

**Agenda**  
**Resort Tax Monitoring Committee**  
**City Council Conference Room 2<sup>nd</sup> Floor City Hall (Remote Option)**  
**Wednesday, June 15, 2022 7:05 a.m.**

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**Remote Meeting:** Microsoft Teams

**Join on your computer or mobile app**

[Click here to join the meeting](#)

**Or call in (audio only)**

[+1 406-426-9894,402524903#](#) United States, Billings

[\(833\) 563-1755,402524903#](#) United States (Toll-free)

Phone Conference ID: 402 524 903#

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1. Call to Order.
2. Appoint Committee Chair, Vice Chair, and Secretary.
3. Public Comment.
4. Review and approve minutes for May 25, 2022.
5. Review the monthly reports for April 2022.
6. Update on Resort Tax Funded Street and Park Projects.
7. Set next meeting date for June 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 Meeting Minutes**  
**May 25, 2022**

Attendees: Trek Stephens, Brian Averill, Chris Schustrom, Ken Stein, Andy Feury, Vanice Woodbeck, Craig Workman, Dana Smith, Maria Butts, Ben Davis, Kevin Gartland, Rebecca Norton

Meeting was called to order at 7:10 am.

**Public Comment:**

1. Ben Davis, Kevin Gartland, and Rebecca Norton, representing the Whitefish Strategic Housing Committee, attended the meeting to discuss the idea of a portion of resort tax allocated to housing in Whitefish.
  - Ben reviewed for the committee Whitefish Strategic Housing Plan work completed to date. Resort Tax is identified in the plan as a potential part of funding for housing in Whitefish. Given legislative action taken limiting some of the tools that can be used by communities for housing, the need to raise funds and implement housing projects exists.
  - Kevin added that the chamber board supports the idea of a mix of sources to fund housing.

Dana described how a change to resort tax allocation would take place.

- A ballot measure would be required to change the allocation of resort tax.
- The 2023 general election would be the next opportunity for a ballot measure
- If approved, the change would go into effect in early 2025, the same as the renewal of the resort tax approved by voters fall 2021.

Committee thoughts on concept:

Andy – It is a worthwhile process, but there needs to be a specific plan.

- Resort tax has been supported because it has always had a clear plan for funds.
- The process would be a good indicator of public support for this concept.

Ken – Agrees with Andy.

- Need specific details and more information.

Brian – Housing is a need the community needs to address.

- Made the point that tourism is more than just impacts to the community.
- It is important to keep in mind that growth of resort tax collections currently driven by inflated prices may not continue at the current pace.
- Suggested looking at CVB Community Sustainability Fund(CSF) as a potential source for part of the funding of the concept.

(All in attendance agreed that a mix of funding sources would be needed).

Trek - Would be in favor of portion of resort tax toward housing.

- Also suggested CVB CSF as part of a funding source mix.  
(Dana noted for the committee that the CVB has committed \$75,000 of CSF funds to Housing Whitefish to hire a grant writer).
- Noted that there is value in resort tax collections.

Chris – Supportive of resort tax for housing in general but suggested a specific plan to consider.

- A need to clearly explain the types of housing sought in plan.
- It is important to understand that while the city has not raised mills, property taxes have risen significantly, so property owners' taxes have increased.

Motion to approve the April meeting minutes was made by Trek, seconded by Ken, and approved by the committee.

**2. Financial Reports:** The committee reviewed the financial reports.

Dana and Vanice reviewed the financial reports for the committee. Collections continue to be strong with double digit increases.

Chris and Brian noted that traditional Lodging occupancy remains flat, but rates continue to increase. Trek noted that Retail business is mirroring the strong report increases.

**3. Streets/Parks Project Report:**

- Craig reported that East Edgewood will be wrapped up by mid-June.
- The Texas project was awarded to LHC, who will begin work right around July 4<sup>th</sup>
- Maria reported that the Armory Park Project has been awarded to AGC. The project is being funded with Resort tax, LWCF funds, impact fees, stormwater funds, and WAG park group fundraising.

