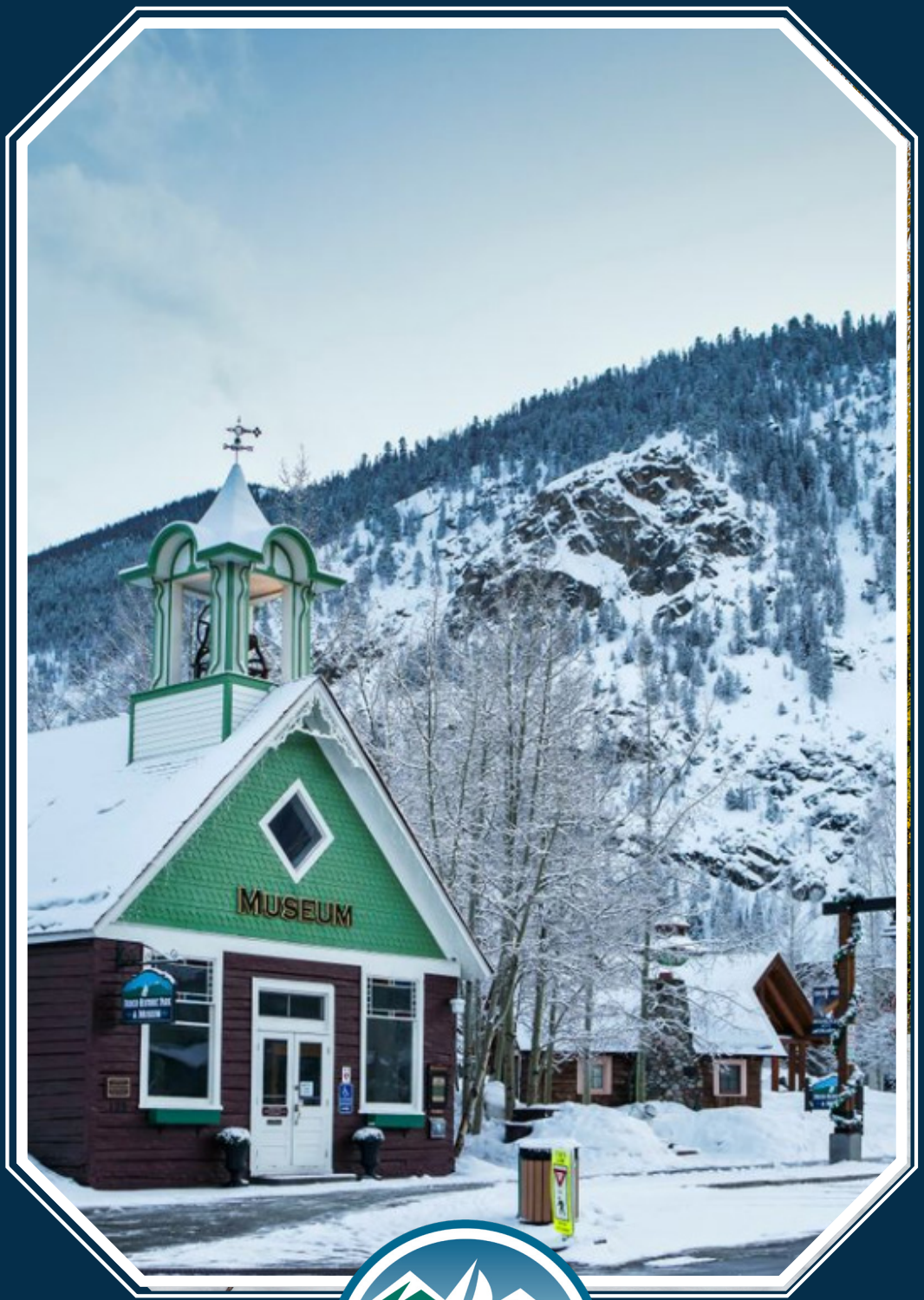
Town Of Frisco
2027 Budget



TOWN OF FRISCO
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Town of Frisco
Multi-year Budget Summary
The following summary shows prior, current and projected year revenues and expenditures for all funds

Revenues	2025 Actual	2026 Budget Original	2026 Budget Amended	2026 Projected Actual	2027 Proposed Budget
Taxes	$22,748,710	$22,186,510	$22,186,510	$22,423,018	$22,842,791
Licenses & Permits	$1,698,157	1,046,385	$1,046,385	$1,094,974	$1,045,225
Intergovernmental	$7,807,307	8,803,163	$14,220,823	$13,946,358	$456,568
Charges for Services	$10,348,269	10,873,892	$10,336,642	$9,103,834	$12,367,147
Investment Income	$1,385,653	1,195,300	$1,194,745	$1,012,530	$939,559
Other Revenues	$1,982,322	964,000	$943,000	$870,459	$1,198,895
Total Revenues	**$45,970,418**	**$45,069,250**	**$49,928,105**	**$48,451,173**	**$38,850,185**
Expenditures					
General Government	8,567,793	8,249,395	8,249,395	7,646,633	8,463,043
Public Safety	3,372,409	3,457,219	3,482,417	3,379,622	3,837,197
Community Development	14,388,336	10,787,994	12,109,049	14,702,687	6,675,307
Public Works	6,488,590	7,255,435	8,704,522	7,305,611	7,651,961
Culture and Recreation	7,616,806	7,613,589	7,285,602	6,312,261	8,027,041
Capital Outlay	9,342,863	15,121,000	19,954,743	19,552,221	4,463,550
Debt Service	1,295,956	1,385,333	1,382,833	1,418,334	1,677,324
Other Expenditures		50,000	150,000	112,087	150,000
Total Expenditures	**$51,072,754**	**$53,919,965**	**$61,318,561**	**$60,429,458**	**$40,945,423**
Other Sources (Uses)					
Sale of Assets	187,365	2,302,500	2,174,500	2,070,455	476,500
COP Proceeds	669,000	0	575,080	0	0
Loan Proceeds	276,318	295,000	295,000	295,000	295,000
Plant Investment Fees	563,752	600,000	600,000	400,000	150,000
Transfers In	2,051,641	2,113,329	3,237,764	2,971,166	2,797,428
Transfers Out	(2,051,641)	(2,113,329)	(3,237,764)	(2,971,166)	(2,797,428)
	1,696,435	**3,197,500**	**3,644,580**	**2,765,455**	**921,500**
Reconciliation to GAAP Basis					
Capitalized Assets	1,934,165				
Depreciation	(1,072,176)				
Principal Repayment	23,682				
Net Change in Fund Balance	**(2,517,401)**	**(5,653,215)**	**(7,620,876)**	**(8,710,746)**	**(1,173,738)**
Unavailable Fund Balance	*14,708,777*	*13,280,470*	*14,464,641*	*13,728,996*	*12,943,451*
Available Fund Balance - January 1	**$34,112,430**	**$23,275,153**	**$28,963,749**	**$30,795,634**	**$22,593,571**
Available Fund Balance - December 31	**$30,795,634**	**$17,622,138**	**$21,538,744**	**$22,572,385**	**$22,205,378**
Total Fund Balance	$45,504,411	$30,902,608	$36,003,385	$36,301,381	$35,148,829

Town of Frisco
2027 Budgeted Revenues and Expenditures

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund	Open Space Fund	Housing Fund	Insurance Reserve Fund	Nicotine Tax Fund	Lodging Tax Fund	Art & Culture Fund	Marina Fund	Grand Total
Revenues													
Taxes	$15,712,291	$2,200,000					$3,322,500		$585,000	$1,023,000			$22,842,791
Licenses & Permits	988,625						50,000		6,600				$1,045,225
Intergovernmental	373,153			35,000								48,415	$456,568
Charges for Services	6,274,555				1,724,000			2,028,542		6,750		2,333,300	$12,367,147
Investment Income	591,209	42,300	550	500	200,000	1,000	2,000	46,000	11,000	23,000	2,000	20,000	$939,559
Other Revenues	305,795		9,500		24,500	500	508,000	200,000		35,500		115,100	$1,198,895
Total Revenues	**24,245,628**	**2,242,300**	**10,050**	**35,500**	**1,948,500**	**1,500**	**3,882,500**	**2,274,542**	**602,600**	**1,088,250**	**2,000**	**2,516,815**	**$38,850,185**
Expenditures													
General Government	5,256,588							2,650,155	556,300				$8,463,043
Public Safety	3,837,197												$3,837,197
Community Development	2,471,526						3,630,828			572,953			$6,675,307
Public Works	5,880,087				1,771,874								$7,651,961
Culture and Recreation	4,847,808		3,500			467,787				447,830	45,000	2,215,116	$8,027,041
Capital Outlay		2,933,550			1,505,000						25,000		$4,463,550
Debt Service		1,160,574					516,750						$1,677,324
Other Expenditures		150,000											$150,000
Total Expenditures	**22,293,206**	**4,244,124**	**3,500**	**0**	**3,276,874**	**467,787**	**4,147,578**	**2,650,155**	**556,300**	**1,020,783**	**70,000**	**2,215,116**	**$40,945,423**
Other Sources (Uses)													
Sale of Assets		26,500					450,000						476,500
Repayment of Loan from Developer		200,000			95,000								295,000
Plant Investment Fees					150,000								150,000
Transfers In		2,260,641				466,787					70,000		2,797,428
Transfers Out	(2,695,428)			(32,000)						(70,000)			(2,797,428)
Net Change in Fund Balance	(743,006)	485,317	6,550	3,500	(1,083,374)	500	184,922	(375,613)	46,300	(2,533)	2,000	301,699	(1,173,738)
Unavailable Fund Balance	*1,480,945*	*0*	*0*	*0*	*7,756,210*	*0*	*925,728*	*0*	*0*	*1,118*	*0*	*2,779,450*	*12,943,451*
Available Fund Balance - January 1	**11,816,341**	**1,458,932**	**19,188**	**6,388**	**3,744,812**	**14,798**	**1,648,924**	**1,347,178**	**586,139**	**616,528**	**75,824**	**1,258,519**	**$22,593,571**
Available Fund Balance - December 31	**$11,073,335**	**$1,944,249**	**$25,738**	**$9,888**	**$2,661,438**	**$15,298**	**$1,833,846**	**$971,565**	**$632,439**	**$614,195**	**$77,824**	**$2,345,563**	**$22,205,378**
Total Fund Balance	$12,554,280	$1,944,249	$25,738	$9,888	$10,417,648	$15,298	$2,759,574	$971,565	$632,439	$615,313	$77,824	$5,125,013	$35,148,829
Council Set Reserve	*$12,780,696*				*$2,289,054*			*$970,960*				*$607,994*	

For an analysis of changes in fund balance, see the discussion of fund balances in the Budget/Financial Overview section of this budget document.

GENERAL FUND
REVENUE/EXPENDITURE SUMMARY

Traditional Town services are recorded in the General Fund. This summary is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. The following summary identifies actual and projected revenues and expenditures in past and future years. As is clearly indicated in the summary, sales tax continues to be the primary source of funding for the General Fund. Since 2014, the Town Council has set the reserve requirement for the General Fund at a seven months of expenditures, based on prior year. Amounts in excess of this reserve are required to be transferred to the Capital Improvement Fund for capital projects.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Taxes	$15,442,177	$15,223,010	$15,249,977	$15,712,291
Licenses & Permits	1,610,661	979,785	1,028,374	988,625
Intergovernmental	413,462	320,749	365,749	373,153
Charges for Services	4,509,559	4,896,350	4,678,901	6,274,555
Investment Income	631,103	675,000	600,000	591,209
Other Revenues	124,685	64,900	67,959	305,795
Total Revenues	**22,731,647**	**22,159,794**	**21,990,960**	**24,245,628**
Expenditures				
General Government	4,933,540	5,014,088	4,792,641	5,256,588
Public Safety	3,372,409	3,482,417	3,379,622	3,837,197
Community Development	2,488,915	3,095,524	2,609,431	2,471,526
Public Works	5,095,398	6,825,045	5,517,843	5,880,087
Culture and Recreation	5,021,066	5,121,829	5,038,078	4,847,808
Total Expenditures	**20,911,329**	**23,538,903**	**21,337,616**	**22,293,206**
Other Sources (Uses)				
Transfers Out-Capital Improvement Fund	-1,662,772	-1,712,700	-1,446,102	-2,260,641
Transfers Out-Open Space Fund	0	0	0	-434,787
Transfers Out-Marina Fund	-248,869	-503,485	-503,485	0
Net Change in Fund Balance	-91,323	-3,595,294	-1,296,243	-743,006
Unavailable Fund Balance	1,480,945	1,417,755	1,480,945	1,480,945
Unnassigned Fund Balance - January 1	**13,266,828**	**12,418,311**	**13,112,584**	**11,816,341**
Unassigned Fund Balance - December 31	**$13,112,584**	**$7,405,262**	**$11,816,341**	**$11,073,335**
Total Fund Balance	$14,593,529	$8,823,017	$13,297,286	$12,554,280
Council Set Reserve (7-month)				**$12,780,696**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1000-3001	Property Taxes - Mill levy of .798	$286,344	$300,277	$300,277	$315,291
10-1000-3002	Property Tax Refunds from previous years	88	0	0	0
10-1000-3003	Specific Ownership Tax - personal property	12,005	11,500	11,000	11,500
10-1000-3006	2% Town Sales Tax	6,946,052	6,937,883	7,000,000	7,160,000
10-1000-3007	2% County Sales Tax	7,356,977	7,314,750	7,300,000	7,520,000
10-1000-3008	Tax on Cigarettes	15,996	15,500	15,500	15,500
10-1000-3010	Severance Tax	653	100	0	0
10-1000-3020	Federal Mineral Lease Royalties	4,482	3,500	3,500	2,900
10-1000-3050	Franchise Fees - Qwest, Comcast, Xcel Energy	403,214	387,000	401,000	423,400
10-1000-3051	Utility Tax	2,359	0	2,400	2,000
10-1000-3101	Interest on Investments - GF portion of allocation	631,104	675,000	600,000	591,209
10-1000-3102	Business Tax Penalties/Interest	216,777	51,810	72,000	60,000
10-1000-3222	Miscellaneous Revenue - non-recurring receipts	63,327	0	750	239,415
10-1000-3225	Interfund Transfers	0	0	0	0
10-1000-3009	Medical Marijuana Tax	18,057	18,000	16,800	16,600
10-1000-3420	Recreational Marijuana Tax	237,007	206,000	169,800	164,600
10-1000-3502	Road and Bridge Apportionment	106,670	110,000	110,000	110,000
10-1000-3505	Highway Users Tax	132,369	131,749	131,749	134,253
10-1000-3511	Motor Vehicle Registrations - vehicles registered in Frisco	13,285	12,500	12,500	13,000
10-1000-3512	Motor Vehicle Sales Tax - vehicles purchased in Frisco	44,816	40,000	38,000	40,000
10-1000-3707	P-Card Rebates	43,912	45,000	46,404	47,000
10-1000-3708	Audit Revenue	181,482	50,000	50,000	100,000
10-1112-3301	Municipal Court Fees - includes portion of County fines	64,350	50,000	62,000	65,000
10-1114-3005	Paper Filing Fees	2,531	1,025	1,025	1,025
10-1114-3201	Business License Fees	158,258	164,275	158,000	158,000
10-1115-3200	Administrative Fees from Water Fund	42,500	43,350	43,350	44,000
10-1115-3201	Business License Fees	0	0	0	0
10-1115-3202	Dog/Cat Licenses	240	350	500	500
10-1115-3203	Administrative Fees from Marina Fund	20,000	20,000	20,000	0
10-1115-3204	Liquor License Fees	14,670	10,000	10,020	14,600
10-1115-3206	Marijuana Licenses	2,505	0	10,020	2,505
10-1115-3220	CORA Revenue - non-recurring receipts	480	0	0	0
10-1115-3401	Rental Revenue from Leased Town-Owned Properties	15,130	16,500	17,580	17,980
10-1115-3410	Sales of Cemetery Lots	3,625	0	0	0
10-1118-3550	State and Federal Grant Funding	49,999	0	0	0
10-1118-3810	Marketing Filming Fees	250	0	1,000	0
10-1119-3205	Short-term Rental Licenses	232,650	232,000	245,000	240,000
10-1119-3305	Planning Permits and Fees	44,163	20,000	38,500	35,000
10-1119-3306	Plumbing Permits - separate from Building Permits	65,850	33,350	26,841	35,976
10-1119-3307	Mechanical Permits - separate from Building Permits	188,299	26,250	33,423	26,982
10-1119-3309	Parklet Licensing	24,640	27,000	20,320	20,320
10-1119-3310	Building Permits and Fees	646,634	394,750	397,750	386,742
10-1119-3550	State and Federal Grant Funding	17,033	0	0	0
10-1120-3550	State and Federal Grant Funding	19,042	0	50,000	50,000
10-1120-3710	Plastic Bag Fee	87,887	85,600	85,600	85,600
10-1120-3715	EV Charging Revenues	8,007	7,000	35,000	20,000
10-1120-3720	Renewable Energy Credits	2,394	0	1,231	2,300
10-1121-3222	Miscellaneous Revenue - non-recurring receipts	12,976	7,500	12,000	10,000
10-1121-3223	Surcharge Fee on Fines - used to offset Police education	11,755	15,000	12,000	15,000
10-1121-3315	Partner Contributions	15,000	10,000	10,000	10,000
10-1121-3550	State and Federal Grant Funding	4,280	8,000	5,000	8,000
10-1121-3553	CDOT Reimbursements	6,486	5,000	5,000	5,000
10-1125-3222	Miscellaneous Revenue - non-recurring receipts	36	200	180	180
10-1125-3250	Tax Exempt Merchandise Sales	381	200	600	300
10-1125-3306	Sponsorship Revenue	250	0	0	0
10-1125-3401	Rental Revenue - Historic Buildings	1,820	2,200	1,500	1,500
10-1125-3402	Historic Park Tour Revenue	1,670	800	1,800	2,000
10-1125-3405	Gift Shop Revenue	11,738	10,000	10,000	10,000
10-1130-3222	Miscellaneous Revenue - non-recurring receipts	165	1,700	125	1,700
10-1131-3300	Excavation Permits - utility costs	15,975	20,000	16,000	8,000
10-1140-3306	Sponsorship Revenue	0	5,000	0	2,500
10-1140-3810	Special Event Parking Lot Usage	0	150	150	150
10-1140-3827	Spec Events: Concerts in the Park	38,185	3,000	35,000	35,000
10-1150-3306	Sponsorship Revenue	0	5,000	8,500	5,000
10-1150-3601	Recreation Program Revenue	3,069	2,500	2,500	3,000
10-1150-3602	Recreation Fun Club Program	153,261	200,000	169,005	158,000
10-1150-3603	Recreation Special Event Revenue	141,313	150,000	135,000	150,000
10-1150-3604	Recreation After School	66,351	56,500	47,000	47,000
10-1150-3605	Recreation Sport Summer Program	129,216	110,000	114,500	115,000

