

**Agenda**  
**Resort Tax Monitoring Committee**  
**Remote Meeting – Via Webex**  
**Wednesday, April 21, 2021, 7:05 a.m.**

**Meeting Information**

**Meeting link:**

<https://cityofwhitefish.webex.com/cityofwhitefish/j.php?MTID=m27830875bfb2f51b4073605a44d7e725>

**Meeting number: 187 979 9474**

**Password: tfYSgrJd233**

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**Access code: 187 979 9474**

**Call to Order.**

- Review and approve minutes for March 17, 2021.
- Review the monthly report for February 2021.
- Update on Streets/Parks Projects.
- Resort Tax Budget Discussion
- Resort Tax Renewal Communication and Education
- Set next meeting date.

**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**

**March 17, 2021**

Present: Andy Feury, Ken Stein, Julia Olivares, Brian Averill, Doug Reed, Chris Schustrom, Ben Dahlman, Dana Smith, Vanice Woodbeck, Craig Workman, Maria Butts, Alan Myers Davis, Heidi Van Evron and Brian Schott

## **1. Review Minutes from previous meeting.**

Minutes from the prior meeting were approved unanimously.

## **2. Review Financial Report**

Numbers were more stable. January down 2%. Cash basis was better than expected. Collections are up year over year.

## **3. Street Projects**

Council approved initial design for E. Edgewood. There are concerns about the amount of cash available for the project due to the addition of water main replacement.

Work on Baker Ave. overpass will resume soon. Landscaping, lights, cameras. The goal is to open by Farmer's Market

## **4. Resort Tax Renewal Discussion**

Brian Schott provided an overview of the campaign he was part of to gain approval of the additional 1% for Haskill Basin acquisition.

Suggestions made by panel and committee members:

- Focus on 1% being used for infrastructure, parks and maintenance of trails.
- Tax Relief.
- Site where we came from and educate new residents.
- Letters to the editor
- Stop negativity before it starts.
- Values matter to our residents
- Consistent messaging and education
- Use local businesses to inform patrons on how resort tax funds benefit our community.
- Utilize a "Grass Roots" approach
- If we form a committee it should consist of broad representation.

Doug informed us that there is opposition – individuals campaigning to return tax percentage to 2%. He has extended an invitation for them to join our meeting.

Chris asked Ben for the amount of funds collected and a list of projects completed with Resort Tax funds.

Dana is going to highlight the benefits of Resort Tax in the city's May newsletter.

Chris offered to draft a "white paper" on the topic.

## **5. Next Meeting Date**

April 21, 2021.

## Resort Tax Projects Funded Since 1996:

### STREETS:

Baker Avenue (2nd Street to River)  
Baker Avenue (River to 10th Street)  
Baker Avenue overlay (10th Street to 19th Street)  
7th Street (Columbia Avenue to Pine Avenue)  
7th Street (Pine Avenue to street terminus)  
19th Street overlay (Baker Avenue to Hwy 93)  
Columbia Avenue (River to 7th Street)  
Columbia Avenue (2nd Street to 7th Street)  
Skyles Place (Wisconsin Avenue to Dakota Avenue)  
Lupfer Avenue (Entire length)  
Railway St. (Miles Avenue to O'Brien Avenue)  
Railway St. (Columbia Avenue to Somers Avenue)  
Somers Avenue (Railway Street to 2nd Street)  
Colorado Avenue (Edgewood Drive to Crestwood Court)  
Community-wide sidewalk replacement project - 84 blocks  
6th St / Geddes-Baker Ave to 3rd Street-In progress  
Central Avenue-Railway to 3rd  
6<sup>th</sup> and Geddes  
East 2<sup>nd</sup> Street  
West 7<sup>th</sup> Street  
Somers Avenue  
State Park Road

### Future Street Projects:

East Edgewood Place

### PARKS:

Riverside Park Bike/Ped Path  
Baker Street Park Bike/Ped Path  
Grouse Mtn Park Tennis Court reconstruction  
Riverside Park Tennis Court improvements  
Kay Beller Park Construction  
Memorial Park Basketball Court Resurfacing  
Baker Park Bike/Ped Path  
2nd to Armory Trail  
East Edgewood Trail  
Rocksund/Monegan Trail  
Rocksund Footbridge  
Ice Den Signage  
Donation for New Baseball Stadium  
Parks and Recreation Master Plan  
Soroptimist Park Play Equipment  
Pickleball Courts at Memorial Park  
Riverside Tennis Court Renovation  
Update Ped-Bike Master Plan  
Basketball Court Resurfacing at Memorial Park  
Lacrosse Fields at Armory Park with Irrigation  
Armory Improvements (Flooring/Lighting/HVAC)  
Bakke Nature Reserve Parking Lot  
WAG Dog Park Pave Road and Parking Lot  
Riverside Park River/Boat Access  
City Beach Restrooms  
Lacrosse Fields at Armory Parks with Irrigation  
Wayfinding Signs Improvement Project  
Gator for Bike Path Maintenance

### FY 2021 and Future Parks Projects:

Armory Park Improvements – Playground  
Bike Path Connection – Armory Bike Path  
Armory Park Improvements – Irrigation Well  
Memorial Park Irrigation and Field

**Total Resort Tax Collected : \$ 49,821,390**

**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</b>	<b>\$ 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	3.88%	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%	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%	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%	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%	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</b>	<b>\$ 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%	4,210	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	-15.86%	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
<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</b>	<b>\$ 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%	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%	-	320,174
November 2020	78,378	69,415	101,398	249,190	-14.32%	-	249,190
December 2020	32,442	111,811	222,950	367,203	13.03%	-	367,203
January 2021	46,620	111,925	132,283	290,828	-1.97%	-	290,828
February 2021	85,661	148,765	143,379	377,805	59.90%	-	377,805
March 2021	-	-	-	-	-	-	-
April 2021	-	-	-	-	-	-	-
May 2021	-	-	-	-	-	-	-
June 2021	-	-	-	-	-	-	-
<b>Total FY21</b>	<b>\$ 901,723</b>	<b>\$ 1,157,717</b>	<b>\$ 1,339,205</b>	<b>\$ 3,398,646</b>	<b>8.47%</b>	<b>\$ 2,646</b>	<b>\$ 3,401,292</b>
FY20 vs. FY21	25.13%	0.49%	8.70%	8.47%	or \$	<b>265,490</b>	Taxable Sales FY21 \$ 119,250,739
FY21 % of Collections	27%	28%	33%	83%			
<b>Grand Total</b>	<b>\$ 9,757,640</b>	<b>\$ 18,665,768</b>	<b>\$ 21,397,982</b>	<b>\$ 49,821,390</b>		<b>\$ 880,077</b>	<b>\$ 50,702,017</b>
% of Total Collections	20%	37%	43%			2.9% Average since '96	

