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Monthly Financial Report

For the month ended December 31, 2023



FINANCE REPORT - CASH POSITION

DECEMBER 2023

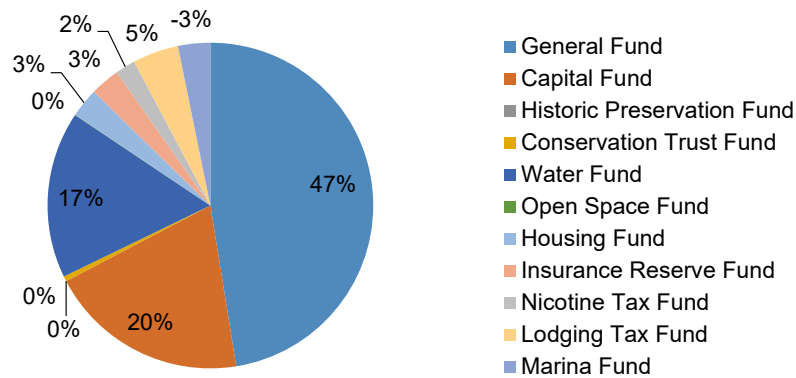
The cash position report shows the ending balance of each of the Town's 11 financial funds after recording the month's revenue and expenditure transactions. The majority of the Town's fund balance is held within the General Fund. Currently the Marina has a negative cash value that is being loaned from the Capital Fund.

Additionally, the report lists the institutions/investments in which the cash balance is held.

LEDGER BALANCES:

General Fund	\$ 15,893,039.81
Capital Fund	\$ 6,651,501.32
Historic Preservation Fund	\$ 1,077.21
Conservation Trust Fund	\$ 166,243.94
Water Fund	\$ 5,545,780.36
Open Space Fund	\$ 13,181.57
Housing Fund	\$ 970,925.35
Insurance Reserve Fund	\$ 979,923.18
Nicotine Tax Fund	\$ 668,933.61
Lodging Tax Fund	\$ 1,527,095.42
Marina Fund	\$ (1,070,769.38)
TOTAL	\$ 31,346,932.39

Cash Percentage of Total Ledger



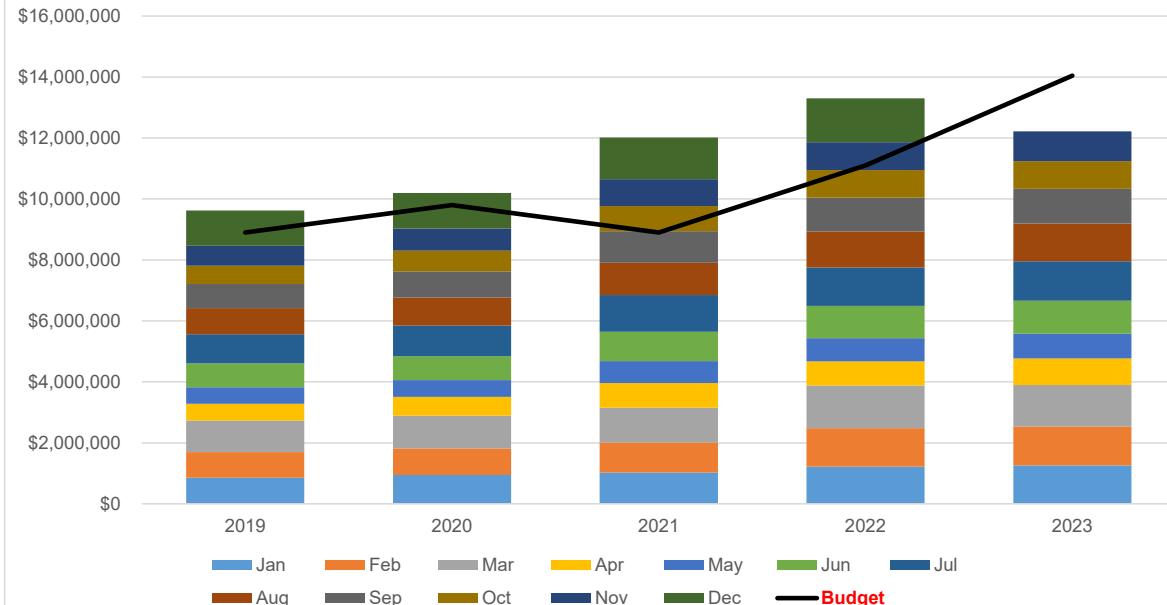
ALLOCATION OF FUNDS:

First Bank - Operating Account Bank Balance	\$ 2,640,816.31
First Bank - Payroll Account Bank Balance	\$ (12,182.23)
First Bank - Accounts Payable Bank Balance	\$ (131,741.82)
DIT Cash Clearing Account	\$ -
Colotrust Plus	\$ 10,768,819.22
CSAFE	\$ 1,867,900.29
CSIP	\$ 4,936,887.58
Solera National Bank Savings	\$ 1,408,564.01
Alpine Bank CD	\$ 243,319.11
FirstBank CD	\$ 286,809.71
Wells Fargo CD	\$ 2,538.54
Flatirons Bank CD	\$ 240,000.00
Western States Bank CD	\$ 257,500.57
LPL Financial	\$ 5,146,106.29
McCook National Bank CD	\$ 250,000.00
Mountain View Bank of Commerce CD	\$ 240,000.00
Mutual Securities	\$ 1,421,229.30
ProEquities	\$ 1,780,365.51
TOTAL	\$ 31,346,932.39

