



**BIG SKY RESORT AREA DISTRICT
RESOLUTION NO. 08R**

**RESOLUTION OF THE BIG SKY RESORT AREA DISTRICT BOARD OF
DIRECTORS AUTHORIZING THE ALLOCATION OF RESORT TAX FUNDS FOR
FISCAL YEAR 2026: JULY 1, 2025 THROUGH OCTOBER 31, 2026**

**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. 2023-01 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, in a duly noticed public meeting on May 8, 2024, the Board previously approved appropriation of \$4,232,346 of resort tax funds for FY26 to Big Sky Transportation District, Big Sky Fire District, Gallatin County Sheriff’s Office, Big Sky School District, and Big Sky Trails Recreation and Parks; and

WHEREAS, in a duly noticed public meeting on July 9, 2025, the Board approved an out of cycle appropriation of resort tax funds for FY26 to Visit Big Sky for Visitor Marketing; and

WHEREAS, in a duly noticed public meeting on October 8, 2025, the Board approved appropriation of resort tax funds for FY26 to Gallatin Canyon County Water & Sewer District and to Firelight Meadows County Water & Sewer District; and

WHEREAS, the Board received numerous additional applications for receipt of resort tax funds for FY26 and held duly noticed public meetings on such FY26 applications on October 21 and 23, 2025, where questions were posed to the applicants by the Board about their applications, and public comment was received on the applications; and

WHEREAS, during the duly noticed public meetings on October 21 and 23, 2025, the Board discussed and voted on the FY26 appropriations of resort tax funds to various resort tax applications; and

WHEREAS, the Board will execute a separate appropriation agreement for the receipt of resort tax funds with each entity that was awarded resort tax funds;

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

The following amounts of resort tax revenue are awarded for FY26 to the following entities, subject to the conditions, specifications, and provisions set forth in the specific award agreements to be executed between the Board and each entity:

[LIST ON FOLLOWING PAGE]

PROJECT**APPROVED FUNDING**

Arts & Culture

WMPAC 25/26 Annual Cultural Programming	\$290,000
<i>Warren Miller Performing Arts Center</i>	
Music in the Mountains 2026	\$250,000
<i>Arts Council of Big Sky</i>	
Big Sky Center for the Arts - Capital for a Building Transformation	\$1,000,000
<i>Arts Council of Big Sky</i>	

Conservation

Gallatin River Access Restoration	\$210,064
<i>Gallatin River Task Force</i>	
West Fork Restoration	\$258,820
<i>Gallatin River Task Force</i>	
Forest Stewardship	\$76,669
<i>Grow Wild</i>	
Big Sky Water Conservation Program	\$101,703
<i>Gallatin River Task Force</i>	
Water Monitoring	\$88,169
<i>Gallatin River Task Force</i>	
Land Stewardship	\$100,075
<i>Grow Wild</i>	
Wildlife Habitat Conservation	\$94,605
<i>Grow Wild</i>	
Climate Action Plan (CAP) Implementation	\$300,000
<i>Big Sky SNO</i>	
Water Planning, Coordination & Outreach	\$134,988
<i>Gallatin River Task Force</i>	

Economic Development

Destination Research and Stewardship Plan	\$277,333
<i>Visit Big Sky</i>	
VBS Operations	\$300,000
<i>Visit Big Sky</i>	
Chamber Operations Programming	\$206,667
<i>Big Sky Chamber of Commerce</i>	
Development of Business Skills Programming	\$116,000
<i>Big Sky Chamber of Commerce</i>	
Visitor Marketing	\$400,000
<i>Visit Big Sky</i>	

Education and Childcare

Early Childhood Student Tuition Assistance <i>Big Sky Discovery Academy</i>	\$200,000
Big Sky Community Library Operations <i>Friends of the Big Sky Community Library</i>	\$106,108
Early Childhood Education and Tuition Assistance <i>Morningstar Learning Center</i>	\$850,000
Big Sky Community Language Learning Program <i>World Language Initiative – MT</i>	\$60,000
BSSD FY26 Interlocal Agreement <i>Big Sky School District #72</i>	\$50,000

Health & Safety

Workforce & Community Food Security <i>Big Sky Community Food Bank</i>	\$100,000
Big Sky Animal Shelter <i>Riley's Urgent Fund for Friends</i>	\$105,757
Affordable Counseling for Improved Mental Health <i>Wellness in Action</i>	\$115,000
BSFD FY26 Interlocal Agreement <i>Big Sky Fire Department</i>	\$1,184,500
GCSO FY26 Interlocal Agreement <i>Gallatin County Sheriff's Office</i>	\$729,760

Housing

BSCHT Operations & Administration <i>Big Sky Community Housing Trust</i>	\$475,000
BSRAD Housing <i>Big Sky Resort Area District</i>	\$850,000
Cold Smoke Bond Estimate <i>Big Sky Community Housing Trust</i>	\$2,167,978

Public Works

FMWSD FY26 Interlocal Agreement <i>Firelight Meadows County Water & Sewer District</i>	\$100,000
GCWSD FY26 Interlocal Agreement <i>Gallatin Canyon County Water & Sewer District</i>	\$200,000
BSTD FY26 Interlocal Agreement <i>Big Sky Transportation District</i>	\$1,525,000
Governance Initiatives <i>Big Sky Resort Area District</i>	\$182,845
Highway 191/MT 64 Property <i>Big Sky Resort Area District</i>	\$2,730,000
WRRF Debt Service (1% for Infrastructure) <i>Big Sky County Water & Sewer District</i>	\$3,302,379

Recreation	
The Elkhorn Downhill Trail	\$50,000
<i>Southwest Montana Mountain Bike Association</i>	
Buck Ridge Snowmobile Trail Additional Groomings	\$30,000
<i>Gallatin Valley Snowmobile Association</i>	
BSTRP FY26 Operations	\$743,086
<i>Big Sky Trails, Recreation and Parks District</i>	
Community Park Bond Estimate	\$259,574
<i>Big Sky Community Organization</i>	
Total Approved Nonprofit Grants:	\$6,296,958
Total Approved Government Grants:	\$4,532,346
Arts & Culture Fund	\$1,524
Conservation Fund	\$377,120
Economic Development Fund	\$0
Education & Childcare Fund	\$732,535
Health & Safety Fund	\$0
Housing Fund	\$23,224
Public Works Fund	\$0
Recreation Fund	\$26,000
Operating Reserve Fund Addition	\$105,908

PASSED and APPROVED on the 13th day of November, 2025 by a vote of 4 in favor and 0 opposed.

Sarah Blechta

Sarah Blechta (Nov 17, 2025 10:39:57 MST)

Sarah Blechta, Chair

John Zirkle

John Zirkle (Nov 17, 2025 12:53:53 MST)

John Zirkle, Vice Chair

Grace D. Young

Grace D. Young (Nov 17, 2025 11:31:24 MST)

Grace Young, Secretary & Treasurer

Kevin Germain

Kevin Germain (Jan 22, 2026 20:13:19 MST)

Kevin Germain, Director

Michelle Kendziorski

Michelle Kendziorski (Nov 17, 2025 09:53:15 MST)

Michelle Kendziorski, Director












Resolution 2025 08 FY26 Allocations


Final Audit Report


2026-01-23


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By:	Jenny Muscat (jenny@resorttax.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA3hnuW5LCYbdAVZFkZLvz-z5m6xgpmQSm


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 Agreement completed.
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