

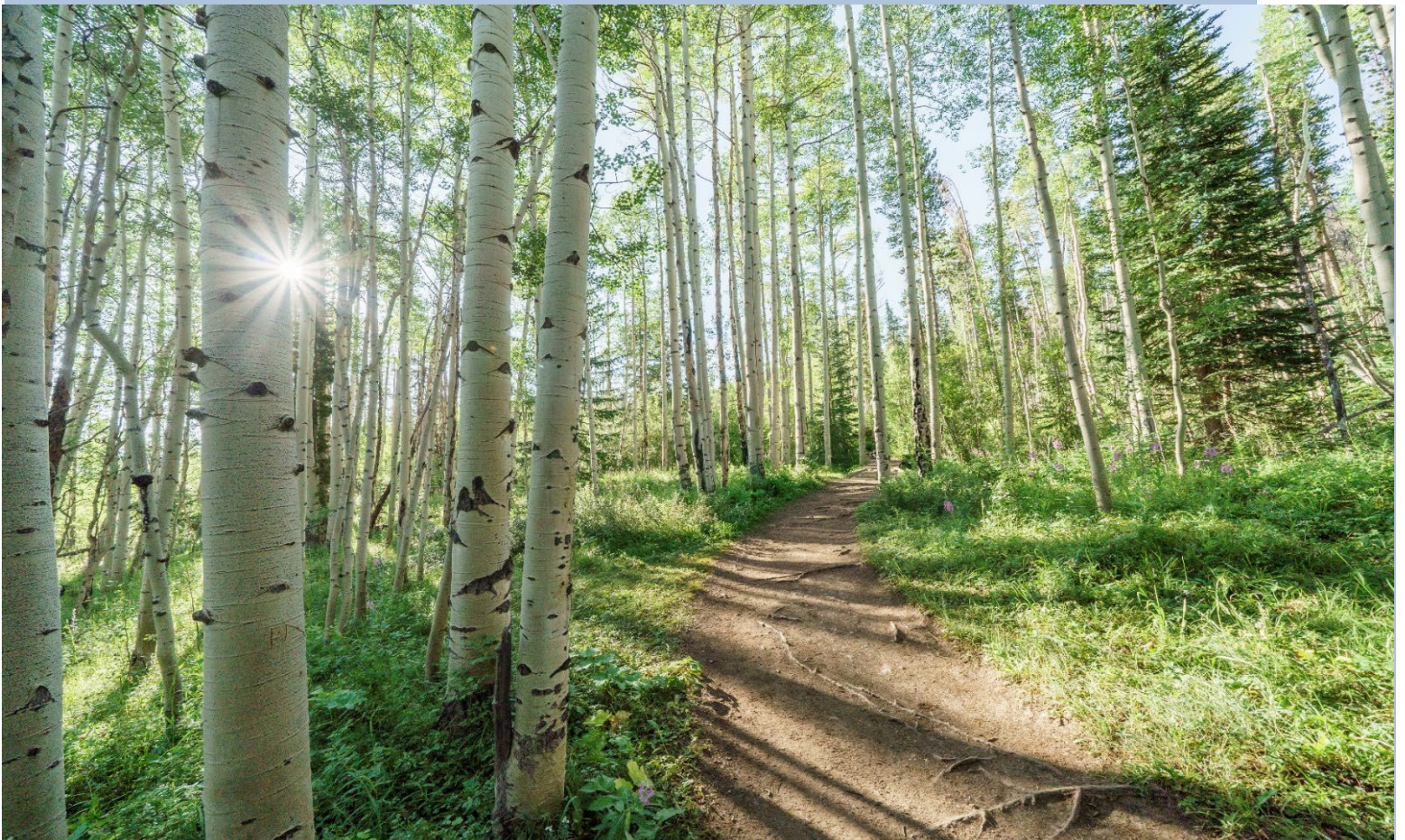


TOWN OF FRISCO
COLORADO

Monthly Financial Report

For the month ended May 31, 2026

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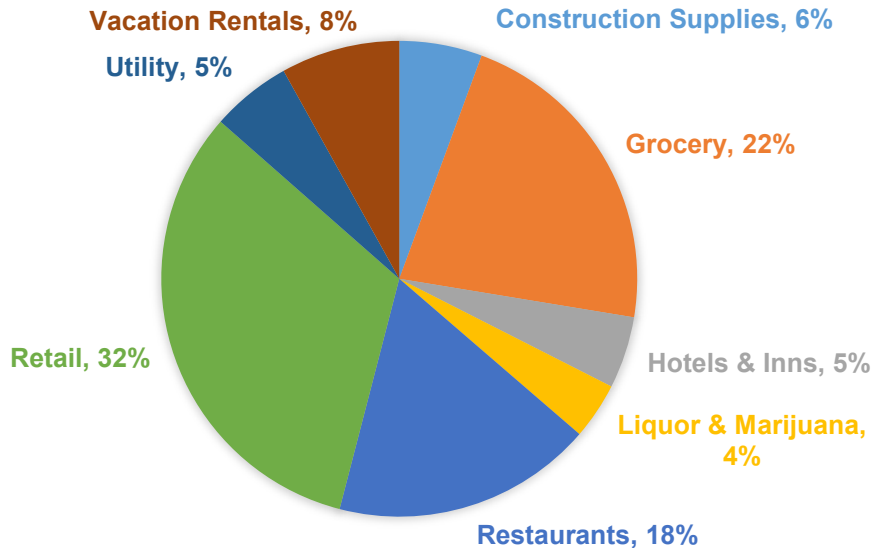


