

**Big Sky Resort Area District**

11 Lone Peak Drive #204

PO Box 160661

Big Sky, MT 59716

www.resorttax.orginfo@resorttax.org

406.995.3234

Board Meeting Agenda

Wednesday, September 9, 2026 | 9:00 am

September's Board meeting will be held on Wednesday, September 9 at 9:00 am

at the Resort Tax office (11 Lone Peak Drive, Suite #204) and through Zoom.

Join this meeting here: <https://us02web.zoom.us/j/82682376775?pwd=akozO5aWfrCdsSlmDFhrWc16TdoNE.1>

I. Open Meeting

- A. Roll Call — 9:00 am
- B. Public Comment
- C. Consent Agenda: *Action* — 9:05 am
 - 1. Approval of Minutes: August 12, 2026
 - 2. Finance Report: July 2026
- D. Regular Agenda
 - 1. Old Business
 - a. Subcommittee Updates: *Discussion* — 9:10 am
 - BSFD ILA
 - Community Investments
 - County Relations
 - Legislative
 - Finance & Operations
 - Properties & Facilities
 - Transportation
 - b. Financial Dashboard: *Discussion* — 9:20 am
 - c. Center for the Arts Progress Report: *Discussion* — 9:30 am
 - d. Gallatin County Wellness District Update: *Discussion* — 9:40 am
 - e. Madison County Wellness District Update: *Discussion* — 9:50 am
 - f. Memorandum of Understanding for Water & Sewer Efforts: *Action* — 10:00 am
 - g. FY27 Budget Amendment: *Action* — 10:10 am
 - h. Employee Handbook-Retirement Contributions: *Action* — 10:25 am
 - 2. New Business
 - a. FY27 Grant Request Overview: *Discussion* — 10:30 am
 - b. Microgrant-Big Sky Early Childhood Alliance: *Action* — 10:40 am
 - c. Community Week 2026 Schedule: *Discussion* — 10:50 am
- E. Public Comment — 10:55 am

II. Closed Session: Employee Reviews

BSRAD BOARD & STAFF: Kevin Germain | Michelle Kendziorski | Taylor Kissell | Grace Young | John Zirkle | Daniel Bierschwale | Jenny Christensen | Kristin Drain | Tammy Estensen | Jackie Haines | Shannon Sears

All Board Meetings are recorded. Please visit resorttax.org for more information.
Materials for this meeting, once available, can be found under "Upcoming Events" on the District website.

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**BIG SKY RESORT AREA DISTRICT
11 LONE PEAK DRIVE NO. 204
BIG SKY, MONTANA**

**MINUTES OF THE BOARD OF DIRECTORS MEETING
AUGUST 12, 2026, 9:00 A.M.**

MEMBERS:

Kevin Germain	Chair
Michelle Kendziorski	Vice Chair
Grace Young	Secretary and Treasurer
Taylor Kissell	Director (via teleconference)
John Zirkle	Director

STAFF:

Daniel Bierschwale	Executive Director (via teleconference)
Jackie Haines	Director of Economic and Strategic Development
Kristin Drain	Finance and Compliance Director
Tammy Estensen	Communications and Community Engagement Director
Jenny Christensen	Deputy Director
Shannon Sears	Business Compliance Manager
Kim Beatty	Legal Counsel (via teleconference)

Minutes prepared by Bethany Young of Minutes Solutions Inc. from a recording

1. CALL TO ORDER

There being a quorum present, and adequate and proper notice of the meeting having been given, the meeting was called to order at 9:00 a.m.

2. PUBLIC COMMENT

Tammy Estensen announced that a plaque would be hung in the BSRAD office to commemorate the service of the Board of Directors.

Julie Edwards introduced herself as the Interim Head of School at Big Sky Discovery Academy.

Laynee Jones announced that an interactive community map has been created by several local partners and is available on the BSRAD website. It allows users to look at district boundaries, subdivisions, and traffic counts.

3. CONSENT AGENDA

On a motion made by John Zirkle, seconded by Michelle Kendziorski, it was resolved to approve the consent agenda. Motion carried.

Grace Young reported that June, 2026, collections were up 32% from June, 2025. The FY26 collections are 15% over FY25, totalling over \$26 million. They are the highest annual collections on record. The FY26 operating budget is at 97% utilization at the end of June, 2026, and is expected to go over budget for the year by an undetermined amount. Interest income continues to outperform budget.

4. OLD BUSINESS

4.1 Subcommittee Updates

4.1.1 BSFD ILA

Jenny Christensen stated that the Big Sky Fire Department (BSFD) will provide an update later in the meeting.

4.1.2 Community Investments

Jenny Christensen reported that the application period for annual and large-scale capital grants closes on August 17, 2026. The FY27 microgrant application period is open. Staff anticipates providing the Board with application binders at the September 2026, Board meeting to start the review process.

4.1.3 County Relations

Jackie Haines reported that the Subcommittee is actively meeting with Gallatin and Madison County Commissioners.

4.1.4 Legislative

Jackie Haines reported that the Subcommittee is developing the technical documents for a Targeted Economic Development District (TEDD) and giving community presentations about the TEDD. The goal is to provide County Commissioners with a technical packet in September, 2026. They are also working with Representative Griffith on initiatives to move forward in the upcoming legislative session.

4.1.5 Finance and Operations

Kristin Drain reported that a comprehensive financial communications guide and glossary is being created to present to the Board in November, 2026. A monthly one-page financial summary is being developed to present financial information at the next Board meeting. The BSRAD staff has completed self-evaluations that will be discussed by the Board in a closed session.

4.1.6 Properties and Facilities

Kristin Drain reported on the usage and leases at the corner property. She stated that the tribute to Steve Johnson on the pedestrian bridge is tentatively scheduled to be unveiled in early October, 2026.

4.1.7 Transportation

The Subcommittee is still awaiting a meeting with the Montana Department of Transportation to discuss the BUILD grant failure.

4.2 BSFD Quarterly Report

Jeff Bolton, Interim Fire Chief of the BSFD, presented their quarterly report to the Board. He mentioned ongoing staffing efforts, provided an update on the Fire Chief hiring process, announced that union negotiations resulted in a collaborative agreement, and noted that no funding requests had been submitted to BSRAD. He explained that after addressing power issues, the Cinnamon Panorama AI Camera is operational and will help triangulate smoke and fire locations in the Big Sky area.

4.3 Memorandum of Understanding for Water and Sewer Efforts

On a motion made by Grace Young, seconded by Michelle Kendziorski, it was resolved to table the Memorandum of Understanding discussion until the September, 2026, Board meeting. Motion carried.

4.4 NRMEDD Childcare Report Presentation

Sarah Thomson and Grace Gilberth, of the Northern Rocky Mountain Economic Development District (NRMEDD), presented the 2026 Big Sky Childcare Market analysis which provides an update of the 2023 report.

The Board inquired about state and federal support that is unavailable in Big Sky due to income thresholds.

The floor was opened for public comment:

Mariel Butan, speaking as the Education Representative of the Coordinating Council of Big Sky (CCBS), provided clarity on available space at local facilities.

Tori Sproles, Director of Early Learning at the Greater Gallatin United Way and facilitator of the Big Sky Early Childhood Alliance, commented that the report supported the childcare experiences in Big Sky over the past several years.

4.5 Resolution 2026-02R FY27 Commitments and Impact Area Budgets

On a motion made by Grace Young, seconded by Taylor Kissell, it was resolved to approve use of the proposed allocations in Column D, except for reducing the recreation impact area allocation by \$150,000. Motion carried.

Jenny Christensen explained that the proposed impact area budgets presented are the result of the July, 2026, BSRAD work session and are not final. She reviewed changes made since the work session.

The Board noted that the accuracy of forecasts is key to formulating the impact area budget and reviewed the targeted amount needed to support the SB260 school transition. **Kim Beatty** confirmed that the proposal allocations can be adjusted if more information is received before the fall of 2026.

