



FY25 Application Orientation Packet



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BACKGROUND INFORMATION

In 1992, the general electorate of the Big Sky Resort Area voted to adopt a Resort Tax to be charged on “luxury” goods and services not deemed “necessities of life.” In 1998, the general electorate of the Big Sky Resort Area voted to create a District for local administration of the Resort Tax. Resort Tax is collected and remitted by local businesses operating within the District. The locally elected Board of 5 volunteer Directors strategically invests funds to address critical community needs. The District is administered by a small paid staff hired by the Board of Directors.

According to the 2020 Census, Montana has 151 communities, and 11 of those communities have implemented a local option sales tax-Resort Tax. Those communities that do not qualify or have not implemented a Resort Tax primarily derive community funding through property taxes and fees for services. Resort Tax and Philanthropy are the primary funding sources of community funding in Big Sky.

The Big Sky Resort Area District (District) created this orientation packet to help interested applicants understand the funding process and set them up for success should they choose to pursue Resort Tax funding. Organizations that are interested in applying are encouraged to read this packet. The District also strongly encourages interested applicants, particularly first-time applicants, to reach out and schedule time with staff prior to applying. Staff is here to provide insight and guidance to all applicants.

SCHEDULE TIME WITH US

📞 Call us at 406-995-3234

🌐 Visit resorttax.org/funding

✉ Email us at jenny@resorttax.org or daniel@resorttax.org

📅 [Schedule a consultation](#)

IMPORTANT DATES*

- **Thursday, February 1** | Government applications live
- **Tuesday, February 6** | Application software training
- **Wednesday, February 14** | BSRAD Board meeting
- **Thursday, February 15** | Nonprofit applications live
- **Wednesday, March 13** | BSRAD Board meeting
- **Friday, March 15** | Government application deadline
- **Sunday, March 31** | Nonprofit application deadline
- **Wednesday, April 17** | BSRAD Board meeting: Government application review
- **Tuesday, April 30** | Score reconsideration request deadline
- **Wednesday, May 8** | BSRAD/Joint County Commission Meeting: Government application action
- **Tuesday, June 4** | BSRAD Board work session: Nonprofit application review
- **Thursday, June 6** | BSRAD Board meeting: Nonprofit application action

*Visit resorttax.org/funding for all application information and dates

TIPS FOR SUCCESS

The District wants to ensure that all Sponsors are set up for success by being informed and prepared to submit a request for Resort Tax funds.

1) PREPARE TO ENSURE DEADLINES ARE MET

- Review this full packet before applying.
- Review Resolution 2023-02R before applying.
- Schedule a one-on-one consultation with District Staff.
 - If it is your first time applying for Resort Tax funding or you are new to your organization meet with staff before applying.
- Ensure projects have enough detail to request Resort Tax funds.
- Large-scale construction projects will take additional preparation to be "ready" for funding. They require a preliminary engineering report (PER) or feasibility report to be eligible for funding. District staff is happy to provide a consultation on construction requests before submission.
- Make sure the project is realistic and executable as outlined in the project application.
 - Ask yourself "Do we have the resources?" "Can we meet the milestones, goals, and deliverables?" "What is the impact of incompleteness of this project?"
 - Meet with your board before submission deadlines if approval is needed.
- Keep the glossary open while working on an application.

2) REDUCE FOLLOW-UP QUESTIONS THROUGH CLARITY AND DETAIL

- Avoid industry jargon, use layman's terms.
- Answer questions directly, proofread, and validate all data before submission. Not answering questions may result in ineligibility or unanswered questions will be asked again during Q&A follow-up. Avoid responses similar to "see my application".
- Our door is always open, ask for clarity as needed.
- The District makes community-wide financial decisions based on the information provided. Inconsistency of financial information provided by sponsors will not only have a negative impact on your score (as applicable) but also may inadvertently cause the Board to make a decision that reduces the resources for higher-priority community needs.
- Score your applications before submission (as applicable).

3) ALIGN REQUESTS WITH COMMUNITY NEED

- Consider establishing and/or updating your organization's strategic plan to support long-term thinking. Engage partners in your strategic planning process. Don't hesitate to request funding for strategic planning of your organization as these plans help the community.
- Think long-term, beyond FY25. This helps the District forecast how to save and commit funds from the 3%, 1%, and bond for large-scale capital projects.
- Ensure requested projects align with your organization's mission and/or vision.
- The Our Big Sky Implementation Framework is how projects are being directly aligned with the Community Plan. If you have not discussed with the coordinator(s) of your strategy and initiatives set a time to get aligned with your coordinator before submitting your application.
- Thoughtful partnerships and collaboration towards addressing the Our Big Sky strategies and initiatives demonstrate coordination and will have a larger impact on community need.

