



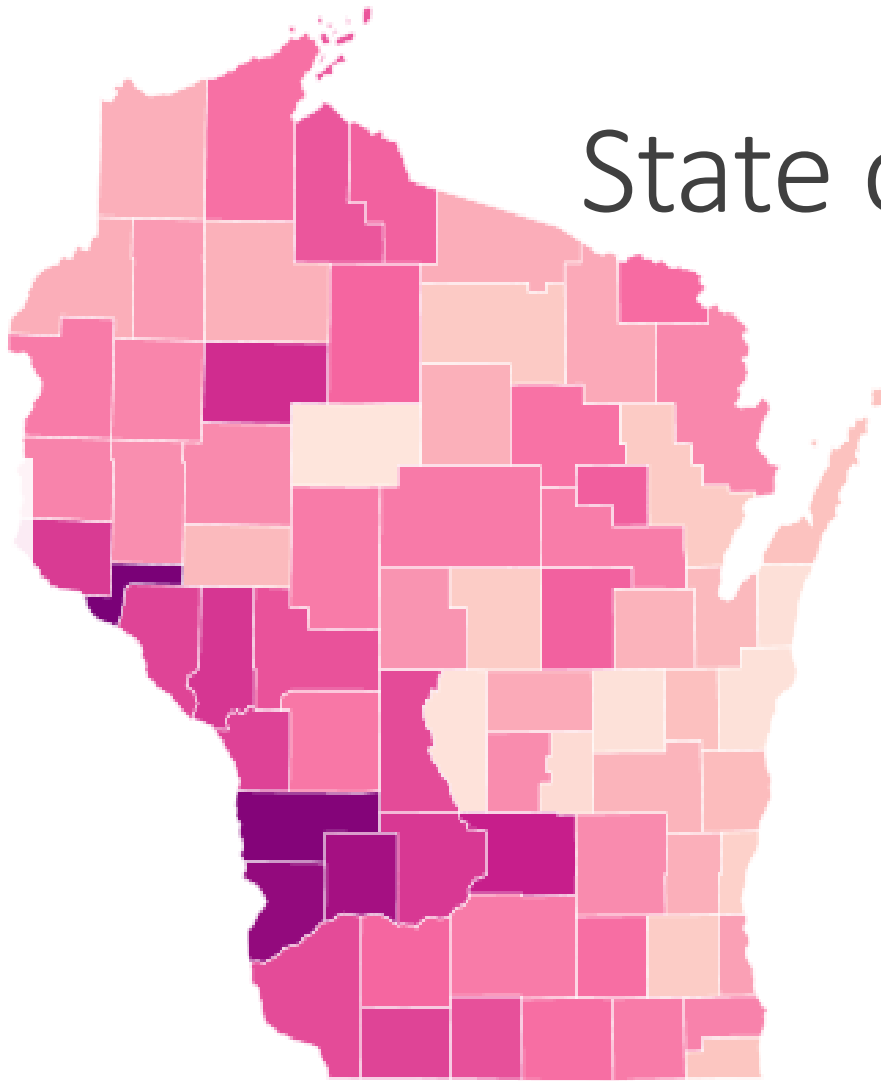
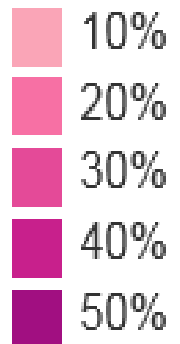
Premier Resort Area Tax

