

**Agenda**  
**Resort Tax Monitoring Committee**  
**City Council Conference Room <sup>2nd</sup> Floor City Hall**  
**Wednesday, November 15, 2023, 7:05 a.m.**

1. Call to Order.
2. Public Comment.
3. Review and approve minutes for October 18, 2023 meeting
4. Review the Financial Reports
5. Discuss election results
6. Street Priority List
7. Update on Resort Tax Funded Street and Park Projects.
8. Set next meeting date for January 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.

# WHITEFISH RESORT TAX MONITORING COMMITTEE MINUTES

10/18/23

Attendees: Doug Reed, Ken Stein, Chris Schustrom, Andy Feury, Julia Olivares, Maria Butts, Lanie Gospodarek, Dana Smith.

**Call to Order:** 7:08 am

**Public Comment:** None

**Review & Approve Minutes for June 28,2023 Meeting** - Approved

**Review Financial Reports** – Down in every category. A refund was provided to Lodging due to over- payment.

## **Update on meeting of the Montana Resort Tax Assoc MLCT Conference**

In the process of creating an Association for all (11) resort communities. Whitefish is the largest. The association will meet regularly and pool resources to collaborate on legislative issues.

*Dana briefly discussed the plan to Annex the Mountain.*

## **Discussion on upcoming ordinance change vote to include housing.**

There is a little concern with the fact that we don't have a specific program for how the funds will be used. Whitefish Chamber has created a committee to address election issues. Per Dana, once it passes, they will create a road map for the overall process related to requests and allocations.

## **Update on Resort Tax Funded Street & Park Projects**

**Amory Park** – Funding has changed and will take longer for distributions.

**Karrow** – First public meeting occurred. There was a lot of interest by residents. No objections.

**Street Priority List** – Craig is unavailable so we will postpone this discussion.

**Set next Meeting:** November 15, 2023

## Monthly Resort Tax Summary – October 2023 Collection Period

Below is the monthly Resort Tax Collection Report for October 2023, which shows cash collection of Resort Tax by the business in September regardless of the reporting period. The September collections show an increase of 8.39%, which is \$60,573 more, compared to the September collections of the prior year ([see more detailed analysis below](#)). According to our cash-basis report, the year-to-date increase is 4.72%, totaling \$122,746 more collected in FY24 compared to the same year-to-date period in FY23.

The change from September 2022 to September 2023 by category on the City’s cash basis is as follows:

Business Type	Collections for September 2023	% Change	\$ Change	Important Considerations When Analyzing Actual August 2023 Business Trends
Lodging	\$254,088	15.40%	\$33,910	When considering estimated delinquencies and payments for prior periods, Lodging is projected to change by -.98% to 1.02% compared to the prior year.
Bars & Restaurants	\$279,202	8.40%	\$21,642	When considering estimated delinquencies and payments for prior periods, Bars & Restaurants is projected to change by -.91% to 1.09% compared to the prior year.
Retail	\$249,556	2.05%	\$5,021	When considering estimated delinquencies and payments for prior periods, Retail is projected to change by -.94% to 1.06% compared to the prior year.

Total Short Term Rental actual collections for September 2023 was \$47,686. In September 2022, we collected \$54,156.

### Delinquencies for September as of October 31, 2023 are generally as follows:

Category	# of Significant Delinquencies <sup>1</sup>	# of Other Notable Delinquencies <sup>2</sup>	# of Other Delinquencies <sup>3</sup>
Retail	4	0	10
Bars & Restaurants	2	1	6
Lodging	1	0	22

