

Town of West Yellowstone

Tuesday, April 7, 2015

West Yellowstone Town Hall, 440 Yellowstone Avenue

6:00 PM

WORK SESSION AGENDA

MPEA Collective Bargaining Agreement, Employees Unit Discussion ∞

Current Employee Recruitments Discussion ∞

7:30 PM

TOWN COUNCIL MEETING AGENDA

Pledge of Allegiance

Purchase Orders

Treasurer's Report/Securities Report

Claims ∞

Consent Agenda: **March 17, 2015, Work Session & Town Council Meeting** ∞

March 31, 2015 Work Session ∞

Business License Applications

Advisory Board Report(s)

Operations Manager & Department Head Reports

Assignments Report

Comment Period

- **Public Comment**
- **Council Comments**

NEW BUSINESS

Resort Tax Bond Waiver Request, Ramona Stubblefield dba Euro Café Discussion/Action ∞

Resort Tax Audit Results, the Playmill Theater Discussion/Action ∞

Parks & Recreation Advisory Board Appointment Discussion/Action ∞

- Vickie Barta

Tourism Business Improvement District (TBID) Board of Trustees Appointments Discussion/Action ∞

- Jeremy Roberson (50-100 Rooms)
- John Stallings (At Large)

MPEA Collective Bargaining Agreement, Employees Unit Discussion/Action ∞

Correspondence/FYI ∞

- WY Girl Scout Brownie Troop Letter, RE: Climbing Log at City Park
- Montana Food Bank Network Award, Big Sky Award for Business of the Year, MarketPlace Grocery Store
- Montana Food Bank Network Award, Most Treasured Volunteer, Honorable Mention, Frank Bezold

Meeting Reminders



Policy No. 16 (Abbreviated)
Policy on Public Hearings and Conduct at Public Meetings

Public Hearing/Public Meeting

A public hearing is a formal opportunity for citizens to give their views to the Town Council for consideration in its decision making process on a specific issue. At a minimum, a public hearing shall provide for submission of both oral and written testimony for and against the action or matter at issue.

Oral Communication

It is the Council's goal that citizens resolve their complaints for service or regarding employees' performance at the staff level. However, it is recognized that citizens may from time to time believe it is necessary to speak to Town Council on matters of concern. Accordingly, Town Council expects any citizen to speak in a civil manner, with due respect for the decorum of the meeting, and with due respect for all persons attending.

- No member of the public shall be heard until recognized by the presiding officer.
- Public comments related to non-agenda items will only be heard during the Public Comment portion of the meeting unless the issue is a Public Hearing. Public comments specifically related to an agenda item will be heard immediately prior to the Council taking up the item for deliberation.
- Speakers must state their name for the record.
- Any citizen requesting to speak shall limit him or herself to matters of fact regarding the issue of concern.
- Comments should be limited to three (3) minutes unless prior approval by the presiding officer.
- If a representative is elected to speak for a group, the presiding officer may approve an increased time allotment.
- If a response from the Council or Board is requested by the speaker and cannot be made verbally at the Council or Board meeting, the speaker's concerns should be addressed in writing within two weeks.
- Personal attacks made publicly toward any citizen, council member, or town employees are not allowed. Citizens are encouraged to bring their complaints regarding employee performance through the supervisory chain of command.

Any member of the public interrupting Town Council proceedings, approaching the dais without permission, otherwise creating a disturbance, or failing to abide by these rules of procedure in addressing Town Council, shall be deemed to have disrupted a public meeting and, at the direction of the presiding officer, shall be removed from the meeting room by Police Department personnel or other agent designated by Town Council or Operations Manager.

General Town Council Meeting Information

- Regular Town Council meetings are held at 7:00 PM on the first and third Tuesdays of each month at the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.
- Presently, informal Town Council work sessions are held at 12 Noon on Tuesdays and occasionally on other mornings and evenings. Work sessions also take place at the Town Hall located at 440 Yellowstone Avenue.
- The schedule for Town Council meetings and work sessions is detailed on an agenda. The agenda is a list of business items to be considered at a meeting. Copies of agendas are available at the entrance to the meeting room.
- Agendas are published at least 48 hours prior to Town Council meetings and work sessions. Agendas are posted at the Town Offices and at the Post Office. In addition, agendas and packets are available online at the Town's website: www.townofwestyellowstone.com. Questions about the agenda may be directed to the Town Clerk at 646-7795.
- Official minutes of Town Council meetings are prepared and kept by the Town Clerk and are reviewed and approved by the Town Council. Copies of approved minutes are available at the Town Clerk's office or on the Town's website: www.townofwestyellowstone.com.

04/03/15
15:57:55

TOWN OF WEST YELLOWSTONE
Claim Approval List
For the Accounting Period: 4/15

Page: 1 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Vendor #/Name/ Check Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account	
40787	2575 WY Tourism Business Improvement 04/01/15 March 2015 collections	11,232.60 11,232.60*		TBID	2102 411800	540	101000	
40790	1273 Montana Security and 44558 04/01/15 monitoring UPDL	61.50 61.50		UPDL	1000 411252	357	101000	
40793	2088 Town West Yellowstone 04/01/15 utility chrgs, Chamber, 895 04/01/15 utility chrgs, UPDL, 892 04/01/15 utility chrgs, PS Shops, 884 04/01/15 utility chrgs. Povah Ctr, 887 04/01/15 utility chrgs, Police Dept,886 04/01/15 utility chrgs, City Park, 885 04/01/15 utility chrgs, Library, 891 04/01/15 utility chrgs, Lift #1, 903 04/01/15 utility chrgs, Twn Hall, 921	452.22 31.06 51.36 23.69 46.54 30.36 147.91 23.98 10.15 87.17		BLDGS BLDGS BLDGS BLDGS BLDGS BLDGS LIBRAR SEWER TWNHAL	1000 1000 1000 1000 1000 1000 2220 5310 1000	411257 411252 411253 411255 411258 411253 460120 430600 411250	340 340 340 340 340 340 340 340 340	101000 101000 101000 101000 101000 101000 101000 101000 101000
40794	2852 Fremont Communications 03/15/15 fiber optic, Town Hall	300.00 300.00		TWNHAL	1000 411250	345	101000	
40795	42 Fall River Electric 04/14/15 UPDH 4212041 elec service 04/14/15 POLICE 4212008 elec service 04/14/15 shop 4212018 elec service 04/14/15 ANIMAL 4212029 elec serv 04/14/15 PARK 4212032 Elec ser 04/14/15 PARK 2901001 elec serv 04/14/15 CLORINATOR 4212030 elec serv 04/14/15 MAD ADD WATER 4212017 04/14/15 PUMP 4212005 elec serv 04/14/15 SEWER LIFT STATION 4212006 04/14/15 SEWER PLANT 4212007 elec ser 04/14/15 MAD SEWER LIFT 4212014 elec 04/14/15 SEWER TREAT SERV 4212046 ele 04/14/15 library 23 dunraven 4212054 04/14/15 povah comm ctr 4212001 04/14/15 unmetered lights 4212004 04/14/15 Town Hall 4212009 04/14/15 Ice Rink 421010	8,459.75 680.42 365.92 335.08 225.64* 248.76 122.32 66.03* 43.94* 67.09* 460.79* 607.89* 166.23* 2,649.77* 120.38 226.08 1,451.25 529.14 93.02		UPDH POLICE STREET ANIMAL PARK PARK WATER WATER WATER SEWER SEWER SEWER SEWER LIBRY POVAH STLITE TWNHAL PARKS	1000 1000 1000 1000 1000 1000 5210 5210 5210 5310 5310 5310 5310 2220 1000 1000 1000	411252 411258 430200 440600 411253 411253 430500 430500 430500 430600 430600 430600 430600 460120 411255 430263 411250 411253	341 341 341 341 341 341 341 341 341 341 341 341 341 341 341 341 341 341	101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000 101000
40796	95 Energy West-Montana 03/30/15 nat gas - 62211 - updh 03/30/15 nat gas - 62017 - police sta. 03/30/15 nat gas - 12204-pub.svcs 03/30/15 nat gas - 62214- old firehall 03/30/15 nat gas - 01603 - old bld insp	2,517.26 110.00 23.54 27.68 87.20 91.37		UPDH POLICE STREET PARK STREET	1000 1000 1000 1000 1000	411252 411258 430200 460430 430200	344 344 344 344 344	101000 101000 101000 101000 101000

