

Agenda
Resort Tax Monitoring Committee
City Council Conference Room 2nd Floor City Hall (Remote Option)
Wednesday, June 28, 2023 7:05 a.m.

Call-in phone number 406-730-6124

1. Call to Order.
2. Appoint Chairman, Vice-Chair and Secretary
3. Public Comment.
4. Review and approve minutes for April 19, 2023 meeting
5. River Lakes Parkway Neighborhood for concerns of the road conditions
6. Review the Financial Monthly Report and Quarterly Reports
7. Review the Resort Tax Reallocation to add Community Housing
8. Update on Resort Tax Funded Street and Park Projects.
9. Street Priority List.
10. Set next meeting date for July 2023.

Members

Andy Feury
Ken Stein

Doug Reed
Chris Schustrom

Brian Averill
Julia Olivares

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

4-19-2023

Attendees: Brian Averill, Ken Stein, Lanie Gospodarek, Chris Schustrom, Vanice Woodbeck, Julia Olivares, Craig Workman, Dana Smith, Maria Butts, Trek Stephens.

Review Minutes from previous Meeting – Unanimously Approved.

Review of Financial Monthly Report

Collections are up – 7.75 %. All delinquencies are short-term rentals. Bars and Restaurants show increases higher than normal.

Riverbend Trail Construction Request for Funds – John Phelps

Request for \$100,000 earmark toward the project, which could begin in the fall of 2024. Dana suggested that we review the budget prior to deliberation. The City of Whitefish would like 10ft path – Easement is only 6ft. This would require permission from DNRC and Fish/Wildlife

Street and Park Projects

Working on Texas (Construction Phase) 3 or 4 weeks of work until finished. Hired RPA for Karrow Ave Design, Construction, Post Construction work. The goal is to get survey work done this year. Chris suggested that we review future priorities beyond Karrow. Dana expressed the need for attention to roads in River Lakes and Monterra.

Phase 3 of Armory to be completed in August.

Budget Discussion

Increase in collections projected to be 500,000 from 2023 to 2024.

Craig

Estimating 3M for Karrow project. The project will be split over 2 years. 2M allocated to work slated for 2024. Concerns were shared about closing the road. Chris suggested that the lights at 2nd street intersection be adjusted by MDT.

Maria

\$170,000 for River Improvements; Docks and river access (each side of the bridge). Phase 4 of Amory Park design will begin. The scope may include the entire project. Funds will be put aside for Riverbend Path in 2025. Maria is also considering review of maintenance for other bike paths.

