



**FINAL MINUTES OF THE BIG SKY RESORT AREA DISTRICT
OPEN BOARD MEETING**

July 11, 2012

Present: Les Loble, Chairperson
Ginna Hermann, Secretary/Treasurer
Mike Scholz, Director

Jeff Strickler, Director
Wanda McCarthy, Administrative Officer

Chairperson Les Loble called the open meeting to order at 11:03 a.m.

I. Open Meeting

A. Public Comment: None

B. New Business

- 1. Liability Insurance** – Ty Moline with The Insurance-Agency Division provided a handout and explained the current Resort Tax Business Owners Insurance Policy. Insurance policy effective dates are September 9, 2011 through September 9, 2012. Mr. Moline suggested increasing business property amount from \$50,000 to \$100,000, increase dishonesty/employee theft from \$100,000 to \$500,000 and add betterment and improvements to the policy. The annual premium cost for the additional insurance would be minimal. Motion by Dr. Strickler to increase business insurance policy to \$100,000 for business property, \$500,000 for employee theft, and add betterment and improvements to the policy. Second by Mr. Scholz. All in favor. Motion passed.
- 2. Tax Collector Audits** – Bob Dellinger of Dellinger & Gallagher, Inc. reviewed the audit process. The Board reviewed the letter and statement of confidentiality that will be sent to each entity selected for audit. The audits will take place the week of September 24, 2012. Mr. Loble asked Mr. Dellinger for recommendations on future changes to the remittance form, possibly adding gross sales (along with gross taxable sales). The following eleven businesses were selected for audit: Yellowstone Mountain Club LLC, Moonlight Basin, Moonlight Lodging – Sagebrush, Grizzly Outfitters, River Rock Lodge, By Word of Mouth, The Cabin Bar & Grill, Choppers Grub & Pub, Rainbow Ranch Lodging, Rainbow Ranch Holding LLC, and Big Sky Furniture. Motion by Ms. Hermann to audit business selected by the Board. Second by Mr. Scholz. All in favor. Motion passed.

The Board discussed Paparazzi Fur & Boutique's audit from last year. Motion by Ms. Hermann directing Ms. McCarthy to draft a letter to Paparazzi Fur & Boutique reminding them that resort tax is to be collected and remitted on all sells including internet, catalog and telephone sells. Second by Dr. Strickler. All in favor. Motion passed.

Mike Gallagher of Dellinger & Gallagher, Inc. was also in attendance.

- 3. MSU Gallatin County Extension Forest Health and Fire Safe** – Motion by Ms. Hermann to approve moving \$318.29 from budget line item Supplies to budget line item Salary and Benefits. Second by Dr. Strickler. All in favor. Motion passed.

4. **Local Fairs and Market Vendors** - The Board discussed who is responsible to make sure fair and market vendors are collecting and remitting the 3% resort tax. (a) Motion by Mr. Scholz directing Ms. McCarthy to send out a letter to all organizers/sponsors of fairs and markets telling them it is their responsibility to distribute resort tax information and forms to each vendor, provide the Resort Tax Office with a list of vendors at their event, and if any vendor fails to remit resort tax then they will not be allowed to do business at any events in the resort tax district. Second by Ms. Hermann. All in favor. Motion passed. (b) In addition, the Board directed Ms. McCarthy to send a letter to Crail Ranch and the Art Walk sponsors letting them know some vendors were not collecting and remitting resort tax, they will be excused this year but it is expected that the sponsoring organization will enforce the tax collection next year.

C. Old Business

1. **Sinking Fund Option** – Mona Jamison provided an Opinion on sinking funds. The Board discussed the Sinking Fund Opinion and decided to have further discussion at the Strategic Planning Session on August 8-9, 2012.
2. **Bonding Authority** – The Board decided to discuss the bonding authority further at the Strategic Planning Session. Mona Jamison will be present at the Strategic Planning Session to help clarify and guide the Board in this process.
3. **Board Strategic Planning Session** – Buz Davis has scheduled or has interviewed Mr. Kabisch and Mr. Scholz. Ms. McCarthy will coordinate an interview time between Mr. Davis and Ms. Hermann. The Board discussed what do they want to come out of the Strategic Planning Session. The Board requested Mona Jamison be present for both days of the session, Ms. McCarthy will notify Ms. Jamison.
4. **Administrative Officer Report** – The Board reviewed the Administrative Officer Report summary provided in advance of the meeting.