TREASURER'S REPORT FUND SUMMARIES - DECEMBER 2023

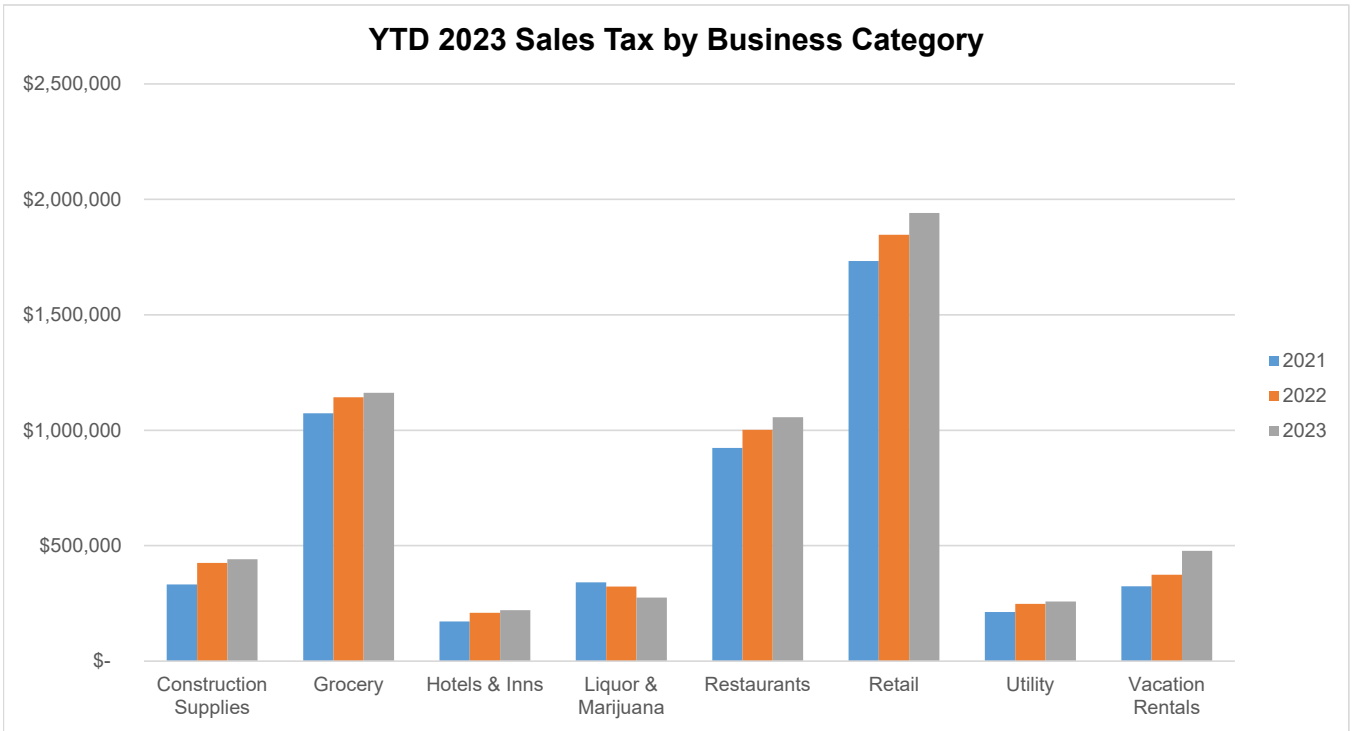
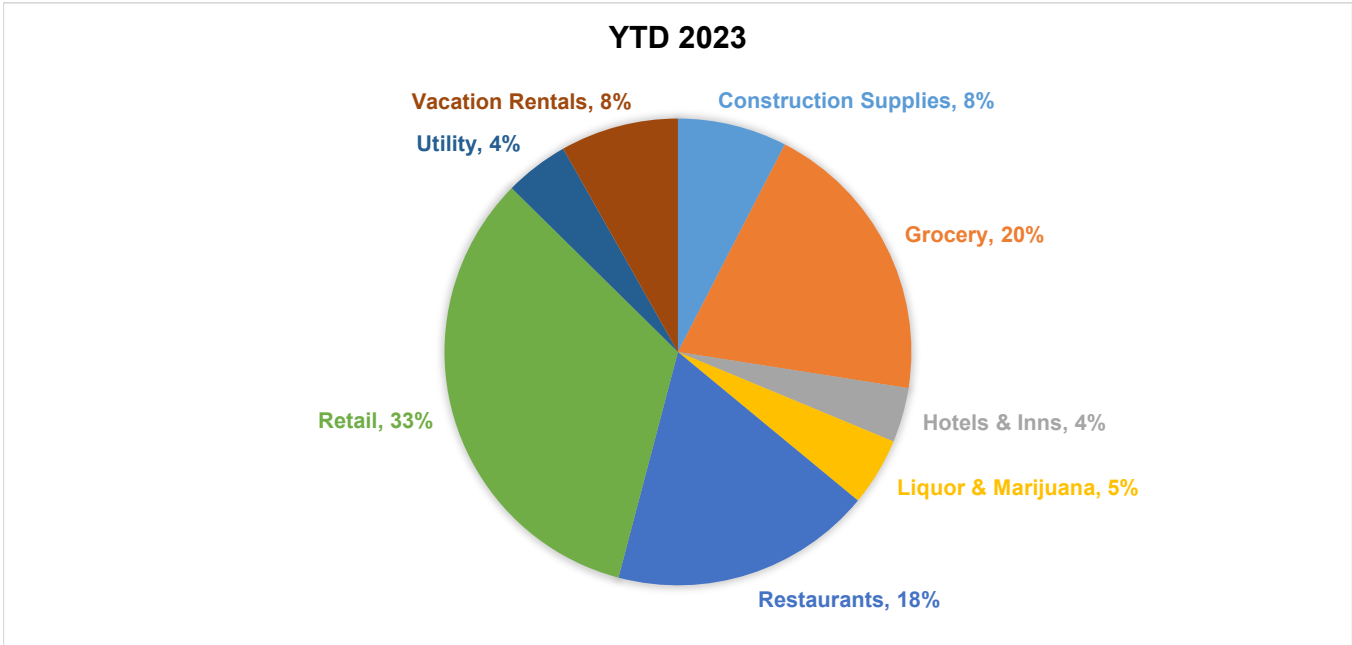
The Treasurer's report shows the revenue and expenditure/expense activity within each fund for the month. Additionally, it reports how this activity compares to the Town's YTD budget. The YTD budget is designed to take into account the seasonality of the Town's revenues that peak in the winter months; expenditures often peak with the summer construction season. The 2023 YTD Budget is based upon the distribution of 2021 actual revenue and expenditure/expense activity.

