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# Monthly Financial Report

For the month ended December 31, 2025

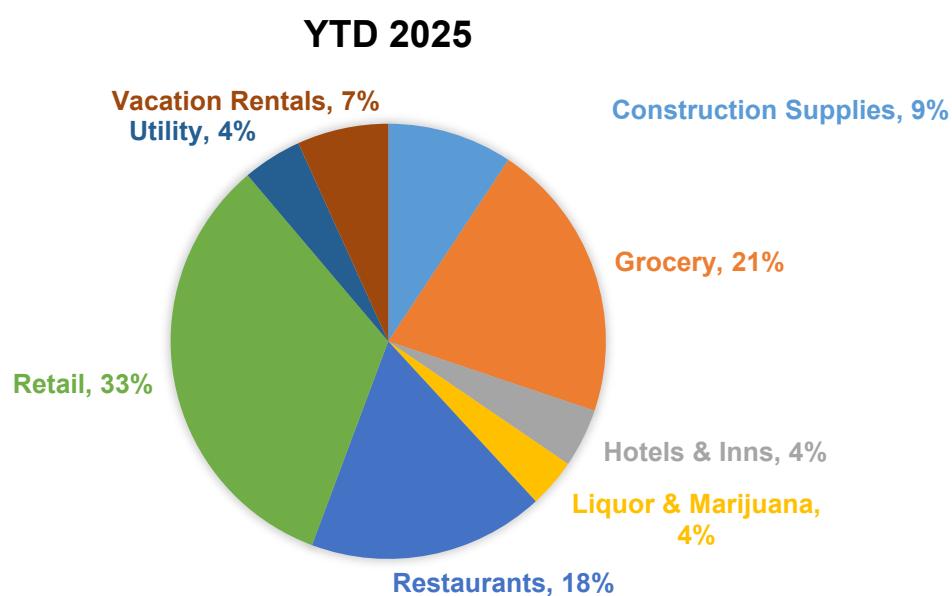


**December Financial Reporting Note:** For the month of December, only tax information is presented. Year-end financial data is not included while the Town completes its year-end processes, including significant year-end accruals and adjusting entries. Financial results presented prior to the completion of these entries would not be materially accurate and could be misleading. Unaudited financial results will be presented in March, once entries are complete and suitable for comparison to the budget and prior year.

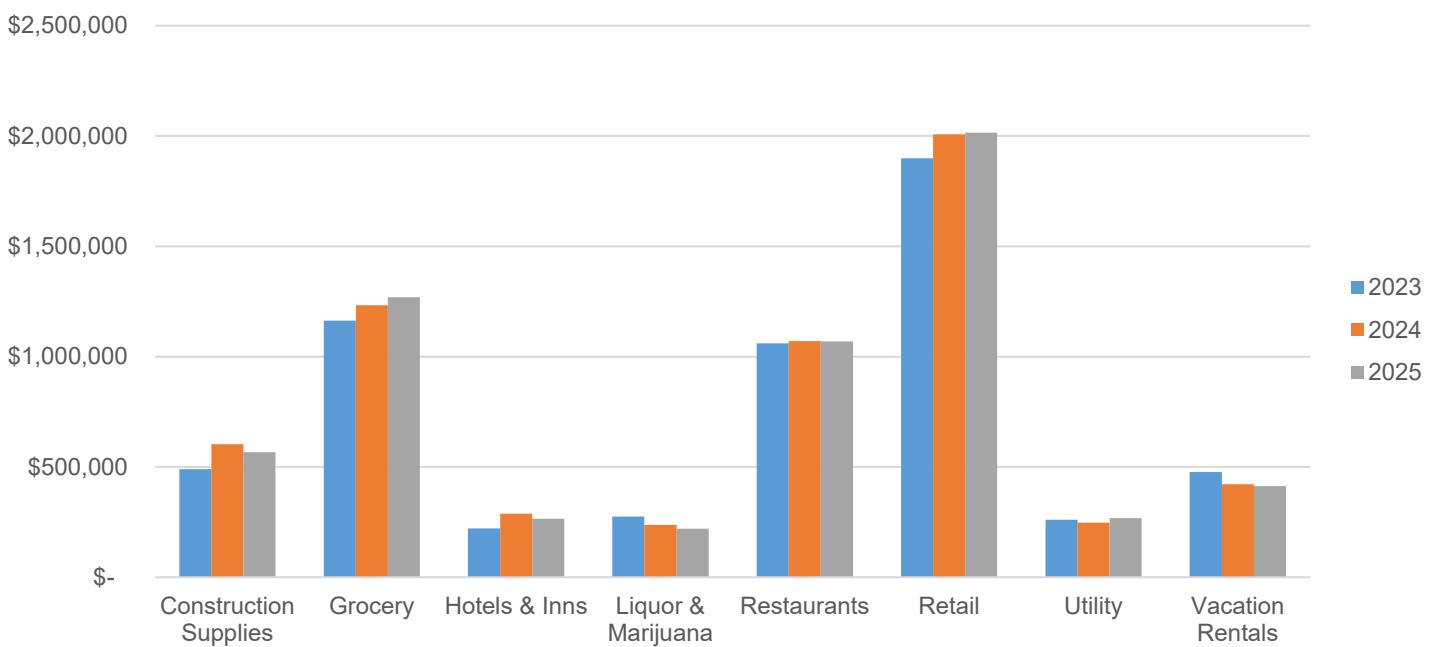
## Sales Tax by Sales Month by Business Category

This section reflects business activity organized by the month in which sales occurred, as reported by vendors, allowing for year-over-year sector comparisons. Data for prior months is continually updated as delinquent returns are filed.

November 2025 had four out of our eight categories showing growth compared to the same month last year. Retail shows the biggest gains in terms of dollars and the biggest gains in terms of percentage growth in November 2025 compared to November 2024. Construction Supplies shows the biggest decline in terms of percentage and the biggest decline in terms of dollars in November 2025 compared to November 2024.



