



2
0
2
4

Monthly Financial Report

For the month ended November 30, 2024



FINANCIAL REPORT - CASH POSITION

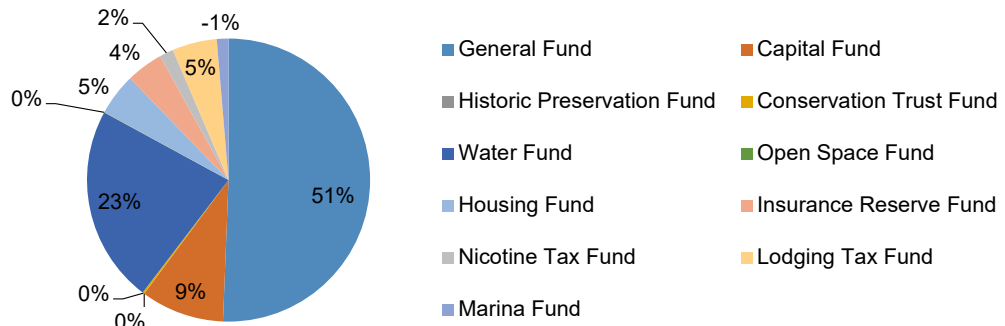
NOVEMBER 2024

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 Fund has negative cash balances that is being loaned from the General Fund. Additionally, the report lists the institutions/investments in which the cash balance is held.

LEDGER BALANCES:

General Fund	\$15,181,768.20
Capital Fund	\$2,858,989.79
Historic Preservation Fund	\$1,122.87
Conservation Trust Fund	\$64,331.28
Water Fund	\$6,760,626.21
Open Space Fund	\$13,740.29
Housing Fund	\$1,440,116.34
Insurance Reserve Fund	\$1,260,602.66
Nicotine Tax Fund	\$477,440.90
Lodging Tax Fund	\$1,530,623.61
Marina Fund	(\$399,489.56)
TOTAL	\$29,189,872.59

Cash Percentage of Total Ledger



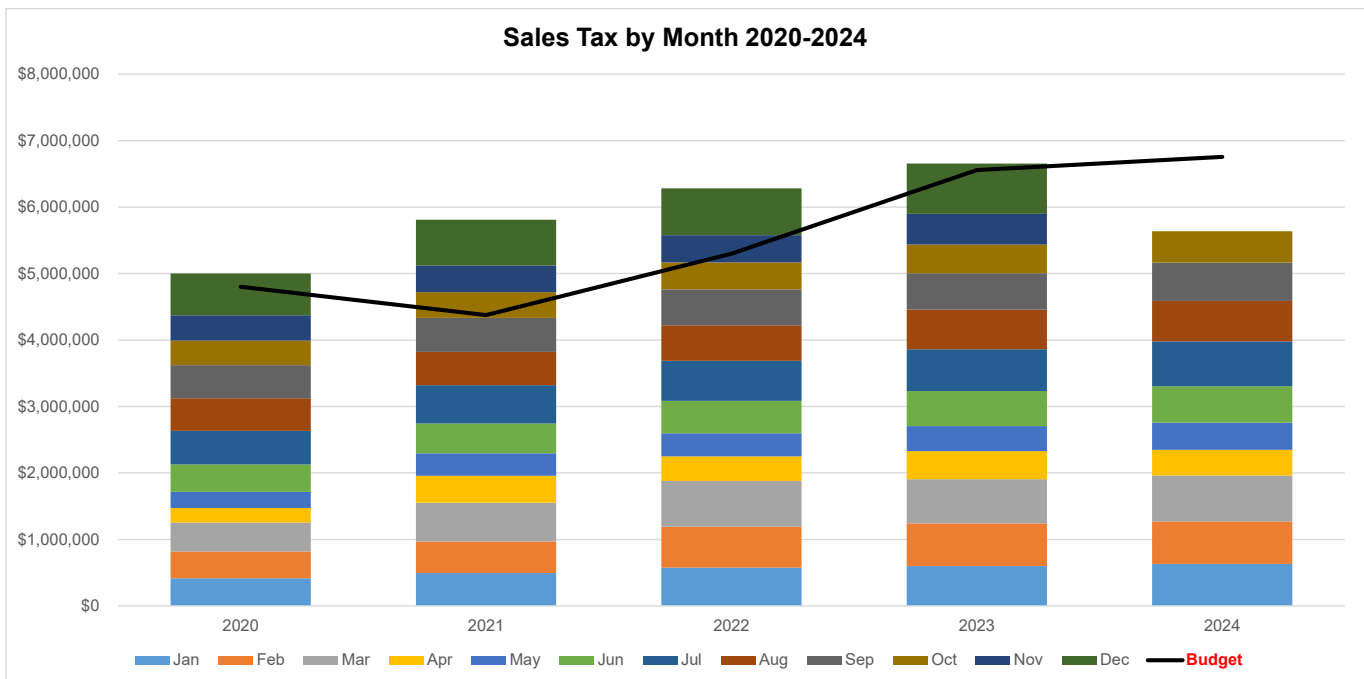
ALLOCATION OF FUNDS:

1st Bank - Operating Account Bank Balance	\$3,623,229.51
1st Bank - Payroll Account Bank Balance	(\$5,908.97)
1st Bank - Accounts Payable Bank Balance	(\$341,397.04)
Business License Cash Clearing - fixed in Nov.	\$0.00
Colotrust Plus	\$6,793,549.29
CSAFE	\$1,961,148.73
CSIP	\$5,181,949.03
Solera National Bank Savings	\$1,410,679.84
Alpine Bank CD	\$246,700.08
FirstBank CD	\$295,369.97
Wells Fargo CD	\$2,538.54
Flatirons Bank CD	\$240,000.00
First National Bank CD	\$257,578.69
LPL Financial	\$5,318,296.73
McCook National Bank CD	\$250,000.00
Mountain View Bank of Commerce CD	\$240,000.00
Multi Bank Securities	\$1,685,098.12
ProEquities	\$2,031,040.07
TOTAL	\$29,189,872.59

TREASURER'S REPORT FUND SUMMARIES - NOVEMBER 2024

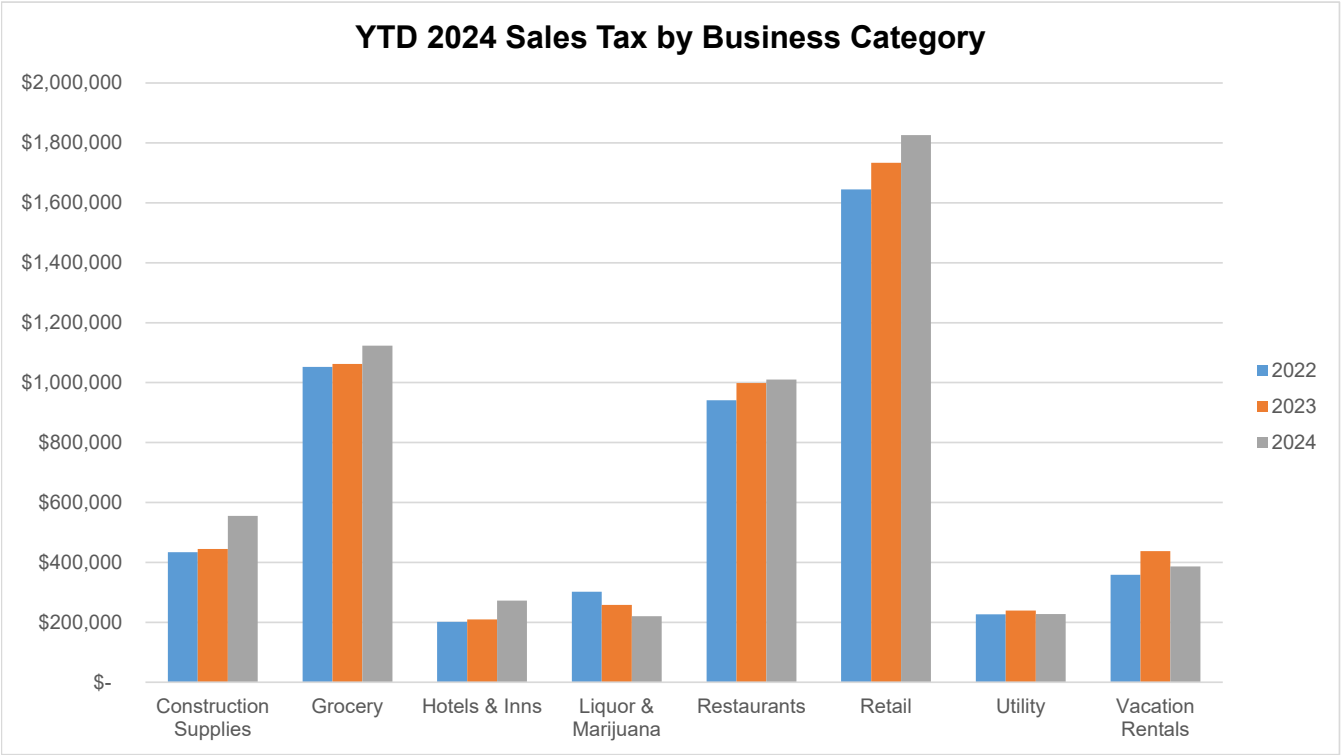
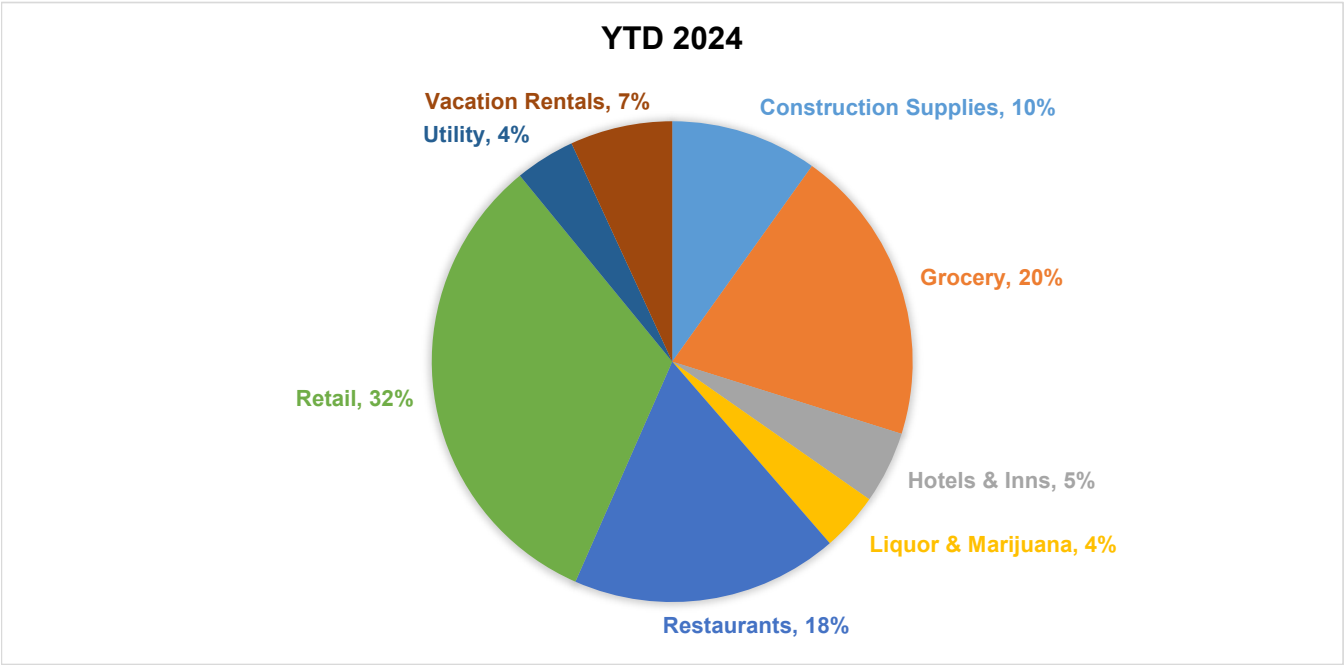
The Treasurer's report shows the revenue and expenditure/expense activity within each fund for the month. Additionally, it reports how this activity compares to the Town's YTD budget. The YTD budget is designed to take into account the seasonality of the Town's revenues that peak in the winter months; expenditures often peak with the summer construction season. The 2024 YTD Budget is based upon the distribution of 2022 actual revenue and expenditure/expense activity.

