

Agenda
Resort Tax Monitoring Committee
City Council Conference Room 2nd Floor City Hall (Remote Option)
Wednesday, February 16, 2022 7:05 a.m.

Remote Meeting: Microsoft Teams

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 406-426-9894,,598353239#](#) United States, Billings

[\(833\) 563-1755,,598353239#](#) United States (Toll-free)

Phone Conference ID: 598 353 239#

1. Call to Order.
2. Public Comment.
3. Review and approve minutes for January 26, 2022.
4. Review the monthly reports for December 2021.
5. Update on Resort Tax Funded Street and Park Projects.
6. Update on Riverside Trail.
7. Update on Transportation Plan.
8. Set next meeting date for March 2022.

Members

Andy Feury

Doug Reed

Brian Averill

Trek Stephens

Ken Stein

Chris Schustrom

Julia Olivares

- 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

January 26, 2022

Present: Andy Feury, Ken Stein, Julia Olivares, Doug Reed, Chris Schustrom, Brian Averill, Vanice Woodbeck, Craig Workman, Maria Butts.

1. Review Minutes from previous meeting.

Minutes from the prior meeting were approved unanimously.

2. Financial Report (October/November)

October – Lodging was slightly over 2021 collections. Bars/Restaurants & Retail recognized large increases YOY.

November – Lodging reflects a significant decrease, while Bars/Restaurants and Retail show significant increases YOY. We recognize that these collections are based on cash. There were many delinquencies to consider. We expect the quarterly report will supply us with a clearer picture of collections.

3. Streets and Park Projects

Edgewood has been paved and is open for Winter. They were able to get lights up after all. In the Spring the sidewalks, restoration and landscaping will take place.

The current plan is for E. Edgewood to roll into the Texas project next year.

There is one more public meeting to discuss the Texas project on Feb 10th. We will go out to bid in April.

Maria informed us that bids for Amory Park improvements will go out to bid late Spring. There is a possibility that work can begin in June. She has 2 years to utilize grants (\$250,000.00)

4. Street Priorities

We are currently operating under the current language, but Craig expects that there will be changes in ranking once we adopt the new verbiage and are able to include reconstruction, mill overlays, and connections.

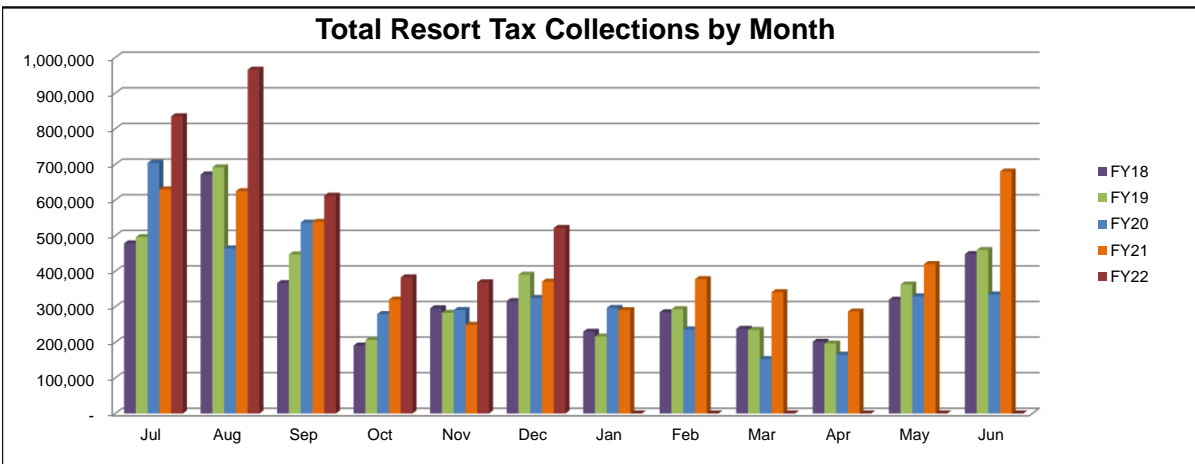
The Transportation plan is coming into focus. There will be a work session held in March. A few members on our committee expressed an interest in attending.

We will revisit priorities once we have more information about the Transportation plan.

