. 7160	-	62,500	62,500	-	-	62,500	0.00%	-
240		DEPARTMENT 7190 - SUPV CONTROL & DATA ACQ (SCADA)								
241	Proposed Projects	SRWA Wells Fiber	234,350	-	234,350	-	-	234,350	0.00%	-
242	In Design	Water Wastewater SCADA System Cybersecurity Upgrade	150,000	(75,000)	75,000	3,160	-	71,840	4.21%	2,992
243	Proposed Projects	SCADA Water Communication Enhancements - Phase 3	150,000	-	150,000	-	-	150,000	0.00%	-

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
244	Proposed Projects	Water SCADA Upgrade	162,634	-	162,634	-	-	162,634	0.00%	-
245		Total for Dept. 7190	696,984	(75,000)	621,984	3,160	-	618,824	0.51%	2,992
246		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
247	Heavy Equipment and	CAPITAL EQUIPMENT	1,983,512	-	1,983,512	364,552	-	1,618,960	18.38%	302,084
248	Resaca Fee Funded E	Capital Equipment - Resaca	810,635	-	810,635	221,119	-	589,516	27.28%	244,456
249		ESTIMATED EQUIPMENT TOTAL - WATER	\$ 2,794,147	\$ -	\$ 2,794,147	\$ 585,671	\$ -	\$ 2,208,476	20.96%	\$ 546,540
250		ESTIMATED PLAN TOTAL - WATER	\$ 23,546,174	\$ (75,000)	\$ 23,471,174	\$ 6,471,054	\$ -	\$ 17,000,120	27.57%	\$ 6,012,941
251		WASTEWATER PROJECTS								
252		DEPARTMENT 1430 - PRE-TREATMENT								
253	Under Construction	Pretreatment's Roof Replacement	37,000	-	37,000	32,000	-	5,000	86.49%	-
254		Total for Dept. 1430	37,000	-	37,000	32,000	-	5,000	86.49%	-
255		DEPARTMENT 3150 - W/WW OPERATIONS & CONSTRUCTION								
256	Utility Relocations	TXDOT - Alton Gloor Reconstruction Utility Adjustments (Expwy I69E to Paredes Ln Rd)	200,000	(75,643)	124,357	-	-	124,357	0.00%	-
257		Total for Dept. 3150	200,000	(75,643)	124,357	-	-	124,357	0.00%	-
258		DEPARTMENT 3155 - W/WW OPERATIONS & MAINTENANCE								
259	Customer Connections	Wastewater New Connections and New Subdivisions	500,000	-	500,000	183,016	-	316,984	36.60%	26,228
260		Total for Dept. 3155	500,000	-	500,000	183,016	-	316,984	36.60%	26,228
261		DEPARTMENT 3210 - SOUTH WASTEWATER TREATMENT PLANT								
262	Under Construction	Plant Drain Pump	26,840	-	26,840	-	-	26,840	0.00%	22,000
263	Under Construction	Return Activated Sludge Pump (2 each)	177,510	-	177,510	-	-	177,510	0.00%	146,500
264	In Design	SWWTP Headworks Rehabilitation	1,250,000	-	1,250,000	-	-	1,250,000	0.00%	51,938
265	In Design	Replacement of Blower No 1 at Blower Building No.1	-	-	-	-	-	-	0.00%	95,571
266		Total for Dept. 3210	1,454,350	-	1,454,350	-	-	1,454,350	0.00%	316,009
267		DEPARTMENT 3220 - ROBINDALE WASTEWATER TREATMENT PLANT								
268	Routine Activities	Three (3) New 25 Yard Bio-solids Metal Roll-off Bins	37,769	-	37,769	32,344	-	5,425	85.64%	-
269	Under Construction	Mixer Pump	87,194	-	87,194	-	-	87,194	0.00%	68,976
270	Under Construction	Non-Potable Water Pump	13,237	-	13,237	-	-	13,237	0.00%	13,900
271	Under Construction	Recirculation Pump	23,119	-	23,119	-	-	23,119	0.00%	18,950
272	In Design	Upgrade of Robindale WWTP Headworks Screening System and Compactor	597,615	-	597,615	63,861	-	533,754	10.69%	537,196

