



BROWNSVILLE
PUBLIC UTILITIES BOARD

Finance Committee

WEDNESDAY, JUNE 24, 2026



BROWNSVILLE
PUBLIC UTILITIES BOARD

Call Open Meeting To Order

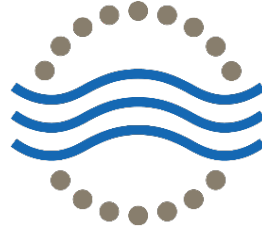


BROWNSVILLE
PUBLIC UTILITIES BOARD

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 May 31, 2026 - David Medrano
2. Presentation and Discussion of the 3-Year ESRI Small Utility Enterprise Agreement Renewal – Ruben Cano



BROWNSVILLE
PUBLIC UTILITIES BOARD

Financial Performance Report as of May 31, 2026

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

● ● ● FINANCE COMMITTEE | 07/13/2026

David Medrano

Director of Finance

Finance Division

Fiscal Year 2026 Financial Performance

As of May 31, 2026

Executive Summary

Flow of Funds: Adjusted Gross Revenues came in lower due to a lower FPEC rate. YTD, \$3,229,245 has been generated to replenish the improvement fund. Debt Service Coverage is at 1.89x, well above the 1.25x minimum.



FPEC has generated an over-recovery of \$19.64M as of May 31, which is currently being used and will continue to 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 \$36.7M and \$28.6M respectively, which represent 72.8% of the FY 2026 approved plan.



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



Fiscal Year 2026 Financial Performance

As of May 31, 2026

Statement of Revenues, Expenses, and Changes in Net Position



BROWNSVILLE
PUBLIC UTILITIES BOARD

	FY 2026 MAY 2026 YTD	FY 2025 MAY 2025 YTD
1 Operating Revenues	\$ 141,099,073	\$ 147,253,561
2 Less: Operating Expenses	124,565,072	127,309,849
3 Operating Income	16,534,001	19,943,712
4 Net nonoperating revenues (expenses)	(11,606,703)	(11,995,836)
5 Income (loss) before capital contributions	4,927,298	7,947,876
6 Capital contributions	15,353,985	10,430,431
7 Change in net position	20,281,283	18,378,307
8 Net position at beginning of fiscal year	510,826,541	475,136,246
9 Net position at end of period	\$ 531,107,824	\$ 493,514,553

Notes:

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

Fiscal Year 2026 Financial Performance
As of May 31, 2026
Summary of Revenues & Expenses (Flow of Funds)

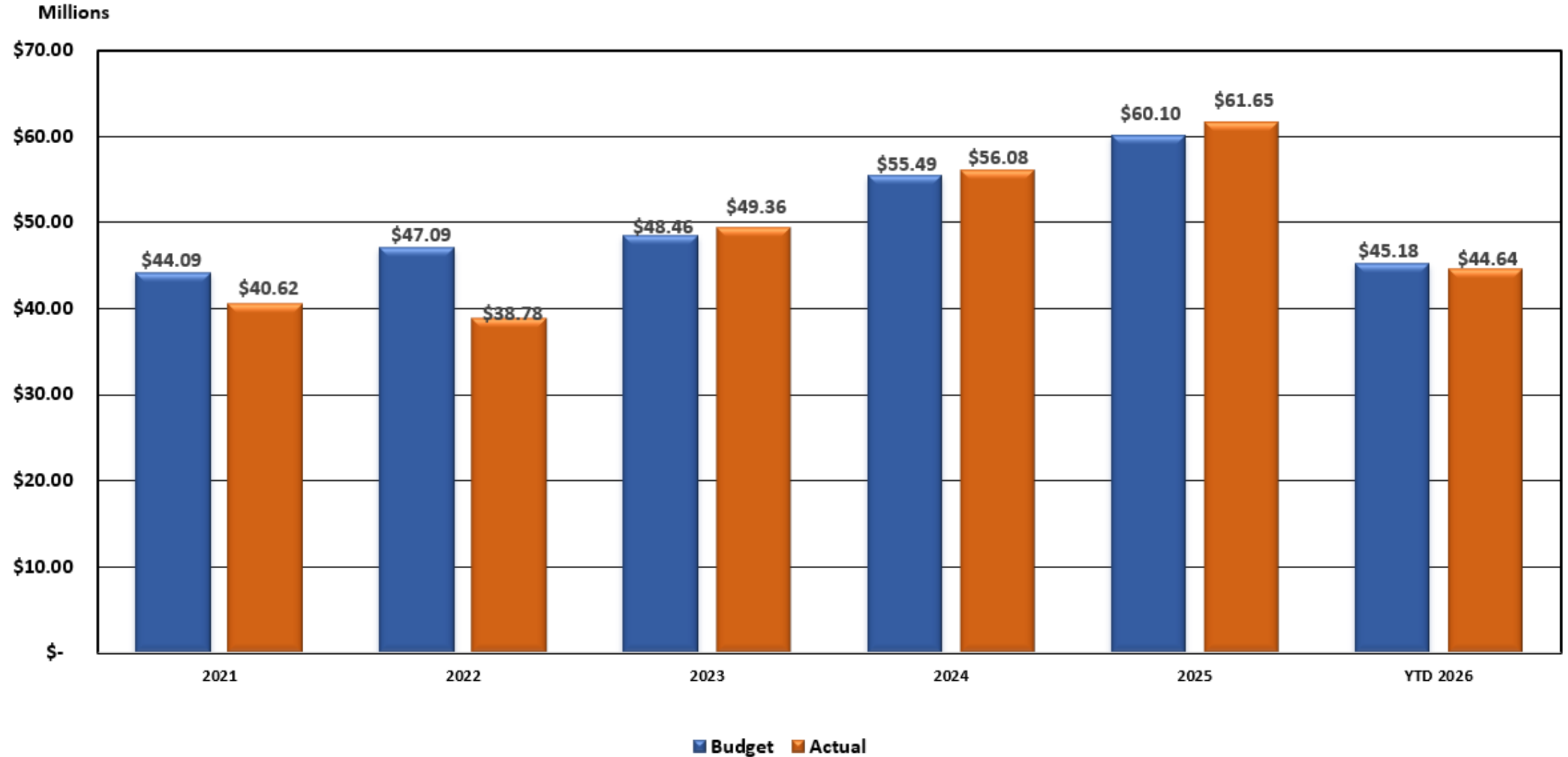


		YTD BUDGET	MAY 2026 YTD ACTUAL	VARIANCE
1	Operating Revenues	\$ 164,442,426	\$ 133,114,925	\$ (31,327,501)
2	Other Revenues	15,633,823	16,390,432	756,608
3	Gross Revenues	<u>180,076,249</u>	<u>149,505,357</u>	<u>(30,570,891)</u>
4	Fuel and SRWA	(64,717,911)	(40,692,770)	(24,025,141)
5	Adjusted Gross Revenues	<u>244,794,159</u>	<u>108,812,587</u>	<u>(6,545,750)</u>
6	Other Requirements (O&M, Non-Oper, Debt Svc)	<u>(94,816,246)</u>	<u>(91,051,302)</u>	<u>(3,764,945)</u>
7	Balance Available After Requirements	339,610,405	17,761,285	(2,780,806)
8	COB Usage	(3,889,534)	(2,877,673)	1,011,861
9	COB Cash Transfer	<u>(7,646,299)</u>	<u>(8,003,586)</u>	<u>(357,287)</u>
10	Balance Available for Internal Transfers	351,146,237	6,880,026	(344,266,213)
11	Internal Transfers	<u>(7,301,550)</u>	<u>(3,650,781)</u>	<u>10,952,331</u>
12	Improvement Fund Replenishment	1,704,709	3,229,245	1,524,536
13	Total Transfers	\$ 9,006,259	\$ 6,880,026	\$ (2,126,233)
14	Debt Service Coverage Ratio	2.04 x	1.89x	

Fiscal Year 2026 Financial Performance

As of May 31, 2026

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



Note:

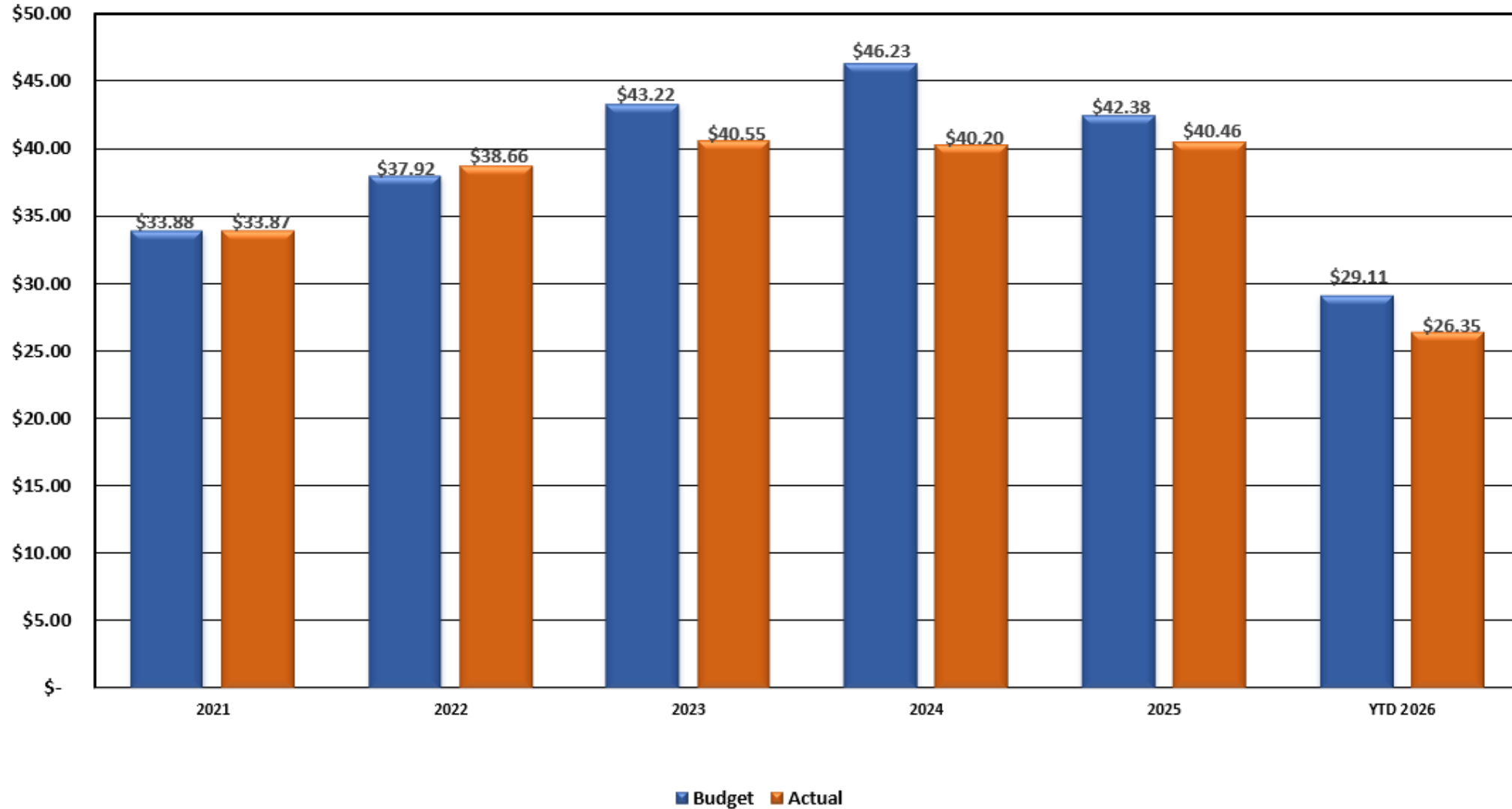
- The large variance in FY 2022 is attributed to the budgeted MAG study that wasn't fully implemented until early FY 2023.

Fiscal Year 2026 Financial Performance

As of May 31, 2026

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

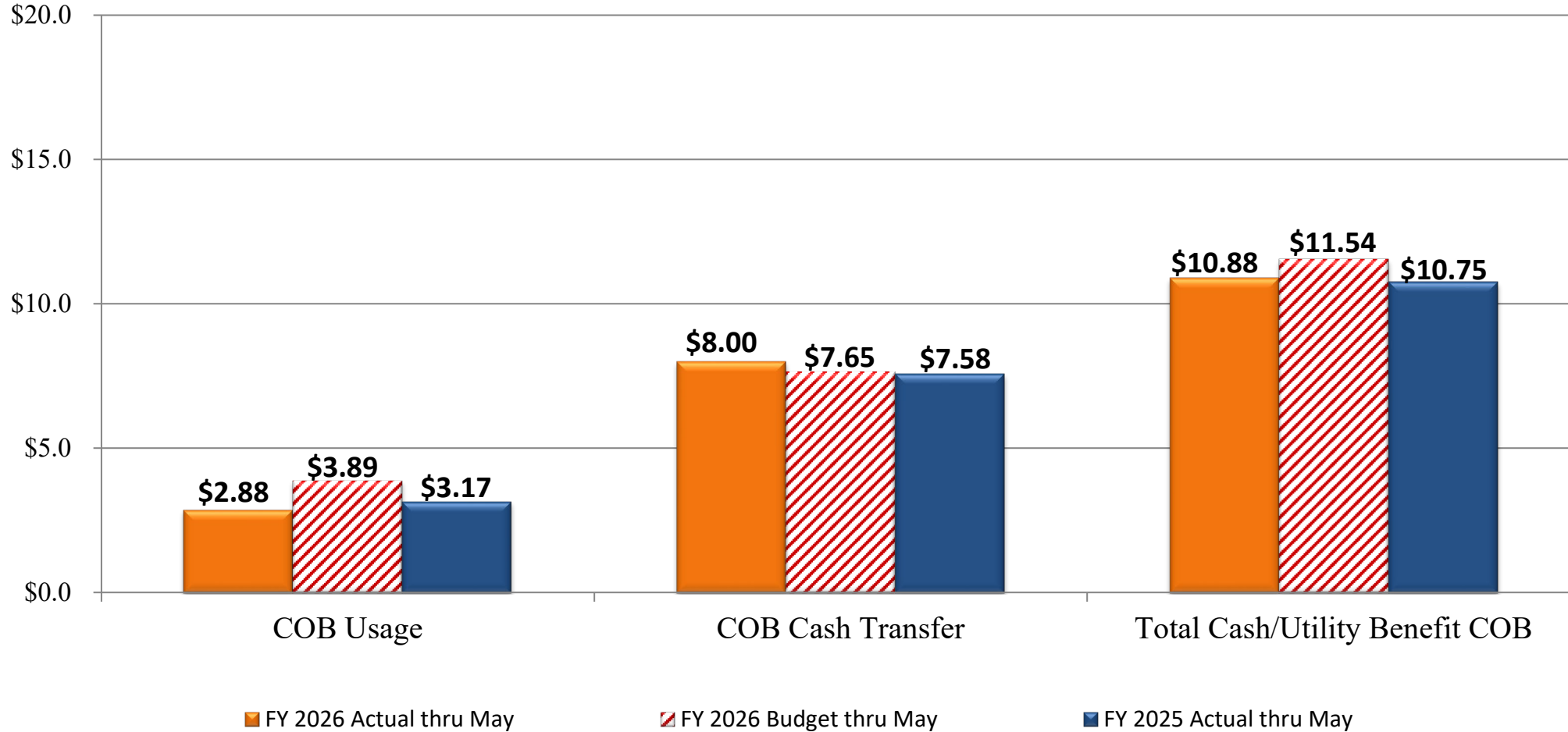
Millions



Fiscal Year 2026 Financial Performance As of May 31, 2026 City of Brownsville Transfer Summary



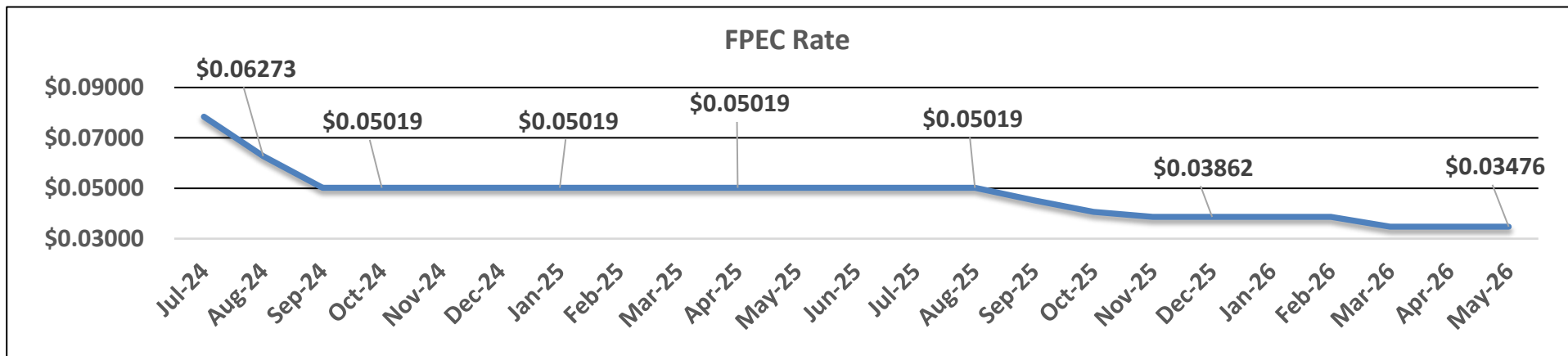
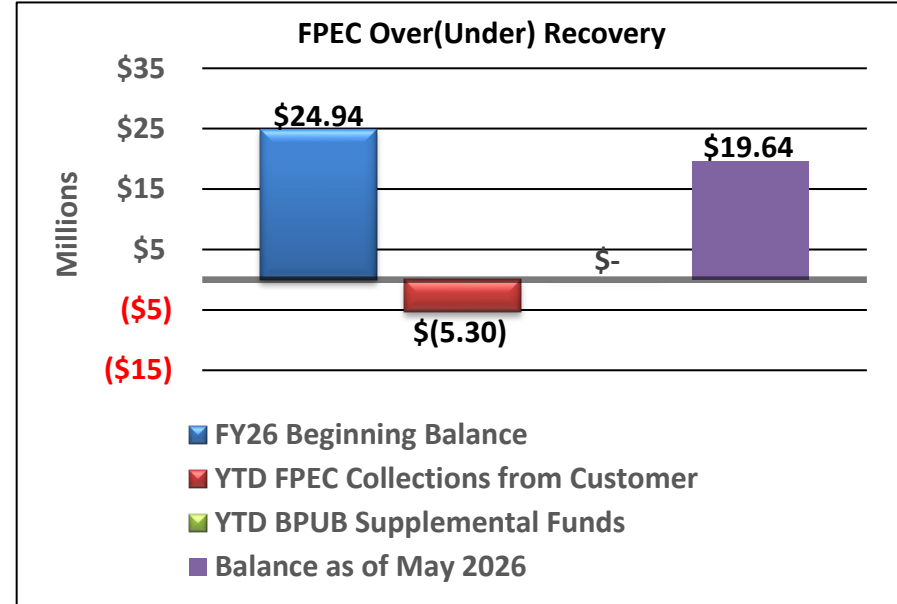
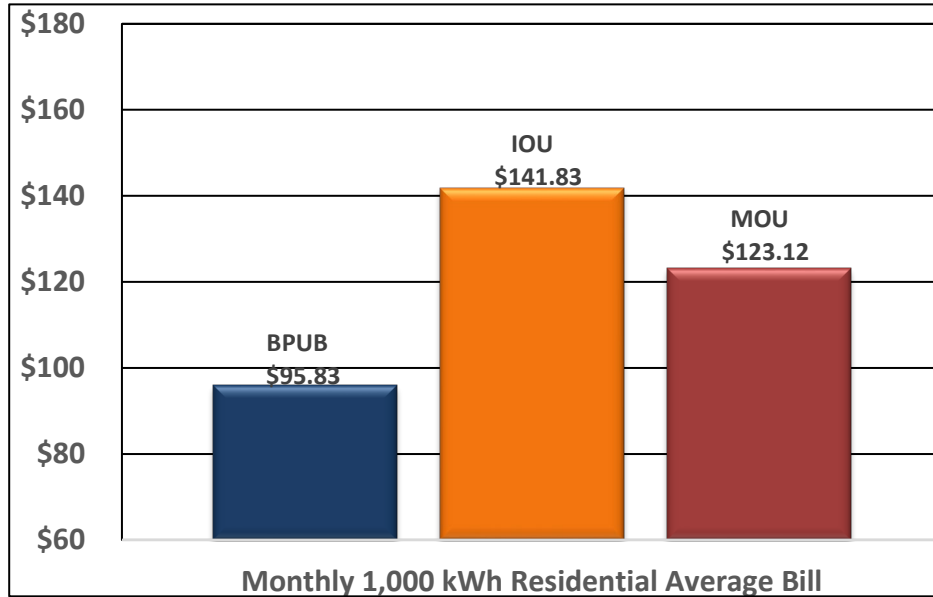
Millions