5. Next Meeting – February 16th at 7:05am

Resort Tax Report Reported in the Month Businesses Collected Tax

MONTH/YEAR	LODGING	BARS & RESTAURANTS	RETAIL	COLLECTED		INTEREST	TOTAL
Total FY19	\$ 965,561	\$ 1,654,530	\$ 1,658,293	\$ 4,278,383	5.86%	\$ 41,929	\$ 4,320,312
FY18 vs FY19	10.33%	5.57%	3.70%	5.86%	or \$ 236,854		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%	4,210	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%	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%	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%	3,736	338,260
Total FY20	\$ 858,777	\$ 1,495,628	\$ 1,761,211	\$ 4,115,615	-3.80%	\$ 34,713	\$ 4,150,328
FY19 vs FY20	-11.06%	-10.86%	6.21%	-3.80%	or \$ (162,768)		Taxable Sales FY20 \$ 144,407,560
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%		835,011
August 2021	414,859	296,012	254,869	965,740	54.53%		965,740
September 2021	215,882	190,513	205,771	612,166	13.64%	34.5%	612,166
October 2021	90,251	156,461	136,035	382,747	19.54%		382,747
November 2021	36,679	124,428	207,615	368,721	47.97%		368,721
December 2021	78,801	176,472	266,384	521,657	40.72%	35.4%	521,657
January 2022	-	-	-	-	-100.00%		-
February 2022	-	-	-	-	-100.00%		-
March 2022	-	-	-	-	-100.00%	-100.0%	-
April 2022	-	-	-	-	-100.00%		-
May 2022	-	-	-	-	-100.00%		-
June 2022	-	-	-	-	-100.00%	-100.0%	-
Total FY22	\$ 1,063,476	\$ 1,227,310	\$ 1,395,256	\$ 3,686,042	34.85%	\$ -	\$ 3,686,042
FY21 vs FY22	38.21%	36.82%	30.76%	34.85%	or \$ 952,522		Taxable Sales FY22 \$ 129,334,814
FY22 % of Collections	29%	33%	38%	100%			
Grand Total	\$ 11,200,434	\$ 20,533,658	\$ 23,504,376	\$ 55,238,467		\$ 886,348	\$ 52,439,323
% of Total Collections	20%	37%	43%			2.9%	Average since '96



Total Taxable Sales Since 1996	
FY96-FY15	\$ 1,415,763,781
FY16-YTD	\$ 994,349,311
Total	\$ 2,410,113,092
Total Collected	
FY96-FY15	\$ 28,315,276
FY16-YTD	\$ 29,830,479
Total	\$ 58,145,755
5% Admin	
FY96-FY15	\$ 1,415,764
FY16-YTD	\$ 1,491,524
Total	\$ 2,907,288
Public Portion	
FY96-YTD	\$ 55,238,467

Whitefish Lodging Report: December 2021



	OCCUPANCY	AVERAGE DAILY RATE	REVENUE PER AVAILABLE ROOM
Average FY22			
Q1 FY22 (July - Sept 2021)	79.5% (+13.8%)	\$211.58 (+36.5%)	\$169.55 (+56.4%)
Q2 FY22 (Oct - Dec 2021)	47.9% (+17%)	\$107.24 (+14%)	\$51.84 (+33%)
Q3 FY22 (Jan - Mar 2022)			
Q4 FY22 (Apr - June 2022)			
Dec-21	42.3% (+21.5%)	\$106.49 (+13%)	\$45.00 (+37.5%)
Year to Date (2021)	58.5% (+27%)	\$152.01 (+28.7%)	\$88.86 (+63.6%)

- *STAR Reports are proprietary publications of Smith Travel Research, Inc.*
- *Quarterly and yearly averages have been calculated by the Whitefish CVB*
- *Distribution or reproduction is prohibited without consent*
- *Based upon reporting of approx. 450 guest rooms in Whitefish City Limits*
- *Based upon a census of approx. 1,200 guest rooms*
- *Percent change compared to previous year*
- *FY22 runs from July 1, 2021 - June 30, 2022