04/03/15
15:57:55

TOWN OF WEST YELLOWSTONE
Claim Approval List
For the Accounting Period: 4/15

Page: 2 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Vendor #/Name/	Document \$/	Disc \$						Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object	Proj	Account	
	03/30/15 nat gas - 61962 - library	196.56		LIBRAR	2220 460120	344		101000	
	03/30/15 nat gas - 07154 - Povah Ctr.	430.77		POVAH	1000 411255	344		101000	
	03/30/15 nat gas - 62207 - pub svcs	376.50		PUBSVC	1000 430200	344		101000	
	03/30/15 nat gas -17279 -Town Hall	1,147.34		TWNHAL	1000 411250	344		101000	
	03/30/15 nat gas -17569-Sewer Lift	26.30		SEWER	5310 430600	344		101000	
40800	2813 Century Link	2,656.96							
	03/19/15 DSL Povah, 646-7982	49.00		POVAH	1000 411255	345		101000	
	03/19/15 DLS Police 646-0231	64.00		POLICE	1000 420110	345		101000	
	03/19/15 DSL Pub Serv Office 646-7949	64.00		BLDINS	1000 430200	345		101000	
	03/19/15 Sewer Treat 646-9027	31.14*		STREET	5310 430600	345		101000	
	03/19/15 Sewer lift 646-5141	30.49*		SEWER	5310 430600	345		101000	
	03/19/15 PCC Elevator 646-7481	32.02		POVAH	1000 411255	345		101000	
	03/19/15 Centrex Finance - 20%	242.35		FINADM	1000 410510	345		101000	
	03/19/15 Centrex, Police-20%	242.35		POLICE	1000 420110	345		101000	
	03/19/15 Centrex, Soc Ser -10%	121.18		SOCSER	1000 450135	345		101000	
	03/19/15 Centrex, Court - 10%	121.18		COURT	1000 410360	345		101000	
	03/19/15 Centrex, Bld Ins - 10%	121.18		BLDINS	1000 430200	345		101000	
	03/19/15 Centrex, Street - 10%	121.18		STREET	1000 430200	345		101000	
	03/19/15 Centrex, PCC - 10%	121.18		POVAH	1000 411255	345		101000	
	03/19/15 Centrex, Lib	121.16		COURT	2220 460100	345		101000	
	03/19/15 E911 Viper 646-5170	91.52		E911	2850 420750	345		101000	
	03/19/15 E911 255-9710	996.24		E911	2850 420750	345		101000	
	03/19/15 E911 255-9712	24.51		E911	2850 420750	345		101000	
	03/19/15 Alarm Lines, 646-5185	62.28		TWNHAL	1000 411250	345		101000	
40802	1514 Verizon Wireless	1,020.35							
	03/20/15 640-0512, SS Assist	32.28		SOCSER	1000 450135	345		101000	
	03/20/15 640-1103, Operator	32.38		STREET	1000 430200	345		101000	
	03/20/15 640-1438, SS Director	32.38		SOCSER	1000 450135	345		101000	
	03/20/15 640-1460, Library Dir, SP	62.38		LIBRAR	2220 460100	345		101000	
	03/20/15 640-1461, Facilities Tech, SP	62.38		STREET	5210 430500	345		101000	
	03/20/14 640-1462, Operator, SP	62.38		STREET	5210 430500	345		101000	
	03/20/14 640-1463, Deputy PSS, SP	62.38*		STREET	5310 430600	345		101000	
	03/20/14 640-1472, Ops Mgr, SP	62.38		ADMIN	1000 410210	345		101000	
	03/20/14 640-1676, Rec Coord, SP	62.38		REC	1000 460440	345		101000	
	03/20/14 640-1754, COP, SP	62.38		POLICE	1000 420110	345		101000	
	03/20/14 640-1755, Police	32.38		POLICE	1000 420110	345		101000	
	03/20/14 640-1756, Police	32.38		POLICE	1000 420110	345		101000	
	03/20/14 640-1757, Police	32.38		POLICE	1000 420110	345		101000	
	03/20/14 640-1758, Head Disp SP	62.38		POLICE	1000 420110	345		101000	
	03/20/14 640-1759, Police	32.38		POLICE	1000 420110	345		101000	
	03/20/14 640-7547, Facilities Tech	32.38		PARKS	1000 460430	345		101000	
	03/20/14 640-9074, PSS, SP	62.38*		BLDINS	5310 430600	345		101000	
	03/20/14 phone-Head Disp	199.99		DISP	1000 420160	212		101000	

04/03/15
15:57:55

TOWN OF WEST YELLOWSTONE
Claim Approval List
For the Accounting Period: 4/15

Page: 3 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Vendor #/Name/	Document \$/	Disc \$						Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object	Proj	Account	
40803	2898 TransUnion Risk and Alternative	14.50							
	04/01/15 police applicant credit check	14.50		POLICE	1000 420100	220		101000	
40804	2507 Silvertip Pharmacy	33.97							
	70815 02/24/15 blood pressure cuff	33.97		HELP	7010 450135	358		101000	
40805	171 Montana Food Bank Network	444.28							
	43678-1 02/18/15 commodities	247.75		HELP	7010 450135	220		101000	
	43679-1 02/18/15 commodities	196.53		HELP	7010 450135	220		101000	
40806	2635 Jake's Automotive and Tire	59.90							
	12952 03/03/15 flat repairs	59.90*		STREET	1000 460430	369		101000	
40807	547 WY Chamber of Commerce	7,500.00							
	03/26/15 Snowshoot '16 (held in 2015)	7,500.00		MAP	2101 410130	398		101000	
40808	2182 Gallatin County	23,600.00							
	030515 03/05/15 Deputy coverage Jan 2015	12,400.00*		POLICE	1000 420100	398		101000	
	030515 03/05/15 Deputy coverage Feb 2015	11,200.00*			1000 420100	398		101000	
40809	1454 Bozeman Chronicle/Big Sky	387.33							
	1248952 03/18/15 court clerk ad	387.33		ADMIN	1000 410210	327		101000	
40810	2201 Grizzly Internet, Inc.	270.00							
	20150316-1 04/01/15 6 mo. service, library	270.00		LIB	2220 460100	398		101000	
40811	951 Barnes & Noble	495.59							
	2988765 03/14/15 books	107.91		LIB	2220 460100	215		101000	
	2988766 03/14/15 books	187.68		LIB	2220 460100	215		101000	
	2992605 03/22/15 books	138.02		LIB	2220 460100	215		101000	
	2992838 03/20/15 books	53.98		LIB	2220 460100	215		101000	
	2992839 03/20/15 books	8.00		LIB	2220 460100	215		101000	
40812	1241 Safeguard	574.28							
	030556598 03/09/15 Notice to appear,complaint	574.28		POLICE	1000 420160	220		101000	
40813	2616 David Arnado	184.00							
	03/30/15 reimb meals, CEC train, BZN	184.00		BLDINS	1000 420531	370		101000	
40814	2745 bon appetit	26.97							
	04/02/15 subscrip renewal	26.97		LIB	2220 460100	215		101000	

04/03/15
15:57:55

TOWN OF WEST YELLOWSTONE
Claim Approval List
For the Accounting Period: 4/15

Page: 4 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Vendor #/Name/	Document \$/	Disc \$						Cash
Check	Invoice #/Inv Date/Description	Line \$		PO #	Fund Org Acct	Object	Proj	Account	
40815	2537 Balco Uniform Co., Inc.	1,260.05							
50663	03/05/15 uniform-Kearney	472.58		POLICE	1000 420100	226		101000	
39469-1	03/05/15 uniform-Kearney	787.47		POLICE	1000 420100	226		101000	
40816	2882 De Lage Landen	158.66							
44492122	03/01/15 copier payment	158.66		LIB	2220 460100	398		101000	
40817	2682 TW Enterprises, Inc.	546.29							
24688	03/19/15 generator service at PD	546.29*		POLICE	1000 411258	366		101000	
40818	2899 IAPE, Inc.	50.00							
04/02/15	membership, Cisneros	50.00		DISPAT	1000 420160	335		101000	
40819	2264 MORNING GLORY COFFEE & TEA	15.00							
754186	03/18/15 supplies	15.00		DISPAT	1000 420160	220		101000	
40820	1622 CNA Surety	1,000.00							
69515109	03/13/15 treasurer bond	1,000.00		FINADM	1000 410510	520		101000	
40821	1219 Sabol and Rice, Inc	197.93							
222760	03/16/15 air filter	197.93		SEWER	5310 430600	220		101000	
40822	1085 JD Speciality Services	875.00							
3016	03/18/15 rebuild sweeper joint/sockets	875.00		STREET	1000 430200	369		101000	
40823	2255 Machinery Power & Equipment Co.	3,011.71							
03/16/15	balljoint	233.76		STREET	1000 430200	220		101000	
42CS0416817	03/26/15 transfer pump repair, Cat 140G	2,777.95		STREET	1000 430200	357		101000	
BLW00155474									
40824	2790 Creative Product Source Inc.	198.37							
CPI050072	03/13/15 coloring books	198.37		LIB	2220 460100	220		101000	
40825	2421 NAPA Auto Parts	807.67							
03/31/15	parts/supplies	807.67		STREET	1000 430200	220		101000	
40826	2307 Rossiter Electric Motor	136.10							
200138	03/24/15 tear down, fix motor	136.10*		SEWER	5310 430640	940		101000	
40827	1864 Loomis Family Limited	60.01							
03/25/15	fuel	60.01		STREET	1000 430200	231		101000	

04/03/15
15:57:55

TOWN OF WEST YELLOWSTONE
Claim Approval List
For the Accounting Period: 4/15

Page: 5 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
40828	85	04/01/15 painting-Police Dept	2806 Hungerford Painting, LLC	1,495.90 1,495.90*		POLICE	1000 411258	366	101000
40829	6549	04/02/15 shipping, ww samples	2099 Quick Print of West Yellowstone	26.39 26.39		SEWER	5310 430600	311	101000
40830		04/03/15 reimb travel, Great Falls conf	2377 Kathleen Brandis	306.20 306.20		COURT	1000 410360	370	101000
40831		04/03/15 conf regis, Brandis	1372 MONTANA SUPREME COURT	300.00 300.00		COURT	1000 410360	335	101000
40832		04/03/15 reimb state bar dues	2377 Kathleen Brandis	395.00 395.00		COURT	1000 410360	333	101000
			# of Claims 38	Total: 71,131.74					

Fund/Account	Amount
1000 General Fund	
101000 CASH	\$44,364.81
2101 Marketing & Promotions (MAP)	
101000 CASH	\$7,500.00
2102 TBID (Tourism Business Improvement	
101000 CASH	\$11,232.60
2220 Library	
101000 CASH	\$1,674.05
2850 911 Emergency	
101000 CASH	\$1,112.27
5210 Water Operating Fund	
101000 CASH	\$301.82
5310 Sewer Operating Fund	
101000 CASH	\$4,467.94
7010 Social Services/Help Fund	
101000 CASH	\$478.25
Total:	\$71,131.74

WEST YELLOWSTONE TOWN COUNCIL
Town Council Meeting & Work Session
March 17, 2015

COUNCIL MEMBERS PRESENT: Mayor Brad Schmier, Jerry Johnson, John Costello, Cole Parker, Greg Forsythe

OTHERS PRESENT: Operations Manager Becky Guay, Finance Director Lanie Gospodarek, Public Services Superintendent James Patterson, Chief of Police Scott Newell

The meeting is called to order by Mayor Brad Schmier at 6:00 PM in the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.

