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Monthly Financial Report

For the month ended March 31, 2026

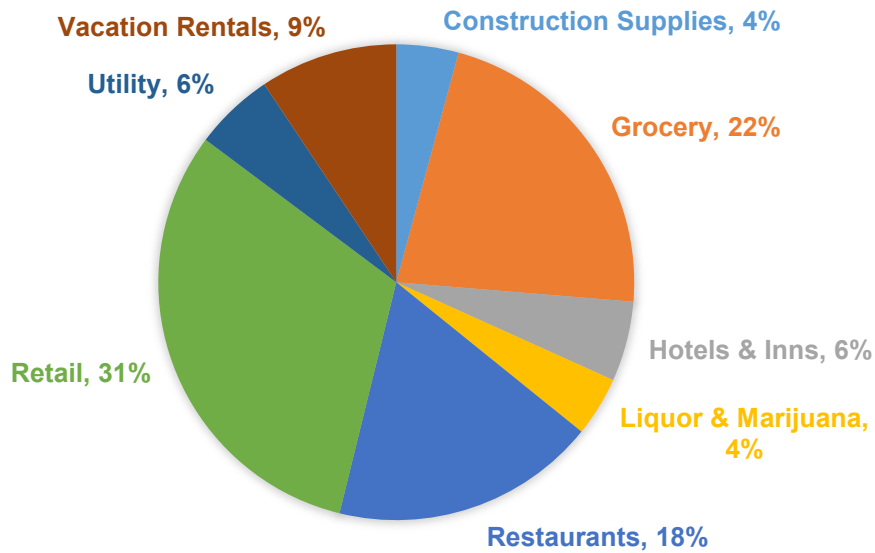


Sales Tax by Sales Month by Business Category

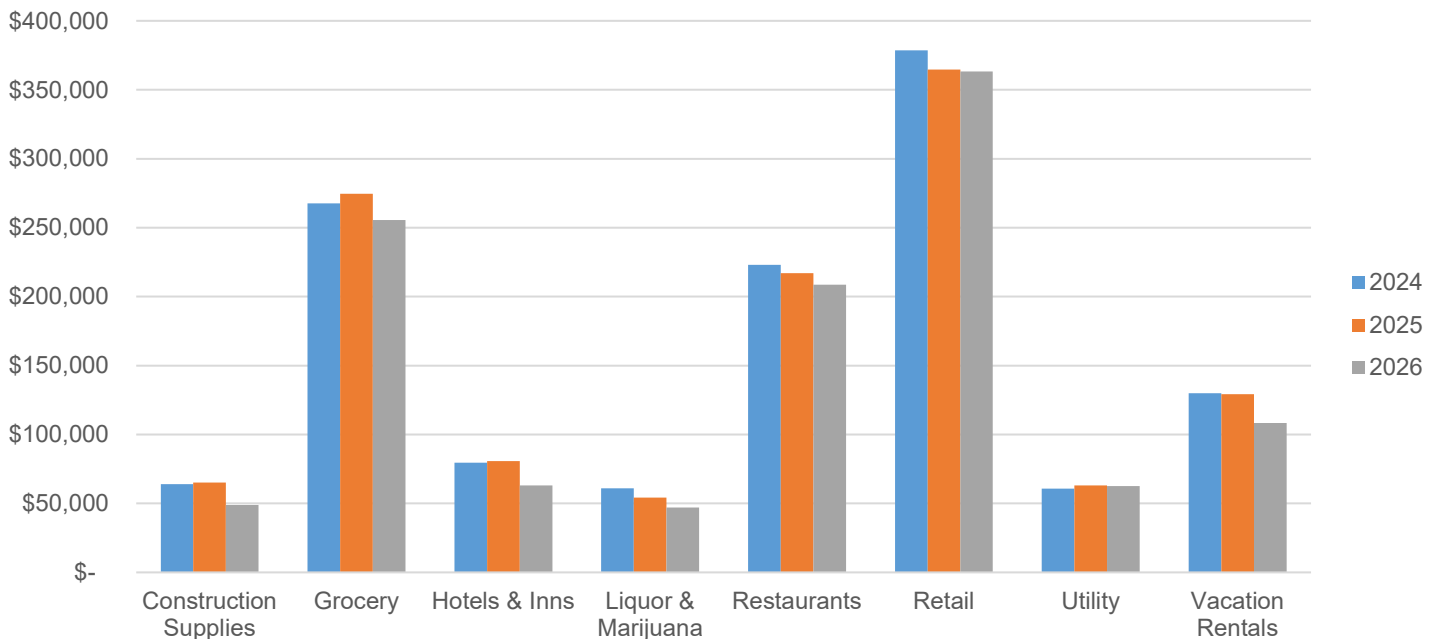
This section reflects business activity organized by the month in which sales occurred, as reported by vendors, allowing for year-over-year sector comparisons. Data for prior months is continually updated as delinquent returns are filed.

February 2026 had one 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 February 2026 compared to February 2025. Construction Supplies shows the biggest decline in terms of percentage and the biggest decline in terms of dollars in February 2026 compared to February 2025.