Fund	2023 YTD Actual	YTD Budget	Total Budget	% of YTD Budget
General Fund				
Revenues	\$18,752,874	\$19,688,349	\$ 19,688,349	95.2%
Expenditures	\$17,050,539	\$22,271,179	\$ 22,271,179	76.6%
Revenue: Dec. Marijuana tax & City /County sales taxes not yet received. Expenses: Special Events well below budget. Last payroll (2023 paid in 2024) not yet posted; other expenses to be accrued back to 2023.				
Capital Fund				
Revenues	\$6,916,627	\$5,883,584	\$ 5,883,584	117.6%
Expenditures	\$11,031,102	\$21,206,332	\$ 21,206,332	52.0%
Revenue: REIF & interest coming in much higher than budgeted. Expenses: Vehicles and Equip. and capital projects well under budget due to timing of purchases.				
Historic Preservation Fund				
Revenues	\$47	\$1	\$ 1	4711.0%
Expenditures	\$0	\$0	\$ -	0.0%
Revenue: Interest coming in higher than budgeted.				
Conservation Trust Fund				
Revenues	\$46,569	\$36,100	\$ 36,100	129.0%
Expenditures	\$0	\$0	\$ 130,000	0.0%
Revenue: Interest coming in higher than budgeted.				
Water Fund				
Revenues	\$2,358,230	\$2,164,632	\$ 2,164,632	108.9%
Expenditures	\$1,283,557	\$4,591,832	\$ 4,591,832	28.0%
Revenue: Plant investment fees & interest coming in higher than budgeted. Expenses: Timing of Capital improvements & system repairs lower than budgeted.				
Open Space Fund				
Revenues	\$576	\$15	\$ 15	3841.5%
Expenditures	\$0	\$0	\$ -	0.0%
Revenue: Interest coming in higher than budgeted.				
Housing Fund				
Revenues	\$14,659,461	\$16,429,520	\$ 16,429,520	89.2%
Expenditures	\$10,495,406	\$15,497,370	\$ 15,497,370	67.7%
Revenue: Interest exceeding budget, partnership contributions (CDOT) not yet posted. Expenses: 101 W Main project contribution unbudgeted. Capital project timing has projects under budget YTD.				
Insurance Reserve Fund				
Revenues	\$2,156,002	\$2,018,770	\$ 2,018,770	106.8%
Expenditures	\$1,389,625	\$1,543,388	\$ 1,543,388	90.0%
Revenue: Interest coming in higher than budgeted. Expenses: Medical claims lower than budgeted YTD.				
Nicotine Tax Fund				
Revenues	\$630,459	\$657,150	\$ 657,150	95.9%
Expenditures	\$792,234	\$810,495	\$ 810,495	97.7%
Revenue: Interest coming in higher than budgeted. Dec. Nicotine taxes not yet received. Expenses: In line with budget.				
Lodging Tax Fund				
Revenues	\$953,148	\$834,150	\$ 834,150	114.3%
Expenditures	\$672,312	\$1,554,820	\$ 1,554,820	43.2%
Revenue: Lodging tax & interest coming in higher than budgeted YTD. Expenses: In Line with budget. Transfer for Old Town Hall remodel will not be made until 2024 when construction begins.				
Marina Fund				
Revenues	\$2,447,044	\$2,542,300	\$ 2,542,300	96.3%
Expenditures	\$3,281,454	\$2,966,918	\$ 2,966,918	110.6%
Revenue: Motor boat rental income ended the season 44% below budget. Expenses: Seasonal salaries 85% over budget.				
100% OF THE FISCAL YEAR HAS ELAPSED				



Sales Tax by Business Category

November 2023 had six out of our eight categories showing growth compared to the same month last year. Vacation Rentals shows the biggest gains in terms of percentage growth and in terms of dollars in November 23 compared to November 2022. Liquor & Marijuana continues to show the biggest decline in terms of percentage and in terms of dollars in November 2023 compared to November 2022.



