



# RESORTTAX

— BUILDING BIG SKY SINCE 1992 —

## 2018-2019 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Big Sky Trails Recreation and Parks District

Project Name: Operations

Address: PO Box 161395, Big Sky, MT 59716-1395

Representative: Steven Johnson, Vice Chair/Treasurer

Telephone: 406-539-6660 Email: johnsons731@aol.com

Project Start Date: July 1, 2018 Project Completion Date: June 30, 2019

Total Funds Requested \$ 5000

State your estimated payment request schedule for the coming year; amounts should total funds requested. Please enter dollar amounts.

	July '18	Aug '18	Sep '18	Oct '18	Nov '18	Dec '18
Payment Request \$	<u>          </u>	<u>2500</u>	<u>          </u>	<u>2500</u>	<u>          </u>	<u>          </u>
	Jan '19	Feb '19	Mar '19	Apr '19	May '19	Jun '19
Payment Request \$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

I certify that the application and its attachments are correct to the best of my knowledge.

\_\_\_\_\_  
Signature

Steven Johnson  
Printed Name

Vice Chair  
Title (Board Chair or Governing Officer)

4/30/2018  
Date

- 1) Provide a description of the entity and the Mission Statement. State the entity's tax status/legal identity and when it was initiated. What is the personnel makeup of your office; specifically how many are employees, how many are contractors and what are their duties? What is the full time equivalent (FTE) of each: ¼ , ½, ¾ or full time? Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation. (200 words max)**

The Big Sky Trails, Recreation & Parks District is dedicated to the creation and implementation of recreation programs and for the creation, acquisition, establishment, operation, improvement, funding and maintenance of parks, trails and recreation in the greater Big Sky area. This includes but is not limited to: parks, athletic facilities, ball fields, trails, rest rooms, picnic shelters and camp grounds. This entity consists of two special districts, one in Gallatin County (July, 2011) and the other in Madison County (January, 2012), whose operations are linked by an inter-local agreement. It is tax exempt. Copies of the county resolutions creating these districts, the inter-local agreement, a map of the district, and the bylaws have been submitted with previous applications for your files. The five member board consists of two volunteer residents from Madison County, two from Gallatin County and one from either. We have no employees, and will use contractors (consultants) for the work outlined in this application.

- 2) Provide a complete description of the project(s). Include the project(s) purpose, goals and objectives. For each project provide a budget number and measurable objectives, i.e. how you will do something and in what timeframe. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. If requesting funds for operations, identify the categories and assign a dollar amount (salaries, software, etc.) If permits are required, please specify what permits are required and what projects they apply to. If requesting funds for a study (feasibility, etc.), a minimum of two bids are required. Also provide the RFP submitted for the study. Funding for a study will only be considered if the proposal has measurable outcomes. Please be succinct.**

The Big Sky Trails, Recreation & Parks District was created as a non-taxing entity to give the community of Big Sky the opportunity to establish and manage its own park district land, rather than to have its lands incorporated into and governed by separate park districts in Madison and Gallatin Counties.

The requested funding this cycle includes major elements as follows:

1. Legal Services to support implementation of the results of the feasibility study the Parks District and BSRAD are working on together to assess long term public funding for parks, trails, recreation and open space in Big Sky.

- 3) Is the project within the resort tax district? (25 words max)**

Yes

**Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.**

**Does the entity and/or project...**

- 4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)**

Yes, as stated in the bylaws, and county resolutions creating the District.

- 5) Promote tourism development, help make Big Sky a world class resort community and increase the visitor experience and/or increase resort tax revenue? (50 words max)**

Yes, our mission addresses the development and enhancement of essential recreation resources in the greater Big Sky area, across county boundaries.

**6) Support, improve or maintain critical infrastructure, public health, safety and/or welfare in the world class community? (50 words max)**

Yes, recreational infrastructure.

**7) Involve collaboration among entities in the community to meet common goals? (100 words max)**

The Big Sky Trails, Recreation & Parks District works closely with Big Sky Community Organization.