YTD 2026



YTD 2024-2026 Sales Tax by Sales Month by Business Category



Sales Tax by Sales Month for each Business Activity

Total							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$632,487	\$627,996	\$589,961	(\$38,034)	-6%	(\$38,034)	-6%
February	\$631,852	\$620,751	\$567,498	(\$53,253)	-9%	(\$91,287)	-7%
March	\$690,499	\$712,346	\$0				
April	\$390,321	\$413,704	\$0				
May	\$403,966	\$390,435	\$0				
June	\$553,197	\$572,569	\$0				
July	\$680,206	\$664,288	\$0				
August	\$611,347	\$595,177	\$0				
September	\$591,443	\$578,133	\$0				
October	\$473,855	\$460,354	\$0				
November	\$451,991	\$473,516	\$0				
December	\$794,307	\$822,120	\$0				
Total YTD Cumulative	\$1,264,339	\$1,248,746	\$1,157,459	(\$91,287)	-7%	(\$91,287)	-7%
Total Annual	\$6,905,469	\$6,931,388	\$1,157,459	n/a	n/a	n/a	n/a

Construction Supplies							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$29,868	\$25,514	\$29,479	\$3,965	16%	\$3,965	16%
February	\$34,226	\$39,660	\$19,404	(\$20,257)	-51%	(\$16,292)	-25%
March	\$46,269	\$54,696	\$0				
April	\$42,554	\$39,193	\$0				
May	\$67,128	\$45,942	\$0				
June	\$69,887	\$82,618	\$0				
July	\$56,403	\$61,526	\$0				
August	\$66,940	\$51,828	\$0				
September	\$88,800	\$92,994	\$0				
October	\$70,750	\$52,349	\$0				
November	\$38,161	\$38,076	\$0				
December	\$70,767	\$75,214	\$0				
Total YTD Cumulative	\$64,093	\$65,174	\$48,883	(\$16,292)	-25%	(\$16,292)	-25%
Total Annual	\$681,752	\$659,612	\$48,883	n/a	n/a	n/a	n/a

Grocery							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$135,056	\$142,527	\$123,708	(\$18,820)	-13%	(\$18,820)	-13%
February	\$132,451	\$131,994	\$131,895	(\$99)	-0.1%	(\$18,918)	-7%
March	\$140,263	\$143,329	\$0				
April	\$81,145	\$95,735	\$0				
May	\$81,313	\$80,788	\$0				
June	\$102,677	\$107,214	\$0				
July	\$147,197	\$148,266	\$0				
August	\$121,096	\$123,946	\$0				
September	\$108,618	\$104,187	\$0				
October	\$87,842	\$90,362	\$0				
November	\$95,189	\$101,052	\$0				
December	\$141,338	\$164,285	\$0				
Total YTD Cumulative	\$267,507	\$274,521	\$255,603	(\$18,918)	-7%	(\$18,918)	-7%
Total Annual	\$1,374,184	\$1,433,685	\$255,603	n/a	n/a	n/a	n/a

Hotels & Inns							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$37,864	\$34,464	\$31,657	(\$2,807)	-8%	(\$2,807)	-8%
February	\$41,730	\$46,360	\$31,307	(\$15,053)	-32%	(\$17,859)	-22%
March	\$43,522	\$40,336	\$0				
April	\$13,692	\$13,145	\$0				
May	\$10,456	\$10,302	\$0				
June	\$19,935	\$19,141	\$0				
July	\$31,395	\$29,390	\$0				
August	\$29,431	\$25,007	\$0				
September	\$26,484	\$19,689	\$0				
October	\$18,627	\$14,264	\$0				
November	\$15,552	\$13,252	\$0				
December	\$37,209	\$32,453	\$0				
Total YTD Cumulative	\$79,594	\$80,823	\$62,964	(\$17,859)	-22%	(\$17,859)	-22%
Total Annual	\$325,898	\$297,803	\$62,964	n/a	n/a	n/a	n/a

Liquor & Marijuana							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$28,377	\$25,793	\$22,021	(\$3,772)	-15%	(\$3,772)	-15%
February	\$32,619	\$28,409	\$24,943	(\$3,466)	-12%	(\$7,238)	-13%
March	\$30,844	\$28,244	\$0				
April	\$16,180	\$15,071	\$0				
May	\$13,485	\$13,070	\$0				
June	\$18,806	\$17,992	\$0				
July	\$24,665	\$23,308	\$0				
August	\$23,014	\$21,899	\$0				
September	\$18,163	\$16,829	\$0				
October	\$14,510	\$14,177	\$0				
November	\$16,217	\$15,416	\$0				
December	\$29,314	\$27,167	\$0				
Total YTD Cumulative	\$60,996	\$54,202	\$46,964	(\$7,238)	-13%	(\$7,238)	-13%
Total Annual	\$266,193	\$247,374	\$46,964	n/a	n/a	n/a	n/a

Restaurant							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$108,936	\$106,381	\$104,784	(\$1,598)	-2%	(\$1,598)	-2%
February	\$114,073	\$110,548	\$103,937	(\$6,611)	-6%	(\$8,209)	-4%
March	\$128,844	\$125,676	\$0				
April	\$65,029	\$67,076	\$0				
May	\$62,315	\$64,267	\$0				
June	\$99,924	\$100,005	\$0				
July	\$137,618	\$135,160	\$0				
August	\$118,158	\$123,427	\$0				
September	\$102,608	\$100,450	\$0				
October	\$72,284	\$72,279	\$0				
November	\$61,713	\$65,120	\$0				
December	\$109,989	\$118,532	\$0				
Total YTD Cumulative	\$223,009	\$216,930	\$208,721	(\$8,209)	-4%	(\$8,209)	-4%
Total Annual	\$1,181,491	\$1,188,921	\$208,721	n/a	n/a	n/a	n/a