The floor was opened to public comment:

Mariel Butan, Chair of CCBS, presented their spreadsheet of requests by impact area versus forecasts obtained from community organizations. The CCBS will work with BSRAD staff to improve the information available for next year's cycle.

Sarah Gaither, Program Director for the Big Sky Community Food Bank and Social Services Representative on the CCBS, reported that partners were surveyed and requests will total \$276,000 rather than the \$202,000 forecasted.

Mariel Butan added that Big Sky Out is considering an allocation request if they can complete the application in time, to be considered in the arts and culture impact area.

Kiernan Volden, Executive Director of Wellness in Action, and Health and Wellness Representative on the CCBS, stated that the proposed allocation for the health and safety impact area is aligned with their forecast. She expressed appreciation for considering the

sector this year since a firm timeline and process for funds coming from the new Wellness Districts to support this area have not yet been determined.

Daniel Bierschwale noted that it would be helpful to investigate the impacts of the Wellness Districts on future impact area budgeting.

Madeleine Feher, CEO of the Big Sky Community Organization, explained that BSCO is not included in the proposed allocations since they are not allowed to apply because of the current capital improvement plan bond funding they are receiving.

5. NEW BUSINESS

5.1 Reserve Strategy/BSSD Reconciliation Payment

On a motion made by Michelle Kendziorski, seconded by Grace Young, it was resolved to approve the reserve funds strategy, as presented. Motion carried.

Daniel Bierschwale explained that a Big Sky School District SB260 Transition category was added to the reserve strategy. The dedicated fund in the reserve strategy demonstrates BSRAD's commitment despite an allocation of only \$600,000 in FY27, as the school board decides to move forward on its resolution. He noted that similar multi-year projects would not be included in the impact area budget process in the future.

5.2 Economic and Planning Systems, Inc. (EPS) Financing Report

Daniel Bierschwale shared the 2024 EPS report outlining potential financing mechanisms utilized across the county that BSRAD could explore to help pay for capital improvement needs. In its conclusion and recommendations, the report highlights the use of a TEDD to achieve the goals of large-scale infrastructure investments especially around deficiencies. **The Board** explained that BSRAD cannot afford the significant anticipated capital improvement expenses on its own. This report is the reason for the large-scale community effort around a TEDD as the ideal solution.

5.3 Contract Authority Designation

On a motion made by Grace Young, seconded by Michelle Kendziorski, it was resolved to delegate the Executive Director to make non-material contract amendments with the Chair input. Motion carried.

Daniel Bierschwale explained that after the July, 2026, Board meeting, Kim Beatty drafted the motion to provide a clear delineation of authority around contracts. This will keep contract matters out of Board meetings.

5.4 Microgrant - Community Support Group for Seasonal Workers

On a motion made by John Zirkle, seconded by Michelle Kendziorski, it was resolved to support the Big Sky Rotary Club microgrant request for the full amount of \$5,000 in support of the community support group for seasonal workers. Motion carried.

Laura Seyfang, Treasurer of the Big Sky Rotary Club, explained that the request is not intended to be an annual ask. The Rotary Club intends to request more support from its funders for 2027.

5.5 Microgrant – Lone Peak Film Festival

On a motion made by Michelle Kendzierski, seconded by Grace Young, it was resolved to approve the staff recommendation to partially fund the Lone Peak Film Festival in the amount of \$9,000. Motion carried. John Zirkle abstained.

John Zirkle recused himself due to his affiliation with the Warren Miller Performing Arts Center.

Laynee Jones and Bayard Dominick, Presented the request on behalf of Lone Peak Film Institute.

Kevin Germain encouraged the group to work with the Big Sky Chamber of Commerce and pursue a Visit Big Sky grant.

The floor was opened for public comment:

Brad Niva, CEO of the Big Sky Chamber of Commerce, expressed support for the event and that the Chamber of Commerce cannot put funds toward it this year. As the effort to extend the season continues, the Chamber is conducting an internal review of how to support events, including funding possibilities.

6. PUBLIC COMMENT

Megan Porter, Vice President of the Big Sky Chamber of Commerce, announced there are two TEDD information sessions planned. The events will be on August 25 and August 27 at a couple of locations. They are asking the community to learn about TEDDs and write letters of support prior to the County Commissioner's vote.

Lizzie Peyton, Director of Big Sky SNO, is involved with Fire Adapted Big Sky and announced its launch of bigskywildfire.org. The website provides basic, accessible wildfire information and hosts the new Wildfire Action Guide.

7. NEXT MEETING

The date of the next Board of Directors meeting is September 9, 2026, at 9:00 a.m.

8. ADJOURNMENT

On a motion made by Grace Young and carried, it was agreed that there was no further business to transact; the meeting closed at 10:44 a.m.

9. CLOSED MEETING

The Board held a closed session following the Board meeting to discuss employee reviews.

DISCLAIMER

The above document should be used as a summary of the motions passed and issues discussed at the meeting. This document shall not be considered a verbatim copy of every word spoken at the meeting.

Respectfully submitted,

Grace Young, Secretary and Treasurer

Big Sky Resort Area District

Statement of Financial Position

As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
Assets		
Current Assets		
Bank Accounts		
10000 Funds Available		
10100 Reserved Funds	-34,542,418.42	-38,528,524.43
10120 FSB-Checking #80073430	-1,404,165.73	255,337.70
10121 FSB - Repurchase Checking	15,593,670.22	18,983,440.49
10125 FSB - Disbursements #1336	6,762.39	7,762.19
10140 FSB-MM #80073422 - .19	179,807.39	175,932.39
10160 Petty Cash	200.00	200.00
10170 STIP	17,276,769.89	18,374,762.36
10180 DA Davidson - #65611532 Operating	4,659,087.33	4,645,439.42
10190 DA Davidson - #17191343 Investment	6,353,770.05	6,368,007.71
10200 DA Davidson - #67770871 WRRF Fund	9,536,486.91	9,568,816.54
Total for 10000 Funds Available	\$17,659,970.03	\$19,851,174.37
10500 Funds Reserved		
10505 Infrastructure Tax - WRRF & Canyon Project	9,400,050.00	9,400,050.00
10510 Emergency reserve	2,500,000.35	2,500,000.35
10520 Operating reserve	446,693.00	446,693.00
10545 Debt Service Reserve	838,362.91	3,726,476.45
10552 Arts & Culture Fund	1,524.00	1,524.00
10553 Conservation Fund	377,120.00	377,120.00
10554 Education & Childcare Fund	732,535.00	732,535.00
10555 Housing Fund	23,224.00	23,224.00
10556 Recreation Fund	26,000.00	26,000.00
10557 BSRAD Governance Initiatives	182,845.00	182,845.00
10600 Park Bonds Reserve	163,819.16	146,926.34
10610 Cold Smoke Bonds Reserve	295,765.44	254,987.72
10620 Community Park Project Reserve	3,158,114.69	3,904,677.35
10630 Housing and Community Development Reserve Fund	16,396,364.87	16,805,465.22
Total for 10500 Funds Reserved	\$34,542,418.42	\$38,528,524.43
1072 Bill.com Money Out Clearing	256.84	256.84
Total for Bank Accounts	\$52,202,645.29	\$58,379,955.64
Accounts Receivable		
12000 Accounts Receivable	1,680,671.90	1,920,942.06
12001 Installment Plans	16,890.00	16,890.00
Total for Accounts Receivable	\$1,697,561.90	\$1,937,832.06