- In many cases the scope of a project is beyond a simple Resort Tax request. Understanding the full scope of the project is important for determining the impact public funds will have in the execution of the project. Providing this detail is important.
- Specific and measurable data (looking back and forward) can help demonstrate how a project can or is meeting community needs.
- Projects should be driven by community need rather than Resort Tax funds collected to date.

4) SUPPORT COMMUNITY DECISION MAKING

- Public funds require thoughtful investment by the elected Board. Remember to thank the BSRAD Board for their time and service, these are difficult decisions.
- Similar to many other grants Resort Tax funding is awarded through annual funding requests. Requests do not guarantee funding. Not being awarded funds is not a "cut" in funding.
- The District's efforts focus on fairness, consistency, legality, and addressing community need. Increasing Resort Tax collections is not an identified community need.
- Opportunity and emergency requests can be made out of cycle throughout the year.

5) ENGAGE WITH THE DISTRICT AND THE COMMUNITY

- The application cycle runs from February to June but your work and the District's community planning occur year-round. Engage the District in project updates, but also, ongoing dialogue throughout the year. The use of public funds requires public updates and input.
- All District meetings are publicly noticed, transparent, and a great opportunity to share information with the community at large.
- Turnover is common but if managed correctly it can be seamless. When a transition in leadership occurs attend a District Board Meeting to introduce the new point of contact to the community. Additionally, schedule a one-on-one orientation with staff.
- Forecasted Resort Tax requests can change, update the District on any changes in financial forecasts, or new (not previously projected) requests, as soon as you are aware of them.

GLOSSARY

- **Administration:** Overhead supporting day-to-day operations not solely contributing to the direct delivery of a service. These expenses don't directly relate to the mission of the nonprofit and usually include costs like governance, bookkeeping, and management.
 - Life span: 0-1 year
 - AKA Management and General Expenses as reported in section IX statement of functional expenses on a 990
 - Generally, includes the largest portion of costs being "Indirect Expenses"
- **Annuity:** An annual funding request anticipated for the foreseeable future.
- **Arts and Culture:** Addresses stewarding creative expression, story-telling, and cultural participation.
 - Examples include but are not limited to, performances, events, bilingual initiatives, and public art.
- **Award:** The contractual financial commitment of the District towards a project request.

- **Capital:** Acquisition, improvement, or maintenance of physical assets or real property including large-scale infrastructure.
 - Life span: 1+ years
 - Generally, includes the largest portion of costs being “Direct Expenses”
- **Conservation:** Addresses sustainable efforts for current and future generations to live and play in Big Sky through thoughtful mitigation of human impact on the natural environment.
 - Examples include but are not limited to, easements, studies, and preservation.
- **Deliverable(s):** The tangible result(s) of the project.
- **Direct Expense:** Costs associated with providing capital or programming investments. Direct expenses are the costs required to execute a project/program that is directly attributable and can be reasonably allocated to the project. Costs that would not be incurred if the project/program did not exist are often indicative of direct expenses.
 - Examples include but are not limited to program staff salaries, travel expenses, materials, and consultants/contractors required to execute the project/program.
- **Donor:** A person or entity that contributes funds or in-kind support.
- **Economic Development:** Addresses balancing Big Sky's tourism-driven economy by sustainably growing prosperity and ensuring a high quality of life for Big Sky workers.
 - Examples include but are not limited to, research, marketing, business development, and professional training.
- **Education and Childcare:** Addresses multi-disciplinary inclusive education for all ages.
 - Examples include but are not limited to skill training, instruction, and childcare.
- **Fiscal Year (Current):** A sponsor's (not BSRAD's) fiscal year as of March 31, 2024.
- **Fiscal Year (Previous):** A sponsor's (not BSRAD's) most recently completed fiscal year.
- **Goal:** The measurable result contributing towards project success.
- **Health and Safety:** Addresses emergency, medical, and social services essential to the welfare of Big Sky - in many cases, resulting in property tax or fee reduction.
 - Examples, include but are not limited to, search and rescue, fire, medical, hospital, food security, social programs, and law enforcement.
- **Housing:** Addresses long-term (30+ days) rental and ownership opportunities for Big Sky workers.
 - Examples include but are not limited to, deed and affordability restrictions.
- **Indirect Expense:** Costs associated with providing an administrative investment. Indirect costs are general overhead and administration expenses that support the entire operations of a sponsor and that may be shared across projects. Expenses that would be incurred regardless of whether the project/program takes place are often indicative of indirect costs. While these costs may not be directly attributable to a project, they are real and necessary to operate as an organization.
 - Examples include but are not limited to facility expenses, e.g. rent, utilities, office equipment, and administrative staff such as HR, general finance, accounting, IT, and legal.
- **Interlocal Agreement:** A legally binding contract between two local government entities.
- **Investment Type:** The District defined categorization of investments reported to the community.
- **Letter of Inquiry (LOI):** A Sponsor's formal request to apply for Resort Tax funds.
- **Member:** A fee-paying person or entity to join a group or consortium.