Sales Tax by Sales Month by Business Category

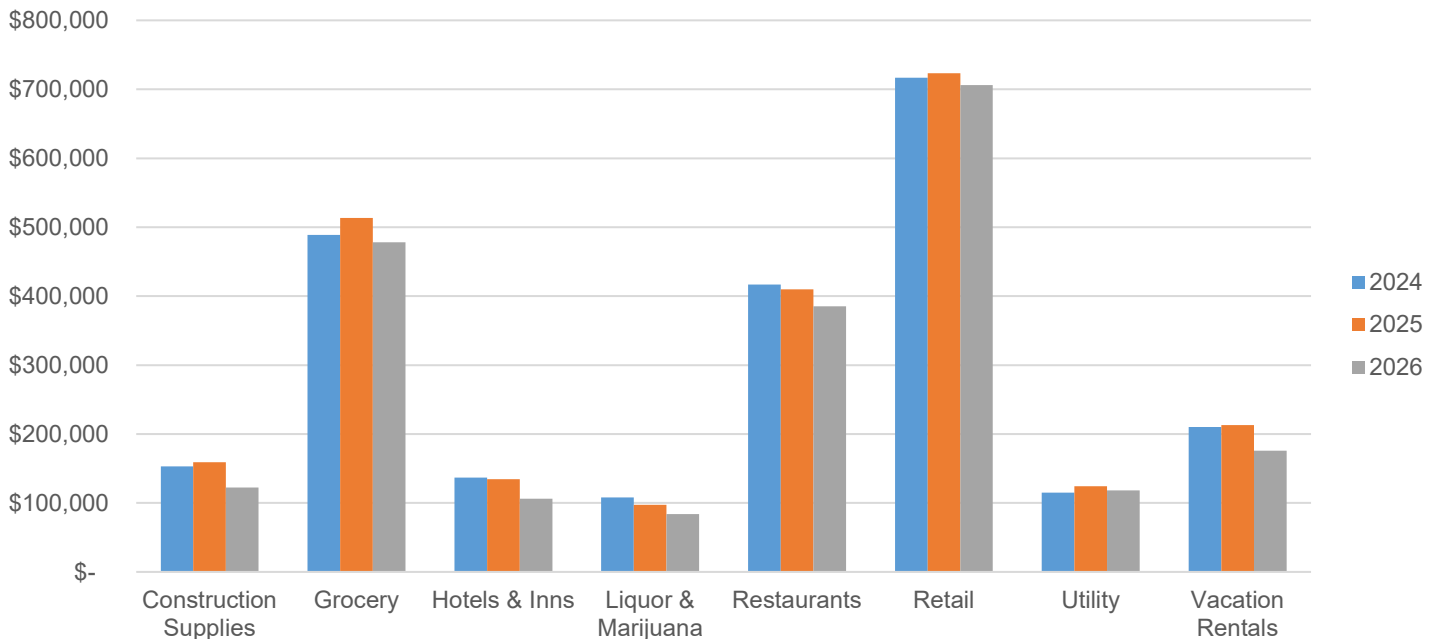
This section reflects business activity organized by the month in which sales occurred, as reported by vendors, allowing for year-over-year sector comparisons. Data for prior months is continually updated as delinquent returns are filed.