### YTD 2023-2025 Sales Tax by Sales Month by Business Category



## Sales Tax by Sales Month for each Business Activity

Month	2023	2024	2025	Total		Over / (Under)	
				Over / (Under)		YTD Change PY	
				Change PY	\$	%	\$
January	\$591,591	\$632,363	\$627,681	(\$4,682)		-1%	(\$4,682)
February	\$616,085	\$631,736	\$620,550	(\$11,186)		-2%	(\$15,868)
March	\$673,304	\$690,352	\$711,255	\$20,903		3%	\$5,035
April	\$415,183	\$390,221	\$413,343	\$23,122		6%	\$28,156
May	\$374,003	\$403,884	\$390,245	(\$13,639)		-3%	\$14,517
June	\$533,371	\$553,068	\$572,316	\$19,248		3%	\$33,766
July	\$630,545	\$680,054	\$663,975	(\$16,079)		-2%	\$17,687
August	\$576,716	\$611,163	\$594,251	(\$16,911)		-3%	\$775
September	\$549,487	\$591,065	\$573,359	(\$17,706)		-3%	(\$16,931)
October	\$427,669	\$473,763	\$453,401	(\$20,361)		-4%	(\$37,292)
November	\$458,839	\$451,937	\$465,583	\$13,646		3%	(\$23,646)
December	\$757,703	\$793,078	\$0				
<b>Total YTD Cumulative</b>	<b>\$5,846,794</b>	<b>\$6,109,605</b>	<b>\$6,085,959</b>	<b>(\$23,646)</b>		<b>-0.4%</b>	<b>(\$23,646)</b>
<b>Total Annual</b>	<b>\$6,604,497</b>	<b>\$6,902,683</b>	<b>\$6,085,959</b>	n/a		n/a	n/a

Month	2023	2024	2025	Construction Supplies			
				Over / (Under)		Over / (Under)	
				Change PY	\$	%	YTD Change PY
January	\$27,128	\$29,806	\$25,309	(\$4,497)		-15%	(\$4,497)
February	\$24,644	\$34,155	\$39,604	\$5,449		16%	\$952
March	\$36,482	\$46,167	\$54,486	\$8,319		18%	\$9,270
April	\$40,273	\$42,417	\$39,020	(\$3,396)		-8%	\$5,874
May	\$48,865	\$67,101	\$45,922	(\$21,179)		-32%	(\$15,305)
June	\$60,579	\$69,550	\$82,269	\$12,719		18%	(\$2,586)
July	\$46,262	\$56,081	\$61,417	\$5,336		10%	\$2,750
August	\$55,025	\$66,940	\$50,886	(\$16,054)		-24%	(\$13,304)
September	\$61,212	\$84,668	\$88,763	\$4,095		5%	(\$9,208)
October	\$47,976	\$67,778	\$46,654	(\$21,125)		-31%	(\$30,333)
November	\$42,208	\$38,297	\$32,638	(\$5,659)		-15%	(\$35,992)
December	\$61,974	\$64,634	\$0				
<b>Total YTD Cumulative</b>	<b>\$490,653</b>	<b>\$602,960</b>	<b>\$566,968</b>	<b>(\$35,992)</b>		<b>-6%</b>	<b>(\$35,992)</b>
<b>Total Annual</b>	<b>\$552,628</b>	<b>\$667,594</b>	<b>\$566,968</b>	n/a		n/a	n/a

Month	2023	2024	2025	Grocery			
				Over / (Under)		Over / (Under)	
				Change PY	\$	%	YTD Change PY
January	\$119,492	\$135,056	\$142,502	\$7,445		6%	\$7,445
February	\$123,361	\$132,451	\$131,994	(\$457)		-0.3%	\$6,988
March	\$144,886	\$140,263	\$143,213	\$2,951		2%	\$9,939
April	\$82,990	\$81,145	\$95,735	\$14,590		18%	\$24,528
May	\$78,990	\$81,313	\$80,718	(\$595)		-1%	\$23,933
June	\$103,556	\$102,677	\$107,187	\$4,510		4%	\$28,443
July	\$115,795	\$147,197	\$148,266	\$1,069		1%	\$29,512
August	\$122,529	\$121,096	\$123,946	\$2,851		2%	\$32,362
September	\$96,683	\$108,618	\$104,174	(\$4,444)		-4%	\$27,918
October	\$76,097	\$87,842	\$90,362	\$2,520		3%	\$30,439
November	\$99,385	\$95,189	\$101,008	\$5,819		6%	\$36,258
December	\$136,695	\$141,338	\$0				
<b>Total YTD Cumulative</b>	<b>\$1,163,763</b>	<b>\$1,232,846</b>	<b>\$1,269,104</b>	<b>\$36,258</b>		<b>3%</b>	<b>\$36,258</b>
<b>Total Annual</b>	<b>\$1,300,458</b>	<b>\$1,374,184</b>	<b>\$1,269,104</b>	n/a		n/a	n/a

Hotels & Inns							
Month	2023	2024	2025	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$23,882	\$37,864	\$34,464	(\$3,401)	-9%	(\$3,401)	-9%
February	\$31,076	\$41,730	\$46,360	\$4,630	11%	\$1,229	2%
March	\$28,853	\$43,522	\$40,336	(\$3,186)	-7%	(\$1,957)	-2%
April	\$11,183	\$13,692	\$13,145	(\$547)	-4%	(\$2,504)	-2%
May	\$8,436	\$10,456	\$10,302	(\$154)	-1%	(\$2,658)	-2%
June	\$17,537	\$19,935	\$19,141	(\$794)	-4%	(\$3,452)	-2%
July	\$29,494	\$31,395	\$29,390	(\$2,005)	-6%	(\$5,457)	-3%
August	\$23,846	\$29,431	\$25,007	(\$4,424)	-15%	(\$9,881)	-4%
September	\$22,579	\$26,484	\$19,689	(\$6,795)	-26%	(\$16,676)	-7%
October	\$13,507	\$18,627	\$14,264	(\$4,363)	-23%	(\$21,038)	-8%
November	\$10,967	\$15,552	\$13,252	(\$2,301)	-14.8%	(\$23,339)	-8%
December	\$31,266	\$37,209	\$0				
<b>Total YTD Cumulative</b>	<b>\$221,360</b>	<b>\$288,689</b>	<b>\$265,349</b>	<b>(\$23,339)</b>	<b>-8%</b>	<b>(\$23,339)</b>	<b>-8%</b>
<b>Total Annual</b>	<b>\$252,626</b>	<b>\$325,898</b>	<b>\$265,349</b>	n/a	n/a	n/a	n/a