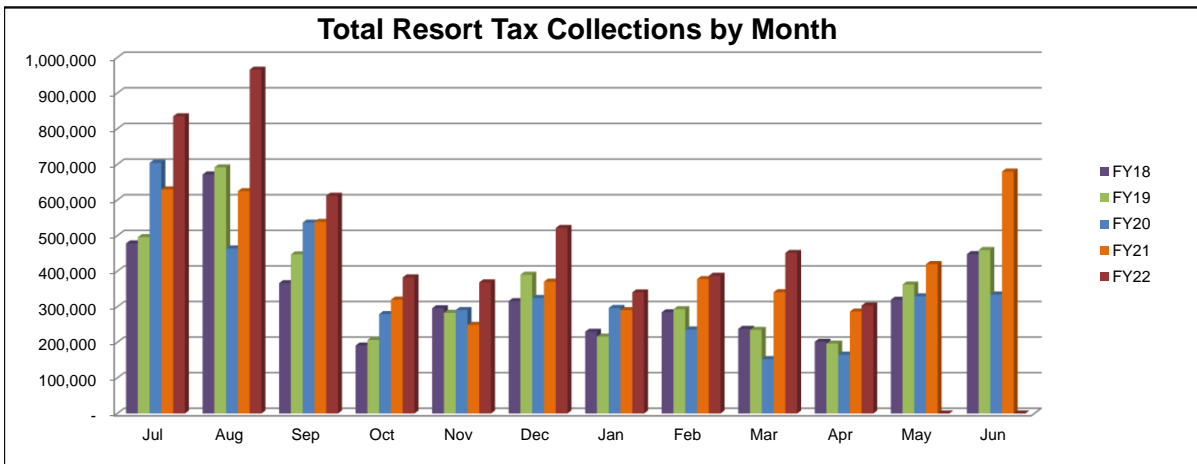
Ken asked about the potential expansion of the skate park at the armory reported in the WF Pilot. Maria explained that there is a desire to build a beginner's part of the skate park. Fundraising is beginning for the project.

The meeting adjourned at just after 8 am. Next meeting is scheduled to take place Wednesday June 15, 2022 at 7:05 am in the City Hall Council Chambers Conference Room.

Minutes respectfully submitted by Chris Schustrom.

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

| MONTH/YEAR             | LODGING              | BARS &<br>RESTAURANTS | RETAIL               | COLLECTED            |               | INTEREST          | TOTAL                             |
|------------------------|----------------------|-----------------------|----------------------|----------------------|---------------|-------------------|-----------------------------------|
| <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              | -15.85%       | 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                           |
| <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%        | 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                           |
| <b>Total FY21</b>      | <b>\$ 1,281,040</b>  | <b>\$ 1,798,296</b>   | <b>\$ 2,050,344</b>  | <b>\$ 5,129,681</b>  | <b>24.64%</b> | <b>\$ 8,917</b>   | <b>\$ 5,138,597</b>               |
| FY20 vs FY21           | 50.34%               | 20.24%                | 16.42%               | 24.64%               | or \$         | <b>1,014,065</b>  | 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           | 60,241               | 142,427               | 137,885              | 340,553              | 17.14%        | -                 | 340,553                           |
| February 2022          | 79,068               | 131,154               | 177,008              | 387,230              | 2.49%         | -                 | 387,230                           |
| March 2022             | 73,108               | 192,830               | 185,509              | 451,447              | 32.37%        | 16.8%             | 451,447                           |
| April 2022             | 42,243               | 130,622               | 130,656              | 303,521              | 5.91%         | -                 | 303,521                           |
| May 2022               | -                    | -                     | -                    | -                    | -100.00%      | -                 | -                                 |
| June 2022              | -                    | -                     | -                    | -                    | -100.00%      | -78.1%            | -                                 |
| <b>Total FY22</b>      | <b>\$ 1,318,136</b>  | <b>\$ 1,824,344</b>   | <b>\$ 2,026,314</b>  | <b>\$ 5,168,793</b>  | <b>28.27%</b> | <b>\$ -</b>       | <b>\$ 5,168,793</b>               |
| FY22 vs FY22           | 32.63%               | 27.56%                | 26.20%               | 28.27%               | or \$         | <b>1,139,099</b>  | Taxable Sales FY22 \$ 181,361,169 |
| FY22 % of Collections  | 26%                  | 35%                   | 39%                  | 100%                 |               |                   |                                   |
| <b>Grand Total</b>     | <b>\$ 11,455,093</b> | <b>\$ 21,130,691</b>  | <b>\$ 24,135,434</b> | <b>\$ 56,721,218</b> |               | <b>\$ 886,348</b> | <b>\$ 52,439,323</b>              |
| % of Total Collections | 20%                  | 37%                   | 43%                  |                      |               | 2.9%              | Average since '96                 |