Portions of the meeting are being recorded.

The Treasurer's Report with corresponding banking transactions is on file at the Town Offices for public review during regular business hours.

WORK SESSION

Public Comment Period

Jeanie Hoskins asks what the proposal is concerning the Social Services Department. Schmier says that because they have a department head that is retiring they are discussing the future of the department. He says that they are aware there are several rumors around the community but they have made no other plans concerning the department. Pierre Martineau says that there are people that are concerned about the idea that the department may be placed under the scope of the Public Services department.

Mayor Schmier calls the meeting to order. The purpose of the work session is to discuss the Social Services Department and the anticipated vacancy created by the retirement of Jack Dittmann. He explains that they have copies in their packets of the job description Dittmann was hired under and a draft job description that Dittmann prepared earlier this year. The Council discusses the lifting requirements for the position. Johnson says that he is more concerned about offering services their employees are not trained or certified to offer. Guay says that the department has evolved based on the needs of the community and qualifications of the staff. She says that Kathi Arnado has obtained the training to be a tax advisor to help people file their taxes. Schmier says that he thinks they need to be careful and make sure they are not offering counseling services they are not qualified to provide. The group discusses how crises situations are handled and the involvement of other public agencies and the police. Guay says that during this interim period, she has directed Social Services Assistant Kathi Arnado not to conduct home visits or transportation of clients. They discuss the liability the Town faces by providing such services without qualifications and appropriate training. Guay says that they desperately need more support from the County. She says they need a case manager to handle the cases and work with those that are in need. Johnson says he has concerns about providing services such as driving clients to appointments in Idaho Falls because they have had accidents during such events. Guay says that they have also provided transportation to Job Corp in Anaconda. The Council considers what the original scope of the department was and what it has evolved into. Parker says that he entirely supports helping people, but there comes a point where they have to say no. Forsythe says that they are attempting to do something that none of them are qualified to do and they have no guidelines. Guay says that they need to decide what kind of services they want to provide. Johnson says the job description should not be so specific and whoever they hire will determine what kind of services to offer. He says they were very lucky to have Dittmann, but that is also why the department grew so much is because he could offer so many services. Schmier says that what they really need to talk about is how to run the department for the next couple of months. He also thinks they need to approach the County to provide more services in West Yellowstone. Public Services Superintendent James Patterson has offered to supervise the department in the interim and assist Arnado. Johnson says that he thinks it is important to keep Kathi Arnado in the office as much as possible and send other people to retrieve food, etc. Schmier says that people will also have to understand that they cannot offer everything that they have offered in the past. Schmier asks Guay if she has a recommendation. She says that they need to ensure that the services they are providing are services they are well qualified to provide. She agrees that they need to pressure the County for more support. She

says that they need to appeal to the community and the larger corporations in Town to make sure they understand that their resources are stretched to capacity. She says that she and Patterson have discussed setting hours for certain services such as unemployment filing assistance on Monday mornings and closing the office to the public on Fridays so they can stock the food bank and finish paperwork. Patterson says that Kathi and Jack have done a wonderful job and are very compassionate, but they do need to make sure they are covered and not liable. Johnson suggests that Patterson and Guay meet with Kathi Arnado and figure out how things should operate over the next couple of months and what services they can provide. He also says that they should look for job descriptions from other agencies, not necessarily just public agencies but other entities such as Good Will. The group also discusses approaching some of the larger corporations for assistance. Johnson says he is willing to approach Delaware North. Parker asks if it is wrong to ask people to volunteer before they receive food or clothing. Patterson says that they do have several people that volunteer their time in addition to receiving assistance.

The group also discusses a long-term approach to the issue and considers a 30-day timeframe to get things figured out. Johnson asks Martineau if he can call some of his contacts and see if he can obtain some job descriptions. Martineau says he will. The Council agrees to add this topic to the agenda for the work session on March 31, 2015.

The work session is adjourned at 7:15 PM, the Town Council meeting convened at 7:30 PM.

ACTION TAKEN

- 1) Motion carried to approve the claims which total \$88,634.74. (Costello, Parker) Forsythe abstains from claim #40762.
- 2) Motion carried to approve the Consent Agenda, which includes the minutes of the March 3, 2015 Work Session and Town Council Meeting and the March 10, 2015 Town Council Work Session. (Costello, Forsythe)
- 3) Motion carried to approve the new business license for Taqueria Malverde at 128 Firehole Avenue. (Johnson, Parker) Schmier and Forsythe are opposed.
- 4) Motion carried to approve the current revisions to the Gallatin County Emergency Management Plan. (Parker, Forsythe)
- 5) Motion carried to approve Resolution No. 660, a resolution expressing the intention of the Town to allow the use of land owned by the Town for a community aquatic center. (Costello, Parker) Johnson is opposed.
- 6) Motion carried to approve the request from Scott Spaulding of Design Intelligence, LLC on behalf of China Fun Restaurant at 320 Canyon Street to purchase two cash-in-lieu parking spaces for \$2400. (Schmier, Costello) Parker is opposed.
- 7) Motion carried to appoint Moira Dow, Pierre Martineau, and Jennifer Jordan to serve on the Parks & Recreation Advisory Board for 4-year terms. (Costello, Parker)

Public Comment Period

Tom Cherhoniak comments that he was in the park during the concerts last weekend and says they were asked to leave, but that was okay.

Council Comments

Johnson asks everyone to remember the Klatt family at this time as Shannon Klatt's father abruptly passed away recently in Texas. Schmier says the weekend events seemed to go pretty well, there were a few bumps to work out but they'll see how things go in the future.

Presentation

Patrick Lonergan of Gallatin County Emergency Management addresses the Town Council and explains that the Gallatin County Emergency Management Plan was originally adopted in 2011 and includes all the municipalities in the county. It outlines the roles, responsibilities, and functions of how an emergency will be handled. He explains that it is time to update seven sections of the plan, and most of the updates are mostly “housekeeping” details such as contact names. Lonergan briefly describes each section of the plan including the basic plan, annexes, and attachments. Costello asks Lonergan to explain how his entity would assist West Yellowstone. He explains that in the event of an emergency, they would be able to mobilize and assist emergency services agencies to get the equipment or personnel that they need. He also illustrates how they might call on West Yellowstone to assist with an emergency situation in Big Sky. Guay asks if they ever outreach to Idaho for assistance, considering how close they are to Idaho. Lonergan says that there is not a lot of reciprocity, but they do have a few opportunities to share resources.

DISCUSSION

- 5) Mayor Schmier reads the resolution out loud. Johnson asks if they intend to sell food at the proposed aquatic center. Scott Clark answers that they do intend to serve food including an afterschool program, a snack bar, and small restaurant. Johnson asks if the Clarks have followed up on any of the recommendations that came out of the feasibility study. The Clarks briefly respond to the recommendations as Johnson reads them, some of which they have explored but some they have not. Clark points out that they do not want to put the burden of the facility on the taxpayers so they have not pursued mill levies or bond issues. Johnson asks when should they expect the business plan. Deborah Clark responds that they prepared a business plan several years ago and copies were distributed, but they do need to update it. Johnson also asks if this resolution will help them accomplish the project. Clark says that their donors are looking for something more specific and refers to the resolution for the medical center and points out that it says the Town will donate the land. The Council discusses the language in the resolution that describes the parcel of land and whether what is in the resolution is sufficient. Johnson says that he has heard from several business owners that do not want him to vote in favor of anything that will directly compete with private business, and serving food is direct competition. Clark responds and says that according to the health department, since customers will have to pay an entrance fee, it is a different situation. Johnson acknowledges his argument but points out that doesn't make a difference to a business owner.
- 6) The Council considers the request from Scott Spaulding of Design Intelligence, LLC on behalf of China Fun Restaurant at 320 Canyon Street to add additional seating by enclosing the current open air eating area. Johnson explains that the applicant has a couple options including applying for a variance, purchasing parking, improving the interior park, or possibly reconfiguring the parking on their lot. Patterson explains that the open air seating was added after the original restaurant was opened and was never actually approved.
- A) **Operations Manager/Department Head Reports:** Public Services Superintendent James Patterson reports that they have finished the laminate floor in the basement of the Povah Center, have started removing the carpet, and expect to work on the remodeling in the Police Department soon. He also says they are going to start sweeping the streets and grading the alleys. He also explains that the Department of Transportation will be in Town on the 23rd to start tearing out the sidewalk corners on Canyon Street. They will move in a trailer to run the project and will bring him a full schedule to tear out and repave Canyon street. If the weather cooperates, they are hoping to complete the project this spring but will finish in the fall, if necessary. Johnson asks about taking down the Christmas tree on Canyon, Forsythe responds that they are planning to take it down tomorrow. Finance Director Lanie Gospodarek says that they are wrapping up the negotiations with the employees unit, she has been working on salary information for the

Operations Manager position, and various other tasks. Chief of Police Scott Newell reports that the snowmobile Expo, concerts, and freestyle show went pretty well this last weekend. He says that they did have one issue with the fact that the special event permit was for the entire park but they did not fence the entire park. They had some confrontations about whether people that were outside the fenced area should be cited and after speaking to colleagues and Town Attorney Jane Mersen, determined they could not cite people for that and that they would need to fence the entire park in the future. He also briefly reports that Anthony Kearney has started work and they are planning to meet with the Police Commission to discuss another potential candidate. Guay says she doesn't have anything new to add but mentions that because of spring break, they will be short-staffed in the office next week.