D. Minutes

Motion by Ms. Hermann to approve the April 11, 2012 open minutes as amended. Second by Dr. Strickler. All in favor. Motion passed.

Motion by Ms. Hermann to approve the May 9, 2012 Question & Answer Forum open minutes as amended. Second by Mr. Scholz. All in favor. Motion passed.

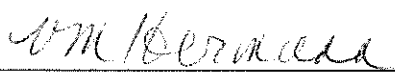
Motion by Mr. Loble to approve the June 13, 2012 Final Appropriations open minutes as amended. Second by Ms. Hermann. All in favor. Motion passed.

E. Financial and Tax Collection Reports

Motion by Ms. Hermann to accept the profit and loss budget vs. actual. Second by Dr. Strickler. All in favor. Motion passed.

Chairperson Les Loble adjourned the open meeting at 1:09 p.m.

Respectfully Submitted,



Ginna Hermann, Secretary/Treasurer



**FINAL MINUTES OF THE BIG SKY RESORT AREA DISTRICT
OPEN BOARD MEETING**

August 8-9, 2012

Present: Les Loble, Chairperson
Ginna Hermann, Secretary/Treasurer
Mike Scholz, Director
Wanda McCarthy, Administrative Officer
Jamey Kabisch, Vice Chairperson
Jeff Strickler, Director
Mona Jamison, District Attorney
Paul "Buz" Davis, Facilitator

August 8, 2012 Chairperson Les Loble called the open meeting to order at 9:05 a.m.

I. Open Meeting

A. Public Comment: None

B. New Business

1. Strategic Planning Operational

The board discussed the appropriation application process. The board drafted a set of guidelines for future appropriation applicants. These include the following.

All appropriation applications must:

1. benefit the community at large,
2. the project or organization must be within the Resort Tax District,
3. the organization must be a legitimate entity,
4. all applications must meet the requirements in Section 19 of the Big Sky Resort Tax Ordinance.

When reviewing and evaluating the appropriation applications, the board will consider the following:

1. Quality of Organization & Proposal – Does the organization meet the following:
 - Stability and quality
 - Does the organization have the ability to execute the proposal
 - Clarity of the proposal submitted
2. Tourism Development – Does the proposal promote tourism and development as measured by an increase in resort tax revenue
3. Game Changer to the Community – Is the project, if completed, a game changer to the community. A game changer is defined as a significant benefit to the community stakeholders (residents, visitors, tax collectors/business community)
4. Big Sky World Class Resort and Community – Does the proposed project help make Big Sky a world class resort and community?
5. Critical Infrastructure – Does the proposed project support or improve critical infrastructure, public health, safety and/or welfare in the community?
6. Collaboration – Does the proposal involve collaboration among organizations/other stakeholders in the community to meet common goals, enhancing the outcome of the project and community benefits
7. Fill Need – Does the proposal fill a community need not currently or adequately being satisfied

Chairperson Les Loble recessed the open meeting at 3:30 p.m.

August 9, 2012 Chairperson Les Loble called the open meeting back to order at 9:00 a.m.

I. Open Meeting

A. Public Comment:

Steve Johnson talked to the Board about Big Sky becoming an incorporated community.

Andy Dreisbach introduced himself. He wanted to know if a survey is performed prior to appropriation applications being submitted to make sure the proper projects are being funded.

Public comment closed.

B. New Business

1. Strategic Issues

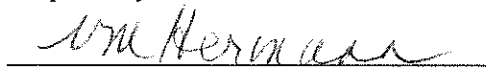
The board considered various strategic issues facing the Big Sky Resort Tax Board and the community. The board drafted five issues and adopted numbers one and two below. The remaining three will be finalized at future board meetings including Funding Operations/Maintenance, Reserves and Capital, Optimizing Public/Private Partnership and Education.

