



MONTHLY FINANCIAL REPORT

as of February 28, 2026

Cash/Budgetary Basis

Prepared by
Finance Department

March 24, 2026

MONTHLY FINANCIAL REPORT

February 2026

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Management Discussion & Highlights

February 2026

Overview

Monthly financial reports are presented on a cash basis to allow for timely reporting.

Expenditures in the operating funds exceeding the 41.7% year-to-date benchmark are primarily attributable to encumbrance accounting and the issuance of purchase orders at the beginning of the fiscal year.

Highlights

General Fund

- The ending fund balance exceeds the 21% target, largely due to most of the property tax collections occurring in January. YTD actual expenditures are within expected percentages except where noted.

Water-Sewer Fund

- Water consumption is down compared to the prior year, which may impact current year revenue trends. 40% of revenue is collected in the last four months of the fiscal year.

Drainage Fund

- Collections through January are below expected percentages because the new fee structure was not effective until the November billing. Revenue collections for the current year are outpacing the prior year collections.

Health Fund

- YTD revenue amounts are under expected percentages. This is largely due to vacancies, the new plan year starting in January 2026, and the newly budgeted positions not coming online until February 2026. Claims expenses continue to track on pace with the prior year claims. This is being closely monitored for any needed adjustments to keep the Health Fund whole.

TOWN OF PROSPER, TEXAS
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Expected Year to Date Percent 41.7%

GENERAL FUND

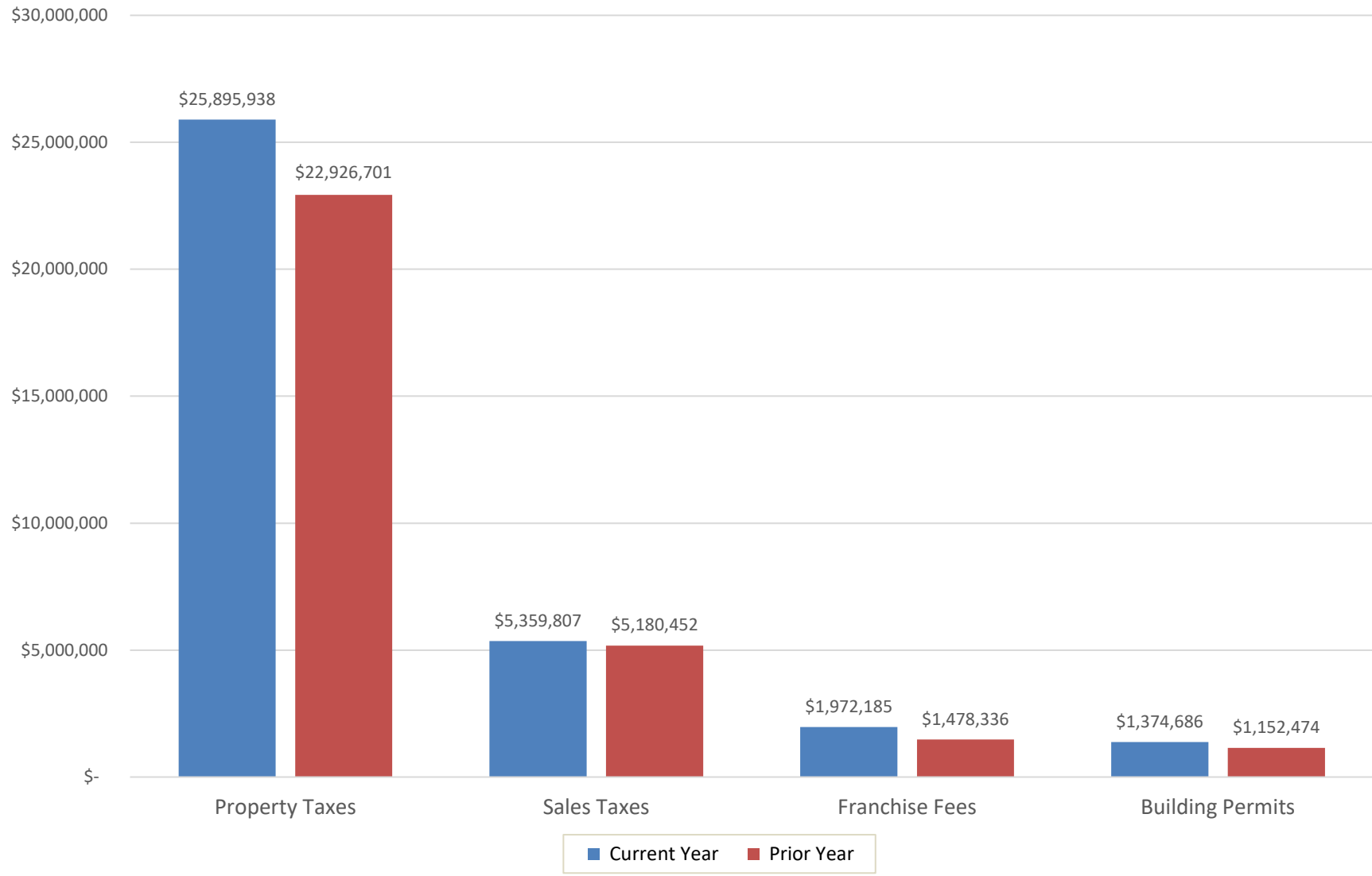
	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actuals	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actuals	Change from Prior Year
REVENUES										
Property Taxes	\$ 26,277,088	\$ -	\$ 26,277,088	\$ 25,895,938	\$ -	\$ 381,150	99%	1	\$ 22,926,701	13%
Sales Taxes	13,199,055	-	13,199,055	5,359,807	-	7,839,248	41%	5	5,180,452	3%
Franchise Fees	4,685,174	-	4,685,174	1,972,185	-	2,712,989	42%	2	1,478,336	33%
Building Permits	5,193,641	-	5,193,641	1,374,686	-	3,818,955	26%		1,152,474	19%
Other Licenses, Fees & Permits	2,640,606	-	2,640,606	625,610	-	2,014,996	24%		763,455	-18%
Charges for Services	1,577,152	-	1,577,152	815,782	-	761,370	52%		669,986	22%
Fines & Warrants	581,144	-	581,144	207,137	-	374,007	36%		219,410	-6%
Intergovernmental Revenue (Grants)	1,796,663	-	1,796,663	173,738	-	1,622,925	10%		15,350	1032%
Interest Income	750,000	-	750,000	207,326	-	542,674	28%		268,862	-23%
Miscellaneous	332,071	-	332,071	270,145	-	61,926	81%		69,374	289%
Park Fees	818,041	-	818,041	183,168	-	634,873	22%		195,878	-6%
Transfers In	10,389,929	-	10,389,929	5,227,712	-	5,162,217	50%	4	616,123	748%
Total Revenues	\$ 68,240,564	\$ -	\$ 68,240,564	\$ 42,313,233	\$ -	\$ 25,927,331	62%		\$ 33,556,401	26%
EXPENDITURES										
Administration	\$ 12,177,072	\$ -	\$ 12,177,072	\$ 4,388,245	\$ 744,988	\$ 7,043,840	42%	6	\$ 4,530,817	-3%
Police	17,724,406	-	17,724,406	5,868,713	467,396	11,388,297	36%	3	4,974,216	18%
Fire/EMS	15,945,810	-	15,945,810	6,035,707	298,863	9,611,240	40%	3	4,551,277	33%
Public Works	5,512,375	-	5,512,375	1,657,858	844,767	3,009,750	45%	6, 7	1,445,408	15%
Community Services	9,346,688	-	9,346,688	2,964,899	1,050,720	5,331,069	43%	6	2,895,511	2%
Development Services	4,083,700	-	4,083,700	1,343,440	49,270	2,690,990	34%		1,514,584	-11%
Engineering	2,708,971	-	2,708,971	963,117	5,888	1,739,966	36%		910,493	6%
Transfers Out	710,000	-	710,000	-	-	710,000	0%		-	0%
Total Expenses	\$ 68,209,022	\$ -	\$ 68,209,022	\$ 23,221,979	\$ 3,461,892	\$ 41,525,151	39%		\$ 20,822,306	12%
REVENUE OVER (UNDER) EXPENDITURES	\$ 31,542	\$ -	\$ 31,542	\$ 19,091,254					\$ 12,734,095	
Beginning Fund Balance October 1			10,828,123	10,828,123					13,226,939	
Ending Fund Balance*			<u>\$ 10,859,665</u>	<u>\$ 29,919,377</u>					<u>\$ 25,961,034</u>	

Notes

- 1 Property taxes are billed in October and a majority of collections occur December through February. TIRZ Transfers anticipated in March, percentage may decrease.
 - 2 Franchise fees and other various license and fees are paid quarterly or annually.
 - 3 Higher amounts vs prior years due to Special Purpose District salaries being moved to General Fund. Offset by Transfers In.
 - 4 Increase in Transfers In vs prior year related to transfers from Capital Project and Special Purpose District funds for salaries.
 - 5 Quarterly filer paid early in FY25 resulting in a higher than normal October collection amount.
 - 6 Contracts encumbered at the beginning of the year cause YTD percent to be higher than expected in early months.
 - 7 Higher amount vs prior year due to adding market adjustments and two additional staff.
- * Fund Balance Contingency per Charter and Reserve for FY26 = \$11,821,706 (21%). This is \$341,747 below the 21% target due to encumbrance accounting, which overstates the expenditures until the purchase item is received.