Retail - General							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$195,112	\$193,297	\$190,939	(\$2,358)	-1%	(\$2,358)	-1%
February	\$183,426	\$171,475	\$172,304	\$828	0.5%	(\$1,530)	-0.4%
March	\$208,248	\$219,994	\$0				
April	\$129,877	\$138,505	\$0				
May	\$133,624	\$142,302	\$0				
June	\$195,856	\$197,696	\$0				
July	\$225,102	\$208,150	\$0				
August	\$196,783	\$198,362	\$0				
September	\$196,433	\$193,761	\$0				
October	\$163,847	\$167,985	\$0				
November	\$171,356	\$187,498	\$0				
December	\$295,693	\$302,734	\$0				
Total YTD Cumulative	\$378,538	\$364,772	\$363,242	(\$1,530)	-0.4%	(\$1,530)	-0.4%
Total Annual	\$2,295,356	\$2,321,759	\$363,242	n/a	n/a	n/a	n/a

Utility							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$30,630	\$31,039	\$30,745	(\$294)	-1%	(\$294)	-1%
February	\$30,096	\$32,012	\$31,950	(\$62)	-0.2%	(\$356)	-1%
March	\$29,858	\$33,935	\$0				
April	\$24,409	\$27,404	\$0				
May	\$20,968	\$20,945	\$0				
June	\$21,455	\$21,173	\$0				
July	\$17,471	\$18,975	\$0				
August	\$17,381	\$18,785	\$0				
September	\$21,189	\$21,819	\$0				
October	\$16,492	\$20,855	\$0				
November	\$19,398	\$20,515	\$0				
December	\$31,880	\$30,034	\$0				
Total YTD Cumulative	\$60,726	\$63,051	\$62,695	(\$356)	-1%	(\$356)	-1%
Total Annual	\$281,226	\$297,490	\$62,695	n/a	n/a	n/a	n/a

Vacation Rentals							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$66,645	\$68,980	\$56,630	(\$12,351)	-18%	(\$12,351)	-18%
February	\$63,231	\$60,292	\$51,758	(\$8,534)	-14%	(\$20,884)	-16.2%
March	\$62,652	\$66,136	\$0				
April	\$17,435	\$17,575	\$0				
May	\$14,677	\$12,820	\$0				
June	\$24,657	\$26,731	\$0				
July	\$40,356	\$39,512	\$0				
August	\$38,543	\$31,922	\$0				
September	\$29,149	\$28,404	\$0				
October	\$29,503	\$28,084	\$0				
November	\$34,405	\$32,587	\$0				
December	\$78,117	\$71,701	\$0				
Total YTD Cumulative	\$129,876	\$129,272	\$108,388	(\$20,884)	-16%	(\$20,884)	-16%
Total Annual	\$499,369	\$484,744	\$108,388	n/a	n/a	n/a	n/a



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

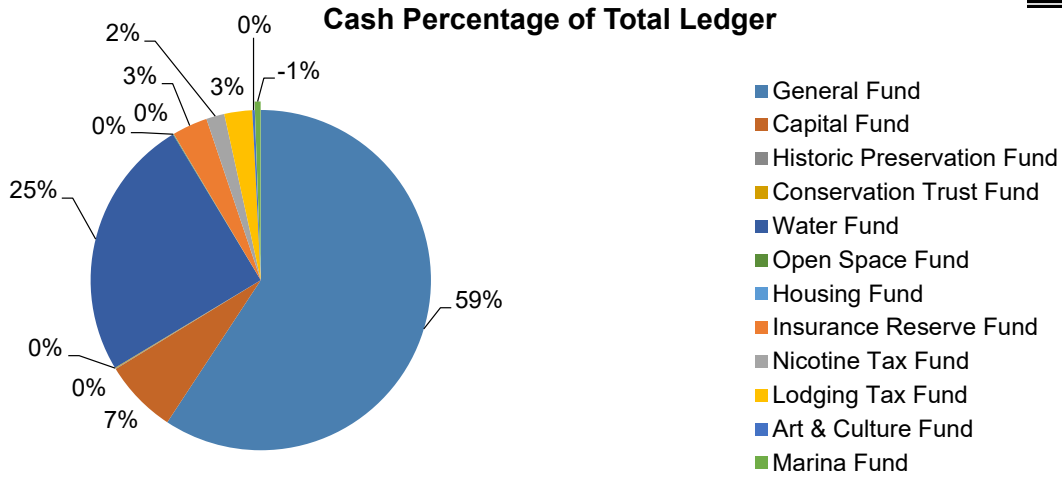
- Businesses **temporarily hold** collected tax until their designated remittance deadline.
- As a result, the Town’s revenue generally lags behind actual sales activity by at least one month.
- For example, **January shows \$0** because those taxes (from January sales) are remitted in February.
- “Period 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**.

Financial Report - Cash Position March 2026

The cash position report shows the ending balance of each of the Town's 12 financial funds after recording the month's revenue and expenditure transactions. The majority of the Town's fund balance is held within the General Fund. This report lists the institutions/investments in which the cash balances are held. Currently the Housing and the Marina Fund has a negative cash balance that is being carried by the General Fund. With upcoming summer months and activities the hope is that the Marina Fund will have a positive cash balance. Planned sales in the Housing Fund will have this fund back in positive cash balance as well.