Big Sky Resort Area District

Statement of Financial Position

As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
Other Current Assets		
13100 Prepaid expenses	\$0.00	\$0.00
13100.2 Prepaid software	13,697.79	16,380.09
13100.5 Prepaid Bond Insurance	324,763.19	324,763.19
Total for 13100 Prepaid expenses	\$338,460.98	\$341,143.28
Total for Other Current Assets	\$338,460.98	\$341,143.28
Total for Current Assets	\$54,238,668.17	\$60,658,930.98
Fixed Assets		
15001 Land	5,648,438.19	5,648,438.19
15030 Capital Furnishings & Fixtures	5,228.49	5,228.49
15040 Buildings & Improvements	4,596,147.12	4,596,147.12
16000 Accumulated Depreciation	-333,618.97	-333,618.97
Total for Fixed Assets	\$9,916,194.83	\$9,916,194.83
Other Assets		
19010 Deferred outflows		
19011 Deferred Outflows - BSWs Agreement	9,400,070.00	9,400,070.00
19200 Deferred Outflows - Appropriations	\$0.00	\$0.00
19201 Resolution No. 2024-03R	46,130.15	46,130.15
19202 Resolution No. 2025-08R	2,844,928.77	2,844,928.77
Total for 19200 Deferred Outflows - Appropriations	\$2,891,058.92	\$2,891,058.92
Total for 19010 Deferred outflows	\$12,291,128.92	\$12,291,128.92
19300 Deferred Outflows - Interlocal Agreements		
19301 Big Sky Fire	1,220,035.00	1,220,035.00
19302 Big Sky School District	50,000.00	50,000.00
19303 Big Sky Trails, Recreation & Parks District	817,395.00	817,395.00
19304 Big Sky Transportation District	1,575,000.00	1,575,000.00
19305 Sheriff's Office	757,069.00	757,069.00
19306 Gallatin Canyon Water & Sewer District	63,965.39	63,965.39
19307 Firelight Meadows Water & Sewer District	212,700.20	212,700.20
Total for 19300 Deferred Outflows - Interlocal Agreements	\$4,696,164.59	\$4,696,164.59
Total for Other Assets	\$16,987,293.51	\$16,987,293.51
Total for Assets	\$81,142,156.51	\$87,562,419.32
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
21000 General Accounts Payable	62,931.54	84,525.04
Total for Accounts Payable	\$62,931.54	\$84,525.04
Credit Cards		
21100 Divvy Credit Card	7,403.11	2,257.66

Big Sky Resort Area District

Statement of Financial Position

As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
Total for Credit Cards	\$7,403.11	\$2,257.66
Other Current Liabilities		
23000 Payroll Liabilities	\$0.00	\$0.00
23011 457 Employee	-7,204.55	-16.95
23020 Accrued Leave	33,378.65	33,378.65
23030 Federal Withholding	-552.99	-552.99
23050 HSA	-300.00	0.00
23055 Aspen Court Rent	10,400.00	10,400.00
23100 State Unemployment	-1,617.98	-1,236.21
23110 State Withholding	2,558.93	2,558.93
23401 Health Insurance (company paid)	-7,593.76	-3,214.26
Total for 23000 Payroll Liabilities	\$29,068.30	\$41,317.17
23500 General Appropriations		
Arts Council	768,598.00	768,598.00
Big Sky Animal Shelter	105,757.00	105,757.00
Big Sky Chamber of Commerce	76,140.27	93,215.42
Big Sky Community Housing Trust	214,429.37	251,852.38
Big Sky Discovery Academy	5,550.00	5,550.00
Big Sky Fire Department	1,220,035.00	1,220,035.00
Big Sky School District #72	50,000.00	50,000.00
Big Sky Sustainability Network Organization	103,333.55	103,333.55
Big Sky Trails, Recreation & Parks District	817,395.00	817,395.00
Big Sky Transportation District	1,575,000.00	1,575,000.00
Firelight Meadows County Water & Sewer District	212,700.20	212,700.20
Food Bank	0.00	50,524.37
Friends of the Comm. Library	47,631.89	47,631.89
Gallatin Canyon Water & Sewer District	0.00	63,965.39
Gallatin River Task Force	586,685.27	679,673.90
Gallatin Valley Snowmobile Association	22,900.00	22,900.00
Grow Wild	120,473.32	120,473.32
Morningstar	212,500.00	265,625.00
Sheriff's Office	757,069.00	757,069.00
Southwest Montana Mountain Bike Association	50,000.00	50,000.00
Visit Big Sky	226,282.81	239,086.65
Warren Miller Performing Arts C	45,000.00	45,000.00
Wellness in Action	1,704.00	22,113.97
World Language Initiative - MT	14,983.08	19,723.47
Total for 23500 General Appropriations	\$7,234,167.76	\$7,587,223.51
23510 Microgrant Awards	25,823.13	25,823.13
Total for Other Current Liabilities	\$7,289,059.19	\$7,654,363.81
Total for Current Liabilities	\$7,359,393.84	\$7,741,146.51

Big Sky Resort Area District

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As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
Long-term Liabilities		
22010 Security Deposits	23,632.00	23,632.00
23600 WRRF Phase I Project	9,400,070.00	9,400,070.00
24000 Bonds Payable	\$0.00	\$0.00
24003 Series 2025 Revenue Bond - BSCO Park	6,800,000.00	6,800,000.00
24004 Series 2026 Revenue Bonds - Cold Smoke Project	52,300,000.00	52,700,000.00
Total for 24000 Bonds Payable	\$59,100,000.00	\$59,500,000.00
24900 Bond Premium		
24901 Bond Premium - Series 2026	3,148,495.90	3,148,495.90
Total for 24900 Bond Premium	\$3,148,495.90	\$3,148,495.90
25001 Note Payable - Corner Lot	0.00	2,187,500.00
Total for Long-term Liabilities	\$71,672,197.90	\$74,259,697.90
Total for Liabilities	\$79,031,591.74	\$82,000,844.41
Equity		
30200 Committed Fund Balance	3,431,695.27	3,431,695.27
30300 Fund Balance	14,065,105.05	14,065,105.05
30500 Investment in Fixed Assets	7,853,289.83	7,853,289.83
31000 Restricted Fund Balance	10,707,877.22	10,707,877.22
32000 Nonspendable Fund Balance	19,361.39	19,361.39
33000 Amount to be provided for LTD	-52,924,634.02	-55,512,134.02
30100 Retained Earnings	24,996,380.17	1,347,104.34
Net Revenue	-6,038,510.14	23,649,275.83
Total for Equity	\$2,110,564.77	\$5,561,574.91
Total for Liabilities and Equity	\$81,142,156.51	\$87,562,419.32

BIG SKY RESORT AREA DISTRICT

Budget vs. Actuals: FY_2026_2027 - FY27 P&L

July 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40020 Late Payment Interest	208.33	500.00	-291.67	41.67 %
40030 Late Fees from Tax Collections	1,697.13	1,500.00	197.13	113.14 %
41000 Tax Collections	1,317,483.50	2,257,125.42	-939,641.92	58.37 %
48000 Investment Earnings	47,946.95	62,500.00	-14,553.05	76.72 %
49000 Rental income	9,875.00	6,375.00	3,500.00	154.90 %
Total Income	\$1,377,210.91	\$2,328,000.42	\$ -950,789.51	59.16 %
GROSS PROFIT	\$1,377,210.91	\$2,328,000.42	\$ -950,789.51	59.16 %
Expenses				
60000 Bad Debt		41.67	-41.67	
60010 Bank Charges & Advisor Fees	23,165.79	4,166.67	18,999.12	555.98 %
60023 Appropriations - Housing and Community Development	409,100.35		409,100.35	
60024 Appropriations - Community Park	746,562.66		746,562.66	
60080 Board & Staff Meeting Expenses	-47.35	2,500.00	-2,547.35	-1.89 %
60090 Public Information & Engagement	15,347.64	12,233.31	3,114.33	125.46 %
61000 Dues & Property Taxes	18,641.00	4,983.75	13,657.25	374.04 %
62000 Insurance	72.65	1,762.67	-1,690.02	4.12 %
63000 Office Expenses	21,873.91	7,982.64	13,891.27	274.02 %
64000 Professional Fees	17,535.84	36,228.34	-18,692.50	48.40 %
65000 Travel		643.75	-643.75	
66000 Utilities	461.97	858.33	-396.36	53.82 %
67000 Personnel Expenses	101,550.22	77,175.33	24,374.89	131.58 %
68000 Debt service	6,040,681.52	0.00	6,040,681.52	
69500 Special Projects		35,209.92	-35,209.92	
69600 Corner Property	14,277.93	7,870.83	6,407.10	181.40 %
69700 Aspen Court Unit 3	6,496.92	2,405.66	4,091.26	270.07 %
Total Expenses	\$7,415,721.05	\$194,062.87	\$7,221,658.18	3,821.30 %
NET OPERATING INCOME	\$ -6,038,510.14	\$2,133,937.55	\$ -8,172,447.69	-282.98 %
NET INCOME	\$ -6,038,510.14	\$2,133,937.55	\$ -8,172,447.69	-282.98 %

