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Monthly Financial Report

For the month ended July 31, 2026

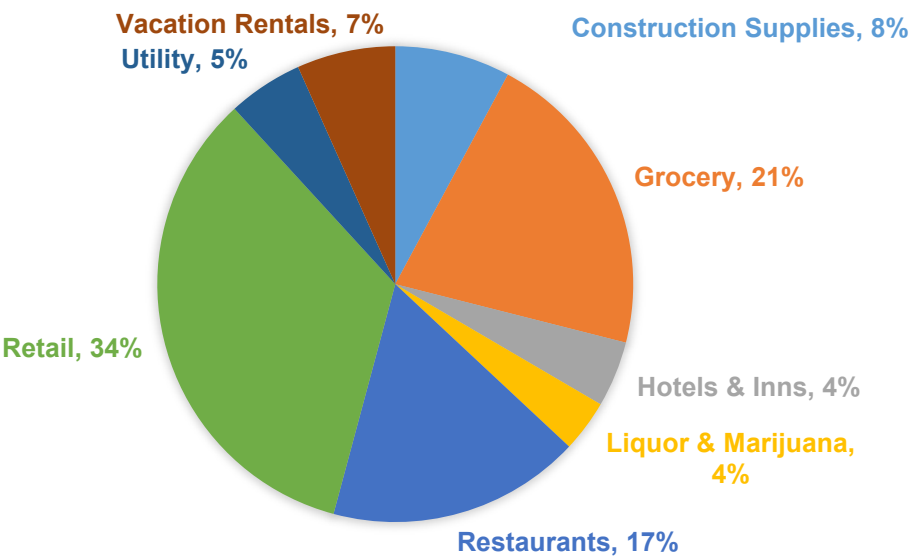


Sales Tax by Sales Month by Business Category

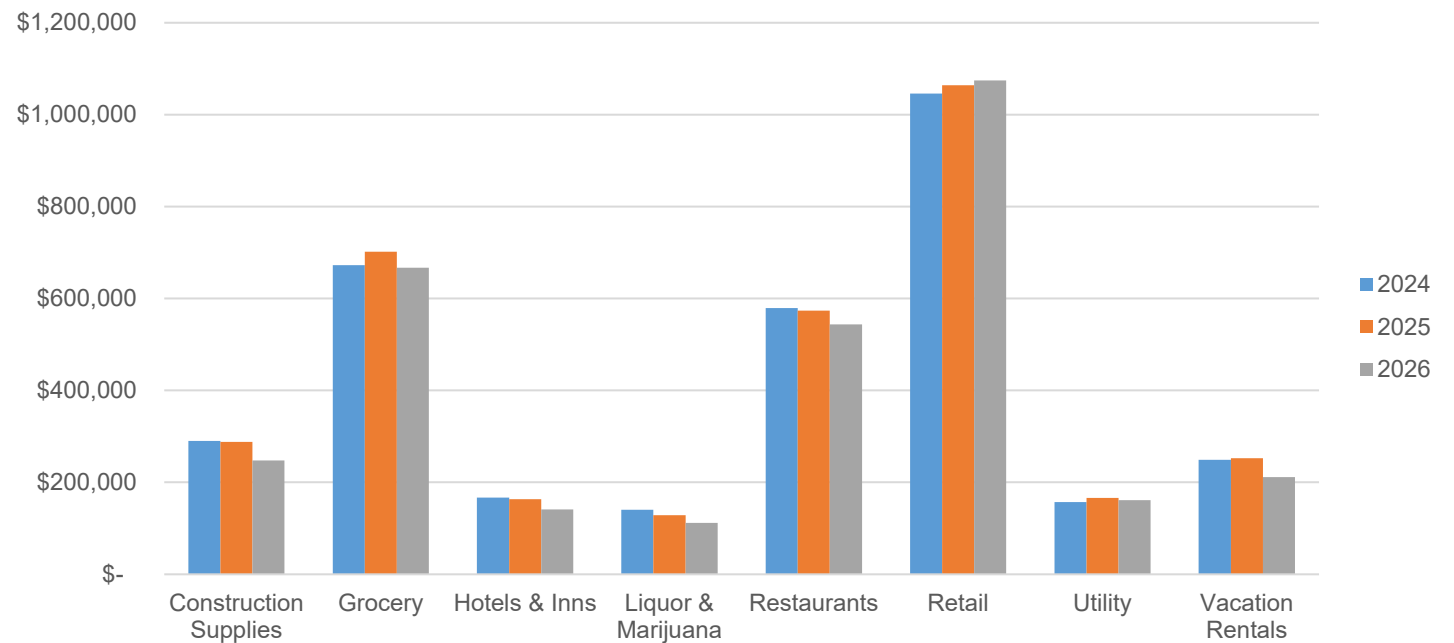
This section reflects business activity organized by the month in which sales occurred, as reported by vendors, allowing for year-over-year sector comparisons. Data for prior months is continually updated as delinquent returns are filed.