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
273	Under Construction	Turbo Blower Upgrades Phase I (Packet 3) - construction	239,501	-	239,501	99,756	-	139,745	41.65%	162,059
274		Total for Dept. 3220	998,435	-	998,435	195,961	-	802,474	19.63%	801,081
275		DEPARTMENT 3230 - WASTEWATER LIFT STATIONS								
276	Under Construction	Lift Station No. 9 Pump Rehabilitation	777,164	-	777,164	5,726	-	771,438	0.74%	812,909
277	Under Construction	Lift Station No. 10 Rehabilitation	346,349	-	346,349	1,985	-	344,364	0.57%	361,942
278	Under Construction	Lift Station No. 11 Rehabilitation	243,413	-	243,413	1,542	-	241,871	0.63%	254,258
279	Proposed Projects	Lift Station No. 12 Rehabilitation	-	-	-	-	-	-	0.00%	-
280	Proposed Projects	Lift Station No. 13 Rehabilitation	-	-	-	-	-	-	0.00%	-
281	In Design	Lift Station No. 15 Rehabilitation	-	-	-	27,214	-	(27,214)	100.00%	62,554
282	In Design	Lift Station No. 17 Rehabilitation	-	-	-	486	-	(486)	100.00%	12,570
283	In Design	Lift Station No. 28 Rehabilitation	200,000	-	200,000	486	-	199,514	0.24%	12,570
284	Under Construction	Lift Station No. 41 Rehabilitation	-	-	-	-	-	-	0.00%	-
285	In Design	Lift Station No. 43 Rehabilitation	231,547	-	231,547	1,784	-	229,763	0.77%	241,564
286	Proposed Projects	Lift Station No. 44 Rehabilitation	-	-	-	-	-	-	0.00%	-
287	In Design	Lift Station No. 47 Rehabilitation	40,022	-	40,022	-	-	40,022	0.00%	40,022
288	In Design	Lift Station No. 51 Rehabilitation	100,000	-	100,000	-	-	100,000	0.00%	5,825
289	Proposed Projects	Lift Station No. 53 Rehabilitation	-	-	-	-	-	-	0.00%	-
290	In Design	Lift Station No. 58 Rehabilitation	-	-	-	486	-	(486)	100.00%	12,570
291	In Design	Lift Station No. 63 Force Main	300,000	-	300,000	-	-	300,000	0.00%	24,715
292	In Design	Lift Station No. 67 Rehabilitation	-	-	-	-	-	-	0.00%	5,361
293	Proposed Projects	Lift Station No. 68 Rehabilitation Engineering and Construction	-	-	-	-	-	-	0.00%	-
294	Proposed Projects	Lift Station No. 69 Rehabilitation	100,000	-	100,000	-	-	100,000	0.00%	-
295	In Design	Lift Station No. 72 Rehabilitation	-	-	-	486	-	(486)	100.00%	12,570
296	Proposed Projects	Lift Station No. 77 Rehabilitation	-	-	-	-	-	-	0.00%	-
297	In Design	Lift Station No. 80 Rehabilitation	-	-	-	-	-	-	0.00%	7,525
298	Proposed Projects	Lift Station No. 82 Rehabilitation	-	-	-	-	-	-	0.00%	-
299	Proposed Projects	Lift Station No. 85 Rehabilitation	-	-	-	-	-	-	0.00%	-
300	In Design	Lift Station No. 89 Rehabilitation	-	-	-	486	-	(486)	100.00%	12,570
301	In Design	Lift Station No. 95 Rehabilitation Engineering and Construction	-	-	-	486	-	(486)	100.00%	12,570
302	In Design	Lift Station No. 96 Rehabilitation	-	-	-	486	-	(486)	100.00%	12,570
303	In Design	Lift Station No. 99 Rehabilitation	-	-	-	486	-	(486)	100.00%	12,570
304	In Design	Lift Station No. 101 Rehabilitation	-	-	-	-	-	-	0.00%	5,607
305	Proposed Projects	Lift Station No. 102 Rehabilitation	-	-	-	-	-	-	0.00%	-
306	Proposed Projects	Lift Station No. 103 Decommission	-	-	-	-	-	-	0.00%	-
307	In Design	Lift Station No. 105 Rehabilitation	-	-	-	-	-	-	0.00%	6,399