BIG SKY RESORT AREA DISTRICT

Profit and Loss - Comparative by Month

July 2026

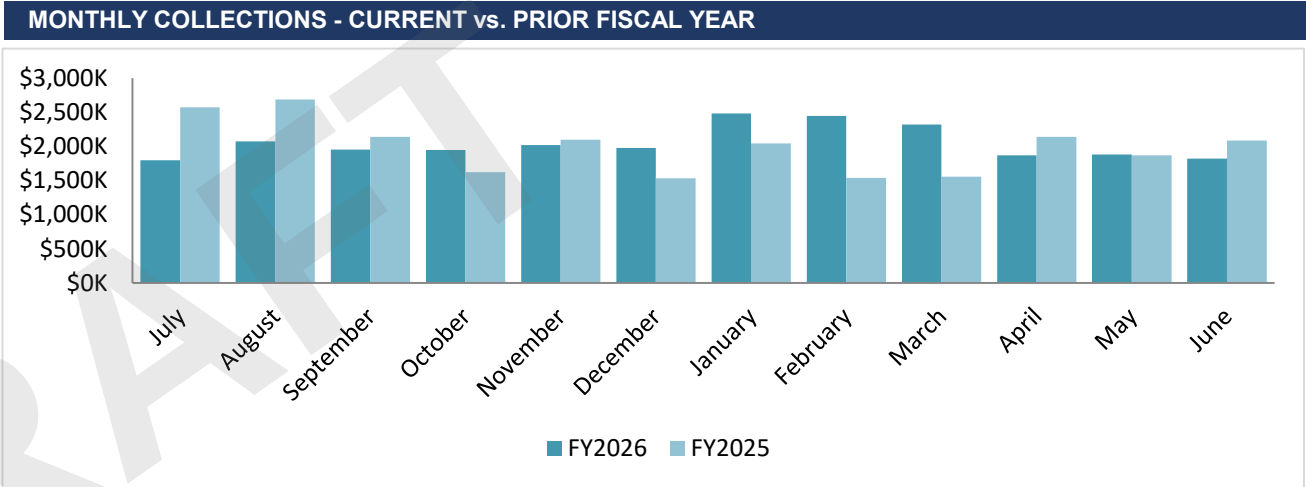
	TOTAL			
	JUL 2026	JUL 2025 (PY)	CHANGE	% CHANGE
Income				
40020 Late Payment Interest	208.33	551.20	-342.87	-62.20 %
40030 Late Fees from Tax Collections	1,697.13	2,216.20	-519.07	-23.42 %
41000 Tax Collections	1,317,483.50	1,972,672.30	-655,188.80	-33.21 %
48000 Investment Earnings	47,946.95	80,135.03	-32,188.08	-40.17 %
49000 Rental income	9,875.00		9,875.00	
Total Income	\$1,377,210.91	\$2,055,574.73	\$ -678,363.82	-33.00 %
GROSS PROFIT	\$1,377,210.91	\$2,055,574.73	\$ -678,363.82	-33.00 %
Expenses				
60010 Bank Charges & Advisor Fees	23,165.79	14,080.03	9,085.76	64.53 %
60021 Appropriations - Microgrant		-4,159.93	4,159.93	100.00 %
60023 Appropriations - Housing and Community Development	409,100.35		409,100.35	
60024 Appropriations - Community Park	746,562.66		746,562.66	
60080 Board & Staff Meeting Expenses	-47.35	3,375.64	-3,422.99	-101.40 %
60090 Public Information & Engagement	15,347.64	635.42	14,712.22	2,315.35 %
61000 Dues & Property Taxes	18,641.00	9,316.02	9,324.98	100.10 %
62000 Insurance	72.65		72.65	
63000 Office Expenses	21,873.91	7,710.14	14,163.77	183.70 %
64000 Professional Fees	17,535.84	16,000.00	1,535.84	9.60 %
65000 Travel		1,201.64	-1,201.64	-100.00 %
66000 Utilities	461.97	488.87	-26.90	-5.50 %
67000 Personnel Expenses	101,550.22	57,782.93	43,767.29	75.74 %
68000 Debt service	6,040,681.52		6,040,681.52	
69500 Special Projects		12,266.00	-12,266.00	-100.00 %
69600 Corner Property	14,277.93	40,444.10	-26,166.17	-64.70 %
69700 Aspen Court Unit 3	6,496.92	550.00	5,946.92	1,081.26 %
Total Expenses	\$7,415,721.05	\$159,690.86	\$7,256,030.19	4,543.80 %
NET OPERATING INCOME	\$ -6,038,510.14	\$1,895,883.87	\$ -7,934,394.01	-418.51 %
NET INCOME	\$ -6,038,510.14	\$1,895,883.87	\$ -7,934,394.01	-418.51 %



Board Dashboard | FY2026 (July 1, 2025 - June 30, 2026) | Presented August 30, 2026

KEY PERFORMANCE INDICATORS			
TOTAL RESORT TAX COLLECTIONS		CHANGE vs. PRIOR YEAR	COLLECTIONS vs. BUDGET
\$24,597,016		(30.1%)	7.2%
Prior year: \$2,572,338		(\$773,304) vs. prior year	Budgeted collections: \$25,099,875
FUNDS AVAILABLE		BUDGET COVERAGE	ADMIN & COLLECTION COST
\$20,000,000		129.0%	0.9%
Total funds on hand: \$55,000,000		% of Funds Available over Unexpended Budget	% of Operating Budget to Collections
			APPROPRIATIONS EXPENDED
			51.6%
			FY2026 debt service: \$5,628,745

RESORT TAX COLLECTIONS BY MONTH				
Collection Month	FY2026	FY2025	Variance \$	Var %
July	\$1,799,034	\$2,572,338	(\$773,304)	(30.1%)
August	\$2,072,592	\$2,686,886	(\$614,294)	(22.9%)
September	\$1,953,305	\$2,141,138	(\$187,833)	(8.8%)
October	\$1,950,803	\$1,626,098	\$324,705	20.0%
November	\$2,017,276	\$2,099,528	(\$82,252)	(3.9%)
December	\$1,976,554	\$1,531,078	\$445,476	29.1%
January	\$2,485,618	\$2,041,841	\$443,777	21.7%
February	\$2,446,209	\$1,538,509	\$907,700	59.0%
March	\$2,320,126	\$1,555,524	\$764,602	49.2%
April	\$1,871,257	\$2,138,872	(\$267,615)	(12.5%)
May	\$1,883,226	\$1,867,905	\$15,321	0.8%
June	\$1,821,016	\$2,087,056	(\$266,040)	(12.7%)
FISCAL YEAR TOTAL	\$24,597,016	\$23,886,773	\$710,243	3.0%



APPROPRIATION EXPENDITURES	
Balance of appropriations awarded (Beginning of FY)	\$16,000,000
Total expended to date	\$8,250,000
Unexpended (committed) balance	\$7,750,000
Percent of awards expended	51.6%
Deadline to request awarded funds	November 30, 2026
Months remaining to request funds	3.0 mos

IMPACT AREA FUNDING (FISCAL YTD)					
Impact Area	Reserved	Awarded	Expended	Unexpended	% Expended
Arts & Culture	\$5,000	\$3,000	\$2,000	\$1,000	66.7%
Conservation	\$400,000	\$175,000	\$170,000	\$5,000	97.1%
Education & Childcare	\$750,000	\$325,000	\$300,000	\$25,000	92.3%
Housing	\$25,000	\$20,000	\$15,000	\$5,000	75.0%
Recreation	\$26,000	\$26,000	\$26,000	-	100.0%
TOTAL IMPACT AREAS	\$1,206,000	\$549,000	\$513,000	\$36,000	93.4%

Board-prioritized set-asides awarded to Organizations outside the annual appropriation process. Reserve balance beginning at 7/1/26. Reserve balances will change after the adoption of the next appropriation resolution.