June 2026 had four out of eight categories showing growth compared to the same month last year. Hotels & Inns shows the biggest growth in terms of percentage and Retail shows the biggest growth in terms of dollars compared to June 2026. Vacation Rentals shows the biggest decline in terms of percentage and Restaurants shows the biggest decline in terms of dollars compared to June of 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	\$632,510	\$628,135	\$594,609	(\$33,526)	-5%	(\$33,526)	-5%
February	\$631,869	\$620,776	\$571,405	(\$49,372)	-8%	(\$82,898)	-7%
March	\$690,532	\$712,444	\$653,256	(\$59,188)	-8%	(\$142,086)	-7%
April	\$390,349	\$413,762	\$372,953	(\$40,809)	-10%	(\$182,894)	-8%
May	\$404,005	\$390,520	\$400,024	\$9,504	2%	(\$173,390)	-6%
June	\$553,208	\$572,835	\$567,319	(\$5,516)	-1%	(\$178,906)	-5%
July	\$680,243	\$665,886	\$0				
August	\$611,385	\$597,023	\$0				
September	\$591,456	\$581,052	\$0				
October	\$473,966	\$462,992	\$0				
November	\$452,019	\$474,389	\$0				
December	\$795,317	\$826,836	\$0				
Total YTD Cumulative	\$3,302,474	\$3,338,472	\$3,159,566	(\$178,906)	-5%	(\$178,906)	-5%
Total Annual	\$6,906,860	\$6,946,650	\$3,159,566	n/a	n/a	n/a	n/a

Construction Supplies							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$29,867	\$25,516	\$32,640	\$7,125	28%	\$7,125	28%
February	\$34,226	\$39,660	\$20,670	(\$18,990)	-48%	(\$11,866)	-18%
March	\$46,303	\$54,834	\$44,120	(\$10,714)	-20%	(\$22,580)	-19%
April	\$42,554	\$39,193	\$32,221	(\$6,973)	-18%	(\$29,552)	-19%
May	\$67,132	\$45,945	\$41,324	(\$4,621)	-10%	(\$34,173)	-17%
June	\$69,940	\$82,710	\$77,062	(\$5,649)	-7%	(\$39,822)	-14%
July	\$56,404	\$62,005	\$0				
August	\$66,940	\$51,852	\$0				
September	\$88,869	\$93,310	\$0				
October	\$70,839	\$53,183	\$0				
November	\$38,177	\$38,190	\$0				
December	\$70,916	\$75,520	\$0				
Total YTD Cumulative	\$290,021	\$287,858	\$248,036	(\$39,822)	-14%	(\$39,822)	-14%
Total Annual	\$682,165	\$661,919	\$248,036	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	\$132,406	\$412	0.3%	(\$18,408)	-7%
March	\$140,263	\$143,329	\$137,695	(\$5,633)	-4%	(\$24,041)	-6%
April	\$81,145	\$95,735	\$84,686	(\$11,049)	-12%	(\$35,089)	-7%
May	\$81,313	\$80,788	\$81,129	\$342	0.42%	(\$34,748)	-6%
June	\$102,677	\$107,214	\$107,214	\$0.25	0.0002%	(\$34,747)	-5%
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	\$672,905	\$701,586	\$666,839	(\$34,747)	-5%	(\$34,747)	-5%
Total Annual	\$1,374,184	\$1,433,685	\$666,839	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	\$31,273	(\$15,087)	-33%	(\$17,894)	-22%
March	\$43,522	\$40,336	\$32,185	(\$8,151)	-20%	(\$26,044)	-21%
April	\$13,692	\$13,145	\$11,101	(\$2,044)	-16%	(\$28,088)	-21%
May	\$10,456	\$10,302	\$11,210	\$908	9%	(\$27,180)	-19%
June	\$19,935	\$19,141	\$23,866	\$4,724	25%	(\$22,456)	-14%
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	\$167,200	\$163,748	\$141,292	(\$22,456)	-14%	(\$22,456)	-14%
Total Annual	\$325,898	\$298,473	\$141,292	n/a	n/a	n/a	n/a