1. Big Sky Resort Tax Board Active vs. Passive Role – The Resort Tax Board will take an active role in facilitating community conversation by:
 - Hosting town hall meeting(s) to address some of the following issues:
 - a. What are some of the challenges and opportunities the community faces
 - b. What is the Big Sky community of the future, vision of the community
 - c. What are the long-term funding needs of the Resort Tax Board to help reach the vision
 - d. Create an opportunity for the community to work together, communicate and learn from each other.
 - Arranging for a facilitator to run the town hall meeting, facilitator will get all major stakeholders to attend and communicate amongst each other
 - Resort Tax Board wants to hear what the community has to say
 - Does the board accept the community vision
2. Cash Flow Management and Applicant Planning – The Board wants applicants to be more fiscally open to help the Resort Tax Office project funding out three to five years. The board will address the following cash flow items:
 - Cash flow planning as a Board to fund large projects/expenditures or multi-year projects
 - Cash flow tools: bonding and sinking funds
 - Requiring a three to five year strategic plan and cash flow analysis from applicants so the Resort Tax Board can anticipate the long term funding needs of the community. At a minimum the revised appropriations application will require the following: a three year strategic plan; one to five year funding requirements, project annual needs for the next five years broken out by year.
 - The board will encourage long term planning by applicants. When reviewing the applications the board will see if an organization is planning three to five years into the future or if they are “living” resort tax funding cycle to cycle.
 - The board will start reviewing and revising the appropriations application for the fiscal year 2014.

The Board plans to hold public forums in order to receive comments and reactions from the Big Sky community.

Chairperson Les Loble adjourned the open meeting at 2:20 p.m.

Respectfully Submitted,



Ginna Hermann, Secretary/Treasurer



FINAL MINUTES OF THE BIG SKY RESORT AREA DISTRICT OPEN BOARD MEETING

September 12, 2012

Present: Les Loble, Chairperson
Jamey Kabisch, Vice Chairperson
Ginna Hermann, Secretary/Treasurer
Mike Scholz, Director
Whitney Brunner, Administrative Officer

Chairperson Les Loble called the open meeting to order at 11:05 a.m.

Secretary/Treasurer Ginna Hermann attended via conference.

I. Open Meeting

A. Public Comment: None

B. New Business

- 1. Fire Department** – Chief William Farhat thanked the board for appropriation support. He expressed intention to request a mill levy. The board asked how Big Sky compares to other mill levy districts in the county. Chief Farhat stated Big Sky is currently at 22.7 mills and the county average is 45 mills. He stated the Department is considering requesting 35.5 mills. It was discussed that the mill levy funding serve local residents and resort tax funding serve tourists. The levy would go before the public May 2013; if passed funding would arrive 2014.
- 2. Warren Miller Performing Arts Center** – Loren Bough thanked the board for appropriation support. He informed the board that construction on the center is behind schedule by five weeks due to subcontractors having to rebid.

Mr. Bough stated he has all written commitments in place as required by the board for release of resort tax funds. Mr. Bough informed the board he continues to fundraise for higher quality curtains and lights.

Ms. Hermann noted a contradiction between the published nonprofit fee structure and statements Mr. Bough made at the May Question and Answer Session. Ms. Hermann noted that at the published rates, nonprofit entities that encourage community activity and tourism like the Arts Council will not be able to provide events free of charge in the facility. Mr. Kabisch and Mr. Scholz stated costs inflate and they do not want to hamstring the Center by enabling price expansion, forcing the entity into a deficit.

Motion by Ms. Hermann that nonprofit groups are to pay janitorial fees only for usage of the Warren Miller Performing Arts Center. No second. Motion fails.

Mr. Bough asked that Ms. Hermann contact him regarding specific events.
- 3. Bonding Authority Legal Opinion and Legislation Draft** – Attorney Mona Jamison attended via conference. The board directed Ms. Jamison to change “indebtedness” to “debt service” in the legislation draft. Ms. Jamison requested the board provide percentage numbers for a reliable revenue structure at the October meeting. The board directed Ms. Brunner to create a spreadsheet outlining percentages and their borrowing potential for board review.
- 4. Should Non Profits Accumulate Reserves** – The board noted, per the documents Ms. Hermann provided, standard operating expense reserves range from a minimum of three months to a maximum of

three years. Reserves are greater if the entity has capital expenses to maintain. The board noted the reserves are generally referenced on the balance sheet, not on the budget. The board discussed encouraging entities to build reserves and show five year plans as part of the appropriation application.