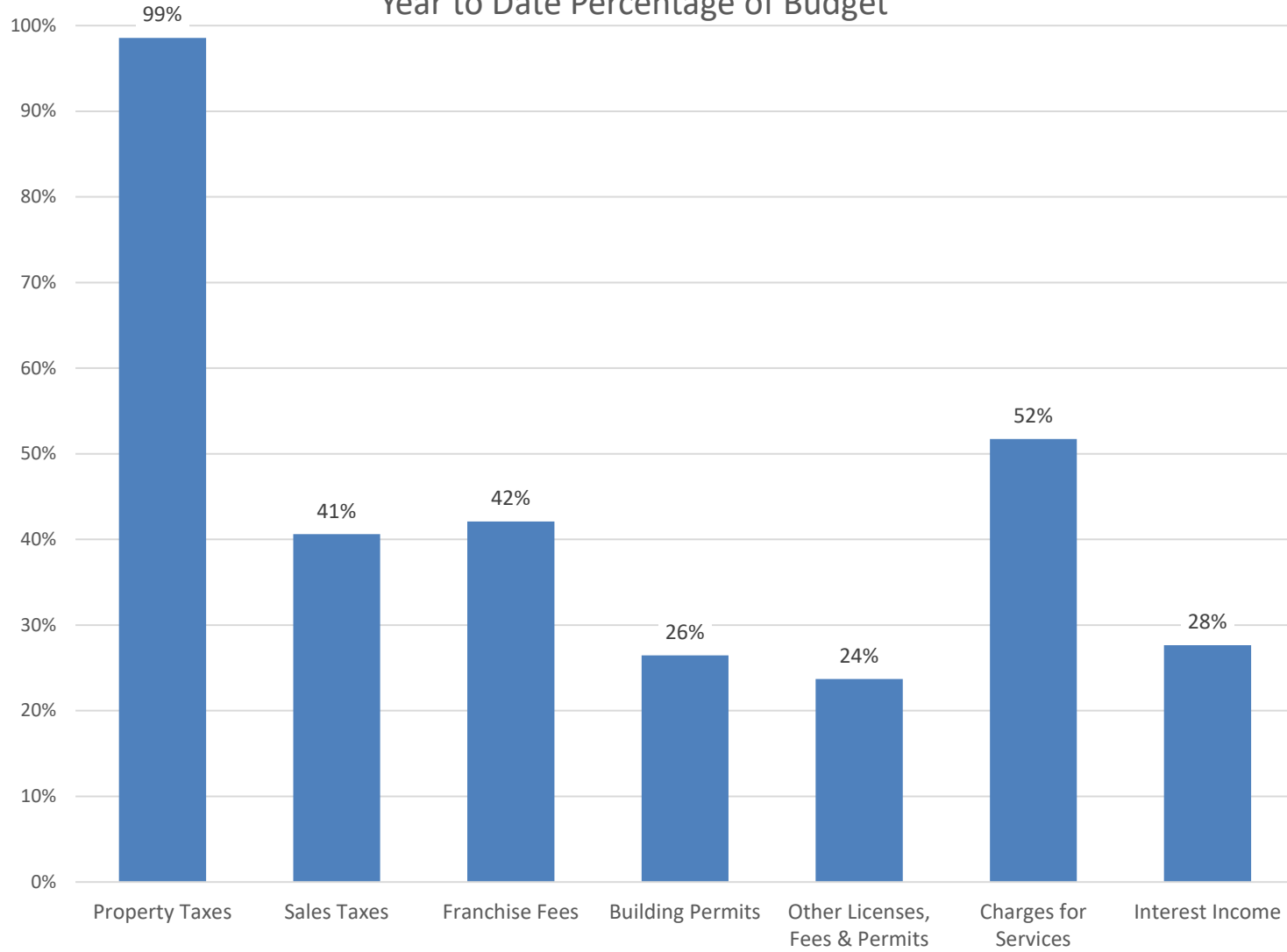
GENERAL FUND REVENUE

Current Year to Prior Year Actual

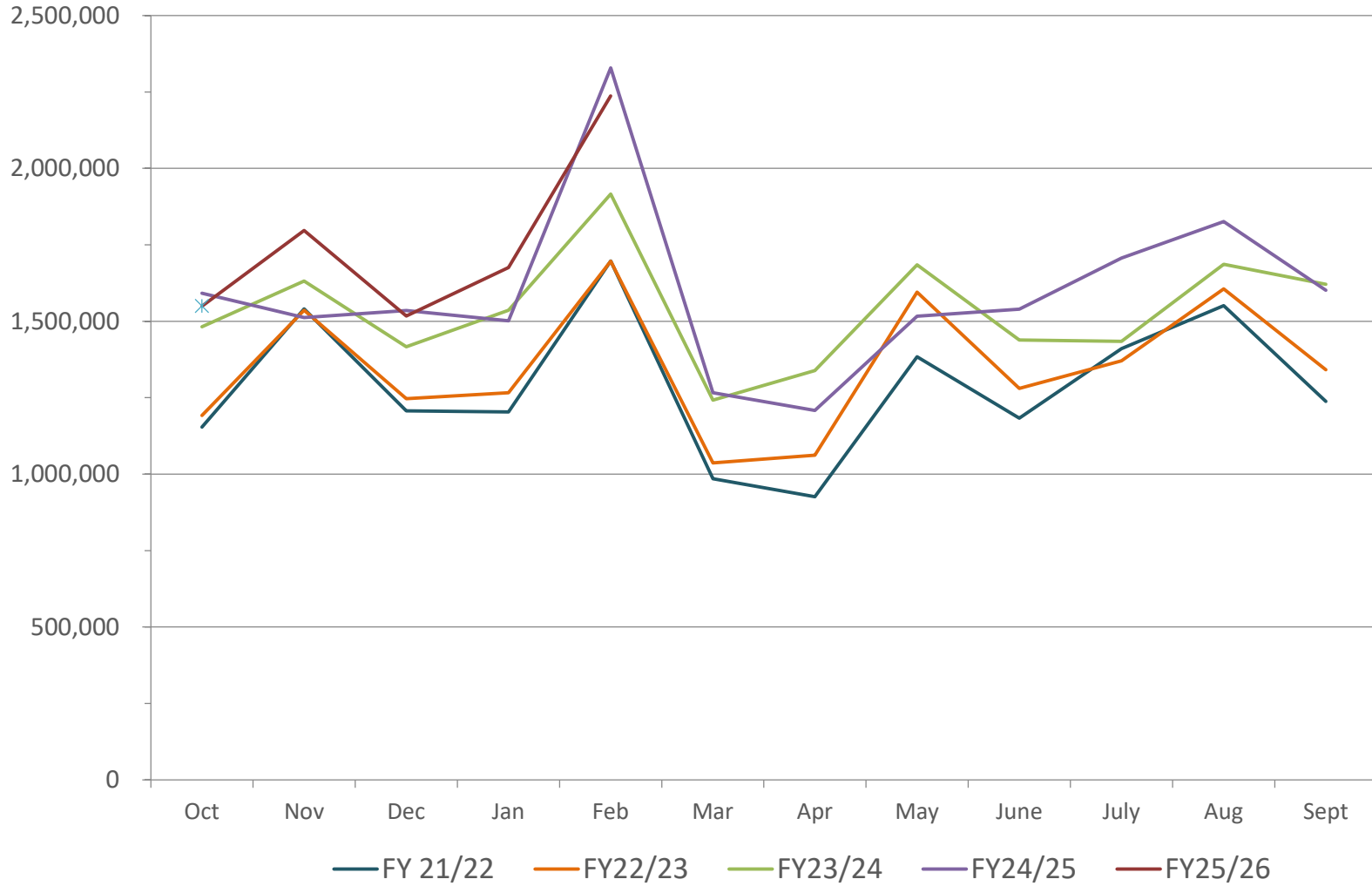


GENERAL FUND REVENUE

Year to Date Percentage of Budget



Sales Tax Revenue by Month



TOWN OF PROSPER, TEXAS
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Expected Year to Date Percent 41.7%

DEBT SERVICE FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Property Taxes-Delinquent	\$ 75,000	\$ -	\$ 75,000	\$ (33,222)	\$ -	\$ 108,222	-44%	4	\$ 26,809	-224%
Property Taxes-Current	20,684,204	-	20,684,204	20,682,397	-	1,807	100%	1	18,016,626	15%
Taxes-Penalties	40,000	-	40,000	13,699	-	26,301	34%		15,578	-12%
Interest Income	145,000	-	145,000	83,232	-	61,768	57%		110,132	-24%
Transfer In	-	-	-	-	-	-	0%		-	0%
Total Revenues	\$ 20,944,204	\$ -	\$ 20,944,204	\$ 20,746,105	\$ -	\$ 198,099	99%		\$ 18,169,145	14%
EXPENDITURES										
Professional Services	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	0%		\$ -	0%
Bond Administrative Fees	20,000	-	20,000	500	-	19,500	3%		465	8%
2014 GO Bond Payment	-	-	-	550,000	-	(550,000)	0%	3	-	0%
2015 GO Bond Payment	1,444,300	-	1,444,300	1,444,300	-	-	100%		1,436,700	1%
2015 CO Bond Payment	-	-	-	-	-	-	0%		495,000	-100%
2016 GO Debt Payment	250,000	-	250,000	250,000	-	-	100%		-	0%
2016 CO Debt Payment	470,000	-	470,000	470,000	-	-	100%		105,000	348%
2017 CO Debt Payment	490,000	-	490,000	490,000	-	-	100%		480,000	2%
2018 GO Debt Payment	170,000	-	170,000	170,000	-	-	100%		160,000	6%
2018 CO Debt Payment	560,000	-	560,000	560,000	-	-	100%		520,000	8%
2019 CO Debt Payment	564,212	-	564,212	564,212	-	-	100%		549,266	3%
2019 GO Debt Payment	175,000	-	175,000	175,000	-	-	100%		170,000	3%
2020 CO Debt Payment	445,000	-	445,000	445,000	-	-	100%		430,000	3%
2021 CO Debt Payment	270,000	-	270,000	270,000	-	-	100%		265,000	2%
2021 GO Debt Payment	1,205,000	-	1,205,000	1,205,000	-	-	100%		1,355,000	-11%
2022 GO Debt Payment	1,070,000	-	1,070,000	1,070,000	-	-	100%		1,020,000	5%
2023 GO Debt Payment	1,340,000	-	1,340,000	1,340,000	-	-	100%		-	0%
2024 GO Debt Payment	1,035,000	-	1,035,000	1,035,000	-	-	100%		2,100,000	-51%
2025 GO Debt Payment	3,150,000	-	3,150,000	3,150,000	-	-	100%		-	0%
Bond Interest Expense	8,506,816	-	8,506,816	4,346,633	-	4,160,183	51%		4,078,331	7%
Total Expenditures	\$ 21,165,328	\$ -	\$ 21,165,328	\$ 17,538,144	\$ -	\$ 3,627,183	83%		\$ 13,164,761	33%
REVENUE OVER (UNDER) EXPENDITURES	\$ (221,124)	\$ -	\$ (221,124)	\$ 3,207,961					\$ 5,004,384	
Beginning Fund Balance October 1			1,335,683	1,335,683					1,245,232	
Ending Fund Balance Current Month			<u>\$ 1,114,559</u>	<u>\$ 4,543,644</u>					<u>\$ 6,249,616</u>	

Notes

- 1 Property taxes are billed in October and the majority of collections occur December through February. Capital Dedicated transfers do not effect Debt Service Fund.
- 2 Annual debt service payments are made in February and August.
- 3 Redemption of the remaining \$550,000 completed in November 2025.
- 4 Recalculation refunds greater than delinquent payments.

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EAST THOROUGHFARE IMPACT FEES FUND

Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Current Year Amended Budget	Current Year Actual	Current Year Encumbrances	Current Remaining Budget Balance	Prior Years Expenditure	Project Budget Balance
REVENUES								
East Thoroughfare Impact Fees	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 233,728				
East Thoroughfare Other Revenue	-	-	-	-				
Interest Income	100,000	-	100,000	42,279				
Total Revenues	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$ 1,300,000</u>	<u>\$ 276,007</u>				
EXPENDITURES								
Developer Reimbursements	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000
Developer Refund (from PY)	\$ -	\$ -	\$ -	\$ 251,734				
Total Developer Reimbursements	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 251,734</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Transfer to Capital Project Fund	\$ 2,400,000	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -		\$ -
Total Transfers Out	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ -</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 2,650,000</u>	<u>\$ 2,650,000</u>	<u>\$ -</u>	<u>\$ 2,650,000</u>	<u>\$ 2,651,734</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
REVENUE OVER (UNDER) EXPENDITURES			\$ (1,350,000)	\$ (2,375,727)				
Beginning Fund Balance October 1			2,212,875	2,212,875				
Ending Fund Balance Current Month			<u>\$ 862,875</u>	<u>\$ (162,852)</u>				1

Notes

1 Anticipated revenue expected to correct negative fund balance caused by CIP transfer. If revenues are not sufficient, transfer will be adjusted to zero out fund balance.