May 2026 had eight out of eight categories showing decline compared to the same month last year. Vacation rentals shows the biggest decline in terms of percentage compared to May of 2025. Grocery shows the biggest decline in terms of dollars in May 2026 compared to May 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	\$632,485	\$628,123	\$590,753	(\$37,370)	-6%	(\$37,370)	-6%
February	\$631,852	\$620,762	\$569,101	(\$51,661)	-8%	(\$89,031)	-7%
March	\$690,499	\$712,364	\$645,154	(\$67,211)	-9%	(\$156,242)	-8.0%
April	\$390,321	\$413,729	\$370,787	(\$42,941)	-10%	(\$199,184)	-8%
May	\$403,966	\$390,493	\$0				
June	\$553,197	\$572,720	\$0				
July	\$680,206	\$665,790	\$0				
August	\$611,347	\$596,956	\$0				
September	\$591,443	\$581,015	\$0				
October	\$473,855	\$462,272	\$0				
November	\$451,991	\$474,171	\$0				
December	\$794,296	\$825,496	\$0				
Total YTD Cumulative	\$2,345,156	\$2,374,978	\$2,175,795	(\$199,184)	-8%	(\$199,184)	-8%
Total Annual	\$6,905,457	\$6,943,892	\$2,175,795	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	\$29,520	\$4,006	16%	\$4,006	16%
February	\$34,226	\$39,660	\$19,435	(\$20,225)	-51%	(\$16,220)	-25%
March	\$46,269	\$54,696	\$41,348	(\$13,348)	-24%	(\$29,567)	-25%
April	\$42,554	\$39,193	\$32,136	(\$7,057)	-18%	(\$36,625)	-23%
May	\$67,128	\$45,942	\$0				
June	\$69,887	\$82,618	\$0				
July	\$56,403	\$62,002	\$0				
August	\$66,940	\$51,828	\$0				
September	\$88,800	\$92,994	\$0				
October	\$70,750	\$52,529	\$0				
November	\$38,161	\$38,184	\$0				
December	\$70,767	\$75,483	\$0				
Total YTD Cumulative	\$152,916	\$159,064	\$122,439	(\$36,625)	-23%	(\$36,625)	-23%
Total Annual	\$681,752	\$660,645	\$122,439	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	\$131,919	(\$75)	-0.1%	(\$18,895)	-7%
March	\$140,263	\$143,329	\$137,689	(\$5,639)	-4%	(\$24,534)	-6%
April	\$81,145	\$95,735	\$84,686	(\$11,049)	-12%	(\$35,583)	-7%
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	\$488,915	\$513,585	\$478,002	(\$35,583)	-7%	(\$35,583)	-7%
Total Annual	\$1,374,184	\$1,433,685	\$478,002	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	\$32,185	(\$8,151)	-20%	(\$26,010)	-21%
April	\$13,692	\$13,145	\$11,101	(\$2,044)	-16%	(\$28,054)	-21%
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	\$19,946	\$0				
October	\$18,627	\$14,487	\$0				
November	\$15,552	\$13,442	\$0				
December	\$37,209	\$32,453	\$0				
Total YTD Cumulative	\$136,808	\$134,305	\$106,250	(\$28,054)	-21%	(\$28,054)	-21%
Total Annual	\$325,898	\$298,473	\$106,250	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	\$23,895	(\$4,349)	-15%	(\$11,587)	-14%
April	\$16,180	\$15,071	\$12,849	(\$2,222)	-15%	(\$13,808)	-14%
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	\$108,020	\$97,516	\$83,708	(\$13,808)	-14%	(\$13,808)	-14%
Total Annual	\$266,193	\$247,374	\$83,708	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	\$105,286	(\$1,095)	-1%	(\$1,095)	-1%
February	\$114,073	\$110,548	\$104,554	(\$5,995)	-5%	(\$7,090)	-3%
March	\$128,844	\$125,676	\$115,177	(\$10,499)	-8%	(\$17,589)	-5%
April	\$65,029	\$67,076	\$60,308	(\$6,769)	-10%	(\$24,357)	-6%
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	\$72,428	\$0				
November	\$61,713	\$65,211	\$0				
December	\$109,989	\$119,230	\$0				
Total YTD Cumulative	\$416,882	\$409,682	\$385,325	(\$24,357)	-6%	(\$24,357)	-6%
Total Annual	\$1,181,491	\$1,189,859	\$385,325	n/a	n/a	n/a	n/a

Retail - General							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$195,110	\$193,424	\$191,185	(\$2,239)	-1%	(\$2,239)	-1%
February	\$183,426	\$171,487	\$173,126	\$1,639	1%	(\$600)	-0.2%
March	\$208,248	\$220,013	\$207,364	(\$12,649)	-6%	(\$13,249)	-2%
April	\$129,877	\$138,530	\$134,221	(\$4,309)	-3%	(\$17,558)	-2%
May	\$133,624	\$142,360	\$0				
June	\$195,856	\$197,847	\$0				
July	\$225,102	\$209,176	\$0				
August	\$196,783	\$200,142	\$0				
September	\$196,433	\$196,032	\$0				
October	\$163,847	\$169,194	\$0				
November	\$171,356	\$187,760	\$0				
December	\$295,682	\$304,930	\$0				
Total YTD Cumulative	\$716,661	\$723,454	\$705,896	(\$17,558)	-2.4%	(\$17,558)	-2.4%
Total Annual	\$2,295,343	\$2,330,895	\$705,896	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	\$30,747	(\$292)	-1%	(\$292)	-1%
February	\$30,096	\$32,012	\$32,060	\$48	0.1%	(\$245)	-0.4%
March	\$29,858	\$33,935	\$32,747	(\$1,188)	-3%	(\$1,432)	-1%
April	\$24,409	\$27,404	\$22,792	(\$4,612)	-17%	(\$6,045)	-5%
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	\$22,173	\$0				
October	\$16,492	\$21,012	\$0				
November	\$19,398	\$20,519	\$0				
December	\$31,880	\$30,246	\$0				
Total YTD Cumulative	\$114,992	\$124,390	\$118,345	(\$6,045)	-5%	(\$6,045)	-5%
Total Annual	\$281,226	\$298,217	\$118,345	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%
March	\$62,652	\$66,136	\$54,747	(\$11,389)	-17%	(\$32,273)	-17%
April	\$17,435	\$17,575	\$12,694	(\$4,881)	-28%	(\$37,154)	-17%
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	\$209,962	\$212,983	\$175,829	(\$37,154)	-17%	(\$37,154)	-17%
Total Annual	\$499,369	\$484,744	\$175,829	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