Fiscal Year 2026 Financial Performance

As of May 31, 2026

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



Fiscal Year 2026 Financial Performance

Capital Improvement Plan

Budget vs. Actual



[A] LINE REF.	[B] CATEGORY	[C] AMENDED PLAN FOR FY 2026	[D] TRANSFERS IN (OUT)	[E] AMENDED PLAN FOR FY 2026	[F] YTD ACTUAL AS OF 05/31/2026	[G] ADJUSTMENTS	[H] PROJECT BALANCE AS OF 05/31/2026	[I] P.O. BALANCE AS OF 05/31/2026	[J] % BY CATEGORY
1	Customer Connections	\$ 2,068,000	\$ -	\$ 2,068,000	\$ 1,985,938	\$ (6,076)	\$ 88,138	\$ 101,454	96.03%
2	Grant Funded	8,646,108	-	8,646,108	4,933,077	-	3,713,031	2,614,571	57.06%
3	Heavy Equipment and Vehicles	5,837,733	1,153,590	6,991,323	3,791,310	-	3,200,013	279,471	54.23%
4	Hidalgo Energy Center	945,000	-	945,000	523,987	-	421,013	-	55.45%
5	In Design	13,338,387	(532,459)	12,805,928	1,161,143	-	11,644,785	3,809,590	9.07%
6	Proposed Projects	10,269,946	(498,644)	9,771,302	-	-	9,771,302	766,140	0.00%
7	Resaca Fee Funded Equipment	810,635	-	810,635	326,019	-	484,616	143,934	40.22%
8	Routine Activities	3,413,405	(698,711)	2,714,694	2,447,608	(3,343)	270,429	1,308,216	90.16%
9	Under Construction	30,148,604	495,835	30,644,439	19,370,359	-	11,274,080	12,799,215	63.21%
10	Utility Relocations	8,863,294	(235,966)	8,627,328	1,455,538	-	7,171,790	6,315,624	16.87%
11	Completed	799,403	107,342	906,745	743,531	(251,216)	414,430	-	82.00%
12	Contract Development	4,565,655	209,013	4,774,668	3,673	-	4,770,995	451,300	0.08%
Grand Total		\$ 89,706,170	\$ -	\$ 89,706,170	\$ 36,742,183	\$ (260,635)	\$ 53,224,622	\$ 28,589,515	40.96%

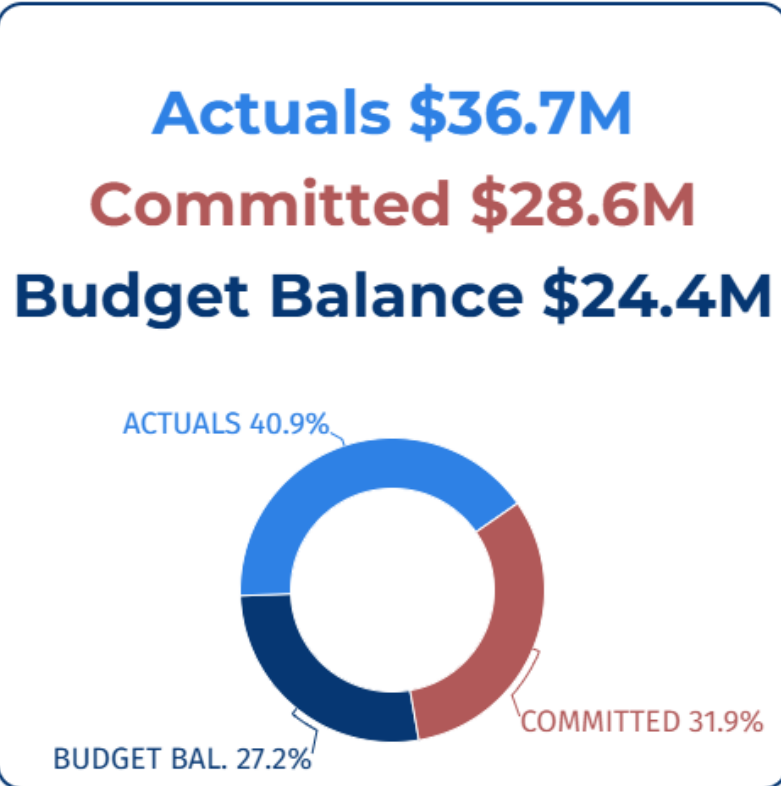
FY 2026 AMENDED CIP PLAN		
Funding Source	Amount	% of Total
Pay as You Go	\$ 75,558,113.00	84.23%
Grants	8,646,108.00	9.64%
Impact Fees	4,691,314.00	5.23%
Resaca Fees	810,635.00	0.89%
Contributions	-	0.00%
TOTAL	\$ 89,706,170.00	100%

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 5/31/2026

TOTAL FY2026 AMENDED CIP BUDGET
\$89.7M



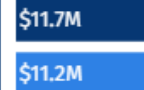
YEAR-TO-DATE PLANNED VS ACTUAL BY PROJECT TYPE

● YTD Planned ● Actual

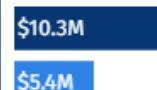
Electrical \$38.9M Annual Budget



Water \$23.5M Annual Budget



Wastewater \$20.2M Annual Budget

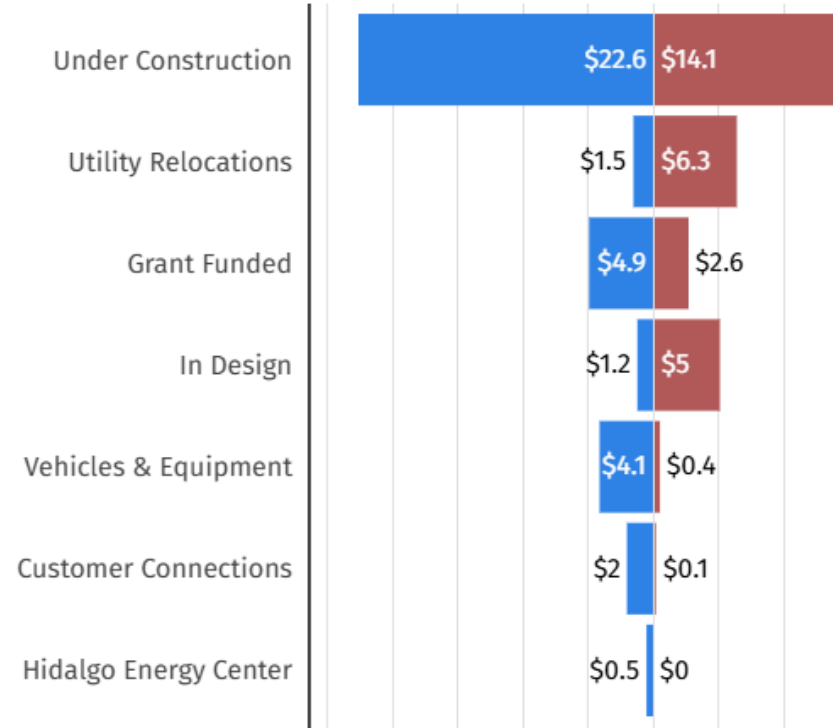


Gen & Adm \$7.1M Annual Budget



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

● Actuals \$36.7M ● Committed \$28.6M



Fiscal Year 2026 Financial Performance

As of May 31, 2026

Key Financial Metrics



Debt Service Coverage Ratio
Per Bond Covenant ~ 1.25x
Actual ~ 1.89x

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 ~ 396 days

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

All Reserves Fully Funded
Capital Improvement Reserve \$15,034,397
Debt Service Reserves – Junior and Senior Liens (Net of Surety Policies) \$17,140,272
Operating Cash Reserve \$17,010,243

Fiscal Year 2026 Financial Performance
 As of May 31, 2026
 Customer Receivable Metrics



BROWNSVILLE
 PUBLIC UTILITIES BOARD

CUSTOMER RECEIVABLES AGING REPORT

	Current	Past Due 30 Days	Past due 60 Days	Past due 90 Days	Total
Value in Dollars	12,451,906.78	1,033,113.58	111,647.09	564,166.12	14,160,833.57
% of Total Receivables	87.9%	7.3%	0.8%	4.0%	100%
Number of Accounts	37,086	7,068	1,411	509	46,074

**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	166	\$ 203,533.99
April-26	187	\$ 196,591.77
May-26	81	\$ 71,696.87
June-26		
July-26		
August-26		
September-26		
YTD Totals		\$ 706,637.04

AVERAGE CUSTOMER RECEIVABLES

FISCAL YEAR	DAYS
FY 2026 YTD	20.07
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 May 31, 2026



	May 2026	FY 2026 YTD
Operating Revenues:		
1. Sales and Service Charges	\$ 13,344,638	\$ 107,885,220
2. Fuel Collection	3,857,190	30,789,306
3. Fuel (over) Under Billings	127,938	5,302,220
4. Less rate stabilization	-	-
5. Less utilities service to the City of Brownsville, Texas	(362,614)	(2,877,673)
6. Total Operating Revenues	<u>16,967,152</u>	<u>141,099,073</u>
Operating Expenses:		
7. Purchased power and fuel	3,985,128	36,091,526
8. Personnel services	7,420,789	44,638,335
9. Materials and supplies	786,177	5,920,961
10. Repairs and maintenance	431,893	2,631,680
11. Contractual and other services	1,679,376	17,793,959
12. Depreciation	2,216,653	17,488,611
13. Total Operating Expenses	<u>16,520,016</u>	<u>124,565,072</u>
14. Operating Income (Loss)	<u>\$ 447,136</u>	<u>\$ 16,534,001</u>

Statement of Revenues, Expenses, and Changes in Net Position*
As of May 31, 2026 - continued



	May 2026	FY 2026 YTD
Non-Operating Revenues (Expenses):		
15. SRWA other water supply	(575,156)	(4,938,335)
16. Investment and interest income	1,530,857	6,458,130
17. Operating grant revenue	337,792	1,573,050
18. Interest expense	(806,913)	(6,865,798)
19. Other	304,704	235,910
20. Gain (loss) on disposition of capital assets	(39,029)	(66,074)
21. Payments to City of Brownsville	(978,807)	(8,003,586)
22. Net nonoperating revenues (expenses)	<u>(226,552)</u>	<u>(11,606,703)</u>
23. Income (loss) before capital contributions	220,584	4,927,298
24. Capital contributions	<u>2,918,501</u>	<u>15,353,985</u>
25. Change in net position	<u>3,139,085</u>	<u>20,281,283</u>
26. Net position at beginning of year	527,968,739	510,826,541
27. Net position at end of year	<u>\$ 531,107,824</u>	<u>\$ 531,107,824</u>

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

Fiscal Year 2026 Financial Performance Report

As of May 31, 2026

Summary of Revenues & Expenses (Flow of Funds)



BROWNSVILLE
PUBLIC UTILITIES BOARD

	May 2026	FY 2026 YTD
1. Operating Revenues	\$ 16,429,749	\$ 133,114,925
2. Off System Energy Sales	-	-
3. Net Operating Revenues	16,429,749	133,114,925
4. Other Revenues	900,015	10,861,821
5. Interest from Investments	483,484	4,118,015
6. Other Non-Operating Income	161,244	1,410,596
7. Gross Revenues	17,974,491	149,505,357
8. Less:		
9. Fuel & Energy Costs	3,985,129	36,091,526
10. Off System Energy Expenses	-	-
11. SRWA	575,156	4,601,244
12. Adjusted Gross Revenues	13,414,207	108,812,587
13. O&M Expenses	10,255,847	70,984,935
14. Other Non-Operating (Revenue)/Expenses	(35,283)	117,849
15. Total Expenses	10,220,564	71,102,783
16. Debt Service Obligation	2,443,664	19,948,518
17. Total Requirements (Excluding Fuel & SRWA)	12,664,229	91,051,301

Fiscal Year 2026 Financial Performance Report

As of May 31, 2026

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



	May 2026	FY 2026 YTD
18. Balance Available After Requirements	\$ 749,980	\$ 17,761,285
19. Total Cash/Utility Benefit to COB	\$ 1,341,421	\$ 10,881,259
20. Balance Available for Transfers Out	\$ (591,441)	\$ 6,880,026
21. Balance Available for Transfers Out:		
22. Operating Subaccount - Fuel Adjustment	\$ -	\$ -
23. Power Supply Stabilization Reserve	-	733,336
24. Decommissioning Reserve	-	666,672
25. Improvement Fund - CIP Funding	-	2,250,773
26. Total Transfers Out	-	3,650,781
27. Balance Available to PUB:		
28. Improvement Fund Replenishment	(910,830)	684,735
29. Resaca Fees	319,389	2,544,510
30. Total	\$ (591,441)	\$ 6,880,026

Statements of Net Position*
As of May 31, 2026



	FY 2026 YTD	Audited SEPT 2025
ASSETS		
Current Assets:		
1. Cash - unrestricted	\$ 3,717,655	\$ 4,853,137
2. Investments - unrestricted	35,596,554	39,795,829
3. Due from other governments	359,168	1,919,029
4. Receivables	28,030,041	31,969,360
5. Interest receivable	1,217,214	592,786
6. Inventories	11,170,920	10,774,075
7. Prepaid expense	2,651,318	1,407,374
8. Total Current Assets	<u>82,742,870</u>	<u>91,311,590</u>
Non-Current Assets:		
9. Cash-restricted	956,205	26,081
10. Investments - restricted	168,210,945	181,792,699
11. Capital assets, net of accumulated depreciation	649,287,528	618,986,895
12. Regulatory Assets	2,316,623	1,833,146
13. Post-Employment Benefits	17,118,191	17,001,496
14. Total Non-Current Assets	<u>837,889,492</u>	<u>819,640,317</u>
15. Total Assets	<u>920,632,362</u>	<u>910,951,907</u>
DEFERRED OUTFLOWS OF RESOURCES		
16. Deferred charge on refunding	10,929,963	11,815,285
17. Unrealized Contribution Related/Pension	14,175,004	14,175,003
18. Deferred Credit-fuel under recovery	-	-
19. Total Deferred Outflows of Resources	<u>25,104,967</u>	<u>25,990,288</u>
20. Total Assets plus Deferred Outflows of Resources	<u>\$ 945,737,329</u>	<u>\$ 936,942,195</u>

Statements of Net Position*
As of May 31, 2026 - continued



	FY 2026 YTD	Audited SEPT 2025
LIABILITIES AND NET POSITION		
Current Liabilities:		
21. Accounts payable	\$ 19,794,605	\$ 27,025,978
22. Accrued Vacation & Sick Leave	6,887,467	6,917,630
23. Due to primary government	2,006,379	3,719,604
24. Total Current Liabilities	<u>28,688,451</u>	<u>37,663,212</u>
Current Liabilities Payable from Restricted Assets:		
25. Accounts Payable and accrued liabilities	8,977,094	7,700,583
26. Accrued interest	2,664,478	772,828
27. Customer Deposits	6,439,587	6,288,372
28. Bonds payable - current redemption	19,487,561	18,975,000
29. Commercial Paper	-	30,000,000
30. Total Current Restricted Liabilities	<u>37,568,720</u>	<u>63,736,783</u>
31. Total Current Liabilities	<u>66,257,171</u>	<u>101,399,995</u>
Non-Current Liabilities:		
32. Bonds payable	268,562,924	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	466,677	156,704
36. Total Non-Current liabilities	<u>320,280,368</u>	<u>291,321,473</u>
37. Total Liabilities	<u>386,537,539</u>	<u>392,721,468</u>

Statements of Net Position*
As of May 31, 2026 - continued



BROWNSVILLE
PUBLIC UTILITIES BOARD

	FY 2026 YTD	Audited SEPT 2025
DEFERRED INFLOWS OF RESOURCES		
38. Deferred Credit-fuel over recovery	19,639,050	24,941,270
39. Unrealized Contributions and losses related to pension	8,452,916	8,452,916
40. Total Deferred Inflows of Resources	<u>28,091,966</u>	<u>33,394,186</u>
41. Total Liabilities plus Deferred Inflows of Resources	<u>414,629,505</u>	<u>426,115,654</u>
Net Position:		
42. Invested in capital assets	374,438,132	343,735,167
Restricted for:		
43. Debt Service	17,334,131	2,314,959
44. Repair and replacement	123,562,649	153,738,120
45. Operating reserve	17,010,243	17,026,255
46. Fuel adjustment subaccount	-	-
47. Capital Projects	324,010	-
48. Unrestricted	<u>(1,561,341)</u>	<u>(5,987,960)</u>
49. Total Net Position	<u>531,107,824</u>	<u>510,826,541</u>
Total Liabilities Plus Deferred Inflows of Resources		
50. Plus Net Position	<u>\$ 945,737,329</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 MAY ACTUAL

	2025-2026 BUDGET TOTAL UTILITY	2025-2026 ACTUAL TOTAL UTILITY	2024-2025 ACTUAL TOTAL UTILITY
1. Operating Revenues	\$ 164,442,424	\$ 133,114,925	\$ 130,013,154
2. Off System Energy Sales	-	-	9,703,968
3. Net Operating Revenues	<u>164,442,424</u>	<u>133,114,925</u>	<u>139,717,122</u>
4. Other Revenues	10,788,841	10,861,821	10,705,154
5. Interest from Investments	3,200,000	4,118,015	5,241,587
6. Other Non-Operating Revenues	1,644,981	1,410,596	1,229,898
7. Gross Revenues	<u>180,076,246</u>	<u>149,505,357</u>	<u>156,893,761</u>
8. Less:			
9. Fuel & Energy Costs	60,116,667	36,091,526	35,641,208
10. Off System Energy Expenses	-	-	8,953,813
11. SRWA - O&M	3,187,423	3,187,423	3,421,829
12. SRWA - Debt Service	1,413,821	1,413,821	1,409,918
13. Adjusted Gross Revenues	<u>115,358,335</u>	<u>108,812,587</u>	<u>107,466,993</u>
14. O&M Expenses	74,281,829	70,984,935	63,417,597
15. Other Non-Operating (Revenue)/Expenses	733,333	117,849	449,737
16. Net Revenues	<u>\$ 40,343,173</u>	<u>\$ 37,709,803</u>	<u>\$ 43,599,659</u>
17. Less:			
18. Debt Service Obligation	\$ 19,701,082	\$ 19,853,447	\$ 18,437,261
19. Commercial Paper Expense	100,000	95,071	566,267
20. Balance Available After Debt Service	<u>20,542,091</u>	<u>17,761,285</u>	<u>24,596,131</u>
21. COB Usage	\$ 3,889,535	\$ 2,877,673	\$ 3,168,715
22. COB Cash Transfer	7,646,299	8,003,586	7,577,984
23. Total Cash/Utility Benefit COB	<u>11,535,834</u>	<u>10,881,259</u>	<u>10,746,699</u>
25. Balance Available for Transfers Out	<u>\$ 9,006,257</u>	<u>\$ 6,880,026</u>	<u>\$ 13,849,432</u>
26. Balance Available for Transfers Out:	<u>ANNUAL</u>	<u>YTD</u>	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	2,200,000	733,336	
29. Decommissioning Reserve	2,000,000	666,672	
30. Improvement Fund-CIP Funding	6,752,326	2,250,773	
31. Total Transfers Out	<u>\$ 10,952,326</u>	<u>\$ 3,650,781</u>	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	684,735	
34. Resaca Fees	2,557,061	2,544,510	
35. Total	<u>\$ 13,509,387</u>	<u>\$ 6,880,026</u>	