Liquor & Marijuana							
Month	2023	2024	2025	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$36,195	\$28,377	\$25,793	(\$2,584)	-9%	(\$2,584)	-9%
February	\$39,045	\$32,619	\$28,409	(\$4,210)	-13%	(\$6,794)	-11%
March	\$35,316	\$30,844	\$28,244	(\$2,600)	-8%	(\$9,394)	-10%
April	\$19,161	\$16,180	\$15,071	(\$1,109)	-7%	(\$10,503)	-10%
May	\$15,031	\$13,485	\$13,070	(\$415)	-3%	(\$10,919)	-9%
June	\$20,931	\$18,806	\$17,992	(\$814)	-4%	(\$11,733)	-8%
July	\$28,698	\$24,665	\$23,308	(\$1,357)	-6%	(\$13,089)	-8%
August	\$25,365	\$23,014	\$21,899	(\$1,115)	-5%	(\$14,204)	-8%
September	\$22,069	\$18,163	\$16,829	(\$1,334)	-7%	(\$15,538)	-8%
October	\$15,945	\$14,510	\$14,177	(\$334)	-2%	(\$15,871)	-7%
November	\$17,640	\$16,217	\$15,416	(\$801)	-5%	(\$16,673)	-7%
December	\$32,714	\$29,314	\$0				
<b>Total YTD Cumulative</b>	<b>\$275,393</b>	<b>\$236,880</b>	<b>\$220,207</b>	<b>(\$16,673)</b>	<b>-7%</b>	<b>(\$16,673)</b>	<b>-7%</b>
<b>Total Annual</b>	<b>\$308,107</b>	<b>\$266,193</b>	<b>\$220,207</b>	n/a	n/a	n/a	n/a

Restaurant							
Month	2023	2024	2025	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$109,957	\$108,815	\$106,276	(\$2,539)	-2%	(\$2,539)	-2%
February	\$110,748	\$113,964	\$110,454	(\$3,510)	-3%	(\$6,049)	-3%
March	\$121,295	\$128,711	\$125,466	(\$3,245)	-3%	(\$9,294)	-3%
April	\$72,760	\$64,960	\$66,996	\$2,036	3%	(\$7,258)	-2%
May	\$61,561	\$62,246	\$64,208	\$1,962	3%	(\$5,296)	-1%
June	\$94,540	\$99,815	\$99,898	\$82	0.1%	(\$5,214)	-1%
July	\$139,326	\$137,477	\$135,023	(\$2,454)	-2%	(\$7,668)	-1%
August	\$114,486	\$118,051	\$123,371	\$5,320	5%	(\$2,348)	-0.3%
September	\$101,939	\$102,513	\$100,193	(\$2,320)	-2%	(\$4,668)	-0.5%
October	\$70,703	\$72,225	\$71,671	(\$554)	-1%	(\$5,222)	-1%
November	\$62,256	\$61,684	\$64,679	\$2,995	5%	(\$2,227)	-0.2%
December	\$109,011	\$109,870	\$0				
<b>Total YTD Cumulative</b>	<b>\$1,059,571</b>	<b>\$1,070,463</b>	<b>\$1,068,237</b>	<b>(\$2,227)</b>	<b>-0.2%</b>	<b>(\$2,227)</b>	<b>-0.2%</b>
<b>Total Annual</b>	<b>\$1,168,582</b>	<b>\$1,180,334</b>	<b>\$1,068,237</b>	n/a	n/a	n/a	n/a

### Retail - General

Month	2023	2024	2025	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$176,272	\$195,222	\$193,021	(\$2,201)	-1%	(\$2,201)	-1%
February	\$164,624	\$183,490	\$171,425	(\$12,065)	-7%	(\$14,267)	-4%
March	\$194,415	\$208,336	\$219,437	\$11,102	5%	(\$3,165)	-1%
April	\$131,804	\$130,025	\$138,396	\$8,371	6%	\$5,206	1%
May	\$126,189	\$133,634	\$142,260	\$8,625	6%	\$13,831	2%
June	\$190,385	\$196,173	\$197,990	\$1,817	1%	\$15,648	1%
July	\$207,603	\$225,417	\$208,083	(\$17,334)	-8%	(\$1,686)	-0.1%
August	\$182,964	\$196,705	\$198,610	\$1,905	1%	\$219	0.01%
September	\$196,913	\$201,287	\$193,578	(\$7,709)	-4%	(\$7,490)	-0.4%
October	\$159,834	\$166,785	\$167,339	\$553	0.3%	(\$6,937)	-0.4%
November	\$167,735	\$171,195	\$185,564	\$14,369	8%	\$7,432	0.4%
December	\$283,639	\$300,782	\$0				
<b>Total YTD Cumulative</b>	<b>\$1,898,737</b>	<b>\$2,008,268</b>	<b>\$2,015,701</b>	<b>\$7,432</b>	<b>0.4%</b>	<b>\$7,432</b>	<b>0.4%</b>
<b>Total Annual</b>	<b>\$2,182,376</b>	<b>\$2,309,051</b>	<b>\$2,015,701</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>

### Utility

Month	2023	2024	2025	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$36,615	\$30,578	\$31,338	\$760	2%	\$760	2%
February	\$33,702	\$30,096	\$32,012	\$1,916	6%	\$2,676	4%
March	\$32,324	\$29,858	\$33,937	\$4,078	14%	\$6,755	7%
April	\$26,745	\$24,367	\$27,404	\$3,037	12%	\$9,792	9%
May	\$21,411	\$20,971	\$20,945	(\$26)	-0.1%	\$9,765	7%
June	\$18,896	\$21,455	\$21,109	(\$346)	-2%	\$9,419	6%
July	\$17,591	\$17,466	\$18,976	\$1,510	9%	\$10,930	6%
August	\$16,813	\$17,382	\$18,610	\$1,228	7%	\$12,158	6%
September	\$19,022	\$20,184	\$21,729	\$1,545	8%	\$13,702	6%
October	\$17,644	\$16,493	\$20,852	\$4,359	26%	\$18,061	8%
November	\$19,215	\$19,398	\$20,440	\$1,042	5%	\$19,103	8%
December	\$30,029	\$31,813	\$0				
<b>Total YTD Cumulative</b>	<b>\$259,977</b>	<b>\$248,248</b>	<b>\$267,351</b>	<b>\$19,103</b>	<b>8%</b>	<b>\$19,103</b>	<b>8%</b>
<b>Total Annual</b>	<b>\$290,006</b>	<b>\$280,061</b>	<b>\$267,351</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>