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1160-3222	Miscellaneous Revenue - non-recurring receipts	395	500	0	0
10-1160-3500	FAP Gift Card Revenue	9,185	3,000	7,000	7,000
10-1160-3630	PRA Sale of Assets	0	0	9,250	0
10-1160-3703	Park Rental Fees	39,910	47,000	47,000	50,000
10-1160-3705	Concessionaire Revenue	16,827	40,000	40,000	40,000
10-1160-3901	Tubing Hill Revenue	2,524,851	2,800,000	2,800,000	4,000,000
10-1160-3902	Ski Hill Revenue	123,431	130,000	130,000	300,000
10-1160-3903	Event Revenues	3,600	1,000	1,000	1,000
10-1160-3904	Food/Beverage Revenues	21,409	5,000	7,000	8,000
10-1160-3905	Retail Sales Revenue	48,910	47,250	50,000	55,000
10-1160-3906	Day Lodge Rental Revenue	41,365	54,000	54,000	60,000
10-1160-3908	PRA Terrain Park Revenue	53,418	51,355	80,000	92,000
10-1160-3907	Ski School Concessionaire	72,678	73,860	73,860	90,000
10-1170-3470	Service and Repair Income	2,808	4,060	2,600	4,000
10-1170-3500	Nordic Center Gift Card Revenue	15,580	14,000	9,000	9,000
10-1170-3705	Concessionaire Revenue	63,750	60,000	60,000	62,000
10-1170-3901	Daily Pass Revenue	209,587	250,000	135,000	230,000
10-1170-3902	Punch Pass Revenue	41,635	70,000	37,000	59,000
10-1170-3903	Event Revenue	14,573	15,000	2,500	15,100
10-1170-3904	Food/Beverage Revenue	7,156	9,000	7,300	7,400
10-1170-3905	Retail Sales Revenue	17,447	19,000	17,800	18,200
10-1170-3906	Season Pass Revenue (Joint)	54,575	58,000	49,000	53,000
10-1170-3907	Season Pass revenue (Frisco)	84,625	90,000	85,000	86,000
10-1170-3908	Equipment Rentals	156,027	176,000	106,000	163,000
10-1170-3909	Programs/Lessons	83,925	105,000	82,000	92,000
	TOTAL REVENUES - GENERAL FUND	**$22,731,648**	**$22,159,794**	**$22,000,210**	**$24,245,628**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1110-4010	Benefits (non-medical)	$9,549	$49,000	$27,000	$27,000
10-1110-4203	Telephone and Wireless Telephone Services	112,346	116,000	108,320	96,000
10-1110-4205	Repairs and Maintenance of Electronic Equip.	7,449	9,000	0	0
10-1110-4210	Dues & Subscriptions - professional organizations	20,505	12,500	12,500	20,500
10-1110-4211	Election Expenses	325	0	0	0
10-1110-4227	Staff Training	11,182	20,000	18,000	18,000
10-1110-4229	Supplies - hosting meetings with other entities	703	1,300	1,000	1,300
10-1110-4231	IT Support Services Contract	125,840	153,300	153,300	153,300
10-1110-4233	Operating Supplies	12,311	13,000	17,500	18,000
10-1110-4244	Monthly Bank Service Charges	40,611	48,000	42,000	22,000
10-1110-4250	Professional Services - legal fees/appraisals	397,194	384,000	322,000	384,000
10-1110-4501	Treasurer's Fees - County fees collected for TOF	5,707	5,800	0	5,800
10-1110-4502	Liability and Worker's Comp Insurance	522,774	567,500	632,500	635,000
10-1110-4605	NWCCOG Annual Dues	11,373	5,600	5,600	5,600
10-1110-4615	SCTC IGA Expenses	22,824	30,000	21,640	30,000
10-1110-4620	Cemetery Marker Expense	-200	0	0	200
10-1110-4650	VIP Program - employee recognition program	49,087	36,000	30,000	39,000
10-1110-4651	Town Wide Wellness Committee	7,145	10,000	10,000	10,000
10-1110-4652	Town Wide Safety Committee	799	1,000	1,000	1,000
10-1110-4653	Green Team	8,387	8,000	6,875	7,400
10-1110-4702	Technical Support Contracts for General Fund	361,142	315,573	383,318	400,352
10-1110-4703	Technical License Purchases for General Fund	69,413	211,959	171,028	254,500
10-1110-4704	Technical Hardware Purchases for General Fund	92,407	103,100	111,379	55,100
10-1110-4705	I-70 Coalition Membership Dues	2,394	2,400	2,400	2,400
10-1110-4707	Misc Refunds/Expenditures	126,631	0	-126,631	0
10-1110-5901	Interfund Transfers - Capital	1,662,772	1,712,700	1,446,102	2,260,641
10-1110-5903	Interfund Transfers - Marina Fund	248,869	503,485	503,485	0
10-1110-5904	Interfund Transfers - Open Space Fund	0	0	0	434,787
	TOTAL GENERAL GOVERNMENT	**$3,929,539**	**$4,319,217**	**$3,900,316**	**$4,881,880**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1111-4001	Legislative Salaries	$69,950	$69,000	$69,000	$69,000
10-1111-4010	Benefits	5,491	5,417	5,417	5,416
	SUBTOTAL SALARIES AND BENEFITS	**$75,441**	**$74,417**	**$74,417**	**$74,416**
10-1111-4222	Misc Exp	$3,521	$2,000	$500	$2,000
10-1111-4227	Reg. Fees, Lodging, Travel, & Meals	6,831	13,000	6,000	7,500
10-1111-4229	Council Dinners, Supplies	14,019	15,000	10,000	15,000
	SUBTOTAL OPERATING EXPENSES	**$24,372**	**$30,000**	**$16,500**	**$24,500**
	TOTAL LEGISLATIVE	**$99,813**	**$104,417**	**$90,917**	**$98,916**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1112-4001	Municipal Court Salaries	$5,850	$5,400	$7,650	$10,800
10-1112-4010	Benefits	459	552	552	600
	SUBTOTAL SALARIES AND BENEFITS	**$6,309**	**$5,952**	**$8,202**	**$11,400**
10-1112-4202	Postage - Department share	$0	$0	$0	$0
10-1112-4250	Professional Services	0	400	200	400
	SUBTOTAL OPERATING EXPENSES	**$0**	**$400**	**$200**	**$400**
	TOTAL MUNICIPAL COURT	**$6,309**	**$6,352**	**$8,402**	**$11,800**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1114-4001	Finance Salaries	$617,345	$626,969	$619,346	$645,454
10-1114-4002	Overtime	191	1,123	1,618	1,064
10-1114-4010	Benefits	65,212	61,650	69,903	70,688
10-1114-4011	Employer Paid Health Insurance Premium	138,359	94,620	102,785	126,000
10-1114-4050	Retirement Benefits	36,391	30,568	38,613	41,440
	SUBTOTAL SALARIES AND BENEFITS	**$857,498**	**$814,930**	**$832,265**	**$884,646**
10-1114-4202	Postage - Department share	$10	$0	$0	$0
10-1114-4210	Professional Dues and Subscriptions	9,805	1,400	1,400	1,400
10-1114-4227	Reg Fees, Lodging, Travel, & Meals	14,577	11,600	9,000	11,600
10-1114-4233	Supplies	893	500	1,517	500
10-1114-4250	Professional Services - Audit	163,919	74,000	74,000	74,000
10-1114-4703	Furniture and Equipment - non-capital	0	200	0	200
	SUBTOTAL OPERATING EXPENSES	**$189,203**	**$87,700**	**$85,917**	**$87,700**
	TOTAL FINANCE	**$1,046,701**	**$902,630**	**$918,182**	**$972,346**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1115-4001	Administration Salaries	$675,571	$718,980	$729,978	$765,506
10-1115-4002	Administration Overtime	486	731	717	758
10-1115-4005	Administration Part-Time Salaries	0	0	13,260	27,050
10-1115-4010	Benefits	56,882	58,193	69,323	72,129
10-1115-4011	Employer Paid Health Insurance Premium	80,671	76,485	84,806	100,000
10-1115-4050	Retirement Benefits	59,247	50,585	66,772	73,759
	SUBTOTAL SALARIES AND BENEFITS	**$872,856**	**$904,974**	**$964,856**	**$1,039,202**
10-1115-4202	Postage	$6,127	$4,500	$3,442	$4,500
10-1115-4210	Professional Dues and Subscriptions	3,678	4,000	4,500	5,000
10-1115-4211	Election	0	15,000	13,360	15,000
10-1115-4224	Department Supplies for meetings, etc.	327	500	500	500
10-1115-4227	Reg. Fees, Lodging, Travel, & Meals	8,477	13,000	5,000	10,000
10-1115-4233	Supplies	43	500	500	500
10-1115-4265	Advertising for Legal Notices, Job Vacancies	2,265	1,000	1,600	2,200
10-1115-4703	Furniture and Equipment - non-capital	10,804	5,000	1,000	2,000
	SUBTOTAL OPERATING EXPENSES	**$31,721**	**$43,500**	**$29,902**	**$39,700**
	TOTAL ADMINISTRATION	**$904,577**	**$948,474**	**$994,758**	**$1,078,902**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1116-4620	Grants - County-wide Non-profits	$134,017	$100,000	$105,027	$90,000
10-1116-4621	Grants - Community Impact Grants	100,000	80,000	80,000	80,000
10-1116-4625	Grants - Scholarships	20,000	16,000	16,000	16,000
	TOTAL DISCRETIONARY	**$254,017**	**$196,000**	**$201,027**	**$186,000**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1117-4001	Human Resource Salaries	$403,433	$455,558	$416,498	$437,459
10-1117-4002	Human Resource Overtime	123	4,269	600	2,570
10-1117-4010	Benefits	38,579	44,396	46,614	48,558
10-1117-4011	Employer Paid Health Insurance Premium	70,880	63,080	67,845	80,000
10-1117-4050	Retirement Benefits	19,907	22,080	23,319	27,685
	SUBTOTAL SALARIES AND BENEFITS	**$532,922**	**$589,383**	**$554,876**	**$596,272**
10-1117-4202	Postage - Department Share	$1	$0	$0	$0
10-1117-4210	Professional Dues and Subscriptions	13,121	16,000	17,000	16,000
10-1117-4224	Department Supplies for Meetings, etc.	0	0	0	0
10-1117-4227	Reg. Fees, Lodging, Travel, & Meals	9,920	16,200	5,000	16,200
10-1117-4233	Supplies	690	1,600	750	1,200
10-1117-4250	Professional Services	13,267	15,000	13,000	13,000
10-1117-4265	Advertising for Legal Notices, Job Vacancies	8,666	59,000	17,000	23,500
10-1117-4650	Employee Recognition Program	25,638	56,000	21,000	56,000
	SUBTOTAL OPERATING EXPENSES	**$71,302**	**$163,800**	**$73,750**	**$125,900**
	TOTAL HUMAN RESOURCES	**$604,224**	**$753,183**	**$628,626**	**$722,172**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1118-4001	Marketing Salaries	$340,084	$368,959	$332,534	$374,472
10-1118-4010	Benefits	32,430	33,572	36,444	39,003
10-1118-4011	Employer Paid Health Insurance Premium	67,584	47,310	46,983	60,000
10-1118-4050	Retirement Benefits	20,817	23,465	20,840	22,816
	SUBTOTAL SALARIES AND BENEFITS	**$460,916**	**$473,306**	**$436,801**	**$496,291**
10-1118-4202	Postage - Department share	$20	$0	$1,700	$1,700
10-1118-4210	Professional Dues & Subscriptions	1,945	3,300	3,000	3,000
10-1118-4227	Reg. Fees, Lodging, Travel, & Meals	5,195	7,500	5,500	7,500
10-1118-4233	Supplies	1,302	1,500	2,500	1,500
10-1118-4265	Advertising and Promotions	240,882	275,000	275,000	275,000
10-1118-4590	Public Relations Consultant	98,643	48,000	48,000	48,000
10-1118-4267	Added Events	0	0	0	0
10-1118-4635	Brochure Printing and Distribution	0	0	0	0
10-1118-4645	Promotional Photography	15,000	7,500	8,500	8,500
10-1118-4655	Website Maint. and Regular Updates	46,587	35,000	35,000	35,000
10-1118-4825	Sponsorships	24,599	15,000	15,000	15,000
10-1118-4828	Focus on Frisco/SCTV	0	0	0	0
	SUBTOTAL OPERATING EXPENSES	**$434,171**	**$392,800**	**$394,200**	**$395,200**
	TOTAL MARKETING	**$895,087**	**$866,106**	**$831,001**	**$891,491**