LEDGER BALANCES:

General Fund	\$15,103,405
Capital Fund	\$1,781,464
Historic Preservation Fund	\$16,005
Conservation Trust Fund	\$17,202
Water Fund	\$6,369,398
Open Space Fund	\$14,452
Housing Fund	(\$7,091)
Insurance Reserve Fund	\$858,706
Nicotine Tax Fund	\$440,076
Lodging Tax Fund	\$676,973
Art & Culture Fund	\$58,199
Marina Fund	(\$143,902)
TOTAL	\$25,184,887



ALLOCATION OF FUNDS:

1st Bank - Operating Account Bank Balance	\$3,892,477
1st Bank - Payroll Account Bank Balance	(\$7,188)
1st Bank - Accounts Payable Bank Balance	(\$255,874)
Colotrust Plus	\$5,473,073
CSIP	\$4,474,500
CSLIP	\$1,038,904
Alpine Bank CD	\$254,510
FirstBank CD	\$312,136
Wells Fargo CD	\$2,687
Flatirons Bank CD	\$240,000
LPL Financial	\$5,319,294
McCook National Bank CD	\$250,000
Multi Bank Securities	\$1,930,373
ProEquities	\$1,757,206
BOK Financial	\$502,787
TOTAL	\$25,184,887

Treasurer's Report Fund Summaries - March

The Treasurer's report shows the revenue and expenditure/expense activity within each fund for the month. Additionally, it reports how this activity compares to the Town's YTD budget. The YTD budget is designed to take into account the seasonality of the Town's revenues that peak in the winter months; expenditures often peak with the summer construction season. The 2026 YTD Budget is based upon the distribution of 2024 actual revenue and expenditure/expense activity.

