

Agenda
Resort Tax Monitoring Committee
City Council Conference Room 2nd Floor City Hall (Remote Option)
Wednesday, September 21, 2022 7:05 a.m.

Remote Meeting: Microsoft Teams

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Phone Conference ID: 536 775 733#

1. Call to Order.
2. Public Comment.
3. Review and approve minutes for July 20, 2022.
4. Review the monthly and quarterly reports for July and August 2022.
5. Update on Resort Tax Funded Street and Park Projects.
6. Set next meeting date for October 2022.

Members

Andy Feury

Doug Reed

Brian Averill

Trek Stephens

Ken Stein

Chris Schustrom

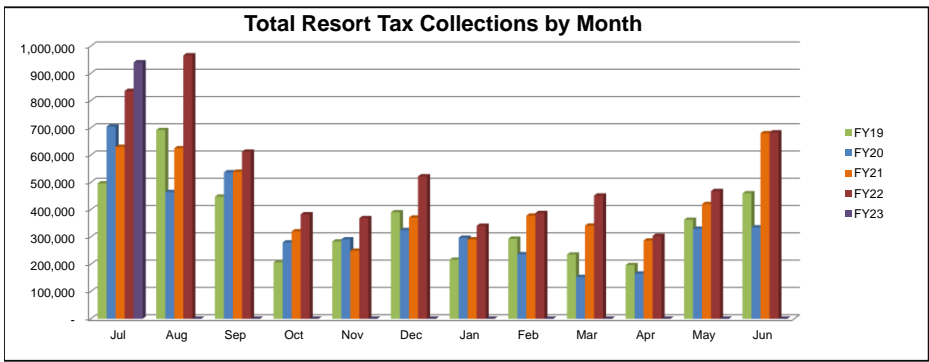
Julia Olivares

- 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 Report
Reported in the Month Businesses Collected Tax

MONTH/YEAR	BARS &				INTEREST	TOTAL		
	LODGING	RESTAURANTS	RETAIL	COLLECTED				
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
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%	4.3%	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
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%	5.2%	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%	5.0%	407	371,117
January 2021	46,620	111,925	132,183	290,728	-2.90%		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%	47.2%	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%	67.2%	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%	34.5%	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%	35.4%	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%	16.8%	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%	4.9%	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	-	-	-	-	-100.00%		\$	-
September 2022	-	-	-	-	-100.00%	-61.0%	\$	-
October 2022	-	-	-	-	-100.00%		\$	-
November 2022	-	-	-	-	-100.00%		\$	-
December 2022	-	-	-	-	-100.00%	-100.0%	\$	-
January 2023	-	-	-	-	-100.00%		\$	-
February 2023	-	-	-	-	-100.00%		\$	-
March 2023	-	-	-	-	-100.00%	-100.0%	\$	-
April 2023	-	-	-	-	-100.00%		\$	-
May 2023	-	-	-	-	-100.00%		\$	-
June 2023	-	-	-	-	-100.00%	-100.0%	\$	-
Total FY23	\$ 299,416	\$ 314,037	\$ 326,589	\$ 940,042	12.58%	\$ -	\$ 940,042	
FY22 vs FY23	31.90%	10.80%	0.62%	12.58%	or \$	105,031	Taxable Sales FY22 \$ 32,983,930	
FY22 % of Collections	32%	33%	35%	100%				
Grand Total	\$ 12,045,004	\$ 21,825,204	\$ 24,941,997	\$ 58,812,204		\$ 896,848	\$ 59,709,602	
% of Total Collections	20%	37%	42%					



Total Taxable Sales Since 1996	
FY96-FY15	\$ 1,415,763,781
FY16-YTD	\$ 1,119,743,589
Total	\$ 2,535,507,371
Total Collected	
FY96-FY15	\$ 28,315,276
FY16-YTD	\$ 33,592,308
Total	\$ 61,907,583
5% Admin	
FY96-FY15	\$ 1,415,764
FY16-YTD	\$ 1,679,615
Total	\$ 3,095,379
Public Portion	
FY96-YTD	\$ 58,812,204