Account Number	Account Title	2025 Actual	2026 Budget	Estimated 2026 Year End	Proposed 2027 Budget
10-1119-4001	Community Development Salaries	$553,623	$583,020	$443,390	$407,810
10-1119-4002	Community Development Overtime	2,488	0	0	0
10-1119-4005	Part-Time Salaries	0	18,200	29,120	46,432
10-1119-4010	Benefits	52,589	56,302	51,647	46,364
10-1119-4011	Employer Paid Health Insurance Premium	79,252	94,620	79,718	80,000
10-1119-4050	Retirement Benefits	23,226	20,351	17,489	19,297
	SUBTOTAL SALARIES AND BENEFITS	**$711,178**	**$772,493**	**$621,364**	**$599,903**
10-1119-4210	Professional Dues and Subscriptions	3,785	2,000	2,000	2,000
10-1119-4221	Printing	717	500	500	500
10-1119-4227	Reg. Fees, Lodging, Travel, & Meals	5,769	10,000	6,000	8,000
10-1119-4230	Code Books	120	2,000	1,258	500
10-1119-4233	Supplies	970	850	1,300	600
10-1119-4250	Legal and Consulting Fees	32,317	10,000	25,000	6,000
10-1119-4265	Advertising	989	1,500	1,500	2,000
10-1119-4306	Planning Commission Expenses	3,216	3,000	2,000	2,500
10-1119-4313	Building Professional Consultant	406,785	449,700	449,700	449,700
10-1119-4521	GOVOS Support Software	41,242	52,500	52,500	52,500
10-1119-4588	Special Projects	24,538	0	0	2,000
10-1119-4703	Furniture and Equipment - non-capital	190	500	500	500
10-1119-5079	Unified Development Code amendments - non-capital	0	5,000	5,490	2,000
	SUBTOTAL OPERATING EXPENSES	**$520,637**	**$537,550**	**$547,748**	**$528,800**
	TOTAL COMMUNITY DEVELOPMENT	**$1,231,814**	**$1,310,043**	**$1,169,112**	**$1,128,703**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1120-4001	Sustainability Salaries	$81,017	$93,607	$83,353	$88,183
10-1120-4002	Sustainability Overtime	0	0	0	0
10-1120-4010	Benefits	8,399	15,368	9,710	10,153
10-1120-4011	Employer Paid Health Insurance Premium	19,042	15,770	16,961	20,000
10-1120-4050	Retirement Benefits	2,395	2,808	3,334	4,409
	SUBTOTAL SALARIES AND BENEFITS	**$110,852**	**$127,553**	**$113,358**	**$122,745**
10-1120-4202	Postage - Department share	$0	$0	$0	$0
10-1120-4210	Professional Dues and Subscriptions	5,163	7,240	6,180	5,500
10-1120-4221	Printing	0	200	200	200
10-1120-4227	Reg. Fees, Lodging, Travel, & Meals	1,747	3,000	3,000	3,000
10-1120-4233	Supplies	26	500	250	500
10-1120-4250	Professional Services	38,188	0	23,058	74,632
10-1120-4265	Advertising	110	500	500	500
10-1120-4277	Environmental Program Partnerships	154,329	121,885	121,885	126,155
10-1120-4401	Sustainability Utilities	11,010	12,000	20,000	20,000
10-1120-4588	Public Outreach	0	1,500	300	0
10-1120-4603	Reusable Bottle Strategy	10,963	12,000	12,000	0
10-1120-4621	Grants - Frisco Health, Welfare and Community Services	5,000	5,000	0	0
10-1120-4715	Reusable Bag Expense	24,167	626,997	308,587	97,600
10-1120-4703	Furniture and Equipment - non-capital	459	1,000	0	500
	SUBTOTAL OPERATING EXPENSES	**$251,162**	**$791,822**	**$495,960**	**$328,587**
	TOTAL SUSTAINABILITY	**$362,014**	**$919,375**	**$609,318**	**$451,332**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1121-4001	Police Salaries	$2,022,496	$2,104,181	$1,965,796	$2,233,295
10-1121-4002	Overtime	93,127	96,290	95,563	108,611
10-1121-4003	Reimbursable Salaries	0	0	0	0
10-1121-4010	Benefits	100,687	82,847	104,619	113,284
10-1121-4011	Employer Paid Health Insurance Premium	334,127	283,860	290,376	360,000
10-1121-4050	Retirement Benefits	64,617	101,679	110,032	135,331
10-1121-4051	FPPA Retirement Benefits	245,239	284,934	285,511	345,554
	SUBTOTAL SALARIES AND BENEFITS	**$2,860,293**	**$2,953,791**	**$2,851,897**	**$3,296,075**
10-1121-4202	Postage - Department share	$909	$1,500	$750	$1,500
10-1121-4205	Equipment Repair and Maintenance	-170	1,000	1,000	1,000
10-1121-4210	Professional Dues and Subscriptions	11,051	16,000	11,500	15,000
10-1121-4218	Weapons Range Operating Expense	19,126	15,000	15,000	16,000
10-1121-4227	Reg. Fees, Lodging, Travel, & Meals	15,141	15,000	15,000	15,000
10-1121-4228	Recruitment Strategies	8,467	8,000	4,000	3,000
10-1121-4233	Supplies	18,329	10,000	38,000	10,000
10-1121-4250	Professional Services	4,975	6,500	12,000	10,000
10-1121-4270	Uniforms	14,574	12,000	10,000	12,000
10-1121-4273	Towing Expenses	300	0	500	0
10-1121-4274	Communication (Dispatch) Services	345,174	338,315	338,315	362,589
10-1121-4276	Police Community Assistance	2,415	0	0	0
10-1121-4281	MERT External Program Expenses	13,600	46,978	20,000	37,000
10-1121-4282	MERT Internal Program Expenses	36,439	38,333	38,333	38,333
10-1121-4301	Animal Impound Fees - Summit County	7,855	4,500	4,500	4,500
10-1121-4613	County HAZMAT Fees	13,930	14,500	14,627	15,200
10-1121-4703	Furniture and Equipment - non-capital	0	1,000	4,200	0
	SUBTOTAL OPERATING EXPENSES	**$512,116**	**$528,626**	**$527,725**	**$541,122**
	TOTAL POLICE	**$3,372,409**	**$3,482,417**	**$3,379,622**	**$3,837,197**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1125-4001	Historic Park Salaries	$229,378	$239,666	$231,834	$246,270
10-1125-4002	Overtime	63	1,007	537	568
10-1125-4005	Part-time Salaries	53,029	70,363	64,583	67,856
10-1125-4010	Benefits	26,959	30,644	33,774	35,393
10-1125-4011	Employer Paid Health Insurance Premium	43,966	47,310	50,884	60,000
10-1125-4050	Retirement Benefits	6,309	11,515	12,568	14,849
	SUBTOTAL SALARIES AND BENEFITS	**$359,703**	**$400,505**	**$394,180**	**$424,936**
10-1125-4202	Postage - Department share	$47	$0	$0	$0
10-1125-4205	Equipment Repair and Maintenance	885	1,500	1,000	1,500
10-1125-4207	Building Repair and Maintenance	10,141	9,000	7,000	9,000
10-1125-4210	Professional Dues and Subscriptions	1,683	2,500	2,000	2,500
10-1125-4221	Printing	3,855	6,000	6,000	6,000
10-1125-4227	Reg. Fees, Lodging, Travel, and Meals	4,050	4,000	4,000	4,000
10-1125-4233	Supplies	1,977	2,400	2,000	2,400
10-1125-4250	Professional Services	0	0	0	0
10-1125-4265	Advertising	7,999	13,000	13,000	13,000
10-1125-4401	Utility Costs - park buildings	11,233	13,000	17,000	17,000
10-1125-4477	Cleaning/Janitorial Expenses	7,556	10,000	10,000	10,000
10-1125-4703	Furniture and Equipment - non-capital	3,544	1,500	1,000	1,500
10-1125-4890	Museum Special Events	22,216	25,000	25,000	25,000
10-1125-4891	Museum Retail Inventory	7,531	10,000	10,000	10,000
10-1125-4892	Imprint Retail	5,036	3,650	3,600	3,650
10-1125-4893	Exhibit Expenses	17,007	16,000	15,000	16,000
10-1125-4894	Historic Park Programs/Outreach	7,102	9,500	9,500	9,500
	SUBTOTAL OPERATING EXPENSES	**$111,861**	**$127,050**	**$126,100**	**$131,050**
	TOTAL HISTORIC PARK	**$471,564**	**$527,555**	**$520,280**	**$555,986**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1130-4001	PW Admin Salaries	$446,853	$502,400	$291,079	$332,420
10-1130-4002	Overtime	1,245	109	1,364	1,443
10-1130-4005	PW Admin Part-Time Salaries	0	0	9,025	27,050
10-1130-4010	Benefits	47,326	44,994	32,691	37,467
10-1130-4011	Employer Paid Health Insurance Premium	81,090	59,926	43,421	57,000
10-1130-4050	Retirement Benefits	18,542	21,258	10,843	10,187
	SUBTOTAL SALARIES AND BENEFITS	**$595,056**	**$628,687**	**$388,423**	**$465,567**
10-1130-4202	Postage - Department share	$142	$0	$0	$0
10-1130-4210	Professional Dues and Subscriptions	412	4,000	4,000	4,000
10-1130-4227	Reg. Fees, Lodging, Travel, and Meals	3,149	7,500	7,500	7,500
10-1130-4233	Supplies	8,323	7,500	5,000	7,500
10-1130-4250	Professional Services	68,378	307,376	250,000	250,000
10-1130-4265	Advertising	3,039	3,000	3,000	3,000
10-1130-4270	Uniforms - Department share	3,191	8,000	8,000	8,000
	SUBTOTAL OPERATING EXPENSES	**$86,634**	**$337,376**	**$277,500**	**$280,000**
	TOTAL PW ADMIN	**$681,690**	**$966,063**	**$665,923**	**$745,567**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1131-4001	PW Streets Salaries	$329,316	$360,509	$392,745	$424,633
10-1131-4002	Overtime	22,465	14,444	13,021	8,628
10-1131-4005	Seasonal Salaries	2,297	0	87,937	86,713
10-1131-4010	Benefits	35,272	38,331	56,443	58,195
10-1131-4011	Employer Paid Health Insurance Premium	74,257	86,735	107,534	130,000
10-1131-4050	Retirement Benefits	10,183	11,369	12,203	15,069
	SUBTOTAL SALARIES AND BENEFITS	**$473,790**	**$511,388**	**$669,883**	**$723,238**
10-1131-4205	Equipment Repair and Maintenance	207	2,000	2,000	2,000
10-1131-4210	Professional Dues and Subscriptions	0	2,500	2,500	2,500
10-1131-4227	Reg. Fees, Lodging, Travel, and Meals	11,446	10,000	10,000	10,000
10-1131-4233	Supplies	59	500	500	500
10-1131-4250	Professional Services - surveying, engineering	69,714	100,000	70,000	75,000
10-1131-4265	Advertising	0	3,000	0	0
10-1131-4270	Uniforms - Department share	5,587	6,500	6,500	6,500
10-1131-4271	Tools	11,708	7,500	7,500	7,500
10-1131-4401	Utility Costs - Street lights	75,838	160,000	80,000	95,000
10-1131-4402	Road Resurfacing - non-capital costs	1,025,978	1,274,022	921,000	900,000
10-1131-4403	Routine Street Maintenance	77,357	95,000	70,000	80,000
10-1131-4404	Snow Removal - Deicers, Contract Hauling	123,941	150,000	90,000	150,000
10-1131-4585	Equipment Rental	0	15,000	5,000	15,000
10-1131-4703	Furniture and Equipment - non-capital	0	10,000	3,000	10,000
10-1131-4965	Curb Replacement	28,955	371,044	250,000	250,000
10-1131-4980	Bridge Improvements	43,405	518,695	225,000	75,000
	SUBTOTAL OPERATING EXPENSES	**$1,474,195**	**$2,725,761**	**$1,743,000**	**$1,679,000**
	TOTAL PW STREETS	**$1,947,986**	**$3,237,149**	**$2,412,883**	**$2,402,238**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1132-4001	PW Buildings Salaries	$207,065	$227,728	$211,224	$228,318
10-1132-4002	Overtime	1,584	4,173	284	300
10-1132-4010	Benefits	21,274	23,635	25,507	27,060
10-1132-4011	Employer Paid Health Insurance Premium	58,585	47,310	50,884	60,000
10-1132-4050	Retirement Benefits	6,120	8,463	9,914	13,022
	SUBTOTAL SALARIES AND BENEFITS	**$294,629**	**$311,309**	**$297,813**	**$328,700**
10-1132-4207	Repair/Maintenance -Town Buildings	$574,975	$440,844	$325,000	$440,844
10-1132-4210	Professional Dues and Subscriptions	0	16,244	16,244	16,244
10-1132-4227	Reg. Fees, Lodging, Travel, and Meals	7,012	6,500	6,500	6,500
10-1132-4233	Supplies	23	12,000	12,000	12,000
10-1132-4250	Professional Services - surveying	0	10,000	10,000	10,000
10-1132-4265	Advertising	0	1,000	0	1,000
10-1132-4270	Uniforms - Department share	1,577	3,000	3,000	3,000
10-1132-4400	Pest Control - insects, wildlife	959	1,200	1,200	1,200
10-1132-4401	Utilities for Town Owned Buildings, Parks	51,167	70,000	70,000	70,000
10-1132-4407	Renewable Utilities for Town Owned Buildings, Parks	79,210	70,000	70,000	70,000
10-1132-4411	Trash & Recycling Expense	52,499	60,000	60,000	60,000
10-1132-4412	Cleaning Services	0	60,000	60,000	60,000
10-1132-4703	Furniture and Equipment - non-capital	10,315	10,000	5,000	10,000
	SUBTOTAL OPERATING EXPENSES	**$777,737**	**$760,788**	**$638,944**	**$760,788**
	TOTAL PW FACILITIES	**$1,072,366**	**$1,072,097**	**$936,757**	**$1,089,488**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1133-4001	Fleet Salaries	$250,921	$267,416	$219,504	$243,577
10-1133-4002	Overtime	3,352	10,262	3,284	2,790
10-1133-4010	Benefits	25,025	28,023	26,320	28,708
10-1133-4011	Employer Paid Health Insurance Premium	42,913	47,310	48,170	60,000
10-1133-4050	Retirement Benefits	10,000	16,369	6,540	7,957
	SUBTOTAL SALARIES AND BENEFITS	**$332,211**	**$369,380**	**$303,818**	**$343,032**
10-1133-4205	Repair/Maintenance of Vehicles - all departments	$109,377	$100,000	$100,000	$100,000
10-1133-4210	Professional Dues and Subscriptions	2,299	7,000	7,000	7,000
10-1133-4227	Reg. Fees, Lodging, Travel, and Meals	794	5,000	5,000	5,000
10-1133-4233	Supplies	1,550	1,000	1,000	1,000
10-1133-4250	Professional Services	6,307	5,000	5,000	5,000
10-1133-4260	Gas/Oil	174,106	145,000	145,000	145,000
10-1133-4265	Advertising	0	1,000	1,000	1,000
10-1133-4270	Uniforms - Department share	10,894	8,000	8,000	8,000
10-1133-4271	Tools	7,703	7,000	7,000	7,000
10-1133-4404	Snow Removal - Plow Blades, Blowers	13,360	18,000	18,000	18,000
10-1133-4405	EV Tools and Training	0	5,000	5,000	5,000
	SUBTOTAL OPERATING EXPENSES	**$326,389**	**$302,000**	**$302,000**	**$302,000**
	TOTAL PW FLEET	**$658,600**	**$671,380**	**$605,818**	**$645,032**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1134-4001	PW Grounds Salaries	$469,341	$525,461	$518,710	$553,271
10-1134-4002	Overtime	10,301	9,967	4,398	10,379
10-1134-4005	Seasonal Salaries	40,847	72,335	111,596	113,757
10-1134-4010	Benefits	56,575	61,135	70,970	74,628
10-1134-4011	Employer Paid Health Insurance Premium	100,788	118,275	127,209	150,000
10-1134-4050	Retirement Benefits	20,009	23,433	24,415	28,977
	SUBTOTAL SALARIES AND BENEFITS	**$697,861**	**$810,606**	**$857,298**	**$931,012**
10-1134-4205	Repair/Maintenance of Vehicles & mowers	$60	$5,000	$5,000	$5,000
10-1134-4210	Professional Dues and Subscriptions	0	250	250	250
10-1134-4227	Reg. Fees, Lodging, Travel, and Meals	12,101	10,000	4,414	10,000
10-1134-4233	Supplies	16,899	15,000	10,000	15,000
10-1134-4250	Professional Services	1,200	15,000	5,000	15,000
10-1134-4265	Advertising	0	1,000	0	0
10-1134-4270	Uniforms - Department share	3,588	5,500	5,500	5,500
10-1134-4400	Pest Control - insects, wildlife	1,406	3,000	3,000	3,000
10-1134-4404	Snow Removal - Town Owned Buildings/Parks	1,641	3,000	3,000	3,000
10-1134-4703	Equipment/Furniture	0	10,000	3,000	10,000
	SUBTOTAL OPERATING EXPENSES	**$36,895**	**$67,750**	**$39,164**	**$66,750**
	TOTAL PW GROUNDS	**$734,756**	**$878,356**	**$896,462**	**$997,762**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1140-4001	Special Events Salaries	$140,239	$183,842	$158,577	$166,707
10-1140-4002	Overtime	3,151	4,000	2,151	2,275
10-1140-4005	Seasonal Salaries	25,870	27,000	44,689	45,696
10-1140-4010	Benefits	17,309	41,969	21,727	22,459
10-1140-4011	Employer Paid Health Insurance Premium	25,134	39,425	33,922	40,000
10-1140-4050	Retirement Benefits	2,131	32,550	4,703	5,959
	SUBTOTAL SALARIES AND BENEFITS	**$213,833**	**$328,786**	**$265,769**	**$283,096**
10-1140-4202	Postage - Department share	$0	$0	$0	$50
10-1140-4205	Repair/Maintenance of Event Equipment	0	500	500	500
10-1140-4210	Professional Dues and Subscriptions	2,256	2,000	2,500	2,500
10-1140-4227	Reg. Fees, Lodging, Travel, and Meals	2,989	3,500	3,500	3,500
10-1140-4233	Supplies	6,674	8,000	8,000	8,000
10-1140-4244	Bank Service Charges	1,487	4,000	1,000	1,000
10-1140-4250	Professional Services	10,750	8,000	8,000	8,000
10-1140-4260	Gas/Oil - Department share	20	0	0	0
10-1140-4261	Street Banners	5,910	8,500	8,500	8,500
10-1140-4401	Utilities for Events	6,579	3,000	3,000	3,000
10-1140-4620	Non-Profit Donations	26,200	7,000	7,000	7,000
10-1140-4665	Green Event Infrastructure	0	1,500	1,500	1,500
10-1140-4703	Furniture and Equipment - non-capital	5,301	3,000	3,000	3,000
10-1140-4804	4th of July	79,260	85,000	75,000	0
10-1140-4809	Clean Up Day	4,570	4,500	1,013	4,500
10-1140-4811	Wassail Days	22,261	24,000	24,000	24,000
10-1140-4827	Concerts in the Park	86,786	65,000	65,000	75,000
10-1140-4850	Uniforms - Special Events Team	2,625	3,000	3,200	3,000
10-1140-4851	Bike to Work Day	2,454	1,000	1,000	1,000
10-1140-4852	Trick or Treat Street	509	1,000	1,000	1,000
10-1140-4853	Easter Egg Hunt	2,476	3,000	2,318	3,000
10-1140-4857	Spontaneous Combustion	10,131	10,200	9,460	11,220
10-1140-4869	BBQ Challenge Utilities, Mtnc., Waste	0	0	0	0
10-1140-4873	Fall Fest	15,113	20,000	20,000	20,000
10-1140-4882	Kick Off Concert	0	0	0	0
	SUBTOTAL OPERATING EXPENSES	**$294,351**	**$265,700**	**$248,491**	**$189,270**
	TOTAL SPECIAL EVENTS	**$508,184**	**$594,486**	**$514,260**	**$472,366**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1150-4001	Recreation Salaries	$290,672	$292,824	$282,430	$300,286
10-1150-4002	Overtime	4,345	5,530	5,014	5,246
10-1150-4005	Seasonal Salaries	287,012	331,644	348,484	361,960
10-1150-4010	Benefits	53,970	57,230	58,814	65,102
10-1150-4011	Employer Paid Health Insurance Premium	72,225	45,733	48,339	57,000
10-1150-4050	Retirement Benefits	16,477	13,195	12,943	14,775
	SUBTOTAL SALARIES AND BENEFITS	**$724,702**	**$746,156**	**$756,024**	**$804,369**
10-1150-4202	Postage - Department share	$0	$0	$0	$50
10-1150-4210	Professional Dues and Subscriptions	1,927	1,200	1,200	1,200
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	5,394	8,000	8,000	8,000
10-1150-4233	Operating Supplies	138	1,000	1,000	1,000
10-1150-4244	Bank Service Charges	52	4,000	4,000	4,000
10-1150-4250	Professional Services	11,512	10,000	5,000	10,000
10-1150-4265	Advertising	15,985	17,000	17,000	17,000
10-1150-4477	Cleaning Services	3,647	8,000	6,000	8,000
10-1150-4602	Recreation Sports	29,320	21,900	21,900	21,900
10-1150-4604	Recreation Contracted Expenses	41,225	42,000	44,700	34,800
10-1150-4605	Recreation Fun Club	47,527	49,000	34,282	49,000
10-1150-4606	Recreation Winter Vacation Sensation	3,338	2,500	2,500	2,500
10-1150-4607	Recreation Supplies	1,665	1,000	1,000	1,000
10-1150-4608	Recreation Scholarship	1,140	5,000	5,000	5,000
10-1150-4609	Afterschool	0	1,000	1,000	1,000
10-1150-4701	Van Rental	13,600	8,000	8,000	8,400
10-1150-4702	Programs/Activities-Admission Fees, etc.	571	1,000	1,000	1,000
10-1150-4703	Furniture and Equipment - non-capital	4,365	3,000	3,000	3,000
10-1150-4850	Uniforms - Recreation Team	1,466	1,000	1,000	1,000
	SUBTOTAL OPERATING EXPENSES	**$182,873**	**$184,600**	**$165,582**	**$177,850**
	TOTAL RECREATION PROGRAMS	**$907,575**	**$930,756**	**$921,606**	**$982,219**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1160-4001	Salaries	$764,512	$743,395	$695,628	$737,658
10-1160-4002	Overtime	31,020	15,132	14,584	15,604
10-1160-4005	Seasonals	533,025	549,538	528,967	623,938
10-1160-4010	Benefits	119,964	101,370	138,521	150,132
10-1160-4011	Employer Paid Health Insurance Premium	140,474	141,930	148,411	175,000
10-1160-4050	Retirement Benefits	20,722	30,933	33,033	39,532
	SUBTOTAL SALARIES AND BENEFITS	**$1,609,717**	**$1,582,298**	**$1,559,144**	**$1,741,864**
10-1160-4201	Signage, Fence, Padding	$12,730	$8,000	$8,000	$8,000
10-1160-4203	Telephone	$210	$0	$70	$0
10-1160-4205	Equipment Repair Maintenance	36,167	35,000	35,000	35,000
10-1160-4207	Building Maintenance	16,909	8,000	8,000	8,000
10-1160-4208	Conveyor Lift System Maintenance	17,525	6,000	6,000	6,000
10-1160-4221	Supplies/Ticketing	17,399	17,000	17,000	17,000
10-1160-4223	Retail Merchandise	38,519	40,000	40,000	40,000
10-1160-4225	Food & Beverage	20,318	8,000	8,000	8,000
10-1160-4227	Travel/Education/Lodging	13,288	10,000	12,000	12,000
10-1160-4234	First Aid Supplies	2,317	3,000	3,000	3,000
10-1160-4244	Bank Service Charges	127,775	80,000	130,000	30,000
10-1160-4250	Professional Services	10,441	10,000	10,000	10,000
10-1160-4260	Gas/Oil	0	0	0	0
10-1160-4265	Advertising	46,628	50,000	50,000	50,000
10-1160-4270	Uniforms-Department	22,163	17,000	15,000	17,000
10-1160-4401	Utility Costs	78,773	75,000	79,000	57,273
10-1160-4405	Snowmaking Supplies	10,018	9,000	9,000	9,000
10-1160-4409	General Site Maintenance	31,160	35,000	35,000	35,000
10-1160-4411	Tubing Hill/Terrain Park Maintenance	25,887	20,000	20,000	20,000
10-1160-4412	PRA Bike Park Maintenance	0	0	35,000	0
10-1160-4455	Permit/License Fees	11,925	9,000	9,000	9,000
10-1160-4477	Cleaning	52,588	45,000	45,000	55,000
10-1160-4480	PRA Program/Event Expenses	154	0	0	0
10-1160-4501	FAP Gift Card Expense	240	1,500	7,000	7,000
	SUBTOTAL OPERATING EXPENSES	**$593,132**	**$486,500**	**$581,070**	**$436,273**
	TOTAL FRISCO ADVENTURE PARK	**$2,202,849**	**$2,068,798**	**$2,140,214**	**$2,178,137**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
10-1170-4001	Salaries	$410,874	$369,384	$379,433	$231,001
10-1170-4002	Overtime	3,445	6,847	6,681	2,652
10-1170-4005	Seasonals	181,940	323,069	229,448	195,152
10-1170-4010	Benefits	59,066	66,321	65,526	36,910
10-1170-4011	Employer Paid Health Insurance Premium	96,932	70,965	80,566	55,000
10-1170-4050	Retirement Benefits	18,463	21,728	22,324	7,365
	SUBTOTAL SALARIES AND BENEFITS	**$770,721**	**$858,314**	**$783,978**	**$528,080**
10-1170-4201	Signage, Fence, Padding	$4,249	$3,000	$1,000	$1,500
10-1170-4205	Equipment Repair Maintenance	31,967	18,000	27,000	20,000
10-1170-4207	Building Maintenance	150	1,000	0	1,000
10-1170-4210	Professional Dues and Subscriptions	2,783	1,500	1,500	1,500
10-1170-4221	Supplies/Ticketing	5,650	10,000	8,000	10,000
10-1170-4222	Ranger Program/Supplies	14,455	5,000	5,000	0
10-1170-4223	Retail Merchandise	11,734	15,000	12,000	15,000
10-1170-4225	Food & Beverage	6,110	5,000	3,000	5,000
10-1170-4227	Travel/Education/Lodging	4,371	4,000	10,000	2,000
10-1170-4244	Bank Service Charges	14,358	14,000	10,000	10,000
10-1170-4250	Professional Services	5,804	2,000	2,000	2,000
10-1170-4265	Advertising	18,820	15,000	15,000	7,500
10-1170-4270	Uniforms	5,200	3,000	3,000	2,000
10-1170-4401	Utility Costs	3,278	3,500	7,000	7,000
10-1170-4409	General Site Maintenance	1,352	5,000	2,000	4,000
10-1170-4455	Permit/License Fees	4,954	4,000	3,000	1,000
10-1170-4477	Cleaning	7,081	7,500	7,500	7,500
10-1170-4480	Special Events	3,001	6,020	6,020	6,020
10-1170-4500	Nordic Rental Equipment	11,646	17,500	25,220	17,500
10-1170-4501	Gift Card Expense	634	400	9,000	9,000
10-1170-4703	Furniture & Equipment - Non-Capital	2,577	1,500	500	1,500
	SUBTOTAL OPERATING EXPENSES	**$160,174**	**$141,920**	**$157,740**	**$131,020**
	TOTAL FRISCO NORDIC CENTER	**$930,895**	**$1,000,234**	**$941,718**	**$659,100**

CAPITAL IMPROVEMENT FUND
REVENUE/EXPENDITURE SUMMARY

Major capital projects are budgeted in the Capital Improvement Fund. By Town ordinance, any General Fund balance in excess of the required reserve is to be transferred to the Capital Improvement Fund. The other major revenue source for this fund is real estate transfer fees. Major capital projects are only those items costing $25,000 or more. The summary below is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. There is no required reserve for this fund.