CORRESPONDENCE/FYI

The Council discusses the hearing for House Bill 262, scheduled for 9 AM on Thursday, March 19, 2015 in Helena before the Senate Taxation Committee. Mayor Schmier encourages anyone that can to attend the hearing to support the bill.

The meeting is adjourned. (8:15 PM)

,

Mayor

ATTEST:

Town Clerk

WEST YELLOWSTONE TOWN COUNCIL

Work Session
March 31, 2015

COUNCIL MEMBERS PRESENT: Mayor Brad Schmier, Jerry Johnson, Greg Forsythe, John Costello

OTHERS PRESENT: Finance Director Lanie Gospodarek, Social Services Assistant Kathi Arnado, Jeremy Weber-Editor, West Yellowstone News, Helene Righenour, Benny McCracken, Pierre Martineau, Patti Hostetter, Richard & Teri Gibson, Barbara Ott

The meeting is called to order by Mayor Brad Schmier at 7:00 PM in the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana

Public Comment Period/Council Comments

Council Member Johnson distributes copies of the 2008 MPEA Union Agreement and the proposed 2014 MPEA Union Agreement. He explains that the employees bargaining unit has voted to accept the agreement and it will be placed on the agenda for the Council to vote on at the next Town Council meeting. He explains that they have concluded negotiations and it is time for the Council to vote. They are welcome to ask questions between now and the vote next week, but they cannot start negotiating again unless the vote fails. The Council agrees to tentatively schedule a work session to give the Council an opportunity to ask questions prior to the meeting next Tuesday.

Mayor Schmier calls the work session to order at 7 PM. Mayor Schmier explains that they are going to first discuss the Social Services Department so those that are only interested in that subject may leave after that discussion. He explains that he invited Social Services Assistant Kathi Arnado to attend the meeting and describe what functions are actually provided by the department. Arnado says that the Job and Social Services Department actually performs six primary operations: job services, unemployment assistance, food bank, clothing bank, social services or resource information, administration of the Community Help Fund. Arnado briefly describes the specific functions of each operation. She explains that they assist people who are seeking jobs and with filing unemployment claims online with the State of Montana. She says that they also assist employers in West Yellowstone in finding suitable employees. Arnado also describes the operation of the food bank in cooperation with the Gallatin Valley Food Bank and the Montana Food Bank Network. She also describes additional programs including the Kid Pack program to provide food for children on weekends, senior food, and the Thanksgiving baskets. Arnado says that the clothing bank is operating well, primarily by volunteers. They keep records of who volunteers and volunteers serve for two hours before they can take items. Arnado says that they also serve as an assistance liaison for people seeking assistance through programs such as Medicaid, Medicare, food stamps, energy assistance, protective services, victims assistance, and occasional transportation to mental health or job programs. She says that in the past they have done home visits for the purpose of reporting to county or state authorities or programs. Arnado recommends that in the future, law enforcement transport mental health individuals. She also recommends that they work with local law enforcement on the victims compensation program, discontinue client home visits for county programs, and discontinue client transportation to county programs. Arnado says that they have been involved with youth court probation services when requested by local law enforcement, but only in the administration of community service hours. She emphasizes that they do not provide any counseling services in the Social Services office, but they will do an "intake" evaluation to help people get to the help that they need. She says that Dittmann did transport people to get assistance on occasion, but she does not think they should continue to do that. She says that she is CIT (Crises Intervention Training) trained and can recognize behavior that indicates that people need more specialized help. Lastly, Arnado describes the Community Help Fund, a fund that was established to provide emergency assistance on a short-term basis for food, medical appointments, travel on the Yellowstone Foundation bus, prescriptions, and emergency gas funds. Arnado offers to answer any questions about their operations. Pierre Martineau asks how many Kidpacks and Thanksgiving baskets are put out. Arnado says she puts out 26 kid packs per week and between 60 and 65 Thanksgiving baskets per year, mostly to people that utilize the food bank. Mayor Schmier asks how people qualify to use the food bank. Arnado shows the form that people must complete before they receive food, proof of income is not required. She

says that their resources have been stretched because of employees of companies such as Delaware North or the J-1 foreign workers. She says that she does not think Delaware North or the employers of the J-1s are actually sending their employees over for assistance, but that word of mouth spreads quickly through the employees. She says that the J-1s usually do qualify financially because they are paid low wages, but they are in this country as part of a cultural and travel experience. She says that they have considered requiring proof of residency and only providing the service to locals. Use of the food bank by locals tends to drop significantly in the summer months because they are usually working. Johnson asks Arnado if they have ever had to turn people away that are requesting food or clothing because they did not have enough. Arndo says they have not. Forsythe asks if people have to be employed or living in Montana to receive food. Arnado says they do not. She says that to her knowledge they have no people coming from Idaho to get food, she knows almost everybody that comes in. She does describe some specific situations where transients came in for food, but they hardly ever see these people more than once. Schmier thanks Arnado for the information. He explains that their task is to determine which services they do or do not want the department to provide. He says they may not want to make any changes and just hire a new department head, or they may want to consider restructuring the department. Johnson says that this department has a budget of nearly \$155,000, of which \$132,000 is salaries and wages, which is pretty efficient. Johnson says that unless they are putting the Town in a position where they open to liability, he's not sure they are in a position to dictate the services they provide. He says that he thinks the operation of this department really comes down to management. Forsythe says that he essentially agrees with Johnson and he also wants to be sure they are not putting the Town in jeopardy. Schmier says that he met with Arnado last week, who put a lot of his concerns at ease. He says that he was concerned they were offering services they were not qualified to provide and he is more comfortable now. He also agrees with Johnson's comments, that they do not need to micro-manage the department but possibly just provide guidelines of what services they do or do not want to offer. Costello agrees with the comments made by the other council members. Schmier says that another idea that has come up is to change the name of the department to Job & Social Resources. Schmier says that is just something to consider and encourages the rest of the Council to study the information provided by Arnado and consider that as they work through this issue.

The Council briefly discusses operation of Job & Social Services in the short and long term. The Council indicates they are comfortable with making minor changes to the job description that was used ten years ago when Jack Dittmann was hired and they direct the staff to prepare a job announcement. They agree to discuss the job announcement at the work session next Tuesday.

The Council discusses the release of the Operations Manager position. Schmier briefly refers to the community description they have prepared, job description, and job announcement. He says that the biggest issue they need to work out is the salary. Several salary ranges are discussed and the group reviews the salaries that are being paid to other city managers in the state and some from across the country. After further discussion, they agree on a salary range of \$75,000 to \$95,000. Costello reports that he did not have much success locating a "head hunter" to run the recruitment, but they do know that Prothman ran the recruitment for a new Police Chief in Red Lodge. The Council asks the staff to research the process and cost to use The Prothman Company to run the Operations Manager recruitment and report back.

The meeting is adjourned. (9:00 PM)

Mayor

ATTEST:

Town Clerk

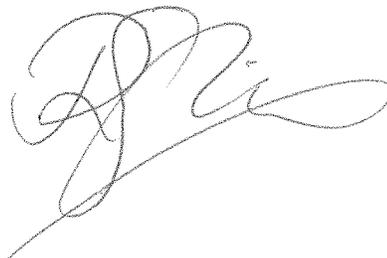
To whom it my concern,

With regard to the Resort tax Bond. Based on the fact that we already own a restaurant in West Yellowstone (Serenity Bistro) and our resort tax account has already been current. We request that The Town waive the \$500 bond amount.

Date

3/31/2015

Signature of Applicant

A handwritten signature in black ink, appearing to be 'J. P. ...', written over a horizontal line.