Construction Supplies							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$15,398	\$20,423	\$22,909	\$2,486	12.2%	\$2,486	12.2%
February	\$17,048	\$28,916	\$23,612	(\$5,304)	-18.3%	(\$2,818)	-5.7%
March	\$23,161	\$31,456	\$33,864	\$2,408	7.7%	(\$411)	-0.5%
April	\$25,446	\$28,635	\$34,579	\$5,944	20.8%	\$5,533	5.1%
May	\$28,862	\$39,746	\$43,016	\$3,270	8.2%	\$8,804	5.9%
June	\$47,115	\$64,171	\$56,912	(\$7,258)	-11.3%	\$1,545	0.7%
July	\$34,043	\$43,761	\$43,897	\$136	0.3%	\$1,681	0.7%
August	\$36,062	\$47,018	\$51,510	\$4,493	9.6%	\$6,174	2.0%
September	\$45,001	\$53,767	\$54,955	\$1,189	2.2%	\$7,362	2.1%
October	\$32,680	\$39,027	\$40,806	\$1,779	4.6%	\$9,141	2.3%
November	\$27,246	\$28,248	\$35,438	\$7,190	25.5%	\$16,331	3.8%
December	\$51,602	\$49,096	\$0				
Total YTD							
Cumulative	\$332,063	\$425,167	\$ 441,498	\$16,331	3.8%	\$16,331	3.8%
Total Annual	\$383,664	\$474,262	\$ 441,498	n/a	n/a	n/a	n/a

Grocery							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$111,314	\$116,990	\$118,970	\$1,979	1.7%	\$1,979	1.7%
February	\$110,439	\$122,901	\$123,259	\$358	0.3%	\$2,337	1.0%
March	\$118,381	\$131,030	\$144,796	\$13,766	10.5%	\$16,103	4.3%
April	\$80,238	\$83,265	\$82,879	(\$385)	-0.5%	\$15,717	3.5%
May	\$67,951	\$68,692	\$78,936	\$10,244	14.9%	\$25,961	5.0%
June	\$88,717	\$92,014	\$103,511	\$11,498	12.5%	\$37,459	6.1%
July	\$113,636	\$120,168	\$115,718	(\$4,450)	-3.7%	\$33,009	4.5%
August	\$106,910	\$114,212	\$122,266	\$8,053	7.1%	\$41,062	4.8%
September	\$115,740	\$128,966	\$96,397	(\$32,570)	-25.3%	\$8,493	0.9%
October	\$71,359	\$74,388	\$75,877	\$1,489	2.0%	\$9,982	0.9%
November	\$88,989	\$90,386	\$99,153	\$8,767	9.7%	\$18,749	1.6%
December	\$132,754	\$135,045	\$0				
Total YTD							
Cumulative	\$1,073,673	\$1,143,013	\$ 1,161,762	\$18,749	1.6%	\$18,749	1.6%
Total Annual	\$1,206,428	\$1,278,057	\$ 1,161,762	n/a	n/a	n/a	n/a

Hotels & Inns							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$16,478	\$27,989	\$23,704	(\$4,285)	-15.3%	(\$4,285)	-15.3%
February	\$19,688	\$38,810	\$30,974	(\$7,835)	-20.2%	(\$12,121)	-18.1%
March	\$26,406	\$39,655	\$28,821	(\$10,834)	-27.3%	(\$22,955)	-21.6%
April	\$7,344	\$10,132	\$11,151	\$1,019	10.1%	(\$21,936)	-18.8%
May	\$6,131	\$7,576	\$8,425	\$849	11.2%	(\$21,087)	-17.0%
June	\$14,898	\$13,429	\$17,511	\$4,082	30.4%	(\$17,006)	-12.4%
July	\$25,814	\$18,658	\$29,447	\$10,789	57.8%	(\$6,217)	-4.0%
August	\$19,404	\$17,795	\$23,826	\$6,031	33.9%	(\$186)	-0.1%
September	\$17,735	\$16,719	\$22,548	\$5,829	34.9%	\$5,642	3.0%
October	\$10,388	\$10,736	\$13,500	\$2,765	25.8%	\$8,407	4.2%
November	\$7,400	\$8,199	\$10,959	\$2,760	33.7%	\$11,168	5.3%
December	\$28,872	\$22,199	\$0				
Total YTD							
Cumulative	\$171,686	\$209,698	\$ 220,865	\$11,168	5.3%	\$11,168	5.3%
Total Annual	\$200,558	\$231,896	\$ 220,865	n/a	n/a	n/a	n/a