**8) Fill a community need not currently or adequately being satisfied? (50 words max)**

As a governmental entity, the Big Sky Trails Recreation & Parks District plans to explore opportunities for funding sources not currently available to other non-governmental/non-profit organizations in Big Sky, like the Big Sky Community Organization.

**9) What is your entity most proud of accomplishing? (100 words max)**

Participation in successful TIGER grant application.

**Provide the following financial documents:**

**10) Copy of the entity's complete operating budget for the period 07/01/18 through 06/30/19.**

**If your fiscal year does not coincide with this time period, please provide complete budgets for the entity's fiscal year that covers the aforementioned time period. For example, if the entity's fiscal year corresponds with a calendar year, provide two budgets 1) 01/01/2018 through 12/31/2018 and 2) 01/01/2019 through 12/31/2019.**

Our operating budget of \$5,000 simply consists of legal services related to evaluating the process of implementing a mill levy and expanding district boundaries.

**Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year.**

The finances of the Big Sky Trails, Recreation & Parks District are managed by the Gallatin County Treasurer. Financial statements can be provided from that office.

**11) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your current fiscal year to date.**

The finances of the Big Sky Trails, Recreation & Parks District are managed by the Gallatin County Treasurer. Copies of current financial statements are included with this application.

**12) For applicants with mill levy authority please provide the following:**

- a. A map of your district's boundaries** – on file, submitted with previous applications
- b. The current taxable value of your district** – approximately \$23,014,742 Madison County plus \$4,164,478 Gallatin County
- c. If applicable, the current mill levy rate** -- zero
- d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.**

**TOTAL ORGANIZATIONAL BUDGET FOR THE YEAR \$ 5000**

*(Include all organization projects and programs, not only those requesting Resort Tax funding. This number should match the organization's Revenue from Profit and Loss Report)*

PRINCIPLE	ITEM	AMOUNT	PERCENTAGE
Revenue	Request from Resort Tax	5000	100%
	Other Public Grants		%
	Private Donor Contributions (not including In-kind)		%
	Fundraising Events		%
	Revenue Other*		%
	<b>Sub Total Revenue</b>		5000
	Private Donor Contributions In-kind	0	%
	<b>Total Revenue</b>	5000	100% (the revenue line items above should total)
Expenses	<b>Personnel:</b> _0_ # of FTE Paid Personnel _0_ # of FTE Contract Personnel Do not include volunteer time (in the amount column include the total expense including salary, benefits and payroll taxes)		%
	Operations		%
	Programming		%
	Expenses Other**	5000	100%
	<b>Total Expenses</b>		100% (the expenses line items above should total)
Capital Expenditures	<b>Total Capital Expenditures</b>	0	0%
Income	<b>Net Income</b>	0	0%

\*Revenue Other: \_\_\_\_\_

\*\*Expenses Other: Legal Services

Clarifications you'd like to provide regarding the information on this page: \_\_\_\_\_

\_\_\_\_\_

<b>RESERVES: Capital, Programming and/or Operating</b>	<b>On Hand Restricted**</b>	
	<b>On Hand Unrestricted**</b>	1599
	<b>Goal (if currently no reserves)</b>	

**\*\*Purpose of Restricted and Unrestricted Capital Reserves:** \_\_\_\_\_

\_\_\_\_\_

**TOTAL CASH FLOW 3-YEAR REQUIREMENT**

*(Include all organization projects and programs, not only those requesting Resort Tax funding)*

ITEM	This Current Application's Request from Resort Tax	2020	2021	Total Cash Flow 3-Yr Requirement
<b>Personnel: Paid and/or Contract (include salary, benefits and payroll taxes; do not include volunteer time)</b>				
<b>Total # of FTE Personnel</b>	0	0	0	NA
<b>Operations</b>	5000	0	0	5000
<b>Programming</b>	0	0	0	0
<b>Capital Expenditures</b>	0	0	0	0
<b>Other*</b>	0	0	0	0
<b>Total</b>	5000	0	0	5000
<b>RESORT TAX REQUEST</b>	5000	0	0	5000

**Describe financial increases and decreases and the projects for which resort tax funds may be requested.**

2020 N/A

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2021 N/A

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\*Other Description \_\_\_\_\_

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