Town of West Yellowstone Business License Application

Business Name: EURO CAFE
Applicant: RAMONA STUBBLEFIELD
Contact Person: _____
Mailing Address: P.O. BOX 2126
Physical Address of Business: 237 FIREHOLE AVE
Phone Number: 406-539-1355 Fax Number: _____
Email Address: EUROCAFEWY@gmail.com Website: _____

Signature of Property Owner of Record: John M. Hume, WYED Secretary

Subdivision: Old Town
Block: 12 Lot: 10

Zoning District, please mark one:

- B-3 Central Business District (Old Town) PUD Planned Unit Development (Grizzly Park)
 B-4 Expanded Business District (Grizzly Park) Residential Districts, Home Occupations Only (Mad Add)
 E-2 Entertainment District (Grizzly Park)
 New Business Transfer of Ownership
 Change of Location Name Change

- Is this business licensed by the State of Montana? Yes No
- Appropriate City/County/Health Dept approvals (if applicable) Yes No (please attach)
- If this business is located in Grizzly Park, has the business been approved by the Grizzly Park Architectural Committee (GPAC)? Yes No

Type of Business Please explain in detail the following: number of units, seating capacity, etc. Contractors should list trailers and equipment and where these items will be stored.

1 UNIT, 22-30 SEATS

Business License Fee: \$ 50.00
Resort Tax Bond: \$ _____

[Signature]
Signature of Applicant

Total Amount Due: \$ 50.00

Signature of Applicant

Date

FOR OFFICE USE ONLY				
Date Approved by Town Council:	<u>Transfer of Ownership - ER</u>			
Date <u>4/2/15</u>	Check # _____	Amount \$ <u>50.00</u>	License # <u>576</u>	
SCN _____	BLP _____	STX _____	BLC _____	RDX _____

* No Beer/Wine at this time

Playmill Theatre

Schedule of Sales

For the year ended December 31, 2013

Dellinger & Gallagher

Certified Public Accountants

*P.O. Box 660
11 Moreland Court
Manhattan, MT 59741*

*Phone (406) 284- 6068
Fax (406) 284- 6691*

Independent Accountant's Report On Applying Agreed-Upon Procedures

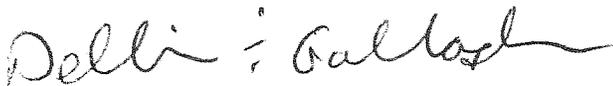
To the Town Council of West Yellowstone and Management of
Playmill Theatre for the year ended December 31, 2013
West Yellowstone, Montana 59758

We have performed the procedures enumerated below, which were agreed to by the audit committees and management of the Town of West Yellowstone and Playmill Theatre, solely to assist you in evaluating the accompanying schedule of sales, notes to the schedule of sales and to evaluate their compliance with Ordinance 3.12 Resort tax (prepared in accordance with the criteria specified therein) for the year ended December 31, 2013. Playmill Theatre management is responsible for the accompanying schedule of sales, notes to the schedule of sales and their compliance with Ordinance 3.12 Resort tax. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in Schedule B.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying schedule of sales, notes to the schedule of sales and to evaluate their compliance with Ordinance 3.12 Resort tax. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the audit committees and management of the Town of West Yellowstone and Playmill Theatre, and is not intended to be and should not be used by anyone other than these specified parties.



December 16, 2014

Sch A

Playmill Theatre
Procedures and findings

For the year ended December 31, 2013

Our procedures and findings are as follows:

1. We obtained copies of all the bank statements for all the months included in the companies Playmill Theatre reporting year and performed the following.
 - a. We agreed the deposits per the bank statement to the sales reported on the accounting records and noted other deposits such as loan proceeds, capital contributions, and any other deposits not reported as sales.

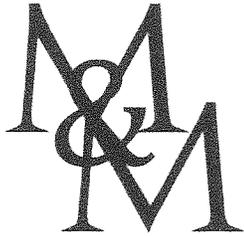
No material exceptions were found as a result of this procedure.
 - b. We agreed the deposits per the bank statement to the income tax return filed for the business.

No material exceptions were found as a result of this procedure.
 - c. We agreed the deposits per the bank statement to the sales subject to resort taxes reported to the Town of West Yellowstone.

We discovered some errors in the amounts reported as subject to resort tax.
2. We obtained information from their accounting records to determine gross monthly sales. We reconciled the sales reported on their accounting records to the sales reported to the Town of West Yellowstone subject to resort tax. We noted types of sales not subject to resort taxes if any.

We discovered some errors in the amounts reported as subject to resort tax.
3. We selected records from their accounting records and traced them through their accounting system, to determine proper classification into taxable and nontaxable income categories.

No material exceptions were found as a result of this procedure.



MORLEY MASON, PLC

ATTORNEYS AT LAW
4140 E. Baseline Rd., Ste. 201
Mesa, AZ 85206
Tel: (480) 320-1254
Fax: (480) 505-0926

Robert G. Morley
robert@morleymason.com

Benjamin K. Mason*
ben@morleymason.com

**Also licensed in Idaho*

March 6, 2015

Liz Ruth
Town of West Yellowstone
440 Yellowstone Avenue
Po Box 1570
West Yellowstone, MT 59758

**RE: Our clients, Roger and Heidi Merrill, the Playmill Theatre
Resort Tax Audit 2013**

Dear Ms. Holtzen:

This office is pleased to represent the Merrills and the Playmill Theatre which is located in bucolic West Yellowstone. We are in receipt of the letter you sent to the Merrills on February 19, 2015 regarding the Resort Tax that the Town of West Yellowstone has levied against the Playmill, as well as the Audit which was performed for the year ended December 31, 2013. That audit claimed that the Playmill underreported sales by \$580,864.00, which is the amount of online sales of tickets conducted by the Playmill in 2013. However, no information was provided with the "audit" showing how this figure was calculated, nor how the auditors determined that the amount of "underreported" sales were subject to the resort tax. This information will need to be provided before any arrangements are made to make payment of any tax associated with this amount.

For instance, the Code contains a specific exemption from tax for:

N. All sales of goods from catalogs paid for from outside of the boundaries of the town; that is, catalog sales of goods shall be exempt to the extent that the goods are paid for and the exchange is made within the boundaries of the town. (Ord. 117 §§2, 3, 1986; Ord. 113 §13, 1985)

Chapter 3.12.130 Exemptions.

If sales of goods which are paid for from outside of the boundaries of the town are exempted, surely the sales of tickets paid for from outside of the boundaries of the town are also exempted. There is no evidence or authority indicating that the statutory taxing authority extends to online sales of tickets paid for outside the town boundaries. If you have any authority to the contrary, we would be happy to review it.

In fact, it is unclear whether any resort tax at all is owed by the Playmill for its sales of tickets, whether online or otherwise. Chapter 3.12 of the West Yellowstone code, entitled "Resort Tax", imposes

a resort tax on the retail value of all goods and services sold within the town by the following establishments: 1. Hotels, motels, and other lodging or camping facilities; 2. Restaurants, fast food stores, and other food service establishments; 3. Taverns, bars, nightclubs, lounges and

other public establishments that serve beer, wine, liquor or other alcoholic beverages by the drink; and 4. Establishments that sell luxuries must collect a tax on such luxuries. (Ord. 211 §1, 2003; Ord. 112 §1, 1985)

Chapter 3.12.010.

A theatre does not fall into any of those categories. Moreover, the tickets that the theatre sells are not goods or services, but rather limited licenses, and therefore are not subject to the resort tax. For example, theater tickets do not fall under the definition of “Goods” set forth in Montana Code § 30-9A-102(1)(rr). It appears the Playmill has been erroneously collecting and providing to the Town of West Yellowstone resort tax on tickets sold within the city limits, even though these sales are not governed by the town ordinance. Consequently, my clients would like the town to provide an accounting of all the resort tax provided by the Playmill to the town since they began paying tax to the town—starting for the year 2005—so that they can determine whether it will be in their interests to pursue its recollection from the town. Again, if you have any authority to the contrary (such as that theatre tickets should be treated as a good or a service), we would be happy to review it.

We are also filing a copy of this letter with the town clerk, pursuant to Chapter 3.12.120 Appeals, to qualify as the appeal to the town council of these assessments. Please let me know if you have any questions.

Regards,



Benjamin K. Mason

cc: Sheri Holtzen, Town Clerk, Town of West Yellowstone

KASTING, KAUFFMAN & MERSEN, P.C.
A T T O R N E Y S A T L A W

JOHN M. KAUFFMAN
JANE MERSEN
DENNIS L. MUNSON
LILIA N. TYRRELL
SHERINE D. FERNANDO

716 SOUTH 20th AVENUE, SUITE 101
BOZEMAN, MONTANA 59718
TEL: (406) 586-4383 FAX: (406) 587-7871
E-MAIL: kkm@kkmnlaw.net

Of Counsel

KENT M. KASTING
WILLIAM B. HANSON

March 24, 2015

Mr. Benjamin Mason
MORELY MASON, PLC
4140 E. Baseline Road, Suite 201
Mesa, Arizona 85206

Via: electronic mail to: ben@morleymason.com
And regular mail, postage prepaid

RE: West Yellowstone Resort Tax and Playmill Theater

Dear Mr. Mason,

This firm represents the Town of West Yellowstone, Montana, the ("Town"), in connection with the collection of past due resort taxes from the Playmill Theater. This letter is in response to your letter of March 6, 2015. I called your office last Thursday and left a message for you but you have not yet returned my call.

The Town disagrees with your analysis that theater tickets are a "license." The tickets are sold to provide a service to the ticket holder: attending a theatrical performance at the Theater. Both the Town Code, 3.12.010, and Section 7-6-1503, MCA, define "luxuries" as any item normally sold to the public or to transient visitors or tourists. Clearly, theater tickets are sold to the public and to transient visitors and tourists. Further, such entertainment services are not exempted in 3.12.130 of the Town Code and therefore are included.