FISCAL YEAR SUMMARY				
Item	FY2026 Actual	Adopted Budget	Variance \$	Var %
Total revenue	\$2,749,582	\$25,979,875	(\$23,230,293)	(89.4%)
Total expenditures	\$7,928,723	\$26,941,239	(\$19,012,516)	(70.6%)
Surplus / (deficit)	(\$5,179,141)	(\$961,364)	(\$4,217,777)	

LONG-TERM DEBT					
Item	Maturity	Interest %	Balance	Debt Service	Next PMT
WRRF Installment Agreement - BSWs	2029	0.00%	\$9,400,050	\$3,467,497	1/1/2027
2025 Revenue Bonds - BSCO	2045	4.00%	\$6,650,000	\$506,000	1/1/2027
2026 Revenue Bonds - Cold Smoke	2055	5.00%	\$51,925,864	\$1,655,248	7/1/2027

BOARD NOTES & ACTION ITEMS		Prepared by: Matt Cope, CPA matt@holmesandturner.com	 certified public accountants
1. Collections are reported by the month the remittance is received and therefore lag taxable sales by roughly one month (July collections were deposited in August).			
2. Current-year figures are unaudited and subject to change on completion of the annual audit. Prior-year figures tie to the audited financial statements.			
3. Appropriation data represents Resolutions 2025-08R and interlocal agreements.			
4. Impact area awards are separate from the appropriation process and are made to local nonprofits in the five board-prioritized areas.			



BIG SKY **CENTER FOR THE ARTS**

Building Activation - Impact to Date

The acquisition of the 77 Lone Peak Drive property **gave us 4,000 sq ft of space to program**, allowing for an added capacity to host our own events, classes, meetings, **AND to share our space with the community.**



Since opening our doors in April 2025, we have

hosted or partnered with **60+** different organizations

held **80+** programs

served **3000+** people



We've more than doubled the number of individuals we serve and are now offering 5x more youth programming than before!

Community Partners

Baroque Music Montana
Be Well Big Sky
Befrienders
Big Sky Artists Collective
Big Sky Bird Rescue
Big Sky Chamber of Commerce
Big Sky Community Housing Trust
Big Sky Community Library
Big Sky Community Organization
Big Sky Community School
Big Sky Coordination Council
Big Sky Discovery Academy
Big Sky Dirtbag Royalty
Big Sky Food Bank
Big Sky Housing Trust
Big Sky Out
Big Sky Resort Area District
Big Sky Rotary
Big Sky School District
Big Sky Search and Rescue
Big Sky Ski Education Foundation (BSSEF)
Big Sky Ski Patrol
Big Sky Sustainability Network Organization (SNO)
Big Sky Thrift
Council on International Educational Exchange (CIEE)
Friends of Gallatin Valley Search and Rescue
Gallatin Canyon Women's Club
Gallatin River Task Force
Grow Wild
HATCH
Hoary Marmot Podcast
Indigikitchen

Leadership Big Sky
Lesser Known Collective
Local and Regional Artists
Local High School and Adult Musicians
Lone Mountain Land Company
Lone Peak Film Institute
Lone Peak Vet
Montana Chamber Music Society
Montana Department of Commerce
Montana Department of Environmental Quality
Montana Department of Revenue
Montana Mindfulness Project
Montana State Parks Association
Morningstar Learning Center
MSU American Indian Council
MSU KGLT
MT64 Hockey Association
One&Only Moonlight Basin
One Valley Community Organization
Opera Montana
Outlaw Partners
Radical Root Flower Design
Roots in the Sky
Riley's Urgent Fund for Friends (RUFF)
Spanish Peaks Community Foundation
Visit Big Sky
Warren Miller Performing Arts Center
Wellness in Action
Wild Montana
World Language Institute
Yellowstone Club
Yellowstone Club Community Foundation

(Organizations who have used the building or participated in a building event)

Construction Phase Scope of Work

PHASE I

- Preconstruction
- Demolition
- Interior 2nd Floor Construction
(Structural Engineering & Steel)
- Excavation & Footings
- Elevator & Stairs
- 1st Floor Buildout
- Rooftop Patio
- Exterior Modifications



PHASE II

- 2nd Floor Buildout
- Basement Buildout



Construction to begin November 2026

Project Financials

Amount Raised/Pledged to Date: \$5.4 Million

Preconstruction/Project Costs to Date: **\$1.1 Million**

Total Phase I: \$7.9 Million (estimated)

Total Phase II: \$2.1 Million (estimated)

Significant donations from BSRAD, YCCF, LMLC, Morgridge Family Foundation, and more than 50 individuals

Where We Are Now

Received 70% Construction Documents from CCY Architects – working on slight revisions

Updating final pricing schedule with Two Bear Construction

Working on value engineering and cost reduction strategies

Submitting permits and paperwork

Finalizing Owner's Representative selection for project

Securing temporary space for art classroom and ACBS offices

Last event in current space is Dia de Muertos November 1-2

Construction is planned for starting the first week of November!



THANK YOU!

MEMORANDUM OF UNDERSTANDING RELATED TO WATER AND SEWER INFRASTRUCTURE IMPROVEMENTS IN THE BIG SKY COMMUNITY

This Memorandum of Understanding related to water and sewer infrastructure improvements in the Big Sky Community (WSD MOU) is made this 19th day of August, 2026 by and between the Big Sky County Water and Sewer District ("BSWSD"), the Gallatin Canyon County Water and Sewer District ("Canyon WSD"), and Firelight Meadows County Water and Sewer District ("Firelight WSD" and jointly with BSWSD and Canyon WSD, the "Districts"), together with the Big Sky Resort Area District (BSRAD) (collectively the "Parties").

WHEREAS, the Parties share a common interest in protecting public health, preserving water quality, supporting sustainable infrastructure growth, and providing reliable wastewater service throughout the greater Big Sky community, while simultaneously preserving the community's waterways, wildlife, and recreation resources;

WHEREAS, the Districts recognize that the long-term wastewater needs of the Big Sky community are best served through coordinated planning and strategic investment in regional wastewater infrastructure that maximizes treatment and reuse capacity, operational efficiency, and cost effectiveness in each of the Districts;

WHEREAS, the Parties desire to jointly identify, evaluate, and pursue long-term, cost-effective wastewater management solutions that provide sustainable and integrated service for the benefit of the Big Sky community;

WHEREAS, the Canyon Sewer Project seeks to connect existing and permitted sewer systems to high quality treatment through BSWSD's infrastructure, and to provide quality treatment for the Canyon WSD customers, and to provide the Big Sky community with additional wastewater reuse assets that increases the community's overall system resiliency by creating an additional reuse assets in accordance with any discharge permits and continue the common purpose of preserving water quality in the Big Sky community,

WHEREAS, the Firelight HOA Connection Project seeks to permit Firelight WSD to acquire the existing HLH private sewer infrastructure and connect the existing infrastructure to the BSWSD treatment facility, thereby resolving an almost decade long Montana Department of Environmental Quality compliance order and enforcement action;

WHEREAS, the Parties recognize the implementation of this regional approach as near-term priority projects that advance the consolidation of wastewater treatment facilities, eliminate or reduce reliance on smaller decentralized systems where appropriate, leverage the economies of scale associated with consolidated wastewater treatment infrastructure, and allow the Big Sky community to increase its reuse options through snowmaking infrastructure that can be converted to fire suppression infrastructure as needed;