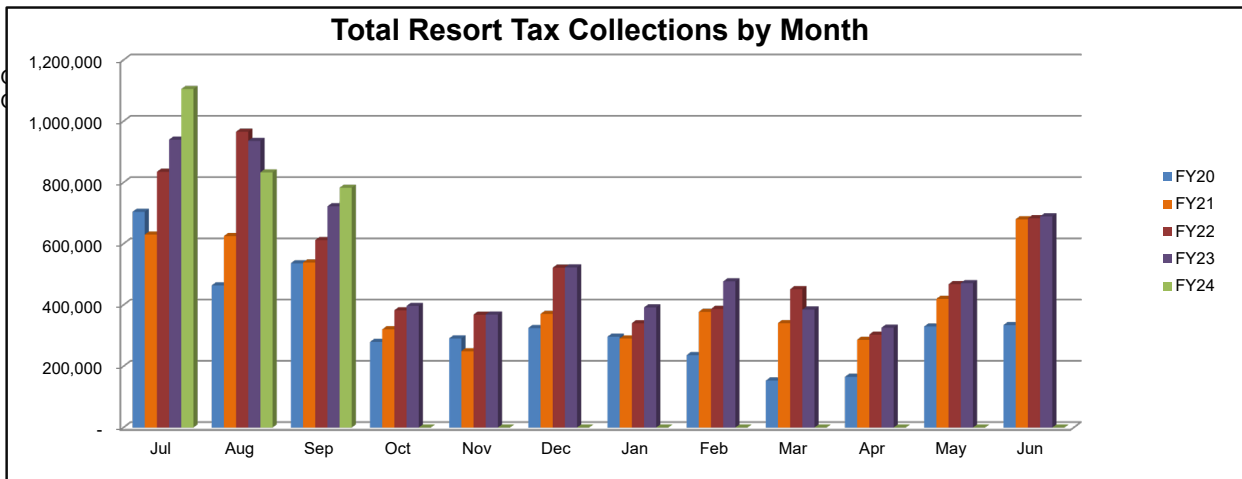
<sup>1</sup> Estimated based on average (at 3%) equal to or greater than \$1,000

<sup>2</sup> Estimated based on average (at 3%) between \$500 and \$999

<sup>3</sup> Estimated based on average (at 3%) less than \$500

**Resort Tax Report**  
**Reported in the Month Businesses Collected Tax**  
**AS OF OCTOBER 2023**

MONTH/YEAR	BARS & RESTAURANTS				COLLECTED	INTEREST	TOTAL
	LODGING	RESTAURANTS	RETAIL				
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
<b>Total FY22</b>	<b>\$ 1,608,630</b>	<b>\$ 2,204,819</b>	<b>\$ 2,506,288</b>	<b>\$ 6,319,737</b>	<b>23.20%</b>	<b>\$ 10,500</b>	<b>\$ 6,330,237</b>
FY21 vs FY22	25.57%	22.61%	22.24%	23.20%	or \$	<b>1,190,056</b>	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	48,647	135,857	141,223	325,727	7.32%	\$	325,727
May 2023	69,227	148,975	253,450	471,652	0.79%	\$	471,652
June 2023	202,421	244,332	242,361	689,115	0.90%	\$	689,115
<b>Total FY23</b>	<b>\$ 1,609,114</b>	<b>\$ 2,337,802</b>	<b>\$ 2,680,187</b>	<b>\$ 6,627,104</b>	<b>4.86%</b>	<b>\$ -</b>	<b>\$ 6,627,104</b>
FY22 vs FY23	0.03%	6.03%	6.94%	4.86%	or \$	<b>990,364</b>	Taxable Sales FY23 \$ 232,529,962
% of FY 23 Collections	24%	35%	40%	100%			
July 2023	347,581	366,479	391,094	1,105,154	17.56%	\$	1,105,154
August 2023	285,654	286,246	261,404	833,305	-10.99%	\$	833,305
September 2023	254,088	279,202	249,556	782,846	8.39%	\$	782,846
October 2023	-	-	-	-	-	\$	-
November 2023	-	-	-	-	-	\$	-
December 2023	-	-	-	-	-	\$	-
January 2024	-	-	-	-	-	\$	-
February 2024	-	-	-	-	-	\$	-
March 2024	-	-	-	-	-	\$	-
April 2024	-	-	-	-	-	\$	-
May 2024	-	-	-	-	-	\$	-
June 2024	-	-	-	-	-	\$	-
<b>Total FY24</b>	<b>\$ 887,323</b>	<b>\$ 931,927</b>	<b>\$ 902,055</b>	<b>\$ 2,721,304</b>	<b>4.72%</b>	<b>\$ -</b>	<b>\$ 2,721,304</b>
FY24 vs FY23	34.39%	55.21%	46.54%	4.72%	or \$	<b>122,746</b>	Taxable Sales FY24 \$ 95,484,362
% of FY 24 Collections	33%	34%	33%	100%			
<b>Grand Total</b>	<b>\$ 14,242,025</b>	<b>\$ 24,780,896</b>	<b>\$ 28,197,650</b>	<b>\$ 67,220,570</b>		<b>\$ 896,848</b>	<b>\$ 68,117,968</b>
% of Total Collections	21%	37%	42%				