Liquor & Marijuana							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$41,053	\$41,048	\$36,195	(\$4,853)	-11.8%	(\$4,853)	-11.8%
February	\$41,270	\$45,023	\$39,045	(\$5,978)	-13.3%	(\$10,832)	-12.6%
March	\$42,387	\$41,340	\$35,316	(\$6,024)	-14.6%	(\$16,856)	-13.2%
April	\$25,917	\$22,886	\$19,161	(\$3,726)	-16.3%	(\$20,581)	-13.7%
May	\$21,641	\$18,036	\$15,031	(\$3,005)	-16.7%	(\$23,587)	-14.0%
June	\$27,315	\$24,696	\$20,931	(\$3,766)	-15.2%	(\$27,352)	-14.2%
July	\$36,121	\$33,809	\$28,698	(\$5,111)	-15.1%	(\$32,464)	-14.3%
August	\$30,479	\$29,237	\$25,365	(\$3,872)	-13.2%	(\$36,336)	-14.2%
September	\$27,772	\$25,856	\$22,069	(\$3,788)	-14.6%	(\$40,124)	-14.2%
October	\$21,853	\$19,869	\$15,945	(\$3,924)	-19.8%	(\$44,048)	-14.6%
November	\$25,068	\$21,798	\$17,640	(\$4,158)	-19.1%	(\$48,206)	-14.9%
December	\$42,608	\$39,178	\$0				
Total YTD Cumulative	\$340,875	\$323,599	\$ 275,393	(\$48,206)	-14.9%	(\$48,206)	-14.9%
Total Annual	\$383,483	\$362,777	\$ 275,393	n/a	n/a	n/a	n/a

Restaurant							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$79,283	\$102,704	\$110,460	\$7,755	7.6%	\$7,755	7.6%
February	\$76,308	\$107,913	\$110,791	\$2,879	2.7%	\$10,634	5.0%
March	\$97,253	\$121,191	\$121,377	\$186	0.2%	\$10,820	3.3%
April	\$63,183	\$63,443	\$72,848	\$9,406	14.8%	\$20,225	5.1%
May	\$63,009	\$54,412	\$61,601	\$7,189	13.2%	\$27,414	6.1%
June	\$96,366	\$84,691	\$94,572	\$9,881	11.7%	\$37,295	7.0%
July	\$127,078	\$125,007	\$137,871	\$12,865	10.3%	\$50,160	7.6%
August	\$103,093	\$111,509	\$113,836	\$2,327	2.1%	\$52,487	6.8%
September	\$91,701	\$96,971	\$101,239	\$4,268	4.4%	\$56,755	6.5%
October	\$63,655	\$73,655	\$71,091	(\$2,565)	-3.5%	\$54,191	5.8%
November	\$62,112	\$59,928	\$61,007	\$1,079	1.8%	\$55,269	5.5%
December	\$95,458	\$101,185	\$0				
Total YTD Cumulative	\$923,042	\$1,001,425	\$ 1,056,694	\$55,269	5.5%	\$55,269	5.5%
Total Annual	\$1,018,500	\$1,102,610	\$ 1,056,694	n/a	n/a	n/a	n/a

Retail - General							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$159,141	\$173,499	\$180,482	\$6,982	4.0%	\$6,982	4.0%
February	\$141,960	\$164,490	\$166,831	\$2,342	1.4%	\$9,324	2.8%
March	\$189,958	\$199,912	\$197,718	(\$2,193)	-1.1%	\$7,131	1.3%
April	\$121,439	\$127,684	\$137,585	\$9,900	7.8%	\$17,031	2.6%
May	\$122,241	\$126,908	\$132,828	\$5,920	4.7%	\$22,951	2.9%
June	\$180,986	\$173,751	\$194,551	\$20,800	12.0%	\$43,751	4.5%
July	\$180,320	\$195,576	\$211,194	\$15,618	8.0%	\$59,369	5.1%
August	\$157,602	\$177,526	\$186,523	\$8,998	5.1%	\$68,366	5.1%
September	\$174,363	\$180,932	\$200,185	\$19,253	10.6%	\$87,620	5.8%
October	\$148,810	\$161,773	\$163,087	\$1,314	0.81%	\$88,933	5.3%
November	\$156,545	\$164,788	\$170,655	\$5,867	3.6%	\$94,800	5.1%
December	\$248,976	\$281,757	\$0				
Total YTD Cumulative	\$1,733,365	\$1,846,839	\$ 1,941,638	\$94,800	5.1%	\$94,800	5.1%
Total Annual	\$1,982,341	\$2,128,596	\$ 1,941,638	n/a	n/a	n/a	n/a

Utility							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$20,886	\$28,807	\$36,615	\$7,808	27.1%	\$7,808	27.1%
February	\$18,391	\$28,177	\$33,702	\$5,525	19.6%	\$13,333	23.4%
March	\$33,364	\$31,552	\$31,978	\$427	1.4%	\$13,760	15.5%
April	\$16,510	\$25,064	\$26,745	\$1,681	6.7%	\$15,441	13.6%
May	\$13,791	\$21,055	\$21,366	\$311	1.5%	\$15,752	11.7%
June	\$25,404	\$19,079	\$18,478	(\$600)	-3.1%	\$15,152	9.9%
July	\$11,510	\$17,785	\$17,591	(\$194)	-1.1%	\$14,957	8.7%
August	\$11,369	\$17,219	\$16,813	(\$406)	-2.4%	\$14,551	7.7%
September	\$24,733	\$19,333	\$18,623	(\$710)	-3.7%	\$13,842	6.7%
October	\$17,025	\$18,803	\$17,644	(\$1,159)	-6.2%	\$12,683	5.6%
November	\$19,494	\$21,712	\$19,215	(\$2,496)	-11.5%	\$10,187	4.1%
December	\$27,280	\$40,616	\$0				
Total YTD Cumulative	\$212,477	\$248,584	\$ 258,771	\$10,187	4.1%	\$10,187	4.1%
Total Annual	\$239,757	\$289,200	\$ 258,771	n/a	n/a	n/a	n/a