	2025	2026	2026	2027
Revenues	**Actual**	**Budget**	**Projected**	**Budget**
Real Estate Transfer Fees	$2,269,130	$2,100,000	$2,400,000	$2,200,000
Intergovernmental Grants	704,538	1,046,609	1,046,609	0
Investment Income	142,940	100,000	45,000	42,300
Total Revenues	**3,116,608**	**3,246,609**	**3,491,609**	**2,242,300**
Expenditures				
Capital Outlay	7,398,345	7,520,576	6,401,076	2,933,550
Repair and Maintenance	2,164	150,000	112,087	150,000
Debt Service	423,400	866,933	900,334	1,160,574
Other	1,000	0	0	0
Total Expenditures	**7,824,909**	**8,537,509**	**7,413,498**	**4,244,124**
Other Sources (Uses)				
COP Proceeds	669,000	575,080	0	0
Sale of Assets	153,770	135,000	260,455	26,500
Repayment of Loan from Developer	200,000	200,000	200,000	200,000
Transfers In - General Fund	1,662,772	1,712,700	1,446,102	2,260,641
Transfers In - Conservation Trust Fund	40,000	34,700	34,700	0
Transfers In - Marina Fund	0	916,879	916,879	0
Net Change in Fund Balance	-1,982,759	-1,716,541	-1,063,753	485,317
Unassigned Fund Balance - January 1	**4,505,444**	**6,477,530**	**2,522,685**	**1,458,932**
Unassigned Fund Balance - December 31	**$2,522,685**	**$4,760,989**	**$1,458,932**	**$1,944,249**

CAPITAL IMPROVEMENT FUND 10/23/2026

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
20-2000-3003	Developer Loan Payments	$200,000	$200,000	$200,000	$200,000
20-2000-3101	Interest on Investments -CIF portion	142,940	100,000	45,000	42,300
20-2000-3125	Real Estate Investment Fees	2,269,130	2,100,000	2,400,000	2,200,000
20-2000-3150	Capital Sale of Assets	153,770	135,000	260,455	26,500
20-2000-3225	Interfund Transfers - General Fund	1,662,772	1,712,700	1,446,102	2,260,641
20-2000-3226	Interfund Transfers - Conservation Trust Fund	40,000	34,700	34,700	0
20-2000-3228	Interfund Transfers - Marina Fund	0	916,879	916,879	0
20-2000-3550	State/Federal Grant Funding	704,538	1,046,609	1,046,609	0
20-2000-3600	COP Proceeds	669,000	575,080	0	0
	TOTAL REVENUE	**$5,842,150**	**$6,820,968**	**$6,349,745**	**$4,729,441**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	EXPENDITURES:				
20-2000-4101	Vehicles and Equipment	1,520,018	1,875,982	1,040,207	603,550
20-2000-4102	Computer and Technology	10,929	184,071	92,851	0
20-2000-4104	Recreation Equipment	0	560,879	560,879	0
20-2000-4107	Police Vehicle Upgrades	210,207	50,000	0	0
20-2000-4122	Lights at Terrain Park	0	0	0	450,000
20-2000-4127	Frisco Bay Marina Bathhouse|Restrooms	0	700,000	700,000	700,000
20-2000-4129	Ballfield Parking Lot Lighting	0	90,000	126,353	0
20-2000-4195	Equipment and Vehicle Leases	15,951	31,000	31,000	31,900
20-2000-4333	Debt Service - Principal	327,156	532,662	532,662	806,516
20-2000-4334	Debt Service - Interest	80,293	303,271	336,672	322,158
20-2000-4335	Debt Issue Cost	20,000	0	0	0
20-2000-4567	Facility Capital Repair	2,164	150,000	112,087	200,000
20-2000-4705	Old Town Hall	859,520	0	0	0
20-2000-4706	Exit 203 Landscaping	0	0	0	200,000
20-2000-4992	Solar Light Replacement Summit Blvd	84,480	50,520	0	0
20-2000-5017	Environmental Sustainability	1,063,343	1,761,689	1,609,464	0
20-2000-5024	PRA Plan Implementation	720,716	0	0	0
20-2000-5029	Community Survey	0	0	0	0
20-2000-5058	Ice Rink Evaluation	0	0	0	0
20-2000-5063	Snowmaking Gun	0	0	0	80,000
20-2000-5065	First and Main Barnyard Building	0	0	0	0
20-2000-5066	Trails Construction and Enhancements	313,133	150,000	205,000	0
20-2000-5067	Wayfinding	1,000	0	0	0
20-2000-5086	Hwy 9 Sidewalk Improvements	182,906	0	0	100,000
20-2000-5091	Storm System Repairs	75,000	50,000	0	150,000
20-2000-5093	Playground/Site Improvements at Town Parks	521,121	1,576,215	1,845,294	350,000
20-2000-5094	Dumpster Enclosures	0	0	0	150,000
20-2000-5098	Fiber Infrastructure	1,236,916	321,220	208,109	0
20-2000-5104	Complete Streets	534,397	0	0	0
20-2000-5105	Street Lights	45,661	0	0	0
20-2000-5106	Pedestrian and Recreation Pathways	0	150,000	12,920	100,000
	TOTAL CAPITAL IMPROVEMENTS	**$7,824,910**	**$8,537,509**	**$7,413,498**	**$4,244,124**

HISTORIC PRESERVATION FUND
REVENUE/EXPENDITURE SUMMARY

The Historic Preservation Fund was established January 1, 2019, for the purpose of accepting donations from the public for preservation and/or restoration of the Town's historic artifacts. There is no required reserve for this fund.

Revenues	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Donations	$11,424	$11,000	$9,500	$9,500
Investment Income	358	45	280	550
Total Revenues	**11,782**	**11,045**	**9,780**	**10,050**
Expenditures				
Culture and Recreation	0	3,500	3,500	3,500
Capital Projects	0	0	0	0
Total Expenditures	**0**	**3,500**	**3,500**	**3,500**
Other Sources (Uses)				
Net Change in Fund Balance	11,782	7,545	6,280	6,550
Unassigned Fund Balance - January 1	**1,126**	**8,126**	**12,908**	**19,188**
Unassigned Fund Balance - December 31	**$12,908**	**$15,671**	**$19,188**	**$25,738**

HISTORIC PRESERVATION FUND

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
25-2500-3101	Interest on Investments	$358	$45	$280	$550
25-2500-3306	Donations	2,000	3,500	3,500	3,500
25-2500-3725	Historic Park - Special Event Sponsorships	9,424	7,500	6,000	6,000
	TOTAL REVENUES	**$11,782**	**$11,045**	**$9,780**	**$10,050**
	EXPENDITURES:				
25-2500-4890	Historic Park - Special Events	0	3,500	3,500	3,500
25-2500-4262	Capital Projects	0	0	0	0
	TOTAL EXPENDITURES	**$0**	**$3,500**	**$3,500**	**$3,500**

CONSERVATION TRUST FUND
REVENUE/EXPENDITURE SUMMARY

The Conservation Trust Fund was established pursuant to State law to account for receipt and disbursement of lottery funds. Each year the State distributes a percentage of the profits from the sale of lottery tickets to municipalities which may only be used to maintain, acquire or construct recreation facilities, park facilities or open space. This fund has no required reserve.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Intergovernmental	$32,956	$34,000	$34,000	$35,000
Investment Income	1,048	700	250	500
Total Revenues	**34,005**	**34,700**	**34,250**	**35,500**
Expenditures				
Culture and Recreation	0	0	0	0
Total Expenditures	**0**	**0**	**0**	**0**
Salaries and Benefits				
Transfers Out - Capital Fund	-40,000	-34,700	-34,700	0
Transfers Out - Open Space Fund	0	0	0	-32,000
Net Change in Fund Balance	-5,995	0	-450	3,500
Unassigned Fund Balance - January 1	**12,833**	**5,582**	**6,838**	**6,388**
Unassigned Fund Balance - December 31	**$6,838**	**$5,582**	**$6,388**	**$9,888**

CONSERVATION TRUST 10/23/2026

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
30-3000-3101	Interest on Investments-CTF portion of allocation	$1,048	$700	$250	$500
30-3000-3555	State Lottery Funds	32,956	34,000	34,000	35,000
	TOTAL REVENUES	**$34,005**	**$34,700**	**$34,250**	**$35,500**
	EXPENDITURES:				
30-3000-5901	Interfund Transfers - Capital Fund	$40,000	$34,700	$34,700	$0
30-3000-5904	Interfund Transfers - Open Space Fund	$0	$0	$0	$32,000
	TOTAL EXPENDITURES	**$0**	**$0**	**$34,700**	**$0**

WATER FUND
REVENUE/EXPENDITURE SUMMARY

The Water Fund was established to finance and account for the acquisition, operation and maintenance of facilities, services and water rights associated with providing water to the Town. The primary revenue sources include user charges and water tap fees. In 2019, a water rate study was conducted and new rates and tier structure were implemented effective in the 3rd quarter of 2019. This fund has a four month required reserve; the projected fund balance far surpasses that requirement.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Paper Billing Fees	$19,838	$14,000	$14,000	$12,000
User Charges	1,540,317	1,630,000	1,626,000	1,724,000
Water Meter Sales	28,880	62,000	10,000	7,500
Intergovernmental Grants	50,000	8,400,000	8,500,000	0
Investment Income	328,168	200,000	250,000	200,000
Other Revenues	206,025	2,500	1,000	5,000
Total Revenues	**2,173,228**	**10,308,500**	**10,401,000**	**1,948,500**
Expenses				
Salaries and Benefits	541,311	586,921	495,212	655,474
Administrative Fees	42,500	43,350	43,350	44,200
Professional Fees	288,638	250,000	250,000	250,000
Supplies and Chemicals	39,781	125,000	125,000	125,000
Utilities	42,546	46,000	46,000	46,000
Repair and Maintenance	229,953	572,106	572,106	404,600
General Expenses	152,402	181,100	181,100	171,600
Capital Outlay	1,749,487	12,394,167	12,394,166	1,505,000
Water Meter Replacements	56,061	75,000	75,000	75,000
Total Expenses	**3,142,680**	**14,273,644**	**14,181,934**	**3,276,874**
Other Sources (Uses)				
Loan Repayment from Capital Improvement Fund	76,318	95,000	95,000	95,000
Plant Investment Fees	563,752	600,000	400,000	150,000
Sale of Assets	31,000	12,000	10,000	0
Reconciliatiion to GAAP Basis				
Principal Repayment	-76,318			
Capitalized Assets	1,749,487			
Depreciation	-396,831			
Net Change in Fund Balance	977,956	-3,258,144	-3,275,934	-1,083,374
Unavailable Fund Balance	7,756,210	6,291,073	7,756,210	7,756,210
Unassigned Fund Balance - January 1	**6,042,790**	**4,688,736**	**7,020,746**	**3,744,812**
Unassigned Fund Balance - December 31	**$7,020,746**	**$1,430,592**	**$3,744,812**	**$2,661,438**
Total Fund Balance	$14,776,956	$7,721,665	$11,501,022	$10,417,648
Council Set Reserve (4-month)				**$2,289,054**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
40-4000-3005	Contributed to Capital	$202,205	$0	$0	$0
40-4000-3101	Interest on Investments-WF Portion of allocation	328,168	200,000	250,000	200,000
40-4000-3105	Paper Billing Fees	19,838	14,000	14,000	12,000
40-4000-3222	Miscellaneous Revenue	820	500	1,000	5,000
40-4000-3225	Interfund Transfer - Int/Prin	0	95,000	95,000	95,000
40-4000-3350	Water User Fees - Quarterly Billing	1,540,317	1,630,000	1,626,000	1,724,000
40-4000-3360	Plant Investment Fees - Water Tap Fees	563,752	600,000	400,000	150,000
40-4000-3550	Grant Revenue	50,000	8,400,000	8,500,000	0
40-4000-3610	Water Meter Sales - New/replacement meters	28,880	62,000	10,000	7,500
40-4000-3630	Sale of Assets	31,000	12,000	10,000	0
40-4000-3811	Extra-Terratorial Water Application Fees	3,000	2,000	0	0
	TOTAL REVENUES	**$2,767,979**	**$11,015,500**	**$10,906,000**	**$2,193,500**
	EXPENSES:				
40-4000-4001	Water Salaries	$374,577	$437,551	$349,684	$445,078
40-4000-4002	Overtime	10,126	16,782	13,958	19,628
40-4000-4005	Water Seasonal	0	0	0	10,684
40-4000-4010	Benefits	41,102	39,985	40,184	52,333
40-4000-4011	Employer Paid Health Insurance Premium	93,786	68,600	70,389	103,000
40-4000-4050	Retirement Benefits	21,720	24,003	20,997	24,751
	SUBTOTAL SALARIES AND BENEFITS	**$541,311**	**$586,921**	**$495,212**	**$655,474**
40-4000-4200	Office Supplies	$887	$1,500	$1,500	$1,500
40-4000-4201	Supplies	12,299	35,000	35,000	35,000
40-4000-4202	Postage - Department share	3,021	6,500	6,500	6,500
40-4000-4203	Telephone	12,163	15,000	15,000	15,000
40-4000-4210	Professional Dues and Subscriptions	65	3,000	3,000	3,000
40-4000-4227	Reg. Fees, Education	1,962	15,000	15,000	15,000
40-4000-4250	Professional Services	219,640	250,000	250,000	250,000
40-4000-4260	Gas/Oil - Department share for vehicles	6,160	10,000	10,000	10,000
40-4000-4265	Advertising	443	3,000	3,000	3,000
40-4000-4270	Uniforms/Safety Equipment - Department share	3,062	5,000	5,000	5,000
40-4000-4271	Tools & Equipment	2,579	50,000	50,000	50,000
40-4000-4272	System Inventory	88,647	0	0	0
40-4000-4275	System Repairs	122,894	537,106	537,106	369,600
40-4000-4277	Chemicals for Water Treatment	24,902	40,000	40,000	40,000
40-4000-4280	Pumping Equipment for Plants & Wells	18,412	35,000	35,000	35,000
40-4000-4355	Summit Water Quality Annual Dues	4,182	4,300	4,300	4,300
40-4000-4360	NWCOG-QQ Water Quality Annual Dues	4,487	2,800	2,800	2,800
40-4000-4365	Administration Fees - General Fund	42,500	43,350	43,350	44,200
40-4000-4401	Utilities for Wells and Treatment Plant	42,546	46,000	46,000	46,000
40-4000-4425	Water Meter Replacement	56,061	75,000	75,000	75,000
40-4000-4444	Capital Improvements	81,347	12,199,166	12,199,166	1,465,000
40-4000-4445	Well 7 PFAS Capital Project	0	0	0	0
40-4000-4455	Leases & Special Use Permits	18,563	25,000	25,000	25,000
40-4000-4460	Capital Equipment	0	195,000	195,000	40,000
40-4000-4603	Water Efficiency Strategies	16,060	35,000	35,000	35,000
40-4000-4704	Technical Purchases	68,999	55,000	55,000	45,500
40-4000-4790	Depreciation	396,831	0	0	0
40-4000-5902	Interfund Transfers - Insurance Reserve	0	0	0	0
	SUBTOTAL OPERATING EXPENSES	**$1,248,712**	$13,686,722	**$13,686,722**	$2,621,400
	TOTAL EXPENSES	**$1,790,023**	**$14,273,643**	**$14,181,934**	**$3,276,874**

OPEN SPACE FUND
REVENUE/EXPENDITURE SUMMARY

The Open Space Fund was established by resolution in 2001 to acquire and maintain open space. The fund was originally supported by annual alllocations from real estate investment fees, but those allocations were later reduced and then discontinued when no active open space projects were identified. Beginning in 2027, the Town will begin using the Open Space Fund again to provide separation of summer trail operations from winter Nordic Center operations. Funding is expected to come primarily from transfers from the General Fund, along with any eligible donations, sponsorships, or grants.