**AMENDED FISCAL YEAR 2026
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 OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 2/28/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 2/28/2026	COMPLETION PERCENTAGE 2/28/2026	CURRENT PO BALANCE AS OF 2/28/2026
308	In Design	Lift Station No. 106 Rehabilitation	-	-	-	-	-	-	0.00%	5,277
309	Proposed Projects	Lift Station No. 111 Odor Control	200,000	-	200,000	-	-	200,000	0.00%	-
310	Proposed Projects	Lift Station No. 113 Rehabilitation	-	-	-	-	-	-	0.00%	-
311	In Design	Lift Station No. 140 Rehabilitation	13,037	-	13,037	486	-	12,551	3.73%	12,570
312	In Design	Lift Station No. 159 Lift Station Upgrade	-	-	-	-	-	-	0.00%	12,375
313	In Design	2025 Wet Well Re-Coating Program (for LS No. 55, 67, 80, 92 and 105)	327,415	-	327,415	409	-	327,006	0.12%	-
314	Under Construction	Capitalizable WW Pumping Asset Replacement	-	-	-	124,562	-	(124,562)	100.00%	54,504
315		Total for Dept. 3230	2,878,947	-	2,878,947	167,596	-	2,711,351	5.82%	2,013,967
316		DEPARTMENT 3310 - W/WW ENGINEERING								
317	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 1	-	177,023	177,023	104,724	-	72,299	59.16%	72,299
318	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 2	2,968,608	(177,023)	2,791,585	1,364,510	-	1,427,075	48.88%	1,089,291
319	Utility Relocations	Calvin Street Wastewater Utility Improvements - engineering and construction	100,793	-	100,793	21,698	-	79,095	21.53%	61,019
320	Utility Relocations	Central Estates - Praxedis Saldivar Sanitary Sewer Improvements - Engineering and Construction	397,189	-	397,189	36,126	-	361,063	9.10%	35,500
321	Grant Funded	Central Estates - Praxedis Saldivar Sanitary Sewer Improvements - Engineering and Construction	500,000	-	500,000	-	-	500,000	0.00%	-
322	Utility Relocations	City Streets Contract - Coffee Road - District 2 & 3 - Phase I Construction (FM 802 to Paredes Line Rd)	136,880	150,000	286,880	79	-	286,801	0.03%	-
323	Utility Relocations	City Streets Contract - E. 14th Street - District 1 - Engineering and Construction	20,500	-	20,500	1,449	-	19,051	7.07%	20,500
324	Utility Relocations	City Streets Contract - Old Alice Road - District 2 - Engineering & Construction	577,333	-	577,333	30,659	-	546,674	5.31%	43,025
325	Utility Relocations	City Streets Contract - Old Hwy 77 - District 4	3,195,564	-	3,195,564	614,195	-	2,581,369	19.22%	3,101,539
326	Utility Relocations	City Streets Contract - Wild Rose Lane - District 3 & 4	380,132	-	380,132	98,547	-	281,585	25.92%	382,869
327	In Design	North Regional Force Main - Phase I - Engineering	258,826	-	258,826	62,764	-	196,062	24.25%	313,142
328	Proposed Projects	North Regional Force Main - Phase I - Construction	1,500,000	-	1,500,000	-	-	1,500,000	0.00%	-
329	Utility Relocations	Ocelot Electrical Substation Wastewater Improvements	545,550	(150,000)	395,550	4,476	-	391,074	1.13%	-
330	Utility Relocations	Sewer Replacements related to City Street Paving and Drainage Improvement Projects	150,000	-	150,000	-	-	150,000	0.00%	-
331	Utility Relocations	TXDOT - International Blvd (SH4) Wastewater Utility Adjustment Phase 1 - 3 (from Expressway I69E to Four Corners)	100,000	-	100,000	2,791	-	97,209	2.79%	54,380

**AMENDED FISCAL YEAR 2026
FIVE YEAR CAPITAL IMPROVEMENT PLAN
BY UTILITY AND FUNDING SOURCE
COMBINED UTILITY SUMMARY**

[A] LINE NO.	[B] PROJECT STATUS OR DEPENDENCIES	[C] DESCRIPTION	[D] AMENDED PLAN FOR FY 2026	[E] TRANSFERS IN (OUT)	[F] AMENDED PLAN FOR FY 2026	[G] YTD ACTUAL AS OF 2/28/2026	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 2/28/2026	[J] COMPLETION PERCENTAGE 2/28/2026	[K] CURRENT PO BALANCE AS OF 2/28/2026
332	Utility Relocations	TXDOT - SH48 Median Construction - Wastewater Utility Adjustments (Four Corners to FM 511)	175,000	-	175,000	28	-	174,972	0.02%	-
333	In Design	SpaceX Force Main Project	75,000	-	75,000	84	-	74,916	0.11%	49,208
334	Proposed Projects	City Streets Contract - Dennet Road - District 3 Engineering & Construction	115,000	-	115,000	-	-	115,000	0.00%	-
335	In Design	Robindale WWTP Indirect Potable Reuse Project Phase II	334,320	-	334,320	-	-	334,320	0.00%	585,064
336	In Design	Belt Filter Press and Non-Potable Pump and Motor No. 1 at SWWTP and Non-Potable Pump and Motor No. 1 at Robindale WWTP - Packet No. 4 engineering	-	-	-	-	-	-	0.00%	11,054
337	In Design	North Colonias of Brownsville - engineering	-	-	-	-	-	-	0.00%	9,100
338	Grant Funded	Robindale WWTP Indirect Potable Reuse Project Phase II	400,000	-	400,000	-	-	400,000	0.00%	-
339	Proposed Projects	Brownsville PUB Wastewater Impact Fee Update	110,000	-	110,000	-	-	110,000	0.00%	-
340		Total for Dept. 3310	12,040,695	-	12,040,695	2,342,130	-	9,698,565	19.45%	5,827,990
341		DEPARTMENT 7125 - REAL ESTATE								
342	Under Construction	Lift Station No. 121 land purchase	-	75,643	75,643	77,143	-	(1,500)	101.98%	-
343		Total for Dept. 7125	-	75,643	75,643	77,143	-	(1,500)	101.98%	-
344		DEPARTMENT 7190 - SUPV CONTROL & DATA ACQ (SCADA)								
345	Proposed Projects	SCADA Wastewater Communication Enhancements -	150,000	(74,702)	75,298	-	-	75,298	0.00%	-
346	In Design	Wastewater SCADA System Cybersecurity Upgrade F	-	75,000	75,000	3,160	-	71,840	4.21%	2,992
347	Proposed Projects	Wastewater SCADA Upgrade	162,634	-	162,634	-	-	162,634	0.00%	-
348		Total for Dept. 7190	312,634	298	312,932	3,160	-	309,772	1.01%	2,992
349		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
350	Heavy Equipment and	CAPITAL EQUIPMENT	1,800,273	-	1,800,273	679,976	-	1,120,297	37.77%	195,497
351		ESTIMATED EQUIPMENT TOTAL - WASTEWATER	\$ 1,800,273	\$ -	\$ 1,800,273	\$ 679,976	\$ -	\$ 1,120,297	37.77%	\$ 195,497
352		ESTIMATED PLAN TOTAL - WASTEWATER	\$ 20,222,334	\$ 298	\$ 20,222,632	\$ 3,680,982	\$ -	\$ 16,541,650	18.20%	\$ 9,183,764
353		CAPITAL IMPROVEMENT PLAN - GRAND TOTAL	\$ 89,706,170	\$ -	\$ 89,706,170	\$ 22,154,183	\$ (251,216)	\$ 67,803,203	24.70%	\$ 28,514,847