Next Meeting: 5/17/2023

**QUARTERLY RESORT TAX REPORT
BY MONTH COLLECTED BY BUSINESSES
As of June 20, 2023**

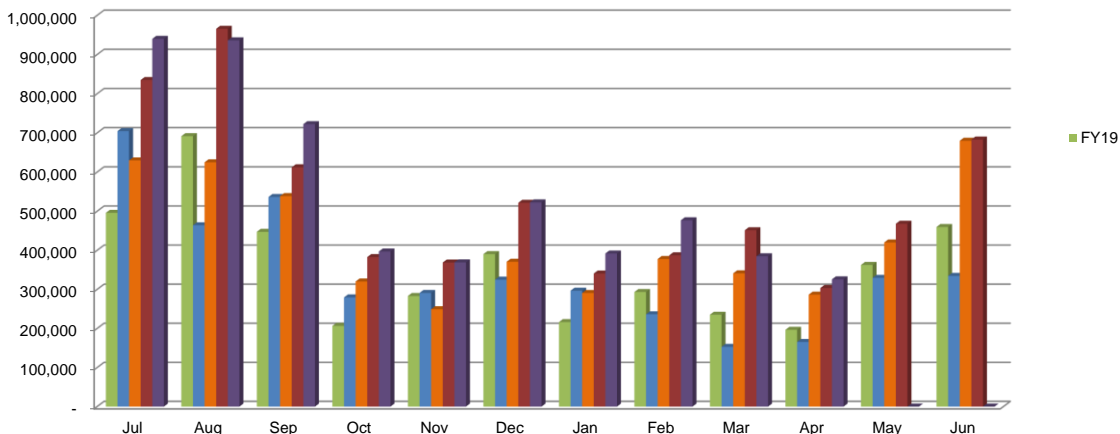
Month Collected by Business	Lodging		Bars & Restaurants		Retail Change from Same Month in Prior Year		Total	Change from Same Month in Prior Year	Number of Delinquencies Each Month
	Lodging	Change from Same Month in Prior Year	Bars & Restaurants	Change from Same Month in Prior Year	Retail	Year			
Total FY19	\$ 962,430	9.72%	\$ 1,649,199	6.05%	\$ 1,655,800	3.80%	\$ 4,267,429	5.96%	0
Jul-19	\$ 238,060	13.64%	\$ 252,855	12.67%	\$ 234,990	12.96%	\$ 725,905	13.08%	0
Aug-19	\$ 218,503	11.48%	\$ 225,504	6.49%	\$ 189,528	-9.81%	\$ 633,535	2.53%	0
Sep-19	\$ 127,868	5.27%	\$ 164,015	7.86%	\$ 134,392	5.18%	\$ 426,275	6.22%	0
Oct-19	\$ 41,880	1.84%	\$ 110,864	0.55%	\$ 94,657	5.75%	\$ 247,402	2.70%	0
Nov-19	\$ 19,706	-3.54%	\$ 88,202	5.55%	\$ 156,057	11.81%	\$ 263,965	8.38%	0
Dec-19	\$ 44,874	-8.07%	\$ 135,515	-2.58%	\$ 175,909	4.61%	\$ 356,297	0.06%	0
Jan-20	\$ 43,659	13.71%	\$ 122,890	6.58%	\$ 133,931	42.04%	\$ 300,480	21.16%	0
Feb-20	\$ 54,199	19.25%	\$ 134,119	19.81%	\$ 123,519	12.20%	\$ 311,837	16.58%	0
Mar-20	\$ 26,672	-32.92%	\$ 75,120	-36.16%	\$ 87,042	-13.06%	\$ 188,834	-26.68%	0
Apr-20	\$ 3,513	-84.20%	\$ 28,998	-68.14%	\$ 81,643	0.32%	\$ 114,154	-41.35%	0
May-20	\$ 8,665	-83.43%	\$ 64,085	-46.32%	\$ 169,717	-0.22%	\$ 242,466	-29.06%	2
Jun-20	\$ 60,493	-52.35%	\$ 124,827	-27.74%	\$ 183,367	17.05%	\$ 368,687	-19.21%	9
Total FY20	\$ 888,092	-7.72%	\$ 1,526,994	-7.41%	\$ 1,764,751	6.58%	\$ 4,179,837	-2.05%	11
Jul-20	\$ 189,238	-20.51%	\$ 201,228	-20.42%	\$ 236,559	0.67%	\$ 627,026	-13.62%	0
Aug-20	\$ 210,425	-3.70%	\$ 205,975	-8.66%	\$ 202,970	7.09%	\$ 619,370	-2.24%	0
Sep-20	\$ 153,620	20.14%	\$ 172,521	5.19%	\$ 181,226	34.85%	\$ 507,367	19.02%	0
Oct-20	\$ 68,400	63.32%	\$ 117,114	5.64%	\$ 128,058	35.29%	\$ 313,572	26.75%	0
Nov-20	\$ 21,820	10.73%	\$ 72,586	-17.70%	\$ 169,704	8.74%	\$ 264,110	0.05%	0
Dec-20	\$ 49,539	10.40%	\$ 118,800	-12.33%	\$ 224,075	27.38%	\$ 392,414	10.14%	0
Jan-21	\$ 47,586	8.99%	\$ 126,087	2.60%	\$ 121,595	-9.21%	\$ 295,268	-1.73%	0
Feb-21	\$ 55,999	3.32%	\$ 130,392	-2.78%	\$ 145,720	17.97%	\$ 332,111	6.50%	0
Mar-21	\$ 56,043	110.12%	\$ 142,606	89.84%	\$ 144,493	66.00%	\$ 343,142	81.72%	0
Apr-21	\$ 35,943	923.14%	\$ 118,865	309.91%	\$ 114,620	40.39%	\$ 269,428	136.02%	0