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WEST THOROUGHFARE IMPACT FEES FUND

Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Current Year Amended Budget	Current Year Actual	Current Year Encumbrances	Current Remaining Budget Balance	Prior Years Expenditure	Project Budget Balance	
REVENUES									
West Thoroughfare Impact Fees	\$ 4,500,000	\$ -	\$ 4,500,000	\$ 1,462,582					
West Thoroughfare Other Revenue	-	-	-	-					
Interest Income	200,000	-	200,000	112,834					
Total Revenues	<u>\$ 4,700,000</u>	<u>\$ -</u>	<u>\$ 4,700,000</u>	<u>\$ 1,575,415</u>					
EXPENDITURES									
Developer Reimbursements									
Pk Place, Prosper Hills, Prosper Meadow	\$ 4,014,469	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 900,000	\$ 125,492	\$ 3,888,977
Parks @ Legacy	6,729,293	-	-	-	407,173	-	(407,173)	6,322,119	-
Star Trail Developer Reimb	6,872,624	-	-	-	-	-	-	6,872,624	-
Legacy Garden Developer Reimb	3,407,300	-	-	-	-	-	-	511,737	2,895,563
DNT Frontier Retail	2,154,348	600,000	-	600,000	-	-	600,000	1,343,841	810,507
Total Developer Reimbursements	<u>\$ 23,178,034</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ 407,173</u>	<u>\$ -</u>	<u>\$ 1,092,827</u>	<u>\$ 15,175,814</u>	<u>\$ 7,595,047</u>
Transfer to Capital Project Fund	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 26,828,034</u>	<u>\$ 4,500,000</u>	<u>\$ -</u>	<u>\$ 4,500,000</u>	<u>\$ 3,407,173</u>	<u>\$ -</u>	<u>\$ 1,092,827</u>	<u>\$ 15,175,814</u>	<u>\$ 8,245,047</u>
REVENUE OVER (UNDER) EXPENDITURES			<u>\$ 200,000</u>	<u>\$ (1,831,758)</u>					
Beginning Fund Balance October 1			6,079,635	6,079,635					
Ending Fund Balance Current Month			<u>\$ 6,279,635</u>	<u>\$ 4,247,877</u>					

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WATER IMPACT FEES FUND

Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Current Year Amended Budget	Current Year Actual	Current Year Encumbrances	Current Remaining Budget Balance	Prior Years Expenditure	Project Budget Balance	
REVENUES									
Impact Fees Water	\$ 3,250,000	\$ -	\$ 3,250,000	\$ 835,628					
Interest Income	200,000	-	200,000	137,895					
Total Revenues	<u>\$ 3,450,000</u>	<u>\$ -</u>	<u>\$ 3,450,000</u>	<u>\$ 973,523</u>					
EXPENDITURES									
Developer Reimbursements									
DNT Frontier Retail	\$ 343,542	\$ 200,000	\$ -	\$ 200,000	-	-	\$ 200,000	\$ 54,252	\$ 289,290
Star Trail	3,200,733	500,000	-	500,000	-	-	500,000	3,200,733	-
Victory at Frontier	209,392	68,031	-	68,031	-	-	68,031	168,869	40,523
Pk Place, Prosper Hills, Prosper Meadow	1,406,859	1,022,502	-	1,022,502	-	-	1,022,502	-	1,406,859
Total Developer Reimbursements	<u>\$ 5,160,526</u>	<u>\$ 1,790,533</u>	<u>\$ -</u>	<u>\$ 1,790,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,790,533</u>	<u>\$ 3,423,854</u>	<u>\$ 1,736,672</u>
Transfer to Capital Project Fund	\$ -	\$ 4,300,000	\$ -	\$ 4,300,000	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	<u>\$ -</u>	<u>\$ 4,300,000</u>	<u>\$ -</u>	<u>\$ 4,300,000</u>	<u>\$ 4,300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 5,160,526</u>	<u>\$ 6,090,533</u>	<u>\$ -</u>	<u>\$ 6,090,533</u>	<u>\$ 4,300,000</u>	<u>\$ -</u>	<u>\$ 1,790,533</u>	<u>\$ 3,423,854</u>	<u>\$ 1,736,672</u>
REVENUE OVER (UNDER) EXPENDITURES			<u>\$ (2,640,533)</u>	<u>\$ (3,326,477)</u>					
Beginning Fund Balance October 1			<u>7,728,595</u>	<u>7,728,595</u>					
Ending Fund Balance Current Month			<u>\$ 5,088,062</u>	<u>\$ 4,402,118</u>					

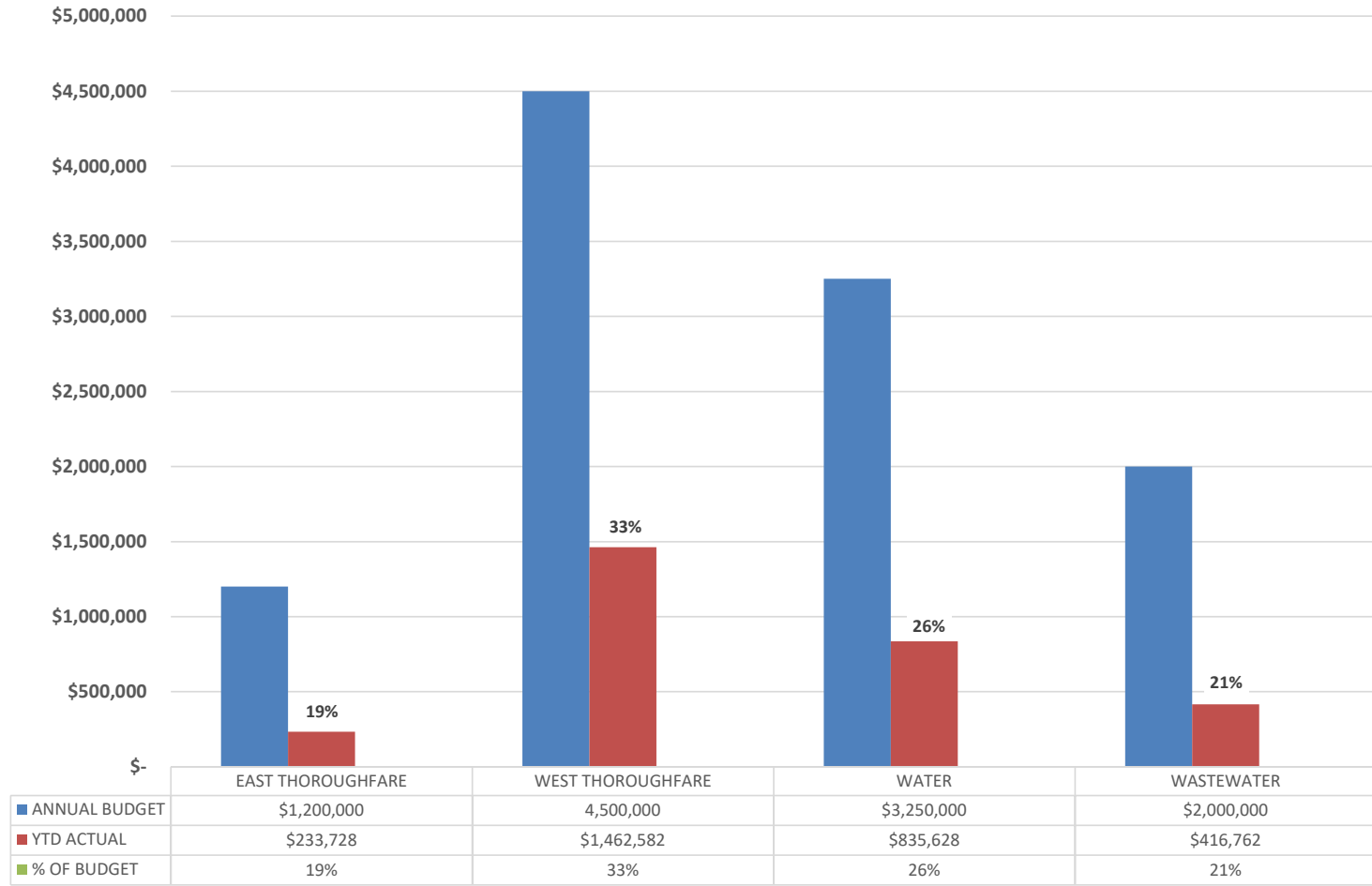
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WASTEWATER IMPACT FEES FUND

Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Current Year Amended Budget	Current Year Actual	Current Year Encumbrances	Current Remaining Budget Balance	Prior Years Expenditure	Project Budget Balance	
REVENUES									
Impact Fees Wastewater	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 416,762					
Interest Income	100,000	-	100,000	45,488					
Upper Trinity Equity Fee	300,000	-	300,000	58,500					
Total Revenues	<u>\$ 2,400,000</u>	<u>\$ -</u>	<u>\$ 2,400,000</u>	<u>\$ 520,750</u>					
EXPENDITURES									
Developer Reimbursements									
LaCima Developer Reimb	\$ 707,235	\$ 308,726	\$ -	\$ 308,726	\$ -	\$ -	\$ 308,726	\$ 414,818	\$ 292,417
All Storage Developer Reimb	454,900	150,000	-	150,000	-	-	150,000	54,180	400,720
Pk Place, Prosper Hills, Prosper Meadow	186,169	100,000	-	100,000	-	-	100,000	-	186,169
Total Developer Reimbursements	<u>\$ 1,348,304</u>	<u>\$ 558,726</u>	<u>\$ -</u>	<u>\$ 558,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 558,726</u>	<u>\$ 468,998</u>	<u>\$ 879,306</u>
Transfer to Capital Project Fund	\$ 2,568,378	\$ 2,568,378	\$ -	\$ 2,568,378	\$ 2,568,378	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	<u>\$ 2,568,378</u>	<u>\$ 2,568,378</u>	<u>\$ -</u>	<u>\$ 2,568,378</u>	<u>\$ 2,568,378</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 3,916,682</u>	<u>\$ 3,127,104</u>	<u>\$ -</u>	<u>\$ 3,127,104</u>	<u>\$ 2,568,378</u>	<u>\$ -</u>	<u>\$ 558,726</u>	<u>\$ 468,998</u>	<u>\$ 879,306</u>
REVENUE OVER (UNDER) EXPENDITURES			\$ (727,104)	\$ (2,047,628)					
Beginning Fund Balance October 1			2,463,452	2,463,452					
Ending Fund Balance Current Month			<u>\$ 1,736,348</u>	<u>\$ 415,824</u>					

IMPACT FEE REVENUE

YTD Actual to Annual Budget



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Expected Year to Date Percent 41.7%

TIRZ #1 - BLUE STAR

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES									
Impact Fee Revenue:									
Water Impact Fees	\$ 50,000	\$ -	\$ 50,000	\$ 106,986	\$ (56,986)	214%		\$ 54,253	97%
Wastewater Impact Fees	700,000	-	700,000	191,896	508,104	27%		198,787	-3%
East Thoroughfare Impact Fees	50,000	-	50,000	91,780	(41,780)	184%		32,573	182%
Property Taxes - Town (Current)	1,376,961	-	1,376,961	-	1,376,961	0%	1	-	0%
Property Taxes - Town (Rollback)	-	-	-	-	-	0%	1	-	0%
Property Taxes - County (Current)	295,022	-	295,022	-	295,022	0%	1	-	0%
Sales Taxes - Town	1,386,765	-	1,386,765	580,000	806,765	42%		552,254	5%
Sales Taxes - EDC	1,161,416	-	1,161,416	485,750	675,666	42%		462,513	5%
Interest Income	50,000	-	50,000	36,418	13,582	73%		49,634	-27%
Transfer In	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 5,070,164	\$ -	\$ 5,070,164	\$ 1,492,830	\$ 3,577,334	29%		\$ 1,350,014	11%
EXPENDITURES									
Professional Services	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	0%		\$ -	0%
Developer Reimbursement	6,480,373	-	6,480,373	-	6,480,373	0%		-	0%
Transfers Out	-	-	-	-	-	0%		-	0%
Total Expenses	\$ 6,483,373	\$ -	\$ 6,483,373	\$ -	\$ 6,483,373	0%		\$ -	0%
REVENUE OVER (UNDER) EXPENDITURES			\$ (1,413,209)	\$ 1,492,830				\$ 1,350,014	
Beginning Fund Balance October 1			2,004,259	2,004,259				2,542,101	
Ending Fund Balance Current Month			<u>\$ 591,050</u>	<u>\$ 3,497,089</u>				<u>\$ 3,892,115</u>	

Notes

- 1 Property tax documentation typically received in March to make transfer.