### Vacation Rentals

Month	2023	2024	2025	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$62,052	\$66,645	\$68,980	\$2,335	4%	\$2,335	4%
February	\$88,885	\$63,231	\$60,292	(\$2,939)	-5%	(\$604)	-0.5%
March	\$79,734	\$62,652	\$66,136	\$3,485	6%	\$2,881	1%
April	\$30,269	\$17,435	\$17,575	\$140	1%	\$3,021	1%
May	\$13,521	\$14,677	\$12,820	(\$1,856)	-13%	\$1,165	1%
June	\$26,948	\$24,657	\$26,731	\$2,074	8%	\$3,239	1%
July	\$45,776	\$40,356	\$39,512	(\$844)	-2%	\$2,395	1%
August	\$35,688	\$38,543	\$31,922	(\$6,621)	-17%	(\$4,226)	-1%
September	\$29,071	\$29,149	\$28,404	(\$745)	-3%	(\$4,971)	-1%
October	\$25,962	\$29,503	\$28,084	(\$1,420)	-5%	(\$6,391)	-2%
November	\$39,433	\$34,405	\$32,587	(\$1,819)	-5%	(\$8,209)	-2%
December	\$72,376	\$78,117	\$0				
<b>Total YTD Cumulative</b>	<b>\$477,339</b>	<b>\$421,252</b>	<b>\$413,043</b>	<b>(\$8,209)</b>	<b>-2%</b>	<b>(\$8,209)</b>	<b>-2%</b>
<b>Total Annual</b>	<b>\$549,715</b>	<b>\$499,369</b>	<b>\$413,043</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>



# Cash Basis Financial Summary Section

This section provides a high-level snapshot of the Town of Frisco's financial activity using **cash basis accounting**. Under this method, revenues and expenditures are recorded **only when cash is received or paid**, rather than when they are earned or incurred. This provides a clear, real-time view of available funds and the Town's current financial position.

This summary is different from the year-over-year business activity section earlier in the report. That section looks at sales tax based on when sales happen, while this one focuses on when the Town actually receives the money—giving a real-time look at how collections are tracking against the budget.

This summary is designed to:

- Track revenue based on actual cash received.
- Support monthly budget monitoring and cash flow analysis.
- Complement economic activity data presented in the earlier sales tax trend comparison section.

## Collections vs. Remittance

Understanding the timing of tax collection versus remittance is key to interpreting the data in this report.

### Key Distinction

- **Collected** = When the customer pays tax to the business.
- **Remitted** = When the business sends that tax to the Town.

## Collected Tax

- **When:** At the time of sale to the customer.
- **What Happens:** A business charges and collects tax at the point of sale (in-store, online, etc.).
- **Example:** A \$100 purchase with an 8% sales tax results in \$8 collected from the customer by the business at checkout and held until the tax is remitted to the government.

## Remitted Tax

- **When:** Typically by the 20th of the following month (depending on the business' filing frequency).
- **What Happens:** The business submits the collected tax to the State and to the Town.
- **Example:** Sales tax collected in January is generally remitted to the Town in February.

## Why the Timing Difference Matters

- Businesses **temporarily hold** collected tax until their designated remittance deadline.
- As a result, the Town's revenue generally lags behind actual sales activity by at least one month.
- For example, **January shows \$0** because those taxes (from January sales) are remitted in February.
- “**Period 13**” refers to November and December tax received in January and February but recorded as prior-year revenue to align with the year when the sales occurred, per Generally Accepted Accounting Principles.
- The following pages reflect when **actual tax payments** are received by the Town, not when the original sale happened. This is important for comparing **monthly cash receipts against budget projections**.