Liquor & Marijuana

Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$28,390	\$25,795	\$22,027	(\$3,769)	-15%	(\$3,769)	-15%
February	\$32,625	\$28,411	\$24,954	(\$3,457)	-12%	(\$7,226)	-13%
March	\$30,847	\$28,272	\$23,899	(\$4,373)	-15%	(\$11,599)	-14%
April	\$16,189	\$15,080	\$12,862	(\$2,218)	-15%	(\$13,817)	-14%
May	\$13,495	\$13,083	\$11,751	(\$1,332)	-10%	(\$15,149)	-14%
June	\$18,809	\$18,002	\$16,161	(\$1,841)	-10%	(\$16,990)	-13%
July	\$24,683	\$23,323	\$0				
August	\$23,039	\$21,916	\$0				
September	\$18,167	\$16,859	\$0				
October	\$14,522	\$14,196	\$0				
November	\$16,218	\$15,426	\$0				
December	\$29,343	\$27,224	\$0				
Total YTD Cumulative	\$140,356	\$128,643	\$111,653	(\$16,990)	-13%	(\$16,990)	-13%
Total Annual	\$266,327	\$247,587	\$111,653	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	\$119,472	(\$6,204)	-5%	(\$13,294)	-4%
April	\$65,029	\$67,076	\$60,923	(\$6,153)	-9%	(\$19,447)	-5%
May	\$62,315	\$64,267	\$63,235	(\$1,032)	-2%	(\$20,479)	-4%
June	\$99,924	\$100,005	\$90,545	(\$9,460)	-9%	(\$29,939)	-5%
July	\$137,618	\$135,160	\$0				
August	\$118,158	\$123,427	\$0				
September	\$102,608	\$100,256	\$0				
October	\$72,284	\$72,428	\$0				
November	\$61,713	\$65,211	\$0				
December	\$109,989	\$118,981	\$0				
Total YTD Cumulative	\$579,121	\$573,953	\$544,014	(\$29,939)	-5%	(\$29,939)	-5%
Total Annual	\$1,181,491	\$1,189,416	\$544,014	n/a	n/a	n/a	n/a

Retail - General							
Month	2024	2025	2026	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$195,122	\$193,432	\$191,877	(\$1,555)	-1%	(\$1,555)	-1%
February	\$183,438	\$171,499	\$173,558	\$2,059	1%	\$504	0.1%
March	\$208,267	\$220,039	\$208,086	(\$11,953)	-5%	(\$11,449)	-2%
April	\$129,897	\$138,553	\$135,278	(\$3,276)	-2%	(\$14,725)	-2%
May	\$133,648	\$142,371	\$157,091	\$14,720	10%	(\$5)	-0.001%
June	\$195,864	\$197,948	\$208,788	\$10,841	5%	\$10,835	1%
July	\$225,119	\$209,254	\$0				
August	\$196,797	\$200,169	\$0				
September	\$196,445	\$196,045	\$0				
October	\$163,857	\$169,234	\$0				
November	\$171,367	\$187,963	\$0				
December	\$296,664	\$306,460	\$0				
Total YTD Cumulative	\$1,046,235	\$1,063,843	\$1,074,678	\$10,835	1%	\$10,835	1%
Total Annual	\$2,296,484	\$2,332,967	\$1,074,678	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	\$30,785	(\$254)	-1%	(\$254)	-1%
February	\$30,096	\$32,012	\$32,232	\$220	0.7%	(\$35)	-0.1%
March	\$29,836	\$33,822	\$33,052	(\$771)	-2%	(\$805)	-1%
April	\$24,409	\$27,404	\$23,188	(\$4,216)	-15%	(\$5,021)	-4%
May	\$20,968	\$20,945	\$21,025	\$80	0.4%	(\$4,941)	-3%
June	\$21,403	\$21,083	\$21,109	\$25	0.1%	(\$4,916)	-3%
July	\$17,471	\$18,975	\$0				
August	\$17,381	\$18,785	\$0				
September	\$21,118	\$22,045	\$0				
October	\$16,492	\$21,018	\$0				
November	\$19,398	\$20,519	\$0				
December	\$31,740	\$30,211	\$0				
Total YTD Cumulative	\$157,341	\$166,305	\$161,390	(\$4,916)	-3%	(\$4,916)	-3%
Total Annual	\$280,942	\$297,858	\$161,390	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	\$13,260	\$440	3%	(\$36,714)	-16%
June	\$24,657	\$26,731	\$22,575	(\$4,156)	-16%	(\$40,870)	-16%
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	\$249,295	\$252,534	\$211,664	(\$40,870)	-16%	(\$40,870)	-16%
Total Annual	\$499,369	\$484,744	\$211,664	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**.