5. **Research and provide suggestions on a town hall/community meeting** – The board reviewed a report presented by Messrs. Loble and Scholz. Mr. Kabisch suggested removing the second item from the report regarding requiring standardized budgets from entities. The board discussed holding two town hall meetings in mid-January and in mid-February.

Messrs. Loble and Scholz agreed to prepare draft agendas and a questionnaire for board review at the October meeting.

6. **Liability Insurance** – Motion by Mr. Scholz to approve the liability insurance premium increase of \$604 and annual premium of \$1,917. Second by Mr. Kabisch. All in favor. Motion passed.
7. **Strategic Issue: #3 Funding Operations/Maintenance, Reserves and Capital** – Mr. Kabisch and Ms. Hermann agreed to prepare an amended application for board review at the December meeting and finalized the application at the January meeting. Application to include appropriation guidelines, proper presentation of financials, a three to five year strategic plan and cash flow outline.
8. **Administrative Officer Report** – Ms. Brunner reviewed the Administrative Officer Report summary provided in advance of the meeting. Mr. Kabisch will attend the office audit Thursday, September 20 from 2:30 to 2:50 p.m.

Motion by Mr. Loble to appoint Ms. Brunner as board proxy at the annual Town Center Owners Association meeting and in the case that a board member attends, she is to take their direction. Second by Mr. Kabisch. All in favor. Motion passed.

D. Minutes

Motion by Mr. Loble to approve the July 11 and August 8-9, 2012 open minutes as amended. Second by Mr. Scholz. All in favor. Motion passed.

E. Financial and Tax Collection Reports

The board directed Ms. Brunner to research the July 2012 prior year collections, if the July 2012 profit and loss is accrual or cash based, the profit and loss bad debt amount and the balance sheet accounts receivable.


Motion by Ms. Hermann to accept the financial and collection reports subject to the clarifications outlined above. Second by Mr. Scholz. All in favor. Motion passed.

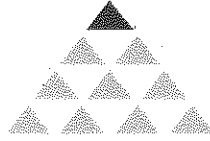
F. Public Comment

The Big Sky Weekly Reporter Tyler Allen requested and was granted permission to clarify with the board if the resort tax funds were released to the Warren Miller Performing Arts Center as appropriated. The board replied the funds were released because the Center provided written confirmation that all commitments are in place as required by the appropriation contract. Mr. Allen also asked from where Ms. Hermann and Jamison were calling. The board replied Nashville and Helena respectively.

Chairperson Les Loble adjourned the open meeting at 1:10 p.m.

Respectfully Submitted,


Ginna Hermann, Secretary/Treasurer



RESORT TAX
— BUILDING BIG SKY SINCE 1992 —

**FINAL MINUTES OF THE BIG SKY RESORT AREA DISTRICT
OPEN BOARD MEETING**

October 10, 2012

Present: Les Loble, Chairperson
Jamey Kabisch, Vice Chairperson
Ginna Hermann, Secretary/Treasurer
Mike Scholz, Director
Jeff Strickler, Director
Whitney Brunner, Administrative Officer

Chairperson Les Loble called the open meeting to order at 11:01 a.m.

Secretary/Treasurer Ginna Hermann attended via telephone call.

I. Open Meeting

A. Public Comment

Markus Kirchmayr stated the transportation district does not adhere to their guidelines and provides service outside their designated district. He has concern about the resort tax board supporting the transportation district. He left a written statement with the board.

B. New Business

- 1. Bonding Authority: Legislation Draft and Debt Service Parameters** – Attorney Mona Jamison attended via telephone call. The board requested Ms. Jamison draft consistent language in the legislation regarding “principle and interest” and “debt service”.