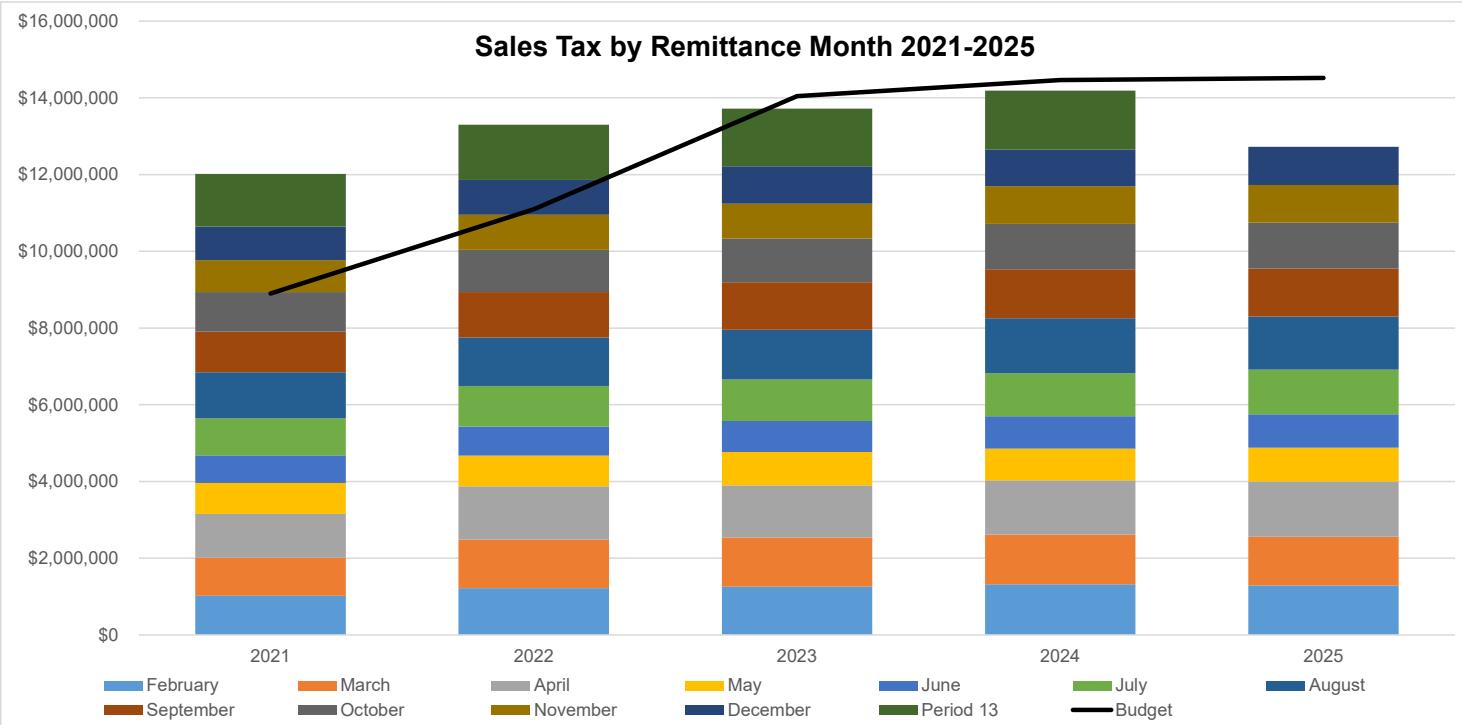
## Sales Tax by Remittance Month

The general sales tax rate includes 2% Town of Frisco Sales tax & 2% Summit County Sales tax. Taxes collected from customers by businesses are remitted to the Town on the 20th of the following month.

The sales tax received from businesses in the month of December 2025 is up 5% or \$46,171 compared to December of the previous year. In December 2025, the Town received \$996,176 in sales tax, compared to \$950,005 in sales tax received in December 2024. Year to date 2025 actuals are 1.6% under YTD 2025 budget. Reminder- this is sales tax submitted by businesses to the Town in December, and it is not report of sales tax collected by businesses from customers in December. Sales by business activity is outlined on pages 3 to 5 of this report.

Tax collections are outperforming overall business activity compared to the prior year, largely due to the receipt of delinquent tax filings from previous years. These one-time collections have temporarily boosted current year revenues beyond what current economic activity alone would support.

Sales Tax by Remittance Month							
Year to Date through:							
Month	2023	2024	2025	Over / (Under)		YTD Cumulative Budget	Over / (Under)
				Change from PY			
				\$	%	\$	%
January*	\$0	\$0	\$0	\$0	0%	\$0	0%
February	\$1,259,785	\$1,319,537	\$1,289,811	(\$29,727)	-2%	\$1,333,232	97%
March	\$1,280,866	\$1,299,392	\$1,271,726	(\$27,666)	-2%	\$2,688,773	95%
April	\$1,358,325	\$1,410,027	\$1,438,730	\$28,703	2%	\$4,126,290	97%
May	\$872,420	\$825,592	\$883,539	\$57,947	7%	\$5,049,573	97%
June	\$808,362	\$847,818	\$865,974	\$18,155	2%	\$5,905,064	97%
July	\$1,079,990	\$1,122,814	\$1,163,917	\$41,103	4%	\$7,048,018	98%
August	\$1,297,996	\$1,431,710	\$1,387,660	(\$44,050)	-3%	\$8,421,688	99%
September	\$1,238,905	\$1,274,904	\$1,251,696	(\$23,208)	-2%	\$9,732,822	98%
October	\$1,136,909	\$1,181,374	\$1,194,923	\$13,549	1%	\$10,936,014	98%
November	\$907,964	\$983,486	\$982,010	(\$1,476)	-0.2%	\$11,896,913	99%
December	\$973,828	\$950,005	\$996,176	\$46,171	5%	\$12,927,517	98%
Period 13	\$1,504,755	\$1,541,943	\$0				
<b>Total YTD Cumulative</b>	<b>\$12,215,350</b>	<b>\$12,646,659</b>	<b>\$12,726,161</b>	<b>\$79,502</b>	<b>0.6%</b>	<b>\$12,927,517</b>	<b>98.4%</b>
<b>Total Annual</b>	<b>\$13,720,104</b>	<b>\$14,188,602</b>	<b>\$12,726,161</b>	n/a	n/a	<b>\$14,520,000</b>	n/a



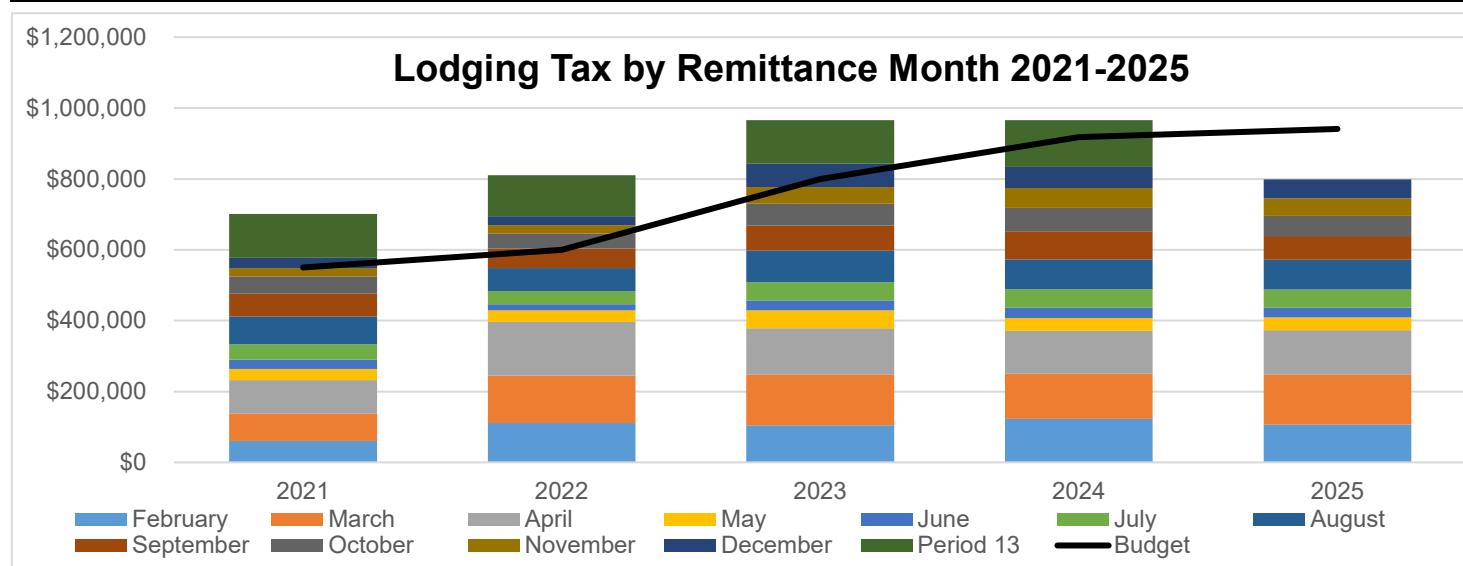
\*January shows \$0 because taxes collected during that month are generally not remitted until February.