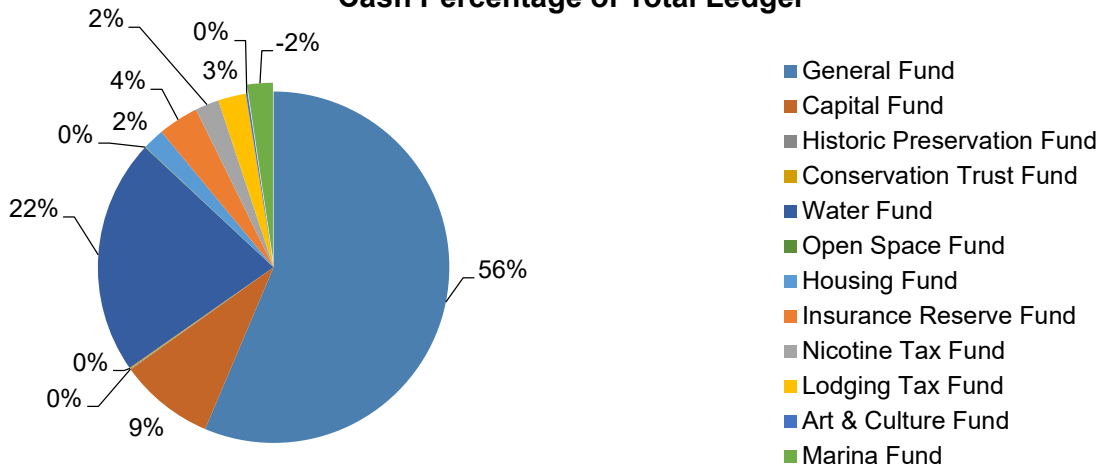
Financial Report - Cash Position July 2026

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	\$13,899,848
Capital Fund	\$2,155,698
Historic Preservation Fund	\$18,741
Conservation Trust Fund	\$23,845
Water Fund	\$5,341,908
Open Space Fund	\$14,576
Housing Fund	\$490,260
Insurance Reserve Fund	\$918,787
Nicotine Tax Fund	\$538,860
Lodging Tax Fund	\$633,631
Art & Culture Fund	\$42,499
Marina Fund	(\$580,233)
TOTAL	\$23,498,421

Cash Percentage of Total Ledger



ALLOCATION OF FUNDS:

PNC Bank - Operating Account Bank Balance	\$2,568,758
PNC Bank - Payroll Account Bank Balance	(\$77,683)
PNC Bank - Accounts Payable Bank Balance	(\$235,762)
Colotrust Plus	\$4,839,703
CSIP	\$4,530,515
CSLIP	\$2,059,982
Alpine Bank CD	\$256,618
PNC Bank CD	\$314,556
Wells Fargo CD	\$2,687
LPL Financial	\$5,320,666
Multi Bank Securities	\$1,670,575
ProEquities	\$1,745,018
BOK Financial	\$502,787
TOTAL	\$23,498,421

Treasurer's Report Fund Summaries - July

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.