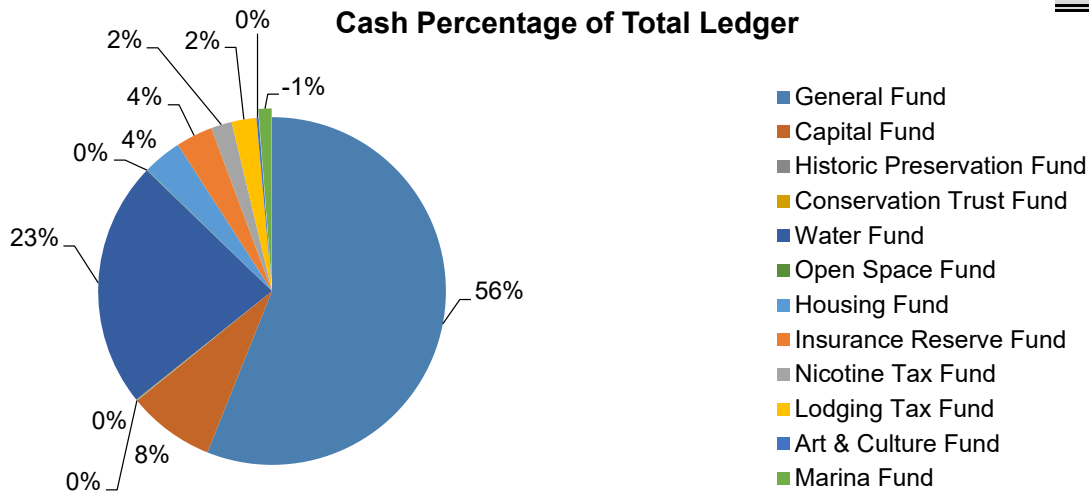
- Businesses **temporarily hold** collected tax until their designated remittance deadline.
- As a result, the Town’s revenue generally lags behind actual sales activity by at least one month.
- For example, **January shows \$0** because those taxes (from January sales) are remitted in February.
- “Period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

LEDGER BALANCES:

General Fund	\$15,164,408
Capital Fund	\$2,181,884
Historic Preservation Fund	\$16,727
Conservation Trust Fund	\$17,291
Water Fund	\$6,208,451
Open Space Fund	\$14,527
Housing Fund	\$983,947
Insurance Reserve Fund	\$926,296
Nicotine Tax Fund	\$524,755
Lodging Tax Fund	\$623,331
Art & Culture Fund	\$56,779
Marina Fund	(\$331,093)
TOTAL	\$26,387,301



ALLOCATION OF FUNDS:

1st Bank - Operating Account Bank Balance	\$4,148,109
1st Bank - Payroll Account Bank Balance	(\$1,686)
1st Bank - Accounts Payable Bank Balance	(\$303,933)
Colotrust Plus	\$5,658,033
CSIP	\$4,502,399
CSLIP	\$2,047,245
Alpine Bank CD	\$255,562
FirstBank CD	\$312,136
Wells Fargo CD	\$2,687
LPL Financial	\$5,339,462
McCook National Bank CD	\$250,000
Multi Bank Securities	\$1,925,657
ProEquities	\$1,748,843
BOK Financial	\$502,787
TOTAL	\$26,387,301

Treasurer's Report Fund Summaries - May

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	\$7,761,939	\$8,047,444	96.5%	\$22,159,794	35.0%
Expenditures	\$7,845,263	\$8,936,078	87.8%	\$23,868,956	32.9%

Revenue: Town & County sales tax, interest revenue, building permits/fees, tubing hill & Nordic revenues are coming in below YTD Budget. Write off of business tax penalties and interest and assessment adjustments caused audit revenue and business tax penalties and interest to be below YTD budget.

Expenses: Project timing resulted in reusable bag expenses, general gov't tech licenses, & PW bldg. repair/maintenance being under YTD budget. Timing of wage increases has multiple departments under budget for salaries at this point of the year. Continued work on building code changes resulted in CDD building professional expense being over YTD budget.

Capital Fund					
Revenues	\$892,590	\$1,246,958	71.6%	\$4,282,400	20.8%
Expenditures	\$946,865	\$3,082,379	30.7%	\$4,866,933	19.5%

Revenue: Pausing vehicle/equipment purchases has made sale of assets under YTD budget. Interest income is below YTD budget. Timing of real estate sales has REIF revenue coming in higher than YTD budget. Timing is the same reason grant revenue is below YTD budget.

Expenses: Environmental sustainability, playground improvements, and fiber infrastructure are well below budget due to timing of projects.

Historic Preservation Fund					
Revenues	\$3,818	\$3,352	114%	\$11,045	34.6%
Expenditures	\$0	\$875	0.0%	\$3,500	N/A

Revenue: Slightly higher than YTD budget.