Total Taxable Sales Since 1996	
FY96-FY15	\$ 1,415,763,781
FY16-YTD	\$ 1,414,773,984
<b>Total</b>	<b>\$ 2,830,537,765</b>

Total Collected	
FY96-FY15	\$ 28,315,276
FY16-YTD	\$ 42,443,220
<b>Total</b>	<b>\$ 70,758,496</b>

5% Admin	
FY96-FY15	\$ 1,415,764
FY16-YTD	\$ 2,122,161
<b>Total</b>	<b>\$ 3,537,925</b>

Public Portion	
FY96-YTD	\$ 67,220,570

**QUARTERLY RESORT TAX REPORT  
BY MONTH COLLECTED BY BUSINESSES  
As Updated Through October 31, 2023**

Month Collected by Business	Lodging Change from Same Month		Bars & Restaurants Change from Same Month		Retail Change from Same Month in		Change from Same Month in	
	Lodging	in Prior Year	Bars & Restaurants	in Prior Year	Retail	Prior Year	Total	Prior Year
<b>Total YTD FY20</b>	<b>\$ 888,092</b>	<b>-7.72%</b>	<b>\$ 1,526,994</b>	<b>-7.41%</b>	<b>\$ 1,764,751</b>	<b>6.58%</b>	<b>\$ 4,179,837</b>	<b>-2.05%</b>
Jul-20	\$ 189,238	-20.51%	\$ 201,228	-20.42%	\$ 236,559	0.67%	\$ 627,026	-13.62%
Aug-20	\$ 210,425	-3.70%	\$ 205,975	-8.66%	\$ 202,970	7.09%	\$ 619,370	-2.24%
Sep-20	\$ 153,620	20.14%	\$ 172,521	5.19%	\$ 181,226	34.85%	\$ 507,367	19.02%
Oct-20	\$ 68,400	63.32%	\$ 117,114	5.64%	\$ 128,058	35.29%	\$ 313,572	26.75%
Nov-20	\$ 21,820	10.73%	\$ 72,586	-17.70%	\$ 169,704	8.74%	\$ 264,110	0.05%
Dec-20	\$ 49,539	10.40%	\$ 118,800	-12.33%	\$ 224,075	27.38%	\$ 392,414	10.14%
Jan-21	\$ 47,586	8.99%	\$ 126,087	2.60%	\$ 121,595	-9.21%	\$ 295,268	-1.73%
Feb-21	\$ 55,999	3.32%	\$ 130,392	-2.78%	\$ 145,720	17.97%	\$ 332,111	6.50%
Mar-21	\$ 56,043	110.12%	\$ 142,606	89.84%	\$ 144,493	66.00%	\$ 343,142	81.72%
Apr-21	\$ 35,943	923.14%	\$ 118,865	309.91%	\$ 114,620	40.39%	\$ 269,428	136.02%
May-21	\$ 76,291	780.46%	\$ 151,967	137.13%	\$ 202,894	19.55%	\$ 431,152	77.82%
Jun-21	\$ 220,713	264.85%	\$ 228,246	82.85%	\$ 245,880	34.09%	\$ 694,839	88.46%
<b>Total YTD FY21</b>	<b>\$ 1,185,618</b>	<b>33.50%</b>	<b>\$ 1,786,388</b>	<b>16.99%</b>	<b>\$ 2,117,794</b>	<b>20.01%</b>	<b>\$ 5,089,799</b>	<b>21.77%</b>
Jul-21	\$ 345,733	82.70%	\$ 309,290	53.70%	\$ 328,611	38.91%	\$ 983,634	56.87%
Aug-21	\$ 303,321	44.15%	\$ 264,862	28.59%	\$ 262,067	29.12%	\$ 830,250	34.05%
Sep-21	\$ 204,633	33.21%	\$ 211,347	22.51%	\$ 197,244	8.84%	\$ 613,224	20.86%
Oct-21	\$ 88,290	29.08%	\$ 155,766	33.00%	\$ 149,723	16.92%	\$ 393,779	25.58%
Nov-21	\$ 31,880	46.10%	\$ 107,090	47.54%	\$ 199,842	17.76%	\$ 338,812	28.28%
Dec-21	\$ 74,306	49.99%	\$ 164,976	38.87%	\$ 265,143	18.33%	\$ 504,425	28.54%