The board discussed the existing water and sewer interlocal agreement, recession, fire and drought that would reduce the amount of collections, revenue vs. general obligation bonds, scale of projects, cash flow and debt service parameters.

Mr. Kabisch asked Ms. Jamison if the legislation allowed the board to bond resort tax funds without voter approval. Ms. Jamison stated yes; board members would have the authority to pledge resort tax funds. Bonding does not increase the tax or add obligation to taxpayers. Mr. Kabisch stated he would prefer sinking fund alternatives.

Motion by Mr. Scholz to set a cumulative bonded debt service limit of 25% of the five year average of resort tax revenues and directed Ms. Jamison to draft legislation to that effect. Second by Dr. Strickler. In favor: Mr. Loble, Ms. Hermann, Mr. Scholz and Dr. Strickler. Opposed: Mr. Kabisch. Motion passed.

- 2. Town Hall Meeting Preparation** – The board reviewed and revised the agenda and questionnaire drafts provided by Messrs. Loble and Scholz.

The board agreed Buz Davis is to facilitate the town hall meetings. The purpose of the first town hall meeting is to communicate the strategic issues the board identified during its August session including the benefits, goals and challenges of how the not-for-profit organizations serve the Big Sky community. The purpose of the second town hall meeting is to give entities the opportunity to briefly explain how their organization serves the Big Sky community within the scope of the stated strategic issues. A poll gauging the public’s funding priorities may be taken at the second meeting.

Town hall meeting dates and times: December 12, 2012 and January 16, 2013 from 6:30 p.m. until 8:30 p.m. Regular business board meeting dates and times: December 5, 2012 and January 9, 2013 from 11:00 a.m. until 2:00 p.m.

3. **Strategic Issue: #4 Optimizing Public/Private Partnership** – The board agreed the issue may be summarized to state that the resort tax board will, when possible, promote synergies for financial and operational efficiency when an entity provides service to the general public.
4. **Administrative Officer Report** – Ms. Brunner reviewed the summary provided in advance of the meeting. The board requested Auditor Rosie Barndt attend the November meeting. The board agreed that Ms. Brunner is to research opportunities for remitting resort tax online.
5. **Chamber of Commerce Wayfinding, Entry and Lighting**
Motion by Mr. Scholz to approve the Chamber’s request to modify the contract and install five lights instead of six lights due to bids for the project coming in higher than originally estimated. Second by Mr. Kabisch. All in favor. Motion passed.

D. Minutes

Motion by Ms. Hermann to approve the September 12, 2012 open minutes. Second by Dr. Strickler. All in favor. Motion passed.

E. Financial and Tax Collection Reports

The board directed Ms. Brunner to research the balance sheet line item income.

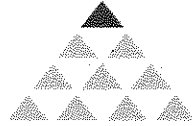
Motion by Mr. Kabisch to accept the financial and collection reports subject to the clarifications outlined above. Second by Mr. Scholz. All in favor. Motion passed.

Chairperson Les Loble recessed the open meeting at 12:04 p.m. The board reconvened the open meeting at 12:15 p.m. The board adjourned the open meeting at 1:43 p.m.

Respectfully Submitted,



Ginna Hermann, Secretary/Treasurer



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

FINAL MINUTES OF THE BIG SKY RESORT AREA DISTRICT OPEN BOARD MEETING

November 14, 2012

Present: Les, Loble, Chairperson
Ginna Hermann, Secretary/Treasurer
Mike Scholz, Director

Jeff Strickler, Director
Whitney Brunner, Administrative Officer

Chairperson Les Loble called the open meeting to order at 11:01 a.m.

Secretary/Treasurer Ginna Hermann attended via telephone call.

I. Open Meeting

A. Public Comment

David O'Connor Big Sky Chamber of Commerce President provided Chamber strategic session notes as a handout. He stated the Chamber board outlined their priorities, which includes purchasing their leased property. He stated the Chamber board will request that resort tax partner in funding the property as a community asset. Mr. O'Connor expressed gratitude that the resort tax board is taking a leadership role in the community by hosting Town Hall Meetings and stated the Chamber is available to provide support.