**CAPITAL WORK ORDERS
REQUESTED BY THE CITY OF BROWNSVILLE, TEXAS
UNBILLED SERVICES FROM FISCAL YEAR 2022 THROUGH 2026**

Type	FY 2022			FY 2023			FY 2024			FY 2025			FY 2026			FY 2022 - FY 2026 Total		
	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	Work Orders	Authorized Work Order Amount	Expenditures Incurred	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	13,280	13,760	11	626	209	1	-	27,150	3	673	753	1	-	-	-	14,579	41,872	16
Infrastructure	2,352	1,493	1	-	-	-	-	-	-	2,888	2,873	1	-	-	-	-	-	-
Improvements																		
Other	73,084	235,797	1	-	-	-	-	-	-	-	-	-	-	-	-	5,240	4,367	2
Electric Utility Total	108,046	272,940	14	134,410	148,772	18	47,903	27,150	5	4,836	3,626	3	-	-	-	295,195	452,488	40
Other - Sewer & Water	13,883	6,044	1	30,860	11,782,370	5	-	1,190	1	-	-	-	-	-	-	44,743	11,789,604	7
Grand Total	\$ 121,929	\$ 278,984	15	\$ 165,270	\$ 11,931,142	23	\$ 47,903	\$ 28,340	6	\$ 4,836	\$ 3,626	3	\$ -	\$ -	\$ -	\$ 339,938	\$ 12,242,092	47

Note: All expenditures are from multi year work order inception date through 02/28/2026.

BILLED SERVICES OF COB WORK ORDERS FOR FISCAL YEAR 2026

Type	OPEN BALANCE as of 09/30/25	October	November	December	January	February	March	April	May	June	July	August	September	FY 2026 INVOICE TOTAL	OPEN BALANCE as of 02/28/26	INVOICE PAYMENTS RECEIVED	FY 2026 OPEN BALANCE
Fiber Optics	\$ 7,102	\$ -	\$ (7,102)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,102)	\$ -	\$ -	\$ -
New Connections	60,244	-	(55,884)	-	-	-	-	-	-	-	-	-	-	(55,884)	4,360	-	4,360
Street Lights	168,305	-	(168,305)	-	-	-	-	-	-	-	-	-	-	(168,305)	-	-	-
Infrastructure	23,631	-	(23,631)	-	-	-	-	-	-	-	-	-	-	(23,631)	-	-	-
Improvements																	
Other	5,576	-	(5,576)	-	-	-	-	-	-	-	-	-	-	(5,576)	-	-	-
LIT Pole Attachments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Utility Total	264,859	-	(260,498)	-	-	-	-	-	-	-	-	-	-	(260,498)	4,360	-	4,360
ARPA - Sewer & Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	\$ 264,859	\$ -	\$ (260,498)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (260,498)	\$ 4,360	\$ -	\$ 4,360

