



# BIG SKY RESORT AREA DISTRICT

## FY26-FY28 Strategic Plan

**OUR VISION:** Big Sky is BETTER TOGETHER as a result of wise investments, an engaged community, and the pursuit of excellence

### STRATEGIC PILLARS

Align available public funds with community priorities including the capital improvement plan



Ensure Big Sky receives adequate and accessible services for taxes paid



Strengthen representation with services provided in our own community



Leverage resort tax funds with philanthropy and other sources for strategic investment



Educate public to promote civic engagement and fair tax collection

### OUR MISSION

Fairly collect tax for strategic investments to ensure the well-being of the Big Sky Community

### CORE VALUES:

**ACCOUNTABILITY:** We keep our word, follow through with commitments, and hold partners to the same standard.

**COLLABORATION:** We seek partnership in all endeavors and believe it results in the best possible outcomes.

**ENGAGEMENT:** We recognize the power civic engagement plays in a healthy community.

**INCLUSION:** We strive to create opportunities for community involvement for all who reside in Big Sky.

**STEWARDSHIP:** We lead by example, taking care of Big Sky's people, economy, and natural environment.

**TRANSPARENCY:** We provide objective public process, actively seek community engagement, and operate openly.

### PRINCIPLES OF OPERATION:

**FAIRNESS:** We speak honestly, directly, and kindly within and about our community.

**LEGAL:** We operate only within the constraints of the law.

**PROACTIVE:** We are forward thinking and will lead and follow as necessary.

**RESPONSIBLE:** We operate strategically in order to maximize the resources within our community.

**THOROUGH:** We are detail oriented and evaluate all perspectives.

(406) 995-3234 | [resorttax.org](http://resorttax.org) | [info@resorttax.org](mailto:info@resorttax.org)

## EXECUTIVE SUMMARY

Since 1992, Big Sky's Resort Area District has invested local resort tax dollars into the essential services and infrastructure that shape our community's future. In 2020, voters approved an additional 1% for infrastructure projects, increasing the total Resort Tax rate to 4% on the sales of luxury goods and services. Over the years, more than \$150 million has been 100% invested locally in Big Sky—supporting emergency response, transportation, water infrastructure, trails and recreation, housing, library services, tourism management, and much more.

As an unincorporated, census-designated place spanning two counties, Big Sky operates without a traditional municipal government. Resort Tax plays a vital role in bridging that gap—serving as both a revenue source and a platform for public engagement, long-range planning, and cross-sector collaboration. These locally controlled funds give the community a say in what gets prioritized and how our future takes shape.

Today, Big Sky faces complex challenges—including growing infrastructure and service needs, a high cost of living, traffic congestion, and split County representation. In response, the District is evolving. Through strategic partnerships, transparent public processes, and Capital Improvement Plan (CIP), BSRAD has evolved from a traditional grant-making organization to include long-term public investment. This includes leveraging Resort Tax with philanthropy, state and federal dollars, and County partnerships to deliver high-impact projects that will serve Big Sky for decades.

Grounded in *Our Big Sky Vision* and guided by our core values, the District is committed to working alongside the community to make Big Sky *better together*. Every dollar invested reflects the power of local leadership, collective action, and a shared belief in a thriving, resilient future.

## FOCUS AREA 1: PUBLIC FUNDS

Big Sky's ability to plan, fund, and deliver essential services/infrastructure is shaped by a complex jurisdictional landscape. Split county jurisdiction across Gallatin and Madison Counties makes local public investment alignment difficult because of competing needs. Essential projects require multiple public funding sources not happening but for these sources. This is further challenged by the perception that Big Sky "has enough money to solve its own problems." Heavy reliance on resort tax underscores these deficiencies in outside funding investment. Diversified revenue sources are needed, especially given the limited investment from outside public funds despite Big Sky's economic impact on the state and region.

---

### SOLUTIONS

The following solutions help to align public funds with community priorities, strengthen local representation in decision-making, and ensure Big Sky receives adequate and accessible services for the taxes it pays.

---

- **Senate Bill 260 Implementation** — Senate Bill 260 creates a legal pathway to realign service and taxing boundaries, ensuring that public funds collected locally return to support local needs. Implementing this legislation provides an opportunity to reduce dependency on Resort Tax by redirecting property tax revenues and ensuring representation aligns with where people live, vote, and receive services.
  - **Wellness District Formation** — Redirect property tax revenues currently flowing to out-of-area providers (e.g., Madison Valley Hospital) toward services directly in our community.
  - **School District Realignment** — If desired by parents, align school district so that local tax dollars support local students, and residents have voting rights and representation within the districts their taxes fund.
- **Boundary Alignment** — Ensure taxation and representation matches where people live, vote, and receive services. Use Local government studies to understand opportunities.
- **Tax Increment Financing (TIF)** — Use tax increment financing tools like Targeted Economic Development Districts to invest in infrastructure that would not happen but for this funding source.
- **Lodging Tax Return Advocacy** — Strive for a larger share of lodging tax revenues to stay in Big Sky for reinvestment in visitor and resident-serving infrastructure
- **Capital Improvement Plan (CIP) Update** — Prioritize and coordinate infrastructure investments based on long-term community needs.
- **Reclassification of Highway 64 (X Route)** — Advocate for additional MDT planning, maintenance, and federally qualified funding, based on the corridor's high use and critical function.
- **Increase Representation Through Local Government Studies** — Explore governance models to expand local control over services and representation.