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Expected Year to Date Percent 41.7%

TIRZ #2

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES									
Property Taxes - Town (Current)	\$ 151,173	\$ -	\$ 151,173	\$ -	\$ 151,173	0%	1	\$ -	0%
Property Taxes - Town (Rollback)	-	-	-	-	-	0%	1	-	0%
Property Taxes - County (Current)	9,285	-	9,285	-	9,285	0%	1	-	0%
Sales Taxes - Town	2,200	-	2,200	504	1,696	23%		456	10%
Sales Taxes - EDC	2,200	-	2,200	504	1,696	23%		456	10%
Interest Income	1,500	-	1,500	676	824	45%		443	53%
Total Revenue	\$ 166,358	\$ -	\$ 166,358	\$ 1,684	\$ 164,674	1%		\$ 1,356	24%
EXPENDITURES									
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%		\$ -	0%
Developer Reimbursement	184,122	-	184,122	-	184,122	0%		-	0%
Transfers Out	-	-	-	-	-	0%		-	0%
Total Expenditures	\$ 184,122	\$ -	\$ 184,122	\$ -	\$ 184,122	0%		\$ -	0%
REVENUE OVER (UNDER) EXPENDITURES			\$ (17,764)	\$ 1,684				\$ 1,356	
Beginning Fund Balance October 1			41,205	41,205				25,751	
Ending Fund Balance Current Month			<u>\$ 23,441</u>	<u>\$ 42,889</u>				<u>\$ 27,107</u>	

Notes

- 1 Property tax documentation typically received in March to make transfer.

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CRIME CONTROL AND PREVENTION SPECIAL PURPOSE DISTRICT

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Sales Tax - Town	\$ 3,426,536	\$ -	\$ 3,426,536	\$ 1,442,310	\$ -	\$ 1,984,226	42%		\$ 1,366,278	6%
Interest Income	1,200	-	1,200	525	-	675	44%		2,130	-75%
Other	-	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 3,427,736	\$ -	\$ 3,427,736	\$ 1,442,835	\$ -	\$ 1,984,901	42%		\$ 1,368,408	5%
EXPENDITURES										
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%		\$ 946,371	-100%
Other	1,200	-	1,200	-	-	1,200	0%		715	-100%
Transfer Out	3,426,536	-	3,426,536	1,442,310	-	1,984,226	42%	1	-	0%
Total Expenditures	\$ 3,427,736	\$ -	\$ 3,427,736	\$ 1,442,310	\$ -	\$ 1,985,426	42%		\$ 947,086	-200%
REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ 525					\$ 421,322	
Beginning Fund Balance October 1			97,422	97,422					398,065	
Ending Fund Balance Current Month			<u>\$ 97,422</u>	<u>\$ 97,947</u>					<u>\$ 819,387</u>	

Notes

1 Payroll costs will be transferred monthly.

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FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES SPECIAL PURPOSE DISTRICT

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Sales Tax - Town	\$ 3,460,319	\$ -	\$ 3,460,319	\$ 1,441,378	\$ -	\$ 2,018,941	42%		\$ 1,363,892	6%
Interest Income	600	-	600	560	-	40	93%		444	26%
Other	-	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 3,460,919	\$ -	\$ 3,460,919	\$ 1,441,938	\$ -	\$ 2,018,981	42%		\$ 1,364,335	6%
EXPENDITURES										
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%		\$ 1,164,545	-100%
Other	2,400	-	2,400	-	-	2,400	0%		715	-100%
Transfer Out	3,458,519	-	3,458,519	1,441,378	-	2,017,141	42%	1	-	0%
Total Expenditures	\$ 3,460,919	\$ -	\$ 3,460,919	\$ 1,441,378	\$ -	\$ 2,019,541	42%		\$ 1,165,260	-200%
REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ 560					\$ 199,075	
Beginning Fund Balance October 1			75,732	75,732					382,940	
Ending Fund Balance Current Month			<u>\$ 75,732</u>	<u>\$ 76,292</u>					<u>\$ 582,015</u>	

Notes

- 1 Payroll costs will be transferred monthly.

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PARK DEDICATION AND IMPROVEMENT FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Park Dedication Fees	\$ 1,550,000	\$ -	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000	0%		\$ -	0%
Park Improvement Fees	800,000	-	800,000	4,500	-	795,500	1%		640,000	-99%
Interest - Park Dedication	20,000	-	20,000	23,573	-	(3,573)	118%		20,006	18%
Interest - Park Improvement	20,000	-	20,000	15,738	-	4,262	79%		6,848	130%
Contributions/Grants	-	-	-	-	-	-	0%		-	0%
Transfers In	-	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 2,390,000	\$ -	\$ 2,390,000	\$ 43,811	\$ -	\$ 2,346,189	2%		\$ 666,854	-93%
EXPENDITURES										
Transfers Out - Park Dedication	\$ 1,400,000	\$ -	\$ 1,400,000	\$ 1,400,000	\$ -	\$ -	100%		\$ -	0%
Park Dedication	-	-	-	-	-	-	0%		-	0%
Transfers Out - Park Improvement	750,000	-	750,000	750,000	-	-	100%		-	0%
Park Improvement	-	-	-	-	-	-	0%		-	0%
Total Expenditures	\$ 2,150,000	\$ -	\$ 2,150,000	\$ 2,150,000	\$ -	\$ -	100%		\$ -	0%
REVENUE OVER (UNDER) EXPENDITURES	\$ 240,000	\$ -	\$ 240,000	\$ (2,106,189)					\$ 666,854	
Beginning Fund Balance October 1			2,379,093	2,379,093					1,232,390	
Ending Fund Balance Current Month			<u>\$ 2,619,093</u>	<u>\$ 272,904</u>					<u>\$ 1,899,244</u>	

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SPECIAL REVENUE FUNDS

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Interest Income	\$ 31,550	\$ -	\$ 31,550	\$ 22,736	\$ -	\$ 8,814	72%		\$ 139,866	-84%
Police Donation Revenue	15,500	-	15,500	8,332	-	7,168	54%		9,755	-15%
Cash Seizure Forfeiture	-	-	-	41,901	-	(41,901)	0%		2,613	1503%
Fire Donation Revenue	15,500	-	15,500	7,410	-	8,090	48%		6,812	9%
Child Safety Revenue	28,000	-	28,000	-	-	28,000	0%		9,485	-100%
Court Technology/Security Revenue	16,723	-	16,723	14,488	-	2,235	87%		12,101	20%
Municipal Jury revenue	170	-	170	163	-	7	96%		135	21%
Tree Mitigation	300,000	-	300,000	156,595	-	143,406	52%		14,805	958%
Escrow Income	-	-	-	-	-	-	0%		-	0%
LEOSE Revenue	3,000	-	3,000	-	-	3,000	0%		4,626	-100%
60-A Inspection Revenue	-	-	-	3,080	-	(3,080)	0%		-	0%
Transfer In	-	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 410,443	\$ -	\$ 410,443	\$ 254,703	\$ -	\$ 155,740	62%		\$ 200,198	27%
EXPENDITURES										
Police Donation Expense	\$ 25,000	\$ -	\$ 25,000	\$ 12,367	\$ 580	\$ 12,053	52%		\$ 3,851	221%
Police Seizure Expense	23,000	-	23,000	7,278	-	15,722	32%		500	1356%
Fire Donation Expense	10,000	-	10,000	599	-	9,401	6%		33,399	-98%
Child Safety Expense	80,000	-	80,000	4,677	-	75,323	6%		-	0%
Court Technology/Security Expense	25,060	-	25,060	-	-	25,060	0%		-	0%
Tree Mitigation Expense	-	-	-	-	-	-	0%		-	0%
LEOSE Expense	10,000	-	10,000	-	-	10,000	0%		-	0%
60-A Inspection Expense	-	-	-	-	-	-	0%		-	0%
Transfer Out (Escrow Funds)	-	-	-	-	-	-	0%		-	0%
Transfer Out (Tree Mitigation)	850,000	-	850,000	850,000	-	-	100%		-	0%
Total Expenses	\$ 1,023,060	\$ -	\$ 1,023,060	\$ 874,921	\$ 580	\$ 147,559	86%		\$ 37,750	2218%
REVENUE OVER (UNDER) EXPENDITURES	\$ (612,617)	\$ -	\$ (612,617)	\$ (620,217)					\$ 162,448	
Beginning Fund Balance October 1			1,359,045	1,359,045					2,356,265	
Ending Fund Balance Current Month			<u>746,428</u>	<u>738,828</u>					<u>2,518,713</u>	

Notes

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HOTEL OCCUPANCY TAX FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Hotel Occupancy Tax	\$ 302,675	\$ -	\$ 302,675	\$ 30,524	\$ -	\$ 272,151	10%		\$ -	0%
Interest Income	2,000	-	2,000	58	-	1,942	3%		-	0%
Other	-	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 304,675	\$ -	\$ 304,675	\$ 30,582	\$ -	\$ 274,093	10%		\$ -	0%
EXPENDITURES										
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%		\$ -	0%
Hotel Occupancy Tax Rebate	100,892	-	100,892	-	-	100,892	0%		-	0%
Other	-	-	-	-	-	-	0%		-	0%
Total Expenditures	\$ 100,892	\$ -	\$ 100,892	\$ -	\$ -	\$ 100,892	0%		\$ -	0%
REVENUE OVER (UNDER) EXPENDITURES	\$ 203,783	\$ -	\$ 203,783	\$ 30,582					\$ -	
Beginning Fund Balance October 1				-	-				-	
Ending Fund Balance Current Month			<u>\$ 203,783</u>	<u>\$ 30,582</u>					<u>\$ -</u>	

Notes

* Holiday Inn Express opened November 13, 2025.