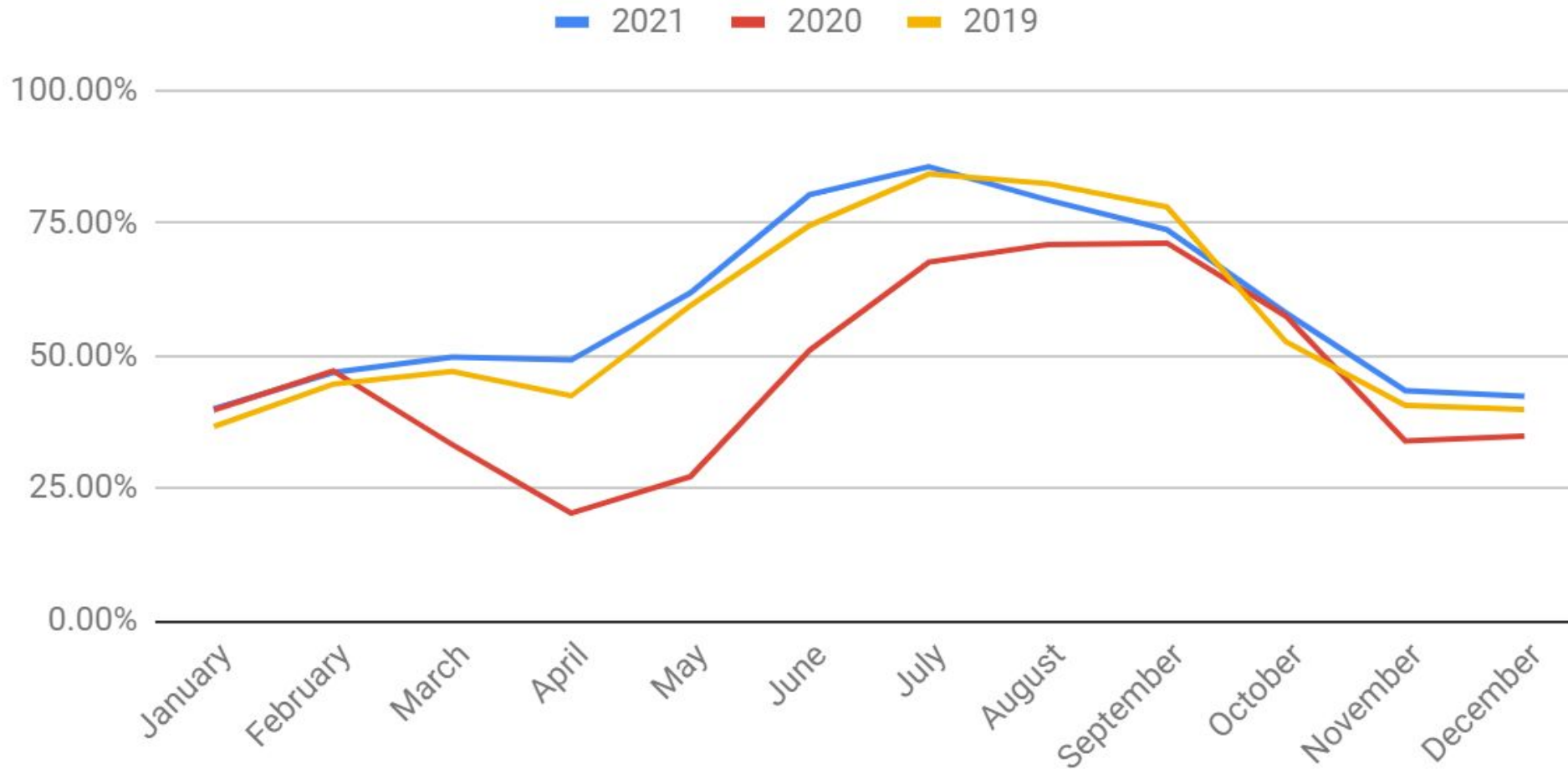
Whitefish Lodging Report December 2021

- To better understand the lodging report for December, a deeper comparison to 2019 is needed due to the severe impacts of the COVID-19 pandemic in 2020. Hence the extremely large percent changes in year over year comparison to 2020 on the previous page.
- December 2021 occupancy (42.3%) was up approximately 6% compared to December 2019 (39.8%), making December 2021 the highest lodging occupancy for this month since the WCVB started receiving this data in 2016.
- While the meteoric rise of ADR (average daily rate) during the summer of 2021 continued through the fall, December 2021 ADR still increased +13% compared to December 2019. This is also the highest ADR (\$106.49) for the month since the WCVB started receiving this data in 2016.
- December lodging occupancy slightly outperformed Whitefish short term rental occupancy within the City Limits (41% occupancy) and was surpassed by short term rental occupancy in the Whitefish Zip Code (47%) (see graph - source AirDNA).