LA CROSSE COUNTY INFORMATION SESSIONS



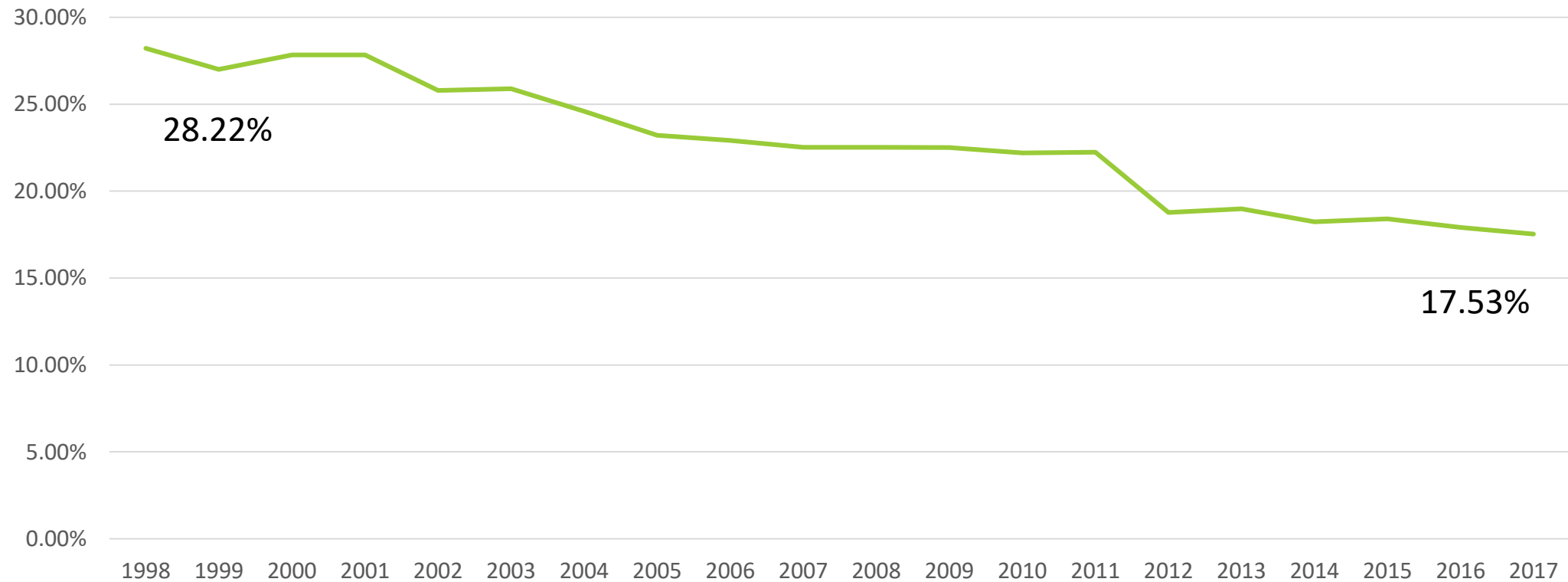
State of Wisconsin's Highways

Highways in poor
or worse
condition



2.10.17 La Crosse Tribune

General Transportation Aids-% Funded



La Crosse County Current Need

Fewer revenue generating options than other municipalities

\$87 million in unmet road needs

At current state funding levels it would take **58 years** to fix roads

285 road miles in the county

69 bridges on the county highway system

Property tax levy

General transportation aids

Borrowing

Grants

Vehicle Registration Fee

Premier Resort Area Tax

Cooperative Agreements with municipalities

Special opportunities (ex. jurisdictional transfers)

Road maintenance agreements

Room Tax (30%)

Impact fees

Special assessments

Municipality utility improvement costs

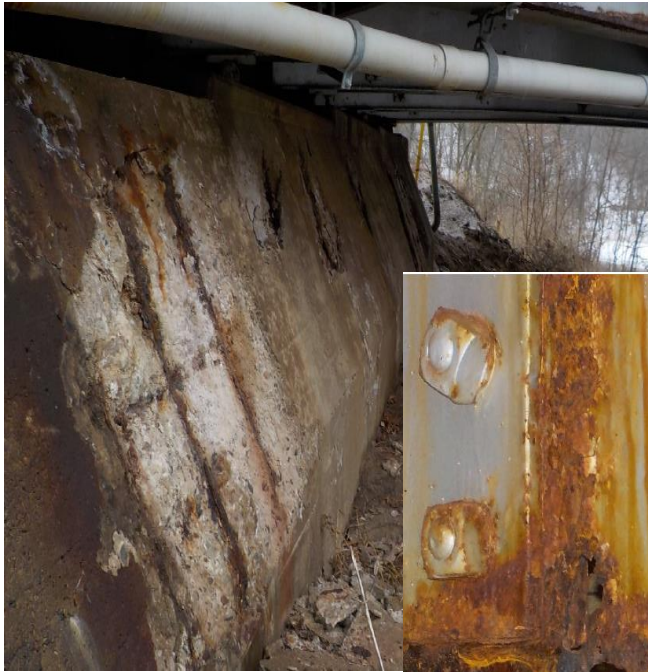
Water utility excess revenues

Storm water utilities

La Crosse County Funding Options

Municipalities Funding Options

Why \$87 million in unmet needs?