**QUARTERLY RESORT TAX REPORT
BY MONTH COLLECTED BY BUSINESSES
As of September 6, 2022**

Month Collected by Business	Lodging		Bars & Restaurants		Retail		Retail Change from Same Month in Prior Year		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			
Jul-18	\$ 209,479	6.54%	\$ 224,416	4.30%	\$ 208,033	5.14%	\$ 641,927	5.30%	0	
Aug-18	\$ 196,008	3.53%	\$ 211,754	5.73%	\$ 210,131	13.92%	\$ 617,893	7.64%	0	
Sep-18	\$ 121,466	25.46%	\$ 152,062	9.87%	\$ 127,773	3.32%	\$ 401,302	11.82%	0	
Oct-18	\$ 41,123	16.39%	\$ 110,255	9.06%	\$ 89,508	8.01%	\$ 240,886	9.84%	0	
Nov-18	\$ 20,430	2.07%	\$ 83,564	6.03%	\$ 139,572	-3.43%	\$ 243,566	0.09%	0	
Dec-18	\$ 48,814	22.81%	\$ 139,107	13.09%	\$ 168,164	1.37%	\$ 356,085	8.35%	0	
Jan-19	\$ 38,397	7.13%	\$ 115,302	4.44%	\$ 94,294	-0.29%	\$ 247,993	2.98%	0	
Feb-19	\$ 45,448	0.26%	\$ 111,945	-3.74%	\$ 110,085	2.46%	\$ 267,478	-0.59%	0	
Mar-19	\$ 39,761	10.67%	\$ 117,673	2.94%	\$ 100,113	7.40%	\$ 257,547	5.79%	0	
Apr-19	\$ 22,237	10.25%	\$ 91,009	3.82%	\$ 81,381	9.72%	\$ 194,627	6.94%	0	
May-19	\$ 52,306	12.42%	\$ 119,374	5.61%	\$ 170,095	5.01%	\$ 341,775	6.29%	0	
Jun-19	\$ 126,961	9.91%	\$ 172,737	10.27%	\$ 156,651	-4.81%	\$ 456,349	4.49%	0	
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%	1	
Mar-21	\$ 56,043	110.12%	\$ 142,606	89.84%	\$ 144,493	66.00%	\$ 343,142	81.72%	2	
Apr-21	\$ 35,943	923.14%	\$ 118,865	309.91%	\$ 114,620	40.39%	\$ 269,428	136.02%	5	
May-21	\$ 76,291	780.46%	\$ 151,967	137.13%	\$ 202,894	19.55%	\$ 431,152	77.82%	4	
Jun-21	\$ 220,713	284.85%	\$ 228,246	82.85%	\$ 245,880	34.09%	\$ 694,839	88.46%	6	
Total YTD FY21	\$ 1,185,618	102.87%	\$ 1,786,388	178.09%	\$ 2,117,794	278.91%	\$ 5,089,799	185.03%	18	
Jul-21	\$ 345,509	82.58%	\$ 309,290	53.70%	\$ 328,611	38.91%	\$ 983,410	56.84%	7	
Aug-21	\$ 302,957	43.97%	\$ 264,862	28.59%	\$ 262,067	29.12%	\$ 829,886	33.99%	11	
Sep-21	\$ 204,311	33.00%	\$ 211,347	22.51%	\$ 197,244	8.84%	\$ 612,902	20.80%	18	
Oct-21	\$ 88,116	28.82%	\$ 155,766	33.00%	\$ 148,517	15.98%	\$ 392,399	25.14%	14	
Nov-21	\$ 31,744	45.48%	\$ 107,090	47.54%	\$ 199,386	17.49%	\$ 338,220	28.06%	14	
Dec-21	\$ 74,123	49.63%	\$ 164,976	38.87%	\$ 264,797	18.17%	\$ 503,896	28.41%	15	
Jan-22	\$ 72,969	53.34%	\$ 151,956	20.52%	\$ 140,715	15.72%	\$ 365,640	23.83%	15	
Feb-22	\$ 78,757	40.64%	\$ 162,496	24.62%	\$ 160,137	9.89%	\$ 401,390	20.86%	18	
Mar-22	\$ 67,747	20.88%	\$ 160,876	12.81%	\$ 175,829	21.69%	\$ 404,452	17.87%	19	
Apr-22	\$ 41,847	16.43%	\$ 128,772	8.33%	\$ 130,641	13.98%	\$ 301,260	11.81%	25	
May-22	\$ 86,377	13.22%	\$ 157,210	3.45%	\$ 228,144	12.44%	\$ 471,731	9.41%	38	
Jun-22	\$ 216,977	-1.69%	\$ 233,861	2.46%	\$ 250,593	1.92%	\$ 701,431	0.95%	41	
Total YTD FY22	\$ 1,611,434	191.25%	\$ 2,208,502	280.96%	\$ 2,486,681	300.59%	\$ 6,306,617	259.60%	235	