The resort tax is to be collected on all good and services sold within the resort tax area. The theater tickets were sold in order for the ticket holders to attend shows performed in West Yellowstone. The shows were performed in the Town. The ticket holders had to be in Town when they attended the show. Whether the tickets were sold on-line or on-premises is irrelevant. The on-line theater ticket sales are the same as on-line prepaid hotel reservations. Once the reservation holder travels to West Yellowstone and uses the sleeping accommodation services provided by the hotel, the resort tax is collected.

You also stated that your letter was intended to constitute an appeal to the town council, pursuant to Chapter 3.12.120 of the Town Code. Please note that Chapter 3.12.120 is to appeal the assessment of penalties and interest. In regard to your clients, no such penalties or interest have been assessed so there is nothing for the Council to hear on appeal. However, we will put this item on the agenda and they are welcome to come and discuss their objections with the council. The Council will consider this matter at the next regular meeting of the Council, which will be on **April 7, 2015 at 7:00 p.m.**

If you have any questions about this matter, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Jane Mersen". The signature is written in a cursive style with a large, looping initial "J".

Jane Mersen
West Yellowstone Town Attorney

C: client

From: [Lanie Gospodarek](#)
To: "Elizabeth Roos"; [Becky Guay](#); [jmersen@kkmlaw.net](#); [Brad Schmier](#)
Subject: FW: Resort Tax Audit
Date: Wednesday, April 01, 2015 11:06:10 AM
Attachments: [2015-02-23 16-30-37.pdf](#)
[2015-02-23 16-50-57.pdf](#)
[Resort tax stockholm Wisconsin.pdf](#)

Forwarding this to Liz for the packet for next week's meeting and to the rest of you so that you are all in the loop as soon as I am.

lanie

From: Roger Merrill [mailto:roger@playmill.com]
Sent: Tuesday, March 31, 2015 5:59 PM
To: bschmier@townofwestyellowstone.com; cparker@townofwestyellowstone.com; jcostello@townofwestyellowstone.com; jjohnson@townofwestyellowstone.com; gforsythe@townofwestyellowstone.com; rguay@townofwestyellowstone.com; Lanie Gospodarek
Cc: Ben Mason
Subject: Resort Tax Audit

Town Council, Operations Manager, and Finance Director,

I have requested that my argument with the Town over the recent resort tax audit be placed on the Town Council agenda for 7 April, 2015. In preparation for that meeting, I would like to forward to you my position and arguments I pertaining to the recent 2013 resort tax audit conducted between The Playmill Theatre and the Town of West Yellowstone, represented by Bob Dellinger of Dellinger and Galligher CPAs, in Manhattan, MT.

I received a letter from the Town dated 19 Feb, 2015, which detailed that the result of the audit left me owing \$17,725.92 in underpaid resort taxes. This amount represents \$590,864.00 in revenue generated by ticket sales which occur online over the internet, and were reported to the auditors as such. The Playmill reports and pays the tax on all other ticket sales which occur over the telephone, or in person at the box office. We also report and pay the tax on all concession food, and other items which occur on the premises.

In 2005, when The Playmill began selling tickets over the internet, I obtained a copy of Town Ordinance 3.12 "Resort Tax", to be sure we were compliant with the ordinance. Because the ordinance was adopted long before the internet and internet tax laws were established (in nearly every state except Montana...) obviously the ordinance does not address internet sales and whether or not they are subject to the resort tax. Therefore, I used the following sections of the ordinance to determine the policy in regard to internet sales:

3.12.010 Created--General provisions--Imposed.

A. There is imposed a resort tax on the retail value of all goods and services *sold within the town* [...] (italics added)

3.12.040 Luxuries tax.

Each business subject to the tax shall collect the same on the retail value of all goods and services *sold within the town* by the establishments set forth in Section [3.12.010](#) (italics

added)

3.12.130 Exemptions.

Notwithstanding Section 3.12.040, however, the following goods and services shall be exempt from the tax:

[...]

N. All sales of goods from catalogs paid for from outside of the boundaries of the town; that is, catalog sales of goods shall be exempt except to the extent that the goods are paid for and the exchange is made within the boundaries of the town. (Ord. 117 §§2, 3, 1986; Ord. 113 §13, 1985)

It seems clear to me that any transaction which occurs outside the boundaries of the town is not subject to resort taxation, as the Town of West Yellowstone has no jurisdiction or stewardship over any such transactions. In fact, in light of ordinance 3.12.130, it's clear that the authors of the ordinance also understood this to be the case, as they specifically exclude (in their pre-internet hypothetical scenario) a transaction involving a catalogue which originates in the Town, is sent outside of the Town limits, and money is collected and sent back to the town.

The Town's attorney in his letter to me of March 24th, makes the argument that a theatre ticket is similar to a pre-paid hotel room, in that a hotel may accept pre-payment of an online reservation, but the tax is collected once the guest sleeps in the Town. This difference in this scenario, is that the ordinance specifically requires hotels and motels to collect the tax (but technically if the room is pre-paid over the internet, the transaction did not take place in the Town limits, and therefore may not be taxable either, according to the ordinance...).

The fact that the ticket holders "have to be in town to attend the show" does not matter in regard to the wording of the ordinance. It is specific in that it targets transactions "within the Town limits". This is why we do report and pay tax on ticket transactions which occur through our box office in West Yellowstone-- whether over the phone, or in person.

Additionally, the ordinance is very specific as to what types of businesses must pay the tax on "goods and services", but vague on what constitutes a "luxury" even when using the State's definition (Section 7-6-1503, MCA). A ticket, whether it be for a sporting event, snowmobile race, or theatre event, is neither a "good" or a "service" by legal definition. It is a "limited license" which is not addressed anywhere in the ordinance.

In 2007, The Playmill was selected to participate in the random audit, as prescribed in 3.12.110. I submitted all requested bank statements, internal financial records and spreadsheets as requested by the Town through the auditing agency, Dellinger and Gallagher CPAs. Furthermore, I explained to Mr. Dellinger at the time the situation regarding the internet portion of our revenue not being reported to the Town as taxable. The result of that audit was that we were in compliance with Chapter 3.10 of the Town ordinance, and no further action was required on my part. I have made repeated requests for copies of the results of that audit to Mr. Dellinger's office beginning on Feb. 23. He did not respond to additional requests on Feb 27, or March 5, except to forward my request to Lani on March 6. On March

24, I emailed Lani because I had not received a reply, and on March 25, she forwarded my request to the Town auditor, Town attorney, and the Operations Manager. I still have not received a response in regard to my request for the 2007 audit.

It is incongruous and frustrating to be found in compliance in 2007, but not in 2013. Nothing has changed in regard to our accounting, reporting, or payment practices in regard to the resort tax. Ironically, I am in full support of the ordinance, and report and pay the tax on the taxable transactions of my business, and have since purchasing it in 2005. In my estimation, the ordinance needs to be reworked, and clarified to reflect the intent of the ordinance as it applies to business practices in 2015, as opposed to thirty years ago when it was written.

I have attached the letter from the Town dated 19 Feb, 2015, the auditor's report, and an example of a current, updated Resort Tax ordinance from a town similar in circumstances to West Yellowstone, Stockholm, Wisconsin.

Please don't hesitate to contact me with any questions. I will also try and be in attendance at the meeting on April 7.

Many thanks,

Roger Merrill

208-351-4824

roger@playmill.com

The Playmill Theatre

From: [Vickie Barta](#)
To: eroos@townofwestyellowstone.com
Subject: Rec Board
Date: Wednesday, April 01, 2015 11:32:05 AM

Liz,

Please consider this email as a request to be reappointed to the Town of West Yellowstone, Recreation Advisory Board. If you need anything else, please let me know.

Thanks,

Vickie Barta

TBID Board of Trustees

NAME	APPOINTED	EXPIRES	LENGTH
Jeff Schoenhard, Chair 50-100	3/5/13	3/31/17	4 Years
Jerry Johnson 10-49	3/5/13	3/31/17	4 Years
Alicia Thompson 100+	9/17/13	3/31/17	4 Years
Michael Lundberg 10-49	6/5/12	3/31/16	4 Years
Jeremy Roberson 50-100 Rooms	4/19/11	3/31/15	4 Years
John Stallings At Large	4/5/11	3/31/15	4 Years
Brock Kelley At Large	3/4/14	3/31/18	4 Year

* Terms are 4-year, some initial terms were shorter in order to provide for staggered terms

* Bill Howell was originally appointed 3/31/09 to a three-year term. Sold his interest in a hotel and was therefore replaced by Alice Harten to fill out the remainder of his term.
6/9/09

* Glen Loomis' 1-year term expired 3/31/10, requested to be reappointed in June but withdrew his request after Brock Kelley applied for the position. Kelley was appointed to complete the 4-year term.

* Alice Harten left her employment at the Holiday Inn and was hired by the TBID Board.