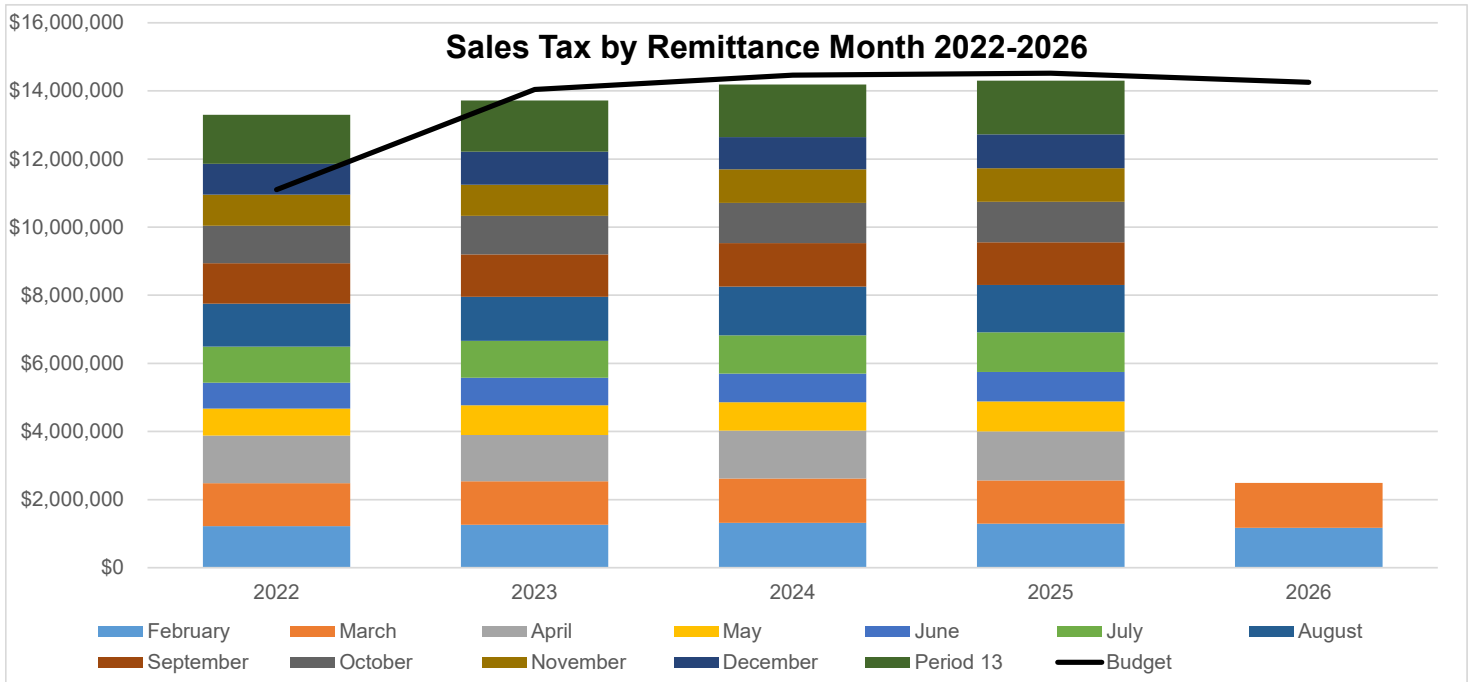
Fund	2026 YTD Actual	YTD Budget	% of YTD Budget	Total Budget	% of Total Budget
General Fund					
Revenues	\$4,615,891	\$4,798,614	96.2%	\$22,159,794	20.8%
Expenditures	\$4,848,329	\$5,527,952	87.7%	\$23,868,956	20.3%
Revenue: Low snow pack resulted in lower visitor activity. Town & County sales tax, interest revenue, building permits/fees, & Nordic revenues are coming in below YTD Budget. Timing of sign ups resulted in Rec programs and camps and short term rental licenses being above YTD budget. Increased PRA activity resulted in ski hill and terrain park revenue coming in above YTD budget. Expenses: Project timing resulted in reusable bag expenses & PW bldg. repair/maintenance, and general gov't tech licenses being under YTD budget. Vacancies resulted in PW Admin salaries being under budget. Work on building code changes resulted in CDD building professional expense being over YTD budget. Extra tubing days resulted in PRA seasonal salaries to be above YTD budget.					
Capital Fund					
Revenues	\$441,658	\$306,382	144.2%	\$4,282,400	10.3%
Expenditures	\$492,898	\$1,729,320	28.5%	\$4,866,933	10.1%
Revenue: Pausing vehicle/equipment purchases has made sale of assets under YTD budget. Interest income is below YTD budget. Timing of real estate sales and grant awards have resulted in REIF & grant revenue coming in higher than YTD budget. Expenses: Environmental sustainability and fiber infrastructure are well below budget due to timing of projects.					
Historic Preservation Fund					
Revenues	\$3,097	\$2,761	112%	\$11,045	28.0%
Expenditures	\$0	\$875	0.0%	\$3,500	N/A
Revenue: Slightly higher than YTD budget. Expenses: Below YTD budget.					
Conservation Trust Fund					
Revenues	\$10,366	\$9,824	105.5%	\$34,700	29.9%
Expenditures	\$0	\$0	0.0%	\$34,700	0.0%
Revenue: State lottery funds coming in higher than budgeted.					
Water Fund					
Revenues	\$412,646	\$476,688	86.6%	\$11,015,500	3.7%
Expenditures	\$238,165	\$893,920	26.6%	\$1,171,737	20.3%
Revenue: Delayed rate increases have resulted in water user fees coming in below YTD budget. Expenses: Capital improvement projects are below budget due to timing of the PFAS plant.					
Open Space Fund					
Revenues	\$54	\$128	42.2%	\$555	9.7%
Expenditures	\$0	\$0	N/A	\$0	N/A
Revenue: Interest revenue is below YTD budget.					
Housing Fund					
Revenues	\$617,140	\$1,179,828	52.3%	\$6,086,000	10.1%
Expenditures	\$1,176,753	\$604,711	194.6%	\$8,191,238	14.4%
Revenue: Decreased visitors due to low snow totals resulted in SCHA sales tax and short term rental tax coming in below YTD budget. Delays in Mary Ruth unit sales have resulted in sale of assets coming in below YTD budget. Rental income and develop impact fees/building permits are above YTD budget. Expenses: Project timing of 619 Granite, 602 Galena, & 101 West main have resulted in being above YTD budget.					
Insurance Reserve Fund					
Revenues	\$454,876	\$487,643	93.3%	\$2,157,942	21.1%
Expenditures	\$1,151,710	\$669,807	171.9%	\$2,680,307	43.0%
Revenue: Changes in accrual reporting have resulted in employer paid premiums below YTD budget. Expenses: High claims have resulted in medical/dental claims coming in higher than YTD budget.					
Nicotine Tax Fund					
Revenues	\$53,774	\$57,619	93.3%	\$572,600	9.4%
Expenditures	\$130,235	\$6,022	2162.7%	\$555,000	23.5%
Revenue: Interest revenue is below YTD budget.					
Lodging Tax Fund					
Revenues	\$238,443	\$286,858	83.1%	\$1,028,250	23.2%
Expenditures	\$114,921	\$177,829	64.6%	\$982,659	11.7%
Revenue: Decreased visitors due to low snow totals resulted in lodging tax coming in below YTD budget. Expenses: Marketing, internet improvements, main street flowers below YTD budget.					
Art & Culture Fund					
Revenues	\$219	\$501	44%	\$72,000	0.3%
Expenditures	\$845	\$20,000	4%	\$80,000	1.1%
Revenue: Interest revenue is below YTD budget. Expenses: Well below YTD budget.					
Marina Fund					
Revenues	\$217,910	\$408,375	53.4%	\$2,959,239	7.4%
Expenditures	\$659,359	\$322,784	204.3%	\$3,045,133	21.7%
Revenue: Low water projections have slips, moorings, and racks coming in below YTD budget. Dry storage is well above yearly budget. Expenses: Early capital purchases of boats & a dock down payment have capital improvements coming in over YTD budget. A new truck purchase has been delayed.					
25% of the Fiscal Year has Elapsed					

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 March 2026 is up 3% or \$43,992 compared to March of the previous year, due to prior period remittances. In March 2026, the Town received \$1,315,719 sales tax, compared to \$1,271,726 in sales tax received in March 2025. Reminder- this is sales tax submitted by businesses to the Town in March, and it is not report of sales tax collected by businesses from customers in March. Sales by business activity is outlined on pages 3 to 5 of this report.

Sales Tax by Remittance Month							
Year to Date through:							
March							
Month	2024	2025	2026	Over / (Under)		YTD Cumulative Budget	Over / (Under) YTD Cumulative Budget to Actual
				Change from PY			
				\$	%	\$	%
January*	\$0	\$0	\$0	\$0	0%	\$0	0%
February	\$1,319,537	\$1,289,811	\$1,171,451	(\$118,360)	-9%	\$1,325,492	88%
March	\$1,299,392	\$1,271,726	\$1,315,719	\$43,992	3%	\$2,630,748	95%
April	\$1,410,027	\$1,438,730	\$0				
May	\$825,592	\$883,539	\$0				
June	\$847,818	\$865,974	\$0				
July	\$1,122,814	\$1,163,917	\$0				
August	\$1,431,710	\$1,387,660	\$0				
September	\$1,274,904	\$1,251,696	\$0				
October	\$1,181,374	\$1,194,923	\$0				
November	\$983,486	\$982,010	\$0				
December	\$950,005	\$996,176	\$0				
Period 13	\$1,541,943	\$1,576,868	\$0				
Total YTD Cumulative	\$2,618,929	\$2,561,537	\$2,487,169	(\$74,368)	-3%	\$2,630,748	95%
Total Annual	\$14,188,602	\$14,303,029	\$2,487,169	n/a	n/a	\$14,252,633	n/a