## Lodging Tax by Remittance Month

The Lodging category (Hotels & Inns / Vacation Rentals) includes an additional 2.35% lodging tax. Taxes collected from the customer by the vendor should be remitted to the Town on the 20th of the following month.

The lodging tax received from businesses in the month of December 2025 is down 8% or \$5,006 compared to December of the previous year. In December 2025, the Town received \$53,953 in lodging tax, compared to \$58,959 in lodging tax received in December 2024. Year to date 2025 actuals are 2.7% under YTD 2025 budget. Reminder- this is lodging tax submitted by businesses to the Town in December, and it is not a report of lodging tax collected by businesses from customers in December. Lodging sector business activity, hotels & inns or vacation rentals, is outlined on pages 4 and 5 of this report.

Month	2023	2024	2025	Over / (Under)		YTD Cumulative Budget	YTD Cumulative Budget to Actual
				Change from PY			
				\$	%	\$	%
January*	\$0	\$0	\$0	\$0	0%	\$0	0%
February	\$104,756	\$122,808	\$106,646	(\$16,162)	-13%	\$102,085	104%
March	\$143,861	\$127,283	\$141,897	\$14,615	11%	\$242,278	103%
April	\$130,279	\$120,856	\$124,872	\$4,016	3%	\$369,235	101%
May	\$50,647	\$36,349	\$35,980	(\$369)	-1%	\$418,591	98%
June	\$27,872	\$29,225	\$26,521	(\$2,704)	-9%	\$445,752	98%
July	\$51,035	\$52,233	\$52,358	\$126	0.2%	\$495,486	99%
August	\$89,411	\$84,084	\$83,513	(\$572)	-1%	\$582,618	98%
September	\$70,555	\$79,328	\$66,726	(\$12,602)	-16%	\$651,374	98%
October	\$61,232	\$65,717	\$56,726	(\$8,992)	-14%	\$711,044	98%
November	\$47,116	\$56,820	\$49,703	(\$7,117)	-13%	\$756,958	98%
December	\$65,975	\$58,959	\$53,953	(\$5,006)	-8%	\$821,251	97%
Period 13	\$122,882	\$131,779	\$0				
<b>Total YTD Cumulative</b>	<b>\$842,739</b>	<b>\$833,663</b>	<b>\$798,895</b>	<b>(\$34,768)</b>	<b>-4%</b>	<b>\$821,251</b>	<b>97.3%</b>
<b>Total Annual</b>	<b>\$965,621</b>	<b>\$965,443</b>	<b>\$798,895</b>	<b>n/a</b>	<b>n/a</b>	<b>\$941,000</b>	<b>n/a</b>



\*January shows \$0 because taxes collected during that month are generally not remitted until February.

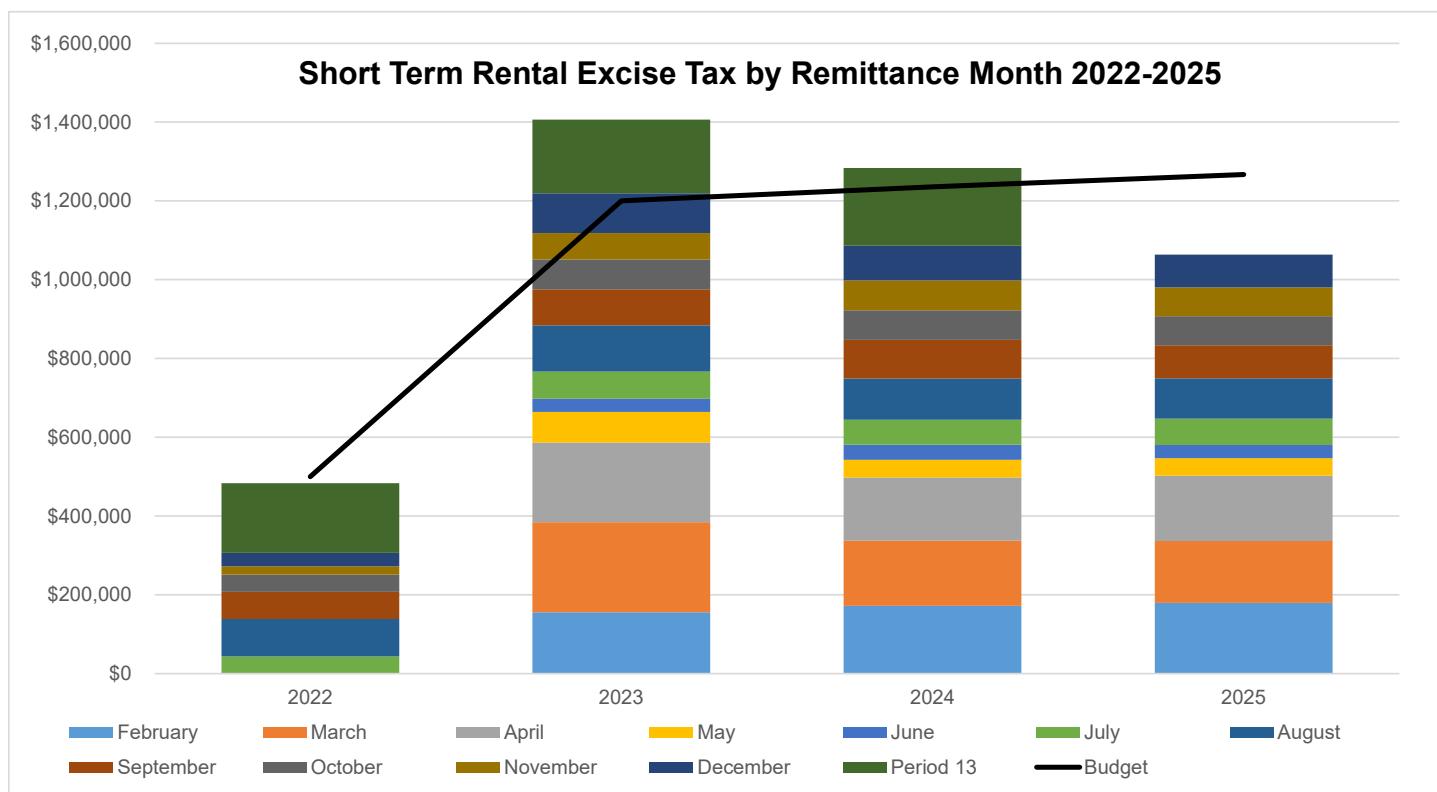
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## Short Term Rental (STR) Excise Tax by Remittance Month