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WATER-SEWER FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Water Charges for Services	\$ 27,821,398	\$ -	\$ 27,821,398	\$ 8,509,024	\$ -	\$ 19,312,374	31%	3	\$ 7,885,119	8%
Sewer Charges for Services	18,074,593	-	18,074,593	6,766,161	-	11,308,432	37%	3	5,537,667	22%
Licenses, Fees & Permits	193,000	-	193,000	76,205	-	116,795	39%	5	196,374	-61%
Utility Billing Penalties	205,500	-	205,500	103,472	-	102,028	50%		118,456	-13%
Interest Income	350,000	-	350,000	173,149	-	176,851	49%		232,811	-26%
Other	691,700	-	691,700	317,198	-	374,502	46%		300,001	6%
Transfer In	-	-	-	-	-	-	0		-	0%
Total Revenues	\$ 47,336,191	\$ -	\$ 47,336,191	\$ 15,945,210	\$ -	\$ 31,390,981	34%		\$ 14,270,428	12%
EXPENDITURES										
Administration	\$ 996,176	\$ -	\$ 996,176	\$ 661,224	\$ 68,377	\$ 266,575	73%	2,4	\$ 700,289	-6%
Debt Service	8,313,546	-	8,313,546	3,614,477	-	4,699,069	43%	1	2,853,209	27%
Water Purchases	15,819,798	-	15,819,798	4,997,327	-	10,822,471	32%		5,562,191	-10%
Wastewater Treatment Fees	6,035,065	-	6,035,065	1,991,014	-	4,044,051	33%		2,654,166	-25%
Franchise Fee	2,172,380	-	2,172,380	818,339	-	1,354,041	38%		473,689	73%
Public Works	10,776,413	-	10,776,413	3,796,754	549,667	6,429,992	40%		3,612,150	5%
Transfer Out	1,829,753	-	1,829,753	762,397	-	1,067,356	42%		550,292	39%
Total Expenses	\$ 45,943,131	\$ -	\$ 45,943,131	\$ 16,641,534	\$ 618,043	\$ 28,683,554	38%		\$ 16,405,985	1%
REVENUE OVER (UNDER) EXPENDITURES	\$ 1,393,060	\$ -	\$ 1,393,060	\$ (696,324)					\$ (2,135,557)	
Beginning Working Capital October 1			9,120,375	9,120,375					12,212,476	
*Ending Working Capital			<u>\$ 10,513,435</u>	<u>\$ 8,424,051</u>					<u>\$ 10,076,919</u>	

Notes

- 1 Annual debt service payments are made in February and August.
- 2 Contracts encumbered at the beginning of the year cause YTD percent to be higher than expected in early months.
- 3 Charges for services are low in the winter months and peak in summer causing revenues to show lower than expected in the early months of the fiscal year.
- 4 Property and Liability insurance paid early in the fiscal year causing higher than expected YTD percentages.
- 5 Down from prior year due to change in processing for credit card fees.
- * Minimum Ending Working Capital balance for FY26 = \$10,637,474 (25%).

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WATER-SEWER FUND

	Feb-26		Feb-25		Growth % Change
	WATER	SEWER	WATER	SEWER	
# of Accts Residential	14,299	13,604	13,724	13,028	4.38%
# of Accts Commercial	544	507	481	435	12.33%
Consumption-Residential	106,120,740	93,215,458	83,565,180	88,477,270	16.03%
Consumption-Commercial	24,012,430	19,906,010	20,836,640	16,991,920	30.34%
Consumption-Commercial Irrigation	6,523,270		2,694,540		56.49%
Avg Total Res Water Consumption	7,417		6,090		21.14%
Billed (\$) Residential	\$ 874,130	\$ 1,123,987	\$ 686,184	\$ 930,203	24.12%
Billed (\$) Commercial	\$ 208,181	\$ 249,794	\$ 222,242	\$ 179,788	28.14%
Billed (\$) Commercial Irrigation	\$ 66,298		\$ 28,378		133.63%
Total Billed (\$)	\$ 1,255,729	\$ 1,357,257	\$ 972,951	\$ 1,095,338	26.34%

575
63

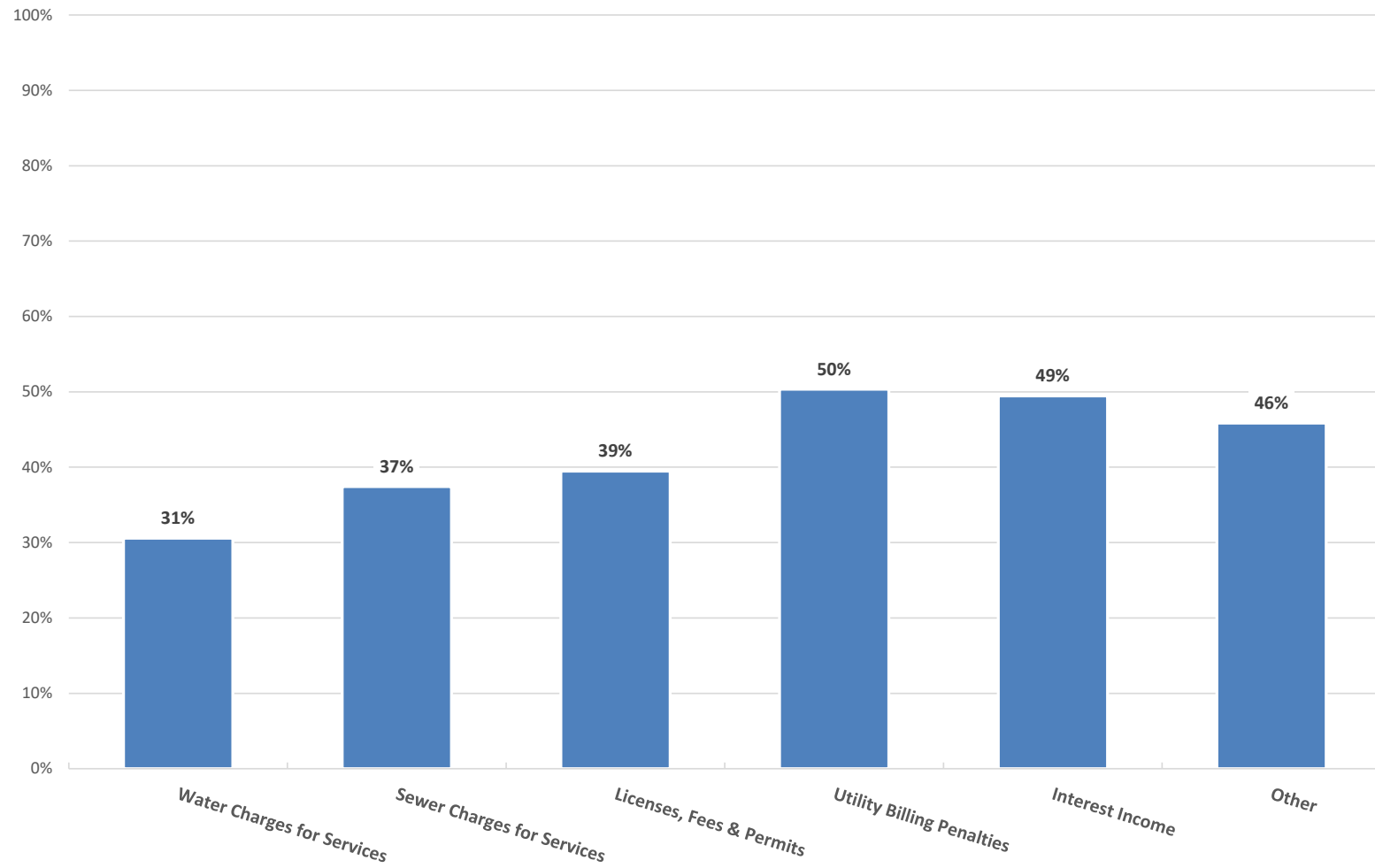
Month	FY2026			FY2025		
	Avg. Temp (°F)	# Rain Days	Rainfall (in)	Avg. Temp (°F)	# Rain Days	Rainfall (in)
October	73°	4	3.05	75°	1	0.41
November	63°	7	4.1	61°	9	4.09
December	54°	2	0.03	61°	13	5.91
January	47°	3	1.8	43°	6	5.94
February	60°	2	1.71	49°	10	2.12
March				64°	7	1.31
April				69°	10	4.65
May				74°	10	6.07
June				82°	6	3.09
July				85°	11	2.58
August				85°	4	2.97
September				81°	6	3.08
Annual		18	10.69		93	42.22

Average Total Residential Water Consumption by Month				
Month	FY2026	FY2025	Five Year	
			Average	Cumulative
October	15,618	17,490	17,477	17,477
November	12,738	14,260	11,974	29,450
December	8,559	9,080	7,760	37,211
January	7,680	6,340	6,932	44,142
February	7,417	6,090	6,344	50,487
March		6,308	6,631	57,117
April		10,638	9,897	67,014
May		11,310	11,332	78,347
June		13,536	11,912	90,259
July		15,430	18,548	108,806
August		19,802	22,581	131,387
September		18,840	20,443	151,830
TOTAL (gal)	52,012	149,124	151,830	