- **Milestone:** The timeline and key actions needed to achieve the project goal.
- **Our Big Sky:** Community vision and strategic plan adopted in November 2019.
- **Partner:** An entity providing meaningful resources towards collaboratively achieving the goals of a project.
- **Programming:** Direct costs related to running the measurable programs and services offered by an organization, as per its mission
 - Life span: 0-1 year or ongoing
 - AKA Program Service Expenses as reported in section IX statement of functional expenses on a 990
 - Generally, includes the largest portion of costs being “Direct Expenses”
- **Project:** A funding proposal that has specific deliverables, measurable impacts, achievable goals, relevant outcomes, and timebound milestones, and generally addresses identified community needs.
- **Public Works:** Addresses core utilities and services used broadly by the community - in many cases, resulting in property tax or fee reduction.
 - Examples include but are not limited to, transportation, postal services, water and sewer, and other utilities.
- **Recreation:** Addresses indoor or outdoor activities done for the enjoyment and health of residents and visitors.
 - Examples include but are not limited to, parks, trails, public access, training, sports and recreation.
- **Sponsorships:** A person or entity supporting an event or activity financially or in-kind.
- **Volunteer:** A person who willingly gives their time to a sponsoring organization without pay.

APPLICATION ACKNOWLEDGEMENTS

All sponsors must accept and agree to District acknowledgments and requirements.

Legal Requirements

- As required by law, an applicant must be a legal entity formed under the laws of the State of Montana. The applicant must be "an entity" that is capable of both "legally and practically" carrying out the purpose of the contract and located within the Big Sky Resort Area District. The applicant must be a governmental unit, corporation, or limited partnership with the capacity of being legally bound by an agreement.
- All projects must take place within the Big Sky Resort Area District and serve residents of the District.
- The applicant is deemed capable of representing the sponsor by the Governing Board Chair or Office.
- **Permitting:** All applicants are responsible for securing necessary permits for proposed projects.
- **Bidding Policy:** Big Sky Resort Area District policy states that project line items exceeding \$50,000 are required to get two bids. If the lowest bid is not accepted the entity is to provide a written explanation to the District Board.

- **Alcohol Policy:** It is the Big Sky Resort Area District policy to not use Resort Tax funds to provide for the consumption of alcohol. This policy is applicable to all active Board Members and employees of the District and its funded entities. Funded entities are responsible for adherence to this policy and failure to do so may result in the entity being required to return Resort Tax funds previously paid, or termination of unspent Resort Tax funds.

Public Information

- All information and documents related to District funding are available to the public upon request.
- The sponsor is responsible for collaborating with the Coordinating Council of Big Sky ensuring all efforts are reflected in annual “Our Big Sky” updates.

Project Scoring

- The Board has adopted a scoring system, criteria, weighting, and evaluation procedures for the initial evaluation of funding requests from nonprofit and other non-government entities as outlined in Exhibit D of Resolution 2023-02R.
- Each application will receive a score based on the criteria. All scores will be published on the District website following the April 17, 2024 Board Meeting. An applicant will have until 5 pm on April 30, 2024, to request reconsideration of a score. Any request for reconsideration must be made in writing and contain a detailed statement as to why the score awarded was incorrect or calculated in error. Untimely requests for reconsideration will not be considered.
- Scores are reflective of the information received by the District on or before the deadlines.
 - Scores will not change after the deadline.

Timeline

- At least one executive-level employee and/or Board Chair will be present at all applicable application review meetings.
- No unsolicited materials or information will be accepted.
- Applications submitted after the deadlines will not be accepted.
- Request reductions or removals made after submission deadlines must be submitted via email and will NOT be reflected in Board or public materials (printed or digital).
 - All post-submission reductions or removals must be shared with the District by April 30, 2024, and will be summarized at the May 8, 2024, Board Meeting.
 - Any subsequent reductions or removals will be reviewed at the June 4 or 6, 2024 meetings.

Additional Materials

Sponsors must read, understand, and acknowledge the following materials provided by the District.