B. New Business

1. Office Audit Review: Rosie Barndt and Amanda Flohr

Ms. Barndt provided a summary handout. She stated the resort tax office deficiency is that one person manages the financials. The board asked how to mitigate the deficiency. Ms. Barndt stated board members are to review and sign checks carefully and the Treasurer is to review the bank statements carefully.

The board asked Ms. Barndt to explain the balance sheet equity and discussed the office reserve fund. Ms. Barndt explained how the board may designate funds that would not reflect as an expense.

Ms. Barndt stated all payroll issues have been resolved.

2. Westfork Homeowners Association Annual Meeting

Motion by Mr. Loble to elect the Westfork Homeowners Association President as proxy for the annual meeting and agree to all amendments outlined in the packet. Second by Mr. Scholz. All in favor. Motion passed.

3. Letterhead Drafts

The board directed Ms. Brunner to provide the following three options for next meeting's review: 1) the sheet with the green bar along the left, 2) the sheet with the green bar along the left with a pyramid watermark and 3) the sheet with the resort tax logo centered and text in the yellow bar revised to be legible.

4. Appropriation Application Revision

Ms. Hermann informed the board the revised application will be ready for review at the December 5 meeting.

C. Old Business

1. Strategic Issue: #5 Education

Motion by Dr. Strickler to accept the wording as written below. Second by Mr. Scholz. All in favor. Motion passed.

- a. The appropriation application will be revised to provide greater consistency among proposals.

- b. A contract example will be reviewed during appropriations. If an entity violates a contract they will not be able to request resort tax funds in the following year's appropriation cycle. The board may waive this requirement.
- c. The board encouraged open dialog throughout the year and welcomes entities considering resort tax funding attend a monthly resort tax board meeting to share their vision and concern/s.
- d. The board would like entities to be successful running their organizations and would encourage and assist in the use of a third party facilitator to help entities with planning and accounting.
- e. The board would also encourage and assist in the search for matching funds, grant writing workshops, etc.

2. Town Hall Meeting Preparation

The board selected the following dates for the remainder of the fiscal year:

Dec 5	Board Meeting
Jan 9	Board Meeting
Jan 14	Town Hall Meeting I
Feb 6	Board Meeting
Feb 11	Town Hall Meeting II
Mar 13	Board Meeting
Apr 3	Applications Due
Apr 10	Board Meeting
May 8	Question and Answer Session
Jun 12	Appropriations

The questionnaire will be available in mid-January, explained at the first Town Hall Meeting and entities may present the questionnaire content at the second Meeting.

Mr. Scholz with Ms. Brunner will complete the questionnaire by the December 5 meeting for board review.

3. Administrative Officer Report

Gardiner Resort Tax December 4 Meeting: Mr. Loble and Dr. Strickler will check their calendars to see if they are able to attend.

Interior Office Door Locks: No locks will be installed on the interior doors.

Remittance Booklets: Motion by Mr. Loble to reprint the remittance form booklets with a Total Gross Revenue line per the auditors' suggestion. Second by Mr. Scholz. All in favor. Motion passed.

D. Minutes

Motion by Mr. Scholz to approve the October 10 open minutes as amended. Second by Dr. Strickler. All in favor. Motion passes.

E. Financial and Tax Collection Reports

The board directed Ms. Brunner to research the prior year collections from 2012, 2011 and 2010 to see if the totals all apply to July of the following year.

Motion by Dr. Strickler to accept the financial and collection reports. Second by Mr. Scholz. All in favor. Motion passes.

Chairperson Les Loble adjourned the open meeting at 2:00 p.m.

Respectfully Submitted,



Ginna Hermann, Secretary/Treasurer



FINAL MINUTES OF THE BIG SKY RESORT AREA DISTRICT OPEN BOARD MEETING

December 5, 2012

Present: Les, Loble, Chairperson
Jamey Kabisch, Vice Chairperson
Ginna Hermann, Secretary/Treasurer

Mike Scholz, Director
Jeff Strickler, Director
Whitney Brunner, Administrative Officer

Chairperson Les Loble called the open meeting to order at 11:02 a.m.