| Total Taxable<br>Sales Since 1996 |                         |
|-----------------------------------|-------------------------|
| FY96-FY15                         | \$ 1,415,763,781        |
| FY16-YTD                          | \$ 1,046,375,666        |
| <b>Total</b>                      | <b>\$ 2,462,139,447</b> |
| Total Collected                   |                         |
| FY96-FY15                         | \$ 28,315,276           |
| FY16-YTD                          | \$ 31,391,270           |
| <b>Total</b>                      | <b>\$ 59,706,546</b>    |
| 5% Admin                          |                         |
| FY96-FY15                         | \$ 1,415,764            |
| FY16-YTD                          | \$ 1,569,563            |
| <b>Total</b>                      | <b>\$ 2,985,327</b>     |
| Public Portion                    |                         |
| FY96-YTD                          | \$ 56,721,218           |

# Whitefish Lodging Report: April 2022

## WHITEFISH • MONTANA •

|                            | OCCUPANCY             | AVERAGE DAILY RATE       | REVENUE PER AVAILABLE ROOM |
|----------------------------|-----------------------|--------------------------|----------------------------|
| <b>Average FY22</b>        |                       |                          |                            |
| Q1 FY22 (July - Sept 2021) | <b>79.5%</b> (+13.8%) | <b>\$211.58</b> (+36.5%) | <b>\$169.55</b> (+56.4%)   |
| Q2 FY22 (Oct - Dec 2021)   | <b>47.9%</b> (+17%)   | <b>\$107.24</b> (+14%)   | <b>\$51.84</b> (+33%)      |
| Q3 FY22 (Jan - Mar 2022)   | <b>47%</b> (+11%)     | <b>\$146.63</b> (+56.5%) | <b>\$69.42</b> (+75.2%)    |
| Q4 FY22 (Apr - June 2022)  |                       |                          |                            |
| Apr-22                     | <b>47.2%</b> (+4.2%)  | <b>\$105.48</b> (+11.7%) | <b>\$49.79</b> (+16.4%)    |
| Year to Date (2022)        | <b>46.5%</b> (+8.2%)  | <b>\$137.48</b> (+46.4%) | <b>\$63.98</b> (+58.4%)    |

\*STAR Reports are proprietary publications of Smith Travel Research, Inc.\*

\*Quarterly and yearly averages have been calculated by the Whitefish CVB\*

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\*Based upon reporting of approx. 600 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 April 2022