- Application Orientation Packet
- Resolution 2023-02R
 - Exhibits A-D
- [Our Big Sky 2022 Update](#)

Follow Up Materials

- Sponsors who are awarded District funding must understand and agree to and complete follow up materials to be eligible to receive funds.
- Contracts
 - A contract for each funded project must be signed and returned to the District no later than July 30, 2024.
 - The Board of Directors reserves the right to place additional contingencies in project contracts at their discretion.
 - Contract dates are established by the District and will typically run from July 1, 2024, to July 15, 2025.
 - Upon funding, the sponsor will keep the public up to date on deliverables, goals, and milestones of the associated project(s) using methodologies facilitated by the District.
- Payment Requests
 - Payment requests are to be submitted to the District following the schedule and procedures established by the District.
 - Funding is awarded and reimbursed on a project-by-project basis.
 - Payment requests (funding) are on an expense reimbursement basis, and documentation for all expenses must be provided with payment requests.
 - Payment requests may be reimbursed beginning on August 1, 2024, so long as a contract is signed, and contract contingencies (as applicable) have been met.
 - Reimbursements submitted must align with the line-item project budget provided by the sponsor in the application process.
 - Unspent funds shall not be disbursed to the sponsor but shall be retained by the District and reallocated for other purposes at the sole discretion of the District.
 - The District shall not be obligated to re-award unspent funds from the prior year.
 - The project budget(s) submitted with the application will be used when reimbursing expenses. Reimbursement requests that exceed or do not adhere to the submitted budget(s) will not be reimbursed.

**BIG SKY RESORT AREA DISTRICT
RESOLUTION NO. 2023-02R**

**RESOLUTION OF THE BIG SKY RESORT AREA DISTRICT BOARD OF
DIRECTORS RELATED TO PROCEDURES FOR THE ALLOCATION OF RESORT
TAX FUNDS FOR FISCAL YEAR 2025: JULY 1, 2024 THROUGH JUNE 30, 2025**

PURSUANT TO THE AUTHORITY VESTED IN THE BIG SKY RESORT AREA DISTRICT BOARD OF DIRECTORS UNDER SECTION 7-6-1542, MCA, AND SECTION 7-6-1547(4), MCA, THE BOARD OF DIRECTORS HEREBY RESOLVES TO ADOPT RESOLUTION NO. 2023-02R AS FOLLOWS:

WHEREAS, the Big Sky Resort Area District (“District”) was created effective April 7, 1998 pursuant to sections 7-6-1531 through 1550, MCA; and

WHEREAS, members of the District Board of Directors (“Board”) have been duly elected by the electors residing within the District; and

WHEREAS, pursuant to section 7-6-1542, MCA, the Board may appropriate and expend revenue from the resort tax; and

WHEREAS, pursuant to section 7-6-1547(4), MCA, the Board is authorized to act by Resolution; and

WHEREAS, at duly noticed public meetings held on August 14, 2023, October 25, 2023, October 31, 2023, November 8, 2023, and January 10, 2024, the Board discussed (a) its past and current procedures and rules related to its methodology of allocating resort tax funds; (b) its historical allocation of resort tax funds to impact areas; (c) its historical allocation of resort tax funds to various applicants; (d) the Our Big Sky Community Vision and Strategy; (e) the Big Sky Capital Improvement Plan; (f) Infrastructure Investment, Funding, and Voter Representation Roadmap; (g) information from past award recipients related to their projected future needs; (h) various comments, input, and survey results from the public, including individuals, business owners, and community leaders; and (i) the amount of resort tax funds available in past years and projected to be available in Fiscal Year 25; and

WHEREAS, following these detailed discussions, the Board has determined certain changes are needed to its procedures, rules, and methodology of allocation in order to continue to meet the needs of the residents and businesses within the District and the Big Sky Community, and to set and communicate expectations of the Board related to the funding priorities for the fiscal year, and to provide clarity to the public and applicants with respect to these priorities;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