Weather Data: <https://www.wunderground.com/history/monthly/KDAL/date/2025-11>

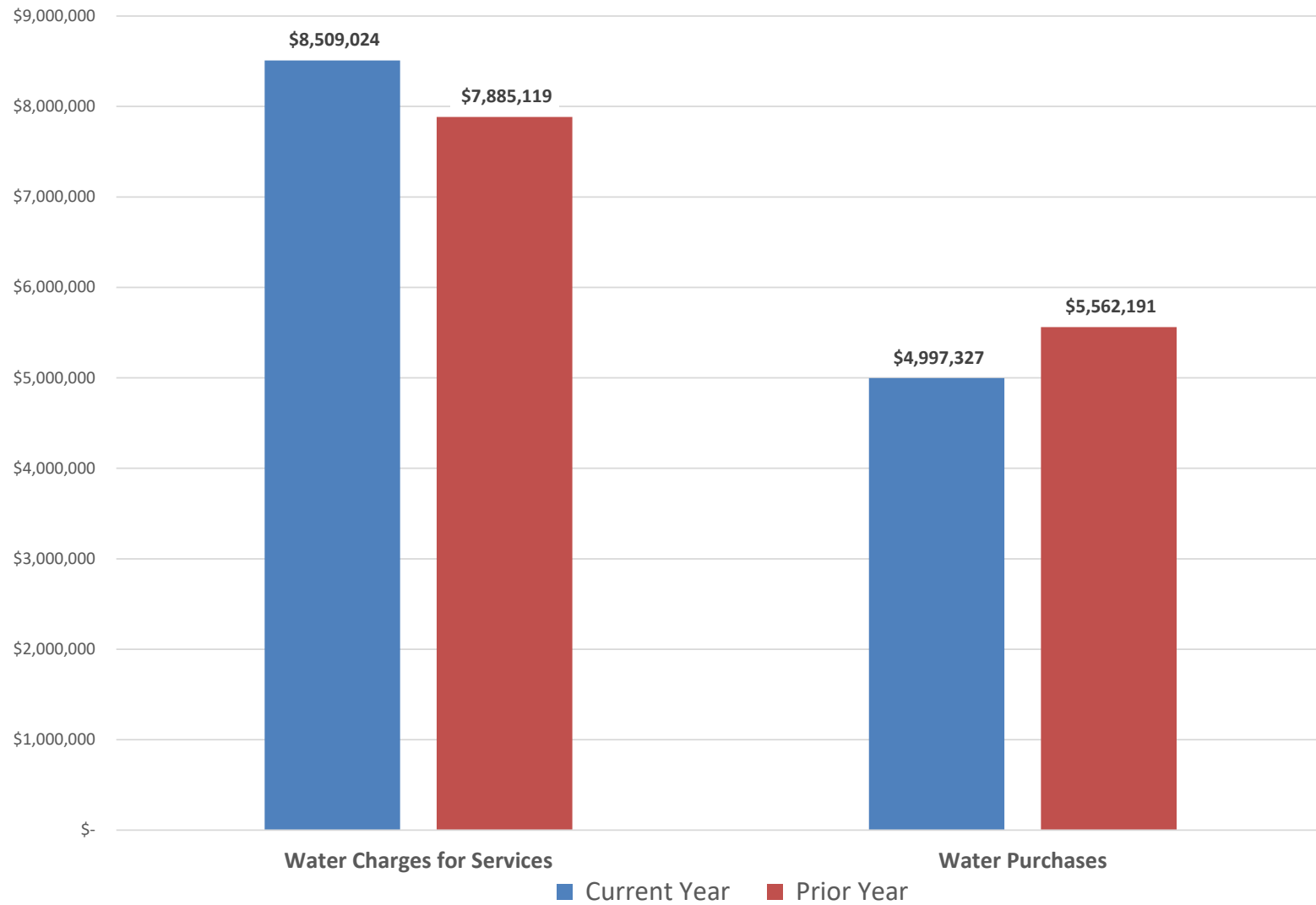
WATER SEWER FUND

REVENUE YTD % OF ANNUAL BUDGET



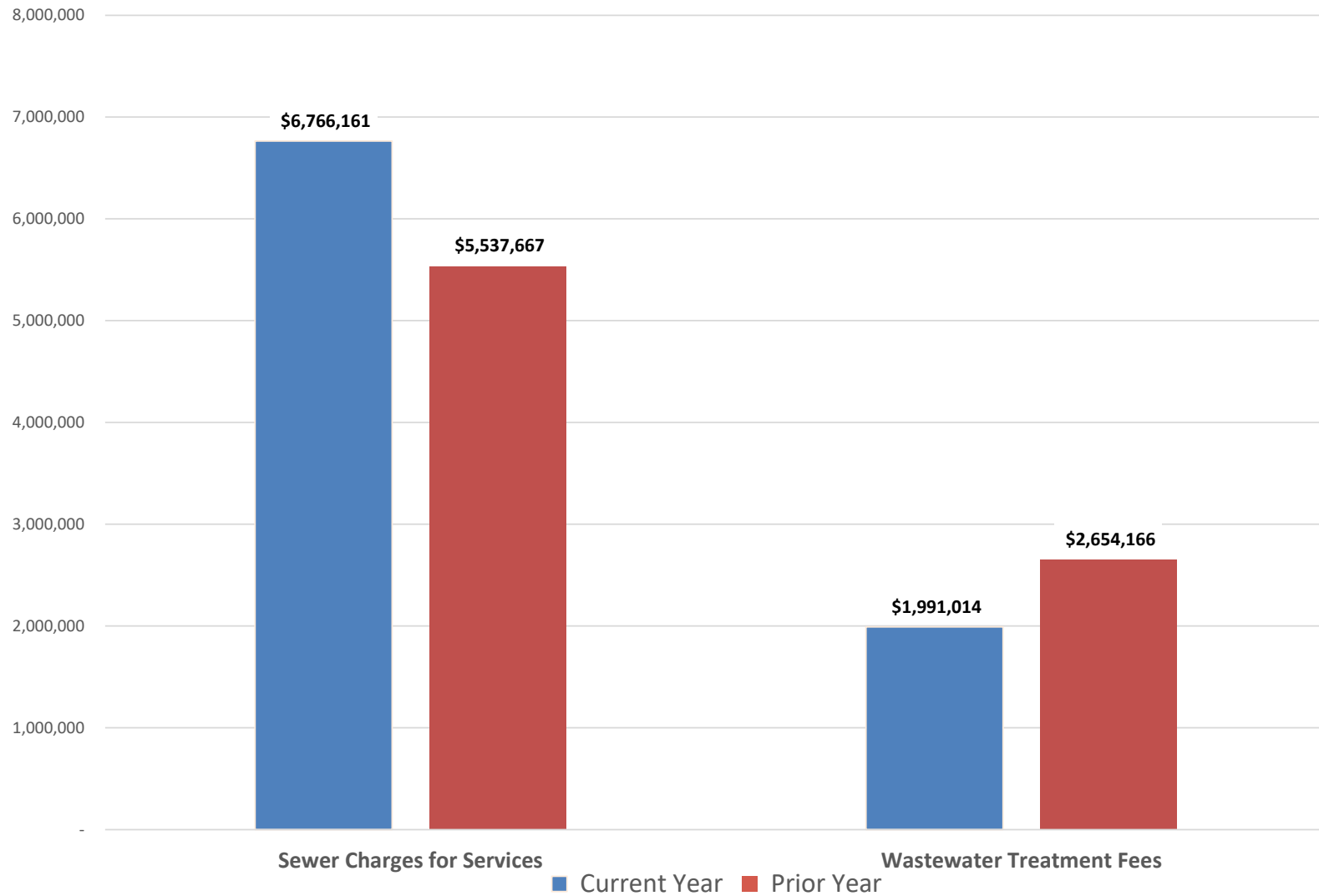
WATER REVENUE AND EXPENSE

Current YTD to Prior Year YTD Actual Comparison



SEWER REVENUE AND EXPENSE

Current YTD to Prior Year YTD Actual Comparison



Due to the timing of payments, prior year Sewer Management Fees were paid in Nov-2024

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STORMWATER DRAINAGE UTILITY FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Storm Drainage Utility Fee	\$ 1,726,111	\$ -	\$ 1,726,111	\$ 589,806	\$ -	\$ 1,136,305	34%	3	\$ 405,204	46%
Drainage Review Fee	25,000	-	25,000	6,100	-	18,900	24%		-	0%
Interest Income	8,000	-	8,000	6,169	-	1,831	77%		4,493	37%
Other Revenue	-	-	-	25,350	-	(25,350)	0%		-	0%
Transfer In	-	-	-	-	-	-	0%		-	0%
Total Revenue	\$ 1,759,111	\$ -	\$ 1,759,111	\$ 627,425	\$ -	\$ 1,131,686	36%		\$ 409,698	53%
EXPENDITURES										
Administration	\$ 558,690	\$ -	\$ 558,690	\$ 175,160	\$ -	\$ 383,530	31%		\$ 160,521	9%
Debt Service	220,338	-	220,338	151,331	-	69,007	69%	2	133,388	13%
Operating Expenditures	119,546	(990)	118,556	20,857	996	96,703	18%		9,375	122%
Capital	267,374	-	267,374	-	-	267,374	0%		-	0%
Transfers Out	229,954	-	229,954	212,481	-	17,473	92%	1	65,832	223%
Total Expenses	\$ 1,395,902	\$ (990)	\$ 1,394,912	\$ 559,829	\$ 996	\$ 834,087	40%		\$ 369,116	52%
REVENUE OVER (UNDER) EXPENDITURES	\$ 363,209	\$ 990	\$ 364,199	\$ 67,596					\$ 40,582	
Beginning Working Capital October 1			342,877	342,877					251,393	
Ending Working Capital Current Month			<u>\$ 707,076</u>	<u>\$ 410,473</u>					<u>\$ 291,975</u>	

Notes

- 1 Capital project funds are transferred as needed; General fund transfers are made monthly.
- 2 Annual debt service payments are made in February and August.
- 3 Stormwater fees raised for FY2026.

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SOLID WASTE FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Sanitation Charges for Services	\$ 3,938,626	\$ -	\$ 3,938,626	\$ 1,703,250	\$ -	\$ 2,235,376	43%	2	\$ 1,409,269	21%
Interest Income	3,500	-	3,500	4,390	-	(890)	125%		2,699	63%
Transfer In	-	-	-	-	-	-	0%		-	0%
Total Revenues	\$ 3,942,126	\$ -	\$ 3,942,126	\$ 1,707,640	\$ -	\$ 2,234,486	43%		\$ 1,411,968	21%
EXPENDITURES										
Administration	\$ 75,588	\$ (30,000)	\$ 45,588	\$ 24,952	\$ -	\$ 20,636	55%		\$ 25,175	-1%
Sanitation Collection	3,445,196	-	3,445,196	1,195,695	2,249,501	-	100%	1	924,237	29%
Capital Expenditure	-	-	-	-	-	-	0%		-	0%
Debt Service	257,501	-	257,501	107,292	-	150,209	42%		107,292	0%
Transfer Out	195,951	30,000	225,951	69,146	-	156,805	31%		-	0%
Total Expenses	\$ 3,974,236	\$ -	\$ 3,974,236	\$ 1,397,085	\$ 2,249,501	\$ 327,650	92%		\$ 1,056,704	32%
REVENUE OVER (UNDER) EXPENDITURES	\$ (32,110)	\$ -	\$ (32,110)	\$ 310,556					\$ 355,264	
Beginning Working Capital October 1			278,792	278,792					52,403	
Ending Working Capital			<u>\$ 246,682</u>	<u>\$ 589,348</u>					<u>\$ 407,667</u>	

Notes

- 1 Full trash collection budget encumbered. Actual YTD spend is under expected percentage.
- 2 Town adopted a weekly bulk service pickup in February 2025.

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VEHICLE AND EQUIPMENT REPLACEMENT FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Charges for Services	\$ 1,566,797	\$ 5,267	\$ 1,572,064	\$ 655,027	\$ -	\$ 917,037	42%		\$ 655,027	0%
Grant Revenue	-	-	-	-	-	-	0%		-	0%
Other Reimbursements	-	-	-	57,400	-	(57,400)	0%		-	0%
Interest Income	250,000	-	250,000	66,378	-	183,622	27%		103,003	-36%
Auction Proceeds	150,000	-	150,000	7,750	-	142,250	5%		107,500	-93%
Total Revenue	\$ 1,966,797	\$ 5,267	\$ 1,972,064	\$ 786,555	\$ -	\$ 1,185,509	73%		\$ 865,529	-128%
EXPENDITURES										
Vehicle Replacement	\$ 1,972,462	\$ 400	\$ 1,972,862	\$ 138,197	\$ 6,418,124	\$ (4,583,459)	332%	1, 2	\$ 331,968	-58%
Equipment Replacement	77,706	1,089,094	1,166,800	684,990	123,444	358,366	69%	1	128,928	431%
Technology Replacement	1,089,094	(1,089,094)	-	-	-	-	0%		-	0%
Total Expenditures	\$ 3,139,262	\$ 400	\$ 3,139,662	\$ 823,186	\$ 6,541,568	\$ (4,225,092)	235%		\$ 460,896	79%
REVENUE OVER (UNDER) EXPENDITURES	\$ (1,172,465)	\$ 4,867	\$ (1,167,598)	\$ (36,632)					\$ 404,633	
Beginning Fund Balance October 1			17,159,865	17,159,865					6,055,897	
Ending Fund Balance Current Month			<u>\$ 15,992,267</u>	<u>\$ 17,123,233</u>					<u>\$ 6,460,530</u>	

Notes

- 1 Contracts encumbered at the beginning of the year cause YTD percent to be higher than expected in early months.
- 2 Encumbrances include \$4,861,328 of fire equipment on order but not expected until FY27 or later.