## FOCUS AREA 1: PUBLIC FUNDS (continued)

- Support the local government study commissions in Gallatin and Madison County and understand implications of recommendations that increase local representation for rural communities like Big Sky and West Yellowstone.
- Use the BSRAD local government study to explore options beyond the local government study commissions.
- **Statewide Sales Tax Implications** — Have a seat at the table about any statewide efforts to adopt a sales tax and evaluate how this could impact Resort Tax authority.
- **Align Resort Tax Grants with Community Needs** – Through the use of evaluation criteria like the scoring system and smart goals BSRAD can ensure objectivity while meeting genuine needs.

## FOCUS AREA 2: LIVABILITY

As a premier travel destination and a place many want to call home, Big Sky's growth strains infrastructure, housing, and essential service delivery. Locals face everyday affordability challenges, and a lack of stable, affordable housing choices makes it difficult for workers and families to remain in the community. These pressures combined contribute to small business turnover, further compounding the challenges of a seasonal economy.

Traffic congestion, limited pedestrian connectivity, and a single access route create ongoing mobility and safety risks for residents, workers, and visitors alike. During emergencies—whether related to wildfire, severe weather, or medical needs—these limitations make response and evacuation more difficult. Tourism strains on infrastructure are costly, making Big Sky increasingly inaccessible. This limits connection between Big Sky and the rest of Montana deepening perceived class divides between the “haves and have-nots.”

---

### SOLUTIONS

Meeting these challenges requires intentional investment—aligning public funds with community priorities, improving infrastructure, and expanding access to housing, services, and shared spaces.

---

- **191 Corridor Optimization Plan** — Improve safety and mobility along Big Sky's main access route, addressing growth-related congestion.
- **Strategic Local Investment (impact areas)**
  - **Bonding & Debt Service** — Accelerate major capital projects by financing them over time, reducing the burden on annual cash flow.
  - **Resort Tax Grant Cycle & Microgrants** — Provide stable, transparent funding for essential services, housing initiatives, and economic development programs.
  - **Collaboration with Philanthropic Partners** — Coordinate philanthropic dollars to address affordability, housing, and other resident-focused priorities.
- **Our Big Sky** — Collaborate with Coordinating Council of Big Sky to keep Our Big Sky plan up-to-date and report progress.
- **Senate Bill 260 Implementation** — As noted above, this also supports more equitable public service delivery based on residency and usage.

## FOCUS AREA 3: SUSTAINED ECONOMIC VITALITY

Big Sky's future depends on the health of its natural environment and the well-being of the people and ecosystems it sustains. Low Snowfall will have a negative impact on the health of our watershed in addition to impacting Big Sky's vital ski economy. Wildfire jeopardizes not only health and safety, it threatens homes, businesses and insurance availability. Watershed degradation endangers water quality, recreational access, and human health. Meanwhile, ongoing litigation increasingly diverts time and resources away from service providers who are working on proactive solutions, delaying progress and impacting long-term health of the watershed.

Together, these environmental threats jeopardize not only public safety and quality of life, but also the long-term viability of our local economy. Big Sky's Seasonal Economy relies on the environment – we invest in areas that mitigate environmental risks to preserve our tourism-driven economy.

Big Sky's economy is driven by tourism and outdoor recreation, rooted in the health of its natural environment and sustained by a workforce that supports year-round community services.

---

### SOLUTIONS

Protecting what makes Big Sky special requires proactively addressing environmental risk and leveraging public and private resources to support long-term resilience. Through education, stewardship, and strategic funding, the community can safeguard its natural assets while strengthening the foundation for a sustainable future.

---

- **Tourism Advocacy** – Through increasing awareness and education around Big Sky's tourism driven economy, we ensure policy makers prioritize and support this industry.
- **Snowmaking Investments** – Support the local economy by providing more reliable snow and an extended winter season, while also providing year-round benefits like enhanced watershed health through managed snowmelt and potential fire suppression.
- **Canyon Water & Sewer District Expansion** – Eliminates septic systems that leach nutrients into the Gallatin River by connecting properties to Big Sky's state-of-the-art Water Resource Recovery Facility, which treats wastewater and provides a safe, centralized outlet for effluent—protecting the river and downstream ecosystems.
- **Philanthropic Investment & Partnership** – Collaborate with local philanthropic organizations, such as Elevate Big Sky, to support environmental projects that bridge funding gaps, reduce long-term risk, and leverage private dollars for public benefit.