Fund	2024 YTD Actual	YTD Budget	% of YTD Budget	Total Budget	% of Total Budget
General Fund					
Revenues	\$17,406,769	\$16,262,611	107.0%	\$20,894,408	83.3%
Expenditures	\$15,859,238	\$16,945,729	93.6%	\$22,436,261	70.7%
Revenue: Tubing hill, interest revenues & building permits above YTD budget. County sales tax (collected by the State of Colorado), marijuana taxes, recreation Fun Club revenue, bag fees, and planning permit fees are all below YTD budget. Expenses: General government overall in line with YTD budget.					
Capital Fund					
Revenues	\$2,891,706	\$3,635,646	79.5%	\$7,659,205	37.8%
Expenditures	\$8,995,602	\$24,001,206	37.5%	\$16,175,453	55.6%
Revenue: Interest and REIF revenue are higher than YTD budget. Grants & Asset sales lower than YTD budget. Expenses: Vehicles/Equip and various capital projects well under budget due to timing of purchases/projects.					
Historic Preservation Fund					
Revenues	\$46	\$1	4566.0%	\$1	4566.0%
Expenditures	\$0	\$0	N/A	\$0	N/A
Revenue: Interest coming in higher than budgeted.					
Conservation Trust Fund					
Revenues	\$28,087	\$30,193	93.0%	\$41,000	68.5%
Expenditures	\$0	\$0	N/A	\$60,000	N/A
Revenue: State lottery funds slightly below YTD budget.					
Water Fund					
Revenues	\$2,117,130	\$5,656,706	37.4%	\$6,073,200	34.9%
Expenditures	\$1,132,369	\$3,064,249	37.0%	\$2,921,813	38.8%
Revenue: Budgeted grant revenue of \$4mm has not been awarded. Plant investment fees and interest well above YTD budget. Expenses: System repairs and capital improvements lower than budgeted based on timing of projects.					
Open Space Fund					
Revenues	\$559	\$98	570.1%	\$100	558.7%
Expenditures	\$0	\$0	N/A	\$0	N/A
Revenue: Interest coming in higher than budgeted.					
Housing Fund					
Revenues	\$2,307,851	\$4,141,314	55.7%	\$4,752,944	48.6%
Expenditures	\$9,795,532	\$14,600,319	67.1%	\$8,940,813	109.6%
Revenue: CDOT partnership contributions for Granite Park are under budget YTD. Partnership contributions and final grant reimbursement will be booked into accounts receivable and meet budget by year end. Short term rental tax below YTD budget. Expenses: Capital purchases higher than budgeted. 619 Granite under budget due to timing of project. Waiting on sale of various housing helps units in December. Loan programs YTD have not been spent.					
Insurance Reserve Fund					
Revenues	\$1,866,331	\$160,761	1160.9%	\$1,422,860	131.2%
Expenditures	\$1,626,782	\$1,342,605	121.2%	\$1,470,540	110.6%
Revenue: Employer paid premiums (not budgeted) have been paid to this fund. Stop loss refunds coming in higher than budgeted. Expenses: Medical claims coming in higher than YTD budget.					
Nicotine Tax Fund					
Revenues	\$620,012	\$678,475	91.4%	\$743,200	83.4%
Expenditures	\$920,244	\$688,605	133.6%	\$836,708	110.0%
Revenue: Nicotine taxes below budgeted YTD. Interest higher than YTD budget. Expenses: Childcare tuition assistance exceeding budget. Additional \$50k provided to the FIRC for food insecurity funding.					
Lodging Tax Fund					
Revenues	\$888,892	\$798,420	111.3%	\$959,850	92.6%
Expenditures	\$986,816	\$1,112,351	88.7%	\$2,179,647	45.3%
Revenue: Lodging tax is above YTD budget. Interest coming in higher than budgeted. Expenses: Special events higher than budget. Art & Culture/Public art below YTD budgets.					
Marina Fund					
Revenues	\$2,435,301	\$2,977,008	81.8%	\$2,898,100	84.0%
Expenditures	\$2,525,936	\$2,461,183	102.6%	\$2,590,954	97.5%
Revenue: Boat/paddle sports rentals & storage fees under YTD budget. Transfer from GF has not taken place. Paddleboard concessionaire revenue will be received in December. Expenses: Most expenses below YTD budget. Part time salary savings compared to prior year. DRREC contracted payment in Dec. Capital equipment, cleaning, telephone and dock maintenance expenses over YTD budget.					
92% OF THE FISCAL YEAR HAS ELAPSED					



