

**Agenda**  
**Resort Tax Monitoring Committee**  
**Remote Meeting – Via Webex**  
**Wednesday, January 13, 2021, 7:05 a.m.**

**Event:** Resort Tax

**Event address for attendees:** <https://cityofwhitefish.webex.com/cityofwhitefish/j.php?MTID=m05f6d9ccbe75391dee82ac5f52636da0>

**Date and time:** Wednesday, January 13, 2021 7:00 am  
Mountain Standard Time (Denver, GMT-07:00)

**Duration:** 1 hour

**Description:** Resort Tax Monitoring  
Committee

**Meeting number:** 146 345 1078

**Event password:** January2021@WF

**Video Address:** Dial [1463451078@cityofwhitefish.webex.com](https://1463451078@cityofwhitefish.webex.com) you can also dial  
173.243.2.68 and enter your meeting number

**Audio conference:** Join by phone: 1.408.418.9388 United States Toll  
Access code: 146 345 1078

- Call to Order.
- Review and approve minutes for November 18, 2020.
- Review the monthly financial report for November 2020.
- Update on Streets/Parks Projects.
- Discussion Item - Resort Tax Renewal/City Council Work Session (Review of Council Meeting). January 19, 2021 Public Hearing
- Other Items.
- Set next meeting date. (one of the agenda items for the February meeting will be Resort Tax project priority setting).

Members

Andy Feury  
Ken Stein  
Julia Olivares  
Brian Averill

Doug Reed  
Chris Schustrom  
Trek Stephens

- A. Property tax reduction for taxpayers residing in the city in an amount equal to twenty five percent (25%) of the three percent (3%) resort tax revenues derived during the preceding fiscal year;
- B. Provision for the repair and improvement of existing streets, storm sewers, all underground utilities, sidewalks, curbs and gutters, in an amount equal to sixty five percent (65%) of the two percent (2%) resort tax revenues derived during the preceding fiscal year;
- C. Bicycle paths and other park capital improvements in an amount equal to five percent (5%) of the two percent (2%) resort tax revenues derived during the preceding fiscal year;
- D. Repayment of a loan or a bond to finance a portion of the costs of, or to otherwise pay for, the acquisition of the conservation easement or other interests, in and around Haskill Basin in order to protect and preserve water quality and quantity, including the source drinking water supply for the municipal water system of the city of Whitefish, in an amount equal to seventy percent (70%) of the one percent (1%) resort tax revenues to be received in a fiscal year, except that if such portion of resort tax revenues received in a fiscal year is more than is needed in that fiscal year for such loan or bond, the excess will be applied to additional property tax relief in the next fiscal year;
- E. Cost of administering the resort tax in an amount equal to five percent (5%) of the three percent (3%) resort tax per year.

## Resort Tax Monitoring Committee Minutes

November 18, 2020

Present: Andy Feury, Ken Stein, Julia Olivares, Brian Averill, Doug Reed, Chris Schustrom, Trek Stephens, Ben Dahlman, Dana Smith, Vanice Woodbeck, Craig Workman, Heidi Van Everen

### 1. Review Minutes from previous meeting.

Minutes from the prior meeting were unanimously approved.

### 2. Review Financial Report

September looked good. Some of the contributions had not been posted yet. August was a little higher due to money coming in late for June and July. Retail stayed steady. Bars and Restaurants struggled.

#### Input from representatives

**Brian Averill** (Lodging) - July was on par w/previous year. August was up over last year. September was strong year over year.

**Chris Schustrom** (Lodging) - Reminded us of the effect of Going to the Sun Road being closed.

**Doug Reed** (Restaurants) - Doug shared concerns about possible closings of restaurants due to COVID over the holidays.

**Trek Stephens** (Retail) - September was close to par. He also observed that hard goods such as bikes boats did particularly well.

### 3. Update on State Park Road Project

Winter came sooner than expected. They were able to pave the road, complete curbs and gutters and install signs and lighting, but shared use path and sidewalks will be postponed until Spring. The actual cost of this project remains under budget (less than original bid).

### 4. Resort Tax Renewal:

#### Proposed changes by section

Section B - Delete the word "existing" (provides the ability to add sidewalks)

Section C - Add the word "Maintenance" (allows for acquisition and purchase of equipment)

Section D - City Council recommended adding WF Trails with funds directed to trails only

\*A motion was made to support the new reallocation language proposed and all committee members were unanimously in favor. Further discussion took place on ideas to promote the revised allocation. Chris Schustrom offered to draft a letter in December that we can submit to City Council in January.