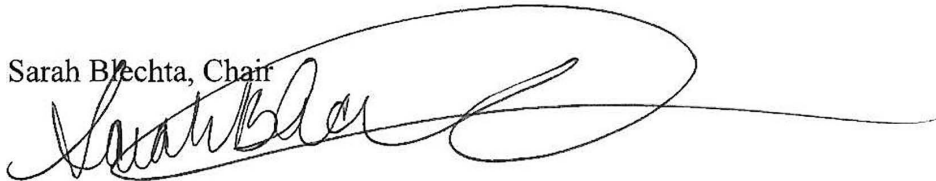
1. Recognizing the need to establish and clearly communicate important deadlines to the public and for applicants of resort tax funds, the Board hereby adopts the timeline set forth in **Exhibit A** for the Fiscal Year 25 allocation cycle for resort tax funds.
2. Recognizing the significant and broad-ranging funding needs of residents within the District and the Big Sky Community for governmental services, infrastructure and public works, housing, health and safety, arts and culture, education and childcare, economic development, recreation, and conservation, the Board has determined:
 - a. it shall set aside from its available resort tax funds an amount for reserves consistent with the Board approved Reserve Funds Strategy and an amount for the District's operating budget; and
 - b. with the balance of the available resort tax funds, it shall establish certain impact areas and allocate a percentage of available resort tax funds to each impact area; and
 - c. it shall hereby adopt the impact areas and funding percentages described in **Exhibit B** for Fiscal Year 25; and
 - d. it shall annually revisit these determinations during the Fall season and adjust both the designated impact areas and the designated funding percentages as it deems appropriate following public meetings and discussion.
3. Recognizing the number of applicants for resort tax funds has increased and the amount of funds requested by such applicants has increased, and recognizing the projected available resort tax funds will be less than the anticipated resort tax funds requests from applicants, the Board hereby adopts eligibility requirements for funding requests from nonprofit and other non-governmental entities for Fiscal Year 25 as set forth on **Exhibit C**. The Board further resolves to annually revisit these determinations during the Fall season and adjust the eligibility requirements as it deems appropriate following public meetings and discussions.
4. Recognizing the available resort tax funds are unlikely to meet the anticipated funding requests, and recognizing the Board must establish a procedure to assist it to objectively rank the requests in each impact area and to clearly communicate such procedure, process, and criteria to the public and to applicants, the Board hereby adopts the scoring system, criteria, weighting and evaluation procedures for the initial evaluation of funding requests from nonprofit and other non-governmental entities for Fiscal Year 25 as set forth on **Exhibit D**. The Board further resolves to annually revisit these determinations during the Fall season and adjust the scoring system, criteria, weighting and evaluation procedures as it deems appropriate following public meetings and discussion.
5. Recognizing the need for clear communication to the public and applicants for how scores will be used by the Board in the allocation process for the Fiscal Year funding cycle, the Board hereby agrees it shall consider one impact area at a time and will

consider funding of projects in numerical scoring order from highest to lowest in each impact area. If there are projects with the same score within an impact area, those equally scored applications will be reviewed in order of submission.

6. Recognizing that the District and the community of Big Sky faces challenges across its impact areas which might require large dollar spends on projects over the next several years as reflected in the Our Big Sky Community Vision and Strategy, the Big Sky Capital Improvement Plan, and the Infrastructure Investment, Funding, and Voter Representation Roadmap, the Board hereby agrees that in the event it does not make awards in the Fiscal Year 25 funding cycle which exhaust the percentage of funds allocated to a particular impact area, such "excess" funds shall be deposited in a restricted fund account established for the impact area within the District's general restricted account, and which funds shall be assigned for use on projects within that specific impact area in future years, and therefore directs its staff and professionals to create appropriate systems to track funding by impact areas.
7. Recognizing some of the determinations, procedures, and criteria addressed in this Resolution are new, the Board directs its staff to promptly develop and implement a comprehensive public communications plan to disseminate this information to the general public and to all past applicants in advance of the opening of the application period for the Fiscal Year 25 funding cycle.

PASSED and APPROVED on this 10th day of January 2024, by a vote of 5 in favor and 0 opposed.

Sarah Blechta, Chair



Ciara Wolfe, Vice Chair

Ciara Wolfe

Ciara Wolfe (Jan 10, 2024 14:05 MST)