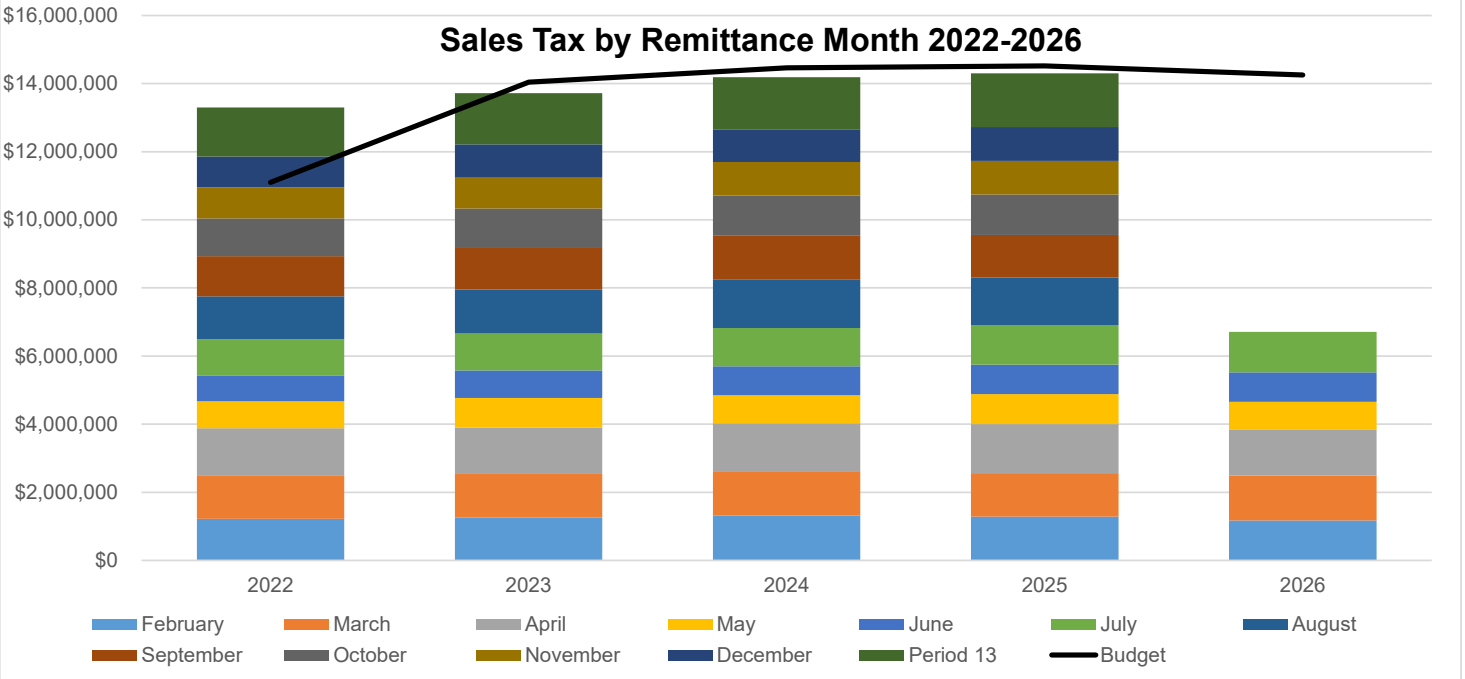
Fund	2026 YTD Actual	YTD Budget	% of YTD Budget	Total Budget	% of Total Budget
General Fund					
Revenues	\$10,372,952	\$10,639,751	97.5%	\$22,159,794	46.8%
Expenditures	\$11,039,159	\$13,686,589	80.7%	\$23,868,956	46.2%
Revenue: Town & County sales tax, marijuana tax, interest revenue, business tax penalties and interest, and recreation special events are coming in below					
Expenses: Project timing resulted in reusable bag expenses, general gov't tech licenses, road resurfacing, and bldg. repair/maintenance being under YTD budget. Recreation departments are over salaries YTD budgets. Gen government insurance is higher than budgeted. Finance professional services is over budget due to new software. Continued work on building code changes resulted in CDD building professional expense being over YTD budget.					
Capital Fund					
Revenues	\$1,764,582	\$2,516,628	70.1%	\$4,282,400	41.2%
Expenditures	\$2,045,044	\$4,709,287	43.4%	\$4,866,933	42.0%
Revenue: Interest income is below YTD budget. Timing of real estate sales has REIF revenue and capital sale of assets coming in higher then YTD budget. Timing is the same reason grant revenue and COP proceeds below YTD budget.					
Expenses: Environmental sustainability, FBM Bathhouse, vehicles/equipment, and fiber infrastructure are well below budget due to timing of projects.					
Historic Preservation Fund					
Revenues	\$5,833	\$5,820	100%	\$11,045	52.8%
Expenditures	\$0	\$1,750	0.0%	\$3,500	N/A
Revenue: Donations are slightly above YTD budget.					
Expenses: Below YTD budget.					
Conservation Trust Fund					
Revenues	\$17,009	\$18,910	89.9%	\$34,700	49.0%
Expenditures	\$0	\$0	0.0%	\$34,700	0.0%
Revenue: State lottery funds coming in slightly below YTD budget.					
Water Fund					
Revenues	\$1,223,903	\$9,481,568	12.9%	\$11,015,500	11.1%
Expenditures	\$2,408,351	\$5,487,176	43.9%	\$1,171,737	205.5%
Revenue: Delayed rate increases have resulted in water user fees coming in below YTD budget. Plant investment fees are well above YTD budget. Timing of grants resulted in grant revenue being well below budget.					
Expenses: Capital improvement projects and system repairs are below budget due to timing of projects. Professional services are well below YTD budget.					
Open Space Fund					
Revenues	\$178	\$330	53.8%	\$555	32.0%
Expenditures	\$0	\$0	N/A	\$0	N/A
Revenue: Interest revenue is below YTD budget.					
Housing Fund					
Revenues	\$2,558,573	\$5,029,523	50.9%	\$6,086,000	42.0%