**TOTAL TRANSFERS TO THE CITY OF BROWNSVILLE
SUMMARY BY UTILITY FROM FISCAL YEAR 2022 THROUGH 2026**

Utility	FY 2022			FY 2023			FY 2024			FY 2025			FY 2026 (as of February 28, 2026)		
	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	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	3,412,964	6,960,971	10,373,935	1,241,739	2,665,394	3,907,133
Water	751,795	1,585,378	2,337,173	783,093	1,903,337	2,686,430	791,422	2,223,808	3,015,230	817,142	2,215,506	3,032,648	345,570	949,071	1,294,641
Water - Resaca Fees	-	113,813	113,813	-	386,127	386,127	-	414,279	414,279	-	419,528	419,528	-	176,344	176,344
Wastewater	537,454	2,071,047	2,608,501	604,121	2,463,226	3,067,347	596,384	2,757,020	3,353,404	664,258	2,831,621	3,495,879	276,735	1,219,613	1,496,348
Grand Total	\$ 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	\$ 4,894,364	\$ 12,427,626	\$ 17,321,990	\$ 1,864,044	\$ 5,010,422	\$ 6,874,466

Note: On November 10, 2025, the Board of Directors approved the waiver of the contributions in aid of construction invoiced prior to October 1, 2025. The adjustments are reflected during the month of November.



BROWNSVILLE
PUBLIC UTILITIES BOARD

GIS Data Migration to ESRI's Utility Network

● ● ● FINANCE COMMITTEE | 3/26/2026

Ruben Cano

GIS Manager

7135 – GIS Department

A decorative graphic at the bottom of the slide consists of several overlapping, wavy shapes in shades of blue and green, creating a modern, fluid look.

Agenda

- GIS Overview
- Strategic Business Plan Initiatives
- Evaluation Team
- RFP & Evaluation Process
- Recommended Solution



BROWNSVILLE
PUBLIC UTILITIES BOARD

GIS Overview

What is a Geographic Information System (GIS)?

GIS connects data to a map, integrating location data (where things are) with all types of descriptive information (what things are like there). This provides a foundation for mapping and analysis that is used in science and almost every industry. GIS helps users understand patterns, relationships, and geographic context. The benefits include improved communication, efficiency, management, and decision-making.

How is GIS used at BPUB?

- Used to maintain a digital inventory of BPUB utility infrastructure and map out the location of our infrastructure
- Used for outage management and mapping of electric and water outage locations.
- Features and attributes stored in the GIS are used by various systems to support modeling, management of assets, and aid in the decision making process.



Why is this project needed?

The GIS department has the need to migrate data from our ESRI's geometric network model to ESRI's utility network model. The geometric network model is outdated and will be retired on March 1, 2026. It has been replaced with the a newer model called Utility Network. Although BPUB could continue using the current network model after it's retirement, it will no longer be supported by ESRI. This means that there would be no technical support should a problem arise.

Geometric Network vs Utility Network

GEOMETRIC NETWORK

- Retired network model, no vendor support
- Simple data model, less representative of real world
- 2-D visualization, unable to model equipment inside a structure
- Simple tracing functionality

UTILITY NETWORK

- New data model, full vendor support
- Complex data model, more representative of real world
- Supports 3-D visualization, modelling of equipment inside a container, and structural attachments
- Advanced tracing functionality, subnetwork management



BROWNSVILLE
PUBLIC UTILITIES BOARD

Strategic Business Plan Initiatives

Relevant Strategic Business Plan Initiatives


- ❑ The GIS data migration to ESRI's Utility Network project aligns with the following initiatives:
 - ❑ SSD-9, Initiative 24 : BPUB will invest in GIS and asset management systems, staff training, and policy monitoring to support long-term readiness and ensure BPUB remains informed of regulatory and market developments.
 - ❑ SSD-13, Initiative 29 : BPUB will develop a comprehensive Technology Roadmap that identifies all mission-critical systems (e.g., AMI, OMS, GIS, Banner), assesses current-state capabilities and integration gaps, and prioritizes future enterprise technology investments over a 5-year horizon
 - ❑ SSD-15, Initiative 32 : BPUB will implement a modern, GIS-integrated OMS that leverages real-time telemetry from the upgraded SCADA system to enable advanced outage detection, automatic customer notifications, crew dispatch optimization, and system performance analytics for BPUB's electric distribution system.