Looking ahead, the fund is intended to support high-priority open space and trail-related work, including implementation of the Frisco Backyard Plan. This may include trail construction, trail maintenance, and related stewardship efforts on U.S. Forest Service land, including areas within the Camp Hale-Continental Divide National Monument. These projects will improve recreation access while also supporting forest health and fire mitigation through thoughtful trail management and maintenance. There is no required reserve for this fund.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Contributions	$0	$0	$0	$500
Investment Income	612	555	400	1,000
Total Revenues	**612**	**555**	**400**	**1,500**
Expenditures				
Culture and Recreation	0	0	0	467,787
Total Expenditures	**0**	**0**	**0**	**467,787**
Other Sources (Uses)				
Transfers In-General Fund	0	0	0	434,787
Transfers In-Conservation Trust Fund	0	0	0	32,000
Net Change in Fund Balance	612	555	400	500
Unassigned Fund Balance - January 1	**13,786**	**14,286**	**14,398**	**14,798**
Unassigned Fund Balance - December 31	**$14,398**	**$14,841**	**$14,798**	**$15,298**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
50-5000-3101	Interest on Investments-OSF Portion of Allocation	$612	$555	$400	$1,000
50-5000-3225	Interfund Transfers - General Fund	0	0	0	434,787
50-5000-3226	Interfund Transfers - Conservation Trust Fund	0	0	0	32,000
50-5000-3725	Donations	0	0	0	500
	TOTAL OPEN SPACE FUND	**$612**	**$555**	**$400**	**$468,287**
	EXPENDITURES				
50-5000-4001	Salaries	$0	$0	$0	$170,140
50-5000-4002	Overtime Pay	0	0	0	0
50-5000-4005	Part-Time / Seasonal	0	0	0	59,916
50-5000-4010	Benefits	0	0	0	18,660
50-5000-4011	Employer Paid Premiums	0	0	0	40,000
50-5000-4050	Retirement Benefits	0	0	0	5,571
	SUBTOTAL SALARIES AND BENEFITS	**$0**	**$0**	**$0**	**$294,287**
50-5000-4066	Trails Maintenance	0	0	0	7,500
50-5000-4067	Trails Capital Improvements	0	0	0	150,000
50-5000-4227	Travel/Education/Lodging	0	0	0	2,000
50-5000-4233	Supplies	0	0	0	1,500
50-5000-4265	Advertising	0	0	0	7,500
50-5000-4455	Permit / License Fees	0	0	0	3,000
50-5000-4270	Uniforms	0	0	0	2,000
	SUBTOTAL OPERATING EXPENSES	**$0**	**$0**	**$0**	**$173,500**
	TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**$467,787**

HOUSING FUND
REVENUE/EXPENDITURE SUMMARY

On November 7, 2006, the voters of Summit County approved the Summit Combined Housing Authority (SCHA) Referred Measure 5A, which authorized a temporary (10 year) sales and use tax of .125% and a development impact fee of two dollars or less per square foot of new construction to be used for affordable housing purposes. Subsequently, the Town of Frisco entered into an intergovernmental agreement with other area local governments to share these revenues. In 2015, this tax was extended in perpetuity. In 2016, Summit County voters approved an additional, temporary (10 years) .6% sales and use tax to the existing sales tax, effective 1/1/17, making the current tax rate .725%. In 2021, this tax was extended in perpetuity. In 2022, Frisco voters approved a 5% tax on short-term rentals for the purpose of funding housing; commercial hotels are exempt from collecting this tax. There is no required reserve for this fund.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Taxes	$3,337,391	$3,351,000	$3,283,041	$3,322,500
Building Permits/Development Impact Fees	74,896	60,000	60,000	50,000
Intergovernmental	6,557,936	4,419,465	4,000,000	0
Rental Income	404,340	460,000	440,000	508,000
Investment Income	146,359	125,000	10,000	2,000
Total Revenues	**10,520,922**	**8,415,465**	**7,793,041**	**3,882,500**
Expenditures				
Salaries and Benefits	127,787	149,738	137,768	148,828
Professional Services	11,703	70,000	55,670	20,000
Administration Fees	138,064	113,500	113,500	115,000
Rental Expenses	219,106	290,000	230,000	422,000
Housing Programs	10,837,669	7,829,658	10,998,893	2,925,000
General Expenses	1,100	0	0	0
Capital Outlay	10,353	0	731,979	0
Debt Service	518,750	515,500	518,000	516,750
Total Expenditures	**11,864,533**	**8,968,396**	**12,785,810**	**4,147,578**
Other Sources (Uses)				
Sale of Assets	0	2,090,000	1,800,000	450,000
Net Change in Fund Balance	-1,343,610	1,537,069	-3,192,769	184,922
Unavailable Fund Balance	1,124,964	2,020,390	925,728	925,728
Unassigned Fund Balance - January 1	**7,111,031**	**2,133,405**	**4,642,457**	**1,648,924**
Unassigned Fund Balance - December 31	**$4,642,457**	**$5,284,100**	**$1,648,924**	**$1,833,846**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
55-5500-3007	SCHA Sales Tax	$2,085,417	$2,072,000	$2,040,000	$2,060,000
55-5500-3008	Short Term Rental Excise Tax	1,251,974	1,279,000	1,230,000	1,255,000
55-5500-3101	Interest on Investments	146,359	125,000	10,000	2,000
55-5500-3110	Sale of Assets	0	2,090,000	1,800,000	450,000
55-5500-3115	Rental Income	245,741	220,000	220,000	281,000
55-5500-3116	Granite Park Rental Income	158,598	240,000	220,000	227,000
55-5500-3310	Development Impact Fees	74,896	60,000	60,000	50,000
55-5500-3550	State / Federal Grants	6,557,936	4,419,465	4,000,000	0
55-5500-3708	STR Audit Revenue	0	0	13,041	7,500
	TOTAL REVENUES	**$10,520,922**	**$10,505,465**	**$9,593,041**	**$4,332,500**
	EXPENDITURES				
55-5500-4001	Salaries & Benefits	$88,981	$122,672	$109,047	$115,765
55-5500-4010	Benefits	10,257	8,927	8,933	9,336
55-5500-4011	Employer Paid Health Insurance Premium	25,217	15,770	16,961	20,000
55-5500-4050	Retirement Benefits	3,332	2,369	2,827	3,727
	SUBTOTAL SALARIES AND BENEFITS	**$127,787**	**$149,738**	**$137,768**	**$148,828**
55-5500-4210	Professional Dues and Subscriptions	$0	$3,500	$3,500	$5,000
55-5500-4250	Professional Services	11,703	70,000	55,670	20,000
55-5500-4266	Housing Helps	592,409	150,000	220,000	1,600,000
55-5500-4267	Business Housing Support Fund	1,100	0	0	0
55-5500-4268	Granite Park Housing Project	10,353	0	731,979	0
55-5500-4270	Rental Expenses	199,860	170,000	180,000	387,000
55-5500-4271	602 Galena Housing Project	5,130,834	4,779,658	4,756,792	1,000,000
55-5500-4272	101 W Main Housing Project	5,114,426	2,900,000	6,022,101	250,000
55-5500-4325	Agent Fees	2,500	0	2,500	2,500
55-5500-4333	Debt Service Principal	215,000	225,000	225,000	235,000
55-5500-4334	Debt Service Interest	301,250	290,500	290,500	279,250
55-5500-4350	Loan Programs	0	0	0	75,000
55-5500-4365	Administration Expense	138,064	110,000	110,000	110,000
55-5500-4567	Facility Repair	19,247	120,000	50,000	35,000
	SUBTOTAL OPERATING EXPENSES	**$11,736,746**	**$8,818,658**	**$12,648,042**	**$3,998,750**
	TOTAL EXPENDITURES	**$11,864,533**	**$8,968,396**	**$12,785,810**	**$4,147,578**

INSURANCE RESERVE FUND
REVENUE/EXPENDITURE SUMMARY

The Insurance Reserve Fund was established by resolution in 2005 to establish an insurance reserve fund equivalent to six months' worth of insurance expenditures to cover substantial insurance claims and unforeseen increases in the cost of providing insurance. This transfer from the General Fund was completed in 2007. Beginning in 2022, all health insurance related premiums and claims were charged to this fund, with departmental contributions based upon the number of eligible employees. There is a six month recommended reserve for this fund.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Employee Paid Premiums	$158,493	$178,155	$142,308	$188,542
Employer Paid Premiums	1,828,052	1,753,787	1,720,320	1,840,000
Refunds of Expenditures	1,037,071	200,000	200,000	200,000
Investment Income	51,737	26,000	50,000	46,000
Total Revenues	**3,075,352**	**2,157,942**	**2,112,628**	**2,274,542**
Expenditures				
Fixed Costs	425,940	679,945	690,000	836,700
Claims	2,381,314	2,000,362	1,630,992	1,813,455
Total Expenditures	**2,807,254**	**2,680,307**	**2,320,992**	**2,650,155**
Net Change in Fund Balance	268,098	-522,365	-208,364	-375,613
Unassigned Fund Balance - January 1	**1,287,444**	**1,390,742**	**1,555,542**	**1,347,178**
Unassigned Fund Balance - December 31	**$1,555,542**	**$868,377**	**$1,347,178**	**$971,565**

Council Set Reserve (4-month)	**$970,960**

INSURANCE RESERVE FUND

10/23/2026

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
60-6000-3101	Interest on Investments - IRF Portion of Allocation	$51,737	$26,000	$50,000	$46,000
60-6000-3102	Employee Paid Premiums	158,493	178,155	142,308	188,542
60-6000-3103	Refunds of Expenditures (Stop Loss Reimb)	1,037,071	200,000	200,000	200,000
60-6000-3105	Employer Paid Premiums	1,828,052	1,753,787	1,720,320	1,840,000
	TOTAL REVENUES	**$3,075,352**	**$2,157,942**	**$2,112,628**	**$2,274,542**
	EXPENDITURES:				
60-6000-4010	Medical / Dental / VIsion Fixed Costs	$425,940	$679,945	$690,000	$836,700
60-6000-4011	Medical / Dental Claims	2,381,314	2,000,362	1,630,992	1,813,455
	TOTAL EXPENDITURES	**$2,807,254**	**$2,680,307**	**$2,320,992**	**$2,650,155**

NICOTINE TAX FUND
REVENUE/EXPENDITURE SUMMARY

The Nicotine Tax Fund was established October 13, 2020, for the purpose of collecting revenues from the sale of cigarettes, tobacco products and nicotine products to be used solely for the protection and improvement of public health and welfare. County-wide Measure 1A authorized a special county-wide sales tax of four dollars per pack of twenty cigarettes sold (or twenty cents per cigarette) and a special sales tax rate on all other tobacco and nicotine products sold, including e-cigarettes and vaping devices, commencing January 1 2020 and increasing 10% per year for 4 years. In 2024, the rate reached it maximum percentage at 80%. There is no required reserve for this fund.

Revenues	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Special Taxes	$780,054	$550,000	$585,000	$585,000
Tobacco License Fees	12,600	6,600	6,600	6,600
Investment Income	18,621	16,000	11,000	11,000
Total Revenues	**$811,275**	**$572,600**	**$602,600**	**$602,600**
Expenditures				
Administrative fees	$13,222	$15,000	$10,000	$10,000
Health and welfare contributions	503,283	520,000	523,000	526,300
Childcare Tuition Assistance	291,210	0	0	0
Detox	19,284	20,000	0	20,000
Total Expenditures	**$826,999**	**$555,000**	**$533,000**	**$556,300**
Net Change in Fund Balance	-$15,724	$17,600	$69,600	$46,300
Unassigned Fund Balance - January 1	**$532,263**	**$314,788**	**$516,539**	**$586,139**
Unassigned Fund Balance - December 31	**$516,539**	**$332,388**	**$586,139**	**$632,439**

NICOTINE TAX FUND

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
65-6500-3011	Special taxes on nicotine products	$780,054	$550,000	$585,000	$585,000
65-6500-3101	Interest on Investments	18,621	16,000	11,000	11,000
65-6500-3709	Tobacco retailer license fees	12,600	6,600	6,600	6,600
	TOTAL REVENUES	**$811,275**	**$572,600**	**$602,600**	**$602,600**
	EXPENDITURES:				
65-6500-4365	Administrative fees	$13,222	$15,000	$10,000	$10,000
65-6500-4601	Childcare Tuition Assistance	291,211	0	0	0
65-6500-4620	County-wide Grants (Health and Welfare)	60,000	0	3,000	0
65-6500-4621	Community Non-Profit Contributions (Part II)	178,950	310,000	310,000	310,000
65-6500-4622	Nicotine Workgroup Operations (Part I)	264,333	210,000	210,000	216,300
65-6500-4623	Detox	19,284	20,000	0	20,000
	TOTAL EXPENDITURES	**$827,000**	**$555,000**	**$533,000**	**$556,300**

LODGING TAX FUND
REVENUE/EXPENDITURE SUMMARY

The Lodging Tax Fund was established in 2004 to account for a new, voter-approved 2.35% tax imposed upon lodging establishments. Expenditures are restricted to economic development, special events, advertising and marketing, recreation amenities, multi-purpose facilities and open space and similar uses. The decision as to the proportion of revenue to be allocated to any of these uses is determined by Council. Currently, the Information Center receives 45% of these revenues, 20% is allocated to marketing and economic development, 20% is to be used for recreation and the remaining 15% is allocated for operation and maintenance of recreation/tourism based Town facilities. In 2009, the Town assumed responsibility for the operations of the Information Center. There is no required reserve for this fund.

	2025	2026	2026	2027
Revenues	**Actual**	**Budget**	**Projected**	**Budget**
Taxes	$919,958	$962,500	$905,000	$1,023,000
Partner Contributions	30,000	30,000	30,000	30,000
Information Center Revenues	22,594	5,750	13,400	6,750
Investment Income	26,607	30,000	24,000	23,000
Other Revenues	8,500	0	9,350	5,500
Total Revenues	**1,007,660**	**1,028,250**	**981,750**	**1,088,250**
Expenditures				
Information Center	407,309	420,629	419,925	435,453
Operations and Maintenance	156,682	140,000	137,500	137,500
Recreation	234,902	237,030	237,030	317,830
Marketing	119,322	150,000	130,000	130,000
Total Expenditures	**918,217**	**947,659**	**924,455**	**1,020,783**
Other Sources (Uses)				
Transfers Out	-100,000	-70,000	-70,000	-70,000
Net Change in Fund Balance	-10,557	10,591	-12,705	-2,533
Unavailable Fund Balance	1,518	1,794	1,318	1,118
Unassigned Fund Balance - January 1	**639,590**	**629,072**	**629,033**	**616,528**
Unassigned Fund Balance - December 31	**$629,033**	**$639,663**	**$616,528**	**$614,195**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
80-8000-3004	Lodging Tax	$413,981	$433,125	$407,250	$415,350
80-8000-3101	Interest on Investments	26,607	30,000	10,800	10,350
80-8000-3708	Audit Revenue	5,886	0	7,650	4,500
80-8001-3405	Retail Sales	438	500	500	500
80-8001-3412	Partner Contributions	30,000	30,000	30,000	30,000
80-8001-3421	Memorial Program	7,940	5,000	5,000	1,500
80-8001-3550	State/Federal Grants	8,062	0	0	0
80-8001-3725	Donations	268	250	250	250
	TOTAL REVENUES	**$493,183**	**$498,875**	**$461,450**	**$462,450**
	EXPENDITURES:				
80-8001-4001	Info Center Salaries	$211,328	$239,837	$215,475	$235,884
80-8001-4002	Overtime	6	302	0	536
80-8001-4005	Part-time Salaries	27,009	20,685	20,826	21,029
80-8001-4010	Benefits	24,118	23,580	30,096	30,314
80-8001-4011	Employer Paid Health Insurance Premium	65,688	47,310	67,845	60,000
80-8001-4050	Retirement Benefits	6,700	13,415	12,883	13,890
	SUBTOTAL SALARIES AND BENEFITS	**$334,850**	**$345,129**	**$347,125**	**$361,653**
80-8001-4202	Postage - Department Share	$305	$800	$600	$600
80-8001-4203	Telephone	7,172	14,000	14,000	14,000
80-8001-4227	Reg. Fees, Lodging, Travel and Meals	2,022	6,500	6,500	6,500
80-8001-4233	Supplies	9,885	10,000	10,000	10,000
80-8001-4268	Promo Materials	145	600	600	600
80-8001-4401	Utilities	8,691	8,000	8,000	12,000
80-8001-4418	Merchandise	902	300	300	300
80-8001-4421	Memorial Program	8,670	5,000	5,000	1,500
80-8001-4477	Cleaning	9,423	20,000	20,000	20,000
80-8001-4703	Info Center Furniture	19,410	5,000	2,500	2,500
80-8001-4704	Technical Purchases	5,835	5,300	5,300	5,800
	SUBTOTAL OPERATING EXPENSES	**$72,459**	**$75,500**	**$72,800**	**$73,800**
	TOTAL EXPENSES	**$407,309**	**$420,629**	**$419,925**	**$435,453**
	Fund Balance - January 1	**$878,027**	**$920,409**	**$963,901**	**$1,005,426**
	Fund Balance - December 31	**$963,901**	**$998,655**	**$1,005,426**	**$1,032,423**

LODGING TAX FUND - OPERATIONS AND MAINTENANCE

10/23/2026

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
80-8000-3004	Lodging Tax	$137,994	$144,375	$135,750	$138,450
80-8000-3101	Interest on Investments	3,991	4,500	3,600	3,450
80-8000-3708	Audit Revenue	0	0	2,550	1,500
	TOTAL REVENUES	**$141,985**	**$148,875**	**$139,350**	**$141,900**
	EXPENDITURES:				
80-8002-4585	Grounds O&M, Equipment Rental, Playground Repair	$98,635	$100,000	$100,000	$100,000
80-8002-4586	FAP Operations and Maintenance	33,000	0	0	0
80-8002-4592	Town-wide Forestry Management	6,100	15,000	15,000	15,000
80-8002-4593	Weed Control	18,947	25,000	22,500	22,500
	TOTAL EXPENDITURES	**$156,682**	**$140,000**	**$137,500**	**$137,500**
	Fund Balance - January 1	**$318,482**	**$21,168**	**$303,785**	**$305,635**
	Fund Balance - December 31	**$303,785**	**$30,043**	**$305,635**	**$310,035**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
80-8000-3004	Lodging Tax	$183,992	$192,500	$181,000	$184,600
80-8000-3006	Sales Tax	0	0	0	100,000
80-8000-3101	Interest on Investments	5,321	6,000	4,800	4,600
80-8003-3306	Sponsorship Revenue	8,500	0	0	0
80-8000-3708	Audit Revenue	0	0	3,400	2,000
	TOTAL REVENUES	**$197,813**	**$198,500**	**$185,800**	**$289,200**
	EXPENDITURES:				
80-8003-4104	Special Projects	$0	$3,000	$3,000	$0
80-8003-4480	New Events	0	0	3,500	3,500
80-8003-4481	Run the Rockies	0	0	27,700	30,000
80-8003-4482	Triathalon	0	0	15,000	17,000
80-8003-4483	Turkey Day 5k	0	0	20,000	22,000
80-8003-4484	Girls on the Run	0	0	1,000	1,000
80-8003-4485	Mtn Goat Kids Trail Races	0	0	6,020	6,020
80-8003-4486	Brewski	0	0	4,810	4,810
80-8003-4487	Bike Event	0	0	7,500	1,000
80-8003-4583	Skate Park	5,000	7,000	7,000	0
80-8003-4584	Meadow Creek Park Ice Skate Upgrades	0	1,500	1,500	1,500
80-8003-4586	PRA Operations and Maintenance	0	35,000	35,000	45,000
80-8003-4588	Special Events	111,174	85,530	0	0
80-8003-4591	Tubing Hill / Terrain Park Maintenance	55,323	35,000	35,000	41,000
80-8003-4882	Kick Off Concert	63,406	70,000	70,000	70,000
80-8003-4883	4th of July	0	0	0	75,000
	TOTAL EXPENDITURES	**$234,902**	**$237,030**	**$237,030**	**$317,830**
	Fund Balance - January 1	**$234,615**	**$343,835**	**$197,526**	**$146,296**
	Fund Balance - December 31	**$197,526**	**$305,305**	**$146,296**	**$117,666**