Expenditures	\$3,226,593	\$5,985,834	53.9%	\$8,191,238	39.4%
Revenue: Decreased visitations 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 both 101 West main and 602 Galena project have resulted in being below YTD budget.					
Insurance Reserve Fund					
Revenues	\$1,169,315	\$1,155,053	101.2%	\$2,157,942	54.2%
Expenditures	\$1,806,068	\$1,562,883	115.6%	\$2,680,307	67.4%
Revenue: Stop loss refunds coming in above YTD budget as we have had some high claims. Employer paid premiums are slightly above YTD budget.					
Expenses: High claims have resulted in medical/dental claims coming in higher than YTD budget.					
Nicotine Tax Fund					
Revenues	\$210,187	\$225,130	93.4%	\$572,600	36.7%
Expenditures	\$187,864	\$408,977	45.9%	\$555,000	33.8%
Revenue: Nicotine sales have declined resulting in taxes on nicotine being below YTD budget. Investment income is below YTD budget as a result of less sales.					
Expenses: Timing of community non profit grants has resulted in community non-profit expenses being below YTD budget.					
Lodging Tax Fund					
Revenues	\$477,298	\$539,910	88.4%	\$1,028,250	46.4%
Expenditures	\$472,761	\$572,511	82.6%	\$982,659	48.1%
Revenue: Decreased visitors due to economic conditions resulted in lodging tax coming in below YTD budget. Lodging tax audit revenue is above YTD					
Expenses: Marketing and internet improvements below YTD budget. Kickoff concert was slightly below budget.					
Art & Culture Fund					
Revenues	\$676	\$1,169	58%	\$72,000	0.9%
Expenditures	\$17,001	\$40,000	43%	\$80,000	21.3%
Revenue: Interest revenue is below YTD budget.					
Expenses: Art & culture capital expense well below YTD budget.					
Marina Fund					
Revenues	\$650,261	\$1,245,721	52.2%	\$2,959,239	22.0%
Expenditures	\$1,539,219	\$869,761	177.0%	\$3,045,133	50.5%
Revenue: Low water projections have most revenues below YTD budget. Dry storage is well above yearly budget.					
Expenses: Early capital purchases of boats & a docks have capital improvements coming in over YTD budget. A new truck purchase has been delayed.					
58% 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 July 2026 is up 3% or \$29,928 compared to July of the previous year. In July 2026, the Town received \$1,193,845 in sales tax, compared to \$1,163,917 in sales tax received in July 2025. Reminder- this is sales tax submitted by businesses to the Town in July, and it is not report of sales tax collected by businesses from customers in July. Sales by business activity is outlined on pages 3 to 5 of this report.