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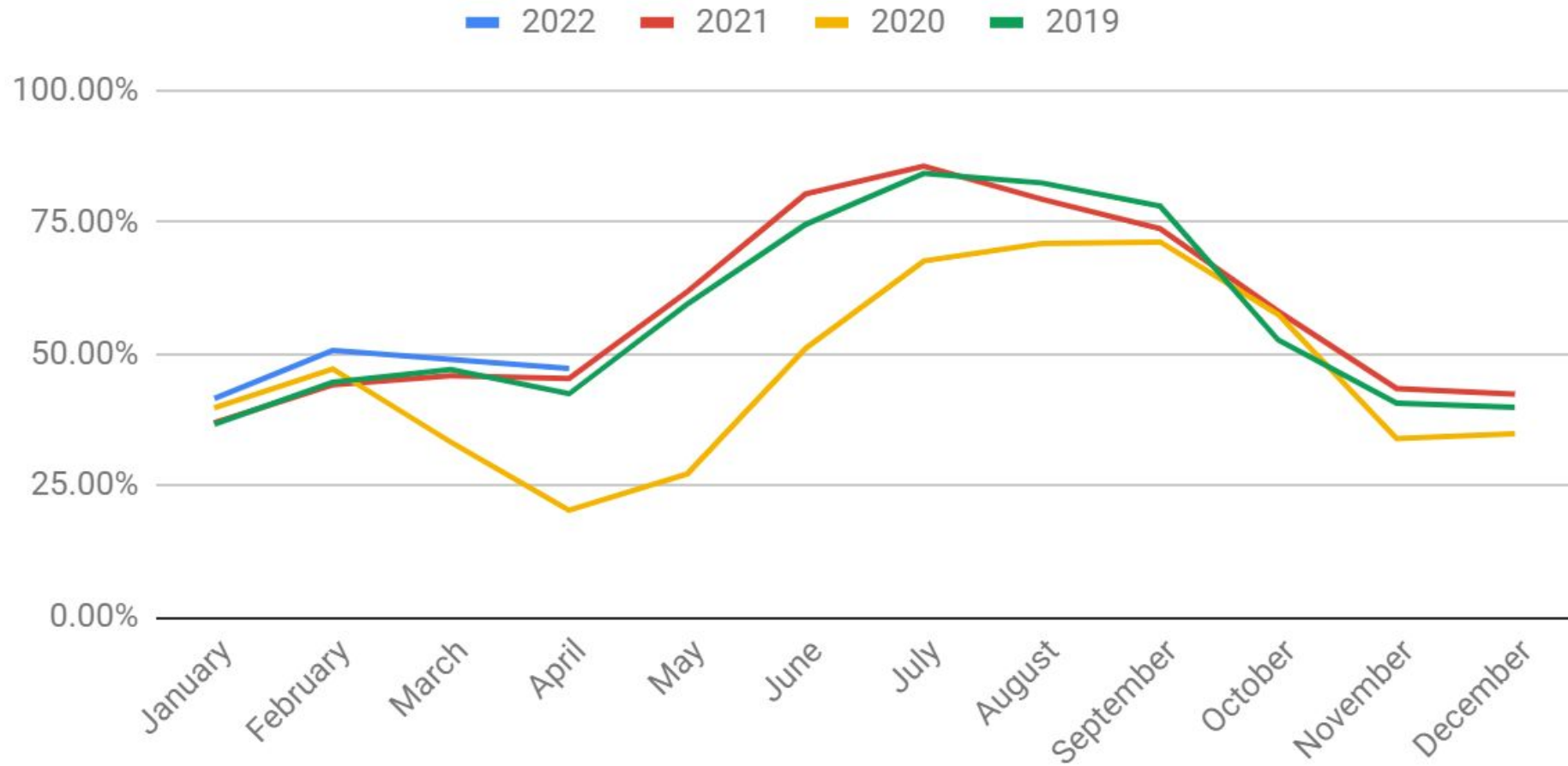
- To better understand the lodging report for April, a deeper comparison to April 2019 (pre-pandemic) is needed due to the severe impacts of the COVID-19 pandemic in April 2020 and 2021. Hence the large percent changes in year over year comparison to 2021 on the previous page.
- April 2022 occupancy (47.2%) was up approximately 11% compared to April 2019.
- While the meteoric rise of ADR (average daily rate) started during the summer of 2021, it has continued into 2022 with strong gains. April 2022 ADR increased +20% compared to April 2019. This is also the highest ADR (\$105.48) for the month since the WCVB started receiving this data in 2017.
- April 2022 lodging occupancy was outperformed by Whitefish short term rental occupancy within the City Limits (59% occupancy). However, short term rental occupancy predictably dipped in the Whitefish Zip Code (43%) as Whitefish Mountain Resort closed for the 2021-22 ski season on April 10th (source AirDNA).