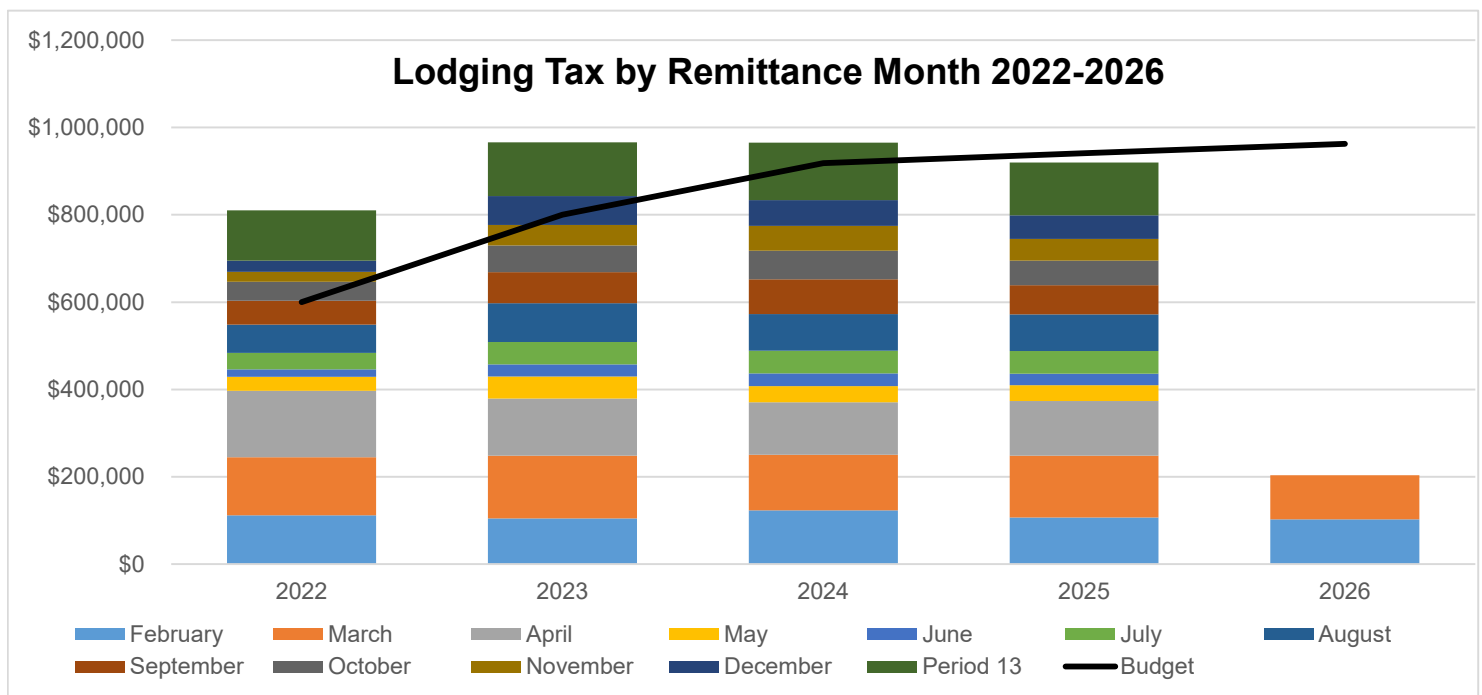


Lodging Tax by Remittance Month

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 March 2026 is down 29% or \$40,675 compared to March of the previous year. In March 2026, the Town received \$101,223 in lodging tax, compared to \$141,897 in lodging tax received in March 2025. Reminder- this is lodging tax submitted by businesses to the Town in March, and it is not a report of lodging tax collected by businesses from customers in March. Lodging sector business activity, hotels & inns or vacation rentals, is outlined on pages 4 and 5 of this report.

Town of Frisco - Lodging tax by Remittance Month							
Year to Date through:							
March							
Month	2024	2025	2026	Over / (Under)		YTD Cumulative Budget	Over / (Under)
				Change from PY			
				\$	%	\$	%
January*	\$0	\$0	\$0	\$0	0%	\$0	0%
February	\$122,808	\$106,646	\$102,289	(\$4,357)	-4%	\$122,434	84%
March	\$127,283	\$141,897	\$101,223	(\$40,675)	-29%	\$249,329	82%
April	\$120,856	\$124,872	\$0				
May	\$36,349	\$35,980	\$0				
June	\$29,225	\$26,521	\$0				
July	\$52,233	\$52,358	\$0				
August	\$84,084	\$83,513	\$0				
September	\$79,328	\$66,726	\$0				
October	\$65,717	\$56,726	\$0				
November	\$56,820	\$49,703	\$0				
December	\$58,959	\$53,953	\$0				
Period 13	\$131,779	\$121,063	\$0				
Total YTD Cumulative	\$250,091	\$248,544	\$203,512	(\$45,032)	-18%	\$249,329	82%
Total Annual	\$965,443	\$919,958	\$203,512	n/a	n/a	\$962,500	n/a