May-21	\$ 76,291	780.46%	\$ 151,967	137.13%	\$ 202,894	19.55%	\$ 431,152	77.82%	0
Jun-21	\$ 220,713	264.85%	\$ 228,246	82.85%	\$ 245,880	34.09%	\$ 694,839	88.46%	0
Total YTD FY21	\$ 1,185,618	33.50%	\$ 1,786,388	16.99%	\$ 2,117,794	20.01%	\$ 5,089,799	21.77%	0
Jul-21	\$ 345,733	82.70%	\$ 309,290	53.70%	\$ 328,611	38.91%	\$ 983,634	56.87%	0
Aug-21	\$ 303,321	44.15%	\$ 264,862	28.59%	\$ 262,067	29.12%	\$ 830,250	34.05%	0
Sep-21	\$ 204,633	33.21%	\$ 211,347	22.51%	\$ 197,244	8.84%	\$ 613,224	20.86%	0
Oct-21	\$ 88,290	29.08%	\$ 155,766	33.00%	\$ 149,723	16.92%	\$ 393,779	25.58%	0
Nov-21	\$ 31,880	46.10%	\$ 107,090	47.54%	\$ 199,842	17.76%	\$ 338,812	28.28%	0
Dec-21	\$ 74,306	49.99%	\$ 164,976	38.87%	\$ 265,143	18.33%	\$ 504,425	28.54%	0
Jan-22	\$ 73,098	53.61%	\$ 151,956	20.52%	\$ 141,529	16.39%	\$ 366,583	24.15%	0
Feb-22	\$ 79,309	41.63%	\$ 162,496	24.62%	\$ 160,497	10.14%	\$ 402,302	21.13%	0
Mar-22	\$ 68,455	22.15%	\$ 160,876	12.81%	\$ 176,144	21.90%	\$ 405,475	18.17%	0
Apr-22	\$ 42,167	17.32%	\$ 128,772	8.33%	\$ 130,865	14.17%	\$ 301,804	12.02%	0
May-22	\$ 87,045	14.10%	\$ 157,457	3.61%	\$ 229,887	13.30%	\$ 474,389	10.03%	0
Jun-22	\$ 219,408	-0.59%	\$ 234,720	2.84%	\$ 258,470	5.12%	\$ 712,598	2.56%	0
Total YTD FY22	\$ 1,617,645	36.44%	\$ 2,209,608	23.69%	\$ 2,500,022	18.05%	\$ 6,327,275	24.31%	0
<i>Dollar figures above are not adjusted for delinquencies.</i>									
Jul-22	\$ 354,665	2.58%	\$ 317,420	2.63%	\$ 351,918	7.09%	\$ 1,024,003	4.10%	5
Aug-22	\$ 309,140	1.92%	\$ 283,797	7.15%	\$ 298,297	13.82%	\$ 891,234	7.35%	7
Sep-22	\$ 215,110	5.12%	\$ 237,062	12.17%	\$ 220,346	11.71%	\$ 672,518	9.67%	8
Oct-22	\$ 75,885	-14.05%	\$ 161,675	3.79%	\$ 158,165	5.64%	\$ 395,725	0.49%	11
Nov-22	\$ 31,042	-2.63%	\$ 112,806	5.34%	\$ 220,886	10.53%	\$ 364,734	7.65%	19
Dec-22	\$ 63,788	-14.15%	\$ 170,473	3.33%	\$ 253,979	-4.21%	\$ 488,240	-3.21%	5
Jan-23	\$ 74,415	1.80%	\$ 171,646	12.96%	\$ 160,380	13.32%	\$ 406,441	10.87%	14
Feb-23	\$ 81,796	3.14%	\$ 176,775	8.79%	\$ 201,461	25.52%	\$ 460,032	14.35%	42
Mar-23	\$ 71,118	3.89%	\$ 169,089	5.11%	\$ 166,096	-5.70%	\$ 406,303	0.20%	31
Apr-23				-100.00%		-100.00%		-100.00%	
May-23				-100.00%		-100.00%		-100.00%	
Jun-23				-100.00%		-100.00%		-100.00%	
Total YTD FY23	\$ 1,276,959	-21%	\$ 1,800,743	-18.50%	\$ 2,031,528	-18.74%	\$ 5,109,230	-19.25%	142