LODGING TAX FUND - SPECIAL EVENTS/MARKETING

10/23/2026

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
80-8000-3004	Lodging Tax	$183,992	$192,500	$181,000	$184,600
80-8000-3101	Interest on Investments	$5,321	$6,000	4,800	4,600
80-8000-3708	Audit Revenue	$0	$0	3,400	2,000
	TOTAL REVENUES	**$189,313**	**$198,500**	**$185,800**	**$189,200**
	EXPENDITURES:				
80-8004-4266	Marketing	$42,709	$60,000	$55,000	$50,000
80-8004-4579	Internet Improvements	58,541	50,000	35,000	40,000
80-8004-4589	Main Street Flowers	18,071	40,000	40,000	40,000
80-8004-5903	Interfund Transfer - Art & Culture Fund	100,000	70,000	70,000	70,000
	TOTAL EXPENDITURES	**$219,322**	**$220,000**	**$200,000**	**$200,000**
	Fund Balance - January 1	**$641,107**	**$153,115**	**$611,098**	**$596,898**
	Fund Balance - December 31	**$611,098**	**$131,615**	**$596,898**	**$586,098**

ARTS & CULTURE FUND
REVENUE / EXPENDITURES SUMMARY

The fund was established in 2025 to provide a dedicated and transparent source of funding for community arts initiatives. The fund will support a wide range of programming designed to enhance cultural opportunities for residents and visitors, as well as the acquisition and installation of capital art pieces that enrich the Town's public spaces. Establishing this fund reflects the Town's commitment to fostering creativity, supporting local artists, and ensuring that arts and culture remain a vital and visible part of Frisco's community identity and quality of life.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
Investment Income	$1,845	$2,000	$2,000	$2,000
Total Revenues	**1,845**	**2,000**	**2,000**	**2,000**
Expenditures				
Programming	43,021	40,000	30,000	45,000
Capital Outlay	0	40,000	25,000	25,000
Total Expenditures	**43,021**	**80,000**	**55,000**	**70,000**
Other Sources (Uses)				
Transfers In	100,000	70,000	70,000	70,000
Net Change in Fund Balance	58,824	-8,000	17,000	2,000
Unassigned Fund Balance - January 1	**0**	**35,600**	**58,824**	**75,824**
Unassigned Fund Balance - December 31	**$58,824**	**$27,600**	**$75,824**	**$77,824**

OPEN SPACE FUND

10/23/2026

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
85-8500-3101	Interest on Investments	$1,845	$2,000	$2,000	$2,000
85-8500-3227	Interfund Transfers - L.T.	100,000	70,000	70,000	70,000
	TOTAL ART & CULTURE FUND	**$101,845**	**$72,000**	**$72,000**	**$72,000**
	EXPENDITURES				
85-8500-4576	Art & Culture Programming	$43,021	$40,000	$30,000	$45,000
85-8500-5096	Art & Culture Capital	0	40,000	25,000	25,000
	TOTAL EXPENDITURES	**$100,000**	**$80,000**	**$55,000**	**$70,000**

MARINA FUND
REVENUE/EXPENDITURE SUMMARY

In 1994, the Town entered into a lease agreement with the City and County of Denver whereby the Town was granted the exclusive right to occupy and use certain real property and water surface at the Dillon Reservoir. The Marina Fund was established as an enterprise fund to account for the operations and maintenance of the marina. The major source of revenue for this fund comes from rentals of boats, slips and moorings. There is a four month reserve required by Town Council for this fund, pursuant to financial policies.

	2025 Actual	2026 Budget	2026 Projected	2027 Budget
Revenues				
User Charges	$2,289,254	$1,872,600	$922,905	$2,333,300
Intergovernmental Grants	48,415	0	0	48,415
Investment Income	36,867	20,000	20,000	20,000
Concessionaire Revenue	111,559	98,600	98,000	115,100
Total Revenues	**2,486,094**	**1,991,200**	**1,040,905**	**2,516,815**
Expenses				
Salaries and Benefits	1,462,900	1,245,370	1,118,859	1,659,302
Administrative Fees	20,000	0	0	0
Professional Fees	101,727	102,000	38,230	110,000
Supplies	79,722	54,800	31,300	70,000
Utilities	26,648	30,000	20,000	30,000
Repair and Maintenance	90,742	49,000	45,679	52,000
General Expenses	416,757	252,073	158,743	293,814
Capital Outlay	184,678	0	0	0
Total Expenses	**2,383,173**	**1,733,243**	**1,412,811**	**2,215,116**
Other Sources (Uses)				
Sale of Assets	2,595	62,500	0	0
Principal Repayment	-100,000	0	0	0
Bond Interest Repayment	-253,406	0	0	0
Agent Fees	-400	-400	0	0
Transfers In	248,869	503,485	503,485	0
Transfers Out	0	-916,879	-916,879	0
Reconciliatiion to GAAP Basis				
Principal Repayment	100,000			
Capitalized assets	184,678			
Depreciation	-675,345			
Net Change in Fund Balance	-390,087	-93,337	-785,300	301,699
Unavailable Fund Balance (Net Investment in Capital Assets)	4,345,140	4,733,629	3,564,795	2,779,450
Unassigned Fund Balance - January 1	**725,914**	**867,439**	**724,316**	**719,361**
Unassigned Fund Balance - December 31	**$724,316**	**$774,102**	**$719,361**	**$1,806,405**
Total Fund Balance	$5,069,456	$5,766,014	$4,284,156	$4,585,855
Council Set Reserve (4 month)				$667,900

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	REVENUES:				
90-9000-3085	Water Agreement Settlement	$0	$0	$0	$0
90-9000-3101	Interest on Investments	36,867	20,000	20,000	20,000
90-9000-3200	Administration Fees	7,028	4,000	2,000	0
90-9000-3222	Miscellaneous Revenue	0	0	0	0
90-9000-3225	Interfund Transfers - GF	248,869	503,485	503,485	0
90-9000-3430	Marina Parking Permits	20,591	10,000	1,500	20,000
90-9000-3440	Marina Paid Parking	127,794	125,000	55,000	128,000
90-9000-3450	Slip Rental	311,614	0	2,391	329,000
90-9000-3455	Mooring Rental	55,738	66,000	44,578	57,000
90-9000-3457	Season Kayak Rack Rental	126,974	125,000	69,773	130,000
90-9000-3460	Boat Rentals	652,895	575,000	200,000	672,000
90-9000-3461	Food/Beverage/Ice	19,385	17,000	5,000	20,000
90-9000-3463	Paddle Sport Rentals	393,769	360,000	148,000	398,000
90-9000-3465	Retail Sales	62,393	62,000	17,000	65,000
90-9000-3466	Fishing Licenses	304	150	150	300
90-9000-3470	Fees for Services	144,853	75,000	65,000	152,000
90-9000-3471	Concessionaire Revenue - Boat Rides	1,919	1,500	1,500	1,500
90-9000-3474	Stand Up Paddle Concessionaire	14,220	13,600	13,600	13,600
90-9000-3475	Retail Fuel Sales	75,002	40,000	5,000	75,000
90-9000-3476	Concessionaire Revenue - Rowing	2,500	2,500	2,500	2,500
90-9000-3477	Concessionaire Revenue - Water Taxi	653	0	0	500
90-9000-3478	Concessionaire Revenue - Sailing School	0	0	0	0
90-9000-3479	Concessionaire Revenue - Food and Beverage	91,867	80,000	80,000	96,000
90-9000-3480	Winter Storage	114,314	115,000	115,000	116,000
90-9000-3482	Sale of Used Boats	2,595	62,500	0	0
90-9000-3483	Sale of Paddleboards	0	0	0	0
90-9000-3485	Parts Retail Sales	45,428	22,000	10,000	47,000
90-9000-3486	Dry Storage	30,304	195,750	141,513	31,000
90-9000-3487	Trailer Storage	50,770	32,500	15,000	51,000
90-9000-3488	Fishing Pole Rentals	6,660	8,200	3,000	7,000
90-9000-3491	Rental Fees for Marina Park	13,800	15,000	15,000	15,000
90-9000-3492	Concessionaire Revenue - Bike	400	1,000	400	1,000
90-9000-3495	Zebra Mussel Reimbursement Income	48,415	0	0	48,415
90-9000-3500	Gift Card revenue	29,638	25,000	8,000	20,000
90-9000-3550	Grant Revenue	0	0	0	0
	TOTAL REVENUES	**$2,737,557**	**$2,557,185**	**$1,544,390**	**$2,516,815**

Account Number	Account Title	2025 Actual	2026 Budget	2026 Projected	2027 Budget
	EXPENSES:				
90-9000-4001	Marina Salaries	$512,049	$543,909	$539,158	$572,290
90-9000-4002	Overtime	11,343	3,578	2,038	11,517
90-9000-4005	Seasonal Wages	689,191	484,804	357,821	791,500
90-9000-4010	Benefits	105,613	99,786	92,895	134,841
90-9000-4011	Employer Paid Health Insurance Premium	117,081	88,312	95,831	113,000
90-9000-4050	Retirement Benefits	27,623	24,981	31,116	36,154
	SUBTOTAL SALARIES AND BENEFITS	**$1,462,900**	**$1,245,370**	**$1,118,859**	**$1,659,302**
90-9000-4200	Office Supplies	$1,499	$800	$800	$1,000
90-9000-4201	Supplies	36,012	15,000	11,000	15,000
90-9000-4202	Postage - Department share	69	50	50	50
90-9000-4203	Telephone	45,237	32,000	18,000	25,000
90-9000-4205	Equipment Repairs & Maintenance	11,166	5,000	7,000	12,000
90-9000-4206	Vehicle Repairs & Maintenance	195	14,000	14,579	5,000
90-9000-4207	Building Repair & Maintenance	55,397	15,000	10,500	15,000
90-9000-4208	Rental Fleet Repairs & Maintenance	14,718	10,000	12,600	15,000
90-9000-4210	Professional Dues & Subscriptions	1,056	3,000	3,000	3,000
90-9000-4221	Printing	3,478	2,500	3,000	2,500
90-9000-4225	Food and Beverage	11,244	6,500	4,000	14,000
90-9000-4227	Reg. Fees, Lodging, Travel, and Meals	16,937	15,000	15,000	15,000
90-9000-4244	Bank Service Charges	32,271	28,500	20,000	35,000
90-9000-4250	Professional Services	90,009	85,000	20,000	90,000
90-9000-4259	Gasoline and Oil (Retail)	56,132	30,000	6,000	55,000
90-9000-4260	Gasoline and Oil (Maintenance)	1,161	2,500	1,000	2,500
90-9000-4265	Advertising	12,351	13,000	13,000	13,000
90-9000-4270	Uniforms	11,018	11,000	7,000	11,000
90-9000-4325	Agent Fees	400	400	0	0
90-9000-4333	Debt Service - Interest	253,406	0	0	0
90-9000-4334	Debt Service - Principal	0	0	0	0
90-9000-4365	Administration Fees	20,000	0	0	0
90-9000-4401	Utilities	26,648	30,000	20,000	30,000
90-9000-4444	Capital Improvements	0	0	0	0
90-9000-4460	Capital Equipment	30,101	0	0	0
90-9000-4477	Cleaning/Janitorial	56,877	39,000	25,000	39,000
90-9000-4501	Gift Card Expense	10,216	10,000	10,000	10,000
90-9000-4555	DRREC	95,502	65,473	37,643	80,764
90-9000-4704	Technical Purchases	11,718	17,000	18,230	20,000
90-9000-4790	Depreciation	675,345	0	0	0
90-9000-4890	Special Events	219	50	50	1,000
90-9000-4891	Retail Sales Inventory	42,142	25,000	11,000	32,500
90-9000-4892	Retail Service Parts	32,367	7,500	4,500	7,500
90-9000-4893	Retail Rental Vessels	0	0	0	0
90-9000-4894	Signage/Wayfinding	590	0	0	1,000
90-9000-4895	Dock Maintenance	9,265	5,000	1,000	5,000
90-9000-4900	Fishing Pole Expense	0	0	0	0
90-9000-5901	Interfund Transfers - Capital Fund	0	916,879	916,879	0
90-9000-5902	Interfund Transfers - Ins. Reserve	0	0	0	0
	SUBTOTAL OPERATING EXPENSES	**$1,664,743**	**$1,405,152**	**$1,210,831**	**$555,814**
	TOTAL EXPENSES:	**$3,127,643**	**$2,650,522**	**$2,329,690**	**$2,215,116**

Fees Changes

Listed below are the 2027 proposed rate changes. Rate changes are included for certain revenue sources within all funds.

General Fund		
Administration	**2026**	**2027**
Burial Fees, Summer	$200-$1,200	$200-$1,200
Burial Fees, Winter	$300-$2,500	$300-$2,500
Cemetery Lot, All Others Outside Summit County Residency	$2,500	$2,500
Cemetery Lot, All Others Outside Summit County Residency, Blocks 17-27	$3,000	$3,000
Cemetery Lot, Former Residents of Frisco with Family Already Buried in Cemetery	See Summit County Resident Rate	See Summit County Resident Rate
Cemetery Lot, Frisco Residents & Property Owners, Unincorporated Summit County & Within Town Limits	$100	$100
Cemetery Lot, Frisco Residents & Property Owners, Unincorporated Summit County & Within Town Limits, Blocks 17-27	$125	$125
Cemetery Lot, Summit County Residents Outside of Frisco	$1,500	$1,500
Cemetery Lot, Summit County Residents Outside of Frisco, Blocks 17-27	$1,800	$1,800
Open Records Requests Staff Research Time; Per Hour, First Hour Free	$30	$41
Liquor License Application Fees, New	$1,003.75-$1,075	$1,003.75-$1,075
Liquor License Application Fees, Transfer of Ownership	$753.75-$825	$753.75-$825
Liquor License Application Fees, Annual Renewal	$103.75-$175	$103.75-$175
Liquor License Special Event Permit, Per day	$100	$100
Alcoholic Beverages Tasting Permit, Daily Fee	$10	$10
Liquor License Temporary Permit, Transfers of Ownership Only	$100	$100
Marijuana-Medical License, New	$3,000	$3,000
Marijuana-Medical License, Every 2 years Renewal	$2,505	$2,505
Marijuana-Retail License, New	$3,000	$3,000
Marijuana-Retail License, Every 2 years Renewal	$5,010	$5,010
Nicotine/Tobacco Retail License, New	$600	$600
Nicotine/Tobacco Retail License, Annual Renewal	$600	$600
Finance	**2026**	**2027**
Business License, Temporary, per Day	$25	$25
Business License Application, New	$100	$100
Business License Application, Annual Renewal	$100	$100
Dockless Shared Mobility Device Business License, New	$500	$500
Dockless Shared Mobility Device Business License, Annual Renewal	$300	$300
Lodging Tax Paper Filing Fee, per Filing	$10	$10
Sales Tax Paper Filing Fee, per Filing	$10	$10
Short-Term Rental Tax Paper Filing Fee, per Filing	$10	$10
Disposable Bag Fee, per Bag	$0.25	$0.25
Historic Park & Museum	**2026**	**2027**
Chapel Rental, Summit County Resident	$400	$400
Chapel Rental, All Others	$700	$700
Event Permit	Use fees may be applied based on resource needs, length of event, and location.	
Gazebo Rental, Summit County Resident	$600	$600
Gazebo Rental, All Others	$800	$800
Tour Fee, Adult Adventure, Hiking or Biking	$20	$20
Tour Fee, Child Adventure, Hiking or Biking	$10	$10
Tour Fee, Adult In Town or Peninsula, Walking or Hiking	$10	$10
Tour Fee, Child In Town or Peninsula, Walking or Hiking	$5	$5
Marketing and Event Fees	**2026**	**2027**
Use of Town Property for Commercial Photography or Video Shoot, Full Day	$1,000	$1,000
Use of Town Property for Commercial Photography or Video Shoot, Half Day	$500	$500
Municipal Court Fees	**2026**	**2027**
Court Costs	$30	$30
Mandatory Fine Surcharge, Per Infraction, Citation, Summons	$25	$25

Police Fees	2026	2027
Cat License, Not Spayed, Not Neutered	$25	$25
Cat License, Spayed, Neutered	$20	$20
Dog License, Not Spayed, Not Neutered	$25	$25
Dog License, Spayed, Neutered	$20	$20
Sex Offender Registration	$35	$35
2020 Model Traffic Code	Based on Infraction	Based on Infraction
Portable Breath Testing	$15	$15
VIN Inspection	$15	$15
Public Works Fees	**2026**	**2027**
Excavation, 2 Year Bond Due	$1,000 minimum	$1,000 minimum
Excavation, Bond Asphalt	$350 per square yard	$350 per square yard
Excavation, Bond Boring	$150 per square foot	$150 per square foot
Excavation, Bond Concrete	$400 per square yard	$400 per square yard
Excavation, Bond Dirt & Gravel	$200 per square yard	$200 per square yard
Excavation Fees, Right of Way Permit	$300	$300
Excavation, Subsequent Inspections	$35	$35
Recreation Adventure Park Fees	**2025/2026**	**2026/2027**
Ski Hill, Frisco Resident, Holiday Rate	$55	$61
Ski Hill, Frisco Resident, Non-Holiday Rate	$50	$55
Ski Hill, All Others, Holiday Rate	$65	$72
Ski Hill, All Others, Non-Holiday Rate	$60	$66
Terrain Park Rope Tow Daily, Frisco Resident, Holiday Rate	$40	$44
Terrain Park Rope Tow Daily, Frisco Resident, Non-Holiday Rate	$35	$39
Terrain Park Rope Tow Daily, All Others, Holiday Rate	$60	$66
Terrain Park Rope Tow Daily, All Others, Non-Holiday Rate	$55	$61
Terrain Park Rope Tow Daily, Night Ticket, Frisco Resident	$20	$24
Terrain Park Rope Tow Daily, Night Ticket, All Others	$30	$36
Terrain Park Rope Tow Daily, Youth	$15	$17
Terrain Park Rope Tow Season Pass, Frisco Resident, Early Bird	$225	$253
Terrain Park Rope Tow Season Pass, Frisco Resident	$275	$303
Terrain Park Rope Tow Season Pass, Local Workforce, Early Bird	$250	$280
Terrain Park Rope Tow Season Pass, Local Workforce	$300	$330
Terrain Park Rope Tow Season Pass, All Others, Early Bird	$325	$363
Terrain Park Rope Tow Season Pass, All Others	$375	$413
Terrain Park Rope Tow Season Pass, Youth	$150	$170
Tubing, 1 Hour Session, Frisco Resident, Holiday Rate	$35	$44
Tubing, 1 Hour Session, Frisco Resident, Non-Holiday Rate	$30	$33
Tubing, 1 Hour Session, All Others, Holiday Rate	$45	$55
Tubing, 1 Hour Session, All Others, Non-Holiday Rate	$40	$44
Early Bird Date	8/1/2025-11/26/2025	8/3/2026-12/6/2026
Holiday Rate Dates	11/27/2025-11/30/2025 12/18/2025-1/5/2026 1/16/2026-1/19/2026 2/13/2026-2/16/2026 3/12/2026-3/23/2026	11/26/2026-11/29/2026 12/17/2026-1/4/2027 1/15/2027-1/18/2027 2/12/2027-2/15/2027 3/11/2027-3/22/2027
Recreation Athletic Event Fees	**2026**	**2027**
Brewski Entry Fee	$55	$55
Frisco Freeze Entry Fee	$50	$55
Frisco Triathlon Entry Fee, Individual	$100	$100
Frisco Triathlon Entry Fee, Team of 3	$275	$275
Gold Rush Entry Fee, 5K	$35	$40
Gold Rush Entry Fee, 10K	$55	$60
Gold Rush Entry Fee, 23K	$65	$70
Mountain Goat Kids Race, Per Race	$15	$15
Mountain Goat Kids Race, Series	$45	$45
Run the Rockies Entry Fee, Trail, 5K	$30	$35