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

	2025-2026 BUDGET ELECTRIC	2025-2026 ACTUAL ELECTRIC	2024-2025 ACTUAL ELECTRIC
1. Operating Revenues	\$ 115,025,955	\$ 82,798,405	\$ 83,728,978
2. Off System Energy Sales	-	-	9,703,968
3. Net Operating Revenues	115,025,955	82,798,405	93,432,946
4. Other Revenues	9,655,864	9,720,449	9,602,744
5. Interest from Investments	1,920,000	2,469,109	3,149,263
6. Other Non-Operating Revenues	1,315,493	1,082,308	640,747
7. Gross Revenues	127,917,312	96,070,271	106,825,700
8. Less:			
9. Fuel & Energy Costs	60,116,667	36,091,526	35,641,208
10. Off System Energy Expenses	-	-	8,953,813
11. SRWA - O&M	-	-	-
12. SRWA - Debt Service	-	-	-
13. Adjusted Gross Revenues	67,800,645	59,978,745	62,230,679
14. O&M Expenses	41,052,739	37,330,587	32,029,657
15. Other Non-Operating (Revenue)/Expenses	333,333	59,302	179,325
16. Net Revenues	\$ 26,414,573	\$ 22,588,856	\$ 30,021,697
17. Less:			
18. Debt Service Obligation	\$ 12,967,005	\$ 13,570,596	\$ 12,994,709
19. Commercial Paper Expense	70,000	48,553	308,672
20. Balance Available After Debt Service	13,377,568	8,969,707	16,718,316
21. COB Usage	\$ 2,906,667	\$ 1,918,729	\$ 2,210,384
22. COB Cash Transfer	3,873,398	4,079,145	4,012,684
23. Total Cash/Utility Benefit COB	6,780,065	5,997,874	6,223,068
25. Balance Available for Transfers Out	\$ 6,597,503	\$ 2,971,833	\$ 10,495,248
26. Balance Available to Transfers Out:	ANNUAL	YTD	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	2,200,000	733,336	
29. Decommissioning Reserve	2,000,000	666,672	
30. Improvement Fund-CIP Funding	5,696,256	1,546,725	
31. Total Transfers Out	\$ 9,896,256	\$ 2,946,733	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	25,100	
34. Resaca Fees	-	-	
35. Total	\$ 9,896,256	\$ 2,971,833	

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

	2025-2026 BUDGET WATER	2025-2026 ACTUAL WATER	2024-2025 ACTUAL WATER
1. Operating Revenues	\$ 26,903,859	\$ 27,311,833	\$ 25,129,249
2. Off System Energy Sales	-	-	-
3. Net Operating Revenues	<u>26,903,859</u>	<u>27,311,833</u>	<u>25,129,249</u>
4. Other Revenues	603,155	727,580	692,945
5. Interest from Investments	640,000	824,453	1,046,162
6. Other Non-Operating Revenues	164,744	164,144	407,483
7. Gross Revenues	<u>28,311,758</u>	<u>29,028,010</u>	<u>27,275,839</u>
8. Less:			
9. Fuel & Energy Costs	-	-	-
10. Off System Energy Expenses	-	-	-
11. SRWA - O&M	3,187,423	3,187,423	3,421,829
12. SRWA - Debt Service	1,413,821	1,413,821	1,409,918
13. Adjusted Gross Revenues	<u>23,710,514</u>	<u>24,426,766</u>	<u>22,444,092</u>
14. O&M Expenses	16,317,049	17,943,526	15,972,780
15. Other Non-Operating (Revenue)/Expenses	200,000	(76,004)	73,903
16. Net Revenues	<u>\$ 7,193,465</u>	<u>\$ 6,559,244</u>	<u>\$ 6,397,409</u>
17. Less:			
18. Debt Service Obligation	\$ 2,994,359	\$ 2,788,963	\$ 2,379,211
19. Commercial Paper Expense	15,000	21,448	153,175
20. Balance Available After Debt Service	<u>4,184,106</u>	<u>3,748,833</u>	<u>3,865,023</u>
21. COB Usage	\$ 542,533	\$ 547,307	\$ 523,164
22. COB Cash Transfer	1,828,518	1,895,370	1,721,245
23. Total Cash/Utility Benefit COB	<u>2,371,051</u>	<u>2,442,677</u>	<u>2,244,409</u>
25. Balance Available for Transfers Out	<u>\$ 1,813,055</u>	<u>\$ 1,306,156</u>	<u>\$ 1,620,614</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>162,521</u>	<u>108,348</u>	
31. Total Transfers Out	<u>\$ 162,521</u>	<u>\$ 108,348</u>	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	(1,346,702)	
34. Resaca Fees	<u>2,557,061</u>	<u>2,544,510</u>	
35. Total	<u>\$ 2,719,582</u>	<u>\$ 1,306,156</u>	

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

	2025-2026 BUDGET WASTEWATER	2025-2026 ACTUAL WASTEWATER	2024-2025 ACTUAL WASTEWATER
1. Operating Revenues	\$ 22,512,610	\$ 23,004,687	\$ 21,154,927
2. Off System Energy Sales	-	-	-
3. Net Operating Revenues	<u>22,512,610</u>	<u>23,004,687</u>	<u>21,154,927</u>
4. Other Revenues	529,822	413,792	409,465
5. Interest from Investments	640,000	824,453	1,046,162
6. Other Non-Operating Revenues	164,744	164,144	181,668
7. Gross Revenues	<u>23,847,176</u>	<u>24,407,076</u>	<u>22,792,222</u>
8. Less:			
9. Fuel & Energy Costs	-	-	-
10. Off System Energy Expenses	-	-	-
11. SRWA - O&M	-	-	-
12. SRWA - Debt Service	-	-	-
13. Adjusted Gross Revenues	<u>23,847,176</u>	<u>24,407,076</u>	<u>22,792,222</u>
14. O&M Expenses	16,912,041	15,710,822	15,415,160
15. Other Non-Operating (Revenue)/Expenses	200,000	134,551	196,509
16. Net Revenues	<u>\$ 6,735,135</u>	<u>\$ 8,561,703</u>	<u>\$ 7,180,553</u>
17. Less:			
18. Debt Service Obligation	\$ 3,739,718	\$ 3,493,888	\$ 3,063,341
19. Commercial Paper Expense	15,000	25,070	104,420
20. Balance Available After Debt Service	<u>2,980,417</u>	<u>5,042,745</u>	<u>4,012,792</u>
21. COB Usage	\$ 440,335	\$ 411,637	\$ 435,167
22. COB Cash Transfer	1,944,383	2,029,071	1,844,055
23. Total Cash/Utility Benefit COB Transferred	<u>2,384,718</u>	<u>2,440,708</u>	<u>2,279,222</u>
25. Balance Available for Transfers Out	<u>\$ 595,699</u>	<u>\$ 2,602,037</u>	<u>\$ 1,733,570</u>
26. Balance Available to Transfers Out:	<u>ANNUAL</u>	<u>YTD</u>	
27. Operating Subaccount - Fuel Adjustment (Plant)	\$ -	\$ -	
28. Power Supply Stabilization Reserve	-	-	
29. Decommissioning Reserve	-	-	
30. Improvement Fund-CIP Funding	<u>893,549</u>	<u>595,700</u>	
31. Total Transfers Out	<u>\$ 893,549</u>	<u>\$ 595,700</u>	
32. Balance Available to PUB:			
33. Improvement Fund - Replenishment	-	2,006,337	
34. Resaca Fees	-	-	
35. Total	<u>\$ 893,549</u>	<u>\$ 2,602,037</u>	

STATEMENT OF DEMAND ACCOUNTS & INVESTMENTS

May 31, 2026

	Demand	Investments	Totals
* 1. Capital Improvement Reserve	\$ -	\$ 15,034,937	\$ 15,034,937
2. City Transfer Fund	-	1,029,364	1,029,364
3. Clearing Account	-	-	-
4. AP Clearing Account	-	-	-
* 5. Commercial Paper	2	-	2
6. Dental Insurance	22,545	1,301,094	1,323,639
7. Employee Health	9,543	1,395,313	1,404,856
* 8. EPA Grants	324,010	-	324,010
9. Flexible Spending	-	100,123	100,123
* 10. Improvement Fund	621,423	61,640,825	62,262,248
* 11. Improvement Impact Fees	10,771	16,554,371	16,565,142
* 12. Improvement Water Rights	-	5,788,392	5,788,392
* 13. Resaca Fees ¹	-	9,436,137	9,436,137
* 14. Junior Lien Debt Service I&S	-	36,917	36,917
* 15. Junior Lien Reserve Fund	-	120,609	120,609
* 16. Meter Deposit	-	8,271,637	8,271,637
* 17. Operating Reserve Cash	-	17,010,243	17,010,243
18. Other Post Employment Benefit	-	-	-
19. Payroll	-	-	-
20. Plant Fund	3,685,553	20,032,308	23,717,861
* 21. Senior Debt Service I&S Fund	-	17,297,214	17,297,214
* 22. Senior Lien Reserve Fund	-	17,019,663	17,019,663
* 23. Share Fund	13	106,549	106,562
24. Workers Compensation	-	6,031,795	6,031,795
25. Power Supply Stabilization Reserve	-	2,933,336	2,933,336
26. Decommissioning Reserve	-	2,666,672	2,666,672
Total	\$ 4,673,860	\$ 203,807,499	\$ 208,481,359

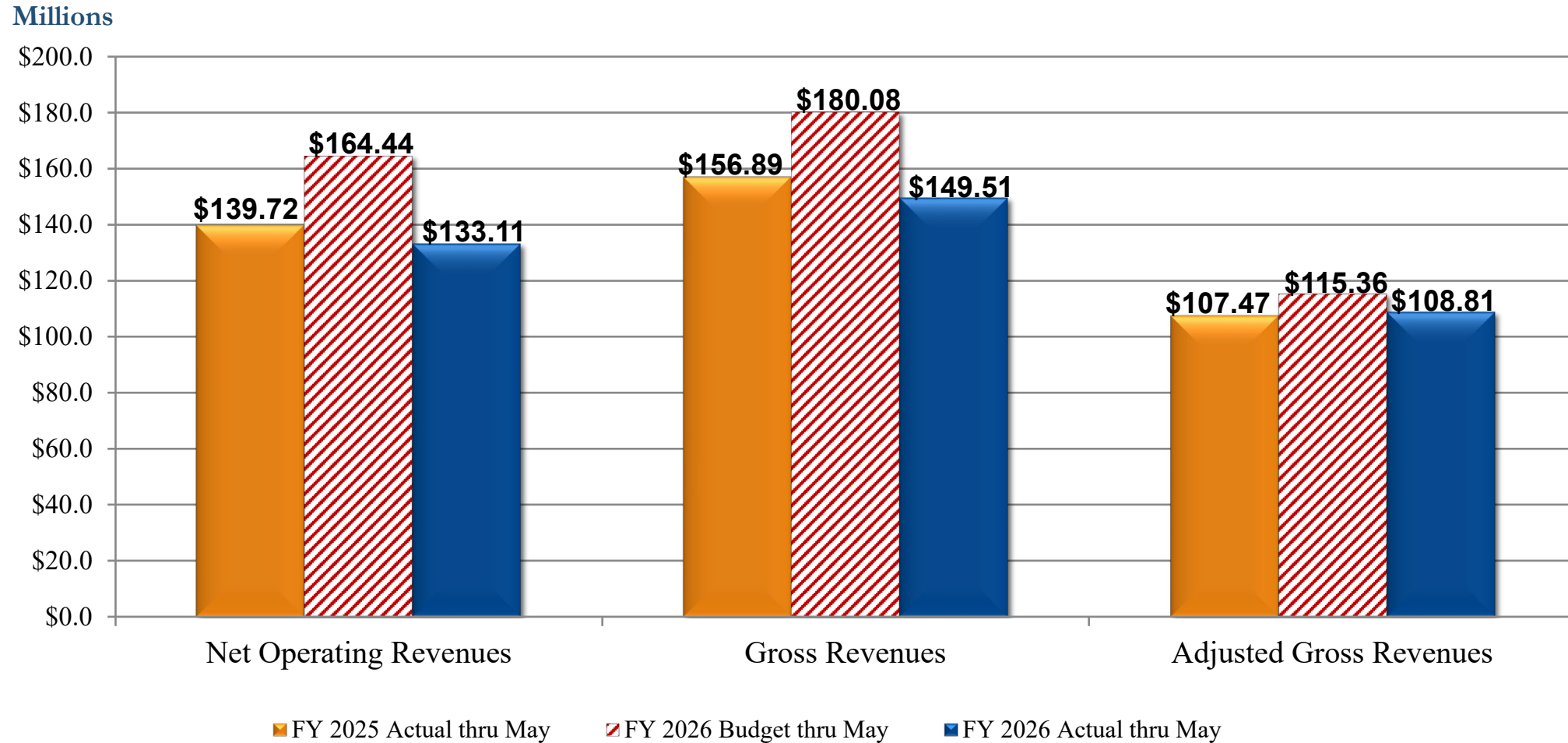
NOTES:

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

* Restricted Assets

Fiscal Year 2026 Financial Performance

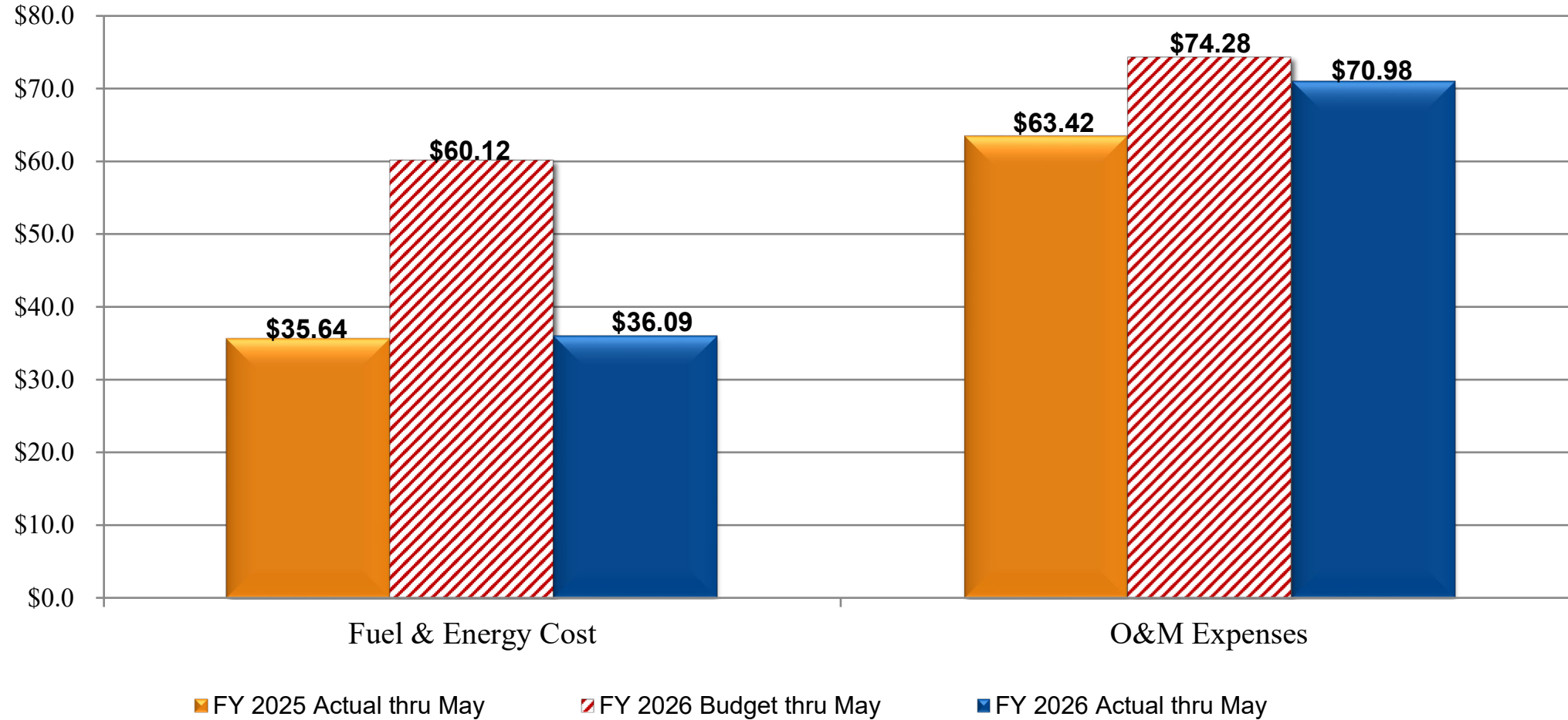
As of May 31, 2026



Fiscal Year 2026 Financial Performance As of May 31, 2026



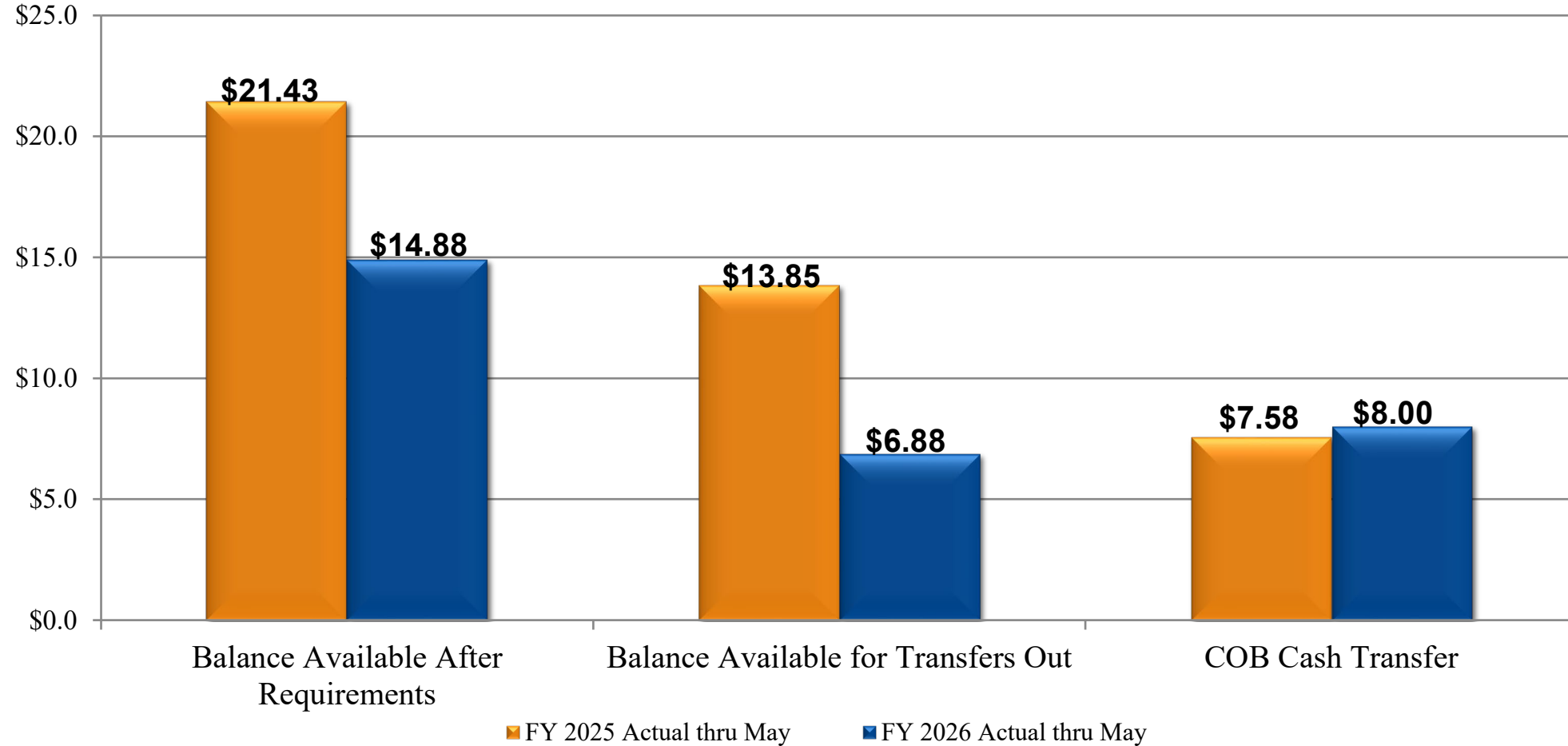
Millions



Fiscal Year 2026 Financial Performance As of May 31, 2026



Millions

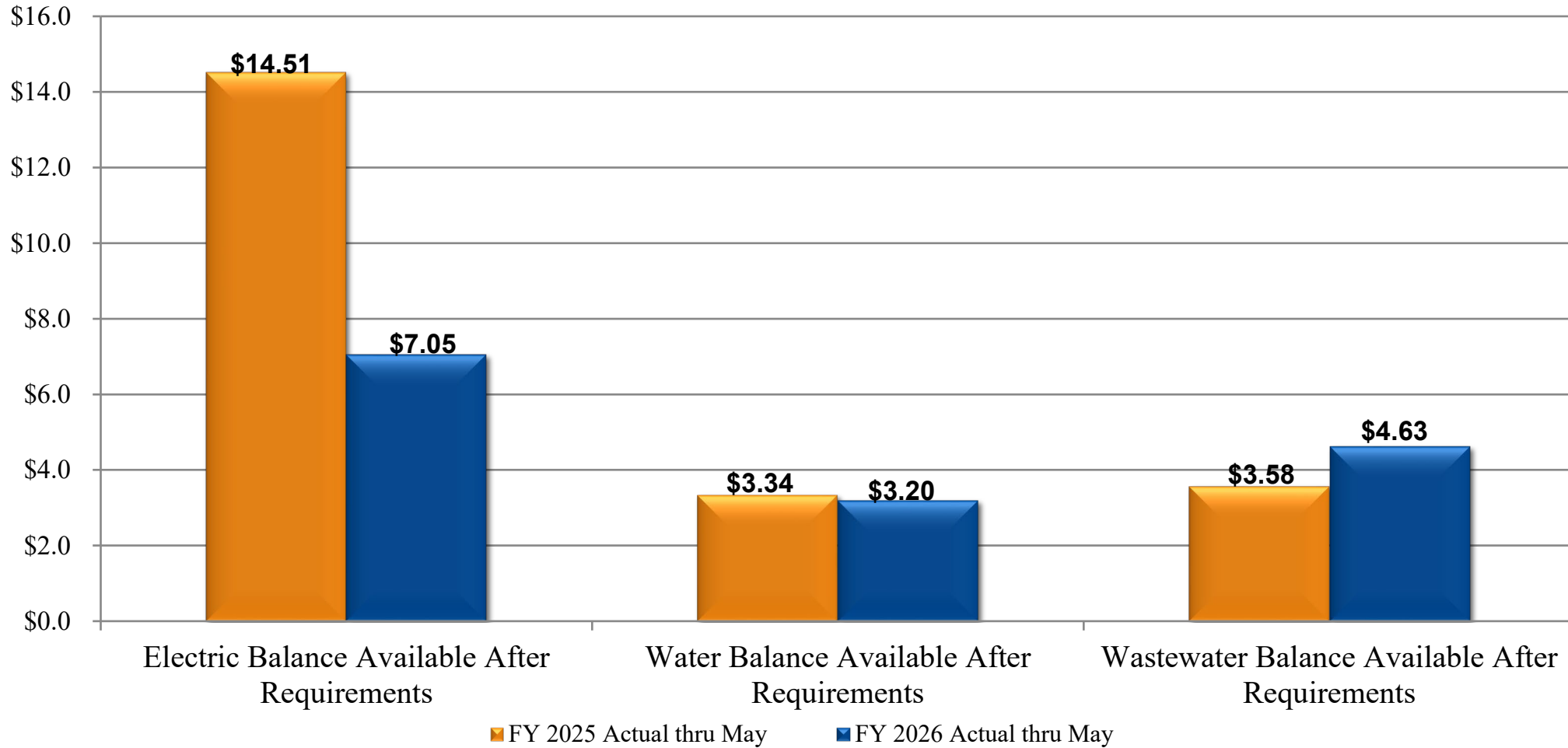


Fiscal Year 2026 Financial Performance

As of May 31, 2026



Millions



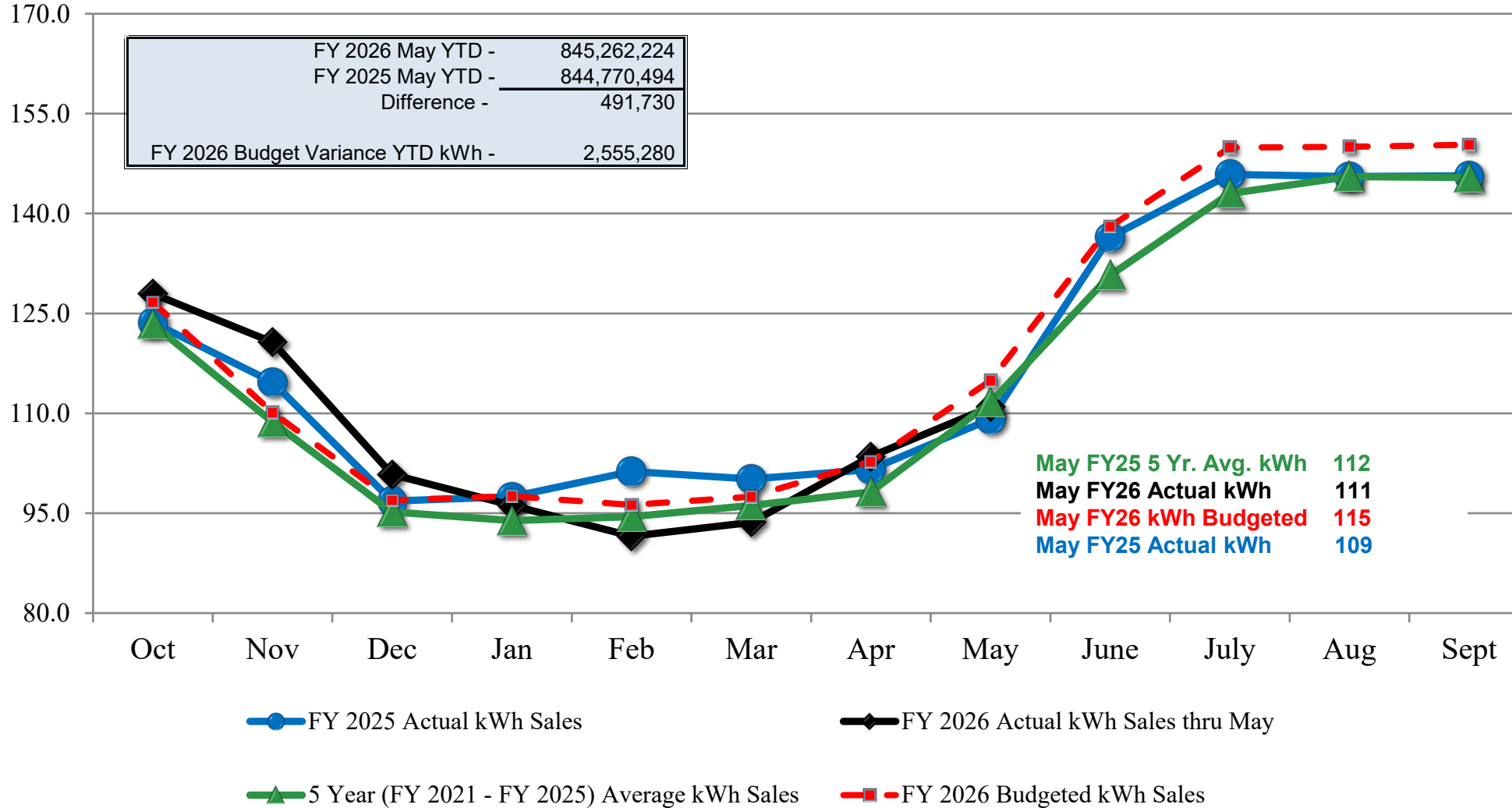
Fiscal Year 2026 Financial Performance

As of May 31, 2026

Electric Sales



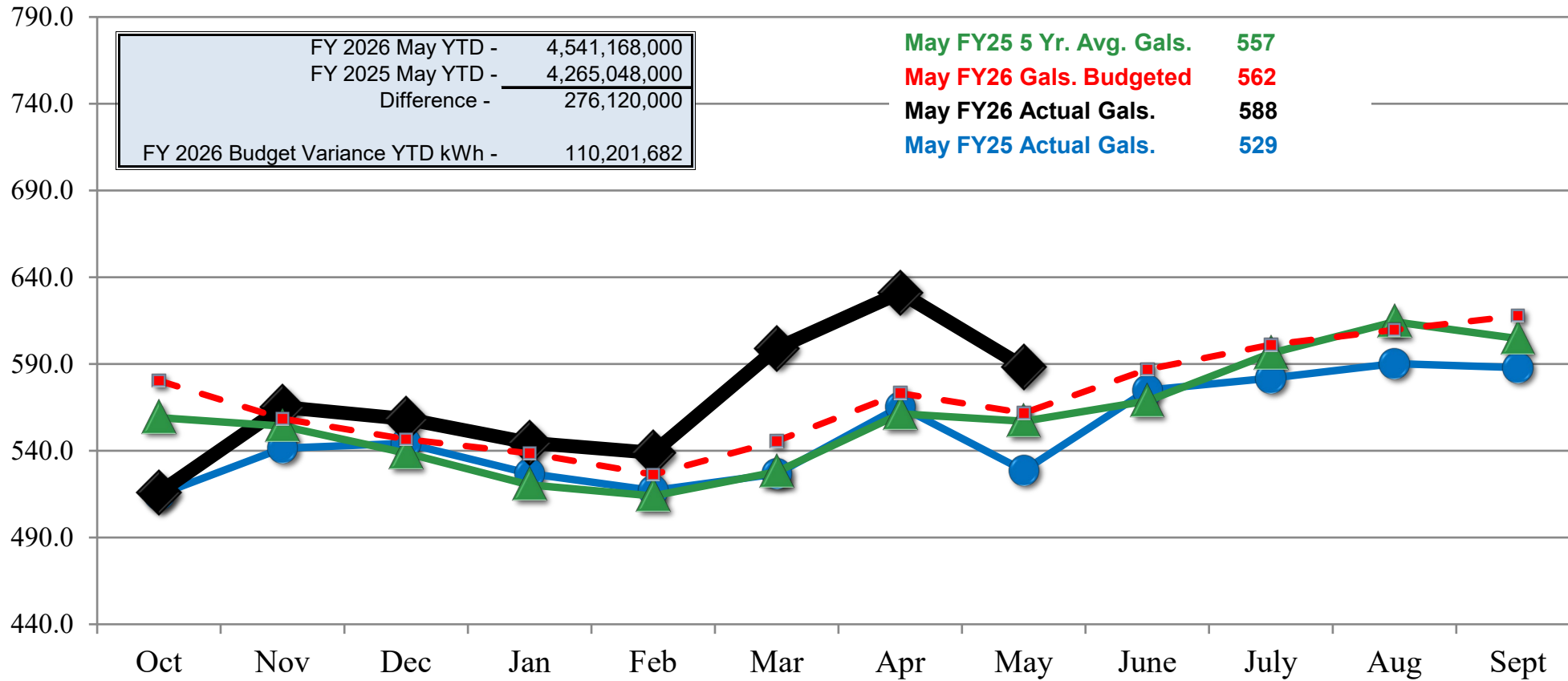
Millions



Fiscal Year 2026 Financial Performance

As of May 31, 2026

Water Sales



FY 2026 May YTD -	4,541,168,000
FY 2025 May YTD -	4,265,048,000
Difference -	276,120,000
<hr/>	
FY 2026 Budget Variance YTD kWh -	110,201,682

May FY25 5 Yr. Avg. Gals.	557
May FY26 Gals. Budgeted	562
May FY26 Actual Gals.	588
May FY25 Actual Gals.	529

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

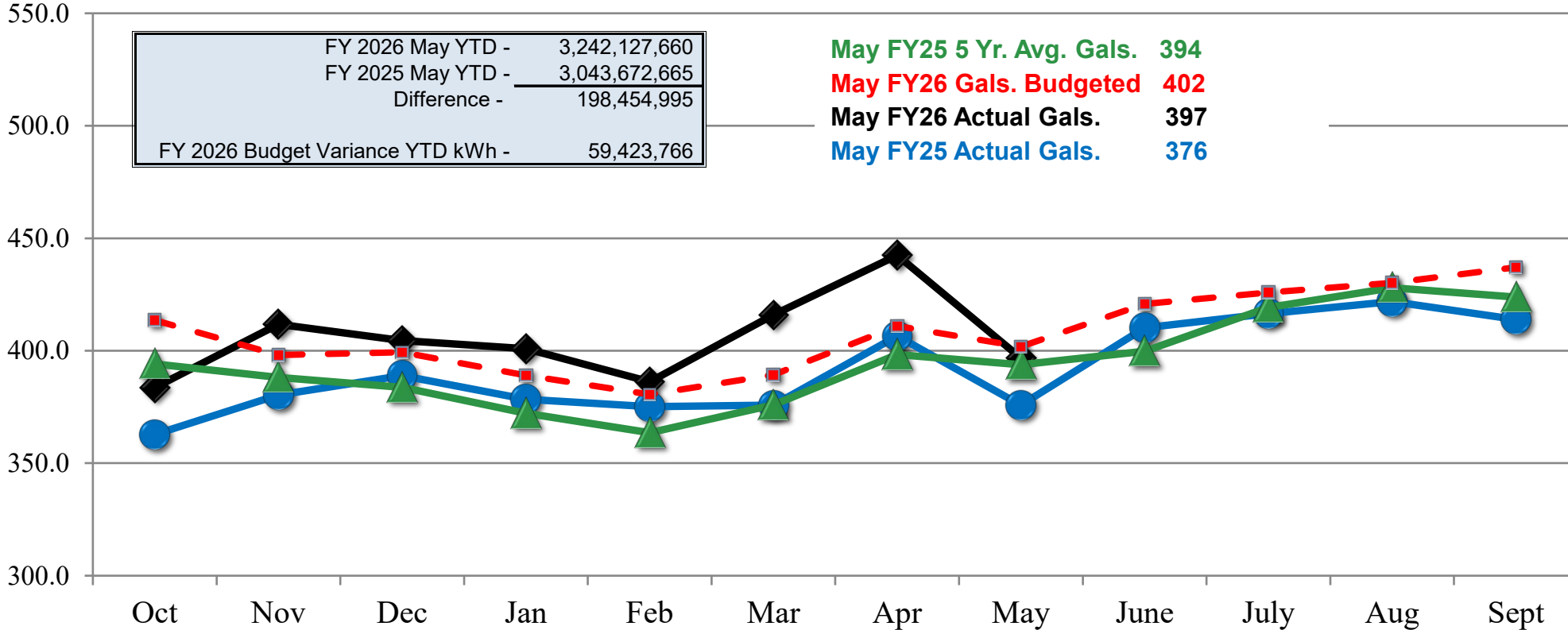
Fiscal Year 2026 Financial Performance

As of May 31, 2026

Wastewater Flows



Millions



FY 2026 May YTD -	3,242,127,660
FY 2025 May YTD -	3,043,672,665
Difference -	198,454,995
<hr/>	
FY 2026 Budget Variance YTD kWh -	59,423,766

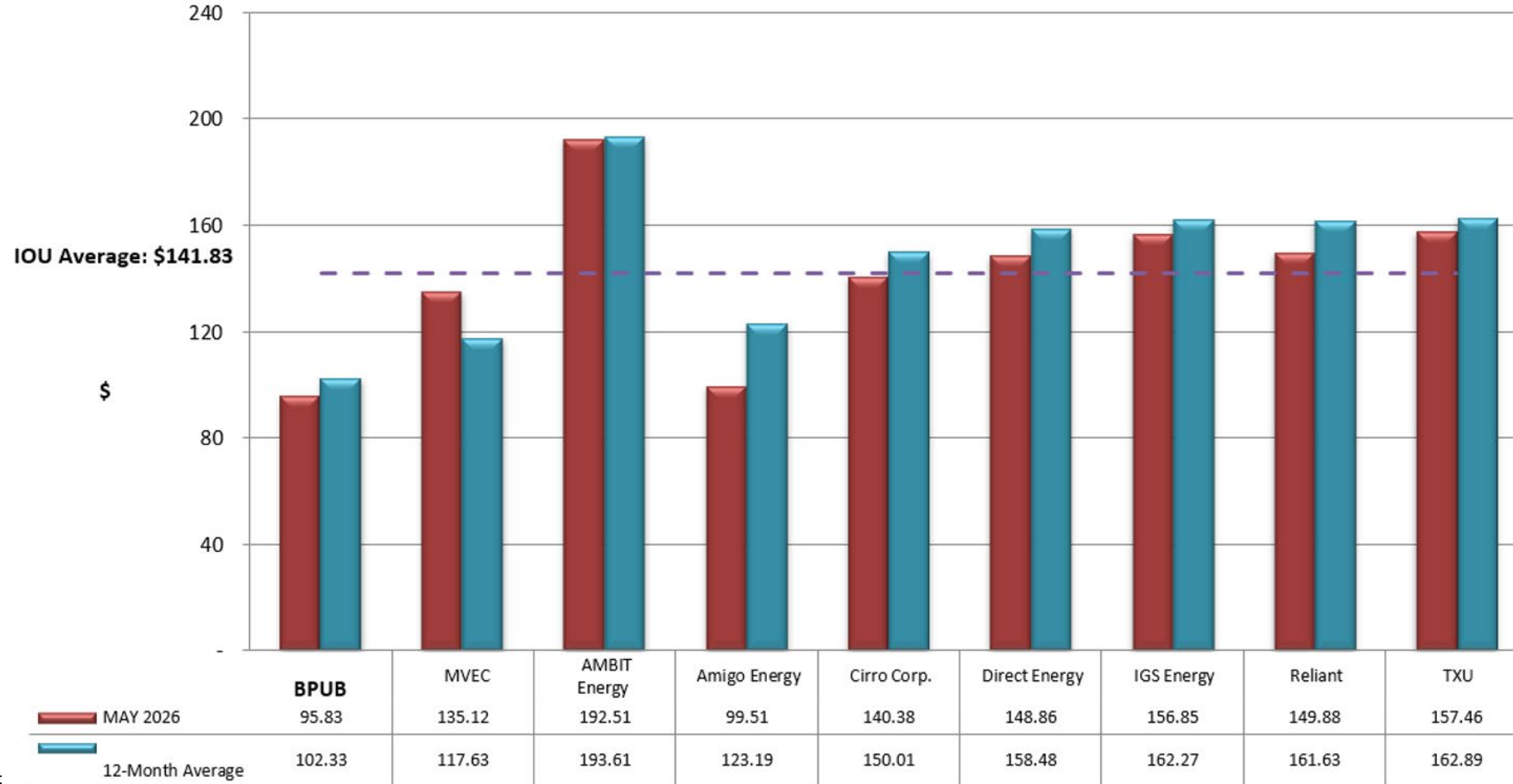
May FY25 5 Yr. Avg. Gals. 394
May FY26 Gals. Budgeted 402
May FY26 Actual Gals. 397
May FY25 Actual Gals. 376