Dollar figures above are not adjusted for delinquencies.

Whitefish Lodging Report: July 2022



	OCCUPANCY	AVERAGE DAILY RATE	REVENUE PER AVAILABLE ROOM
Average FY23			
Q1 FY23 (July - Sept 2022)			
Q2 FY23 (Oct - Dec 2022)			
Q3 FY23 (Jan - Mar 2023)			
Q4 FY23 (Apr - June 2023)			
Jul-22	75.9% (-11.5%)	\$262.48 (+9.5%)	\$199.16 (-3.1%)
Year to Date (2022)	56.7% (-0.4%)	\$172.65 (+17.3%)	\$97.81 (+16.9%)

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. 450 guest rooms in Whitefish City Limits

Based upon a census of approx. 1,200 guest rooms

Percent change compared to previous year

***FY23 runs from July 1, 2022 - June 30, 2023**

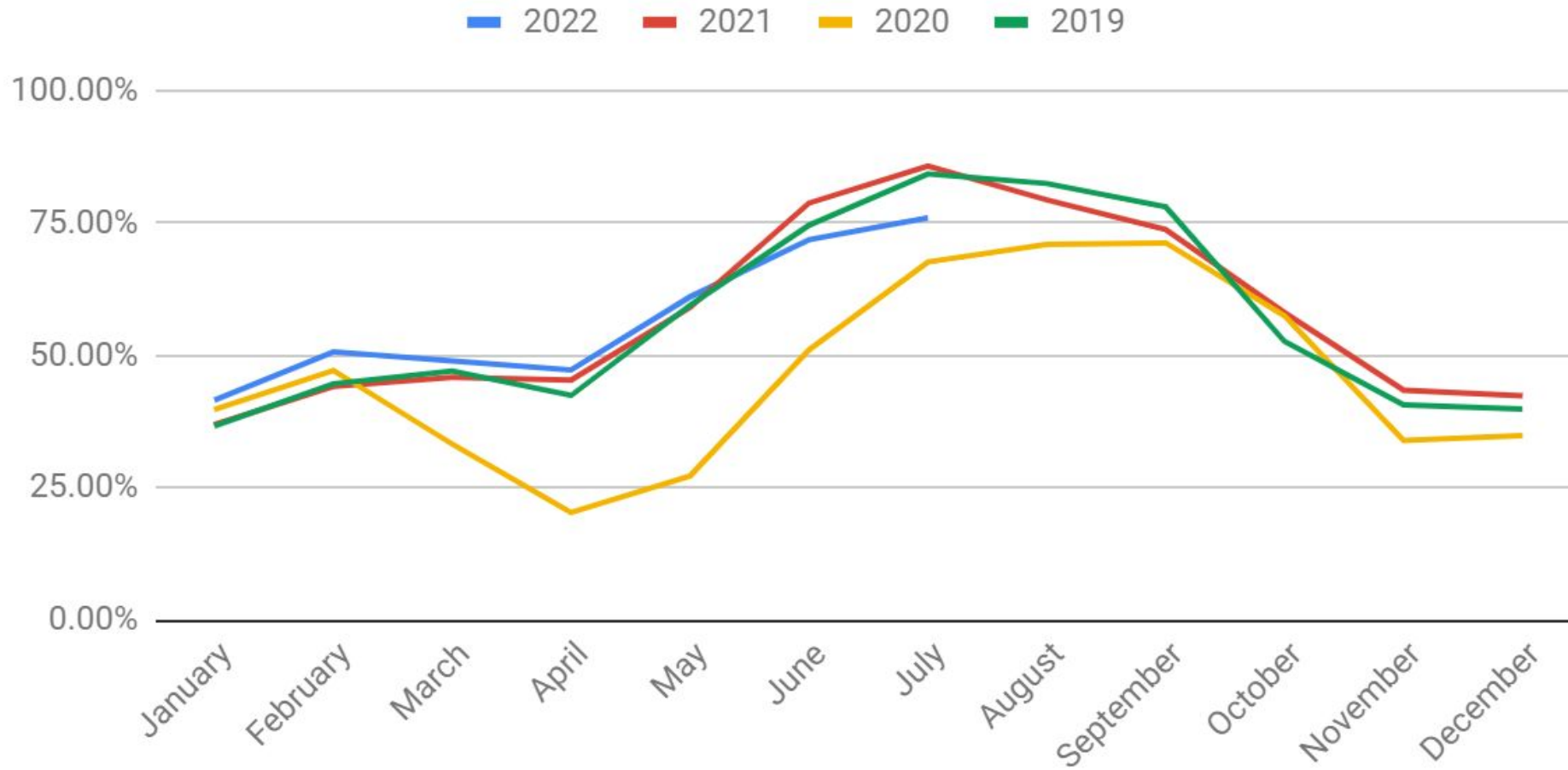
Whitefish Lodging Report July 2022

- To better understand the lodging report for July, a deeper comparison to July 2019 (pre-pandemic) is needed in addition to a comparison to July 2021 (last year - reflected on first page).
- July 2022 occupancy (75.9%) was down -10% compared to July 2019 and down -11.5% compared to July 2021.
- While lodging occupancy was down, the trend of rising ADR (average daily rate) continued this month. July 2022 ADR increased +39% compared to July 2019 and +9.5% compared to July 2021. Despite the rise in ADR, RevPAR (revenue per available room) was down for the second straight summer month (June) compared to last year.
- July 2022 lodging occupancy outperformed Whitefish short term rental occupancy within the Whitefish Zip Code (74% occupancy) but was outpaced by Whitefish short term rental occupancy within Whitefish City Limits (79%) (source AirDNA). This broke a streak of two months in a row where standard lodging had outperformed both sets of short term rentals (City and Zip Code).