Recreation Athletic Event Fees (cont.)	2026	2027
Run the Rockies Entry Fee, Trail or Road, 10K	$50	$55
Run the Rockies Entry Fee, Trail or Road, Half Marathon	$75	$80
Turkey Trot Entry Fee, Adult	$35	$35
Turkey Trot Entry Fee, Youth	$15	$15
Recreation Nordic Fees	**2025/2026**	**2026/2027**
Equipment Rental, Classic & Skate Children, Under 6, Non-Holiday Rate	$17	$17
Equipment Rental, Classic & Skate Children, Under 6, Holiday Rate	$17	$22
Equipment Rental, Classic & Skate Youth, Ages 7 to 17, Non-Holiday Rate	$23	$23
Equipment Rental, Classic & Skate Youth, Ages 7 to 17, Holiday Rate	$23	$28
Equipment Rental, Classic XC Ski, Adult, Ages 18 to 64, Non-Holiday Rate	$30	$30
Equipment Rental, Classic XC Ski, Adult, Ages 18 to 64, Holiday Rate	$30	$35
Equipment Rental, Classic XC Ski Performance Upgrade, Adult, Ages 18 to 64, Non-Holiday Rate	$40	$40
Equipment Rental, Classic XC Ski Performance Upgrade, Adult, Ages 18 to 64, Holiday Rate	$40	$45
Equipment Rental, Skate XC Ski, Adult, Ages 18 to 64, Non-Holiday Rate	$40	$40
Equipment Rental, Skate XC Ski, Adult, Ages 18 to 64, Holiday Rate	$40	$45
Equipment Rental, Skate XC Ski Performance Upgrade, Adult, Ages 18 to 64, Non-Holiday Rate	$45	$45
Equipment Rental, Skate XC Ski Performance Upgrade, Adult, Ages 18 to 64, Holiday Rate	$45	$50
Equipment Rental, Classic & Skate Senior, Over 65, Non-Holiday Rate	$23	$23
Equipment Rental, Classic & Skate Senior, Over 65, Holiday Rate	$23	$28
Equipment Rental, Snowshoes Children, Under 6, Non-Holiday Rate	$17	$17
Equipment Rental, Snowshoes Children, Under 6, Holiday Rate	$17	$22
Equipment Rental, Snowshoes Youth, Ages 7 to 17, Non-Holiday Rate	$23	$23
Equipment Rental, Snowshoes Youth, Ages 7 to 17, Holiday Rate	$23	$28
Equipment Rental, Snowshoes Adult, Ages 18 to 64, Non-Holiday Rate	$30	$30
Equipment Rental, Snowshoes Adult, Ages 18 to 64, Holiday Rate	$30	$35
Equipment Rental, Snowshoes Senior, Over 65, Non-Holiday Rate	$23	$23
Equipment Rental, Snowshoes Senior, Over 65, Holiday Rate	$23	$28
Pulk Rental, Sled for Pulling Children while Skiing, Non-Holiday Rate	$17	$17
Pulk Rental, Sled for Pulling Children while Skiing, Holiday Rate	$17	$22
Lesson, Private, More than 4 People, Fee Per Person	$75	$80
Lesson, Private, 1 to 4 People, Fee Per Person	$90	$95
4 Lesson Punch Pass, Fee Per Person	$315	$325
Clinic, Season Pass Holder	$180	$185
Clinic, Non-Season Pass Holder	$250	$260
Daily Pass, Adult, Ages 18 to 64	$35	$35
Daily Pass, Senior, Over 65	$30	$30
Punch Pass, Adult, Ages 18 to 64, 3 Day, Frisco Nordic Center Only, Frisco Resident	$75	$75
Punch Pass, Adult, Ages 18 to 64, 3 Day, Frisco Nordic Center Only, All Others	$90	$90
Punch Pass, Adult, Ages 18 to 64, 6 Day	$175	$175
Punch Pass, Adult, Ages 18 to 64, 10 Day	$245	$245
Punch Pass, Senior, Over 65, 3 Day, Frisco Nordic Center Only	$75	$75
Punch Pass, Senior, Over 65, 6 Day	$145	$145
Punch Pass, Senior, Over 65, 10 Day	$195	$195
Season Pass, Adult, Ages 18 to 64, Early Bird	$305	$305
Season Pass, Adult, Ages 18 to 64	$330	$330
Season Pass, Corporate, Early Bird	$575	$575
Season Pass, Corporate	$600	$600
Season Pass, Family, Early Bird, Family, 2 Adult + 2 Youth	$475	$475
Season Pass, Family, Family, 2 Adult + 2 Youth	$500	$500
Season Pass, Senior, Over 65, Early Bird	$215	$215
Season Pass, Senior, Over 65	$240	$240

Recreation Nordic Fees (cont.)	2025/2026	2026/2027
Season Shared Pass GRNC, Breckenridge OR Frisco, Adult, Ages 18 to 64, Early Bird	$375	$375
Season Shared Pass GRNC, Breckenridge OR Frisco, Adult, Ages 18 to 64	$410	$410
Season Shared Pass GRNC, Breckenridge OR Frisco, Corporate, Early Bird	$605	$605
Season Shared Pass GRNC, Breckenridge OR Frisco, Corporate	$675	$675
Season Shared Pass GRNC, Breckenridge OR Frisco, Family, 2 Adult + 2 Youth Early Bird	$525	$525
Season Shared Pass GRNC, Breckenridge OR Frisco, Family, 2 Adult + 2 Youth	$575	$575
Season Shared Pass GRNC, Breckenridge OR Frisco, Senior, Over 65, Early Bird	$240	$240
Season Shared Pass GRNC, Breckenridge OR Frisco, Senior, Over 65	$265	$265
Early Bird Dates	9/1/2025-11/26/2025	9/1/2026-11/24/2026
Holiday Rate Dates	N/A	11/26/2026-11/29/2026 12/17/2026-1/4/2027 1/15/2027-1/18/2027 2/12/2027-2/15/2027 3/11/2027-3/22/2027
Park & Facility Reservations	**2026**	**2027**
Bike Park Rental, Deposit	$250	$250
Bike Park Rental, Full Day Rate	$600	$600
Bike Park Tent Only Rental, Full Day Rate	$30	$30
Ceremony Overlook Site, Deposit	$100	$150
Ceremony Overlook Site, Frisco Resident & Non-Profit, Monday-Thursday from 10:30am-12:30pm OR 2:00pm-4:00pm	$150	$200
Ceremony Overlook Site, Frisco Resident & Non-Profit, Monday-Thursday from 5:30pm-7:30pm	$150	$250
Ceremony Overlook Site, Frisco Resident & Non-Profit, Friday-Sunday from 10:30am-12:30pm OR 2:00pm-4:00pm	$250	$400
Ceremony Overlook Site, Frisco Resident & Non-Profit, Friday-Sunday from 5:30pm-7:30pm	$250	$450
Ceremony Overlook Site, All Others, Monday-Thursday from 10:30am-12:30pm OR 2:00pm-4:00pm	$200	$300
Ceremony Overlook Site, All Others, Monday-Thursday from 5:30pm-7:30pm	$200	$350
Ceremony Overlook Site, All Others, Friday-Sunday from 10:30am-12:30pm OR 2:00pm-4:00pm	$300	$500
Ceremony Overlook Site, All Others, Friday-Sunday from 5:30pm-7:30pm	$300	$550
Day Lodge Rental, Deposit	$350	$500
Day Lodge Rental, Frisco Resident & Non-Profit, Monday-Thursday, Hourly Rate	$250	$300
Day Lodge Rental, Frisco Resident & Non-Profit, Monday-Thursday, Full Day Rate	$1,200	$1,800
Day Lodge Rental, Frisco Resident & Non-Profit, Friday-Sunday, Hourly Rate	$250	$405
Day Lodge Rental, Frisco Resident & Non-Profit, Friday-Sunday, Full Day Rate	$1,200	$2,430
Day Lodge Rental, All Others, Monday-Thursday, Hourly Rate	$400	$500
Day Lodge Rental, All Others, Monday-Thursday, Full Day Rate	$2,000	$3,000
Day Lodge Rental, All Others, Friday-Sunday, Hourly Rate	$400	$675
Day Lodge Rental, All Others, Friday-Sunday, Full Day Rate	$2,000	$4,050
Disc Golf Course Deposit	$250	$250
Disc Golf Course Rental, Full Day Rate	$350	$350
Multipurpose Field & Baseball field, Deposit	$100	$100
Baseball Field, Frisco Resident, Summit County Schools & Non-Profit, Hourly Rate	$50	$25
Baseball Field, Frisco Resident, Summit County Schools & Non-Profit, Full Day	$400	$200
Baseball Field, All Others, Hourly Rate	$75	$50
Baseball Field, All Others, Full Day	$600	$400

Park & Facility Reservations (cont.)	2026	2027
Multipurpose Field, Frisco Resident, Summit County Schools & Non-Profit, Hourly Rate	$50	$25
Multipurpose Field, All Others, Hourly Rate	$75	$50
Multipurpose Field & Ballfield, Frisco Resident, Summit County Schools & Non-Profit, Full Day	$400	$200
Multipurpose Field & Ballfield, All Others, Full Day	$600	$400
Nordic Center Rental Deposit	$100	$300
Nordic Center Rental, Frisco Resident & Non-Profit, Hourly Rate	$50	$100
Nordic Center Rental, Frisco Resident & Non-Profit, Full Day Rate	$300	$600
Nordic Center Rental, All Others, Hourly Rate	$100	$200
Nordic Center Rental, All Others, Full Day Rate	$600	$1,200
Plaza & Stage Rental, Deposit - Must book the Day Lodge in order to rent the stage	N/A	$150
Plaza & Stage Rental, Frisco Resident, Summit County Schools & Non-Profit, 2 Hours Rental, Monday-Thursday	N/A	$200
Plaza & Stage Rental, Frisco Resident, Summit County Schools & Non-Profit, 2 Hours Rental, Friday-Sunday	N/A	$400
Plaza & Stage Rental, All Others, 2 Hours Rental, Monday-Thursday	N/A	$300
Plaza & Stage Rental, All Others, 2 Hours Rental, Friday-Sunday	N/A	$500
Slopeside Hall Rental, Deposit	$150	$150
Slopeside Hall Rental, 1 Room, Frisco Resident & Non-Profit, Hourly Rate	$100	$100
Slopeside Hall Rental, 1 Room, Frisco Resident & Non-Profit, Full Day Rate	$500	$600
Slopeside Hall Rental, 2 Rooms, Frisco Resident & Non-Profit, Hourly Rate	$150	$150
Slopeside Hall Rental, 2 Rooms, Frisco Resident & Non-Profit Rate, Full Day Rate	$750	$900
Slopeside Hall Rental, 3 Rooms, Frisco Resident & Non-Profit, Hourly Rate	$200	$200
Slopeside Hall Rental, 3 Rooms, Frisco Resident & Non-Profit Rate, Full Day Rate	$1,000	$1,200
Slopeside Hall Rental, 1 Room, All Others, Hourly Rate	$200	$200
Slopeside Hall Rental, 1 Room, All Others, Full Day Rate	$1,000	$1,200
Slopeside Hall Rental, 2 Rooms, All Others, Hourly Rate	$250	$250
Slopeside Hall Rental, 2 Rooms, All Others, Full Day Rate	$1,250	$1,500
Slopeside Hall Rental, 3 Rooms, All Others, Hourly Rate	$300	$300
Slopeside Hall Rental, 3 Rooms, All Others, Full Day Rate	$1,500	$1,800
Walter Byron or Meadow Creek Pavilion, Deposit	$100	$100
Walter Byron or Meadow Creek Pavilion, Frisco Resident & Non-Profit, 4 Hours Rental Rate	$100	$100
Walter Byron or Meadow Creek Pavilion, All Others, 4 Hours Rental Rate	$200	$200
Recreation Childcare Fees	**8/27/2025 to 8/20/2026**	**8/21/2026 to 8/19/2027**
After School Program Daily Rate, Non-Wednesdays	$15	$15
After School Program Daily Rate, Wednesdays	$20	$20
After School Specialty Session Rate	$100-$150	$100-$150
Fun Club Daily Rate, Frisco Residents	$50	$50
Fun Club Daily Rate, All Others	$55	$55
Fun Club Daily Rate Field Trip, Frisco Resident	$60	$60
Fun Club Daily Rate Field Trip, All Others	$65	$65
Sports Camp Weekly Rate, Frisco Residents	$350	$400
Sports Camp Weekly Rate, All Others	$375	$425

Community Development Fees Building Inspection Fees	2026	2027
Building Permit Valuation, $1.00 to $500	$65	$65
Building Permit Valuation, $500.01 to $2,000	$65 for the first $500 plus $1.60 for each additional $100, or fraction thereof, to and including $2,000	$65 for the first $500 plus $1.60 for each additional $100, or fraction thereof, to and including $2,000
Building Permit Valuation, $2,000.01 to $25,000	$89 for the first $2,000 plus $18.20 for each additional $1,000, or fraction thereof, to and including $25,000	$89 for the first $2,000 plus $18.20 for each additional $1,000, or fraction thereof, to and including $25,000
Building Permit Valuation, $25,000.01 to $50,000	$507.60 for the first $25,000 plus $13.13 for each additional $1,000, or fraction thereof, to and including $50,000	$507.60 for the first $25,000 plus $13.13 for each additional $1,000, or fraction thereof, to and including $50,000
Building Permit Valuation, $50,000.01 to $100,000	$835.85 for the first $50,000 plus $9.10 for each additional $1,000, or fraction thereof, to and including $100,000	$835.85 for the first $50,000 plus $9.10 for each additional $1,000, or fraction thereof, to and including $100,000
Building Permit Valuation, $100,000.01 to $500,000	$1,290.89 for the first $100,000 plus $7.28 for each additional $1,000, or fraction thereof, to and including $500,000	$1,290.89 for the first $100,000 plus $7.28 for each additional $1,000, or fraction thereof, to and including $500,000
Building Permit Valuation, $500,000.01 to $1,000,000	$4,202.89 for the first $500,000 plus $6.18 for each additional $1,000, or fraction thereof, to and including $1,000,000	$4,202.89 for the first $500,000 plus $6.18 for each additional $1,000, or fraction thereof, to and including $1,000,000
Building Permit Valuation, $1,000,000.01 and up	$7,292.89 for the first $1,000,000 plus $4.75 for each additional $1,000, or fraction thereof	$7,292.89 for the first $1,000,000 plus $4.75 for each additional $1,000, or fraction thereof
Building, Plumbing and Mechanical Combined Permit	$74.75	$74.75
Building, Plumbing and Mechanical Combined Permit Valuation, $500.01 to $2,000	$74.75 for the first $500 plus $1.85 for each additional $100, or fraction thereof, to and including $2,000	$74.75 for the first $500 plus $1.85 for each additional $100, or fraction thereof, to and including $2,000
Building, Plumbing and Mechanical Combined Permit Valuation, $2,000.01 to $25,000	$102.50 for the first $2,000 plus $20.95 for each additional $1,000, or fraction thereof, to and including $25,000	$102.50 for the first $2,000 plus $20.95 for each additional $1,000, or fraction thereof, to and including $25,000
Building, Plumbing and Mechanical Combined Permit Valuation, $25,000.01 to $50,000	$584.35 for the first $25,000 plus $15.10 for each additional $1,000, or fraction thereof, to and including $50,000	$584.35 for the first $25,000 plus $15.10 for each additional $1,000, or fraction thereof, to and including $50,000
Building, Plumbing and Mechanical Combined Permit Valuation, $50,000.01 to $100,000	$961.85 for the first $50,000 plus $10.47 for each additional $1,000, or fraction thereof, to and including $100,000	$961.85 for the first $50,000 plus $10.47 for each additional $1,000, or fraction thereof, to and including $100,000
Building, Plumbing and Mechanical Combined Permit Valuation, $100,000.01 to $500,000	$1,485.35 for the first $100,000 plus $8.35 for each additional $1,000, or fraction thereof, to and including $500,000	$1,485.35 for the first $100,000 plus $8.35 for each additional $1,000, or fraction thereof, to and including $500,000
Building, Plumbing and Mechanical Combined Permit Valuation, $500,000.01 to $1,000,000	$4,833.35 for the first $500,000 plus $7.11 for each additional $1,000, or fraction thereof, to and including $1,000,000	$4,833.35 for the first $500,000 plus $7.11 for each additional $1,000, or fraction thereof, to and including $1,000,000

Community Development Fees (cont.) Building Inspection Fees	2026	2027
Building, Plumbing and Mechanical Combined Permit Valuation, $1,000,000.01 and up	$8,388.35 for the first $1,000,000 plus $5.46 for each additional $1,000, or fraction thereof	$8,388.35 for the first $1,000,000 plus $5.46 for each additional $1,000, or fraction thereof
Electrical Permit, Residential, <1,000 square feet	$120	$120
Electrical Permit, Residential, 1,000-1,500 square feet	$168	$168
Electrical Permit, Residential, 1,500-2,000 square feet	$216	$216
Electrical Permit, Residential, >2,000 square feet	$216	$216
Electrical Permit, Other, <$2,000	$120	$120
Electrical Permit, Other, > $2,000	$9.6 per thousand or fraction thereof + $120	$9.6 per thousand or fraction thereof + $120
Electrical Permit, Other, Temporary Power Permit	$65	$65
Electrical Permit, Other, Hot Tub	$120	$120
Electrical Permit, Other, Additional Plan Review	$65	$65
Electrical Permit, Other, Reinspection	$65	$65
Elevator Permit, Passenger, Freight, Lula, Escalator, Moving Walk, <$50,000.01	$5,000	$5,000
Elevator Permit, Passenger, Freight, Lula, Escalator, Moving Walk, $50,000.01-$199,999.99	$500 plus $20 for each $1,000 or fraction thereof over $50,000	$500 plus $20 for each $1,000 or fraction thereof over $50,000
Elevator Permit, Passenger, Freight, Lula, Escalator, Moving Walk, >$199,999.99	$500 plus $20 for each $1,000 or fraction thereof over $50,000	$500 plus $20 for each $1,000 or fraction thereof over $50,000
Elevator Permit, Lift, Dumbwaiter, Private Residence, <$20,000.01	$350	$350
Elevator Permit, Lift, Dumbwaiter, Private Residence, >$20,000	$350 plus $10 for each $1,000 or fraction thereof over $20,000	$350 plus $10 for each $1,000 or fraction thereof over $20,000
Elevator Permit, Unpermitted Work	Double Permit Application Fee	Double Permit Application Fee
Elevator Permit, Major Alterations, <$10,000.01	$350	$350
Elevator Permit, Major Alterations, $10,000.02-$25,000	$500	$500
Elevator Permit, Major Alterations, >$25,000.01	$500 plus $20 for each $1,000	$500 plus $20 for each $1,000
Elevator Inspection, Inspections Outside of Normal Hours	$150	$150
Elevator Inspection, Reinspection of Non-Operational Conveyances	$150	$150
Elevator Inspection, All Other	$150	$150
Elevator Inspection, Additional Plan Review	$150	$150
Elevator Inspection, Elevator up to 3 stops	$225	$225
Elevator Inspection, Elevator with 4 to 6 stops	$275	$275
Elevator Inspection, Escalator, per hour	$100	$100
Elevator Inspection, Dumbwaiter	$225	$225
Elevator Inspection, Lift	$225	$225
Elevator Inspection, Inspections Inside of Normal Hours	$65	$65
Mechanical Permit Fee	The fee for each permit shall be determined by applying the project valuation to the corresponding Building Permit Valuation within the Town of Frisco 2026 Fee Schedule	The fee for each permit shall be determined by applying the project valuation to the corresponding Building Permit Valuation within the Town of Frisco 2027 Fee Schedule
Mechanical Plan Review Fee	The plan review fees for mechanical work shall be equal to 65 percent of the mechanical permit fee. The plan review fees specified in this section are separate fees from the permit fees specified in Section 65-13C(1) and are in addition to the permit fees. When submittal documents are incomplete or changed so as to required additional plan review, and additional plan review fee shall be charged at the rate shown in this fee schedule.	