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

Investor Owned Utilities Residential Electric Bill Comparison May 2026



Based on 1,000 kWh of Electric Sales

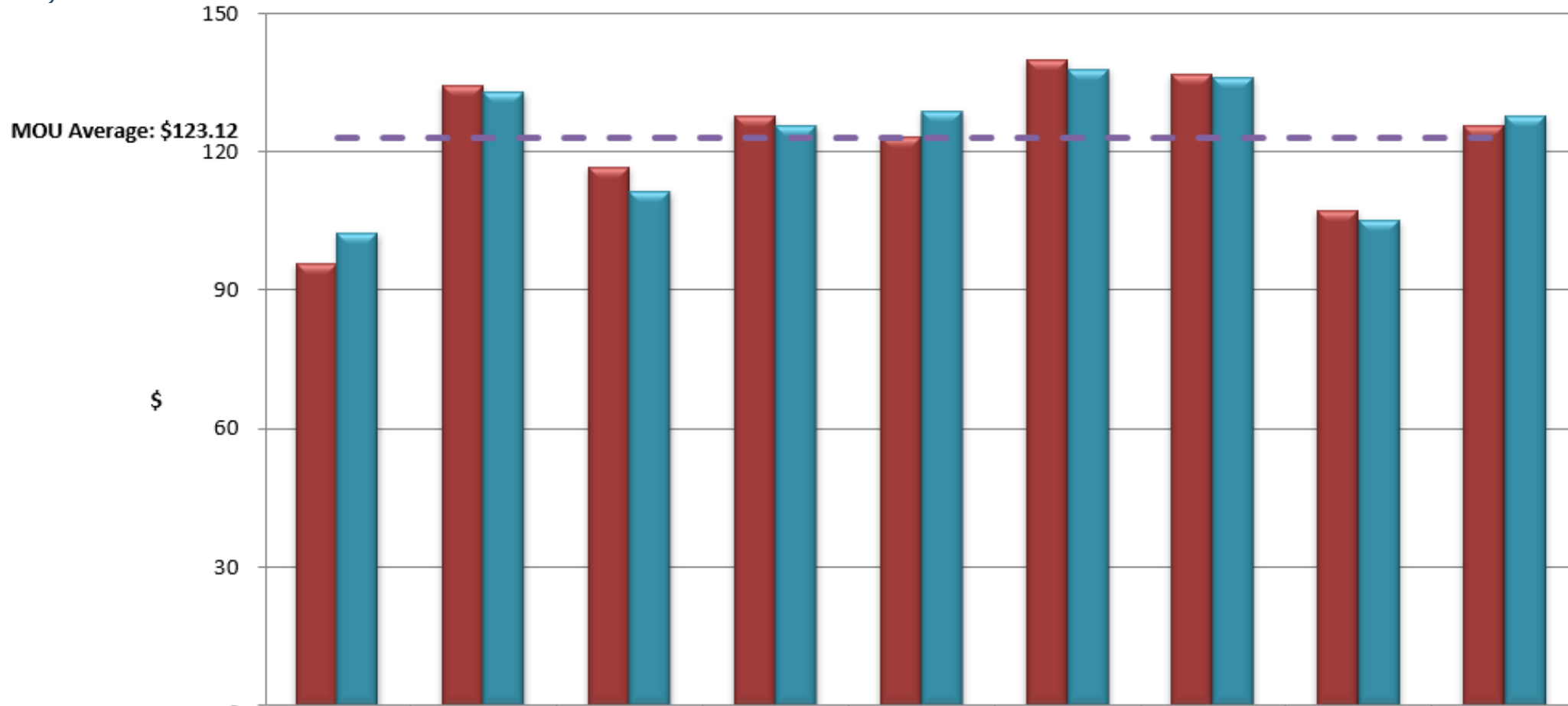


Notes:

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
 May 2026
 Based on 1,000 kWh of Electric Sales

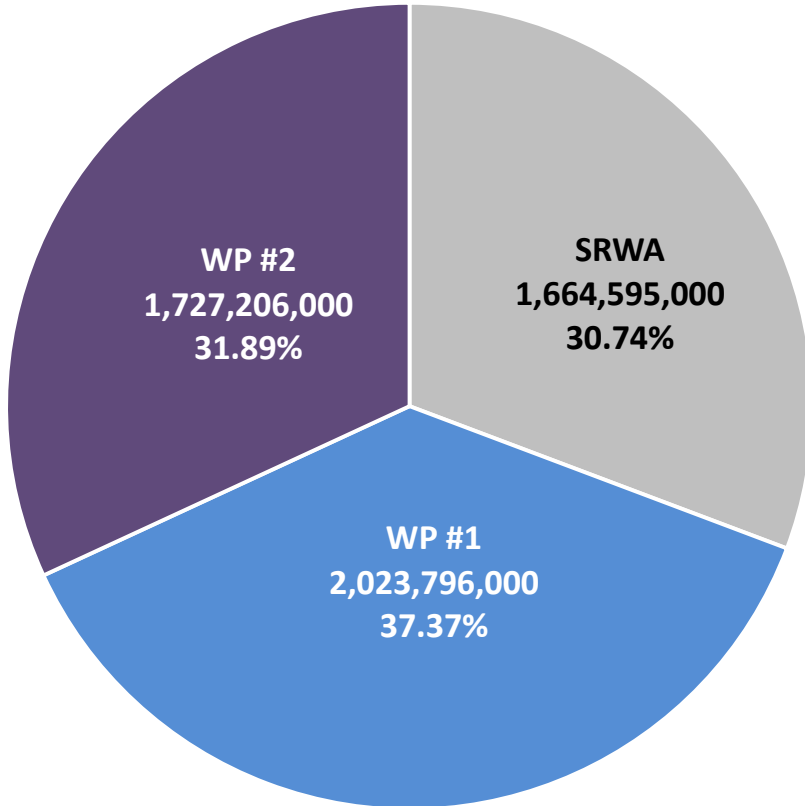


	BPUB	Austin Energy (City of Austin)	Bryan Texas Utilities	City of San Marcos	CPS (San Antonio)	Denton Municipal Electric	Georgetown Utility	Kerrville Public Utility Board	New Braunfels Utilities
MAY	95.83	134.31	116.80	127.81	123.30	140.00	136.87	107.50	125.66
12-Month Average	102.33	133.09	111.51	125.67	129.02	137.90	136.04	105.21	127.91

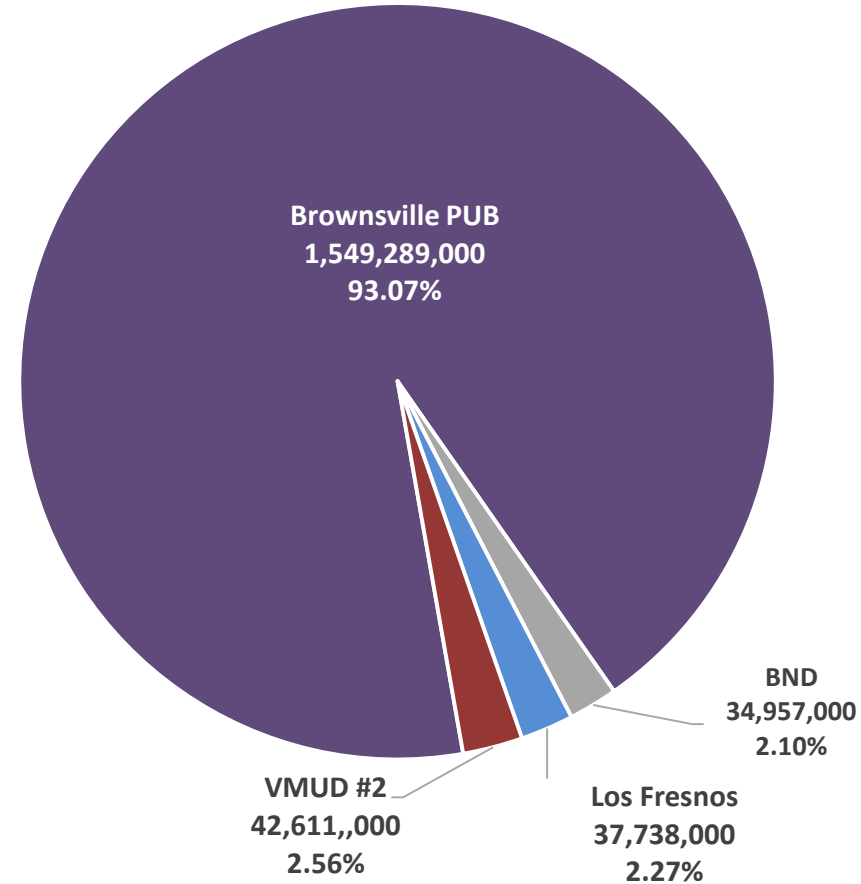
Fiscal Year 2026 Southmost Regional Water Authority Financial Performance as of May 31, 2026 Water Plants 1 & 2 and SRWA Distribution



**Total Water Plants and SRWA Distribution:
5,415,597,000 Gallons**



**SRWA Distribution to participating entities
Total SRWA Distribution: 1,664,595,000 Gallons**



Unit Cost of Water (1,000 gallons)

FY Ending 2025 (Audited)

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

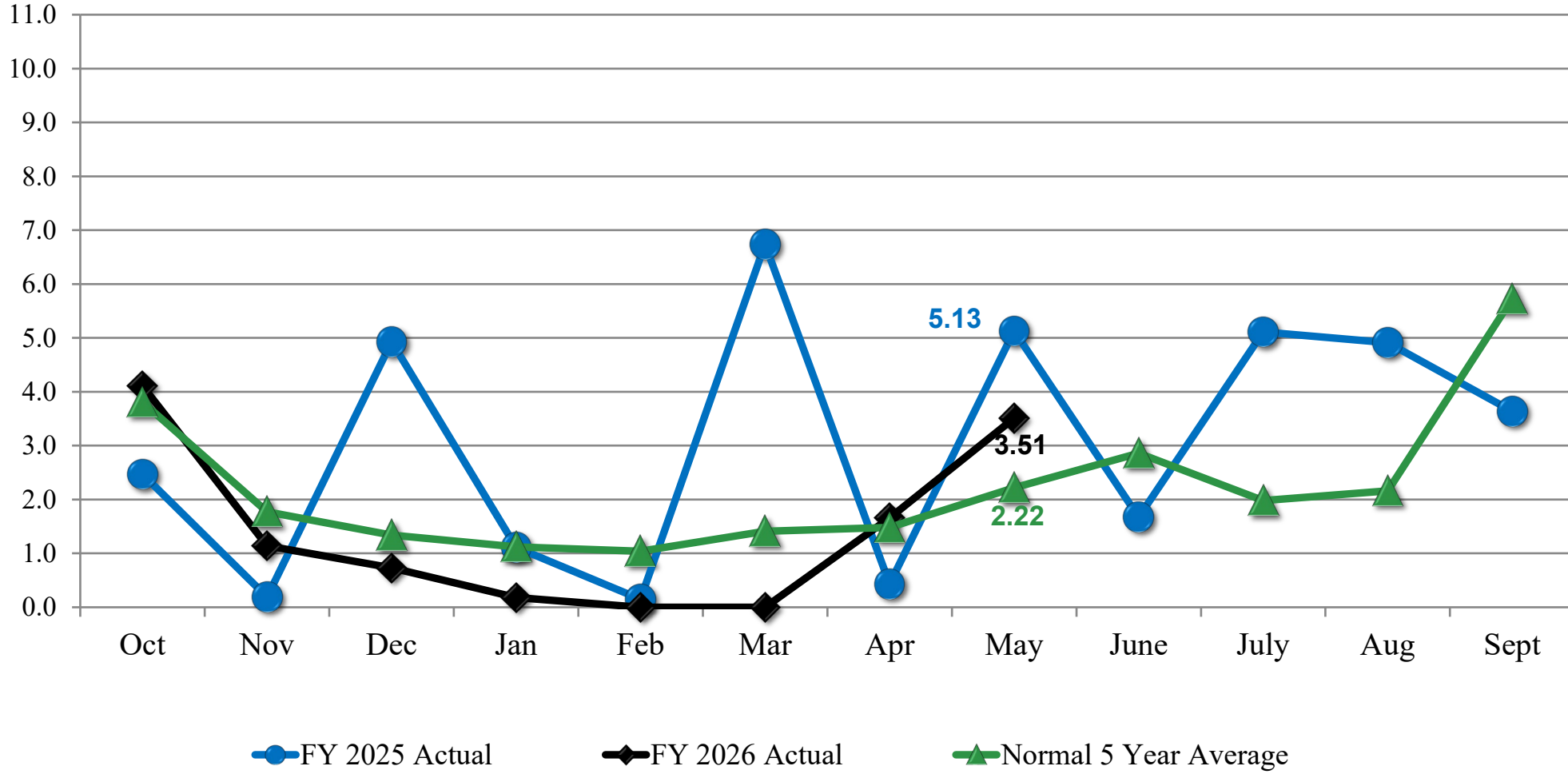
Fiscal Year 2026 Financial Performance

As of May 31, 2026

Precipitation Levels



Inches



Fiscal Year 2026 Financial Performance

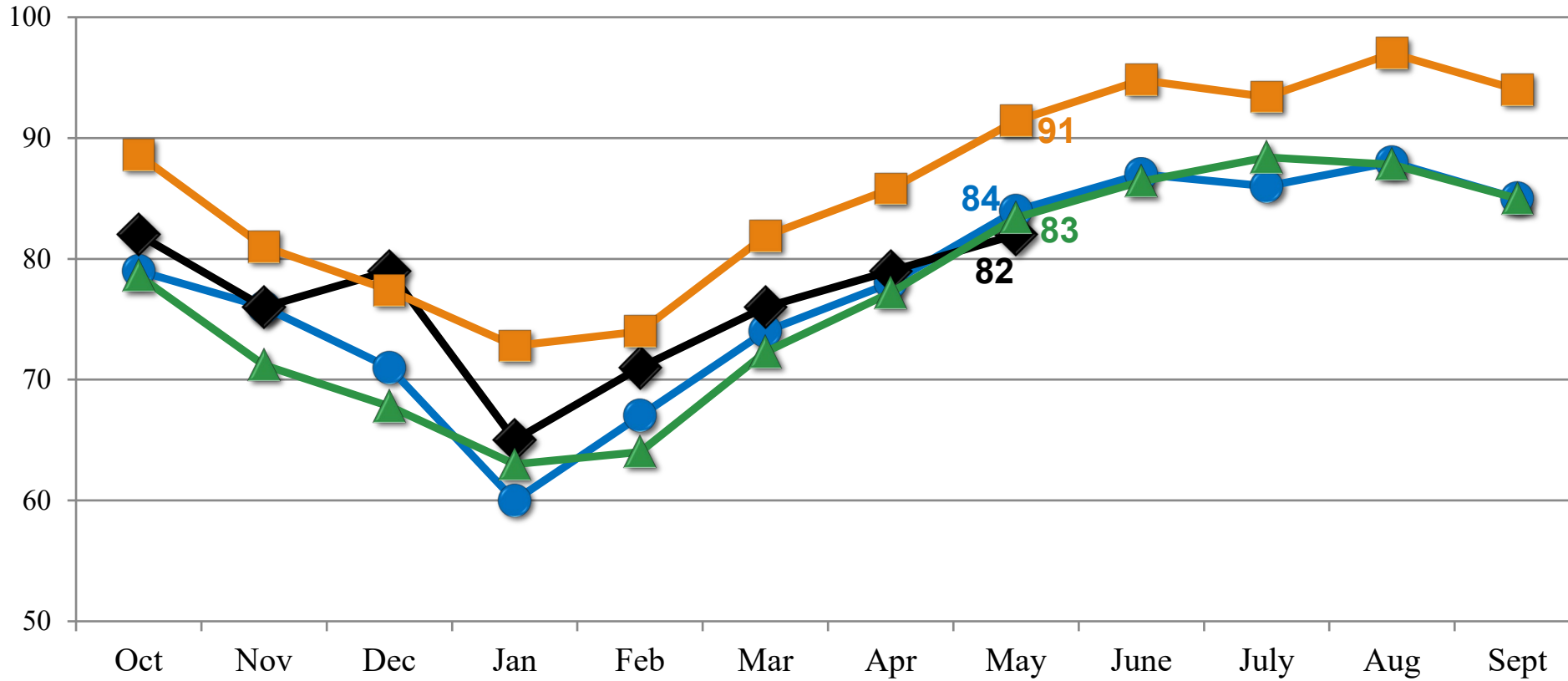
As of May 31, 2026

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 MAY 31, 2026**

FUND	ORGN	VENDOR	APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	MAR ACTUAL	APR ACTUAL	MAY ACTUAL	BUDGET BALANCE
100 Operating Fund-Plant												
		2210 SCADA & Electrical Support Services	10,000	-	-	-	-	-	-	-	-	10,000
		2220 Power Production	48,120	-	-	-	-	-	7,557	(7,557)	-	48,120
		2410 Electric Engineering	1,252,504	1,338	-	4,345	8,332	-	5,893	2,200	-	1,225,396
		OSMOSE UTILITIES SERVICES, INC	-	-	5,000	-	-	-	-	-	-	-
		2420 Electrical System Planning	387,184	34,872	-	-	16,116	-	-	1,800	11,280	164,016
		SIEMENS INDUSTRY, INC	-	12,869	-	31,390	-	2,116	-	-	102,625	-
		ELECTRICAL CONSULTANTS INC	-	-	200	-	800	-	800	-	-	-
		HORD, JAMES	-	-	-	4,780	1,740	-	1,780	-	-	-
		M&S ENGINEERING, LLC	-	-	-	-	-	-	-	-	-	-
		3110 W/WW Engineering Captl Planning	-	-	-	-	-	-	-	-	-	-
		3120 Water Plant I	15,000	-	-	-	-	-	-	-	-	15,000
		3130 Water Plant II	30,000	-	-	-	-	-	-	-	-	30,000
		3135 Resaca Maintenance	119,041	25	-	(25)	-	-	96,750	(63,855)	-	86,146
		3140 Raw Water Supply	10,000	-	-	-	-	-	-	-	-	10,000
		3310 Water & Wastewater Engineering	100,000	11,317	21,105	-	39,948	5,806	-	875	-	16,301
		FREESE & NICHOLS, INC.	-	1,543	-	1,485	-	1,620	-	-	-	-
		HAZEN AND SAWYER, DPC	35,798	-	-	-	-	-	-	-	-	35,798
		4115 Asset Management	11,595	-	1,760	5,520	-	-	-	-	-	(1,924)
		4220 Fuel & Purchased Energy Supply	-	-	-	-	-	-	3,520	1,760	959	-
		EXPERIENCE ON DEMAND LLC	-	-	-	-	-	-	-	-	-	-
		ACCLAIM STRATEGIES LLC	1,135	-	-	-	-	-	-	-	-	1,135
		4310 Operational Support Services	20,000	-	-	9,290	-	-	-	-	10,823	(113)
		5110 Finance										
		SUBTOTAL	2,040,377	61,964	28,065	56,785	66,936	9,542	116,300	(64,777)	125,687	1,639,875
Subtotal O&M Funds			2,040,377	61,964	28,065	56,785	66,936	9,542	116,300	(64,777)	125,687	1,639,875
								YTD	400,502			