# Whitefish Lodging Report April 2022

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- Glacier National Park April 2022 recreational visits were down -31% (or approx. 16,616 visits) compared to April 2021 and were up 3% (or approx. 1,027 visits) compared to April 2019.
- Enplanements at Glacier Park International Airport for April 2022 (21,855) were up +28% compared to April 2021 (17,023) and up +36% compared to April 2019 (16,061).
- The Port of Roosville reported 11,547 personal vehicle passengers entering the United States from Canada during April 2022. While this is a 35% decrease compared to personal vehicle passengers (17,879) during April 2019, this is by far the highest number of personal vehicle passengers since February 2020, right before the start of the pandemic. This is not surprising considering that Canadian border restrictions were lessened starting April 1, 2022. *Source: U.S. Dept. of Transportation, Bureau of Transportation Statistics.*

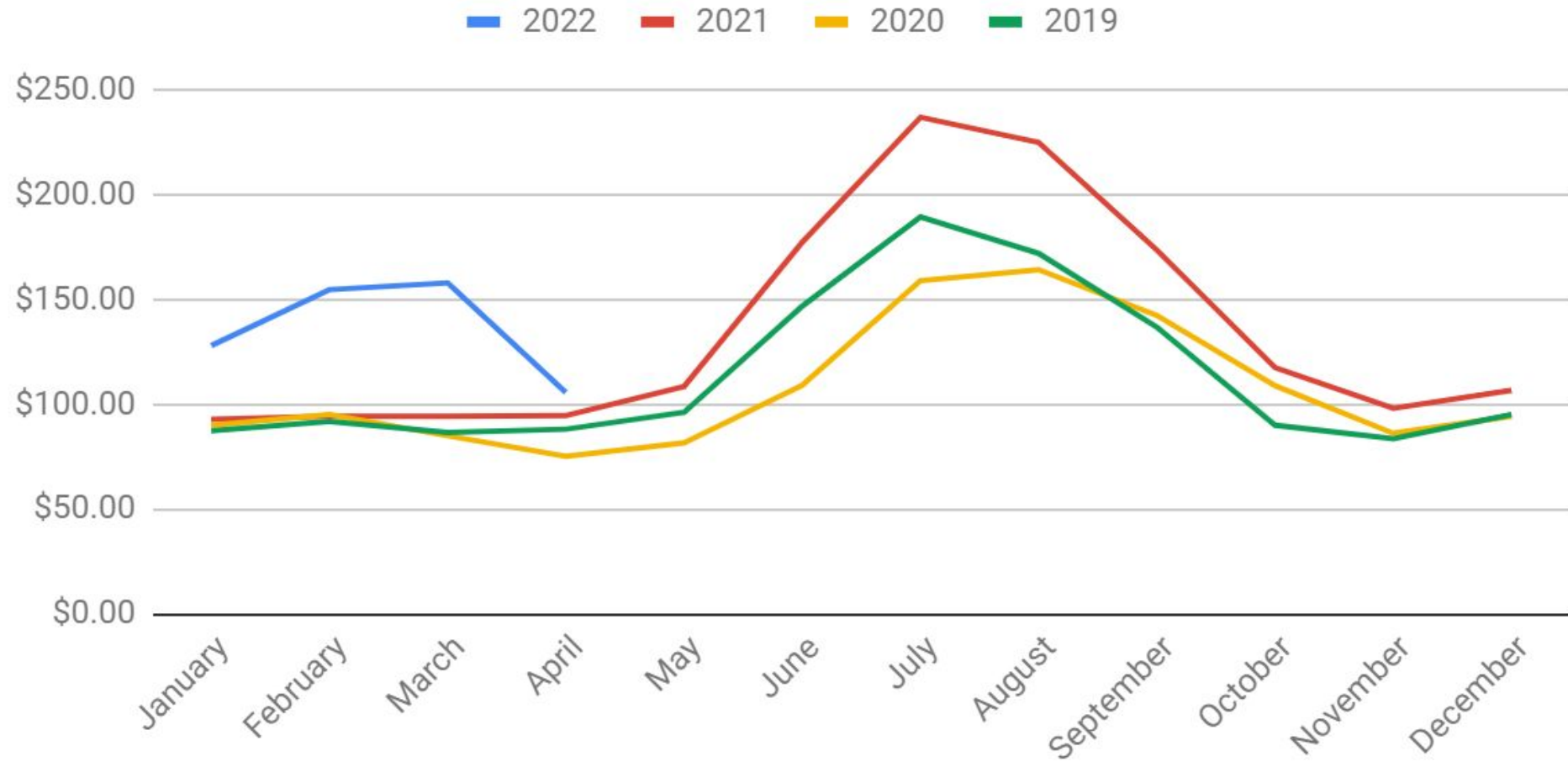
# Whitefish Lodging Occupancy: 2022-2019