Vacation rentals							
Month	2021	2022	2023	Over / (Under)		Over / (Under)	
				Change from PY		YTD Change from PY	
				\$	%	\$	%
January	\$35,843	\$66,114	\$62,052	(\$4,062)	-6.1%	(\$4,062)	-6.1%
February	\$48,392	\$71,304	\$88,885	\$17,581	24.7%	\$13,520	9.8%
March	\$54,669	\$91,229	\$79,734	(\$11,495)	-12.6%	\$2,024	0.9%
April	\$19,836	\$17,121	\$30,269	\$13,147	76.8%	\$15,172	6.2%
May	\$16,807	\$6,486	\$13,521	\$7,034	108.4%	\$22,206	8.8%
June	\$23,987	\$17,444	\$26,948	\$9,504	54.5%	\$31,710	11.8%
July	\$40,478	\$34,732	\$45,776	\$11,044	31.8%	\$42,754	14.0%
August	\$34,798	\$27,247	\$35,688	\$8,441	31.0%	\$51,195	15.4%
September	\$24,071	\$19,186	\$29,071	\$9,885	51.5%	\$61,080	17.4%
October	\$10,254	\$8,020	\$25,962	\$17,943	223.7%	\$79,023	22.0%
November	\$15,329	\$15,864	\$39,433	\$23,569	148.6%	\$102,592	27.4%
December	\$73,370	\$69,461	\$0				
Total YTD Cumulative	\$324,465	\$374,747	\$ 477,339	\$102,592	27.4%	\$102,592	27.4%
Total Annual	\$397,835	\$444,208	\$ 477,339	n/a	n/a	n/a	n/a

Bag fees

The disposable bag fee program began January 1, 2020.



Note: bag fee program reporting is quarterly.

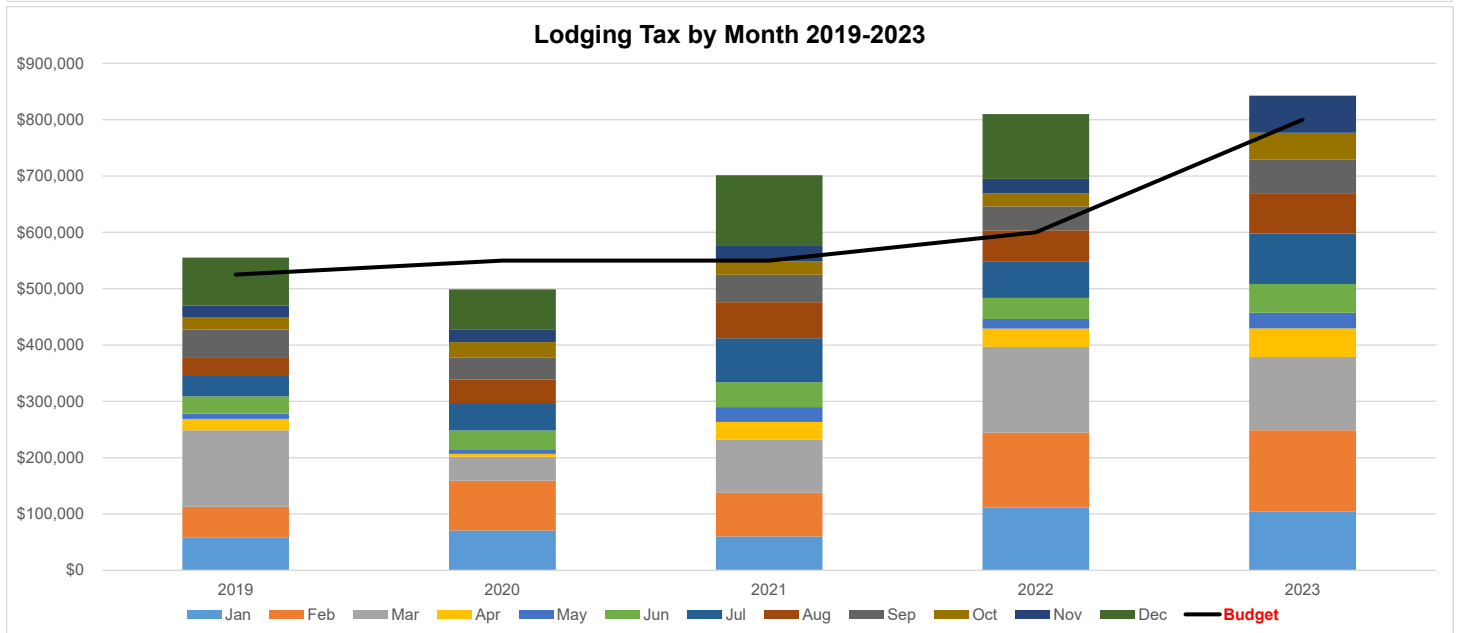
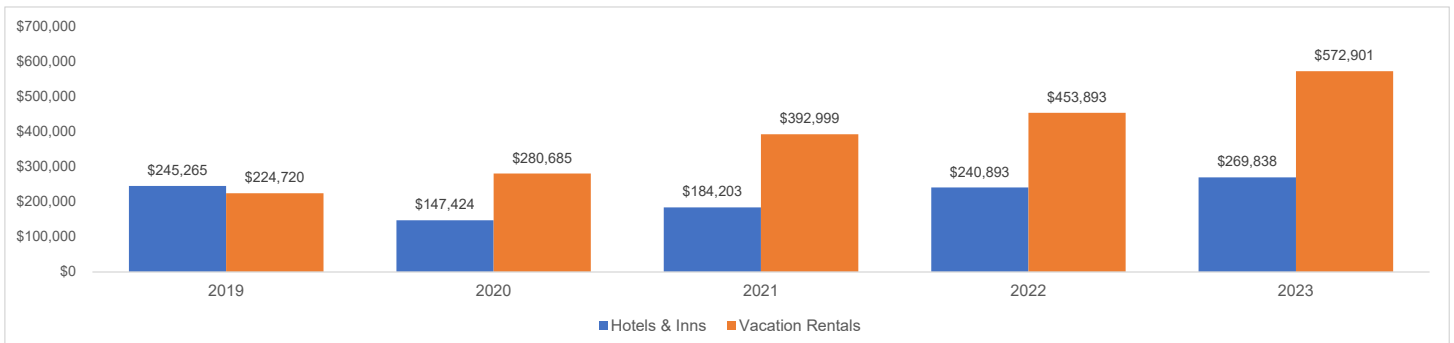
Lodging Tax