Expenses: Below YTD budget.

Conservation Trust Fund					
Revenues	\$10,455	\$9,928	105.3%	\$34,700	30.1%
Expenditures	\$0	\$0	0.0%	\$34,700	0.0%

Revenue: State lottery funds coming in higher than budgeted.

Water Fund					
Revenues	\$767,810	\$656,588	116.9%	\$11,015,500	7.0%
Expenditures	\$1,102,358	\$1,809,398	60.9%	\$1,171,737	94.1%

Revenue: Delayed rate increases have resulted in water user fees coming in below YTD budget. Plant investment fees are well above YTD budget.

Expenses: Capital improvement projects are below budget due to timing of the PFAS plant.

Open Space Fund					
Revenues	\$128	\$216	59.4%	\$555	23.1%
Expenditures	\$0	\$0	N/A	\$0	N/A

Revenue: Interest revenue is below YTD budget.

Housing Fund					
Revenues	\$2,028,939	\$2,959,104	68.6%	\$6,086,000	33.3%
Expenditures	\$1,863,297	\$1,433,935	129.9%	\$8,191,238	22.7%

Revenue: Decreased visitations due to low snow resulted in 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. Grant revenue is below YTD budget due to timing of grants. Development impact fees/building permits are above YTD budget.

Expenses: Project timing of 101 West main has resulted in being above YTD budget. 602 Galena project is below YTD budget.

Insurance Reserve Fund					
Revenues	\$828,916	\$817,525	101.4%	\$2,157,942	38.4%
Expenditures	\$1,458,161	\$1,116,345	130.6%	\$2,680,307	54.4%

Revenue: Stop loss refunds coming in above YTD budget as we have had some high claims.

Expenses: High claims have resulted in medical/dental claims coming in higher than YTD budget.

Nicotine Tax Fund					
Revenues	\$140,073	\$161,753	86.6%	\$572,600	24.5%
Expenditures	\$131,855	\$79,526	165.8%	\$555,000	23.8%

Revenue: Nicotine sales have declined resulting in taxes on nicotine being below YTD budget.

Expenses: Timing of FIRC payment has resulted in community non-profit expenses being over YTD budget.

Lodging Tax Fund					
Revenues	\$378,075	\$448,924	84.2%	\$1,028,250	36.8%
Expenditures	\$308,199	\$384,233	80.2%	\$982,659	31.4%

Revenue: Decreased visitors due to economic conditions resulted in lodging tax coming in below YTD budget.

Expenses: Marketing and internet improvements below YTD budget. Kickoff concert is below budget.

Art & Culture Fund					
Revenues	\$513	\$835	61%	\$72,000	0.7%
Expenditures	\$2,558	\$20,000	13%	\$80,000	3.2%

Revenue: Interest revenue is below YTD budget.

Expenses: Well below YTD budget.

Marina Fund					
Revenues	\$335,527	\$710,217	47.2%	\$2,959,239	11.3%
Expenditures	\$965,745	\$1,035,345	93.3%	\$3,045,133	31.7%

Revenue: Low water projections have slips, moorings, racks, and rentals 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.