Steve Johnson, Secretary & Treasurer



Kevin Germain, Director



Grace Young, Director



Exhibit A: FY25 Process

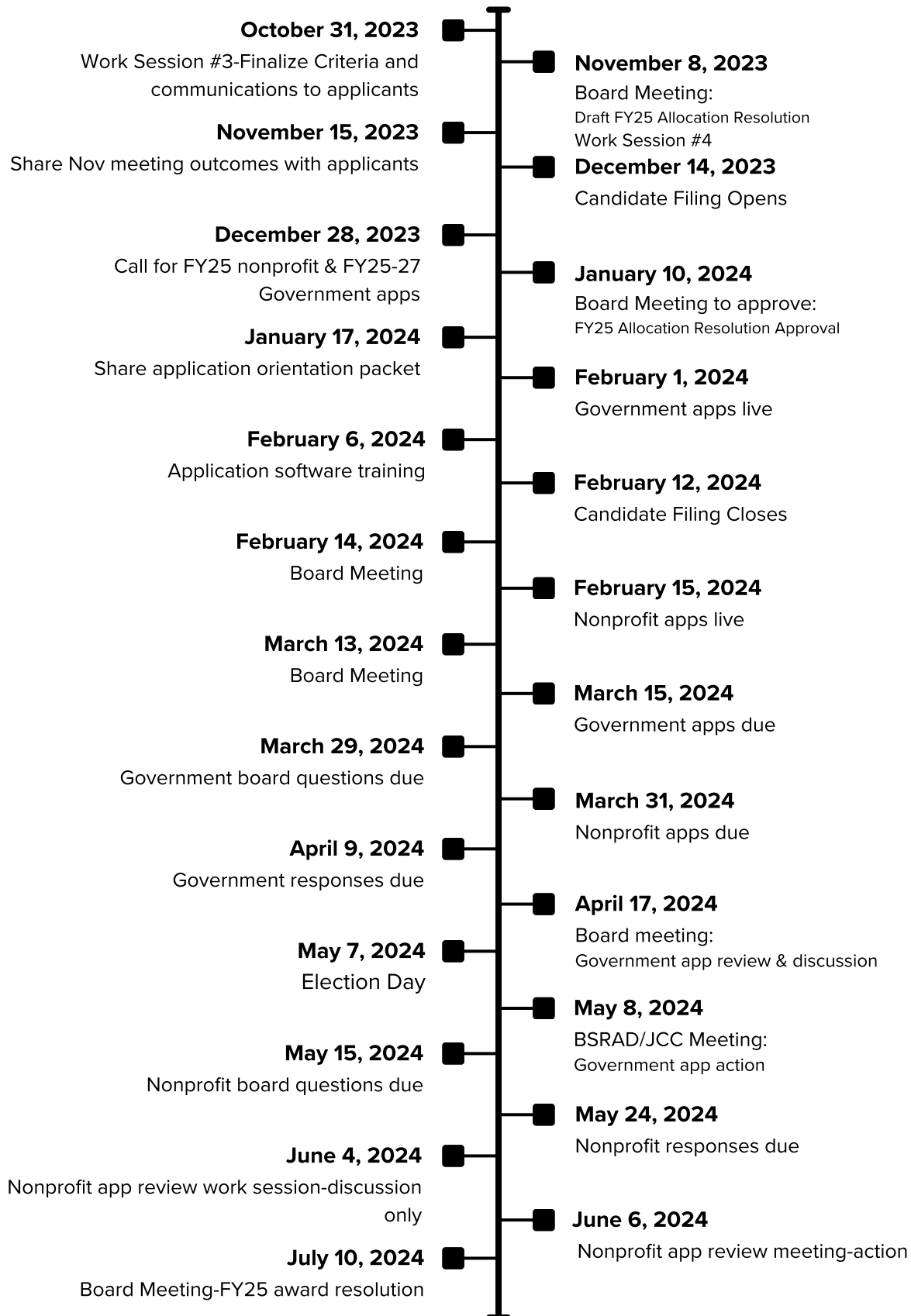
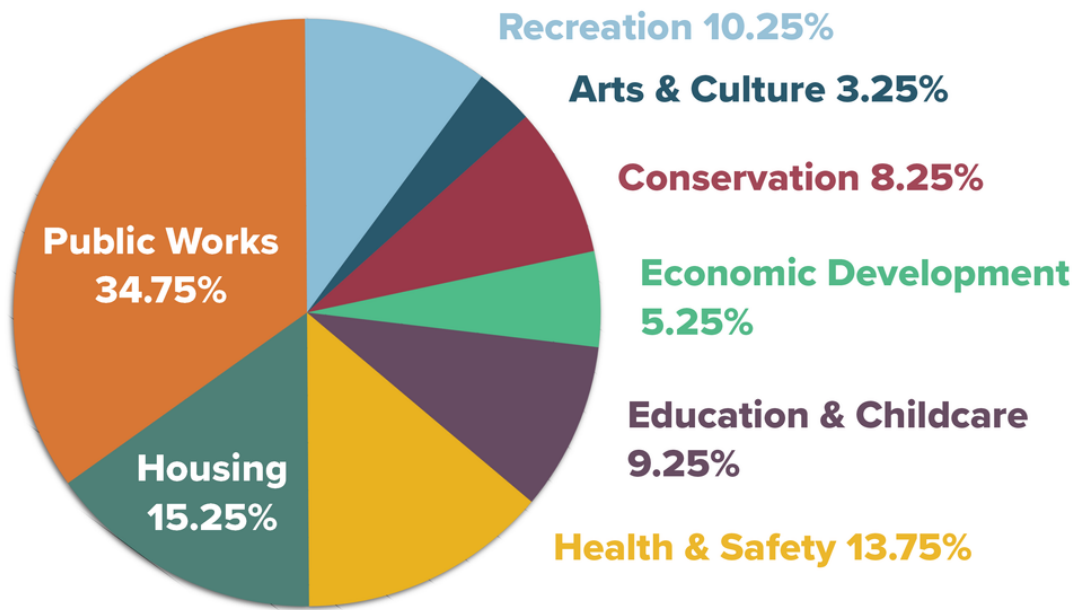
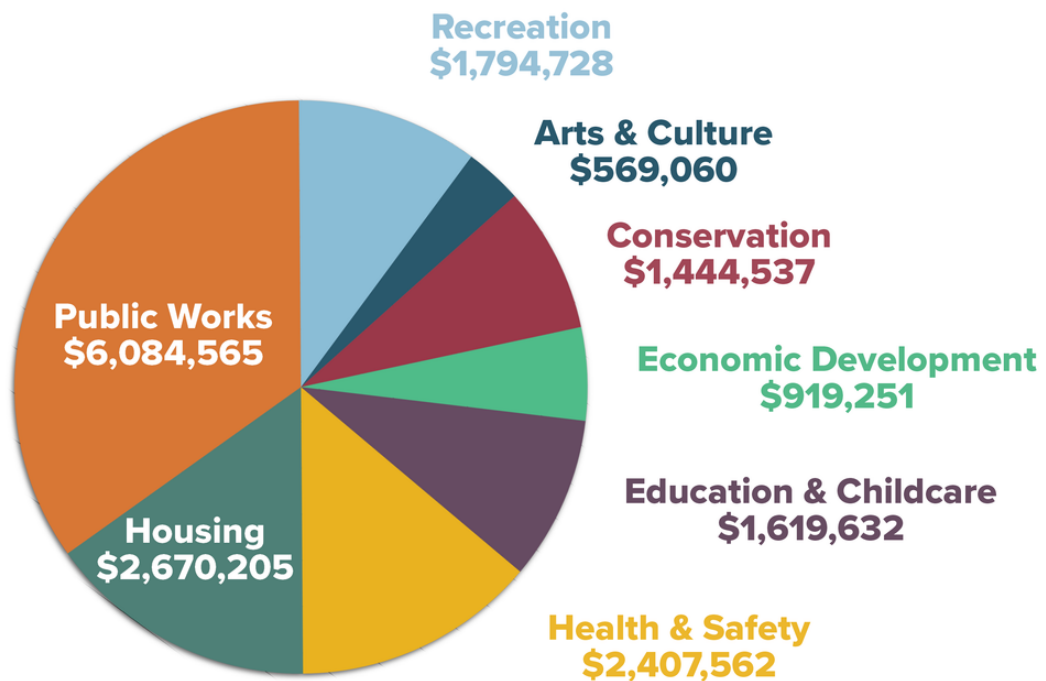