Whitefish Lodging Report December 2021

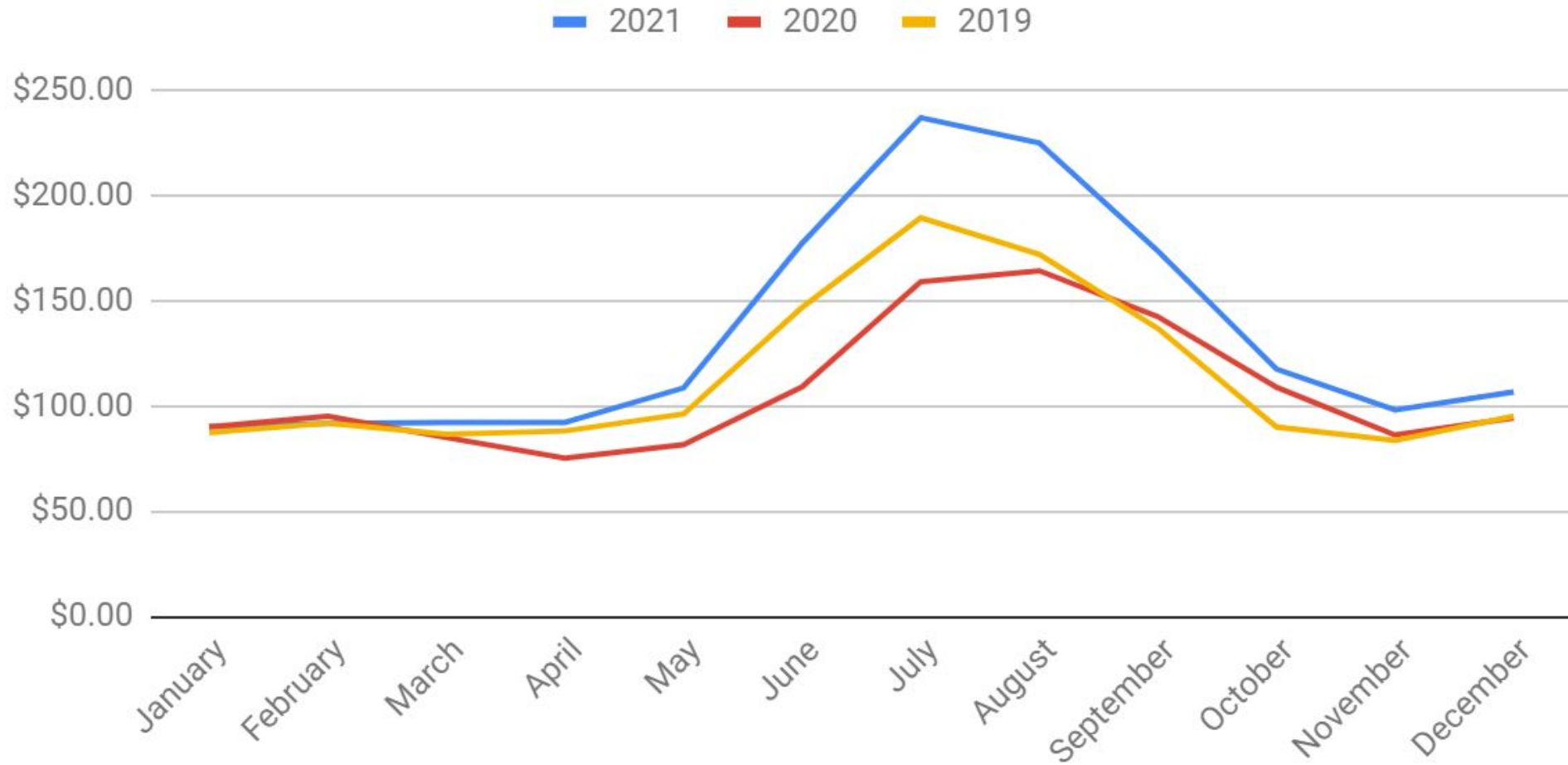
- Glacier National Park December 2021 recreational visits were up 16% (or approx. 2,500 visits) compared to December 2019. Total yearly visits for 2021 (over 3 million visits) ended up being the second busiest year in history of GNP, only eclipsed by 2017 (3.3 million visits).
- Enplanements at Glacier Park International Airport for December 2021 (23,323) was almost even compared to December 2019 (23,151).
- The Canadian border was closed to non-essential travel starting on March 18, 2020 and has been partially opened for Canadians with restrictions/exemptions beginning on July 5 and with restrictions/exemptions for Americans on August 9. The United States opened non-essential international travel, with proof of vaccination status, starting November 8.
- The Port of Roosville reported 6,405 personal vehicle passengers entering the United States from Canada during December 2021. This was the highest total since March 2020. In comparison, this is a 67% decrease from December 2019 (19,335 personal vehicle passengers). *Source: U.S. Dept. of Transportation, Bureau of Transportation Statistics.*