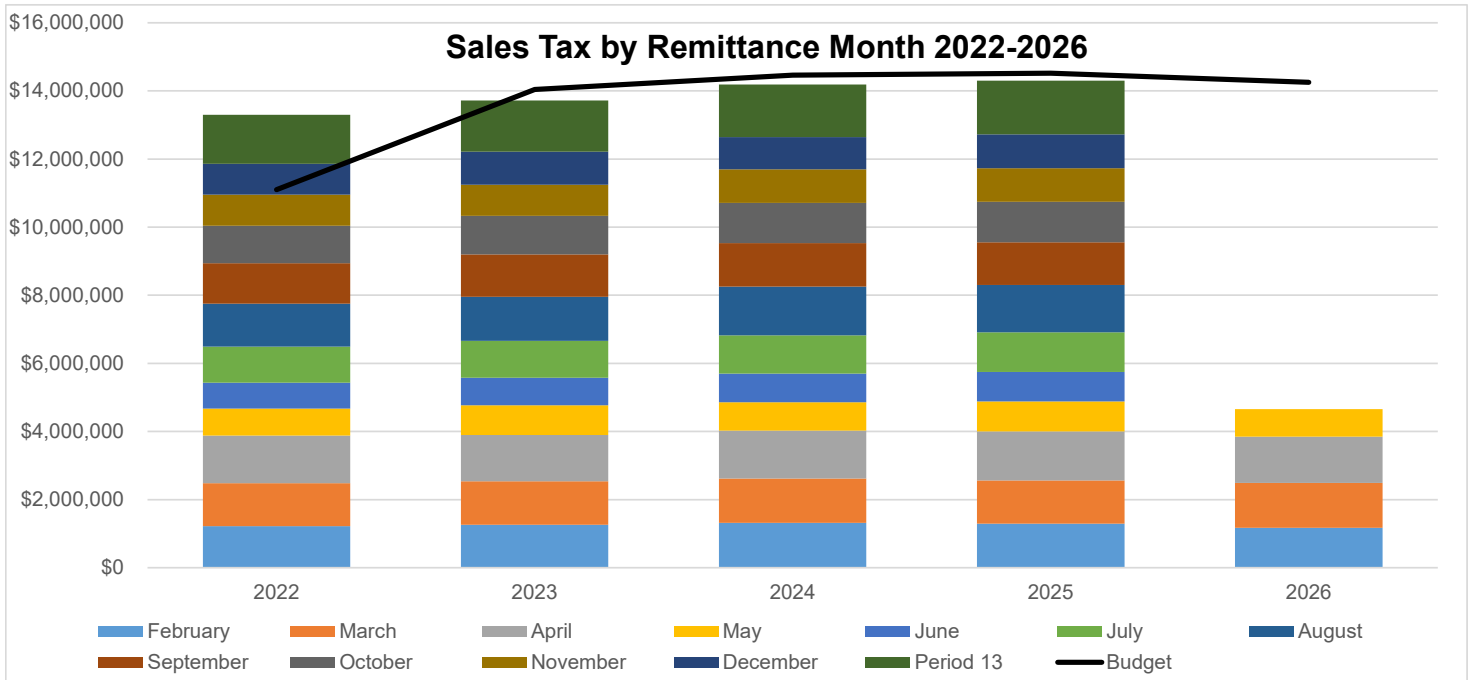
41% of the Fiscal Year has Elapsed

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 May 2026 is down 8% or \$72,508 compared to May of the previous year. In May 2026, the Town received \$811,031 sales tax, compared to \$883,539 in sales tax received in May 2025. Reminder- this is sales tax submitted by businesses to the Town in May, and it is not report of sales tax collected by businesses from customers in May. Sales by business activity is outlined on pages 3 to 5 of this report.

Sales Tax by Remittance Month							
Year to Date through:							
May							
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	\$1,316,093	\$44,366	3%	\$2,630,748	95%
April	\$1,410,027	\$1,438,730	\$1,359,213	(\$79,517)	-6%	\$4,047,138	95%
May	\$825,592	\$883,539	\$811,031	(\$72,508)	-8%	\$4,876,456	96%
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	\$4,854,548	\$4,883,806	\$4,657,787	(\$226,019)	-5%	\$4,876,456	96%
Total Annual	\$14,188,602	\$14,303,029	\$4,657,787	n/a	n/a	\$14,252,633	n/a