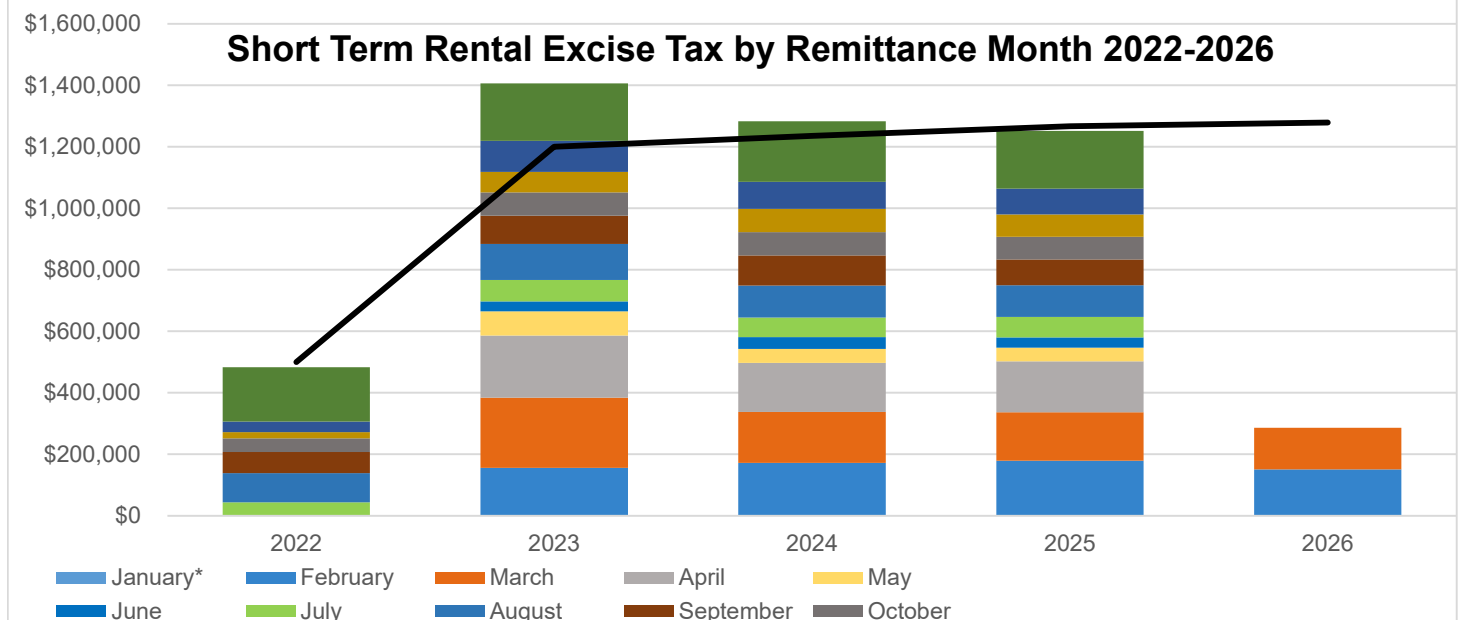
*January shows \$0 because taxes collected during that month are generally not remitted until February.

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 March 2026 is down 14% or \$21,679 compared to March of the previous year. In March 2026, the Town received \$135,688 in STR excise tax, compared to \$157,366 in STR excise tax received in March 2025. Reminder-this is STR excise tax submitted by businesses to the Town in March, and it is not a report of STR excise tax collected by business from customers in March. Short Term Rental sector business activity is outlined on page 5 of this report.

Town of Frisco - STR Excise Tax by Remittance Month							
Year to Date through:							
March							
Month	2024	2025	2026	Over / (Under)		YTD Cumulative Budget	Over / (Under) YTD Cumulative Budget to Actual
				Change from PY			
				\$	%	\$	%
January*	\$0	\$0	\$0	\$0	0%	\$0	0%
February	\$172,372	\$179,459	\$150,658	(\$28,802)	-16%	\$171,759	88%
March	\$165,059	\$157,366	\$135,688	(\$21,679)	-14%	\$336,231	85%
April	\$160,082	\$165,387					
May	\$44,999	\$44,879					
June	\$38,192	\$33,004					
July	\$63,857	\$66,991					
August	\$104,604	\$102,837					
September	\$97,797	\$83,814					
October	\$75,622	\$73,939					
November	\$75,770	\$72,787					
December	\$88,143	\$83,447					
Period 13	\$197,067	\$188,063					
Total YTD Cumulative	\$337,430	\$336,826	\$286,345	(\$50,480)	-15%	\$336,231	85%
Total Annual	\$1,283,563	\$1,251,974	\$286,345	n/a	n/a	\$1,279,000	n/a