BROWNSVILLE
PUBLIC UTILITIES BOARD

Evaluation Team

Evaluation Team Members

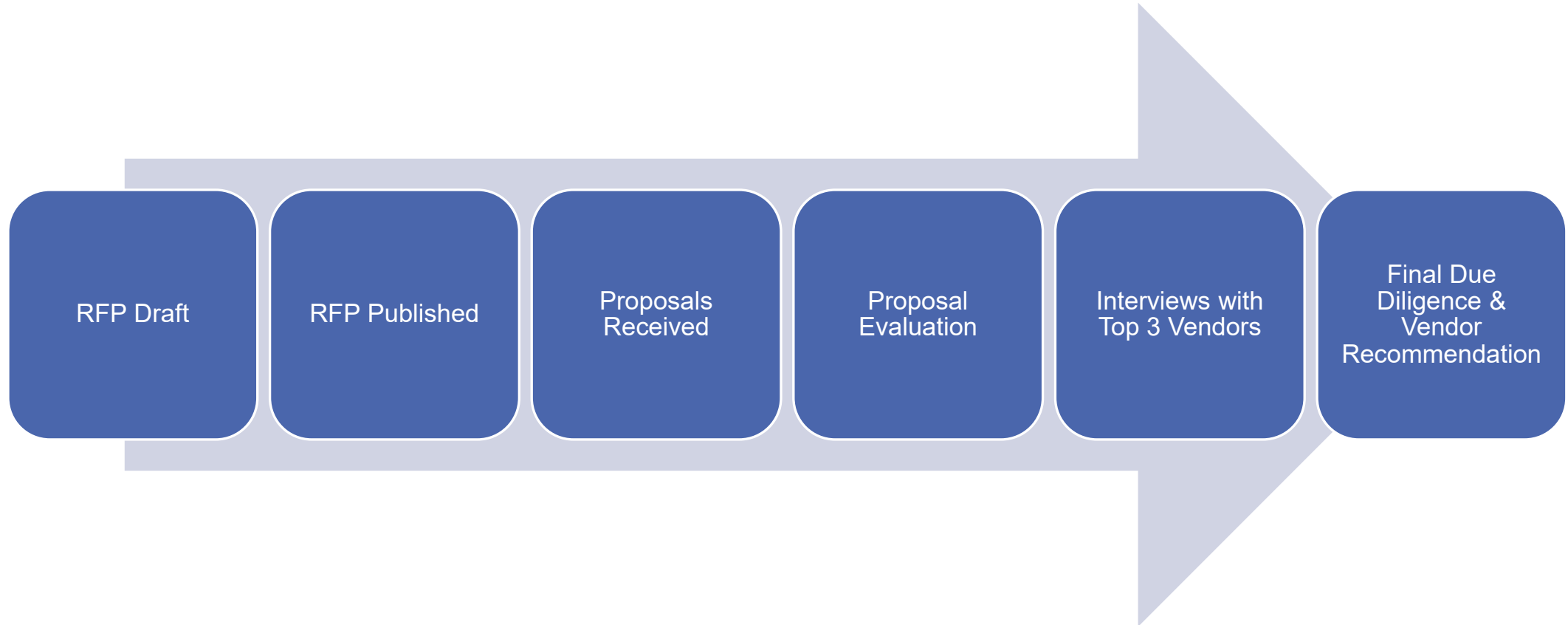
- ❑ Ruben Cano – GIS Manager
 - ❑ Francisca Calles – Senior GIS Specialist
 - ❑ David Tovar – GIS Specialist
 - ❑ Marko Jimenez – GIS Specialist
 - ❑ Diane Solitaire – Purchasing Manager
- 



BROWNSVILLE
PUBLIC UTILITIES BOARD

RFP & Evaluation Process

Work to Date




Proposal Overview

- ❑ Proposal invitation (P013-26) was advertised in the Brownsville Herald on December 13 and 20, 2026, posted on BPUB's webpage and on Bidnet (electronic bidding software), emailed to thirty-two (32) vendors with ten (10) vendors responding.
- ❑ BPUB narrowed candidates from ten (10) to three (3) based on evaluation of the proposals.
- ❑ Shortlist interviews with remaining candidates were held the week of February 16th.

Responding Vendors

Proposer	Shortlisted?
1898 & Co a Part of Burns & McDonnell	No
Colliers Engineering & Design	No
Cyient, Inc.	No
Epoch Solutions Group	No
Resource Data, Inc.	Yes
RK Consultancy	No
SSP Innovations, LLC	Yes
Timmons Group	Yes
WSP, USA	No
Technology Digest, Inc.	No

Evaluation Criteria

- Evidence of ability to meet key objectives stated in the scope of services
 - References and customer referrals
 - Ability to meet BPUB's desired schedule
 - Competitive price for the proposed scope of work
- 



BROWNSVILLE
PUBLIC UTILITIES BOARD

Recommended Solution

Staff Recommendation


- ❑ Staff met on February 18, 2026 to discuss results of shortlist interviews. BPUB allowed time for vendors to submit responses to additional questions asked by BPUB during the vendor interviews.
- ❑ Responses to additional questions were received on the following dates:
 - ❑ Timmons Group - February 20, 2026
 - ❑ Resource Data, Inc. – February 25, 2026
 - ❑ SSP Innovations, LLC. – March 2, 2026
- ❑ After deliberations, staff unanimously chose Timmons Group as the preferred vendor.