WHEREAS, the Districts agree this regional approach to consolidating wastewater treatment into shared facilities and systems for quality treatment will improve system reliability, reduce long-term capital and operating costs of each District by providing treatment to higher standards than may be available separately, increase eligibility for state and federal funding, expand opportunities for beneficial water reuse and treatment in the larger Big Sky community, provide greater value to ratepayers, all while benefitting the health of the Gallatin River, enhancing fish

and wildlife protections, protecting recreation resources throughout the Big Sky community, and enhancing the community's wildfire suppression efforts as treated effluent is used with snowmaking and fire suppression infrastructure;

WHEREAS, the Districts intend to continue evaluating additional opportunities for regional wastewater collection, conveyance, treatment, water reuse, and resource recovery as community needs evolve; and

WHEREAS, the purpose of this WSD MOU is to document the continuing cooperation expended by the Parties to collectively and collaboratively address their shared common interest to protect public health, preserve water quality, protect wildlife and recreation resources, support sustainable growth, attract new industry and residents, and provide reliable wastewater service, reuse options, and snowmaking and fire suppression assistance throughout the greater Big Sky community by each Party's written commitment to contribute to and embrace common features of the treatment and disposal of reuse waters as permitted while addressing the sustainability of the community.

WHEREAS, this MOU shall have a sunset date that coincides with BSRAD project termination notice of June 30th, 2027.

NOW, THEREFORE, the Parties agree to collaborate in good faith to jointly identify, plan, and pursue long-term, cost-effective wastewater management treatment solutions that benefit the Big Sky community.

The Parties recognize the Canyon Sewer Project and the Firelight HOA Connection Project as immediate priorities that further the shared objective of consolidating wastewater treatment to realize economies of scale, improve operational efficiency, and optimize the use of existing treatment and provide future treatment and reuse infrastructure.

The Parties further recognize that the Canyon Sewer Project in addition to providing quality treatment will include discharge planning will enhance the consolidated high-quality reuse water wastewater system that improves system resiliency, provides operational flexibility, and functions as a strategic relief valve to accommodate maintenance activities, emergency conditions, seasonal demand fluctuations, quality treatment and future community growth in a sustainable manner.

The Parties further recognize the Canyon Sewer Project and the Firelight HOA Connection Project may enhance water quality, the health of Big Sky's waterways, fish and wildlife, and recreation opportunities.

The Parties further recognize the Canyon Sewer Project and the Firelight HOA Connection Project, together with additional infrastructure improvements to allow treated effluent to be used with snowmaking apparatus, which can be converted to wildfire suppression infrastructure when needed, is critical investment for the safety of the greater Big Sky community.

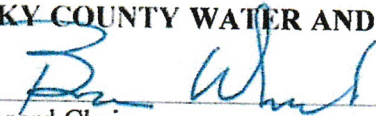
The Parties agree these near-term projects serve as foundational components of a broader regional wastewater strategy and they agree to continue to evaluate additional cooperative infrastructure investments that advance the long-term interests of the Big Sky community, which may include support for the creation of a targeted economic development district (TEDD) which could be used to (a) create additional reuse options, (b) enhance overall system resiliency, (c)

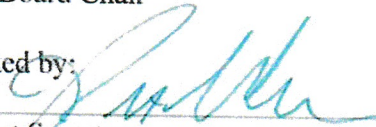
provide operational flexibility during maintenance or emergency events, (d) balance wastewater flows across the regional system as water quality protection and water conservation priorities evolve, (e) help fund a portion of regional wastewater and fire suppression infrastructure improvement, (f) fund connection of qualified existing Big Sky homeowners and deed-restricted workforce housing units to the system without cost to the homeowners or housing unit, and (g) require developers to pay their pro-rata share of costs and expenses to connect new developments that are not deed-restricted workforce housing projects.

Nothing in this WSD MOU obligates any of the Parties to undertake any specific capital expenditure or financial commitment except as may be authorized through subsequent agreements approved by the governing boards of the respective Parties.

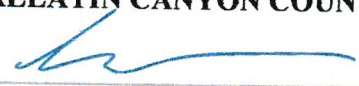
Nothing in this WSD MOU obligates any of the Parties for current or future liabilities of any other Party,

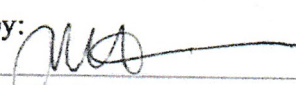
BIG SKY COUNTY WATER AND SEWER DISTRICT

By 
Its Board Chair

Attested by: 
District Secretary

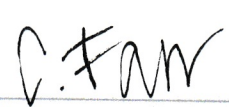
GALLATIN CANYON COUNTY WATER AND SEWER DISTRICT

By 
Its Board Chair

Attested by: 
District Secretary

FIRELIGHT MEADOWS COUNTY WATER AND SEWER DISTRICT

By 
Its Board Chair

Attested by: 
District Secretary

BIG SKY RESORT AREA DISTRICT

By _____
Its Board Chair

Attested by:

District Secretary

FY27 Budget Amendment Summary

September 2026

Overview

The Community Investments and Finance & Operations Subcommittees are proposing three amendments to the FY27 BSRAD Operating Budget (originally approved April 2026, updated June 2026). The amendments affect five budget items:

- BSSD SB260 Transition Reserve
- Park Bond Debt Service Prepayment
- Remaining Unallocated Balance
- Cold Smoke Prepayment Reserves Strategy
- Cold Smoke Water Tank Payments

These changes serve three purposes: (1) preparing the budget for the board's review of the Large-Scale Capital request, (2) resolving the unallocated-funding discussion from August, and (3) if the board moves forward with the Large-Scale Capital request, setting up FY28 budgeting on a clean slate.

Proposed Amendments

Amendment	Category	Amount	Purpose
1 — BSSD SB260 allocation	Reserve Allocation	\$287,000 (\$137,000 from FY27 Park Prepayment & \$150,000 from the unallocated balance)	Bring the reserve balance to the full amount needed to support district financial needs.
2 — Water Tank Prepayment accelerated from FY28 to FY27	1% Debt Services	\$2,000,000	Wraps up pending commitments in FY27 to have a clean slate when exploring 1% capacity for Large-Scale requests.
3 — Cold Smoke Prepayment Reserve Allocation delayed to FY28	Reserve Allocation	(\$3,045,621)	Will need to be delayed by a year because of accelerating Water Tank Payment add in the \$600k Canyon Sewer project distribution.

FY27 Budget Impacts

	Without Amendment	If Amendments are Approved
BSSD SB260 Transition Reserve Balance	\$600,000	\$887,000
Park Bond Debt Service Prepayment	\$2,000,000	\$1,863,000
Remaining Unallocated Balance	\$150,000	\$0
Water Tank Payments (Cold Smoke)	\$0	\$2,000,000
Cold Smoke Prepayment Reserve Balance	\$3,045,621	\$0

Employee Handbook Amendment

Retirement Plan Employer Match

September 9, 2026

Summary of the Amendment

The Employee Handbook currently contains no section addressing the District's 457(b) deferred compensation plan or the District's employer match. This amendment adds that section, formalizing the District's existing practice: the employer match is applied in the same tax character — pre-tax or Roth — as each employee's own contribution election.

When the District adopted the Plan in 2009, Roth (after-tax) contributions were not yet available under it — the state Plan document was later restated to add Roth as an employee election effective July 1, 2013. This amendment formalizes that Roth contributions are now an available option for employees and are eligible for the District's match, alongside pre-tax contributions.

This is consistent with the 6.8%-of-gross-pay match authorized in the District's 2009 Adoption Agreement with the Montana Public Employees' Retirement Board, and with how contributions are currently processed through the Plan's recordkeeper, Empower.

This is a new section with no existing handbook language to revise. Suggested placement: a new subsection under "Benefits," following "Employee Wellness Stipend."