* Alice Harten was hired as GM at the Wyndham, Kristy Coffin was hired as the TBID Administrator. (10-18-12)

* Alicia Thompson was appointed to replace Beth Lolo as the representative for 100+ rooms

Updated 3/4/14 er

Received
2/23/15 GR

Current Term
ends 3/31/15



APPLICATION FOR BOARDS AND COMMITTEES

Name Jeremy Roberson Date 02/23/2015

Address 343 Washburn Circle - P.O. Box 1813

City West Yellowstone State MT Zip 59758

Phone (Home): 8014145058 (Work): 4066469411 (Cell/Other): _____

E-Mail Address: jroberson@yellowstonevacations.com

Are you a resident of West Yellowstone? Yes Length of residency in West Yellowstone: 6 Years

Board or Committee you are applying for: TBID

Occupation: Hotel GM

Employer: Brandin' Iron Inn

Have you previously served on a County or City board? Yes

If so, which board, and for how long? Tbid 4 Years

Past Memberships and Associations: N/A

Current Memberships and Associations: TBID Board

List any relevant qualifications and/or related experience? Attach any additional information or a resumé, if you prefer: AAS in Marketing from the University of Montana and also 15 + Years in the hotel industry

What are your primary objectives for serving on this board?

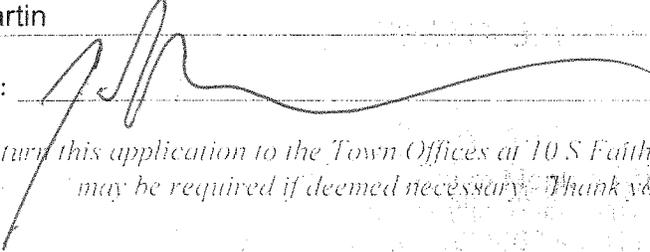
My Objective is to assist with ideas and decisions on how to spend TBID money to positively benefit lodging nights in West Yellowstone

References (Individual or Organization):

Randy Roberson Phone: 406 646-9564

Troy Leathead Phone: 406 646-7376

Frank Martin Phone: 406 646-7749

Signature:  Date: 2/23/15

Please return this application to the Town Offices at 10 S Faithful, West Yellowstone, Montana. An interview may be required if deemed necessary. Thank you in advance for your interest.

0



Received
3/18/15 OK

APPLICATION FOR BOARDS AND COMMITTEES

Name John Stallings Date 3.20.15

Address P.O. Box 852

City West Yellowstone State MT. Zip 59758

Phone (Home): 406.570.3705 (Work): _____ (Cell/Other): _____

E-Mail Address: dani.voros@msn.com

Are you a resident of West Yellowstone? Yes Length of residency in West Yellowstone: 15 years

Board or Committee you are applying for: _____

Occupation: Hotel owner

Employer: Crossminds Inn

Have you previously served on a County or City board? Yes

If so, which board, and for how long? W.Y. Tourist ^{Business} Improvement District.

Past Memberships and Associations: _____ 4 years.

Current Memberships and Associations: At large hotel representative for WYTBID

List any relevant qualifications and/or related experience? Attach any additional information or a resumé, if you prefer: _____

What are your primary objectives for serving on this board? To help & serve lodging proprietors. renew term of 4 years.

References (Individual or Organization):
Kristy Coffin Phone: 406-640-0069
Jan Stoddard Phone: 406-640-0482
Phone: _____

Signature: [Handwritten Signature] Date: March 18 2015

Please return this application to the Town Offices at 10 S Faithful, West Yellowstone, Montana. An interview may be required if deemed necessary. Thank you in advance for your interest.

West Yellowstone Girl Scout Brownie Troop
PO Box 1776
West Yellowstone, MT 59758
Phone: (406) 539-1158
Email: WestYellowstoneGirlScouts@gmail.com



March 11, 2015

Operations Manager for the Town of West Yellowstone
PO Box 1570
West Yellowstone, MT 59758

Subject: City Park Playground

Dear Mrs. Guay,

We are the Brownie Girl Scout Troop here in West Yellowstone. The Brownies are made up of 2nd and 3rd grade girls in this community. As part of our Community Project, we were asked to come up with a concern we have for our town. There are currently 16 members in our troop, and we all agreed on 1 major issue we see on a regular basis.

The city park is a place where we all like to go and have fun. We were very excited with the upgrades and additions that have been made to the playground over the past few years. However, we have seen one major problem, and we wanted to bring it to your attention.

The "tree house" currently has a "log" slide and a climbing log. Our concern is with the climbing log. We have found that this climbing log can be very dangerous as it is currently setup. We have all fallen off of this log at one time or another, sometimes ending with skinned knees, sprained wrists, and even a broken arm.

We have noticed that the only difference between the slide and the climbing log is the way it is attached. Therefore, we are asking the town to flip this log over and turn it into a slide like the other one. We would rather see two slides that are the same rather than see anyone else get hurt.

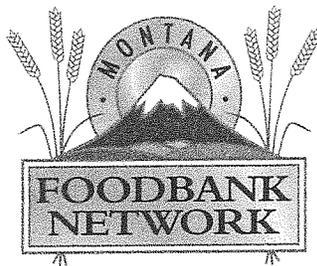
We have learned that the town officials are the people we needed to contact in order to make the playground a safer place. That is why we are writing to you asking for help. We hope you can do it this year before summer comes and everyone is playing at the park again.

Thank you for reading about our concerns in our community. We hope you will help us and write back letting us know if there is anything else we can do to help. We would be willing to attend a town council meeting to express our concerns if necessary.

Sincerely,

The West Yellowstone Brownie Troop

Samantha, Albert, Allie Henry, Meelha
Gillian, Andrea, Emily, asi
Emilee, Willie, Natalis
Tashara Pond – Troop Leader
Tohi
9667



FEEDING
AMERICA

March 23, 2015

West Yellowstone Food Bank
Attn: Kathi
PO Box 1570
West Yellowstone MT 59708

Dear Kathi,

The Food Security Council of the Montana Food Bank Network would like to recognize your nominee, MarketPlace for the Big Sky Award for Business of the Year.

MarketPlace will receive an award during a ceremony that will be held on **Friday, April 17th, in the Rotunda at the Montana State Capitol in Helena**. First Lady Lisa Bullock will present the awards. Lunch will be provided at 11:30 am and awards presented at 12:30 pm. If you would like to invite additional people to attend, the cost to attend the luncheon and ceremony is \$5/person, and the check can be made out to "Montana Food Bank Network," and sent to: Gayle Gifford, MFBN, 5625 Expressway, Missoula, MT 59808. Please make a note on the check that it is intended for the "FSC Awards Reception".

If you plan on coming to the ceremony, please RSVP Monday, March 30th, and let me know the number of people who will be attending with you and their names. I can be reached at (406) 721-3825 x225 (email: ggifford@mfbn.org).

Thank you for the nomination. I also sent a letter to MarketPlace notifying them of the award.

Sincerely,

Gayle Gifford, CEO



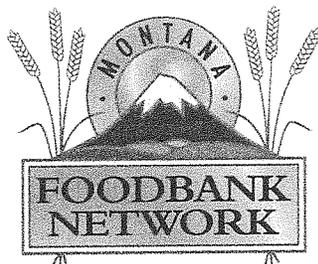
Montana Food Bank Network
5625 Expressway
Missoula, MT 59808
www.mfbn.org
End Hunger in Montana.

Gayle Gifford
Chief Executive Officer
ggifford@mfbn.org
T. (406) 721.3825 ext. 225
F. (406) 542.3770



montana
shares

Local source for work place giving



FEEDING
AMERICA

March 23, 2015

West Yellowstone Food Bank
ATTN: Kathi
PO Box 1570
West Yellowstone MT 59758

Dear Kathi

The Food Security Council of the Montana Food Bank Network is pleased to inform you that your nominee, Franklin Bezold will be given Honorable Mention for the Treasure State Award: For the Most Treasured Volunteer.

The Council invites you attend the Awards Ceremony when we will recognize all of the awardees and those receiving honorable mention in their category. The ceremony will be held on **Friday, April 17th in the Rotunda of the Montana State Capitol in Helena**, beginning with lunch at 11:30am. First Lady Lisa Bullock will present the awards at 12:30pm following the lunch. We would like to invite you and one guest to attend the reception and luncheon, and we will cover the cost.

If additional guests would like to attend, there is a \$5/person charge. A check can be made out to "Montana Food Bank Network," and sent to: Gayle Gifford, MFBN, 5625 Expressway, Missoula, MT 59808. Please make a note on the check that it is intended for the "FSC Awards Reception".

Franklin will also be receiving this invitation. Please *RSVP by Monday, March 30th*, by phone: (406) 721-3825 x 225 or e-mail: ggifford@mfbn.org

Sincerely,



Gayle Gifford, CEO



Montana Food Bank Network
5625 Expressway
Missoula, MT 59808
www.mfbn.org
End Hunger in Montana.

Gayle Gifford
Chief Executive Officer
ggifford@mfbn.org
T. (406) 721.3825 ext. 225
F. (406) 542.3770



montana
shares
your source for workplace giving

**THE MSU LOCAL GOVERNMENT CENTER INVITES YOU TO ATTEND THE
2015 Municipal Elected Officials Workshop, May 6-8, Billings Hotel and Convention Center**

The purpose of the workshop is to enhance the capacity of local government officials to serve effectively, professionally and efficiently in municipal government. In addition to helping mayors and council members learn about their roles and responsibilities as elected officials, the workshop also provides pertinent information about emerging issues and opportunities of importance to local governance. The program is held in conjunction with the Montana Municipal Institute for Clerks, Treasurers and Finance Officers and also the Jim Tillotson Service Program for City Attorneys to allow for interaction between city attorneys and officials of both the executive and legislative branches of local government.