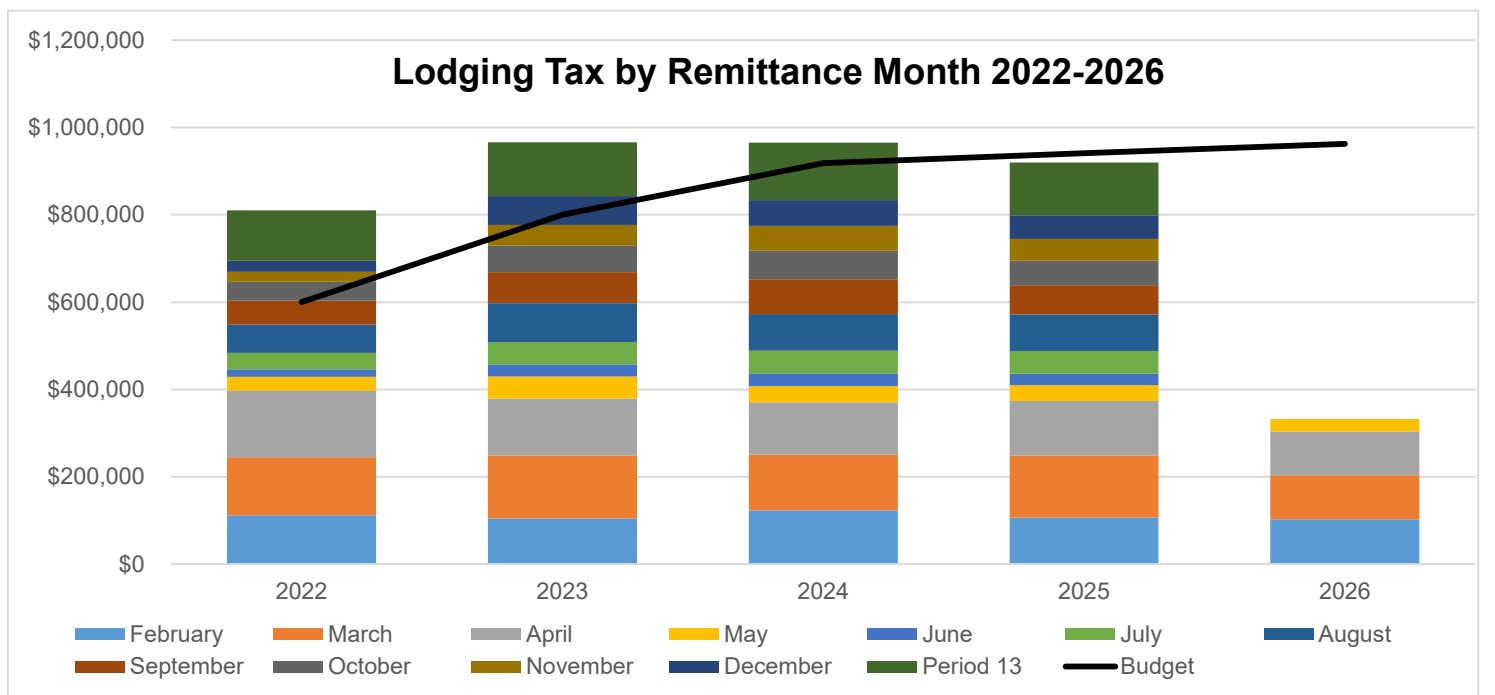


Lodging Tax by Remittance Month

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 May 2026 is down 20% or \$7,194 compared to May of the previous year. In May 2026, the Town received \$28,786 lodging tax, compared to \$35,980 in lodging tax received in May 2025. Reminder- this is lodging tax submitted by businesses to the Town in May, and it is not report of sales tax collected by businesses from customers in May. 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:							
May							
Month	2024	2025	2026	Over / (Under)		YTD Cumulative Budget	Over / (Under)
				Change from PY			YTD Cumulative Budget to Actual
				\$	%	\$	%
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	\$100,183	(\$24,689)	-20%	\$369,816	82%
May	\$36,349	\$35,980	\$28,786	(\$7,194)	-20%	\$406,055	82%
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	\$407,296	\$409,395	\$332,481	(\$76,914)	-19%	\$406,055	82%
Total Annual	\$965,443	\$919,958	\$332,481	n/a	n/a	\$962,500	n/a



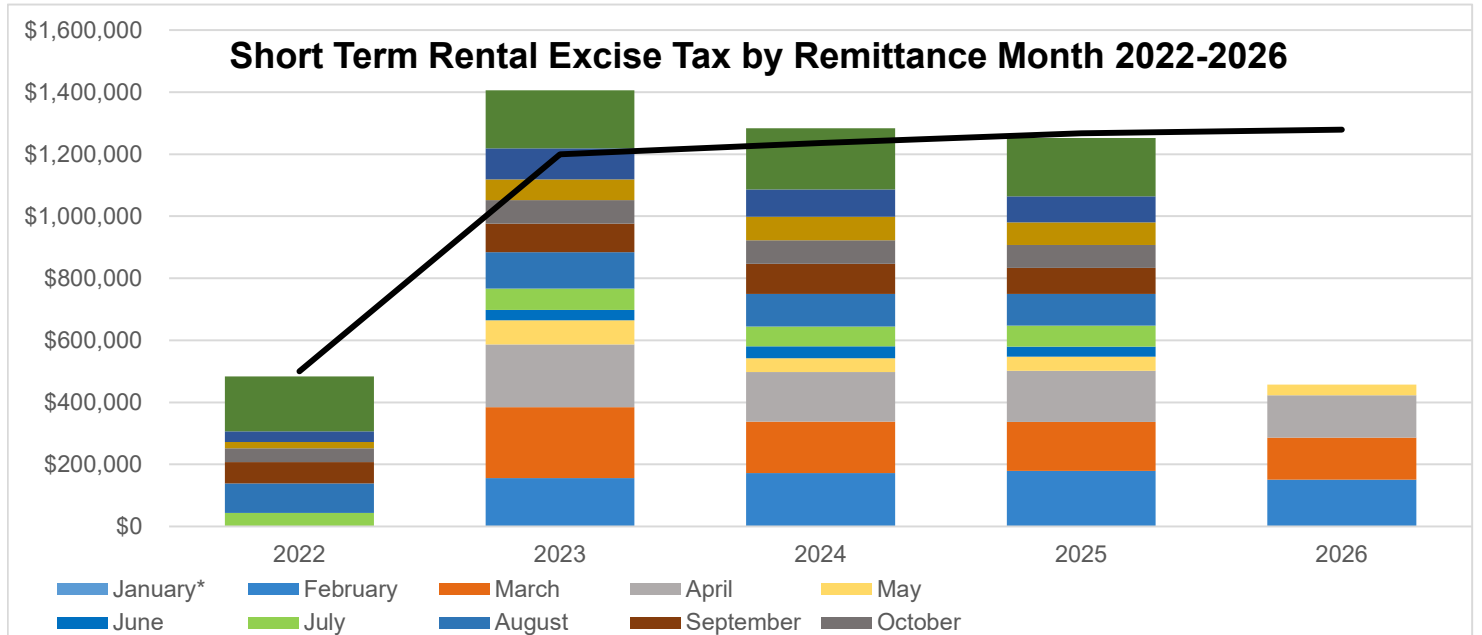
*January shows \$0 because taxes collected during that month are generally not remitted until February.

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 businesses in May 2026 is down 25% or \$11,213 compared to May of the previous year. In May 2026, the Town received \$33,666 in STR excise tax, compared to \$44,879 in STR excise tax received in May 2025. Reminder- this is STR excise tax submitted by businesses to the Town in May, and it is not a report of STR excise tax collected by businesses from customers in May. Short Term Rental sector business activity is outlined on pages 5 of this report.