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Expected Year to Date Percent 41.7%

HEALTH INSURANCE FUND

	Original Budget	Budget Adjustment	Amended Budget	Current Year YTD Actual	Current Year Encumbrances	Current Remaining Budget Balance	YTD Percent	Note	Prior Year YTD Actual	Change from Prior Year
REVENUES										
Health Charges	\$ 7,231,912	\$ -	\$ 7,231,912	\$ 2,227,384	\$ -	\$ 5,004,528	31%	1	\$ 2,171,988	3%
Cobra and Stop Loss Reimbursements	300,000	-	300,000	240,863	-	59,137	80%	2	200,941	20%
Interest Income	20,000	-	20,000	1,836	-	18,164	9%		2,876	-36%
Transfers In	710,000	-	710,000	-	-	710,000	0%			
Total Revenue	\$ 8,261,912	\$ -	\$ 8,261,912	\$ 2,470,082	\$ -	\$ 5,791,830	30%		\$ 2,375,805	4%
EXPENDITURES										
Contractual Services	\$ 133,911	\$ -	\$ 133,911	\$ 52,378	\$ 8,000	\$ 73,533	45%		\$ 41,119	27%
Employee Health Insurance/Claims	8,371,480	-	8,371,480	2,744,357	-	5,627,123	33%		3,098,649	-11%
Total Expenditures	\$ 8,505,391	\$ -	\$ 8,505,391	\$ 2,796,736	\$ 8,000	\$ 5,700,655	33%		\$ 3,139,768	-11%
REVENUE OVER (UNDER) EXPENDITURES	\$ (243,479)	\$ -	\$ (243,479)	\$ (326,653)					\$ (763,964)	
Beginning Fund Balance October 1			65,965	65,965					148,135	
Ending Fund Balance Current Month			<u>\$ (177,514)</u>	<u>\$ (260,688)</u>					<u>\$ (615,829)</u>	

Notes

- 1 Health Charges expected to increase later in the FY. New plan year starts January 2026. Additional staff budgeted February 2026.
- 2 Stop loss reimbursements are received after health claims are paid.

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GOVERNMENTAL CAPITAL PROJECTS FUND

	Prior Year Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Life to Date Amended Budget	Current Year Actual	Current Year Encumbrances	Prior Years Expenditure	Project Budget Balance
REVENUES								
Property Taxes - Capital Dedicated		\$ 10,500,000	\$ (10,500,000)	\$ -	\$ 10,500,000			
Contributions/Interlocal Revenue		3,600,000	-	3,600,000	400,000			
Bond Proceeds - 2026 GO Bonds		23,297,062	-	23,297,062	-			
Interest Income		3,000,000	-	3,000,000	1,373,369			
Transfers In - Impact Fee Funds		5,500,000	-	5,500,000	5,400,000			
Transfers In - Tree Mitigation		850,000	-	850,000	850,000			
Transfers In - Park Dedication/Improvement		2,150,000	-	2,150,000	2,150,000			
Grants		-	-	-	547,284			
Other Revenue		-	-	-	7,287			
Transfers In		-	-	-	-			
Total Revenues		\$ 48,897,062	\$ (10,500,000)	\$ 38,397,062	\$ 21,227,941			

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GOVERNMENTAL CAPITAL PROJECTS FUND

	Prior Year Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Life to Date Amended Budget	Current Year Actual	Current Year Encumbrances	Prior Years Expenditure	Project Budget Balance
EXPENDITURES								
Street & Traffic Projects								
<u>Street Projects</u>								
First Street (DNT - Coleman)	\$ 24,758,067	\$ -	\$ -	\$ 24,758,067	\$ 49,718	\$ 20,868,629	\$ 3,466,462	\$ 373,258
Coit Road (First-Frontier)	27,789,900	-	(6,881,407)	20,908,493	2,089,276	8,896,553	2,286,547	7,636,117
DNT Main Lane (US 380 - FM 428)	7,671,186	-	-	7,671,186	2,557,062	-	5,114,123	1
Fishtrap (Elem-DNT)	32,230,732	-	(22,051)	32,208,681	75,549	506,089	31,499,530	127,512
Teel (US380 Intersection Improv.)	-	-	493,527	493,527	493,527	-	-	-
First Street (Coit-Custer) 4 Lanes	26,563,812	-	-	26,563,812	210	-	26,372,036	191,567
Preston Road / First Street Dual Le	900,000	-	-	900,000	-	22,077	71,523	806,400
Craig Street (Preston - Fifth)	750,000	4,400,000	-	5,150,000	37,665	32,393	719,042	4,360,900
Coleman (Gorgeous - Talon)	4,022,596	15,500,000	1	19,522,597	141,921	185,745	2,847,712	16,347,219
Legacy (Prairie - Fishtrap) - 4 lan	10,000,000	-	171,519	10,171,519	-	-	10,171,519	-
Teel Parkway (US 380 - Fishtrap Rd)	6,040,289	-	26,212	6,066,501	1,237	9,161	6,056,103	-
Coit Road / US 380 SB Dual Left Tur	27,917	-	-	27,917	2,064	-	23,986	1,867
Parvin (FM 1385 - Legacy)	500,000	-	-	500,000	-	-	500,000	-
Street Impact Fee Analysis	105,627	-	-	105,627	1,750	-	57,110	46,766
US 380 Deceleration Lanes - Denton	500,000	-	-	500,000	-	-	43,600	456,400
Safety Way (Cook - Technology)	800,000	-	-	800,000	-	-	454,085	345,915
Gorgeous/McKinley	700,000	-	-	700,000	15,000	-	608,940	76,060
First Street (Coleman - Craig)	2,500,000	-	-	2,500,000	5,000	58,489	516,408	1,920,103
Gee Road (US 380 - FM 1385) - 2 NB	3,900,000	1,100,000	-	5,000,000	36,337	114,515	1,590,688	3,258,460
Frontier Parkway (Legacy - DNT)	300,000	-	-	300,000	-	-	300,000	-
Star Trail, Phase 5: Street Repairs	1,450,000	-	-	1,450,000	-	300,000	-	1,150,000
Prosper Trail (Coit - Custer) - 2 W	1,400,000	-	-	1,400,000	63,559	121,263	578,178	637,000
Windsong Parkway/US 380 Dual Left T	152,620	-	-	152,620	-	-	73,318	79,302
Legacy Drive (Prosper Tr. to P	-	-	10,000	10,000	-	-	167	9,833
Coleman St (First-Georgeous)	660,000	-	-	660,000	-	278,698	381,902	(600)
Teel Parkway (First-Freeman)	855,510	-	26,690	882,200	-	262,357	619,844	-
Legacy (First St. - Prosper Tr	200,000	-	-	200,000	134,800	-	-	65,200
Legacy (First St. - Prosper Tr	550,000	-	-	550,000	-	-	-	550,000
Prosper Trail (Legacy - DNT)	1,200,000	-	-	1,200,000	157,164	576,530	260,306	206,000
Roundabout Peer Review and Tho	28,500	-	-	28,500	-	4,463	24,038	-
West Gorgeous (McKinley-Colema	230,000	-	-	230,000	17,889	120,979	84,128	7,004
Godwin Parkway (DNT - BNSF RR)	-	2,000,000	-	2,000,000	1,000,000	-	-	1,000,000
Whitley Place/First St. - Open Spac	-	250,000	-	250,000	-	-	-	250,000
Unprogrammed Future Projects	522,874	-	(66,187)	456,687	-	-	-	456,687

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GOVERNMENTAL CAPITAL PROJECTS FUND

	Prior Year Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Life to Date Amended Budget	Current Year Actual	Current Year Encumbrances	Prior Years Expenditure	Project Budget Balance
Street & Traffic Projects								
<u>Traffic Projects</u>								
Fifth Street Quiet Zone	500,000	-	-	500,000	-	-	-	500,000
Traffic Signal - Fishtrap & Artesia	525,000	140,000	-	665,000	1,305	6,707	323,079	333,909
Median Lighting US 380 (Mahard-Love)	300,000	-	-	300,000	-	-	-	300,000
Traffic Signal - DNT/Frontier	281,500	-	-	281,500	-	56,637	213,560	11,303
Traffic Signal - Teel Pkway & Prair	525,000	140,000	(1,280)	663,720	-	533,332	39,304	91,084
Traffic Signal Acacia Parkway/Gee R	667,573	-	-	667,573	15,780	5,400	645,373	1,020
Traffic Signal First Street/Legacy	992,259	-	50,780	1,043,039	128,212	666,599	246,948	1,280
Opticom Repair/Installation	85,000	-	-	85,000	-	6,960	75,597	2,443
Gee/Lockwood Pedestrian Hybrid	357,113	-	-	357,113	115,049	121,394	113,650	7,020
First/Copper Canyon Pedestrian	331,054	-	-	331,054	115,049	98,858	108,867	8,280
First/Chaucer Pedestrian Hybri	316,374	-	-	316,374	115,049	86,377	106,658	8,290
Tr. Signal (Denton-Fishtrap)	390,428	-	-	390,428	-	-	377,974	12,454
Traffic Improvement Projects (767,160	1,500,000	(232,500)	2,034,660	5,655	-	-	2,029,005
Traffic Signal Communications P	495,000	-	-	495,000	-	-	-	495,000
Traffic Signal - Legacy & Prai	525,000	140,000	(49,500)	615,500	-	-	-	615,500
School Zone Flashers	140,544	-	-	140,544	-	-	140,544	-
Traffic Equipment	15,928	-	-	15,928	-	-	15,928	-
Crosswalk Development Projects	140,000	-	-	140,000	57,839	5,101	62,984	14,076
Traffic Signal - Legacy & Prosper T	-	85,000	(24,750)	60,250	-	-	-	60,250
Traffic Signal - Legacy & Starwood	-	85,000	(24,750)	60,250	-	-	-	60,250
Traffic Signal Warrant Studies	-	85,000	(35,500)	49,500	-	49,500	-	-
Total Street & Traffic Projects	\$ 164,664,563	\$ 25,425,000	\$ (6,559,196)	\$ 183,530,365	\$ 7,433,666	\$ 33,994,805	\$ 97,191,761	\$ 44,910,135

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GOVERNMENTAL CAPITAL PROJECTS FUND