Recommended Board Action

Approve this amendment to the Employee Handbook, adding the language at right under "Benefits."

PROPOSED HANDBOOK LANGUAGE

Retirement Plan (457(b) Deferred Compensation)

The District participates in the State of Montana Public Employee Deferred Compensation Plan (457(b)), administered by the Montana Public Employees' Retirement Board. Eligible employees may voluntarily defer a portion of their compensation into the Plan on a pre-tax basis, a Roth (after-tax) basis, or both, subject to annual IRS contribution limits.

Employer Match: The District matches employee contributions up to 6.8% of the employee's gross pay, not to exceed the amount the employee personally contributes. The District's match is applied in the same tax character — pre-tax or Roth — as the employee's own contribution election.

Enrollment: Employees may enroll or change their contribution elections at any time through the Plan's recordkeeper. Contact Human Resources for enrollment forms and additional information.



FY27 GRANT REQUEST OVERVIEW

ADMINISTRATION & PROGRAMMING AND SMALL-SCALE CAPITAL

FY27 REQUEST	\$6,998,448	32 Projects 20 Sponsors
FY28 FORECAST	\$6,887,207	
FY29 FORECAST	\$6,432,714	

LARGE SCALE CAPITAL

FY27 REQUEST	\$20,000,000-\$30,000,000
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SPONSOR OVERVIEW

Programming Expense Ratio

<50%	3
51-69%	3
70+%	14

Revenue Reliance on Resort Tax

67+% reliance	1
33-66% reliance	7
<32% reliance	12

Audit Report?

16 NO
4 YES

How many Full-Time Employees do sponsors have?

<1	1
1-5	10
6-25	7
25+	1

Office/Facility Ownership

Where do sponsors operate?



Aggregate Wage Data

	Low	Average	High
Tier 1	\$70,000	\$131,426	\$225,000
Tier 2	\$60,000	\$98,876	\$161,773
Tier 3	\$40,000	\$89,445	\$170,000
Tier 4	\$25,000	\$78,796	\$187,200
Tier 5	\$12,000	\$53,975	\$12,000

COLLABORATION

3

Nonprofit sponsors also requesting funds from Madison & Gallatin Counties

17

Nonprofit sponsors also requesting funds from local foundations

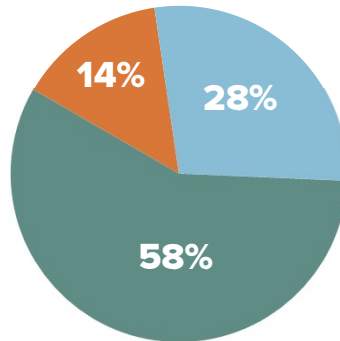
FY27 GRANT REQUESTS – PROJECT OVERVIEW

\$6,998,448 | 32 PROJECTS | 20 SPONSORS

INVESTMENT TYPE

ADMINISTRATION
3 Projects | \$1,002,000

CAPITAL
6 Projects | \$1,961,316
Construction: 1



PROGRAMMING
23 Projects | \$4,035,132
Recurring Program: 22
One-Time Program: 1

REQUEST BREAKDOWN BY AMOUNT

\$25,000 - \$99,999
11 Projects

\$100,000 - \$249,999
10 Projects

\$250,000 - \$999,999
11 Projects

IMPACT AREAS*

*Does not include Large-Scale request data

ARTS & CULTURE

Grant Funds \$1,505,000
Requests \$1,534,999

4 Projects

CONSERVATION

Grant Funds \$1,452,120
Requests \$1,510,691

10 Projects

ECONOMIC DEVELOPMENT

Grant Funds \$1,125,000
Requests \$1,125,000

5 Projects

EDUCATION & CHILDCARE

Grant Funds \$999,235
Requests \$1,392,470

5 Projects

HEALTH & SAFETY

Grant Funds \$201,948
Requests \$258,000

3 Projects

HOUSING

Grant Funds \$1,050,000
Requests \$1,050,000

2 Projects

PUBLIC WORKS

Grant Funds \$100,000
Requests \$25,288

1 Project

RECREATION

Grant Funds \$250,000
Requests \$102,000

2 Projects

FY27 MICROGRANT TRACKER

Project	Sponsor	Request	Award	Review
Community Support Group for Seasonal Workers	Big Sky Rotary Club	\$ 5,000	\$ 5,000	Aug board meeting
September 2026 Lone Peak Film Festival at Town Center	Lone Peak Film Institute	\$ 24,900	\$ 9,000	Aug board meeting
Big Sky Early Childhood Alliance	Greater Gallatin United Way	\$ 25,000	TBD	Sep board meeting
	TOTAL	\$ 54,900	\$ 14,000	

MICROGRANT FUND BALANCE \$136,000

FY27 Microgrant Fund Comittment \$150,000

Microgrant Overview

Sponsoring Organization: Greater Gallatin United Way

Project Name: Big Sky Early Childhood Alliance

Request Amount: \$25,000

Submission Date: 8/17/26

Criteria & Value	Description	Preference/Weight	Score
Matching Funds (5 points)	What portion of the project costs are being requested from resort tax?	• 5 pts: 25% or less requested of Resort Tax • 3 pts: 26-48% requested of Resort Tax • 1 pts: 49-74% requested of Resort Tax • 0 pts: 75% or more requested of Resort Tax	5/5
Funding History (4 points)	Has this project or program been funded by Resort Tax in the past?	• 4 pts: not previously funded by Resort Tax • 0 pts: funded previously by Resort Tax	0/4
Sponsor History (1 point)	Has the sponsoring organization received Annual Grant funds in the last 3 years?	• 1 pt: No, sponsor funding in the last 3 grant cycles • 0 pts: Yes, sponsor funded in the last 3 grant cycles	1/1
		Total	6/10

Funding Recommendation:

- ☐ Full funding
- ☒ Partial funding
- ☐ No funding

Recommendation notes:

The program has a proven track record in the community and shows strong support based on matching funds. Since this request is an ongoing programming and has previously requested Resort Tax funds partial funding is recommended.

Microgrant Application Responses

Sponsor: Greater Gallatin United Way

Project Name: Big Sky Early Childhood Alliance

Project Description: The Big Sky Early Childhood Alliance facilitates regular stakeholder meetings to assess regional goals, review data-driven outcomes and refine strategies to meet the needs of area residents, particularly those who are underserved.

Investment Type: Programming

Impact Area: Education & Childcare

Which years has the sponsoring organization received resort tax funds via the annual grant?

- ☐ FY24 (7/1/23-6/30/24)
- ☐ FY25 (7/1/24-6/30/25)
- ☐ FY26 (7/1/25-10/31/26)
- ☒ None of the above

Where will this project be taking place? Big Sky Early Childhood Alliance meetings take place in Big Sky and over Zoom to accommodate stakeholders needs.

Please explain the community benefit of the project and what spurred the need for it:

Affordable child care was identified as a critical community need in the CHILD Task Force Strategic Plan 2024. In response, the first two years of the Big Sky Child Care Alliance focused on establishing the organizational structure, partnerships, and resources needed to address child care challenges across the community. This work was supported by the Yellowstone Club Community Foundation, Big Sky Resort Tax District, and Spanish Peaks Community Foundation.

In Year 3, the Alliance will focus on implementing recommendations from the Big Sky Childcare Market Analysis (June 2026), which found that demand for child care will remain strong, solutions must reflect the regional workforce, and expanding access requires strengthening provider sustainability. By addressing these challenges, Big Sky can better support working families, strengthen workforce retention, and build a more vibrant, resilient community.