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

Real Estate Investment Fee (REIF) by Remittance Month

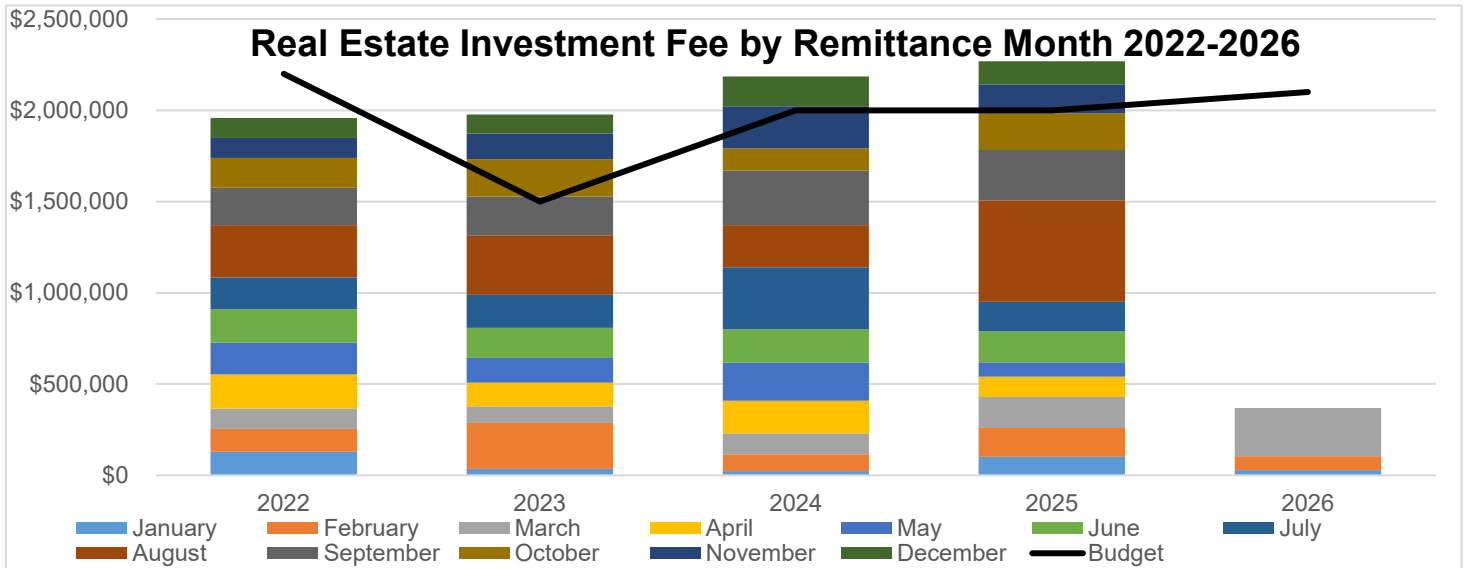
A 1% Real Estate Investment Fee is imposed on all real estate transfers within the Town.

The Real Estate Investment Fee received for the month of March 2026 is up 56% or \$94,613 compared to March of the previous year. In March 2026, the Town received \$263,589 in REIF, compared to \$168,976 received in March 2025.

In March 2026, the Town of Frisco recorded 15 real estate transactions involving sales with consideration. The average sale price during the month was \$1,757,258. The average sales price in the same month of 2025 was \$1,206,972.

[For a full detail report of the REIF for the month of March 2026 click here or visit Friscogov.com](#)

Town of Frisco - Real Estate Investment Fee (REIF)							
Year to Date through:							
March							
	2024	2025	2026	Over / (Under)		YTD Cumulative Budget	Over / (Under)
				Change from PY			YTD Cumulative Budget to Actual
				\$	%	\$	%
January	\$22,650	\$101,400	\$28,200	(\$73,200)	-72%	\$21,765	130%
February	\$92,200	\$158,598	\$77,118	(\$81,480)	-51%	\$110,361	95%
March	\$114,130	\$168,976	\$263,589	\$94,613	56%	\$220,030	168%
April	\$178,945	\$112,090	\$0				
May	\$209,935	\$78,428	\$0				
June	\$180,905	\$169,600	\$0				
July	\$341,290	\$161,160	\$0				
August	\$229,985	\$555,433	\$0				
September	\$298,893	\$277,410	\$0				
October	\$121,460	\$201,591	\$0				
November	\$232,355	\$158,030	\$0				
December	\$162,670	\$126,415	\$0				
Total YTD Cumulative	\$228,980	\$428,974	\$368,907	(\$60,067)	-14%	\$220,030	168%
Total Annual	\$2,185,418	\$2,269,130	\$368,907	n/a	n/a	\$2,100,000	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.

March 2026 shows 98% online tax filers. March 2026 shows no change on online tax filers compared to March of 2025.

*Paper filing fees may experience fluctuations in months of quarterly & annual returns: March, June, September, & December.

Town of Frisco - \$10 Paper filing fee									
Year to Date through:									
March									
Month	2024		2025		2026				
	Returns Filed	% Online filers	Returns Filed	% Online filers	Returns Filed	# Paper filed	# Online Filers	% Online filers	Paper filing fee
January	-	-	-	-	-	-	-	-	\$0
February	818	97%	859	97%	1,017	19	998	98%	\$120
March	820	97%	1,006	98%	1,125	19	1,106	98%	\$80
April	1,200	97%	1,304	97%	-	-			\$0
May	790	97%	930	98%	-	-			\$0
June	818	97%	896	97%	-	-			\$0
July	1,235	97%	1,428	98%	-	-			\$0
August	864	97%	963	97%	-	-			\$0
September	844	97%	1,023	98%	-	-			\$0
October	1,309	97%	1,530	97%	-	-			\$0
November	877	97%	986	98%	-	-			\$0
December	881	97%	1,071	98%	-	-			\$0
Period 13	1,507	96%	1,862	96%	-	-			\$0
Total YTD Cumulative	1,638	94%	1,865	97%	2,142	38	2,104	98%	\$200
Total Annual	11,963	97%	13,858	97%	2,142	38	2,104	98%	\$200

Bag fees

The disposable bag fee program began January 1, 2020.



Note: bag fee program reporting is quarterly.