**FISCAL YEAR 2026
BUDGET STATUS FOR THE
ENGINEERING FEES EXPENSE ACCOUNT
AS OF MAY 31, 2026**

FUND	ORGN	VENDOR	APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	MAR ACTUAL	APR ACTUAL	MAY ACTUAL	BUDGET BALANCE
400 Capital Projects-Improvement												
	2120 Substations and Relaying	ELECTRICAL CONSULTANTS INC	-	-	-	59,231	-	73,260	-	-	4,991	-
	2410 Electric Engineering	ELLETT AND GAYNOR	-	-	-	-	-	-	14,843	(14,843)	-	-
		M&S ENGINEERING, LLC	-	-	-	-	-	-	-	-	-	-
	2420 Electrical System Planning	ELLETT AND GAYNOR	-	6,418	-	-	-	-	112,071	(28,408)	-	-
		M&S ENGINEERING, LLC	-	-	-	-	6,248	-	56,900	7,970	5,040	-
	3110 W/WW Engineering Captl Planning	GOERO INTERNATIONAL LLC	-	-	-	-	(218,738)	-	-	-	-	-
		AMBIOTEC CIVIL ENGINEERING	-	-	-	-	-	29,024	14,512	-	-	-
	3120 Water Plant I	FREESE & NICHOLS, INC.	-	-	9,773	3,772	9,161	3,519	4,138	5,251	3,593	-
	3220 Robindale Wastewater Treatment Plr	FREESE & NICHOLS, INC.	-	9,746	27,488	15,623	7,561	-	122,698	-	79,783	-
	3310 Water & Wastewater Engineering	AMBIOTEC CIVIL ENGINEERING	-	6,500	-	-	-	63,225	14,512	-	-	-
		CP&Y, INC.	-	-	-	6,075	-	-	-	-	-	-
		CAROLLO ENGINEERS, INC	-	-	23,046	-	-	-	-	-	-	-
		PROFESSIONAL SERVICE	-	-	-	570	-	-	395	-	-	-
		TERRACON CONSULTANTS, INC.	-	-	566	-	-	841	751	-	-	-
		FREESE & NICHOLS, INC.	-	2,320	-	-	-	-	-	-	-	-
		GARVER, LLC	-	-	-	-	-	-	-	-	64,798	-
		HANSON PROFESSIONAL SERVICES INC	-	10,930	-	-	4,868	5,700	5,600	8,369	11,782	-
		HAZEN AND SAWYER, DPC	-	9,807	-	9,437	-	10,299	-	-	-	-
		HALFF ASSOCIATES INC.	-	-	-	-	-	68,805	-	41,283	-	-
		STV INCORPORATED	-	-	-	-	-	-	-	5,108	-	-
	3315 W/WW Prj. Development	PROFESSIONAL SERVICE	-	200	1,152	1,790	1,061	1,941	3,443	1,279	485	-
		EARTHCO LLC	-	-	-	-	970	2,830	-	1,243	3,443	-
		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	744	840	298	-
	4105 Operations	GOERO INTERNATIONAL LLC	-	-	-	-	(11,013)	-	-	-	-	-
405 Capital Projects-Commercial Paper												
	3310 Water & Wastewater Engineering	HANSON PROFESSIONAL SERVICES INC	-	10,930	(10,930)	-	-	-	-	-	-	-
		MISCELLANEOUS WATER/SEWER	-	-	-	-	-	-	(395)	-	-	-
410 Capital Projects-Impact Fees												
	3310 Water & Wastewater Engineering	HALFF ASSOCIATES INC.	-	-	26,698	-	36,186	10,919	117,045	-	26,847	-
		GARVER, LLC	-	-	-	-	-	69,840	9,237	-	-	-
Subtotal Capital Funds			2,700,000	57,696	82,312	100,362	(162,023)	343,104	476,494	28,092	201,060	1,572,903
								YTD	1,127,097			
Grand Total			4,740,377	119,660	110,377	157,147	(95,087)	352,646	592,794	(36,685)	326,747	3,212,778

*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 MAY 31, 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	-	12,684	911	981	-	-	-	-	(74,863)
Personnel Matters		-	-	8,060	2,448	-	2,615	-	2,666	-	-	-	-	(15,789)
Electric Contracts and Agreements		-	4,201	2,028	4,141	-	14,833	(12,675)	52	-	-	-	-	(12,580)
Opinions		-	975	14,296	12,419	-	7,401	5,241	4,702	-	-	-	-	(45,034)
Construction Contracts		-	-	-	2,954	-	-	-	-	-	-	-	-	(2,954)
PUCT General		-	476	1,740	1,907	-	3,340	3,140	5,344	-	-	-	-	(15,947)
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	-	19,757	1,103	-	-	-	-	-	(25,608)
Subtotal O&M Budget	\$ 566,000	\$ -	\$ 12,364	\$ 73,337	\$ 48,184	\$ -	\$ 61,038	\$ (1,857)	\$ 16,371	\$ -	\$ -	\$ -	\$ -	\$ 356,563
Total O&M Y-T-D Actuals: \$ 209,437														

**FISCAL YEAR 2026
LEGAL FEES STATUS REPORT BY CATEGORY
AS OF MAY 31, 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
Capital Projects	\$ 50,000													\$ 50,000
Administration Building Remodel		-	-	-	(457)	-	-	-	-	-	-	-	-	457
Airport Substation Project (trans)		-	-	281	107	-	557	-	-	-	-	-	-	(945)
Airport Substation Project (dist)		-	-	281	107	-	557	-	-	-	-	-	-	(945)
BPUB Kiosk Project		-	-	-	-	-	371	-	-	-	-	-	-	(371)
Cross Valley Pipeline Project		-	-	7,369	65,531	-	12,496	-	-	-	-	-	-	(85,396)
HVAC Replacement and Design Phase Project at the Analytical Lab		-	683	2,438	553	-	-	-	-	-	-	-	-	(3,674)
Madeira Project		-	-	-	158	-	-	-	-	-	-	-	-	(158)
SEL Blueframe Data Management and Automation		-	-	-	1,138	-	-	-	-	-	-	-	-	(1,138)
Waterport Substation Relay Switchboard Panel		-	-	-	2,613	-	-	-	-	-	-	-	-	(2,613)
Subtotal Capital Budget	\$ 50,000	\$ -	\$ 683	\$ 10,369	\$ 69,750	\$ -	\$ 13,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (44,783)
														Total Capital Y-T-D Actuals: \$ 94,783
Total Legal Fees Budget	\$ 616,000	\$ -	\$ 13,047	\$ 83,706	\$ 117,934	\$ -	\$ 75,019	\$ (1,857)	\$ 16,371	\$ -	\$ -	\$ -	\$ -	\$ 311,780

Overall Total Y-T-D Actuals: \$ 304,220

Notes:

- Report includes all transactions recorded in BPUB's financial system as of the reporting month.
- Capital funds are budgeted on a per-project basis. The CIP Legal Fees budget is estimated based on past two years of actual expenses.

**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 05/31/2026	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 05/31/2026
1	Electric	Customer Connections	\$ 968,000	\$ -	\$ 968,000	\$ 821,596	\$ (3,180)	\$ 149,584
2		Grant Funded	-	-	-	33,800	-	(33,800)
3		Heavy Equipment and Vehicles	2,053,948	1,153,590	3,207,538	1,992,657	-	1,214,881
4		Hidalgo Energy Center	945,000	-	945,000	523,987	-	421,013
5		In Design	2,716,232	(442,000)	2,274,232	238,028	-	2,036,204
6		Proposed Projects	5,457,500	(150,000)	5,307,500	-	-	5,307,500
7		Routine Activities	3,413,405	(698,711)	2,714,694	2,447,608	(3,343)	270,429
8		Under Construction	21,970,530	129,000	22,099,530	13,301,089	-	8,798,441
9		Utility Relocations	200,000	8,121	208,121	48,235	-	159,886
10		Completed	30,000	-	30,000	-	-	30,000
11		Contract Development	1,105,500	74,702	1,180,202	-	-	1,180,202
12		Electric Total	38,860,115	74,702	38,934,817	19,407,000	(6,523)	19,534,340
13	Gen & Admin	Proposed Projects	\$ 1,900,789	\$ (56,044)	\$ 1,844,745	\$ -	\$ -	\$ 1,844,745
14		Under Construction	2,027,640	56,044	2,083,684	721,290	-	1,362,394
15		Completed	118,963	-	118,963	-	(251,216)	370,179
16		Contract Development	3,030,155	46,413	3,076,568	3,673	-	3,072,895
17		Gen & Admin Total	7,077,547	46,413	7,123,960	724,963	(251,216)	6,650,213

**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 05/31/2026	[H] ADJUSTMENTS	[I] PROJECT BALANCE AS OF 05/31/2026
18	Wastewater	Customer Connections	\$ 500,000	\$ -	\$ 500,000	\$ 301,540	\$ (2,686)	\$ 201,146
19		Grant Funded	3,868,608	-	3,868,608	1,831,292	-	2,037,316
20		Heavy Equipment and Vehicles	1,800,273	-	1,800,273	972,321	-	827,952
21		In Design	4,956,213	75,000	5,031,213	494,044	-	4,537,169
22		Proposed Projects	837,634	(74,702)	762,932	-	-	762,932
23		Under Construction	2,115,625	310,791	2,426,416	762,435	-	1,663,981
24		Utility Relocations	5,978,941	(334,546)	5,644,395	901,332	-	4,743,063
25		Completed	165,040	(22,658)	142,382	137,565	-	4,817
26	Wastewater Total		20,222,334	(46,115)	20,176,219	5,400,529	(2,686)	14,778,376
27	Water	Customer Connections	\$ 600,000	\$ -	\$ 600,000	\$ 862,802	\$ (210)	\$ (262,592)
28		Grant Funded	4,777,500	-	4,777,500	3,067,985	-	1,709,515
29		Heavy Equipment and Vehicles	1,983,512	-	1,983,512	826,332	-	1,157,180
30		In Design	5,665,942	(165,459)	5,500,483	429,071	-	5,071,412
31		Proposed Projects	2,074,023	(217,898)	1,856,125	-	-	1,856,125
32		Resaca Fee Funded Equipment	810,635	-	810,635	326,019	-	484,616
33		Under Construction	4,034,809	-	4,034,809	4,585,545	-	(550,736)
34		Utility Relocations	2,684,353	90,459	2,774,812	505,971	-	2,268,841
35		Completed	485,400	130,000	615,400	605,966	-	9,434
36		Contract Development	430,000	87,898	517,898	-	-	517,898
37	Water Total		23,546,174	(75,000)	23,471,174	11,209,691	(210)	12,261,693
38	Grand Total		\$ 89,706,170	\$ -	\$ 89,706,170	\$ 36,742,183	\$ (260,635)	\$ 53,224,622

**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 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
1		ELECTRIC PROJECTS								
2		DEPARTMENT 2120 - SUBSTATIONS & RELAYING								
3	Proposed Projects	Transformer Radiators Replacement - Loma Alta, Midtown, and FM 802 Substations	57,500	-	57,500	-	-	57,500	0.00%	-
4	Contract Development	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	(204,000)	396,000	151,506	-	244,494	38.26%	171,789
6	Proposed Projects	Relay & Protection Upgrades Program	280,000	(100,000)	180,000	-	-	180,000	0.00%	-
7	Under Construction	Install a Second Power Transformer at Waterport Substation	797,440	(258,000)	539,440	222,046	-	317,394	41.16%	699,390
8	In Design	Substation Equipment Upgrades (at Military Hwy and Midtown)	400,000	(338,000)	62,000	-	-	62,000	0.00%	734,580
9	In Design	Substation Equipment Upgrades - Midtown 145KV L200 Breaker Replacement	-	100,000	100,000	5,939	-	94,061	5.94%	-
10	Under Construction	Airport Substation, Transformer No. 1 Upgrade, 69 KV to 138 KV	2,514,441	(1,095)	2,513,346	375,906	-	2,137,440	14.96%	80,302
11	Under Construction	Spare 12.47 kV Substation Switchgear	735,000	(200,000)	535,000	219,434	-	315,566	41.02%	512,012
12	Completed	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	3,049	-	126,516	2.35%	261,913
14	Contract Development	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	(50,000)	100,000	-	-	100,000	0.00%	766,140
16	Under Construction	Substation and Control Centers Video Camera Upgrade	-	587,000	587,000	333,411	-	253,589	100.00%	200,000
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)	100.00%	-
19		Total for Dept. 2120	5,783,946	(464,095)	5,319,851	1,388,511	-	3,931,340	26.10%	3,491,676

**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 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
20		DEPARTMENT 2130 - ELEC T&D CONSTRUCTION & MAINTENANCE								
21	Routine Activities	Emergency Replacements	1,400,000	-	1,400,000	1,792,817	-	(392,817)	128.06%	-
22	Routine Activities	Electric Utility Work	1,250,000	(690,590)	559,410	455,422	-	103,988	81.41%	1,262,088
23	Routine Activities	Wood Pole Restorations and Upgrades throughout the City of Brownsville	113,405	-	113,405	-	-	113,405	0.00%	46,128
24	Heavy Equipment and	Bucket Trucks Purchase	-	1,153,590	1,153,590	1,153,589	-	1	100.00%	-
25		Total for Dept. 2130	2,763,405	463,000	3,226,405	3,401,828	-	(175,423)	105.44%	1,308,216
26		DEPARTMENT 2410 - ELECTRIC ENGINEERING								
27	Customer Connections	New Connections - Contributions	1,848,000	-	1,848,000	528,937	-	1,319,063	28.62%	-
28	Customer Connections	New Connections - Contributions Offset	(1,848,000)	-	(1,848,000)	(528,937)	-	(1,319,063)	28.62%	-
29	Customer Connections	New Connections	462,000	-	462,000	511,900	-	(49,900)	110.80%	-
30	Customer Connections	New Connections	-	-	-	-	(3,180)	3,180	0.00%	-
31	Customer Connections	New Subdivisions - Contributions	2,024,000	-	2,024,000	1,115,985	-	908,015	55.14%	-
32	Customer Connections	New Subdivisions - Contributions Offset	(2,024,000)	-	(2,024,000)	(1,115,985)	-	(908,015)	55.14%	-
33	Customer Connections	New Subdivisions	506,000	-	506,000	309,696	-	196,304	61.20%	-
34	Routine Activities	Infrastructure Improvements	440,000	(8,121)	431,879	162,409	-	269,470	37.61%	-
35	Routine Activities	Security Light Installation	80,000	-	80,000	12,690	-	67,310	15.86%	-
36	Routine Activities	Street Light Installations	130,000	-	130,000	24,270	-	105,730	18.67%	-
37	Proposed Projects	Reconductor Alternate Feeder from Union Carbide Substation to Forza Steel with 795 MCM AAC	250,000	-	250,000	-	-	250,000	0.00%	-
38	Routine Activities	Pole Attachment Requests - BPUB Make-Ready Work - Contributions	750,000	-	750,000	(98)	-	750,098	-0.01%	-
39	Routine Activities	Pole Attachment Requests - BPUB Make-Ready Work - Contributions Offset	(750,000)	-	(750,000)	98	-	(750,098)	-0.01%	-
40	Routine Activities	Pole Attachment Requests - BPUB Make-Ready Work	-	-	-	-	(3,343)	3,343	0.00%	-
41	Proposed Projects	GBIC Industrial Park - Phase I West Subdivision - Contributions	1,250,000	-	1,250,000	-	-	1,250,000	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 STATUS OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
42	Proposed Projects	GBIC Industrial Park - Phase I West Subdivision - Contributions Offset	(1,250,000)	-	(1,250,000)	-	-	(1,250,000)	0.00%	-
43	Utility Relocations	COB Old Hwy 77 Pole Relocation Project	100,000	-	100,000	9,392	-	90,608	9.39%	-
44	Utility Relocations	TXDOT State Highway 3248 (Alton Gloor) Pole Relocation Project	100,000	(100,000)	-	-	-	-	0.00%	-
45	Utility Relocations	COB Old Alice Rd Pole Relocation Project	-	-	-	-	-	-	0.00%	-
46	Utility Relocations	COB Coffee Port Rd Pole Relocation Project	-	108,121	108,121	38,843	-	69,278	0.00%	-
47	Utility Relocations	TXDOT East Loop Regional Project	-	-	-	-	-	-	0.00%	-
48	Under Construction	The Resaca Gardens Subdivision Conductor Replacement	50,000	-	50,000	12,273	-	37,727	24.55%	-
49		Total for Dept. 2410	2,118,000	-	2,118,000	1,081,473	(6,523)	1,043,050	51.06%	-
50		DEPARTMENT 2420 - ELECTRICAL SYSTEM PLANNING								
51	Under Construction	Cypher Substation (Loma Alta Rebuild)	1,780,910	(156,666)	1,624,244	1,062,801	-	561,443	65.43%	233,901
52	In Design	Direct Buried Cable Replacement	836,667	-	836,667	50,102	-	786,565	5.99%	19,076
53	Under Construction	Feeder Extensions Projects	1,500,000	-	1,500,000	67,590	-	1,432,410	4.51%	-
54	Under Construction	Reactive Supports Projects	80,000	-	80,000	37,478	-	42,522	46.85%	-
55	Under Construction	Reliability Improvement Projects	250,000	-	250,000	47,947	-	202,053	19.18%	-
56	Under Construction	Smart Grid	125,000	-	125,000	39,710	-	85,290	31.77%	-
57	In Design	Titan T3 (Transformer No. 3) Addition	750,000	-	750,000	27,432	-	722,568	3.66%	221,567
58	Proposed Projects	Loma Alta to Nimzo Transmission Line Study and Design	-	-	-	-	-	-	0.00%	-
59	Proposed Projects	Goliath Substation Design (Element Fuel) - Phase 2	-	-	-	-	-	-	0.00%	-
60	Proposed Projects	Nimzo Substation Design (GBIC) - Phase 2 - Contributions	375,000	-	375,000	-	-	375,000	0.00%	-
61	Proposed Projects	Nimzo Substation Design (GBIC) - Phase 2 - Contributions Offset	(375,000)	-	(375,000)	-	-	(375,000)	0.00%	-
62	Under Construction	56MVA Ocelot Distribution Substation and Equipment	7,488,281	(38,768)	7,449,513	4,453,473	-	2,996,040	59.78%	3,574,123
63	Proposed Projects	GBIC Feeder Extension - Contributions	500,000	-	500,000	-	-	500,000	0.00%	-
64	Proposed Projects	GBIC Feeder Extension - Contributions Offset	(500,000)	-	(500,000)	-	-	(500,000)	0.00%	-
65	Under Construction	Linde Feeder Extension - Contributions	350,000	-	350,000	474,124	-	(124,124)	135.46%	33,955