Exhibit B: Impact Area Allocation



Based on FY24 Available Funds of \$17,509,540



IMPACT AREA DEFINITIONS

- **Arts & Culture:** Addresses stewarding creative expression, story-telling, and cultural participation.
 - *Examples include but are not limited to, performances, events, bilingual initiatives, and public art.*
- **Conservation:** Addresses sustainable efforts for current and future generations to live and play in Big Sky through thoughtful mitigation of human impact on the natural environment.
 - *Examples include but are not limited to, easements, studies, and preservation.*
- **Education & Childcare:** Addresses multi-disciplinary inclusive education for all ages.
 - *Examples include but are not limited to skill training, instruction, and childcare.*
- **Economic Development:** Addresses balancing Big Sky's tourism-driven economy by sustainably growing prosperity and ensuring a high quality of life for Big Sky workers.
 - *Examples include but are not limited to, research, marketing, business development, and professional training.*
- **Health & Safety:** Addresses emergency, medical, and social services essential to the welfare of Big Sky -- in many cases, resulting in property tax or fee reduction.
 - *Examples, include but are not limited to, search and rescue, fire, medical, hospital, food security, social programs, and law enforcement.*
- **Housing:** Addresses long-term (30+ days) rental and ownership opportunities for Big Sky workers.
 - *Examples include but are not limited to, deed and affordability restrictions.*
- **Public Works:** Addresses core utilities and services used broadly by the community -- in many cases, resulting in property tax or fee reduction.
 - *Examples include but are not limited to, transportation, postal services, water and sewer, and other utilities.*
- **Recreation:** Addresses indoor or outdoor activities done for the enjoyment and health of residents and visitors.
 - *Examples include but are not limited to, parks, trails, public access, training, sports and recreation.*

Exhibit C: Eligibility Requirements

Minimum requirements for an application to be eligible for board review.