Sales Tax by Business Category

October 2024 had six out of our eight categories showing growth compared to the same month last year. Hotels & Inns shows the biggest gains in terms of percentage growth and Construction Supplies shows the biggest gains in terms of dollars in October 2024 compared to October 2023. Liquor & Marijuana shows the biggest decline in terms of percentage and dollars in October 2024 compared to October 2023.



Construction Supplies							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$23,193	\$27,045	\$29,509	\$2,464	9.1%	\$2,464	9.1%
February	\$31,888	\$24,433	\$33,202	\$8,769	35.9%	\$11,233	21.8%
March	\$34,637	\$36,558	\$46,015	\$9,456	25.9%	\$20,689	23.5%
April	\$31,869	\$38,367	\$42,548	\$4,180	10.9%	\$24,869	19.7%
May	\$44,231	\$48,622	\$66,778	\$18,157	37.3%	\$43,026	24.6%
June	\$67,369	\$60,172	\$69,570	\$9,398	15.6%	\$52,424	22.3%
July	\$47,318	\$45,741	\$55,926	\$10,185	22.3%	\$62,609	22.3%
August	\$51,380	\$54,645	\$65,570	\$10,925	20.0%	\$73,535	21.9%
September	\$58,595	\$61,111	\$80,320	\$19,209	31.4%	\$92,743	23.4%
October	\$43,781	\$48,392	\$65,605	\$17,213	35.6%	\$109,956	24.7%
November	\$31,782	\$41,782	\$0				
December	\$51,262	\$62,208	\$0				
Total YTD Cumulative	\$434,262	\$445,085	\$555,042	\$109,956	24.7%	\$109,956	24.7%
Total Annual	\$517,306	\$549,076	\$555,042	n/a	n/a	n/a	n/a

Grocery							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$116,990	\$118,970	\$134,779	\$15,809	13.3%	\$15,809	13.3%
February	\$122,901	\$123,259	\$131,944	\$8,685	7.0%	\$24,494	10.1%
March	\$131,030	\$144,796	\$139,788	(\$5,008)	-3.5%	\$19,487	5.0%
April	\$83,265	\$82,879	\$80,697	(\$2,182)	-2.6%	\$17,305	3.7%
May	\$68,692	\$78,936	\$81,118	\$2,182	2.8%	\$19,486	3.6%
June	\$92,014	\$103,511	\$102,423	(\$1,089)	-1.1%	\$18,397	2.8%
July	\$120,168	\$115,718	\$146,326	\$30,608	26.5%	\$49,006	6.4%
August	\$114,212	\$122,266	\$120,299	(\$1,967)	-1.6%	\$47,039	5.3%
September	\$128,966	\$96,397	\$99,125	\$2,728	2.8%	\$49,767	5.0%
October	\$74,388	\$75,877	\$86,972	\$11,096	14.6%	\$60,862	5.7%
November	\$90,386	\$99,153	\$0				
December	\$135,045	\$135,943	\$0				
Total YTD Cumulative	\$1,052,627	\$1,062,608	\$1,123,471	\$60,862	5.7%	\$60,862	5.7%
Total Annual	\$1,278,057	\$1,297,705	\$1,123,471	n/a	n/a	n/a	n/a

Hotels & Inns							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$27,989	\$23,704	\$37,775	\$14,071	59.4%	\$14,071	59.4%
February	\$38,810	\$30,974	\$41,651	\$10,677	34.5%	\$24,748	45.3%
March	\$39,655	\$28,821	\$43,492	\$14,672	50.9%	\$39,420	47.2%
April	\$10,132	\$11,151	\$13,652	\$2,501	22.4%	\$41,921	44.3%
May	\$7,576	\$8,425	\$10,448	\$2,022	24.0%	\$43,943	42.6%
June	\$13,429	\$17,511	\$19,906	\$2,395	13.7%	\$46,338	38.4%
July	\$18,658	\$29,447	\$31,354	\$1,907	6.5%	\$48,245	32.2%
August	\$17,795	\$23,826	\$29,356	\$5,530	23.2%	\$53,775	30.9%
September	\$16,719	\$22,548	\$26,461	\$3,913	17.4%	\$57,688	29.4%
October	\$10,736	\$13,500	\$18,624	\$5,123	38.0%	\$62,812	29.9%
November	\$8,199	\$10,959	\$0				
December	\$22,199	\$31,195	\$0				
Total YTD Cumulative	\$201,499	\$209,906	\$272,718	\$62,812	29.9%	\$62,812	29.9%
Total Annual	\$231,896	\$252,061	\$272,718	n/a	n/a	n/a	n/a