**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 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
66	Under Construction	Linde Feeder Extension - Contributions Offset	(350,000)	-	(350,000)	(474,124)	-	124,124	135.46%	(33,955)
67	Under Construction	Loma Alta Substation Phase 1 with Control House SCADA Relaying and Panel Equipment	469	155,399	155,868	199,892	-	(44,024)	128.24%	2,539
68	Under Construction	Spare Substation Equipment	643,877	38,768	682,645	1,049,636	-	(366,991)	153.76%	-
69	Under Construction	Mobile Substation Connection at Airport Substation	-	1,095	1,095	14,192	-	(13,097)	1296.07%	-
70	Under Construction	4 ea Steel Angles for Loma Alta Mobile Substation	-	1,267	1,267	1,379	-	(112)	108.84%	-
71		Total for Dept. 2420	13,455,204	1,095	13,456,299	7,051,632	-	6,404,667	52.40%	4,051,206
72		DEPARTMENT 7130 - ENTERPRISE SOLUTIONS								
73	Under Construction	Advanced Metering Infrastructure (AMI) - electric	4,523,102	-	4,523,102	4,540,379	-	(17,277)	100.38%	1,748,410
74		Total for Dept. 7130	4,523,102	-	4,523,102	4,540,379	-	(17,277)	100.38%	1,748,410
75		DEPARTMENT 7190 - SCADA								
76	Under Construction	Industrial Defender Software	243,035	-	243,035	111,241	-	131,794	45.77%	82,100
77	Under Construction	OSI SCADA Upgrade	866,085	-	866,085	96,156	-	769,929	11.10%	691,268
78	Proposed Projects	Fiber Improvement Project	120,000	-	120,000	-	-	120,000	0.00%	-
79	Under Construction	Annex SCADA NOC APC UPS Battery Replacement	152,800	-	152,800	125,246	-	27,554	81.97%	-
80	Under Construction	CR15 APPA Subaward	15,000	-	15,000	6,024	-	8,976	40.16%	-
81	Grant Funded	CR15 APPA Subaward	-	-	-	33,800	-	(33,800)	100.00%	-
82	Contract Development	Cisco Firewall End-of-Life Replacement Project	-	74,702	74,702	-	-	74,702	0.00%	-
83		Total for Dept. 7190	1,396,920	74,702	1,471,622	372,467	-	1,099,155	25.31%	773,368
84		ELECTRIC TRANS. & DIST. PROJECT TOTAL:	\$ 30,040,577	\$ 74,702	\$ 30,115,279	\$ 17,836,290	\$ (6,523)	\$ 12,285,512	59.23%	\$ 11,372,876
85		DEPARTMENT 2220 - POWER PRODUCTION								
86	Hidalgo Energy Center	Hidalgo Capital Improvements	945,000	-	945,000	523,987	-	421,013	55.45%	-
87	Contract Development	Unit 10 Chiller Cooling Tower Replacement	1,015,500	-	1,015,500	-	-	1,015,500	0.00%	-
88	Proposed Projects	Unit 9 Major Outage	4,600,000	-	4,600,000	-	-	4,600,000	0.00%	-

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

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89	Under Construction	Unit 6 Improvements, HRSG Economizer Panel Replacement and Generator Gas Analyzer Replacement	200,000	-	200,000	59,636	-	140,364	29.82%	141,782
90		Total for Dept. 2220	6,760,500	-	6,760,500	583,623	-	6,176,877	8.63%	141,782
91		DEPARTMENT 7125 - REAL ESTATE								
92	Under Construction	Cross Valley Pipeline Project	5,090	-	5,090	148,019	-	(142,929)	2908.04%	5,082
93		Total for Dept. 7125	5,090	-	5,090	148,019	-	(142,929)	2908.04%	5,082
94		ELECTRIC GENERATION PROJECT TOTAL:	\$ 6,765,590	\$ -	\$ 6,765,590	\$ 731,642	\$ -	\$ 6,033,948	10.81%	\$ 146,864
95		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
96	Heavy Equipment and	CAPITAL EQUIPMENT	2,053,948	-	2,053,948	839,068	-	1,214,880	40.85%	174,340
97		ESTIMATED EQUIPMENT TOTAL - ELECTRIC	\$ 2,053,948	\$ -	\$ 2,053,948	\$ 839,068	\$ -	\$ 1,214,880	40.85%	\$ 174,340
98		ESTIMATED PLAN TOTAL - ELECTRIC	\$ 38,860,115	\$ 74,702	\$ 38,934,817	\$ 19,407,000	\$ (6,523)	\$ 19,534,340	49.84%	\$ 11,694,080
99		GENERAL & ADMINISTRATIVE PROJECTS								
100		DEPARTMENT 1135 - COMMUNICATIONS & PUBLIC RELATIONS								
101	Contract Development	B PUB Billboard Construction	473,000	-	473,000	-	-	473,000	0.00%	-
102		Total for Dept. 1135	473,000	-	473,000	-	-	473,000	0.00%	-
103		DEPARTMENT 1165 - RECORDS MANAGEMENT								
104	Completed	Implementation of an Enterprise Content Management (ECM) System	118,963	-	118,963	-	-	118,963	0.00%	-
105		Total for Dept. 1165	118,963	-	118,963	-	-	118,963	0.00%	-
106		DEPARTMENT 3110 - W/WW ENGINEERING & CAPITAL PLANNING								
107	Completed	Administration Building Remodeling - Design	-	-	-	-	(251,216)	251,216	0.00%	-
108		Total for Dept. 3110	-	-	-	-	(251,216)	251,216	0.00%	-

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109		DEPARTMENT 4115 - ASSET MANAGEMENT & CIP DELIVERY								
110	Under Construction	Capital Project Management Software	112,169	-	112,169	-	-	112,169	0.00%	229,988
111		Total for Dept. 4115	112,169	-	112,169	-	-	112,169	0.00%	229,988
112		DEPARTMENT 5110 - FINANCE								
113	Proposed Projects	Financial Management Information System	250,000	-	250,000	-	-	250,000	0.00%	-
114		Total for Dept. 5110	250,000	-	250,000	-	-	250,000	0.00%	-
115		DEPARTMENT 6110 - CUSTOMER SERVICE								
116	Proposed Projects	Virtual Assistant	71,000	(56,044)	14,956	-	-	14,956	0.00%	-
117		Total for Dept. 6110	71,000	(56,044)	14,956	-	-	14,956	0.00%	-
118		DEPARTMENT 6125 - CALL CENTER								
119	Under Construction	Call Center Expansion	40,079	48,664	88,743	2,070	-	86,673	2.33%	15,864
120		Total for Dept. 6125	40,079	48,664	88,743	2,070	-	86,673	2.33%	15,864
121		DEPARTMENT 6135 - CIS SUPPORT								
122	Under Construction	Cayenta The Customer Engagement Portal	241,135	-	241,135	181,335	-	59,800	75.20%	81,450
123		Total for Dept. 6135	241,135	-	241,135	181,335	-	59,800	75.20%	81,450
124		DEPARTMENT 6160 - CASHIERS								
125	Under Construction	B PUB Kiosk Project	113,221	7,380	120,601	64,862	-	55,739	53.78%	56,611
126		Total for Dept. 6160	113,221	7,380	120,601	64,862	-	55,739	53.78%	56,611
127		DEPARTMENT 7131 - IT HARDWARE, CYBER, & NETWORK MGMNT								
128	Proposed Projects	Next Gen Firewall Cybersecurity Appliances	306,680	-	306,680	-	-	306,680	0.00%	-
129	Under Construction	Cisco Phone Upgrade - RingCentral	150,000	-	150,000	9,081	-	140,919	6.05%	117,666
130	Proposed Projects	Office M365 & Co-pilot	498,109	-	498,109	-	-	498,109	0.00%	-
131	Proposed Projects	Disk expansion - M365 backup	225,000	-	225,000	-	-	225,000	0.00%	-

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132	Under Construction	Email archiving appliances & Load Balancer	180,000	-	180,000	75,606	-	104,394	42.00%	-
133	Under Construction	Motorola Network Upgrade	300,000	-	300,000	123,121	-	176,879	41.04%	37
134	Proposed Projects	UPS - Power Plant NOC	50,000	-	50,000	-	-	50,000	0.00%	-
135	Proposed Projects	Cisco Core Networking Equipment - all sites	350,000	-	350,000	-	-	350,000	0.00%	-
136	Under Construction	Annex Board Room Upgrade	500,000	-	500,000	-	-	500,000	0.00%	363,662
137		Total for Dept. 7131	2,559,789	-	2,559,789	207,808	-	2,351,981	8.12%	481,365
138		DEPARTMENT 7135 - GEOGRAPHIC INFORMATION SYSTEMS								
139	Proposed Projects	GIS Data Migration to ESRI's Utility Network	150,000	-	150,000	-	-	150,000	0.00%	-
140		Total for Dept. 7135	150,000	-	150,000	-	-	150,000	0.00%	-
141		DEPARTMENT 7160 - FACILITY MAINTENANCE								
142	Contract Development	HVAC Replacement and Design Phase Project	700,747	-	700,747	3,673	-	697,074	0.52%	451,300
143	Contract Development	Administration Building HVAC Replacement	1,200,000	(50,000)	1,150,000	-	-	1,150,000	0.00%	-
144	Under Construction	Administration Building Flooring Replacement	250,000	-	250,000	98,154	-	151,846	39.26%	72,846
145	Contract Development	Administration Building Roof Replacement	125,000	-	125,000	-	-	125,000	0.00%	-
146	Contract Development	Administration Building Remodeling - Design	-	25,000	25,000	-	-	25,000	0.00%	-
147	Contract Development	511 Service Center Gate Modification	-	25,000	25,000	-	-	25,000	0.00%	-
148	Contract Development	Robindale Fence Installation Project	-	46,413	46,413	-	-	46,413	0.00%	-
149		Total for Dept. 7160	2,275,747	46,413	2,322,160	101,827	-	2,220,333	4.39%	524,146
150		DEPARTMENT 7170 - WAREHOUSE								
151	Contract Development	Service Yard Expansion - Phase 1 Inventory Material	531,408	-	531,408	-	-	531,408	0.00%	-
152	Under Construction	FM 511 Service Center - New Lay Down Yard - Phase 2 and Lighting	141,036	-	141,036	167,061	-	(26,025)	118.45%	-
153		Total for Dept. 7170	672,444	-	672,444	167,061	-	505,383	24.84%	-
154		ESTIMATED TOTAL BY CATEGORY:								
155		GENERAL & ADMINISTRATIVE	6,612,112	46,413	6,658,525	476,696	(251,216)	6,433,045	7.16%	1,235,499
156		ADMINISTRATIVE - CUSTOMER SERVICE	465,435	-	465,435	248,267	-	217,168	53.34%	153,925

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157		ESTIMATED PLAN TOTAL - GEN. & ADMIN.	\$ 7,077,547	\$ 46,413	\$ 7,123,960	\$ 724,963	\$ (251,216)	\$ 6,650,213	10.18%	\$ 1,389,424
158		WATER PROJECTS								
159		DEPARTMENT 3120 - WATER PLANT I								
160	In Design	Backup Caustic Bulk Tank	75,000	-	75,000	-	-	75,000	0.00%	-
161	Proposed Projects	Drain Valves for the drying lagoons	58,500	-	58,500	-	-	58,500	0.00%	-
162	Proposed Projects	Raw Water Pump Station # 1, 2 and 3	100,000	-	100,000	-	-	100,000	0.00%	-
163	In Design	Raw Water Pump Station # 4, 5 and 6	200,000	-	200,000	-	-	200,000	0.00%	4,316
164	Grant Funded	Raw Water Pump Station No. 4, 5, and 6	-	-	-	-	-	-	0.00%	-
165	Under Construction	Replacement ammoniators	32,382	-	32,382	-	-	32,382	0.00%	25,750
166	In Design	Replacement of influent valves for 8 filters	120,000	-	120,000	-	-	120,000	0.00%	-
167	Proposed Projects	Replacement of rakes for two clarifiers (B1 and B2)	218,722	-	218,722	-	-	218,722	0.00%	-
168	Proposed Projects	Sluice gates for drying lagoons	38,317	-	38,317	-	-	38,317	0.00%	-
169	In Design	Structural Rehabilitation of Pipe Gallery	99,000	-	99,000	39,822	-	59,178	40.22%	56,643
170	In Design	High Service Pump Station No 2 Design and Construction	283,775	-	283,775	-	-	283,775	0.00%	3,129
171		Total for Dept. 3120	1,225,696	-	1,225,696	39,822	-	1,185,874	3.25%	89,838
172		DEPARTMENT 3130 - WATER PLANT II								
173	In Design	Aeration Structure Rehabilitation/Replacement	59,311	-	59,311	10,855	-	48,456	18.30%	27,984
174	Contract Development	Carbon Mixer	280,000	-	280,000	-	-	280,000	0.00%	-
175	Under Construction	Flocculation Basin Improvement	140,980	-	140,980	109,638	-	31,342	77.77%	-
176	In Design	High Service Pump Station	262,000	-	262,000	-	-	262,000	0.00%	3,747
177	Proposed Projects	Pump and Motor Replacement of Reservoir Raw Water Pump 1	98,250	-	98,250	-	-	98,250	0.00%	-
178	Proposed Projects	Pump and Motor Replacement of Reservoir Raw Water Pump 3	98,250	-	98,250	-	-	98,250	0.00%	-
179	Under Construction	Replace Fence Surrounding Clearwell and High Service Pumps Station	75,600	-	75,600	33,700	-	41,900	44.58%	-

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180	Contract Development	Reservoir Raw Water Pumps Variable Frequency Drives	150,000	-	150,000	-	-	150,000	0.00%	-
181	Proposed Projects	Backup Power Improvements including Reservoir Raw Water Pumps	300,000	-	300,000	-	-	300,000	0.00%	-
182	In Design	Aeration Tank Replacement - engineering (Packet 3)	38,333	-	38,333	10,855	-	27,478	28.32%	27,984
183	In Design	Raw Water Pump Station - engineering (Packet 4)	2,955	-	2,955	-	-	2,955	0.00%	2,955
184		Total for Dept. 3130	1,505,679	-	1,505,679	165,048	-	1,340,631	10.96%	62,670
185		DEPARTMENT 3140 - RAW WATER SUPPLY								
186	Proposed Projects	Raw Water to Resaca Flow Meter	300,000	(87,898)	212,102	-	-	212,102	0.00%	-
187	Contract Development	Resaca Pump No. 2 Pump Replacement	-	25,398	25,398	-	-	25,398	0.00%	-
188		Total for Dept. 3140	300,000	(62,500)	237,500	-	-	237,500	0.00%	-
189		DEPARTMENT 3150 - W/WW OPERATIONS & CONSTRUCTION								
190	Utility Relocations	TXDOT - Alton Gloor Water Reconstruction Utility Adjustment (Expwy I89E to Paredes Ln Rd)	150,000	-	150,000	-	-	150,000	0.00%	-
191		Total for Dept. 3150	150,000	-	150,000	-	-	150,000	0.00%	-
192		DEPARTMENT 3155 - W/WW OPERATIONS & MAINTENANCE								
193	Customer Connections	Water New Connections and New Subdivisions	600,000	-	600,000	862,802	-	(262,802)	143.80%	65,307
194	Customer Connections	Water New Connections and New Subdivisions	-	-	-	-	(210)	210	0.00%	-
195	In Design	Fire Hydrant Replacement Project	150,000	-	150,000	-	-	150,000	0.00%	-
196	Completed	Valve Replacement Project Phase 4 and 5	485,400	130,000	615,400	605,966	-	9,434	98.47%	-
197	Proposed Projects	Valve Replacement Project Phase 5	130,000	(130,000)	-	-	-	-	0.00%	-
198	Under Construction	Meter Vault Replacement Project	-	-	-	68,065	-	(68,065)	0.00%	-
199		Total for Dept. 3155	1,365,400	-	1,365,400	1,536,833	(210)	(171,223)	112.56%	65,307
200		DEPARTMENT 3310 - WATER & WASTEWATER ENGINEERING								
201	In Design	16-inch Waterline Loop at Ruben M Torres Blvd	508,030	-	508,030	455	-	507,575	0.09%	-
202	In Design	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	225,000	-	225,000	92,999	-	132,001	41.33%	207,782

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203	Grant Funded	ARPA Downtown Water & Wastewater Improvement Project 2	600,000	-	600,000	1,661,552	-	(1,061,552)	276.93%	1,302,704
204	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 3	877,500	-	877,500	-	-	877,500	0.00%	-
205	Grant Funded	Banco Morales Reservoir Surplus Water Impound - Engineering & Construction	500,000	-	500,000	-	-	500,000	0.00%	-
206	Utility Relocations	Calvin Street Water Utility Improvements - engineering and construction	79,432	-	79,432	20,654	-	58,778	26.00%	60,821
207	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	1,695	-	474,623	0.36%	580,641
208	Utility Relocations	City Streets Contract - E. 14th Street - District 1 - Engineering and Construction	10,000	-	10,000	-	-	10,000	0.00%	-
209	Utility Relocations	City Streets Contract - Old Alice Road - District 2 - Engineering & Construction	537,866	-	537,866	46,704	-	491,162	8.68%	28,512
210	Utility Relocations	City Streets Contract - Old Hwy 77 - District 4	440,564	-	440,564	173,050	-	267,514	39.28%	901,036
211	Utility Relocations	City Streets Contract - Wild Rose Lane - District 3 & 4	453,000	-	453,000	95,417	-	357,583	21.06%	382,869
212	In Design	FM 511 24-inch Waterline Loop (SRWA to Old Port Isabel Rd) - engineering	196,046	-	196,046	131,234	-	64,812	66.94%	59,233
213	In Design	FM 511 Waterline Loop (SH 48 to Boca Chica Blvd) - Engineering & Construction	138,000	59,541	197,541	116,049	-	81,492	58.75%	27,522
214	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
215	In Design	New Raw Water River Intake Facility - Engineering	1,044,642	(35,000)	1,009,642	-	-	1,009,642	0.00%	-
216	In Design	Ocelot Electrical Substation Water Improvements	567,050	(150,000)	417,050	7,915	-	409,135	1.90%	-
217	Proposed Projects	Raw Water Reservoir Dredging Project - Engineering	75,000	-	75,000	-	-	75,000	0.00%	-
218	In Design	SpaceX 16-inch Diameter Waterline Upsizing Project - Construction	1,236,800	-	1,236,800	14,758	-	1,222,042	1.19%	-
219	Utility Relocations	TXDOT - International Blvd (SH 4) Water Utility Adjustment Phase 1-3 (from Expwy I69E to Four Corners)	297,173	(59,541)	237,632	166,137	-	71,495	69.91%	-

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220	Utility Relocations	TXDOT - SH 48 Median Construction - Water Utility Adjustments (Four Corners to FM 511)	175,000	-	175,000	69	-	174,931	0.04%	-
221	Utility Relocations	Water Main Replacements related to City Street Paving and Drainage Improvement Projects	100,000	-	100,000	-	-	100,000	0.00%	-
222	In Design	Water Plant No. 1 Raw Water Pump System - Engineering	50,000	-	50,000	-	-	50,000	0.00%	30,215
223	Utility Relocations	City Streets Contract - Denmet Road - District 3 Engineering & Construction	115,000	-	115,000	-	-	115,000	0.00%	-
224	Under Construction	2.0 MG Elevated Storage Tank	-	-	-	2,320	-	(2,320)	100.00%	49,525
225	Utility Relocations	Villa Los Pinos Subdivision Utility Improvements	-	-	-	1,854	-	(1,854)	100.00%	-
226	Utility Relocations	West 5th Street Water Main Loop - engineering	-	-	-	322	-	(322)	100.00%	-
227	In Design	High Service Pump No. 1 at Water Plant I - engineering	-	-	-	-	-	-	100.00%	6,377
228	Utility Relocations	S Old Alice Rd and Sunset Dr Utility Improvements	-	-	-	69	-	(69)	100.00%	-
229	In Design	Waterline Upgrade Near WTP No. 1 (on 13th Street)	10,000	-	10,000	-	-	10,000	0.00%	-
230	Proposed Projects	Brownsville PUB Water Impact Fee Update	110,000	-	110,000	-	-	110,000	0.00%	-
231	In Design	SpaceX Pressure Booster Station	-	35,000	35,000	969	-	34,031	2.77%	-
232	In Design	Boca Chica Blvd Waterline Upgrade from International Blvd to Owens Road	-	-	-	-	-	-	0.00%	606
233		Total for Dept. 3310	8,922,421	-	8,922,421	2,534,222	-	6,388,199	28.40%	3,781,605
234		DEPARTMENT 7125 - REAL ESTATE								
235	Proposed Projects	16-inch Waterline Loop from Lago Vista to W. Alton Gloor Blvd	-	-	-	-	-	-	0.00%	-
236		Total for Dept. 7125	-	-	-	-	-	-	0.00%	-
237		DEPARTMENT 7130 - ENTERPRISE SOLUTIONS								
238	Under Construction	Advanced Metering Infrastructure (AMI) - water	3,785,847	-	3,785,847	4,371,822	-	(585,975)	115.48%	1,694,487
239	Grant Funded	Advanced Metering Infrastructure (AMI) - water	2,800,000	-	2,800,000	1,406,433	-	1,393,567	50.23%	-
240		Total for Dept. 7130	6,585,847	-	6,585,847	5,778,255	-	807,592	87.74%	1,694,487