### 5. Next Meeting – January 13, 2021

## Resort Tax Report Reported in the Month Businesses Collected Tax

MONTH/YEAR	LODGING	BARS & RESTAURANTS	RETAIL	COLLECTED		INTEREST	TOTAL
<b>Total FY18</b>	<b>\$ 875,126</b>	<b>\$ 1,567,210</b>	<b>\$ 1,599,193</b>	<b>\$ 4,041,530</b>		<b>8.96%</b>	<b>\$ 23,749 \$ 4,065,279</b>
FY17 vs FY18 (3% vs 3%)	13.30%	8.83%	6.85%	8.96%	or \$	<b>332,338</b>	Taxable Sales FY18 \$ 141,808,062
July 2018	119,942	177,844	198,144	495,929	3.68%		3,106 499,035
August 2018	264,354	229,620	197,726	691,700	2.98%		3,679 695,379
September 2018	142,291	164,124	140,948	447,364	22.09%	7.8%	3,651 451,015
October 2018	20,456	97,842	88,200	206,499	8.06%		4,961 211,460
November 2018	35,406	103,516	144,150	283,072	-4.31%		4,361 287,433
December 2018	55,411	164,740	170,097	390,248	23.47%	9.6%	2,934 393,182
January 2019	18,604	104,553	93,126	216,282	-5.90%		1,484 217,766
February 2019	65,030	115,721	112,557	293,308	3.05%		2,964 296,272
March 2019	39,314	99,013	96,841	235,168	-1.17%	-1.0%	3,516 238,684
April 2019	10,603	95,642	90,323	196,568	-2.56%		3,636 200,204
May 2019	66,270	129,909	166,386	362,565	13.36%		3,845 366,410
June 2019	127,881	172,006	159,794	459,681	2.58%	5.1%	3,792 463,473
<b>Total FY19</b>	<b>\$ 965,561</b>	<b>\$ 1,654,530</b>	<b>\$ 1,658,293</b>	<b>\$ 4,278,383</b>		<b>5.86%</b>	<b>\$ 41,929 \$ 4,320,312</b>
FY18 vs FY19	10.33%	5.57%	3.70%	5.86%	or \$	<b>236,854</b>	Taxable Sales FY19 \$ 150,118,717
July 2019	232,446	249,822	222,176	704,445	42.05%		4,227 708,672
August 2019	107,985	171,849	184,288	464,123	-32.90%		4,340 468,463
September 2019	202,784	187,080	146,596	536,460	19.92%	4.3%	4,210 540,670
October 2019	72,020	114,362	93,111	279,493	35.35%		3,500 282,993
November 2019	31,925	104,797	154,109	290,831	2.74%		2,351 293,182
December 2019	26,204	122,189	176,468	324,861	-16.76%	1.7%	2,181 327,042
January 2020	47,244	113,913	135,507	296,664	37.17%		1,225 297,889
February 2020	28,523	88,008	119,748	236,279	-19.44%		3,502 239,781
March 2020	9,979	56,382	86,606	152,967	-34.95%	-7.9%	2,172 155,139
April 2020	6,957	71,096	87,353	165,406	-15.85%		1,799 167,205
May 2020	50,570	105,786	173,207	329,563	-9.10%		1,470 331,033
June 2020	42,139	110,343	182,042	334,524	-27.23%	-18.6%	3,736 338,260
<b>Total FY20</b>	<b>\$ 858,777</b>	<b>\$ 1,495,628</b>	<b>\$ 1,761,211</b>	<b>\$ 4,115,615</b>		<b>-3.80%</b>	<b>\$ 34,713 \$ 4,150,328</b>
FY19 vs FY20	-11.06%	-10.86%	6.21%	-3.80%	or \$	<b>(162,768)</b>	Taxable Sales FY20 \$ 144,407,560
July 2020	178,173	214,968	236,685	629,826	-10.59%		1,500 631,326
August 2020	234,063	196,817	194,056	624,936	34.65%		900 625,836
September 2020	158,102	191,941	188,641	538,684	0.41%	5.2%	- 538,684
October 2020	88,284	112,076	119,814	320,174	14.56%		- 320,174
November 2020	78,378	69,415	101,398	249,190	-14.32%		- 249,190
December 2020	-	-	-	-			- -
January 2021	-	-	-	-			- -
February 2021	-	-	-	-			- -
March 2021	-	-	-	-			- -
April 2021	-	-	-	-			- -
May 2021	-	-	-	-			- -
June 2021	-	-	-	-			- -
<b>Total FY21</b>	<b>\$ 737,000</b>	<b>\$ 785,217</b>	<b>\$ 840,594</b>	<b>\$ 2,362,810</b>		<b>3.84%</b>	<b>\$ 2,400 \$ 2,365,210</b>
FY20 vs FY21	13.88%	-5.16%	5.04%	3.84%	or \$	<b>87,458</b>	Taxable Sales FY21 \$ 82,905,621
FY21 % of Collections	31%	19%	20%	57%			
<b>Grand Total</b>	<b>\$ 9,592,916</b>	<b>\$ 18,293,268</b>	<b>\$ 20,899,370</b>	<b>\$ 48,785,554</b>			<b>\$ 879,831 \$ 49,665,936</b>
% of Total Collections	20%	37%	43%				2.9% Average since '96