Sales Tax by Remittance Month							
Year to Date through:							
July							
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	\$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	\$860,768	(\$5,206)	-1%	\$5,728,100	96%
July	\$1,122,814	\$1,163,917	\$1,193,845	\$29,928	3%	\$6,855,981	98%
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	\$6,825,181	\$6,913,697	\$6,712,400	(\$201,298)	-3%	\$6,855,981	98%
Total Annual	\$14,188,602	\$14,303,029	\$6,712,400	n/a	n/a	\$14,252,633	n/a

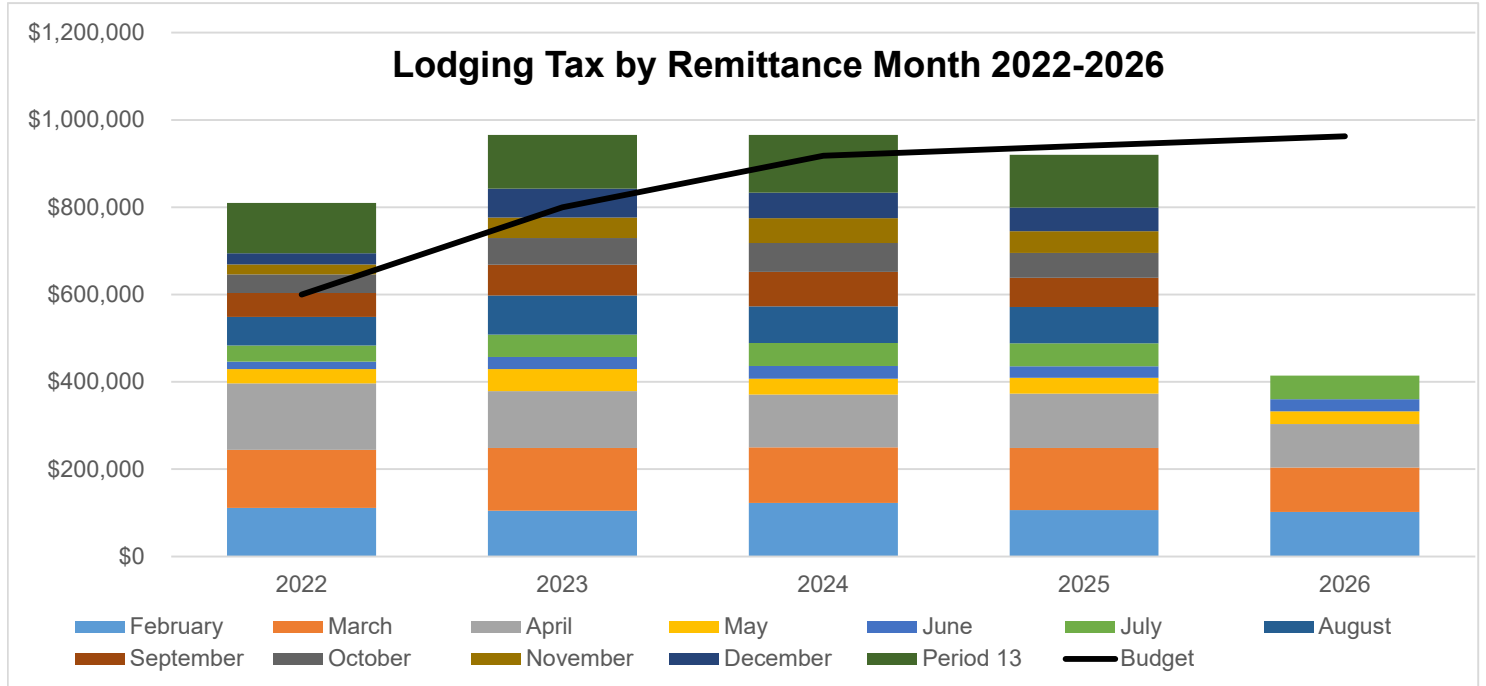


Lodging Tax by Remittance Month

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 July 2026 is up 3% or \$1,705 compared to July of the previous year. In July 2026, the Town received \$54,063 in lodging tax, compared to \$52,358 in lodging tax received in July 2025. Reminder- this is lodging tax submitted by businesses to the Town in July, and it is not report of sales tax collected by businesses from customers in July. 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:							
July							
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	\$27,806	\$1,285	5%	\$435,190	83%
July	\$52,233	\$52,358	\$54,063	\$1,705	3%	\$487,264	85%
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	\$488,754	\$488,275	\$414,350	(\$73,924)	-15%	\$487,264	85%
Total Annual	\$965,443	\$919,958	\$414,350	n/a	n/a	\$962,500	n/a



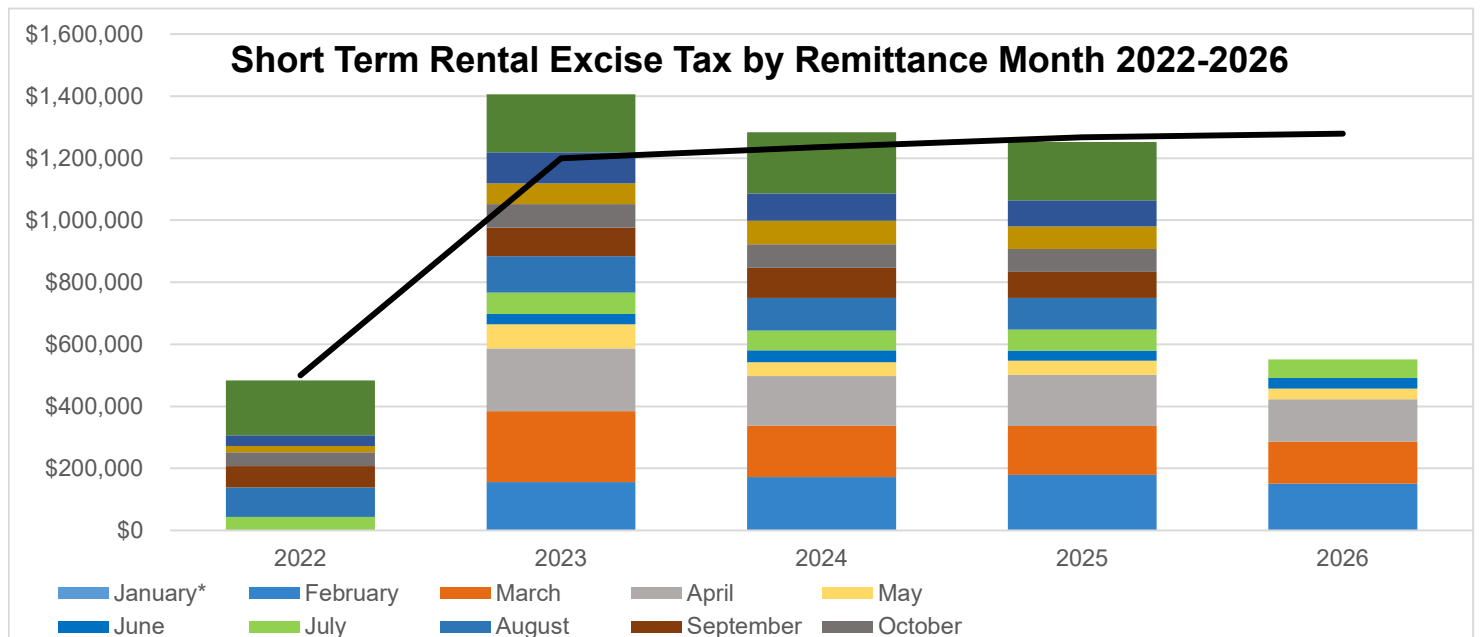
*January shows \$0 because taxes collected during that month are generally not remitted until February.