	Prior Year Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Life to Date Amended Budget	Current Year Actual	Current Year Encumbrances	Prior Years Expenditure	Project Budget Balance
Park Projects								
<u>Neighborhood Park</u>								
Windsong Park #3	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ 307,824	\$ -	\$ -	\$ 42,176
Lakewood Preserve, Phase 2	5,587,255	-	(1)	5,587,255	8,889	5,499	5,563,948	8,919
Downtown Park (Broadway/Parvin)	1,158,240	200,000	(127,000)	1,231,240	4,085	562,077	99,058	566,020
Raymond Community Park Dam Repair	-	350,000	-	350,000	-	101,000	-	249,000
Playground Shade Structures - Lakew	-	200,000	-	200,000	-	-	-	200,000
Security Cameras - Raymond Communit	-	250,000	-	250,000	-	-	-	250,000
Pecan Grove & Whitley Place HOA Irr	-	125,000	-	125,000	-	-	-	125,000
Mirabella Park (Tellus)	-	500,000	-	500,000	-	-	-	500,000
Creekside Park (Shaddock)	-	445,000	-	445,000	-	-	-	445,000
<u>Trails</u>								
Doe Branch Trail Connections	1,684,000	-	-	1,684,000	160,688	280,066	124,111	1,119,134
<u>Downtown Improvements</u>								
Downtown Improvements	329,383	-	9,930	339,313	86,909	10,587	239,166	2,650
Downtown Monumentation	164,700	-	40,531	205,231	7,627	33,264	164,341	-
Downtown Monumentation, Broadway &	370,000	255,000	(21,293)	603,707	-	603,707	-	-
Prosper Parking Lot and Alley Impro	552,500	-	(23,168)	529,332	555	419,681	100,550	8,546
<u>Community Park</u>								
Raymond Community Park	24,787,000	128,000	390,000	25,305,000	3,617,650	2,264,669	17,375,181	2,047,500
Raymond Comm. Park, Trail/Brid	916,802	-	-	916,802	-	916,535	-	267
Froniter Park Pond Repairs	473,000	-	-	473,000	-	33,768	420,123	19,109
Frontier Park Concrete Repairs	120,000	-	-	120,000	-	-	-	120,000
Parks & Recreation Admin Facil	80,000	-	-	80,000	-	-	72,803	7,197
Doe Branch Property Masterplan	140,000	-	-	140,000	30,150	21,750	82,700	5,400
Dream Park	-	3,000,000	-	3,000,000	504	2,057,990	-	941,506
Playgr. Shade Struct.-Pecan Gr	160,000	-	-	160,000	-	-	158,923	1,077
<u>Median/ Landscape Screening</u>								
US 380 Green Ribbon Lndscp- Irrigat	2,295,000	-	-	2,295,000	-	217,895	1,601,537	475,567
Mahard Medians	-	500,000	-	500,000	8,550	41,450	-	450,000
Prairie Medians	-	250,000	-	250,000	5,400	44,600	-	200,000
Richland Median Lndscp (Prosper Com	-	150,000	-	150,000	-	-	-	150,000
Prosper Trail Screening (Preston -	550,000	-	7,000	557,000	45,739	29,836	472,986	8,439
Parks Master Plan Update	140,000	-	-	140,000	-	-	132,707	7,293
Unprogrammed Future Projects	400,190	-	(333,333)	66,857	-	-	-	66,857
Total Park Projects	\$ 40,258,070	\$ 6,353,000	\$ (57,334)	\$ 46,553,736	\$ 4,284,570	\$ 7,644,374	\$ 26,608,134	\$ 8,016,657

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GOVERNMENTAL CAPITAL PROJECTS FUND

	Prior Year Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Life to Date Amended Budget	Current Year Actual	Current Year Encumbrances	Prior Years Expenditure	Project Budget Balance
Facility Projects								
<u>Public Safety</u>								
Fire Station #4 Design	\$ 950,680	\$ -	\$ -	\$ 950,680	\$ 47,833	\$ 61,052	\$ 856,971	\$ (15,175)
Fire Station #4 Other Developm	413,422	-	-	413,422	6,121	26,611	111,496	269,195
Fire Station #4 Construction	11,610,003	-	-	11,610,003	4,105,865	822,292	6,534,244	147,602
Fire Station #4 (FF&E)	700,000	-	-	700,000	153,325	224,712	-	321,963
Public Safety Fiber Ring	1,000,000	-	-	1,000,000	-	76,621	-	923,380
PD Needs Assessment	78,740	-	1	78,741	11,775	-	66,966	-
Town Hall HVAC Unit	-	-	61,933	61,933	-	61,933	-	-
Repairs Fire Station 2	-	-	57,429	57,429	57,429	-	-	-
Central Fire BAS System	-	-	65,732	65,732	-	65,732	-	-
Fire Station 2 BAS System	-	-	16,435	16,435	7,540	8,895	-	-
Fire Station 3 BAS System	-	-	39,694	39,694	26,140	13,554	-	-
Quint Fire Engine (New Central Fire	1,495,000	-	-	1,495,000	-	-	1,469,880	25,120
Ambulance (New Central Fire Station	495,000	-	-	495,000	-	-	487,388	7,612
Fire Engine Station #4	1,250,000	-	-	1,250,000	-	-	1,246,418	3,582
Ambulance Station #4	552,000	-	-	552,000	-	-	551,600	401
<u>Non-Public Safety</u>								
Parks & Public Works, Phase 1	5,802,938	5,397,062	8,319,788	19,519,788	118,920	17,572,951	777,468	1,050,449
Finish Out Interior Spaces Town Hal	685,416	-	-	685,416	260,768	4,922	419,725	-
Library Master Pan	130,000	-	-	130,000	8,600	5,389	116,011	-
Town Hall Repairs - N. Parking	290,892	-	7,320	298,212	37,746	209,977	50,489	-
Facility Improvement Projects	-	300,000	(241,223)	58,777	-	-	-	58,777
Unprogrammed Future Projects	511,916	-	(340,653)	171,263	-	-	-	171,263
Total Facility Projects	\$ 25,966,007	\$ 5,697,062	\$ 7,986,456	\$ 39,649,526	\$ 4,842,061	\$ 19,154,641	\$ 12,688,657	\$ 2,964,169
Transfer Out								
CIP Salaries - Streets	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -
CIP Salaries - Parks	-	300,000	-	300,000	300,000	-	-	-
CIP Salaries - Facilities	-	300,000	-	300,000	300,000	-	-	-
Total Expenditures	\$ 230,888,640	\$ 38,475,062	\$ 1,369,926	\$ 270,733,627	\$ 17,560,296	\$ 60,793,820	\$ 136,488,551	\$ 55,890,961
REVENUE OVER (UNDER) EXPENDITURES				\$ (232,336,565)	\$ 3,667,644			
Beginning Fund Balance (Restricted for Capital Projects) October 1				82,578,172	82,578,172			
Ending Fund Balance (Restricted for Capital Projects) Current Month				\$ (149,758,393)	\$ 86,245,816			

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UTILITY CAPITAL PROJECTS FUND

	Prior Year Project Budget	Current Year Original Budget	Current Year Budget Adjustment	Life to Date Amended Budget	Current Year Actual	Current Year Encumbrances	Prior Year Expenditure	Project Budget Balance
REVENUES								
Interest Income		\$ 807,800	\$ -	\$ 807,800	\$ 841,529			
Bond Proceeds		26,538,619	-	26,538,619	-			
Grant Revenue		-	-	-	-			
Transfers In		-	-	-	-			
Transfers In - Impact Fee Funds		6,868,378	-	6,868,378	6,868,378			
Transfers In - Drainage Fund		200,000	-	200,000	200,000			
Total Revenues		<u>\$ 34,214,797</u>	<u>\$ -</u>	<u>\$ 34,214,797</u>	<u>\$ 7,909,907</u>			
EXPENDITURES								
Water Projects								
Lower Pressure Plane 42"	\$ 18,931,100	\$ -	\$ (420,550)	\$ 18,510,550	\$ -	\$ -	\$ 18,510,550	\$ -
LPP Water Line Phase, 2A	9,000,000	-	(1,080,312)	7,919,688	42	-	7,919,646	-
Water Line Relocation-Frontier Park	6,900,000	-	-	6,900,000	2,618,018	1,441,658	1,554,570	1,285,753
Parks & Public Works, Phase 1	5,600,000	-	2,395,576	7,995,576	705,785	6,901,784	388,007	-
DNT (Prosper Trail - Frontier Parkw	23,785	-	-	23,785	-	-	3,585	20,200
Water Impact Fee Analysis	105,627	-	-	105,627	-	-	105,487	139
DNT Water Line Relocation	37,019	-	-	37,019	-	-	25,127	11,893
5 MG Ground Storage Tank	8,100,000	5,695,000	-	13,795,000	113,544	172,790	524,677	12,983,990
Craig Street 2 MG EST Rehabili	460,000	2,540,000	-	3,000,000	39,705	255,940	73,305	2,631,050
First Street (DNT - Coleman) - 12"	-	2,500,000	-	2,500,000	-	2,500,000	-	-
US 380 30-inch Water/8" WW Line Rel	-	1,800,000	-	1,800,000	-	1,018,600	-	781,400
Godwin Pkwy Materials	-	-	261,980	261,980	261,980	-	-	-
Unprogrammed Future Projects	356,728	-	-	356,728	-	-	-	356,728
Wastewater Projects								
Doe Branch Parallel Interceptor	16,253,327	-	-	16,253,327	3,750,000	-	3,750,000	8,753,327
Upper Doe Branch WW Line	8,025,000	-	(1,061,980)	6,963,021	1,230,469	1,129,320	4,573,501	29,731
Sewer Impact Fee Analysis	115,947	-	-	115,947	-	-	115,807	139
Doe Branch, Phase 3 WWTP	104,946,277	-	-	104,946,277	27,500,000	3,835	33,636,712	43,805,730
Wilson Creek WW Line	400,000	-	(94,714)	305,286	-	-	305,286	-
Denton ISD WW Line Reimburseme	531,622	-	-	531,622	-	-	-	531,622
Total Water & Wastewater Projects	<u>\$ 179,786,432</u>	<u>\$ 12,535,000</u>	<u>\$ -</u>	<u>\$ 192,321,431</u>	<u>\$ 36,219,542</u>	<u>\$ 13,423,927</u>	<u>\$ 71,486,261</u>	<u>\$ 71,191,702</u>
Drainage Projects								
Old Town Regional Retention Pond #2	\$ 98,386	\$ 200,000	\$ -	\$ 298,386	\$ -	\$ -	\$ 48,323	\$ 250,063
Doe Branch Creek Erosion Control	225,000	-	-	225,000	-	14,472	183,560	26,968
Total Drainage Projects	<u>\$ 323,386</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 523,386</u>	<u>\$ -</u>	<u>\$ 14,472</u>	<u>\$ 231,883</u>	<u>\$ 277,031</u>
Transfer Out								
CIP Salaries - Water	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
CIP Salaries - Wastewater	-	200,000	-	200,000	200,000	-	-	-
Total Expenses	<u>\$ 180,109,818</u>	<u>\$ 13,235,000</u>	<u>\$ -</u>	<u>\$ 193,344,817</u>	<u>\$ 36,719,542</u>	<u>\$ 13,438,399</u>	<u>\$ 71,718,144</u>	<u>\$ 71,468,733</u>
REVENUE OVER (UNDER) EXPENDITURES				\$ (159,130,020)	\$ (28,809,635)			
Beginning Fund Balance (Restricted for Capital Projects) October 1				115,732,372	115,732,372			
Ending Fund Balance (Restricted for Capital Projects) Current Month				<u>\$ (43,397,648)</u>	<u>\$ 86,922,737</u>			