Check out our Pre-Conference Agenda on the reserve side.



Hotel Accommodations

Participants are responsible for their own housing arrangements. A block of rooms is reserved at the state rate at the **Billings Hotel and Convention Center** where the workshop will be held. Please refer to the block code **MMC15** when making your reservation as the majority of the rooms in the hotel are being held within this block. Reservations may be made online at www.billingshotel.net or call 1-800-537-7286. The **release date for this block of rooms is April 17.**

Registration

The fee for this workshop is **\$170 for each elected official**. This fee includes the Pre-Conference sessions, all instructional materials, the Wednesday evening reception, breakfast and lunch on Thursday and Friday, and the Thursday evening banquet honoring graduating Clerks, Treasurers and Finance Officers. Guest banquet tickets, which include a prime rib dinner, may be purchased for \$35. **To register online**, go to www.msulocalgov.org and click on the button labeled Municipal Institute - Elected Officials. Then click on the registration link. **To register by mail** complete the form below and **Mail** to the Local Government Center or **Fax** completed form to (406) 994-1905. **Please register by April 22, 2015.**

Cancellation Policy

If notice of cancellation is received by **April 24, 2015**, the total registration fee will be refunded. No refund will be made for cancellations received after that date. Substitute participants may be made at any time.



2015 Municipal Elected Officials Workshop Registration Form

Name _____

Municipal Office You Hold _____

Mailing address _____ City/Town & Zipcode _____

Office Phone _____ Email _____

Food Allergies _____

Attending Pre-Conference Sessions? _____ Yes _____ No

of Guests attending Banquet - \$35 each _____

Total Amount Enclosed \$ _____

Please make checks payable to the Local Government Center.

Mail to Local Government Center, PO Box 170535, Bozeman, MT 59717

For more information call Ashley Kent at (406) 994-6694 or e-mail ashleykent@montana.edu



2015 Municipal Elected Officials Draft Agenda

PRE-CONFERENCE SESSIONS—WEDNESDAY, MAY 6

1:00-3:00 PM **Employee Motivation** - Dr. Betsy Webb, Professional Development & Training Manager , MSU HR
A review and discussion of effective employee motivation techniques.

3:00-5:00 PM **Communicating with the Public**—Dan Clark, Director, Local Government Center
A review of techniques for effective communication with the public.

5:30 PM **Registration and Reception**
 6:00-7:30 PM **Opening Remarks & Introductions**
 7:30-9:00 PM **Mayors Forum**



THURSDAY, MAY 7

7:00-8:00 AM **Breakfast**
 8:00-10:00 AM **Ethical Influences**— Dr. Betsy Webb, Professional Development & Training Manager, MSU HR
A session on the positive and negative external and internal ways people or decisions can be influenced. From an ethics perspective, ensuring that the information is accurate and unbiased is critically important.

10:00-12:00 Noon **Break-out Sessions—choose one**

Montana State Government: The Legislative Process— *Presenter TBD*
An in-depth review of the law-making process in the Montana State Legislature with emphasis on the role of effective municipal representation and the legislative role of the MLCT.

Maintaining or Rebuilding Cash Reserves—*Darla Erickson, Montana Local Government Services Bureau*
A session on the importance of maintaining or rebuilding cash reserves.

12:00-1:00 PM **Lunch**
 1:00-3:00 PM **Break-out Sessions—choose one**

Growth Management Policy Development—*TBD*
An overview of how a municipality develops a growth management policy.

Operating Under Emergency Conditions—*Presenter TBD*
A discussion on disaster preparedness, how to maintain business in emergency situations, when to evacuate and what to bring with you.

3:00-5:00 PM **Break -out Sessions—choose one**

Debt Management— *Presenter TBD*
A review of legal limits of municipal debt and the requirements and procedures for issuing general obligation bonds.

Property Taxes 101—*Presenter TBD*
A session discussing how property taxes are determined and how to read the property tax bill.

6:00 PM **No Host Social Hour**
 7:00 PM Banquet (Honoring Clerks, Treasurers, & Finance Officer Graduates)
This year's theme is The Roaring 20's. Flapper dresses and Fedora hats are optional.



FRIDAY, MAY 8

7:00-8:00 AM **Breakfast**
 8:00-10:00 AM **Break-out Sessions—choose one**

Process Management—*Presenter TBD*
A review of practical methods for completing difficult projects, Including how to recognize and manager potential problems and address time constraints, technical challenges and limited resources

Use of Social Media in an Emergency: Strategies and Best Practices—*Sarah Elkins, Public Affairs Specialist, Helena*
A discussion on the strategies and best practices when utilizing social media to communicate with citizens during an emergency.



10:00-12:00 Noon **Future's Game** - *Dan Clark, Director, Local Government Center*
An interactive game that explores how regional and local decisions can shape long-term economic, environmental and community well-being.

12:00 Noon **Adjourn**—*Pick up a boxed lunch for your trip home. See you next year!*

MONTANA MUNICIPAL INTERLOCAL AUTHORITY EMPLOYEE BENEFITS PROGRAM

TO: Employee Benefit Program Members

FROM: Amanda Clark
Employee Benefits Program Manager

DATE: March 25, 2015

RE: **EMPLOYEE BENEFITS PROGRAM FY 2015-2016 PRELIMINARY
RATE INFORMATION**

The MMIA Employee Benefits (EB) Program has performed well in the past year. The MMIA Board of Directors has approved a preliminary 5.3% base rate adjustment for the medical benefit program. The Board has also approved final rates in the dental and vision programs and please keep in mind that there are some changes to these plan offerings. The life products that MMIA makes available through the EB Program will also have adjustments to be determined for the 2015-2016 plan year. You can expect notification of any life product changes with final rates.

PRELIMINARY MEDICAL RATES FOR FY 2015-2016

I. Baseline Pricing

A baseline renewal adjustment is applied to all plans, taking into consideration such items as claims history, medical inflation, plan design, and expenses. This year, the preliminary baseline adjustment is 5.3%.

II. Claim Performance Risk Assessment (CPRA)

The rating methodology adopted by the Board of Directors gives groups the opportunity to affect their own rates based on claims experience, while still benefiting from the security of the broader pool. An experience based rate adjustment, Claim Performance Risk Assessment (CPRA), is applied to adjust plan rates annually to move in the direction of actual claims experience. Custom groups are assessed individually, while all members that are rated as Standard are included together as one group for this assessment. Based on an analysis of claim variance by size, a corridor is used to limit the impact on any one group. To further limit the impact in a year, a maximum adjustment of +/-5% is used.

Your overall medical rate adjustment for this year's preliminary rates, including the baseline plus the CPRA is:

4.8% Preliminary Medical Rate Adjustment

FINAL RATES FOR FY 2015-2016

I. Dental Benefits

Recently our Board of Directors elected to streamline dental benefits by offering one dental plan to all of our members starting July 1, 2015. This will allow for more efficient claims processing and benefit administration of the dental plan. We will be offering the best plan option in the dental program, at costs lower than what we have required in the past. Rates for the orthodontic benefit are in addition to the monthly dental plan rates and are optional. See the enclosed document for the dental rates for the 2015-2016 fiscal year.

II. Vision Benefits

Our Board of Directors has also elected to streamline vision benefits by offering one vision plan to all of our members starting July 1, 2015. This will allow for more efficient claims processing and benefit administration of the vision plan. We will be offering the best plan option in the vision program, at costs lower than what we have required in the past. See the enclosed document for the vision rates for the 2015-2016 fiscal year.

III. Basic Life Insurance and AD&D Benefits

Basic Life Insurance is an **employer** paid product. On March 24, 2015 we received notification that UNUM, our basic life insurance carrier intends to **increase rates** for the 2015-2016 fiscal year. We are currently looking into our options at this time. You can expect either an increase on your basic life coverage with UNUM or a new life insurance carrier for fiscal year 2015-2016. Rate notification will be sent with final rates.

V. Voluntary Life Insurance and AD&D Benefits

Voluntary Life Insurance is an **employee** paid product. Currently there is **no change** to the rates being charged for the Voluntary Term Life Insurance, but we are looking into other provider options at this point. These rates are age banded and a member's monthly cost may change effective July 1, 2015 if he/she moves into a higher age bracket. Please contact MMIA if you have any questions regarding monthly charges for individuals. Rate notification will be sent with final rates.

If your city/town does not currently offer any of these listed coverages and is interested in adding any to your employee benefits package, please contact the MMIA for details.

FINAL RATES AND GROUP ELECTION FORM

The above information for the medical plans is preliminary and subject to change. This information should be used for the purpose of budget calculations. Final rate information will be forwarded to all member entities in early May. With the final rates, we will also send notification directly to any retirees covered on your plan.

Enclosed is the group election form for your use in advising MMIA of the benefits your group is selecting for the upcoming renewal year. If you would like to change from one plan selection to another, or consider offering the menu of medical plans to your employees, now is the time to change your group benefit selections. Given the new lower rates for dental and vision as well, it is also a good time to consider offering these benefits if you have not before.

Remember, because of regulatory requirements, you must not have a waiting period longer than 90 days, and all employees that work an average of 30 hours or more per week must be offered benefits. Please submit your elections by April 24, 2015 to allow us time to make the necessary updates to our system in order to accept your employees' open enrollment changes between May 15th and June 15th.

If you have any questions regarding the above information, or other program question, please contact me at 1-800-635-3089.