Requirement	Description	Applicable Investment Types	Evaluation Method
Matching Funds	For every dollar requested from Resort Tax 25 cents match from other funding source(s).	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Project budget
Preliminary Engineering Report	Capital for construction projects, \$50,000 and greater, must provide a preliminary engineering report (PER) by a licensed architect or engineer.	<ul style="list-style-type: none"> • Capital (construction only) 	Document upload of PER
Submission Deadline	Application and supplement materials must be submitted on or before posted deadlines.	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Completion date
Active BSRAD Registration	Sponsors must be actively registered with the District by the application deadline.	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Registration status as of application deadline.
Application Score	Applications must receive a score of 60 or higher to be eligible for funding.	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Score
Management Agreement for Pass Through Funding	Sponsors with pass-through funding to another sponsor (Resort Tax funded entity) must have a formal agreement in place prior to submission.	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Uploaded document
Project Reports	Sponsors must be up to date on reporting to the District from the current fiscal year award.	<ul style="list-style-type: none"> • Administration • Capital • Programming 	FY24 Project Reports
Request Amount	Requests must be \$25,000 or greater. <i>Smaller requests may be submitted using the "micro-grant" form/process.</i>	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Project budget
Organization Type	Sponsoring organization must be a nonprofit or other non-government entity	<ul style="list-style-type: none"> • Administration • Capital • Programming 	Sponsor Information

Exhibit D: Score Criteria

The following is an outline of what criteria and traits the board prefers to invest in. Criteria will carry more weight and receive a higher score based on preference. Scores will be calculated based on application responses and data provided by sponsors.

Criteria & Value	Description	Preference/Weight	Evaluation Method
Audience Served 15 Points	What is the audience directly being served by this project?	<ul style="list-style-type: none"> • 15 pts: Serves residents and visitors • 10 pts: Serves residents only • 5 pts: Serves visitors only 	Application question: Audience served
Investment Type 15 Points	What investment type is this project?	<ul style="list-style-type: none"> • 15 pts: Capital-included in CIP • 10 pts: Capital & Programming • 5 pts: Administration 	Application question: Investment Type
Forecasting Accuracy 10 Points	<p>How accurately was this project forecasted on last year's application?</p> <p><i>If the sponsor has not requested resort tax funds in the last 3 years they will receive 10 points.</i></p>	<ul style="list-style-type: none"> • 10 pts: 0-15% forecasting variance YOY • 7 pts: 16-29% forecasting variance YOY • 3 pts: 30% or greater forecasting accuracy YOY 	Forecasted amount on FY24 App & FY25 Request
Matching Funds 10 Points	What portion of project costs are being requested of resort tax?	<ul style="list-style-type: none"> • 10 pts: 25% or less requested of resort tax • 7 pts: 26-50% requested of resort tax • 3 pts: 49-74% requested of resort tax 	Project budget
Partnerships 10 Points	How many partners does this project have?	<ul style="list-style-type: none"> • 10 pts: 4 or more partners • 7 pts: 1-3 partners • 3 pts: No partners 	Application question: Partnerships
Program Expense Ratio 10 Points	What percentage of the sponsors expenses are programming related?	<ul style="list-style-type: none"> • 10 pts: Program expense ratio 70% or higher • 7 pts: Program expense ratio of 51-69% • 3 pts: Program expense ratio less than 50 	Sponsor efficiency worksheet data

Criteria & Value	Description	Preference/Weight	Evaluation Method
Public Funds & Government Service Alignment 10 Points	Is this project providing a service typically provided by a government agency? OR Is this a project (or similar to) that is funded by public tax dollars in other Montana communities?	<ul style="list-style-type: none"> • 10 pts: Publicly funded elsewhere • 0 pts: Not typically publicly funded 	Application question: provide an example of another community
SMART Community Need 10 Points	Does this project meet an identifiable and measurable need outlined in the Our Big Sky Vision and Strategy, the Big Sky Capital Improvement Plan, and other guiding documents?	<ul style="list-style-type: none"> • 10 pts: Addresses identified and measurable community need • 0 pts: Does not address any identified and measurable community need 	Application question: SMART Metrics
Annuity 5 Points	<p>For how many years will this project need resort tax funding?</p> <p><i>Applicable to Administration and Programming requests only. Capital requests will receive 5 points.</i></p>	<ul style="list-style-type: none"> • 5 pts: 1 year of RT funding • 3 pts: 2-3 years of RT funding • 2 pts: 3+ years of RT funding 	Application question: Annuity
Programming Growth Rate 5 Points	<p>Is the amount of requested growing at a higher rate than Gallatin County wage growth?</p> <p><i>Applicable to recurring Administration and Programming requests only. New and capital requests will receive 5 points.</i></p>	<ul style="list-style-type: none"> • 5 pts: ≤10% growth • 3 pts: 11-20% growth • 2 pts: >21% growth 	FY25 Request amount & FY24 Request amount