I. Open Meeting

A. Public Comment

Al Malinowski stated concerns with the process and idea of bonding authority. He feels the board has received limited feedback from the community and Big Sky resort tax has managed without bonding for 20 years and changing too quickly may cause unintended consequences. Mr. Malinowski stated he would like authority controls in place. He referenced the resort tax emergency fund and how release of those funds take a 5-0 vote.

The board stated it will explain bonding authority to the community at the town hall meeting and seek feedback. The board discussed revising the majority to a 4-1 vote in the legislative draft bonding authority document.

B. New Business

1. Chamber of Commerce: Kitty Clemens

Ms. Clemens provided an update on the Chamber's resort tax funded projects. She stated the Biggest Skiing in America (BSIA) project has a new website, the visitor center's new location produced a 300% increase in walk-in traffic, installation will begin on 15 wayfinding signs in early spring (and may not be completed in time to request fiscal year 2013-2014 funding for the remaining 15 signs), the lighting will not be in place by winter, but the Chamber will remain focused on the goal of lights on both sides of the road. Drafts plans of the entry monument are in progress. She reviewed the Chamber's strategic session including Visit Big Sky (BSIA and the Convention and Visitors Bureau) and an effort to create a signature city-wide event that brings national attention.

The board asked how many members the Chamber has currently. Ms. Clemens replied 340 active members; 247 have been active for five years. The board asked for details on the entry monument project and Ms. Clemens replied she is requesting funding from the Department of Transportation and will have additional details by April.

Ms. Clemens left a summary handout with the board.

2. Office Audit Client Letter

Motion by Mr. Kabisch authorizing Mr. Loble sign the letter requested by Holmes and Turner. Second by Ms. Herman. All in favor. Motion passes.

3. Appropriation Application Revision

The board revised the application, agreed to make it available on the website before the town hall meeting and review it with the community at the meeting.

Motion by Ms. Hermann to approve the 2013-2014 application as amended. Second by Dr. Strickler. All in favor. Motion passes.

4. **Gardiner Resort Tax Meeting Review: Les Loble**

Mr. Loble attended the Gardiner Resort Tax meeting via telephone call. He summarized the meeting for the board including that Gardiner has 850 residents and is considering collecting resort tax in winter only.

C. **Old Business**

1. **Town Hall Meeting Preparation**

Facilitator Buz Davis will attend both meetings. The board revised the community letter and questionnaire.

The community letter will be distributed in mid-December to the following:

- Emailed to current and past applicants and tax collectors
- Posted in the newspapers in a guest editorial and advertising
- Additional distribution to the Big Sky Owners Association and Chamber of Commerce contacts

The questionnaire will be available on the website in early January, explained at the first town hall meeting and entities may present the questionnaire content at the second meeting.

2. **Administrative Officer Report**

The board selected the letterhead with the logo centered and the colors changed to green.

Motion by Dr. Strickler to reprint the remittance booklets at a cost of \$2,300 and mail them to collectors at a cost of \$300. Second by Mr. Kabisch. All in favor. Motion passes.

Motion by Mr. Scholz to order two microphones for the conference phone at a cost of \$209. Second by Mr. Kabisch. All in favor. Motion passes.

3. **Election of Officers**

Motion by Mr. Kabisch to reelect the current officers. Second by Mr. Scholz. All in favor. Motion passes.

D. **Minutes**

Motion by Dr. Strickler to approve the November 14 open minutes. Second by Mr. Scholz. All in favor. Motion passes.

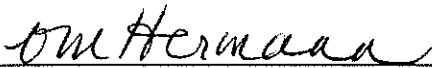
E. **Financial and Tax Collection Reports**

The board directed Ms. Brunner to add the budget to the profit and loss report.

Motion by Mr. Kabisch to accept the financial and collection reports. Second by Ms. Hermann. All in favor. Motion passes.

Chairperson Les Loble recessed the open meeting at 12:19 p.m. The board reconvened the open meeting at 12:48 p.m. The board adjourned the open meeting at 1:42 p.m.

Respectfully Submitted,



Ginna Hermann, Secretary/Treasurer