Liquor & Marijuana							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$41,048	\$36,195	\$28,377	(\$7,818)	-21.6%	(\$7,818)	-21.6%
February	\$45,023	\$39,045	\$32,619	(\$6,426)	-16.5%	(\$14,244)	-18.9%
March	\$41,340	\$35,316	\$30,813	(\$4,503)	-12.8%	(\$18,747)	-17.0%
April	\$22,886	\$19,161	\$16,180	(\$2,981)	-15.6%	(\$21,727)	-16.7%
May	\$18,036	\$15,031	\$13,485	(\$1,546)	-10.3%	(\$23,273)	-16.1%
June	\$24,696	\$20,931	\$18,774	(\$2,156)	-10.3%	(\$25,429)	-15.3%
July	\$33,809	\$28,698	\$24,665	(\$4,033)	-14.1%	(\$29,462)	-15.2%
August	\$29,237	\$25,365	\$23,014	(\$2,351)	-9.3%	(\$31,813)	-14.5%
September	\$25,856	\$22,069	\$18,134	(\$3,934)	-17.8%	(\$35,747)	-14.8%
October	\$19,869	\$15,945	\$14,510	(\$1,435)	-9.0%	(\$37,182)	-14.4%
November	\$21,798	\$17,640	\$0				
December	\$39,178	\$32,714	\$0				
Total YTD Cumulative	\$301,801	\$257,753	\$220,571	(\$37,182)	-14.4%	(\$37,182)	-14.4%
Total Annual	\$362,777	\$308,107	\$220,571	n/a	n/a	n/a	n/a

Restaurant							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$102,704	\$110,460	\$109,034	(\$1,426)	-1.3%	(\$1,426)	-1.3%
February	\$107,913	\$110,791	\$114,413	\$3,622	3.3%	\$2,196	1.0%
March	\$121,191	\$121,377	\$129,135	\$7,758	6.4%	\$9,954	2.9%
April	\$63,443	\$72,848	\$65,338	(\$7,510)	-10.3%	\$2,444	0.6%
May	\$54,412	\$61,601	\$62,379	\$778	1.3%	\$3,222	0.7%
June	\$84,691	\$94,572	\$99,912	\$5,340	5.6%	\$8,562	1.5%
July	\$125,007	\$139,362	\$138,270	(\$1,092)	-0.8%	\$7,470	1.1%
August	\$111,509	\$114,724	\$118,778	\$4,054	3.5%	\$11,525	1.4%
September	\$96,971	\$102,196	\$101,951	(\$245)	-0.2%	\$11,280	1.2%
October	\$73,655	\$70,875	\$71,102	\$227	0.3%	\$11,506	1.2%
November	\$59,928	\$62,454	\$0				
December	\$101,185	\$109,326	\$0				
Total YTD Cumulative	\$941,496	\$998,806	\$1,010,313	\$11,506	1.2%	\$11,506	1.2%
Total Annual	\$1,102,610	\$1,170,586	\$1,010,313	n/a	n/a	n/a	n/a

Retail - General							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$170,744	\$176,373	\$195,451	\$19,078	10.8%	\$19,078	10.8%
February	\$161,538	\$164,892	\$184,544	\$19,652	11.9%	\$38,730	11.3%
March	\$196,771	\$194,662	\$208,748	\$14,085	7.2%	\$52,815	9.9%
April	\$124,469	\$133,730	\$129,398	(\$4,332)	-3.2%	\$48,483	7.2%
May	\$122,434	\$126,402	\$133,579	\$7,177	5.7%	\$55,660	7.0%
June	\$170,588	\$191,218	\$195,921	\$4,703	2.5%	\$60,363	6.1%
July	\$192,036	\$208,150	\$223,941	\$15,791	7.6%	\$76,153	6.4%
August	\$173,188	\$183,393	\$195,898	\$12,504	6.8%	\$88,658	6.4%
September	\$176,116	\$195,803	\$195,522	(\$281)	-0.1%	\$88,376	5.6%
October	\$157,046	\$159,431	\$163,220	\$3,789	2.4%	\$92,165	5.3%
November	\$161,269	\$168,055	\$0				
December	\$280,441	\$283,883	\$0				
Total YTD Cumulative	\$1,644,930	\$1,734,055	\$ 1,826,220	\$92,165	5.3%	\$92,165	5.3%
Total Annual	\$2,086,640	\$2,185,992	\$ 1,826,220	n/a	n/a	n/a	n/a