**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 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
241		DEPARTMENT 7160 - FACILITY MAINTENANCE								
242	Contract Development	Water Plant I Resaca Maintenance Office	-	41,500	41,500	-	-	41,500	0.00%	-
243	Contract Development	Pump House No. 1 Door Removal and Installation	-	9,000	9,000	-	-	9,000	0.00%	-
244	Contract Development	Pump House No. 3 Exhaust Fan Installation	-	12,000	12,000	-	-	12,000	0.00%	-
245		Total for Dept. 7160	-	62,500	62,500	-	-	62,500	0.00%	-
246		DEPARTMENT 7190 - SUPV CONTROL & DATA ACQ (SCADA)								
247	Proposed Projects	SRWA Wells Fiber	234,350	-	234,350	-	-	234,350	0.00%	-
248	In Design	Water Wastewater SCADA System Cybersecurity Upgrade	150,000	(75,000)	75,000	3,160	-	71,840	4.21%	2,992
249	Proposed Projects	SCADA Water Communication Enhancements - Phase 3	150,000	-	150,000	-	-	150,000	0.00%	-
250	Proposed Projects	Water SCADA Upgrade	162,634	-	162,634	-	-	162,634	0.00%	-
251		Total for Dept. 7190	696,984	(75,000)	621,984	3,160	-	618,824	0.51%	2,992
252		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
253	Heavy Equipment and	CAPITAL EQUIPMENT	1,983,512	-	1,983,512	826,332	-	1,157,180	41.66%	93,501
254	Resaca Fee Funded E	Capital Equipment - Resaca	810,635	-	810,635	326,019	-	484,616	40.22%	143,934
255		ESTIMATED EQUIPMENT TOTAL - WATER	\$ 2,794,147	\$ -	\$ 2,794,147	\$ 1,152,351	\$ -	\$ 1,641,796	41.24%	\$ 237,435
256		ESTIMATED PLAN TOTAL - WATER	\$ 23,546,174	\$ (75,000)	\$ 23,471,174	\$ 11,209,691	\$ (210)	\$ 12,261,693	47.76%	\$ 5,934,334
257		WASTEWATER PROJECTS								
258		DEPARTMENT 1430 - PRE-TREATMENT								
259	Under Construction	Pretreatment's Roof Replacement	37,000	-	37,000	36,000	-	1,000	97.30%	-
260		Total for Dept. 1430	37,000	-	37,000	36,000	-	1,000	97.30%	-

**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 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
261		DEPARTMENT 3150 - W/WW OPERATIONS & CONSTRUCTION								
262	Utility Relocations	TXDOT - Alton Gloor Reconstruction Utility Adjustments (Expwy I69E to Paredes Ln Rd)	200,000	(100,643)	99,357	-	-	99,357	0.00%	-
263		Total for Dept. 3150	200,000	(100,643)	99,357	-	-	99,357	0.00%	-
264		DEPARTMENT 3155 - W/WW OPERATIONS & MAINTENANCE								
265	Customer Connections	Wastewater New Connections and New Subdivisions	500,000	-	500,000	301,540	-	198,460	60.31%	36,147
266	Customer Connections	Wastewater New Connections and New Subdivisions	-	-	-	-	(2,686)	2,686	0.00%	-
267		Total for Dept. 3155	500,000	-	500,000	301,540	(2,686)	201,146	60.31%	36,147
268		DEPARTMENT 3210 - SOUTH WASTEWATER TREATMENT PLANT								
269	Completed	Plant Drain Pump	26,840	(3,154)	23,686	22,345	-	1,341	94.34%	-
270	Under Construction	Return Activated Sludge Pump (2 each)	177,510	(22,220)	155,290	-	-	155,290	0.00%	146,500
271	In Design	SWWTP Headworks Rehabilitation	1,250,000	-	1,250,000	200	-	1,249,800	0.02%	51,938
272	Under Construction	Replacement of Blower No 1 at Blower Building No.1	-	-	-	101,135	-	(101,135)	0.00%	-
273		Total for Dept. 3210	1,454,350	(25,374)	1,428,976	123,680	-	1,305,296	8.66%	198,438
274		DEPARTMENT 3220 - ROBINDALE WASTEWATER TREATMENT PLANT								
275	Completed	Three (3) New 25 Yard Bio-solids Metal Roll-off Bins	37,769	(5,425)	32,344	32,344	-	-	100.00%	-
276	Completed	Mixer Pump	87,194	(14,079)	73,115	68,976	-	4,139	94.34%	-
277	Completed	Non-Potable Water Pump	13,237	-	13,237	13,900	-	(663)	105.01%	-
278	Under Construction	Recirculation Pump	23,119	(1,535)	21,584	-	-	21,584	0.00%	18,950
279	In Design	Upgrade of Robindale WWTP Headworks Screening System and Compactor	597,615	-	597,615	276,029	-	321,586	46.19%	334,714
280	Under Construction	Turbo Blower Upgrades Phase I (Packet 3) - construction	239,501	-	239,501	101,242	-	138,259	42.27%	162,059
281		Total for Dept. 3220	998,435	(21,039)	977,396	492,491	-	484,905	50.39%	515,723
282		DEPARTMENT 3230 - WASTEWATER LIFT STATIONS								
283	Under Construction	Lift Station No. 9 Pump Rehabilitation	777,164	-	777,164	64,812	-	712,352	8.34%	787,090

**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 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
284	Under Construction	Lift Station No. 10 Rehabilitation	346,349	-	346,349	33,266	-	313,083	9.60%	353,398
285	Under Construction	Lift Station No. 11 Rehabilitation	243,413	-	243,413	31,716	-	211,697	13.03%	246,760
286	Proposed Projects	Lift Station No. 12 Rehabilitation	-	-	-	-	-	-	0.00%	-
287	Proposed Projects	Lift Station No. 13 Rehabilitation	-	-	-	-	-	-	0.00%	-
288	Under Construction	Lift Station No. 15 Rehabilitation	-	-	-	29,933	-	(29,933)	100.00%	62,554
289	In Design	Lift Station No. 17 Rehabilitation	-	-	-	661	-	(661)	100.00%	17,221
290	In Design	Lift Station No. 28 Rehabilitation	200,000	-	200,000	661	-	199,339	0.33%	17,221
291	Completed	Lift Station No. 41 Rehabilitation	-	-	-	-	-	-	0.00%	-
292	Under Construction	Lift Station No. 43 Rehabilitation	231,547	-	231,547	28,285	-	203,262	12.22%	237,537
293	Proposed Projects	Lift Station No. 44 Rehabilitation	-	-	-	-	-	-	0.00%	-
294	Under Construction	Lift Station No. 47 Rehabilitation	40,022	-	40,022	-	-	40,022	0.00%	40,022
295	In Design	Lift Station No. 51 Rehabilitation	100,000	-	100,000	-	-	100,000	0.00%	5,825
296	Proposed Projects	Lift Station No. 53 Rehabilitation	-	-	-	-	-	-	0.00%	-
297	In Design	Lift Station No. 58 Rehabilitation	-	-	-	661	-	(661)	100.00%	17,221
298	In Design	Lift Station No. 63 Force Main	300,000	-	300,000	-	-	300,000	0.00%	24,715
299	In Design	Lift Station No. 67 Rehabilitation	-	-	-	-	-	-	0.00%	5,361
300	Proposed Projects	Lift Station No. 68 Rehabilitation Engineering and Construction	-	-	-	-	-	-	0.00%	-
301	Proposed Projects	Lift Station No. 69 Rehabilitation	100,000	-	100,000	-	-	100,000	0.00%	-
302	In Design	Lift Station No. 72 Rehabilitation	-	-	-	661	-	(661)	100.00%	17,221
303	Proposed Projects	Lift Station No. 77 Rehabilitation	-	-	-	-	-	-	0.00%	-
304	In Design	Lift Station No. 80 Rehabilitation	-	-	-	-	-	-	0.00%	7,525
305	Proposed Projects	Lift Station No. 82 Rehabilitation	-	-	-	-	-	-	0.00%	-
306	Proposed Projects	Lift Station No. 85 Rehabilitation	-	-	-	-	-	-	0.00%	-
307	In Design	Lift Station No. 89 Rehabilitation	-	-	-	661	-	(661)	100.00%	17,221
308	In Design	Lift Station No. 95 Rehabilitation Engineering and Construction	-	-	-	661	-	(661)	100.00%	17,221
309	In Design	Lift Station No. 96 Rehabilitation	-	-	-	1,549	-	(1,549)	100.00%	40,778
310	In Design	Lift Station No. 99 Rehabilitation	-	-	-	661	-	(661)	100.00%	17,221
311	In Design	Lift Station No. 101 Rehabilitation	-	-	-	-	-	-	0.00%	5,607
312	Proposed Projects	Lift Station No. 102 Rehabilitation	-	-	-	-	-	-	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 STATUS OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
313	Proposed Projects	Lift Station No. 103 Decommission	-	-	-	-	-	-	0.00%	-
314	In Design	Lift Station No. 105 Rehabilitation	-	-	-	-	-	-	0.00%	6,399
315	In Design	Lift Station No. 106 Rehabilitation	-	-	-	-	-	-	0.00%	5,277
316	Proposed Projects	Lift Station No. 111 Odor Control	200,000	-	200,000	-	-	200,000	0.00%	-
317	Proposed Projects	Lift Station No. 113 Rehabilitation	-	-	-	-	-	-	0.00%	-
318	In Design	Lift Station No. 140 Rehabilitation	13,037	-	13,037	486	-	12,551	3.73%	12,570
319	In Design	Lift Station No. 159 Lift Station Upgrade	-	-	-	-	-	-	0.00%	12,375
320	In Design	2025 Wet Well Re-Coating Program (for LS No. 55, 67, 80, 92 and 105)	327,415	-	327,415	1,947	-	325,468	0.59%	327,415
321	Under Construction	Lift Station Pump Replacements	-	258,903	258,903	258,903	-	-	100.00%	-
322		Total for Dept. 3230	2,878,947	258,903	3,137,850	455,524	-	2,682,326	14.52%	2,301,755
323		DEPARTMENT 3310 - W/WW ENGINEERING								
324	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 1	-	165,302	165,302	157,468	-	7,834	95.26%	7,834
325	Grant Funded	ARPA Downtown Water and Wastewater Improvements - Project 2	2,968,608	(165,302)	2,803,306	1,673,824	-	1,129,482	59.71%	1,304,033
326	Utility Relocations	Calvin Street Wastewater Utility Improvements - engineering and construction	100,793	-	100,793	23,921	-	76,872	23.73%	60,821
327	Utility Relocations	Central Estates - Praxedis Saldivar Sanitary Sewer Improvements - Engineering and Construction	397,189	-	397,189	37,591	-	359,598	9.46%	35,500
328	Grant Funded	Central Estates - Praxedis Saldivar Sanitary Sewer Improvements - Engineering and Construction	500,000	-	500,000	-	-	500,000	0.00%	-
329	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	1,049	-	285,831	0.37%	722,274
330	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
331	Utility Relocations	City Streets Contract - Old Alice Road - District 2 - Engineering & Construction	577,333	-	577,333	45,762	-	531,571	7.93%	28,512
332	Utility Relocations	City Streets Contract - Old Hwy 77 - District 4	3,195,564	-	3,195,564	630,424	-	2,565,140	19.73%	3,101,164
333	Utility Relocations	City Streets Contract - Wild Rose Lane - District 3 & 4	380,132	-	380,132	102,827	-	277,305	27.05%	382,869

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

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LINE NO.	PROJECT STATUS OR DEPENDENCIES	DESCRIPTION	AMENDED PLAN FOR FY 2026	TRANSFERS IN (OUT)	AMENDED PLAN FOR FY 2026	YTD ACTUAL AS OF 05/31/2026	ADJUSTMENTS	PROJECT BALANCE AS OF 05/31/2026	COMPLETION PERCENTAGE AS OF 05/31/2026	P.O. BALANCE AS OF 05/31/2026
334	In Design	North Regional Force Main - Phase I - Engineering and Construction	1,758,826	-	1,758,826	137,149	-	1,621,677	7.80%	241,752
335	Utility Relocations	Ocelot Electrical Substation Wastewater Improvements	545,550	(150,000)	395,550	4,772	-	390,778	1.21%	-
336	Utility Relocations	Sewer Replacements related to City Street Paving and Drainage Improvement Projects	150,000	(83,903)	66,097	-	-	66,097	0.00%	-
337	Utility Relocations	TXDOT - International Blvd (SH4) Wastewater Utility Adjustment Phase 1 - 3 (from Expressway I69E to Four Corners)	100,000	-	100,000	53,509	-	46,491	53.51%	10,105
338	Utility Relocations	TXDOT - SH48 Median Construction - Wastewater Utility Adjustments (Four Corners to FM 511)	175,000	(150,000)	25,000	28	-	24,972	0.11%	-
339	In Design	SpaceX Force Main Project	75,000	-	75,000	140	-	74,860	0.19%	49,208
340	Proposed Projects	City Streets Contract - Dennet Road - District 3 Engineering & Construction	115,000	-	115,000	-	-	115,000	0.00%	-
341	In Design	Robindale WWTP Indirect Potable Reuse Project Phase II	334,320	-	334,320	68,757	-	265,563	20.57%	520,266
342	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
343	In Design	North Colonias of Brownsville - engineering	-	-	-	-	-	-	0.00%	9,100
344	Grant Funded	Robindale WWTP Indirect Potable Reuse Project Phase II	400,000	-	400,000	-	-	400,000	0.00%	-
345	Proposed Projects	Brownsville PUB Wastewater Impact Fee Update	110,000	-	110,000	-	-	110,000	0.00%	-
346		Total for Dept. 3310	12,040,695	(233,903)	11,806,792	2,938,670	-	8,868,122	24.89%	6,504,992
347		DEPARTMENT 7125 - REAL ESTATE								
348	Under Construction	Lift Station No. 121 land purchase	-	75,643	75,643	77,143	-	(1,500)	101.98%	-
349		Total for Dept. 7125	-	75,643	75,643	77,143	-	(1,500)	101.98%	-

**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]
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350		DEPARTMENT 7190 - SUPV CONTROL & DATA ACQ (SCADA)								
351	Proposed Projects	SCADA Wastewater Communication Enhancements -	150,000	(74,702)	75,298	-	-	75,298	0.00%	-
352	In Design	Wastewater SCADA System Cybersecurity Upgrade Project	-	75,000	75,000	3,160	-	71,840	4.21%	2,992
353	Proposed Projects	Wastewater SCADA Upgrade	162,634	-	162,634	-	-	162,634	0.00%	-
354		Total for Dept. 7190	312,634	298	312,932	3,160	-	309,772	1.01%	2,992
355		ADD ESTIMATED CAPITAL EQUIPMENT BUDGET								
356	Heavy Equipment and	CAPITAL EQUIPMENT	1,800,273	-	1,800,273	972,321	-	827,952	54.01%	11,630
357		ESTIMATED EQUIPMENT TOTAL - WASTEWATER	\$ 1,800,273	\$ -	\$ 1,800,273	\$ 972,321	\$ -	\$ 827,952	54.01%	\$ 11,630
358		ESTIMATED PLAN TOTAL - WASTEWATER	\$ 20,222,334	\$ (46,115)	\$ 20,176,219	\$ 5,400,529	\$ (2,686)	\$ 14,778,376	26.77%	\$ 9,571,677
359		CAPITAL IMPROVEMENT PLAN - GRAND TOTAL	\$ 89,706,170	\$ -	\$ 89,706,170	\$ 36,742,183	\$ (260,635)	\$ 53,224,622	40.96%	\$ 28,589,515

**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 Improvements	2,352	1,493	1	-	-	-	-	-	-	2,888	2,873	1	-	-	-	-	-	-
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	12,452,768	5	-	1,190	1	-	-	-	-	-	-	44,743	12,460,002	7
Grand Total	\$ 121,929	\$ 278,984	15	\$ 165,270	\$ 12,601,540	23	\$ 47,903	\$ 28,340	6	\$ 4,836	\$ 3,626	3	\$ -	\$ -	\$ -	\$ 339,938	\$ 12,912,490	47

Note: All expenditures are from multi year work order inception date through 05/31/2026.

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 05/31/26	INVOICE PAYMENTS RECEIVED	FY 2026 OPEN BALANCE
Fiber Optics	\$ 7,102	\$ -	\$ (7,102)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,102)	\$ -	\$ -	\$ -
New Connections	60,244	-	(55,884)	-	-	-	24,849	-	-	-	-	-	-	(31,036)	29,209	-	29,209
Street Lights	168,305	-	(168,305)	-	-	-	-	-	-	-	-	-	-	(168,305)	-	-	-
Infrastructure Improvements	23,631	-	(23,631)	-	-	-	-	-	-	-	-	-	-	(23,631)	-	-	-
Other	5,576	-	(5,576)	-	-	-	-	62,769	-	-	-	-	-	57,193	62,769	-	62,769
LIT Pole Attachments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Utility Total	264,859	-	(260,498)	-	-	-	24,849	62,769	-	-	-	-	-	(172,881)	91,977	-	91,977
ARPA - Sewer & Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	\$ 264,859	\$ -	\$ (260,498)	\$ -	\$ -	\$ -	\$ 24,849	\$ 62,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (172,881)	\$ 91,977	\$ -	\$ 91,977

**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 May 31, 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	1,918,729	4,079,145	5,997,874
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	547,307	1,612,647	2,159,954
Water - Resaca Fees	-	113,813	113,813	-	386,127	386,127	-	414,279	414,279	-	419,528	419,528	-	282,723	282,723
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	411,637	2,029,071	2,440,708
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	\$ 2,877,673	\$ 8,003,586	\$ 10,881,259

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

ESRI Small Utility Enterprise Agreement

3-YEAR AGREEMENT RENEWAL

● ● ● FINANCE COMMITTEE | June 24, 2026

Ruben Cano

GIS Manager

7135 - GIS

A decorative graphic at the bottom of the slide consisting of several overlapping, wavy blue shapes that create a sense of movement and depth.

Background

- ❑ Our partnership with ESRI started on July 26, 1999.
- ❑ ESRI is the global market leader in geographic information system (GIS) software, location intelligence, and mapping.
- ❑ ESRI software is used to view, manage, and share GIS data across our organization.
- ❑ This 3-year renewal will carry us forward into 2029 and support future GIS projects and efforts.



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.

Budget

Description	Amount
ESRI Small Utility Enterprise Agreement (Year 1)	\$ 80,800.00
ESRI Small Utility Enterprise Agreement (Year 2)	\$ 81,600.00
ESRI Small Utility Enterprise Agreement (Year 3)	\$ 82,400.00
Total	\$ 244,800.00



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Questions?



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Adjournment