Jan-22	\$ 73,098	53.61%	\$ 151,956	20.52%	\$ 141,529	16.39%	\$ 366,583	24.15%
Feb-22	\$ 79,309	41.63%	\$ 162,496	24.62%	\$ 160,497	10.14%	\$ 402,302	21.13%
Mar-22	\$ 68,455	22.15%	\$ 160,876	12.81%	\$ 176,144	21.90%	\$ 405,475	18.17%
Apr-22	\$ 42,167	17.32%	\$ 128,772	8.33%	\$ 130,865	14.17%	\$ 301,804	12.02%
May-22	\$ 87,045	14.10%	\$ 157,457	3.61%	\$ 229,887	13.30%	\$ 474,389	10.03%
Jun-22	\$ 219,408	-0.59%	\$ 234,720	2.84%	\$ 258,470	5.12%	\$ 712,598	2.56%
<b>Total YTD FY22</b>	<b>\$ 1,617,645</b>	<b>36.44%</b>	<b>\$ 2,209,608</b>	<b>23.69%</b>	<b>\$ 2,500,022</b>	<b>18.05%</b>	<b>\$ 6,327,275</b>	<b>24.31%</b>
Jul-22	\$ 355,647	2.87%	\$ 317,420	2.63%	\$ 351,810	7.06%	\$ 1,024,877	4.19%
Aug-22	\$ 309,588	2.07%	\$ 283,797	7.15%	\$ 298,285	13.82%	\$ 891,670	7.40%
Sep-22	\$ 215,465	5.29%	\$ 237,063	12.17%	\$ 219,990	11.53%	\$ 672,518	9.67%
Oct-22	\$ 75,966	-13.96%	\$ 161,675	3.79%	\$ 158,084	5.58%	\$ 395,725	0.49%
Nov-22	\$ 31,322	-1.75%	\$ 112,806	5.34%	\$ 220,878	10.53%	\$ 365,006	7.73%
Dec-22	\$ 63,622	-14.38%	\$ 170,472	3.33%	\$ 253,873	-4.25%	\$ 487,967	-3.26%
Jan-23	\$ 74,539	1.97%	\$ 171,739	13.02%	\$ 160,256	13.23%	\$ 406,534	10.90%
Feb-23	\$ 82,772	4.37%	\$ 176,915	8.87%	\$ 201,725	25.69%	\$ 461,412	14.69%
Mar-23	\$ 71,178	3.98%	\$ 169,229	5.19%	\$ 166,966	-5.21%	\$ 407,373	0.47%
Apr-23	\$ 39,418	-6.52%	\$ 127,686	-0.84%	\$ 133,663	2.14%	\$ 300,767	-0.34%
May-23	\$ 76,133	-12.54%	\$ 161,201	2.38%	\$ 254,052	10.51%	\$ 491,386	3.58%
Jun-23	\$ 195,144	-11.06%	\$ 238,473	1.60%	\$ 244,996	-5.21%	\$ 678,613	-4.77%
<b>Total YTD FY23</b>	<b>\$ 1,590,794</b>	<b>-2%</b>	<b>\$ 2,328,476</b>	<b>5.38%</b>	<b>\$ 2,664,578</b>	<b>6.58%</b>	<b>\$ 6,583,848</b>	<b>4.06%</b>
Jul-23	\$ 359,302	1.03%	\$ 346,131	9.05%	\$ 362,543	3.05%	\$ 1,067,976	4.21%
Aug-23	\$ 305,108	-1.45%	\$ 304,631	7.34%	\$ 278,488	-6.64%	\$ 888,227	-0.39%
Sep-23	\$ 215,714	0.12%	\$ 241,586	1.91%	\$ 221,620	0.74%	\$ 678,920	0.95%
Oct-23	\$ -		\$ -		\$ -		\$ -	
Nov-23	\$ -		\$ -		\$ -		\$ -	
Dec-23	\$ -		\$ -		\$ -		\$ -	
Jan-24	\$ -		\$ -		\$ -		\$ -	
Feb-24	\$ -		\$ -		\$ -		\$ -	
Mar-24	\$ -		\$ -		\$ -		\$ -	
Apr-24	\$ -		\$ -		\$ -		\$ -	
May-24	\$ -		\$ -		\$ -		\$ -	
Jun-24	\$ -		\$ -		\$ -		\$ -	
<b>Total YTD FY24</b>	<b>\$ 880,124</b>	<b>0%</b>	<b>\$ 892,348</b>	<b>6.45%</b>	<b>\$ 862,651</b>	<b>-0.85%</b>	<b>\$ 2,635,123</b>	<b>1.78%</b>

Dollar figures above are not adjusted for delinquencies