this information is the by-period amount of resort tax collected so this gets updated for the whole fiscal year each quarter.

Resort Tax Report
Reported in the Month Businesses Collected Tax
AS OF NOVEMBER 30, 2008

<u>MONTH/YEAR</u>	<u>LODGING</u>	<u>BARS & RESTAURANTS</u>	<u>RETAIL</u>	<u>COLLECTED</u>		<u>INTEREST</u>	<u>TOTAL</u>
July 2020	178,173	214,968	236,685	629,826	-10.59%	682	630,508
August 2020	234,063	196,817	194,056	624,936	34.65%	1,066	626,002
September 2020	158,102	191,941	188,641	538,684	0.41%	898	539,582
October 2020	88,284	112,076	119,814	320,174	14.56%	1,058	321,232
November 2020	78,378	69,415	101,398	249,190	-14.32%	561	249,751
December 2020	32,442	111,811	226,456	370,710	14.11%	407	371,117
January 2021	46,620	111,925	132,183	290,728	-2.00%	365	291,093
February 2021	85,582	148,765	143,459	377,805	59.90%	348	378,153
March 2021	57,027	140,256	143,766	341,049	122.96%	414	341,463
April 2021	35,142	132,266	119,185	286,593	73.27%	441	287,034
May 2021	77,012	151,978	191,091	420,081	27.47%	467	420,548
June 2021	210,216	216,079	253,610	679,905	103.25%	2,210	682,115
Total FY21	\$ 1,281,040	\$ 1,798,296	\$ 2,050,344	\$ 5,129,681	24.64%	\$ 8,917	\$ 5,138,597
FY20 vs FY21	50.34%	20.24%	16.42%	24.64%	or \$	1,014,065	Taxable Sales FY21 \$ 179,988,799
FY21 % of Collections	25%	35%	40%	100%			
July 2021	227,005	283,424	324,582	835,011	32.58%	504	835,515
August 2021	414,859	296,012	254,869	965,740	54.53%	535	966,275
September 2021	215,882	190,513	205,771	612,166	13.64%	641	612,807
October 2021	90,251	156,461	136,035	382,747	19.54%	705	383,452
November 2021	36,679	124,428	207,615	368,721	47.97%	702	369,423
December 2021	78,801	176,472	266,384	521,657	40.72%	561	522,218
January 2022	60,241	142,427	137,885	340,553	17.14%	423	340,976
February 2022	79,068	131,154	177,008	387,230	2.49%	432	387,662
March 2022	73,108	192,830	185,509	451,447	32.37%	569	452,016
April 2022	42,243	130,622	130,656	303,521	5.91%	711	304,232
May 2022	84,935	148,911	234,101	467,947	11.39%	1,013	468,960
June 2022	205,559	231,565	245,873	682,997	0.45%	3,704	686,701
Total FY22	\$ 1,608,630	\$ 2,204,819	\$ 2,506,288	\$ 6,319,737	23.20%	\$ 10,500	\$ 6,330,237
FY21 vs FY22	25.57%	22.61%	22.24%	23.20%	or \$	1,190,056	Taxable Sales FY22 \$ 221,745,162
FY22 % of Collections	25%	35%	40%	100%			
July 2022	299,416	314,037	326,589	940,042	12.58%	\$	940,042
August 2022	360,858	286,395	288,990	936,243	-3.05%	\$	936,243
September 2022	220,178	257,560	244,535	722,273	17.99%	\$	722,273
October 2022	87,683	148,074	161,191	396,948	3.71%	\$	396,948
November 2022	35,220	114,207	219,625	369,052	0.09%	\$	369,052
December 2022	66,545	176,792	279,272	522,609	0.18%	\$	522,609
January 2023	64,500	169,337	157,996	391,833	15.06%	\$	391,833
February 2023	91,385	182,283	203,187	476,855	23.15%	\$	476,855
March 2023	63,034	159,953	161,768	384,755	-14.77%	\$	384,755
April 2023	49,647	135,857	141,223	326,727	7.65%	\$	326,727
May 2023	-	-	-	-	-100.00%	\$	-
June 2023	-	-	-	-	-100.00%	\$	-
Total FY23	\$ 1,338,466	\$ 1,944,495	\$ 2,184,376	\$ 5,467,337	5.78%	\$ -	\$ 5,467,337
FY22 vs FY23	1.54%	6.59%	7.80%	5.78%	or \$	298,544	Taxable Sales FY23 \$ 191,836,382
Grand Total	\$ 13,084,053	\$ 23,455,662	\$ 26,799,784	\$ 63,339,499		\$ 896,848	\$ 64,236,897
% of Total Collections	21%	37%	42%				

Total Resort Tax Collections by Month



Total Taxable Sales Since 1996	
FY96-FY15	\$ 1,415,763,781
FY16-YTD	\$ 1,278,596,042
Total	\$ 2,694,359,823
Total Collected	
FY96-FY15	\$ 28,315,276
FY16-YTD	\$ 38,357,881
Total	\$ 66,673,157
5% Admin	
FY96-FY15	\$ 1,415,764
FY16-YTD	\$ 1,917,894
Total	\$ 3,333,658
Public Portion	
FY96-YTD	\$ 63,339,499