Utility							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$28,807	\$36,615	\$30,578	(\$6,037)	-16.5%	(\$6,037)	-16.5%
February	\$28,177	\$33,702	\$29,878	(\$3,824)	-11.3%	(\$9,861)	-14.0%
March	\$31,552	\$31,978	\$29,446	(\$2,532)	-7.9%	(\$12,393)	-12.1%
April	\$25,064	\$26,745	\$24,361	(\$2,385)	-8.9%	(\$14,777)	-11.5%
May	\$21,055	\$21,411	\$20,967	(\$444)	-2.1%	(\$15,221)	-10.1%
June	\$19,079	\$18,478	\$21,047	\$2,569	13.9%	(\$12,652)	-7.5%
July	\$17,785	\$17,591	\$17,447	(\$144)	-0.8%	(\$12,796)	-6.9%
August	\$17,219	\$16,813	\$17,367	\$554	3.3%	(\$12,242)	-6.0%
September	\$19,333	\$18,623	\$19,718	\$1,095	5.9%	(\$11,147)	-5.0%
October	\$18,803	\$17,644	\$16,419	(\$1,226)	-6.9%	(\$12,372)	-5.2%
November	\$21,712	\$19,215	\$0				
December	\$41,095	\$29,518	\$0				
Total YTD Cumulative	\$226,872	\$239,600	\$227,228	(\$12,372)	-5.2%	(\$12,372)	-5.2%
Total Annual	\$289,679	\$288,334	\$227,228	n/a	n/a	n/a	n/a

Vacation rentals							
Month	2022	2023	2024	Over / (Under)		Over / (Under)	
				Change PY		YTD Change PY	
				\$	%	\$	%
January	\$66,114	\$62,052	\$66,645	\$4,593	7.4%	\$4,593	7.4%
February	\$71,304	\$88,885	\$63,231	(\$25,655)	-28.9%	(\$21,061)	-14.0%
March	\$91,229	\$79,734	\$62,652	(\$17,083)	-21.4%	(\$38,144)	-16.5%
April	\$17,121	\$30,269	\$17,435	(\$12,834)	-42.4%	(\$50,978)	-19.5%
May	\$6,486	\$13,521	\$14,677	\$1,156	8.5%	(\$49,822)	-18.2%
June	\$17,444	\$26,948	\$24,657	(\$2,291)	-8.5%	(\$52,113)	-17.3%
July	\$34,732	\$45,776	\$40,356	(\$5,420)	-11.8%	(\$57,534)	-16.6%
August	\$27,247	\$35,688	\$38,543	\$2,855	8.0%	(\$54,678)	-14.3%
September	\$19,186	\$29,071	\$29,149	\$78	0.3%	(\$54,600)	-13.3%
October	\$8,020	\$25,962	\$29,503	\$3,541	13.6%	(\$51,059)	-11.7%
November	\$15,864	\$39,433	\$0				
December	\$69,461	\$72,376	\$0				
Total YTD Cumulative	\$358,883	\$437,906	\$386,846	(\$51,060)	-11.7%	(\$51,059)	-11.7%
Total Annual	\$444,208	\$549,715	\$386,846	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.

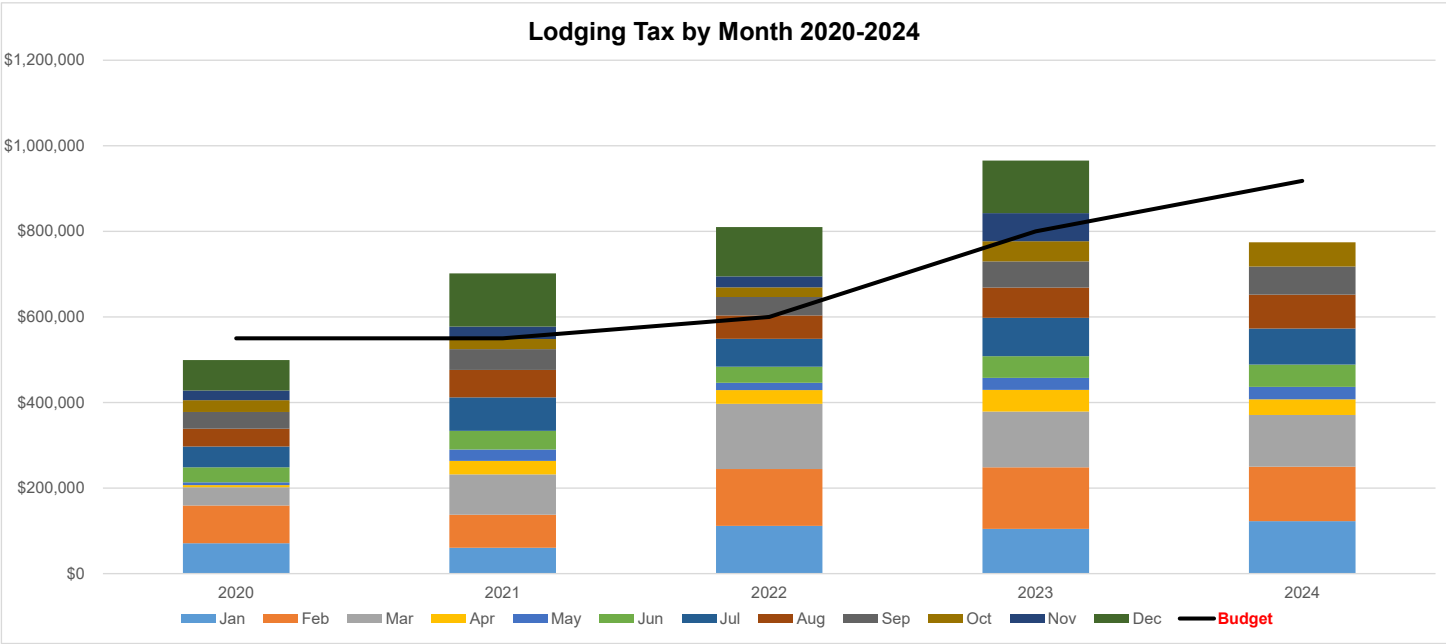
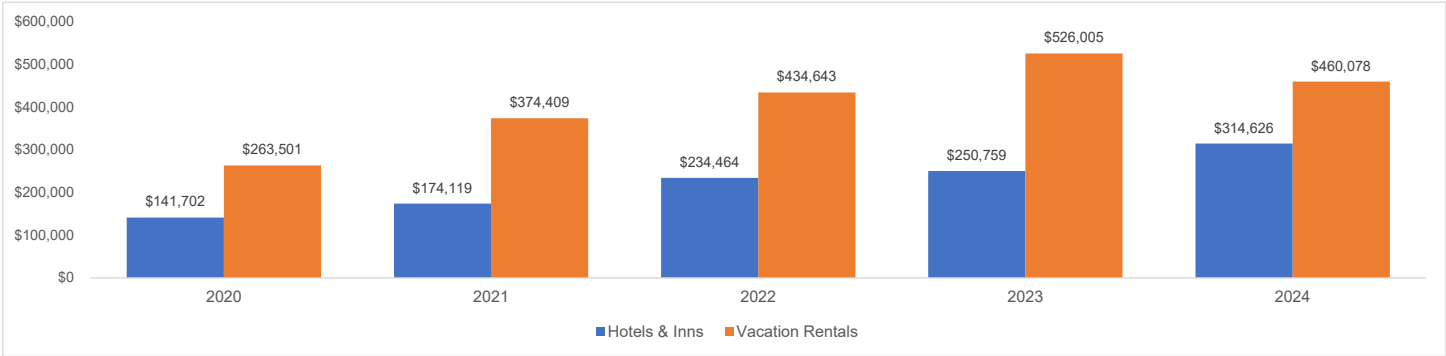
Lodging Tax