A 5% STR Excise Tax was imposed on the purchase price paid or charged for the use of a short term rental property. This started on June 1, 2022. Taxes collected from the customer by the vendor are remitted to the Town on the 20th of the following month.

The STR excise tax received from business in the month of December 2025 is down 5% or \$4,696 compared to December of the previous year. In December 2025, the Town received \$83,447 in STR excise tax, compared to \$88,143 in STR excise tax received in December 2024. Year to date 2025 actuals are 3.1% under YTD 2025 budget. Reminder-this is STR excise tax submitted by businesses to the Town in December, and it is not a report of STR excise tax collected by business from customers in December. Short Term Rental sector business activity is outlined on page

Town of Frisco - STR Excise Tax by Remittance Month									
Year to Date through: December									
Month	2023	2024	2025	Over / (Under)		YTD Cumulative Budget	Over / (Under)		
				Change from PY					
				\$	%				
January*	\$0	\$0	\$0	\$0	0%	\$0	0%		
February	\$155,876	\$172,372	\$179,459	\$7,087	4%	\$140,435	128%		
March	\$228,478	\$165,059	\$157,366	(\$7,692)	-5%	\$346,280	97%		
April	\$202,234	\$160,082	\$165,387	\$5,305	3%	\$528,481	95%		
May	\$77,939	\$44,999	\$44,879	(\$120)	-0.3%	\$598,700	91%		
June	\$33,066	\$38,192	\$33,004	(\$5,189)	-14%	\$628,490	92%		
July	\$69,012	\$63,857	\$66,991	\$3,134	5%	\$690,666	94%		
August	\$117,536	\$104,604	\$102,837	(\$1,767)	-2%	\$796,559	94%		
September	\$91,579	\$97,797	\$83,814	(\$13,983)	-14%	\$879,067	95%		
October	\$75,713	\$75,622	\$73,939	(\$1,682)	-2%	\$947,279	96%		
November	\$66,994	\$75,770	\$72,787	(\$2,983)	-4%	\$1,007,637	97%		
December	\$100,784	\$88,143	\$83,447	(\$4,696)	-5%	\$1,098,437	97%		
Period 13	\$187,097	\$197,067	\$0						
<b>Total YTD Cumulative</b>	<b>\$1,219,211</b>	<b>\$1,086,495</b>	<b>\$1,063,911</b>	<b>(\$22,584)</b>	<b>-2%</b>	<b>\$1,098,437</b>	<b>96.9%</b>		
<b>Total Annual</b>	<b>\$1,406,308</b>	<b>\$1,283,563</b>	<b>\$1,063,911</b>	n/a	n/a	<b>\$1,267,000</b>	n/a		



\*January shows \$0 because taxes collected during that month are generally not remitted until February.

## Real Estate Investment Fee (REIF) by Remittance Month

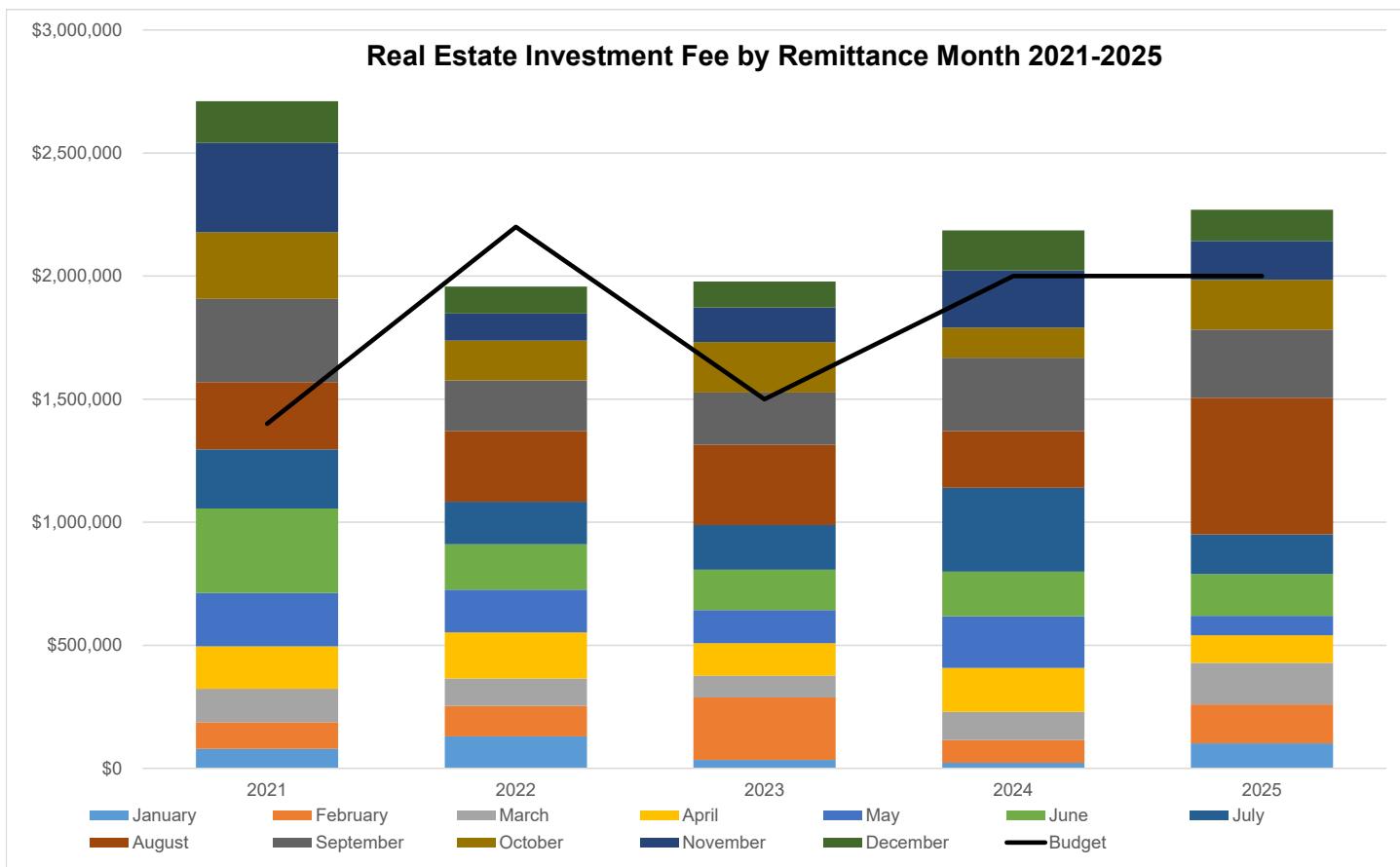
A 1% Real Estate Investment Fee is imposed on all real estate transfers within the Town.