Town of Frisco - STR Excise Tax by Remittance Month							
Year to Date through:							
May							
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	\$136,867	(\$28,520)	-17%	\$495,744	85%
May	\$44,999	\$44,879	\$33,666	(\$11,213)	-25%	\$540,583	85%
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	\$542,511	\$547,092	\$456,879	(\$90,213)	-16%	\$540,583	85%
Total Annual	\$1,283,563	\$1,251,974	\$456,879	n/a	n/a	\$1,279,000	n/a



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

Real Estate Investment Fee (REIF) by Remittance Month

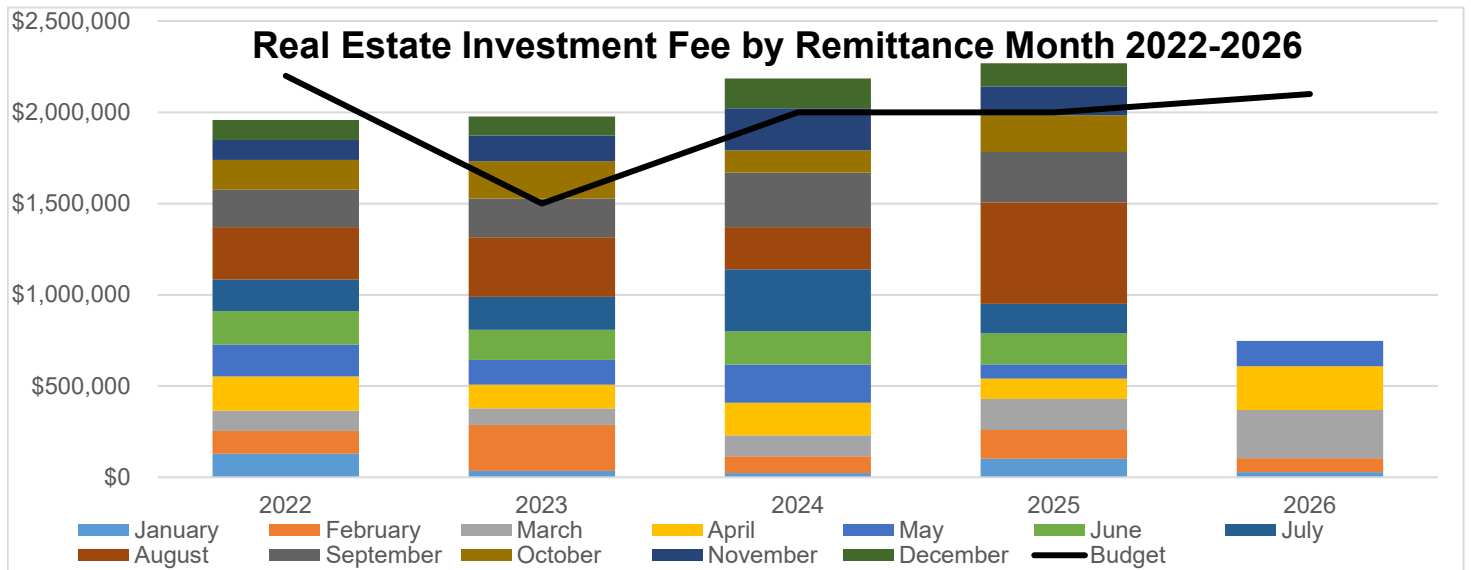
A 1% Real Estate Investment Fee is imposed on all real estate transfers within the Town.

The Real Estate Investment Fee received for the month of May 2026 is up 77% or \$60,677 compared to May of the previous year. In May 2026, the Town received \$139,105 in REIF, compared to \$78,428 received in May 2025.

In May 2026, the Town of Frisco recorded 10 real estate transactions involving sales with consideration. The average sale price during the month was \$1,391,050. The average sales price in the same month of 2025 was \$1,568,563.

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

Town of Frisco - Real Estate Investment Fee (REIF)							
Year to Date through:							
May							
	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	\$239,670	\$127,580	114%	\$391,981	155%
May	\$209,935	\$78,428	\$139,105	\$60,677	77%	\$593,711	126%
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	\$617,860	\$619,492	\$747,682	\$128,190	21%	\$593,711	126%
Total Annual	\$2,185,418	\$2,269,130	\$747,682	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.

May 2026 shows 98% of online tax filers. May 2026 shows a 1% change of online tax filers compared to May 2026.

*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:									
May									
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%	\$100
April	1,200	97%	1,304	97%	1,428	29	1,399	98%	\$30
May	790	97%	930	98%	1,182	16	1,166	99%	\$50
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	3,628	95%	4,099	97%	4,752	83	4,669	98%	\$300
Total Annual	11,963	97%	13,858	97%	4,752	83	4,669	98%	\$300

Bag fees

The disposable bag fee program began January 1, 2020.



Note: bag fee program reporting is quarterly.