Whitefish Lodging Report July 2022

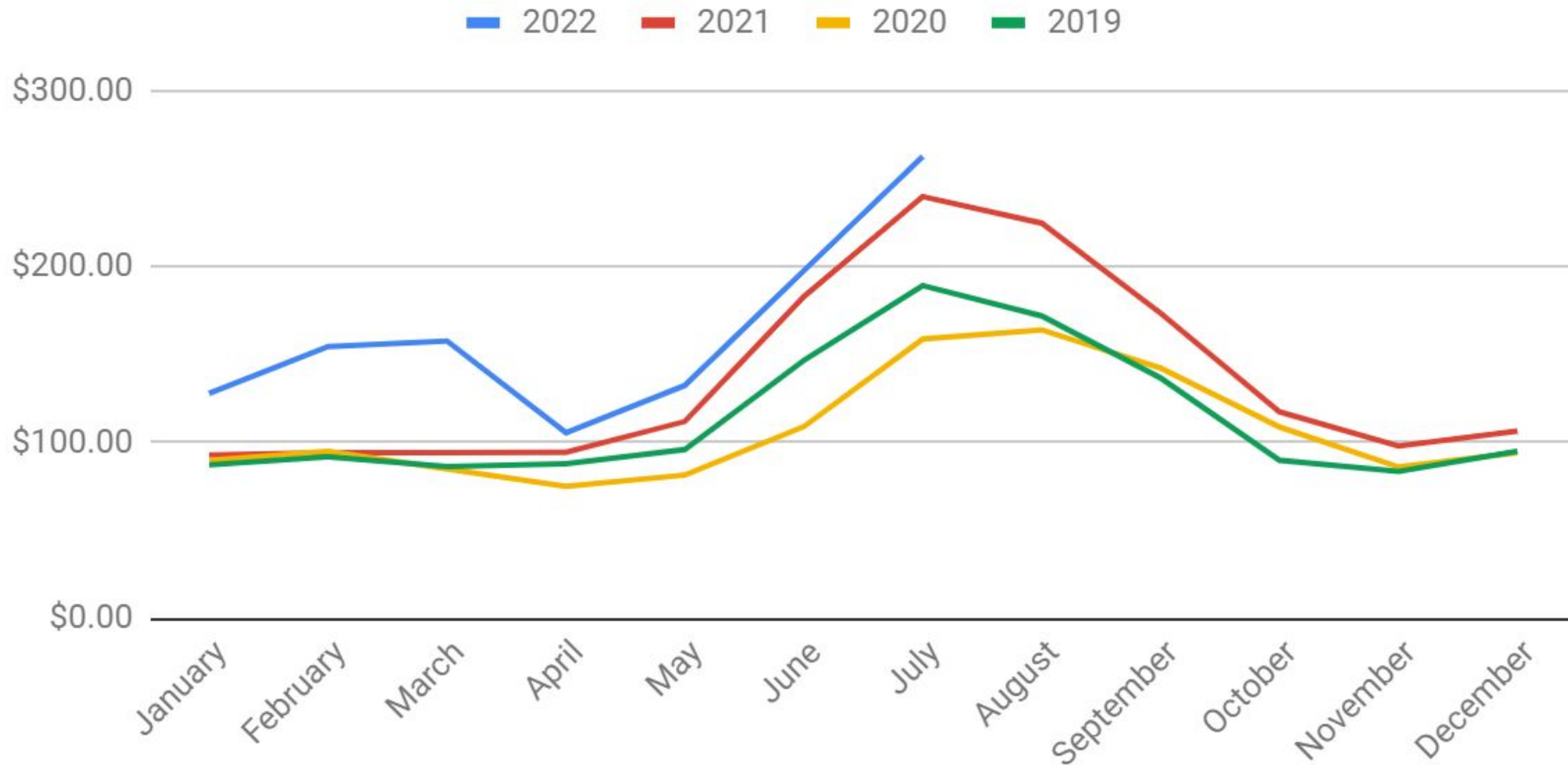
- Glacier National Park July 2022 recreational visits were down -9.4% (or approx. 74,800 visits) compared to July 2021 and were down -18% (or approx. 157,600 visits) compared to July 2019.
- The Port of Roosville reported 30,834 personal vehicle passengers entering the United States from Canada during July 2022. While this is approximately a 38% decrease compared to personal vehicle passengers compared to July 2019, this is the highest number of personal vehicle passengers since August of 2019. 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.*
- Glacier Park International Airport (GPIA) enplanement numbers for July 2022 were down -11.2% compared to July 2021. It's important to note that airline capacity to GPIA is decreased this summer compared to July 2021. With that said, with approx. 64,500 enplanements, GPIA was the second busiest airport in the state (Bozeman at 128,371 enplanements). In comparison to July 2019, enplanements in July 2022 were +10%.