Whitefish Lodging Occupancy: 2021-2019



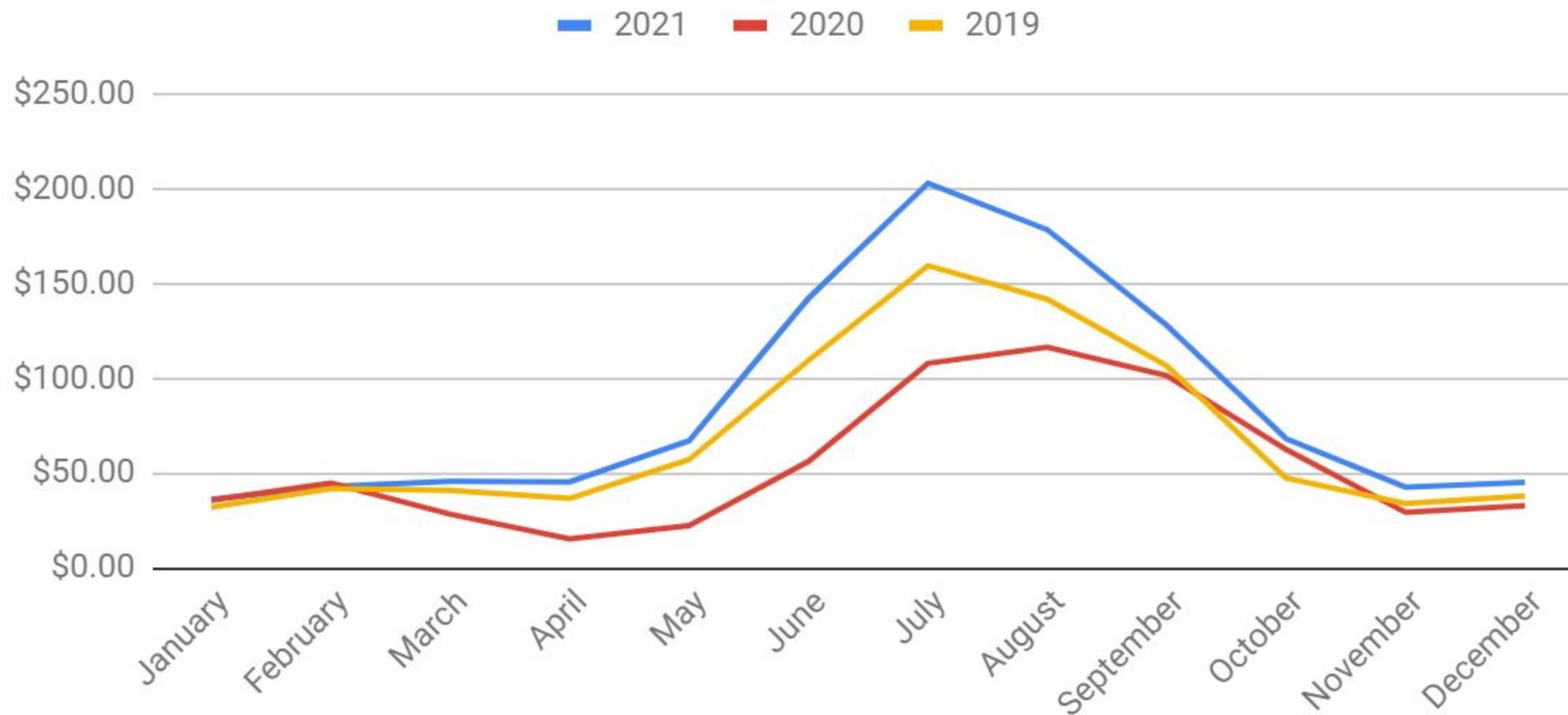
Data: Smith Travel Research (STR), Graph and Averages Calculated by Whitefish CVB