Community Development Fees (cont.) Building Inspection Fees	2026	2027
Other, Inspection Outside of Normal Hours (minimum charge 2 hours)	$202.50 per hour[1]	$202.50 per hour[1]
Other, Reinspection Fees Assessed	$120 (only if same inspection has failed for a third time)	$120 (only if same inspection has failed for a third time)
Other, Inspection for Which No Fee is Specifically Indicated, Hourly Rate	$135 per hour[1]	$135 per hour[1]
Other, Outside Consultant(s)	Actual Costs[2]	Actual Costs[2]
Other, Additional Plan Review, Hourly Rate (minimum charge 1 hour)	$135 per hour[1]	$135 per hour[1]
Other, Residential Photovoltaic Permit	$303.05/ $196.95 State Allowable Fees	$303.05/ $196.95 State Allowable Fees
Other, Hot Tub, Spa Installation, Permit	$75	$75
Other, Residential Re-Roof Permit, IRC Dwellings	Fees calculated by applying to valuation to building permit fee schedule	Fees calculated by applying to valuation to building permit fee schedule
Other, Defensible Space Permit	$150	$150
Other, Research & Duplication, Hourly Rate	$90	$90
Penalties	Up to $1,000	Up to $1,000
Plumbing Permit Fee	The fee for each permit shall be determined by applying to the project valuation to the corresponding Building Permit Valuation.	The fee for each permit shall be determined by applying to the project valuation to the corresponding Building Permit Valuation.
Plumbing Permit Plan Review Fee	The plan review fees for plumbing work shall be equal to 65 percent of the plumbing permit fee. The plan review fees specified in this section are separate fees from the permit fees specified in Section 65-13D(1) and are in addition to the permit fees. When submittal documents are incomplete or changed so as to required additional plan review, and additional plan review fee shall be charged at the rate shown in this fee schedule.	

[1]Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employee involved.

[2]Actual costs include administrative and overhead costs.

Planning Department fees	2026		2027	
	Fee	Development Review	Fee	Development Review
Administrative Adjustment	$110		$110	
Administrative Site Plan Review, Driveways, Parking Areas, and Sidewalks	$110	If Applicable	$110	If Applicable
Administrative Site Plan Review, Exterior Finish (e.g., repair, replacement, alteration, and addition of windows and doors, roofing, siding, painting, etc.)	$30		$30	
Administrative Site Plan Review, Exterior Lighting	$30		$30	
Administrative Site Plan Review, Hot Tubs, New-Never Permitted Before	$110	If Applicable	$110	If Applicable
Administrative Site Plan Review, Hot Tubs Replacement-Like for Like	$30		$30	
Administrative Site Plan Review, Interior Remodels and Tenant Finishes	$110		$110	
Administrative Site Plan Review, Landscaping and Tree Removal	$30		$30	
Administrative Site Plan Review, Solar Energy Facilities	Based on Valuation		Based on Valuation	
Administrative Site Plan Review, Trash Enclosures	$110	If Applicable	$110	If Applicable

Planning Department fees (cont.)	2026		2027	
	Fee	Development Review	Fee	Development Review
Annexation	$3,000	$800 or $1,500	$3,000	$800 or $1,500
Appeal of a Planning Decision	$1,000	$800 or $1,500	$1,000	$800 or $1,500
Conditional Use	$1,430	$800 or $1,500	$1,430	$800 or $1,500
Floodplain Development Permit, Minor, Without Hydraulic Analysis	$250	$800 or $1,500	$250	$800 or $1,500
Floodplain Development Permit, Major, With Hydraulic Analysis	$500	$800 or $1,500	$500	$800 or $1,500
Grading Permit	$350	If Applicable	$350	If Applicable
Housing Restrictive Covenant & Notice of Lien	$220		$220	
Improvements Agreement, Subdivision, Zoning, Zoning 3rd Party	$165		$165	
Minor Site Plan Review, Decks, Patios, and Sheds, New and/or Expansion	$110	If Applicable	$110	If Applicable
Minor Site Plan Review, Additions and Accessory Buildings, Structures to Multi-Family, Mixed-Use, and Non-Residential (maximum 1,000 sq. ft. of GFA or 1,000 sq. ft. lot coverage).	$330	If Applicable	$330	If Applicable
Minor Site Plan Review, Construction Staging (Off-site)	$330	If Applicable	$330	If Applicable
Minor Site Plan Review, New Single-Household and Two-Household Minor Site Plan Review (includes garages, additions, and associated accessory structures that are not considered administrative).	$660	If Applicable	$660	If Applicable
Major Site Plan Review, New Mixed-Use (includes additions, accessory buildings, structures that do not qualify as a minor site plan).	$1,650 $3,300 Large Projects	$800 or $1,500	$1,650 $3,300 Large Projects	$800 or $1,500
Major Site Plan Review, New Multi-Family (includes additions, accessory buildings, structures that do not qualify as a minor site plan).	$1,650 $3,300 Large Projects	$800 or $1,500	$1,650 $3,300 Large Projects	$800 or $1,500
Major Site Plan Review, New Non-Residential (includes additions, accessory buildings, structures that do not qualify as a minor site plan).	$1,650 $3,300 Large Projects	$800 or $1,500	$1,650 $3,300 Large Projects	$800 or $1,500
Major Site Plan Review, Solar Facility, Large Scale	$3,300	$1,500	$3,300	$1,500
Modifications to Approved Site Plan, Minor, Administrative	$30	If Applicable	$30	If Applicable
Modifications to Approved Site Plan, Major, Administrative	$550	$800 or $1,500	$550	$800 or $1,500
Master Sign Plan (includes amendments to MSPs)	$110		$110	
Outdoor Commercial Establishment	$100		$100	
Permit to Exceed Noise Ordinance Limits	$55		$55	
PUD, Amendment	$550	$800 or $1,500	$550	$800 or $1,500
PUD, Minor Amendment	$330	$800 or $1,500	$330	$800 or $1,500
PUD, New	$2,040	$800 or $1,500	$2,040	$800 or $1,500
Rezoning	$1,430	$800 or $1,500	$1,430	$800 or $1,500
Sign, Banner Permit	$30		$30	
Sign Permit, Per Sign	$30		$30	
Special Use Permit for Telecommunication Facilities	$1,430	$800 or $1,500	$1,430	$800 or $1,500
Staff Research, Hourly Rate (first hour is free)	$75		$75	
Subdivision Preliminary Plat	$660	$800 or $1,500	$660	$800 or $1,500
Subdivision Final Plat, 4 units or less	$440	$800	$440	$800
Subdivision Final Plat, 5 units or more	$1,400	$1,500	$1,400	$1,500
Vacation of Right-of-Way or Property	$2,000	$800 or $1,500	$2,000	$800 or $1,500
Variance	$1,100	$800 or $1,500	$1,100	$800 or $1,500
Wetland Disturbance Permit	$1,320	$800 or $1,500	$1,320	$800 or $1,500

A DRA is required to be established for certain applications as noted in the fee schedule. The DRA is used to cover the costs of legal, engineering, or other technical reviews and consultations incurred by the town during the review. All technical reviews will be billed at the consultants' established billable rate.

- $800 minimum required to establish a Development Review Account
- $1500 minimum required to establish a Development Review Account for large project development applications (as defined in Code Section 180-9.3), PUDs, and Annexations.

The minimum balance must be maintained in the account during development review and final approval of the project. For the purposes of this provision, final approval means the issuance of a Certificate of Occupancy or the recording of the plat with the Summit County Clerk and Recorder's Office, or the final, non-appealable approval of other applications as set forth in the Frisco Town Code, Section 180-2.3.2D. Within 120 days after final approval or after the date on which the application has given written notice that the development will not proceed, the Town shall determine the balance owed to the applicant, that amount being the amount deposited over the costs incurred, and return that amount to the applicant's address on file in the application.

Water Fund		
Utility Service Fees	**2026**	**2027**
Construction Water Connection Fee	$100	$100
Construction Water per 1,000 Gallon	$5	$40
Extraterritorial Water Service Application Fee	$1,000	$1,000
Extraterritorial Water Service Refundable Deposit	$1,000	$1,000
Irrigation Fee	$5	$6
Paper Statement Fee	$10	$10
Base Rate	$57	$57
Per Gallon (0-8,000)	$2	$2
Per Gallon (8,001-16,000)	$3	$4
Per Gallon (1,6001- over)	$9	$10
Late Fee, Past Due Balance	18% + $5	18% + $5
Late Fee, Past Due More than 30 Days	18% + $10	18% + $10
Shut-Off Non-Response	$50	$50
Service Reinstatement	$100	$100
Violation Backflow	$250	$250
Violation Backflow, Subsequent within 12 Months	$500	$500
Plant Investment Fee	$10,475	$11,365
Water Line & Water Meter Inspection, First Inspection	$45	Free
Water Line & Water Meter Inspection, Second Inspection	$55	$100
Water Line & Water Meter Inspection, Third Inspection	$65	$500
Water Meter Sale, 3/4 Inch Meter Package, plus Taxes	$837	$850
Water Meter Sale, 1 Inch Meter Package, plus Taxes	$1,065	$1,065
Water Meter Sale, 1.5 Inches Meter Package, plus Taxes	$3,769	$4,431
Water Meter Sale, 2 Inches Meter Package, plus Taxes	$4,463	$5,040
Housing Fund		
Community Development Fees	**2026**	**2027**
Impact Fee, Single Family Residences, <1,500 Square Feet	$0 per square foot	$0 per square foot
Impact Fee, Single Family Residences, 1,500-2,499 Square Feet	$0.50 per square foot	$0.50 per square foot
Impact Fee, Single Family Residences, 2,500-3,499 Square Feet	$1 per square foot	$1 per square foot
Impact Fee, Single Family Residences, 3,500-4,999 Square Feet	$1.5 per square foot	$1.5 per square foot
Impact Fee, Single Family Residences, >4,999 Square Feet	$2 per square foot	$2 per square foot
Impact Fee, All Other Residential Structures, <1,000 Square Feet	$0 per square foot	$0 per square foot
Impact Fee, All Other Residential Structures, 1,000-1,499 Square Feet	$0.50 per square foot	$0.50 per square foot
Impact Fee, All Other Residential Structures, 1,500-2,499 Square Feet	$1 per square foot	$1 per square foot
Impact Fee, All Other Residential Structures, >2,499 Square Feet	$2 per square foot	$2 per square foot
Impact Fee, Commercial/Industrial Structures	$2 per square foot	$2 per square foot
Town-Owned Property, Town Employee Carpet Cleaning Fee	$200	$200
Town-Owned Property, Town Employee Rental Rate, 1 Bedroom per Month	Salary Dependant	Salary Dependant
Town-Owned Property, Town Employee Rental Rate, 2 Bedroom per Month	Salary Dependant	Salary Dependant
Town-Owned Property, Town Employee Rental Rate, Studio per Month	Salary Dependant	Salary Dependant
Town-Owned Property, Town Employee Rental Security Deposit	One Month Rent	One Month Rent
Short-Term Rental License, New	$250	$250
Short-Term Rental License, Annual Renewal	$250	$250
Short-Term Rental License, Wait List	$25	$25
Lodging Fund		
Memorial Program Fees	**2026**	**2027**
Memorial Bench & Plaque	$2,500	$2,500
Memorial Tree, Size Dependent	$400-$700	$400-$700
Memorial Tree, Plaque	$120	$150
Marina Fund		
Marina Recreation Fees	**2026**	**2027**
Canoe Rental, 2 Hours, 2 People, Fridays-Sundays	$65	$66
Canoe Rental, 2 Hours, 2 People, Mondays-Thursday	$60	$61
Canoe Rental, 2 Hours, 2 People, Any Day in July	$65	$66
Canoe Rental Additional Hour	$20	$21

Marina Recreation Fees (cont.)	2026	2027
Captained Pontoon Tour, Fridays-Sundays & Peak Season	$646	$666
Captained Pontoon Tour, Mondays-Thursdays	$611	$630
Dry Storage, Base Rate	$8.09	$8.18
Dry Storage, Per Square Foot, Daily Rate	$0.18	$0.19
Dry Storage, Per Square Foot, July 4th Holiday	$0.26	$0.27
Dry Storage, Per Square Foot, Weekly	$1.05	$1.07
Fishing License, Colorado Resident, Daily	$16.72	$18.07
Fishing License, Colorado Resident, Annual	$55.38	$57.63
Fishing License, All Others, Daily	$20.46	$21.90
Fishing License, All Others, Additional Day	$7.99	$9.13
Fishing License, All Others, Annual	$132.72	$136.77
Fishing Poles Rentals	$25	$25
Kayak Rack Rental, Summer, Frisco Resident	$241	$246
Kayak Rack Rental, Annual, Frisco Resident	$480	$490
Kayak Rack Rental, Additional Boat, Frisco Resident	$109	$112
Kayak Rack Rental, Summer, All Others	$268	$274
Kayak Rack Rental, Annual, All Others	$533	$544
Kayak Rack Rental, Additional Boat, All Others	$121	$124
Kayak Rental, Single, Frisco Resident, Monday-Thursday	$51	$52
Kayak Rental, Single, Frisco Resident, Friday-Sunday & Peak Season	$57	$58
Kayak Rental, Tandem, Frisco Resident, Monday-Thursday	$64	$65
Kayak Rental, Tandem, Frisco Resident, Friday-Sunday & Peak Season	$71	$72
Kayak Rental, Single, All Others, Monday-Thursday	$57	$58
Kayak Rental, Single, All Others, Friday-Sunday & Peak Season	$63	$64
Kayak Rental, Tandem, All Others, Monday-Thursday	$71	$72
Kayak Rental, Tandem, All Others, Friday-Sunday & Peak Season	$79	$80
Mooring Rental, Small	$1,050	$1,071
Mooring Rental, Medium	$1,365	$1,393
Mooring Rental, Large	$1,995	$2,035
Paddleboard Rental, Frisco Resident, Monday-Thursday	$51	$52
Paddleboard Rental, Frisco Resident, Friday-Sunday & Peak Season	$57	$58
Paddleboard Rental, All Others, Monday-Thursday	$57	$58
Paddleboard Rental, All Others, Friday-Sunday & Peak Season	$63	$64
Parking Rate, Weekday Full Day	$12	$12
Parking Rate, Weekday Half Hour Rate	$1.25	$1.25
Parking Rate, Weekend Full Day	$15	$15
Parking Rate, Weekend Half Hour, First 3 Hours	$1.25	$1.25
Parking Rate, Weekend Half Hour, After 3 Hours	$2.50	$2.50
Parking Season Pass	$99	$99
Pedal Boat Rental, Frisco Resident, Hourly Rate	$48	$49
Pedal Boat Rental, All Others, Hourly Rate	$53	$54
Pontoon Rental, Small, Frisco Resident, Monday-Thursday	$223	$230
Pontoon Rental, Small, Frisco Resident, Friday-Sunday & Peak Season	$248	$256
Pontoon Rental, Large, Frisco Resident, Monday-Thursday	$334	$345
Pontoon Rental, Large, Frisco Resident, Friday-Sunday & Peak Season	$366	$377
Pontoon Rental, Fishing, Frisco Resident	$167	$173
Pontoon Rental, Small, All Others, Monday-Thursday	$248	$256
Pontoon Rental, Small, All Others, Friday-Sunday & Peak Season	$275	$284
Pontoon Rental, Large, All Others, Monday-Thursday	$371	$383
Pontoon Rental, Large, All Others, Friday-Sunday & Peak Season	$407	$420
Pontoon Rental, Fishing, All Others	$186	$192
Service Labor, Hourly Staff Rate	$140	$147
Slip Rental, 24 Feet, Seasonal	$1,622	$1,736
Slip Rental, 30 Feet, Seasonal	$2,055	$2,158
Slip Rental, 40 Feet, Seasonal	$2,704	$2,840
Slip Rental, T-Doc, Daily	$52	$55

Marina Recreation Fees (cont.)	2026	2027
Trailer Storage, Per Square Foot, Daily	$0.09	$0.10
Trailer Storage, Per Square Foot, Weekly	$0.43	$0.44
Trailer Storage, Per Square Foot, Monthly	$1.51	$1.55
Trailer Storage, Summer Season, Per Square Foot, May 16-October 14	$3.50	$3.60
Winter Storage, Frisco Resident, Per Square Foot, October 15-May 15	$3.23	$3.30
Winter Storage, All Others, Per Square Foot, October 15-May 15	$3.59	$3.70
Peak Season Rates: July 1-July 31; Every Friday, Saturday & Sunday throughout the Summer Season.		
Marina Park & Facility Reservations	**2026**	**2027**
Lighthouse Lawn, Frisco Resident, Full Lawn	$735	$772
Lighthouse Lawn, Frisco Resident, Half Lawn	$368	$386
Lighthouse Lawn, All Others, Full Lawn	$825	$866
Lighthouse Lawn, All Others, Half Lawn	$413	$434
Marina Landing Flex Room, Frisco Resident, Hourly Rate	$160	$168
Marina Landing Flex Room, All Others, Hourly Rate	$210	$221