Reasons for Timmons Group Recommendation

❑ Comprehensive ESRI Experience

- ❑ Timmons group has planned or implemented the ESRI Utility Network for 80 utilities and 35 clients
- ❑ ESRI Gold Partner
- ❑ Awarded the Utility Network Implementation Award at the ESRI 2023 Infrastructure Management & GIS Conference
- ❑ ESRI Utility Network Certified

❑ Comprehensive Trimble (Cityworks) Experience

- ❑ Trimble (Cityworks) Platinum Partner
 - ❑ Expertise in Cityworks integration and reconfiguration to support the move from ArcMap and legacy platforms to ArcGIS Pro and Utility Network
 - ❑ Expertise in Cityworks implementation and upgrades to support the move from ArcMap and legacy platforms to ArcGIS Pro and Utility Network
- 

Timmons Group Proposal Cost Sheet

SYSTEMS UPGRADE SERVICES		
ITEM	DESCRIPTION	TOTAL COSTS
1	Project Kickoff	\$12,860
2	Workshop Coordination	\$35,360
3	Utility Network Organizational Audit and Roadmap	\$33,600
4	Utility Network Data Assessment Refresh	\$35,020
5	Data Migration	\$211,120
6	Training and Documentation	\$27,920
7	Deployment and Go-Live Support	\$76,280
TOTAL		\$432,160
ADD-ON SERVICES		
ITEM	DESCRIPTION	TOTAL COSTS
1	ArcGIS Pro Editing Tools	\$10,070
2	Cityworks Reconfiguration	\$29,130
3	ArcGIS Enterprise Upgrade	\$12,170
4	Cityworks Upgrade	\$44,900
TOTAL		\$528,430

Next Steps

Vendor presentation at
April Board Meeting

BPUB Staff will deliver
their formal
recommendation

Following direction to
proceed, BPUB & vendor
will establish contract,
payment, and
performance terms



BROWNSVILLE
PUBLIC UTILITIES BOARD

Questions?

RUBEN CANO, GIS MANAGER

A decorative graphic at the bottom of the slide consists of several overlapping, curved bands in various shades of blue, creating a wave-like effect that spans the width of the page.



BROWNSVILLE
PUBLIC UTILITIES BOARD

Smartworks

YEARLY SUBSCRIPTION AGREEMENT

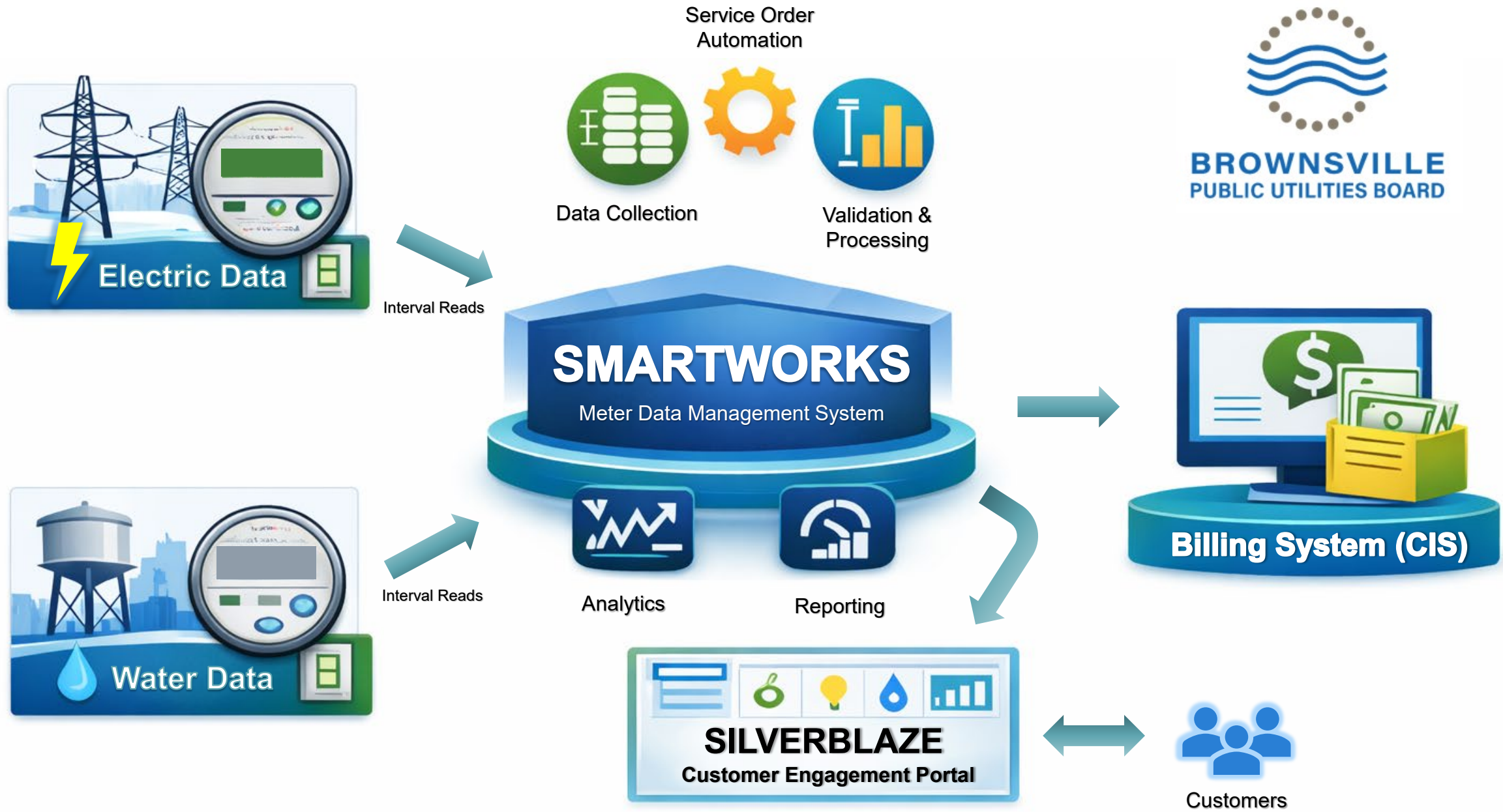
● ● ● FINANCE COMMITTEE | March 26, 2026