Whitefish Average Daily Rate: 2021-2019



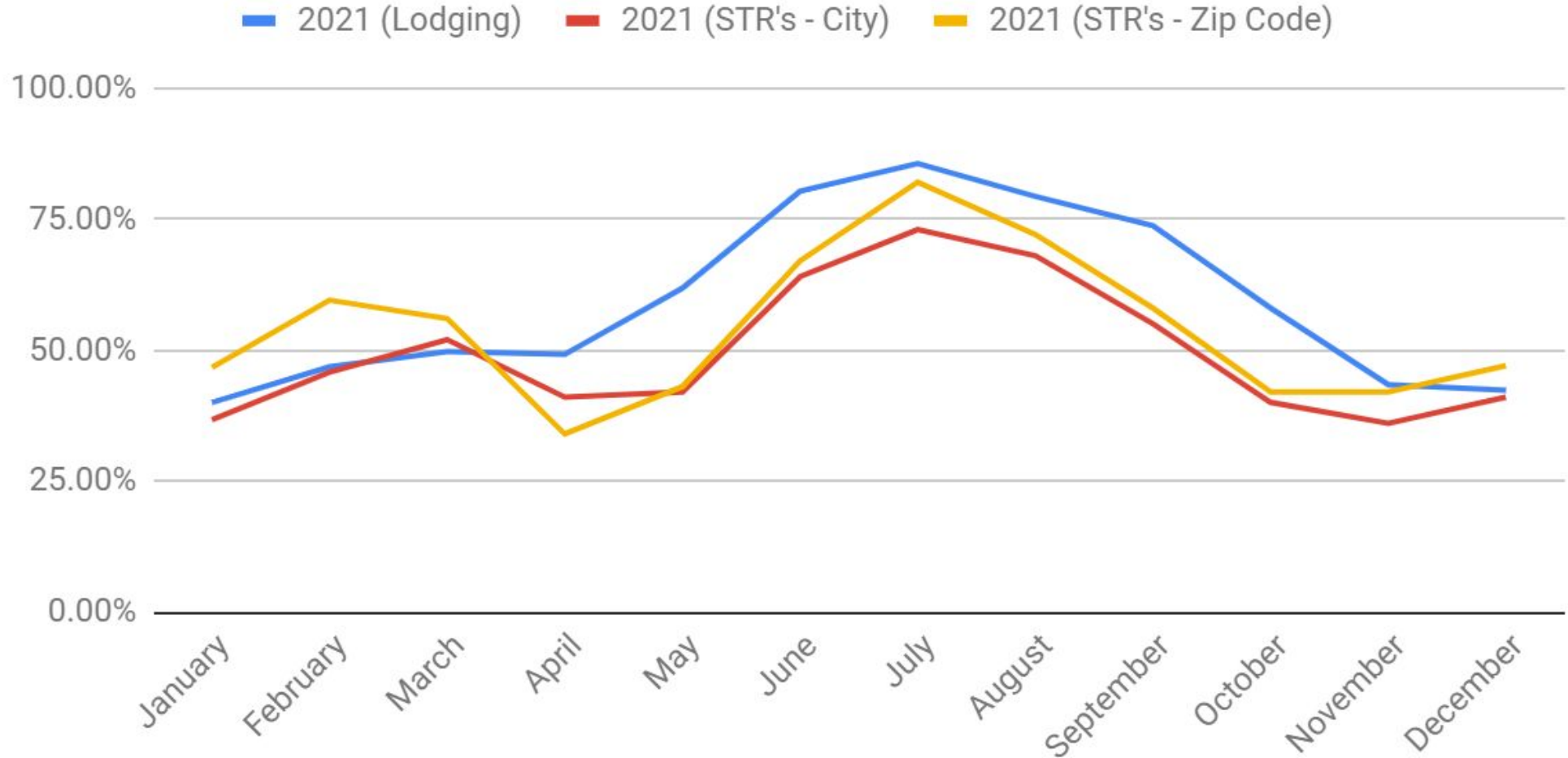
Data: Smith Travel Research (STR), Graph and Averages Calculated by Whitefish CVB

Whitefish Average Revenue Per Available Room (RevPAR): 2021-2019



Data: Smith Travel Research (STR), Graph and Averages Calculated by Whitefish CVB

Whitefish Lodging Occupancy: 2021 Comparison



Data: Smith Travel Research, Air DNA, Graph and Averages Calculated by Whitefish CVB