The Lodging category (Hotels & Inns / Vacation Rentals) includes an additional 2.35% lodging tax.

Year to Date through November is up 21.3% or \$147,953 compared to YTD 2022.

November 2023 is up for Vacation Rentals 143.6% or \$27,646 and Hotels & Inns are also up 196.7% or \$12,650 compared to November 2022. The actual lodging tax for November 2023 is \$65,975 compared to \$25,679 to November 2022.

Town of Frisco - Lodging tax Year to Date through: November												
Month	2021		2022		2023		Hotels & Inns Over / (Under)		Vacation Rentals Over / (Under)		YTD Cumulative Budget	Over / (Under)
	Hotels & Inns	Vacation Rentals	Hotels & Inns	Vacation Rentals	Hotels & Inns	Vacation Rentals	Change from PY		Change from PY			YTD Cumulative Budget to Actual
							\$	%	\$	%	\$	%
January	\$16,695	\$43,574	\$31,381	\$80,099	\$29,487	\$75,270	(\$1,895)	-6.0%	(\$4,829)	-6.0%	\$68,731	152.4%
February	\$18,803	\$58,722	\$46,719	\$86,296	\$36,630	\$107,230	(\$10,089)	-21.6%	\$20,934	24.3%	\$157,139	158.2%
March	\$28,008	\$66,210	\$41,911	\$110,290	\$34,749	\$95,530	(\$7,162)	-17.1%	(\$14,760)	-13.4%	\$264,584	143.2%
April	\$7,298	\$24,075	\$11,699	\$20,799	\$14,196	\$36,451	\$2,497	21.3%	\$15,652	75.3%	\$300,362	143.0%
May	\$6,508	\$20,082	\$9,157	\$7,861	\$11,503	\$16,369	\$2,346	25.6%	\$8,508	108.2%	\$330,685	138.3%
June	\$14,764	\$29,034	\$16,254	\$21,131	\$19,023	\$32,013	\$2,768	17.0%	\$10,882	51.5%	\$380,633	133.6%
July	\$29,295	\$49,100	\$22,568	\$42,626	\$34,699	\$54,712	\$12,131	53.8%	\$12,086	28.4%	\$470,034	127.2%
August	\$21,705	\$42,107	\$21,552	\$33,071	\$27,985	\$42,570	\$6,433	29.8%	\$9,500	28.7%	\$542,804	123.1%
September	\$19,986	\$28,919	\$20,236	\$22,726	\$26,278	\$34,953	\$6,042	29.9%	\$12,227	53.8%	\$598,575	121.9%
October	\$11,056	\$12,586	\$12,986	\$9,744	\$16,209	\$30,907	\$3,223	24.8%	\$21,163	217.2%	\$625,537	124.2%
November	\$10,084	\$18,590	\$6,429	\$19,250	\$19,079	\$46,896	\$12,650	196.7%	\$27,646	143.6%	\$658,236	128.0%
December	\$34,902	\$89,410	\$30,366	\$84,810								
Total YTD Cumulative	\$184,203	\$392,999	\$240,893	\$453,893	\$269,838	\$572,901	\$28,945	12.0%	\$119,008	26.2%	\$658,236	128.0%
Total Annual	\$219,105	\$482,408	\$271,259	\$538,703	\$269,838	\$572,901	n/a	n/a	n/a	n/a	\$800,000	n/a



Short Term Rental (STR) Excise Tax

A 5% STR Excise Tax was imposed on the purchase price paid or charged for the use of a short term rental property. This started on June 1, 2022.