Eddy Hernandez

Director

Enterprise Solutions

A decorative graphic at the bottom of the slide consists of several overlapping, wavy blue shapes that create a sense of movement and depth, extending across the width of the page.



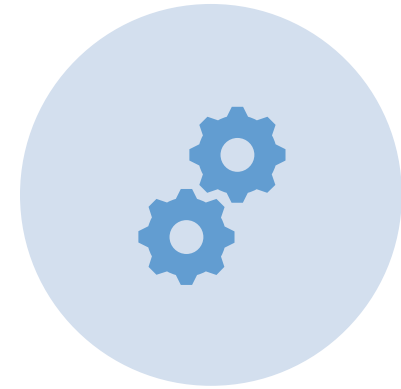
Meter Data Management System



GO LIVE
OCTOBER 31, 2025



METER TO CASH
BILLING



SERVICE ORDER
AUTOMATION

Budget

Description	Amount
Contingency Budget	\$ 1,426,187.93
Smartworks Subscription (Year 3)	\$ 198,551.00
Contingency Budget Balance	\$ 1,227,636.93

Annual subscription falls under new accounting rules (GASB 96) which require capitalization of subscription-based information technology arrangements.

This year, the subscription will be paid from the AMI Project's contingency funds.



BROWNSVILLE
PUBLIC UTILITIES BOARD

Questions?



BROWNSVILLE
PUBLIC UTILITIES BOARD

Discussion of the Annual Debt Obligations Post Issuance Compliance Certification by the Chief Financial Officer

● ● ● FINANCE COMMITTEE | March 26, 2026


Jorge Santillan
Finance Manager
Finance Division



**BROWNSVILLE PUBLIC UTILITIES BOARD
FISCAL YEAR 2025 DEBT OBLIGATIONS POST ISSUANCE COMPLIANCE**

MAJOR POLICY AND PROCEDURE COMPLIANCE PROVISIONS	PROCEDURE SECTION	POLICY AND PROCEDURE COMPLIANCE		COMMENTS
		YES	NO	
1 Closing Requirements for Tax Exempt Bonds	5.1	✓		
2 Obtain transcripts from Bond Counsel	5.1.1	✓		
3 File Form 8038-G for Commercial Paper	5.2	✓		
4 Comply with Arbitrage, Rebate and Yield Restrictions	5.3	✓		
5 Adhere to Record Retention requirements	5.3.8	✓		
6 Compliance with Bond Financed Projects and Expenditures Procedures	5.4	✓		
7 Respond to Internal Revenue Service Correspondence as needed	5.5	✓		No Action Required
8 Consult with Bond Counsel Regarding Potential Modifications of Terms of Bonds	5.7	✓		No Action Required
9 Consult with Bond Counsel Regarding Possible Changes in Use of Funds	5.8	✓		No Action Required
10 Provide Training on the Compliance Program	5.9	✓		
11 Ensure compliance with SEC Rule 15c2-12 requirements	5.10	✓		
12 Submit Annual Financial Reports to EMMA and Texas MAC	5.10.1.4	✓		
13 Submit Material Event Disclosure Notifications to EMMA and Texas MAC as needed	5.10.1.5	✓		
14 Consult with Bond Counsel Regarding Potential Updates to the Compliance Program	5.12	✓		Recommended changes were made to the Policy and Procedure.

I, Miguel A. Perez, the undersigned, Chief Financial Officer of the Brownsville Public Utilities Board, do hereby certify, as of the date below, that BPUB is in full compliance with BPUB's Debt Obligations Post Issuance Compliance Policy and Procedures (Number FIN-1002 and FIN-1002-P).


 Miguel A. Perez
 Chief Financial Officer
 Brownsville Public Utilities Board

3/17/26
 Date



BROWNSVILLE
PUBLIC UTILITIES BOARD

Adjournment