The Real Estate Investment Fee received for the month of December 2025 is down 22% or \$36,255 compared to December of the previous year. In December 2025, the Town received \$126,415 in REIF, compared to \$162,670 received in December 2024. Year to date 2025 actuals are 13% over YTD 2025 budget.

In December 2025, the Town of Frisco recorded 14 real estate transactions involving sales with consideration. The average sale price during the month was \$902,964. The average sales price in the same month of 2024 was \$1,478,818.

[For a full detail report of the REIF for the month of December 2025 click here or visit Friscogov.com](#)

Town of Frisco - Real Estate Investment Fee (REIF) Year to Date through: December									
Month	2023	2024	2025	Over / (Under)		YTD Cumulative Budget	Over / (Under)		
				Change from PY					
				\$	%				
January	\$34,500	\$22,650	\$101,400	\$78,750	348%	\$34,893	291%		
February	\$253,295	\$92,200	\$158,598	\$66,398	72%	\$291,071	89%		
March	\$89,350	\$114,130	\$168,976	\$54,846	48%	\$381,438	112%		
April	\$131,340	\$178,945	\$112,090	(\$66,855)	-37%	\$514,273	105%		
May	\$134,190	\$209,935	\$78,428	(\$131,507)	-63%	\$649,990	95%		
June	\$164,775	\$180,905	\$169,600	(\$11,305)	-6%	\$816,640	97%		
July	\$181,305	\$341,290	\$161,160	(\$180,130)	-53%	\$1,000,009	95%		
August	\$326,064	\$229,985	\$555,433	\$325,448	142%	\$1,329,784	113%		
September	\$212,450	\$298,893	\$277,410	(\$21,483)	-7%	\$1,544,652	115%		
October	\$204,525	\$121,460	\$201,591	\$80,131	66%	\$1,751,505	113%		
November	\$140,380	\$232,355	\$158,030	(\$74,325)	-32%	\$1,893,483	113%		
December	\$105,319	\$162,670	\$126,415	(\$36,255)	-22%	\$2,000,000	113%		
<b>Total YTD Cumulative</b>	<b>\$1,977,492</b>	<b>\$2,185,418</b>	<b>\$2,269,130</b>	<b>\$83,712</b>	<b>4%</b>	<b>\$2,000,000</b>	<b>113%</b>		
<b>Total Annual</b>	<b>\$1,977,492</b>	<b>\$2,185,418</b>	<b>\$2,269,130</b>	n/a	n/a	<b>\$2,000,000</b>	n/a		



## Paper Filing Fees

A \$10 paper filing fee is imposed per paper filing for a tax or fee remittance form, effective January 2025.

December 2025 shows 98% online tax filers. December 2025 shows 1% increase on online tax filers compared to December 2024.

\*Paper filing fees may experience fluctuations in months of Quarterly & Annual returns: March, December, December & December.

### Town of Frisco - \$10 Paper filing fee

Year to Date through:

December

Month	2023		2024		2025				
	# Returns Filed	% Online filers	# Returns Filed	% Online filers	# Returns Filed	# Paper filed	# Online Filers	% Online filers	\$10 Paper filing fee
January	-	-	-	-	-	-	-	-	\$0
February	764	93%	818	97%	859	26	833	97%	\$175
March	724	96%	820	97%	1,006	24	982	98%	\$230
April	1,116	95%	1,200	97%	1,304	37	1,267	97%	\$275
May	755	96%	790	97%	930	21	909	98%	\$125
June	717	97%	818	97%	896	23	873	97%	\$165
July	1,123	97%	1,235	97%	1,428	31	1,397	98%	\$60
August	784	98%	864	97%	963	25	938	97%	\$101
September	816	95%	844	97%	1,023	22	1,001	98%	\$95
October	1,166	97%	1,309	97%	1,530	47	1,483	97%	\$370
November	796	96%	877	97%	986	21	965	98%	\$145
December	756	96%	881	97%	1,071	25	1,046	98%	\$250
Period 13	1,537	94%	1,507	96%	-	-			\$0
<b>Total YTD Cumulative</b>	<b>9,517</b>	<b>96%</b>	<b>10,456</b>	<b>97%</b>	<b>11,996</b>	<b>302</b>	<b>11,694</b>	<b>97%</b>	<b>\$1,991</b>
<b>Total Annual</b>	<b>11,054</b>	<b>96%</b>	<b>11,963</b>	<b>97%</b>	<b>11,996</b>	<b>302</b>	<b>11,694</b>	<b>97%</b>	<b>\$1,991</b>

## Bag fees

The disposable bag fee program began January 1, 2020.

### Bag Fees



Note: bag fee program reporting is quarterly.

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