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

Year to Date through October is down 0.03% or (\$2,060) compared to YTD 2023.

October 2024 is up for Vacation Rentals 13.7% or \$4,222 and Hotels & Inns are up 33.8% or \$5,482 compared to October 2023. The actual lodging tax for October 2024 is \$56,820 compared to \$47,116 for October 2023.

Town of Frisco - Lodging tax												
Year to Date through: October												
Month	2022		2023		2024		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	\$31,381	\$80,099	\$29,487	\$75,270	\$44,258	\$78,550	\$14,772	50.1%	\$3,280	4.4%	\$ 126,350	97.20%
February	\$46,719	\$86,296	\$36,630	\$107,230	\$49,122	\$78,161	\$12,492	34.1%	(\$29,069)	-27.1%	\$ 277,108	90.25%
March	\$41,911	\$110,290	\$34,749	\$95,530	\$49,387	\$71,469	\$14,637	42.1%	(\$24,060)	-25.2%	\$ 449,611	82.50%
April	\$11,699	\$20,799	\$14,196	\$36,451	\$15,517	\$20,832	\$1,321	9.3%	(\$15,619)	-42.9%	\$ 486,444	83.73%
May	\$9,157	\$7,861	\$11,503	\$16,369	\$11,730	\$17,494	\$227	2.0%	\$1,126	6.9%	\$ 505,732	86.31%
June	\$16,254	\$21,131	\$19,023	\$32,013	\$22,567	\$29,666	\$3,545	18.6%	(\$2,347)	-7.3%	\$ 548,104	89.17%
July	\$22,568	\$42,626	\$34,699	\$54,712	\$35,633	\$48,451	\$935	2.7%	(\$6,261)	-11.4%	\$ 621,994	92.10%
August	\$21,552	\$33,071	\$27,985	\$42,570	\$33,896	\$45,432	\$5,912	21.1%	\$2,862	6.7%	\$ 683,902	95.36%
September	\$20,236	\$22,726	\$26,278	\$34,953	\$30,824	\$34,894	\$4,545	17.3%	(\$59)	-0.2%	\$ 732,595	97.99%
October	\$12,986	\$9,744	\$16,209	\$30,907	\$21,691	\$35,129	\$5,482	33.8%	\$4,222	13.7%	\$ 758,357	102.16%
November	\$6,429	\$19,250	\$19,079	\$46,896								
December	\$30,366	\$84,810	\$35,795	\$87,088								
Total YTD												
Cumulative	\$234,464	\$434,643	\$250,759	\$526,005	\$314,626	\$460,078	\$63,867	25.5%	(\$65,927)	-12.5%	\$758,357	102.16%
Total Annual	\$271,259	\$538,703	\$305,633	\$659,988	\$314,626	\$460,078	n/a	n/a	n/a	n/a	\$918,000	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.

Year to date through October is down 10.7% or (\$120,075) compared to YTD 2023.

October 2024 is up 13.1% or \$8,776 compared to October 2023. The actual STR excise tax for October 2024 is \$75,770 compared to \$66,994 October 2023.