## FOCUS AREA 4: CIVIC AWARENES & RESORT TAX EDUCATION

Strong civic engagement is critical to advancing Big Sky’s shared vision, yet barriers to participation persist. Limited awareness around the existing structure of how our community is organized makes it harder for residents and property owners to navigate the decentralized system of boards, service districts and special purpose entities. A lack of education and public awareness about BSRAD’s role, responsibilities, and decision-making processes limits civic participation and informed dialogue. Efforts to implement the Our Big Sky Vision have struggled with clarity, capacity, and accountability.

---

### SOLUTIONS

Building a stronger Big Sky starts with fostering a sense of belonging—where residents feel informed, included, and empowered to participate. Strengthening civic engagement requires investing in community education, continuing transparent processes, and inclusive opportunities.

---

- **Community Week** — Build public awareness, participation, and cross-sector collaboration through events, storytelling, and dialogue.
- **Strategic Engagement Plan** — Develop actionable plan to identify audiences, establish better feedback loops, share relevant updates, and increase awareness of how Big Sky functions. Create more inclusive opportunities for residents, workers, and part-time property owners to engage in decision-making.
- **Publicly Celebrate Community Wins** — Acknowledge community progress to foster belonging and momentum through additional press, project spotlights, and celebrations
- **Partnerships & Alliances** — Leverage relationships across public, private, and nonprofit sectors to build community capacity.
  - **Resort Tax Association** Collaborate with other resort tax communities to form an association that protects the tool, tracks legislative changes, and amplifies local voices statewide.
  - **Coordinating Council of Big Sky (CCBS)** — As a volunteer body, refocus its role and responsibilities to better implement the *Our Big Sky* vision.
  - **Legislative Efforts**
  - **Montana League of Cities and Towns**
  - **HOA’s**
  - **Philanthropy**
  - **Purposeful Use of Joint County Commission (JCC) Meetings** — Treat JCC meetings as valuable informational sessions for shared updates and community-wide progress reporting between Gallatin, Madison, and BSRAD.
- **Humanizing the Resort Tax Board** — Use storytelling, public engagement, and transparent communication to increase understanding and relatability of board members and their role in stewarding public dollars.

## FOCUS AREA 5: BSRAD OPERATIONS

As the District evolves, so must its internal structure, planning processes, and governance practices. Team bandwidth challenges have been prevalent when large-scale initiatives have overlapped, stretching the capacity of board, staff, and partners. These increasing operational demands require a shift in strategy. Subcommittee structure needs a clearly defined framework to operate under for consistency and succession planning is critical for ensuring initiatives stay on track amidst transition.

---

### SOLUTIONS

Addressing these operational challenges requires action across all five strategic pillars: aligning funds with priorities, ensuring a fair return on taxes paid, strengthening local representation, leveraging additional funding sources, and educating the public to foster engagement and transparency.

---

- **Subcommittee Charters** — Develop clear charters that define each subcommittee’s mission, scope, and responsibilities to increase effectiveness and reduce duplication or drift.
- **Executive Director to Direct Organizational Traffic** — The Board should work through the Executive Director to manage workflow, prioritize initiatives, and coordinate between staff, subcommittees, and external partners. This structure ensures alignment, protects staff capacity, and keeps strategic goals on track.
- **Additional Staff Capacity** — Invest in staffing to meet the increasing complexity and volume of operational needs, enabling better planning, execution, and support across programs.
- **Officer Elections & Defined Roles** — Officer roles lack clear definition, and past July elections—timed after allocations—left leadership gaps. With the grant cycle shifting, move officer elections to June can help ensure continuity and clearer responsibilities.
- **CCBS Collaboration** — Support Coordinating Council’s role in stewarding the implementation of the Our Big Sky Vision.
- **Define Structure for Inconsistent Decision Making**
  - **Event Funding Procedure** — Create a standardized process and timeline for evaluating event funding requests to ensure consistency and fair access for organizers.
  - **Scoring System**
  - **CIP Process**
- **Develop Multiyear Gantt Chart**— Use visual project management tools to sequence initiatives, improve planning, establish timelines and milestones, and avoid overlapping efforts.

## FOCUS AREA 5: BSRAD OPERATIONS (continued)

- **Succession Planning** — Develop a formal succession plan for both staff and board positions to ensure leadership continuity and knowledge transfer.
- **Project Progress Reporting/Audits** — Establish regular reporting from grant recipients and internal initiatives to track performance, inform public communications, and support evidence-based decisions.
- **Resourcing Property Management & Technology** — Continue to invest in tools, staffing, or contract support to manage BSRAD-owned property effectively and explore software solutions for long-term tracking.

-

Success in these areas extends beyond BSRAD; it demands coordinated action, collective responsibility, and broad community collaboration to diversify funding, and strengthen the systems that support shared progress.