Town of Frisco - STR Excise Tax Year to Date through: November							
Month	2022	2023	2023 Monthly Budget		YTD Cumulative Actuals	YTD Cumulative Budget	Over / (Under) YTD Cumulative Budget to Actual
			\$	%	\$	\$	%
January		\$155,876	\$103,096	8.6%	\$155,876	\$103,096	151.2%
February		\$228,478	\$132,613	11.1%	\$384,353	\$235,709	163.1%
March		\$202,234	\$161,168	13.4%	\$586,588	\$396,876	147.8%
April		\$77,939	\$53,667	4.5%	\$664,527	\$450,543	147.5%
May		\$33,066	\$45,485	3.8%	\$697,594	\$496,028	140.6%
June	\$43,806	\$69,012	\$74,921	6.2%	\$766,606	\$570,949	134.3%
July	\$94,733	\$117,536	\$134,102	11.2%	\$884,142	\$705,051	125.4%
August	\$69,193	\$91,579	\$109,155	9.1%	\$975,721	\$814,206	119.8%
September	\$43,863	\$75,713	\$83,657	7.0%	\$1,051,434	\$897,863	117.1%
October	\$20,734	\$66,994	\$40,442	3.4%	\$1,118,428	\$938,305	119.2%
November	\$34,264	\$100,784	\$49,049	4.1%	\$1,219,211	\$987,354	123.5%
December	\$176,537						
Total YTD Cumulative	\$306,594	\$1,219,211	\$ 987,354	82.3%	\$1,219,211	\$ 987,354	123.5%
Total Annual	\$483,131	\$1,219,211	\$1,200,000	n/a	n/a	\$1,200,000	n/a

\$5 Paper Filing Fees

An initial \$5 paper filing fee is imposed per paper filing for a tax or fee remittance form effective January 2023.

November 2023 shows 96% online tax filers. November 2023 also shows an 8% increase on online tax filers compared to November 2022.

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

Town of Frisco - \$5 Paper filing fee Year to Date through: November							
Month	2022			2023			
	# Returns Filed	# Online Filers	% Online filers	# Returns Filed	# Paper filed	% Online filers	\$
January	625	470	75%	806	751	93%	\$ 215
February	674	528	78%	758	729	96%	\$ 105
March	1013	785	77%	1172	1,115	95%	\$ 261
April	629	472	75%	798	771	97%	\$ 65
May	637	476	75%	743	725	98%	\$ 75
June	1075	844	79%	1211	1,173	97%	\$ 45
July	689	535	78%	830	813	98%	\$ 50
August	712	546	77%	849	811	96%	\$ 180
September	1108	906	82%	1255	1,217	97%	\$ 170
October	733	627	86%	838	807	96%	\$ (20)
November	688	606	88%	786	758	96%	\$ 90
December	1456	1236	85%				\$ -
Total YTD Cumulative	8,583	6,795	79%	10,046	9,670	96%	\$ 1,236
Total Annual	10,039	8,031	80%	n/a	n/a	n/a	n/a

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

For the month of December 2023 there were 7 transactions that were sold with consideration. The average sale in the month of December 2023 was \$1,504,550. The average sales in the month of December 2022 was \$1,372,500. Average sales price have gone up 10% in December 2023 since the same month a year ago.

Real Estate Investment Fee (REIF)							
Year to Date through:							
December							
Month	2021	2022	2023	Over / (Under)		YTD Cumulative Budget	Over / (Under)
							YTD Cumulative Budget to Actual
				Change from PY			
				\$	%	\$	%
January	\$79,358	\$129,850	\$34,500	(\$95,350)	-73.4%	\$ 99,506	34.7%
February	\$107,733	\$123,792	\$253,295	\$129,503	104.6%	\$194,369	148.1%
March	\$136,080	\$111,077	\$89,350	(\$21,727)	-19.6%	\$279,488	134.9%
April	\$172,276	\$188,115	\$131,340	(\$56,775)	-30.2%	\$423,643	120.0%
May	\$217,042	\$172,920	\$134,190	(\$38,730)	-22.4%	\$556,153	115.6%
June	\$343,383	\$184,632	\$164,775	(\$19,857)	-10.8%	\$697,639	115.7%
July	\$240,220	\$173,154	\$181,305	\$8,151	4.7%	\$830,329	119.1%
August	\$272,794	\$287,000	\$326,064	\$39,064	13.6%	\$1,050,261	125.2%
September	\$338,688	\$205,558	\$212,450	\$6,892	3.4%	\$1,207,782	126.5%
October	\$270,503	\$162,240	\$204,525	\$42,285	26.1%	\$1,332,109	130.0%
November	\$363,278	\$109,290	\$140,380	\$31,090	28.4%	\$1,415,859	132.2%
December	\$168,803	\$109,800	\$105,319	(\$4,482)	-4.1%	\$1,500,000	131.8%
Total YTD Cumulative	\$2,710,156	\$1,957,428	\$1,977,492	\$20,064	1.0%	\$1,500,000	131.8%
Total Annual	\$2,710,156	\$1,957,428	\$1,977,492	n/a	n/a	\$1,500,000	n/a