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

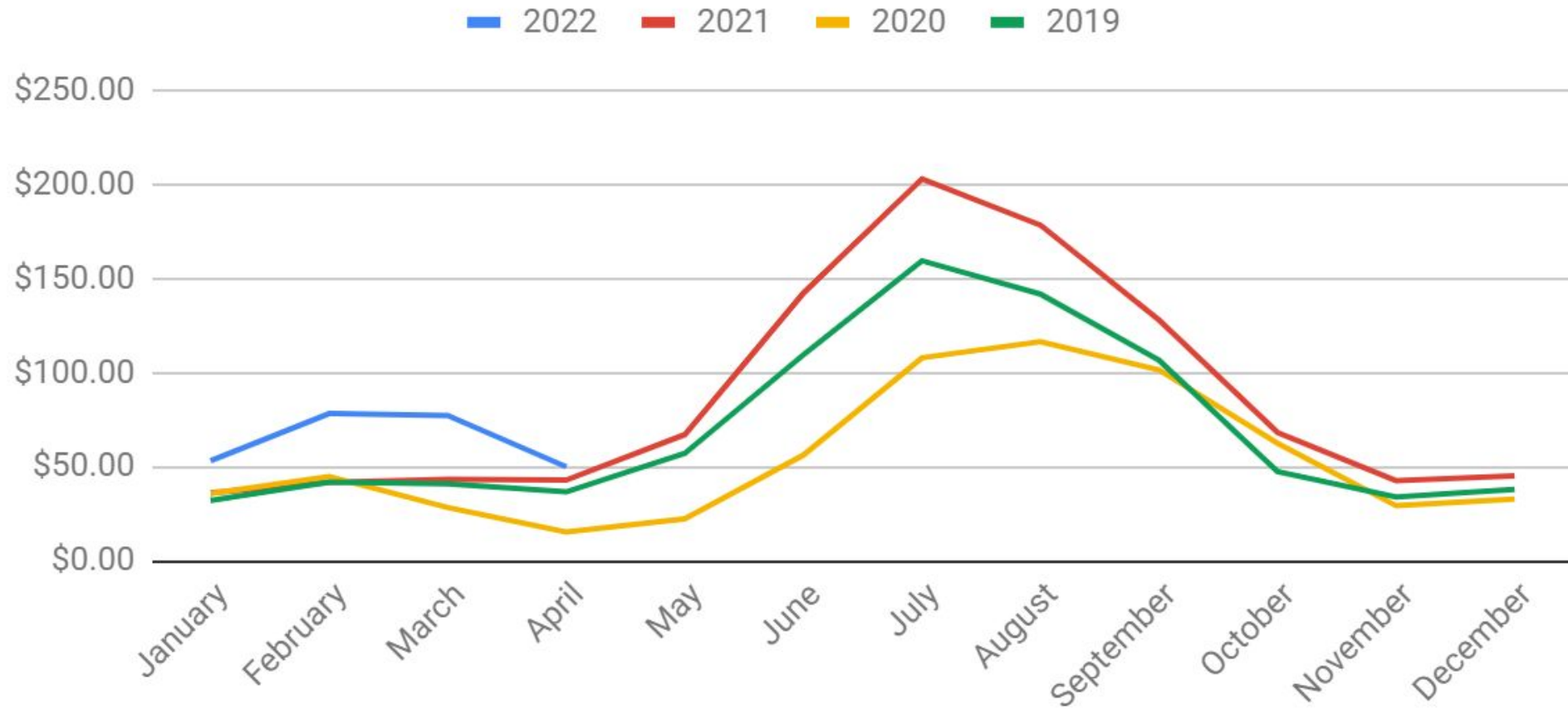


# Whitefish Average Daily Rate: 2022-2019



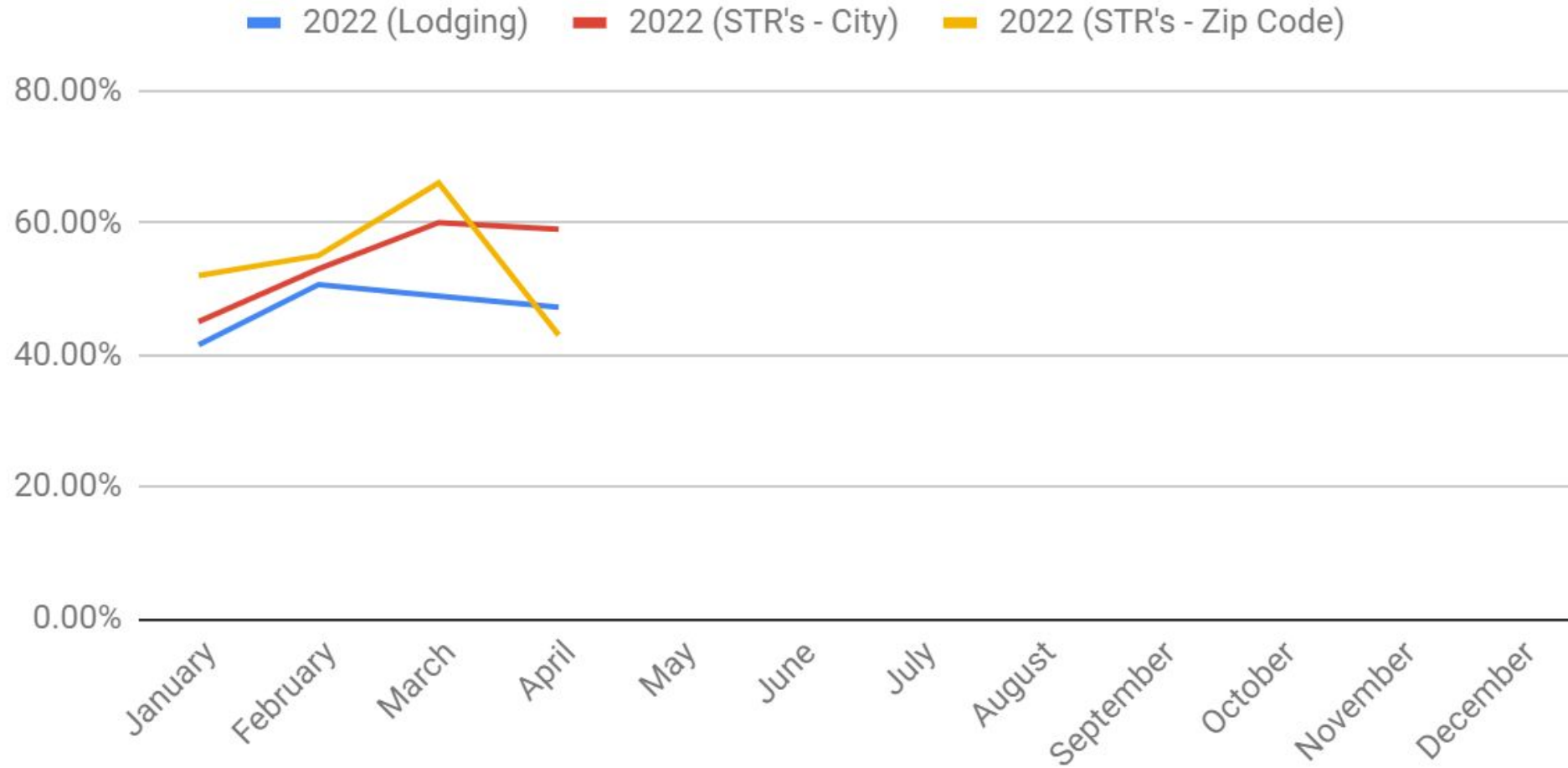
Data: Smith Travel Research (STR), Graph and Averages Calculated by Whitefish CVB

# Whitefish Average Revenue Per Available Room (RevPAR): 2022-2019



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

# Whitefish Lodging Occupancy: 2022 Comparison



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