Whitefish Lodging Occupancy: 2022-2019



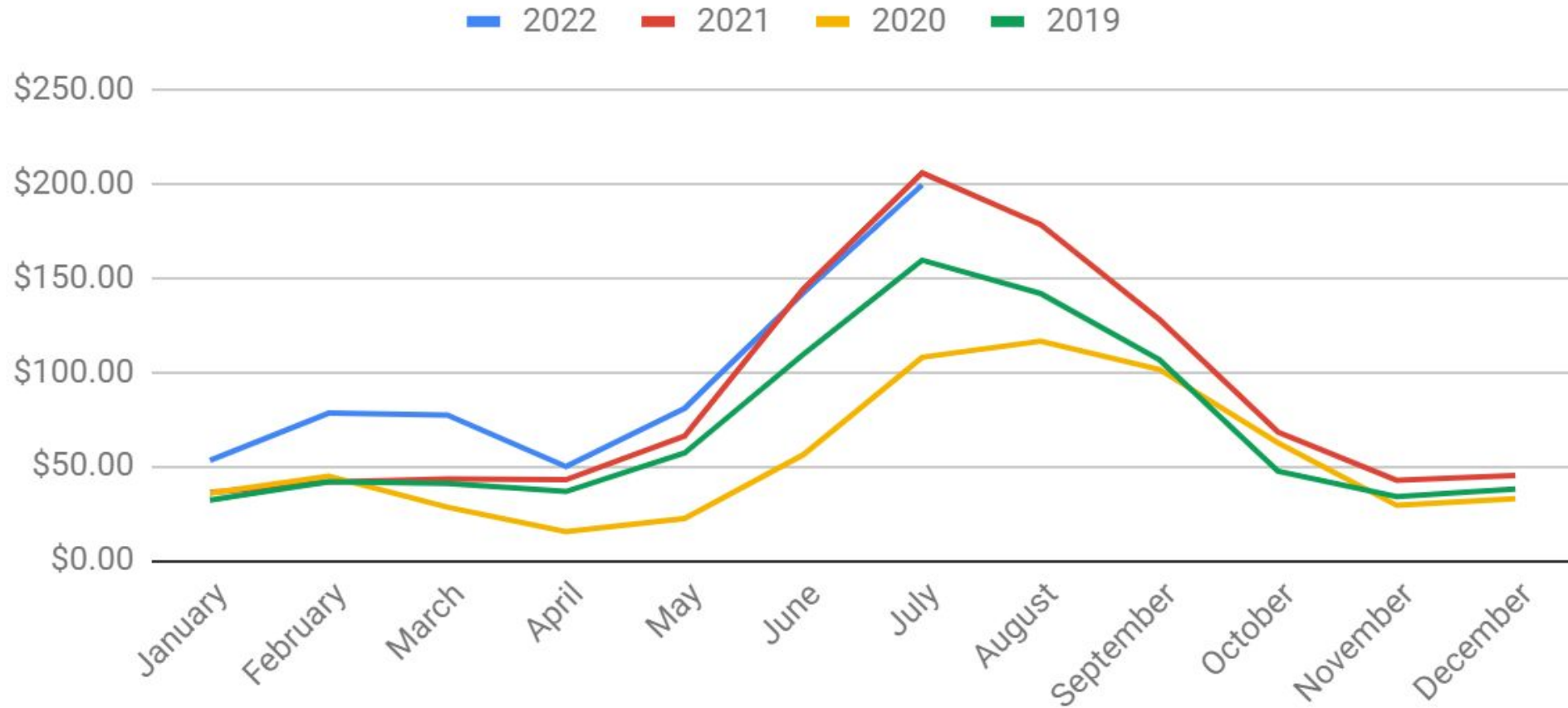
Data: Smith Travel Research (STR), Graph and Averages Calculated by Whitefish CVB

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