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 July 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 July 2026 is down 11% or \$7,373 compared to July of the previous year. In July 2026, the Town received \$59,618 in STR excise tax, compared to \$66,991 in STR excise tax received in July 2025. Reminder- this is STR excise tax submitted by businesses to the Town in July, and it is not a report of STR excise tax collected by businesses from customers in July. 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:							
July							
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	\$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	\$34,896	\$1,892	6%	\$578,640	85%
July	\$63,857	\$66,991	\$59,618	(\$7,373)	-11%	\$642,269	86%
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	\$644,561	\$647,086	\$551,392	(\$95,694)	-15%	\$642,269	86%
Total Annual	\$1,283,563	\$1,251,974	\$551,392	n/a	n/a	\$1,279,000	n/a



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

Real Estate Investment Fee (REIF) by Remittance Month

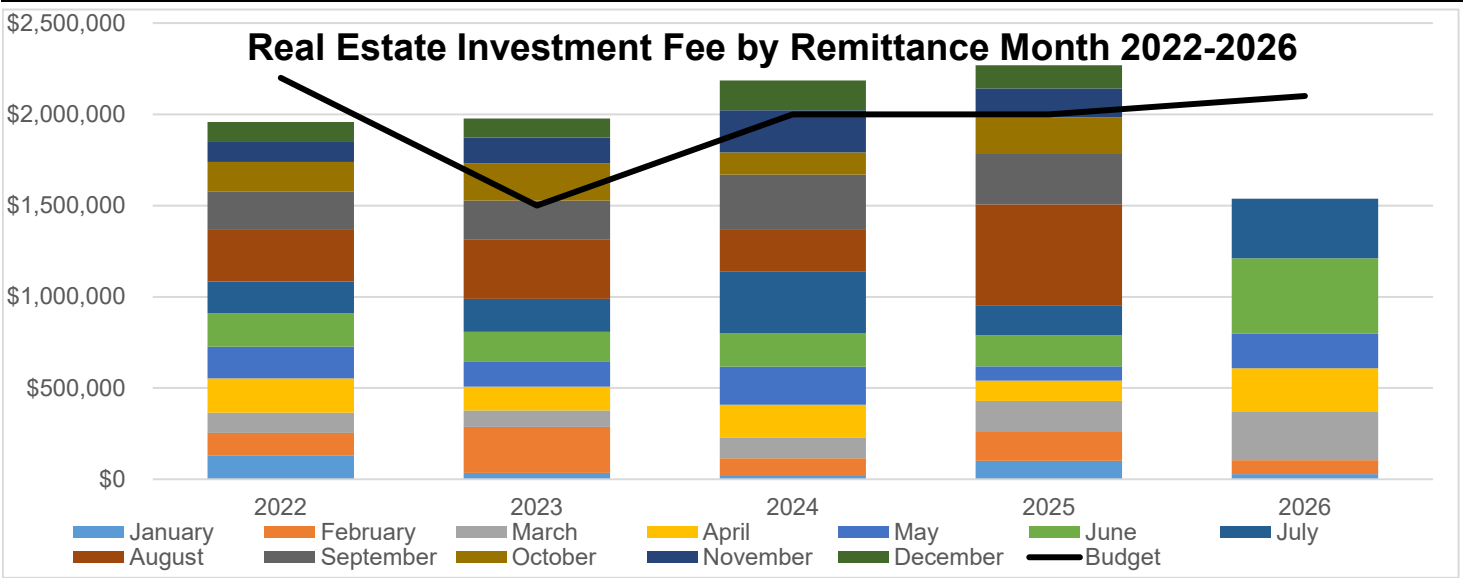
A 1% Real Estate Investment Fee is imposed on all real estate transfers within the Town.

The Real Estate Investment Fee received for the month of July 2026 is up 103% or \$166,543 compared to July of the previous year. In July 2026, the Town received \$327,703 in REIF, compared to \$161,160 received in July 2025.

In July 2026, the Town of Frisco recorded 25 real estate transactions involving sales with consideration. The average sale price during the month was \$1,310,810. The average sales price in the same month of 2025 was \$1,239,692.

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

Town of Frisco - Real Estate Investment Fee (REIF)							
Year to Date through:							
July							
.	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	\$189,405	\$110,977	142%	\$593,711	134%
June	\$180,905	\$169,600	\$412,785	\$243,185	143%	\$767,545	158%
July	\$341,290	\$161,160	\$327,703	\$166,543	103%	\$1,095,495	140%
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	\$1,140,055	\$950,252	\$1,538,469	\$588,217	62%	\$1,095,495	140%
Total Annual	\$2,185,418	\$2,269,130	\$1,538,469	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.

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

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

Town of Frisco - \$10 Paper filing fee									
Year to Date through:									
July									
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%	-	0%	-	-	-	-	\$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%	1,176	15	1,161	99%	\$90
July	1,235	97%	1,428	98%	1,749	30	1,719	98%	\$260
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	5,681	97%	6,423	97%	7,677	128	7,549	98%	\$650
Total Annual	11,963	97%	13,858	97%	7,677	128	7,549	98%	\$650

Bag fees

The disposable bag fee program began January 1, 2020.



Note: bag fee program reporting is quarterly.