Request Amount: \$25,000

Total Project Cost: \$110,500

Project Budget

Expenses	Resort Tax Request	Total Cost
Contract Services		
Property Acquisition		
Marketing, Advertising, and Communications	\$1,500	\$5,000
Materials and Supplies		
Payroll and Benefits	\$13,800	\$60,000
Repairs and Maintenance		
Scholarships and Financial Assistance		
Travel	\$1,265	\$5,500
Other (explain below)	\$8,435	\$40,000
TOTAL	\$25,000	\$110,500
Other Expenses	Amount	Brief Explanation
Occupancy	\$25,000	
Events	\$10,000	
Training/Development	\$5,000	

Revenues	FY27 Request	Matching Funds %
Resort Tax	\$25,000	23%
Other Public Funding		
Private Donations	\$5,500	5%
Corporate Donations & Sponsorships	\$20,000	18%
Grants	\$60,000	54%
Events		
Dues, Fees, Sales		
Other (explain below)		
TOTAL	\$110,500	
Other Revenue Explanation	Amount	

Please briefly provide any additional information or line item specifics about project expenses and revenues outlined above. The \$8435 in the other section would fund any Alliance events and training/development, not overhead (occupancy).

Are any of the funding sources noted above contingent on receiving Microgrant funding? If so, please explain. No

Can this project or program still take place if a Microgrant was not awarded?

- ☐ Yes
- ☒ No

If you do not receive funding from BSRAD, what impacts would it have on those being served by this project? Child care and early childhood support remain a top priority for GGUW and for Big Sky's families, employers, and economy. Without BSRAD funding, we would continue to support this work, but with limited unrestricted resources, we could not dedicate the same level of staff capacity, coordination, outreach, and strategic support to the Early Childhood Alliance. BSRAD's investment allows us to prioritize this work specifically for Big Sky—convening partners, identifying gaps, leveraging resources, and moving shared solutions forward. Without funding, the pace and scope of this work would be significantly reduced.

When do you plan to have the costs requested incurred? 12/31/26

Which years has any portion of this project previously received resort tax funding?

- ☐ FY24 (7/1/23-6/30/24) Opportunity Funding (requests UNDER \$25,000)
- ☐ FY24 (7/1/23-6/30/24) Annual Grant (requests OVER \$25,000)
- ☒ FY25 (7/1/24-6/30/25) Microgrant (requests UNDER \$25,000)
- ☐ FY25 (7/1/24-6/30/25) Annual Grant (requests OVER \$25,000)
- ☐ FY26 (7/1/25-6/30/26) Microgrant (requests UNDER \$25,000)
- ☐ FY26 (7/1/25-10/31/26) Annual Grant (requests OVER \$25,000)
- ☐ None of the above-this project or program has never requested or received resort tax funds in the last 3 years

Describe any community partnerships tied to this project: Big Sky Early Childhood Alliance is a collaboration of community stakeholders convened and facilitated by GGUW's Director of Youth Success, Tori Sproles. Stakeholders include Yellowstone Club Community Foundation, Spanish Peaks Community Foundation, Moonlight Community Foundation, Morningstar Learning Center, Gallatin River Child Care, Discovery Academy, Lone Mountain Land Co., Big Sky School District, Big Sky Chamber of Commerce, BSCO, Big Sky Library, and Northern Rocky Mountain Economic Development.

Is this funding request to offer an event? If so, will an entry fee or membership be required? If yes, please describe and provide details. This funding is not associated with an event.

If awarded, please explain how you will provide prominent public acknowledgement that the District has funded the services and/or project described in this application?

We are happy to include recognition of funding support from the District in our newsletter and social media and include a logo on our Early Learning webpage. We are also happy to share any publicity the District might share publicly.

Please provide any additional information on this request as applicable

We appreciate BSRAD's initial support of this work in the child care space and hope this partnership can continue.

ALL EVENTS
ARE FREE
& OPEN TO
EVERYONE

CELEBRATING 5 YEARS

BIG SKY Community Week

OCTOBER 5-9

ATTEND
EVENTS
&
WIN PRIZES

MONDAY, OCTOBER 5

8 - 9:30 am

Community Coffee • Big Sky Community Food Bank 🏠

Join Big Sky SNO and the Big Sky Community Food Bank to connect with friends and neighbors. Bring three non-perishable food donations for an extra raffle entry.

10:30 - 11:30 am

Kids Storytime • BASE 🏠

Perfect for toddlers and preschoolers to build social connections and develop early literacy.

11 am - 12 pm

Workout - Mat Pilates • BASE

Focus on full body strengthening, lengthening, balance and core focused exercises.

4 - 5 pm

Youth Art Class - Watercolors • Big Sky Center for the Arts

An afterschool watercolor class for kids aged 6-10.

Advanced registration required.

5 - 8 pm

**State of the Community
Warren Miller Performing Arts Center**

Join in the conversation with local leaders on key topics impacting our community.

TUESDAY, OCTOBER 6

8 - 9 am

Workout - Strength & Conditioning • Moving Mountains

This strength and conditioning class will keep your heart rate up and your muscles shaking. *Advanced registration required.*

10 - 11 am

Workout - Winter Sports Conditioning • Big Sky Fitness Fusion

A high-energy, functional fitness class designed to prepare your body for skiing, snowboarding, and other mountain activities. *Advanced registration required.*

12 - 1:30 pm

Pizza with a Purpose • Big Sky Chapel

Join the Coordinating Council of Big Sky (CCBS) to learn, ask questions, and voice your opinion about the work being done across our community.

4 - 6 pm

Community Cocktails • Buck's Roadhouse 🏠

Join us for an evening of live music, light snacks, and both alcoholic and non-alcoholic drinks, a great chance to connect with your community!

WEDNESDAY, OCTOBER 7

7:30 - 8:30 am

Workout - Rise & Shine Yoga • Santosha Wellness Center

Rise and shine for this dynamic yoga, all levels class to get your day started off right. *Advanced registration required.*

9 - 11 am

BSRAD/Joint County Commission Meeting • The Wilson Hotel

Attend the bi-annual meeting of your locally elected officials from Big Sky Resort Area District (BSRAD), Gallatin County, and Madison County.

12 - 1 pm

Workout - Low Impact Strength & Cardio • BASE

An active low-impact class that is easier on the joints, but still gets the heart pumping.

2 - 4 pm

Cold Smoke Ground Breaking • Cold Smoke

Celebrate the groundbreaking of Cold Smoke, the largest workforce housing investment in Big Sky's history.

4 - 5 pm

Adult Art Class - Watercolors • Big Sky Center for the Arts

Discover the beauty and flow of watercolor while painting vibrant floral subjects in this relaxed class. *Advanced registration required.*

THURSDAY, OCTOBER 8

8 - 9:30 am

Community Coffee • Big Sky Fire Station 1 🏠

Join Big Sky's firefighters for a cup of coffee and light breakfast.

10 - 11 am

Workout - Strength & Balance • Big Sky Fitness Fusion

Improve mobility & and balance while focusing on building muscle strength, endurance and bone density. *Advanced registration required.*

12 - 2 pm

Health Care Screenings • Len Hill Park 🏠

Receive free immunizations, wellness checks, and A1C and cholesterol screenings right in our community from the HealthCare Connections bus.

4 - 6 pm

Community Appreciation Celebration • Len Hill Park 🏠

Come together with neighbors, friends, and family to enjoy live music, food, and fun activities for all ages.

FRIDAY, OCTOBER 9

8 - 9 am

Workout - Mountain Strength • Moving Mountains

A total body workout where anything goes and focuses on power to take you to the peak. *Advanced registration required.*

9 - 10 am

Workout - All Levels Yoga • Santosha Wellness Center

An all levels yoga class to develop strength, flexibility, and focus. *Advanced registration required.*

9 am - 1 pm

First Aid/CPR Training • Big Sky Medical Center

Get your American Heart Association CPR & First Aid certification. *Advanced registration required.*

3 - 6 pm

The Great Pumpkin Giveaway • Len Hill Park 🏠

Donate 10 cans, 10 lbs, or \$10 for our local food bank to pick out your prize pumpkin from the patch.



SCAN FOR
MORE INFO
and to register
for events.

COMMUNITY WEEK IS BROUGHT TO YOU BY:



Events with an "Open House" icon indicate
you can drop in anytime during listed hours.
Otherwise events start at the time shown.