Town of Frisco - STR Excise Tax								
Year to Date through:								
October								
Month	2022	2023	2024	Over / (Under)		YTD Cumulative Actuals	YTD Cumulative Budget	Over / (Under)
								YTD Cumulative Budget to Actual
				Change from py				
				\$	%	\$	\$	%
January		\$155,876	\$172,372	\$16,496	10.6%	\$172,372	\$ 170,118	101.3%
February		\$228,478	\$165,059	(\$63,419)	-27.8%	\$337,430	\$ 373,100	90.4%
March		\$202,234	\$160,082	(\$42,153)	-20.8%	\$497,512	\$ 605,358	82.2%
April		\$77,939	\$44,999	(\$32,940)	-42.3%	\$542,511	\$ 654,951	82.8%
May		\$33,066	\$38,192	\$5,126	15.5%	\$580,704	\$ 680,920	85.3%
June	\$43,806	\$69,012	\$63,857	(\$5,156)	-7.5%	\$644,561	\$ 737,970	87.3%
July	\$94,733	\$117,536	\$104,604	(\$12,932)	-11.0%	\$749,164	\$ 837,456	89.5%
August	\$69,193	\$91,579	\$97,797	\$6,217	6.8%	\$846,961	\$ 920,809	92.0%
September	\$43,863	\$75,713	\$75,622	(\$91)	-0.1%	\$922,582	\$ 986,370	93.5%
October	\$20,734	\$66,994	\$75,770	\$8,776	13.1%	\$998,352	\$ 1,021,055	97.8%
November	\$34,264	\$100,784						
December	\$176,537	\$187,097						
Total YTD								
Cumulative	\$272,330	\$1,118,428	\$998,352	(\$120,075)	-10.7%	\$998,352	\$ 1,021,055	97.8%
Total Annual	\$483,131	\$1,406,308	\$998,352	n/a	n/a	n/a	\$1,236,000	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.

October 2024 shows 97% online tax filers. October 2024 shows a 1% increase on online tax filers compared to October 2023.

*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:							
October							
Month	2022		2023		2024		\$5 Paper filing fee
	# Returns Filed	% Online filers	# Returns Filed	% Online filers	# Returns Filed	% Online filers	
January	625	75%	806	93%	851	97%	\$110
February	674	78%	758	96%	867	97%	(\$55)
March	1013	77%	1,172	95%	1,298	97%	\$147
April	629	75%	798	97%	823	98%	\$15
May	637	75%	743	98%	850	97%	\$115
June	1075	79%	1,211	97%	1,325	97%	\$170
July	689	78%	830	98%	912	97%	\$115
August	712	77%	849	96%	897	97%	\$60
September	1108	82%	1,255	97%	1,413	97%	\$205
October	733	86%	838	96%	923	97%	\$145
November	688	88%	786	96%	-		\$0
December	1456	85%	1,629	95%	-		\$0
Total YTD							
Cumulative	7895	78%	9,260	96%	10,159	97%	\$1,027
Total Annual	10039	80%	n/a	n/a	n/a	n/a	n/a

Real Estate Investment Fee (REIF)

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

Year to date through November is up 8% or \$150,575 compared to YTD 2023. The actual year to date dollar amount is \$2,022,748 compared to \$1,872,174 YTD 2023. November 2024 is up 65.5% or \$91,975 compared to November 2023.

For the month of November 2024 there were 14 transactions that were sold with consideration. The average sale price in the month of November 2024 was \$1,659,678. The average sales price in the month of November 2023 was \$1,559,777

For a full detail report of the REIF for the month of November 2024 click [here](#) or visit [Friscogov.com](#)

Real Estate Investment Fee (REIF)							
Year to Date through:							
November							
Month	2022	2023	2024	Over / (Under)		YTD Cumulative Budget	Over / (Under)
				Change from PY			YTD Cumulative Budget to Actual
				\$	%	\$	%
January	\$129,850	\$34,500	\$22,650	(\$11,850)	-34.3%	\$34,893	64.9%
February	\$123,792	\$253,295	\$92,200	(\$161,095)	-63.6%	\$291,071	39.5%
March	\$111,077	\$89,350	\$114,130	\$24,780	27.7%	\$381,438	60.0%
April	\$188,115	\$131,340	\$178,945	\$47,605	36.2%	\$514,273	79.3%
May	\$172,920	\$134,190	\$209,935	\$75,745	56.4%	\$649,990	95.1%
June	\$184,632	\$164,775	\$180,905	\$16,130	9.8%	\$816,640	97.8%
July	\$173,154	\$181,305	\$341,290	\$159,985	88.2%	\$1,000,009	114.0%
August	\$287,000	\$326,064	\$229,985	(\$96,079)	-29.5%	\$1,329,784	103.0%
September	\$205,558	\$212,450	\$298,893	\$86,443	40.7%	\$1,544,652	108.0%
October	\$162,240	\$204,525	\$121,460	(\$83,065)	-40.6%	\$1,751,505	102.2%
November	\$109,290	\$140,380	\$232,355	\$91,975	65.5%	\$1,893,483	106.8%
December	\$109,800	\$105,319					
Total YTD Cumulative	\$1,847,628	\$1,872,174	\$2,022,748	\$150,575	8.0%	\$1,893,483	106.8%
Total Annual	\$1,957,428	\$1,977,492	\$2,022,748	n/a	n/a	\$2,000,000	n/a