Bridge Abutment Deterioration Jostad Coulee Road/CTH M



Girder Holes

CTH G over Coon Creek



CTH J Over Fish Creek



CTH M Over Halfway Creek



Current Status - Borrowing

La Crosse County currently borrows \$2.7 million annually

- Rapidly approaching 20% of annual expenditures on roads and infrastructure

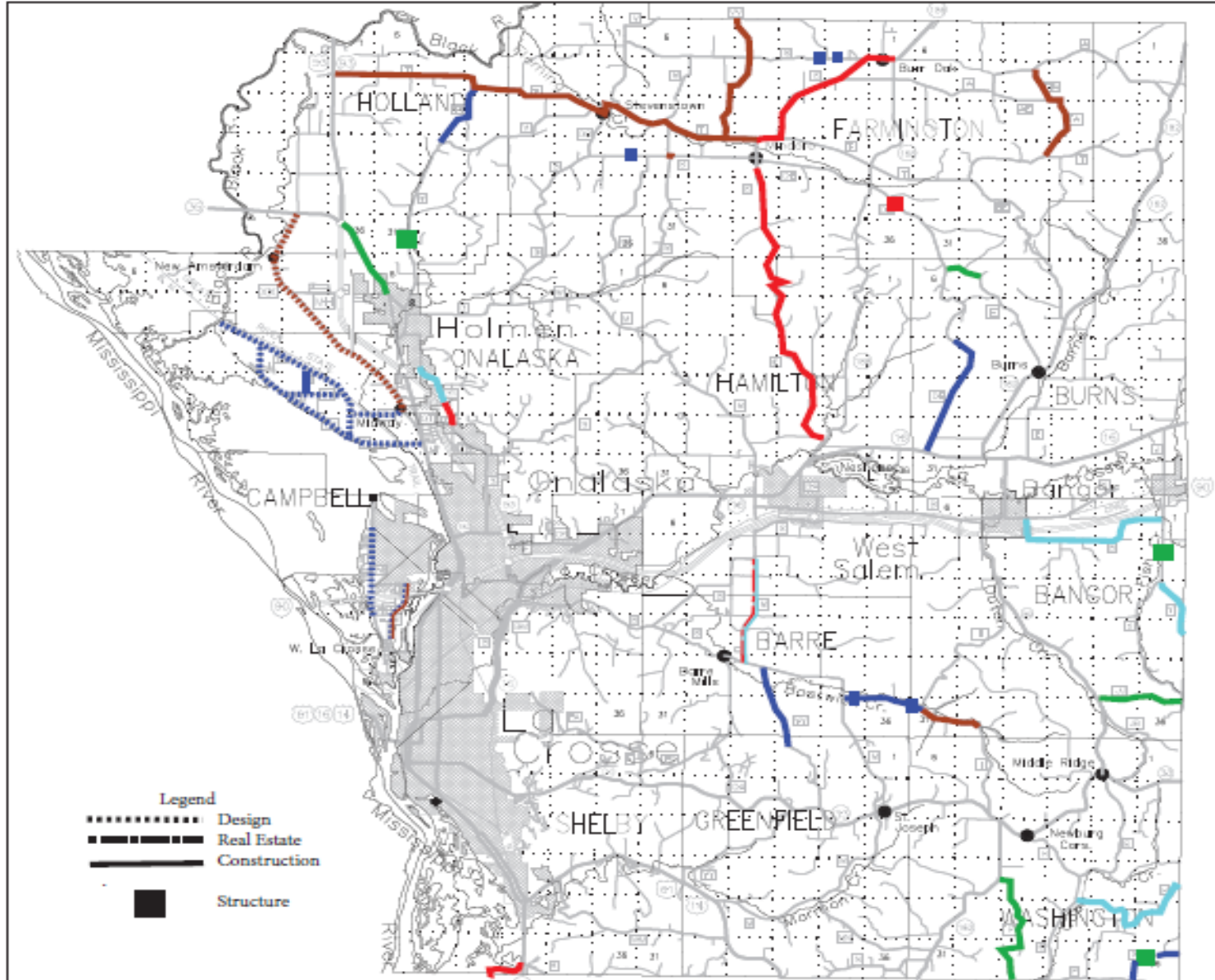
The County Board of Supervisors wants to know:

How do voters want to fund roads?

1. Maintain current process of borrowing for roads and infrastructure
2. Increase sales tax for roads and infrastructure

How does this affect us?

- ❑ Applying the Premier Resort Area Tax (PRAT) would:
 - ❑ Generate estimated \$6.6 million in revenue
 - ❑ Increase the sales tax
 - ❑ Decrease borrowing
 - ❑ Decrease property taxes
 - ❑ Visitors will share the cost of roads
 - ❑ Share revenue with municipalities
 - ❑ (75% county/25% municipalities)



La Crosse County 75% PRAT MAP

2018

CTH C Construction
CTH GI's Construction
CTH M Real Estate
CTH DE Small Structure
CTH SN Construction

2019

CTH JJ Construction
CTH PI Construction
CTH E Construction
CTH J Structure
CTH X Structure
CTH V Structure
CTH HD Construction

2020

CTH DE Construction
CTH TT Construction
CTH YY Construction
CTH X Construction
CTH I Construction
Brice Prairie Stm Design
CTH BW Design
CTH B Design
CTH I Small Structure
CTH I Small Structure
CTH Q Small Structure
CTH Q Small Structure
CTH D Small Structure

2021

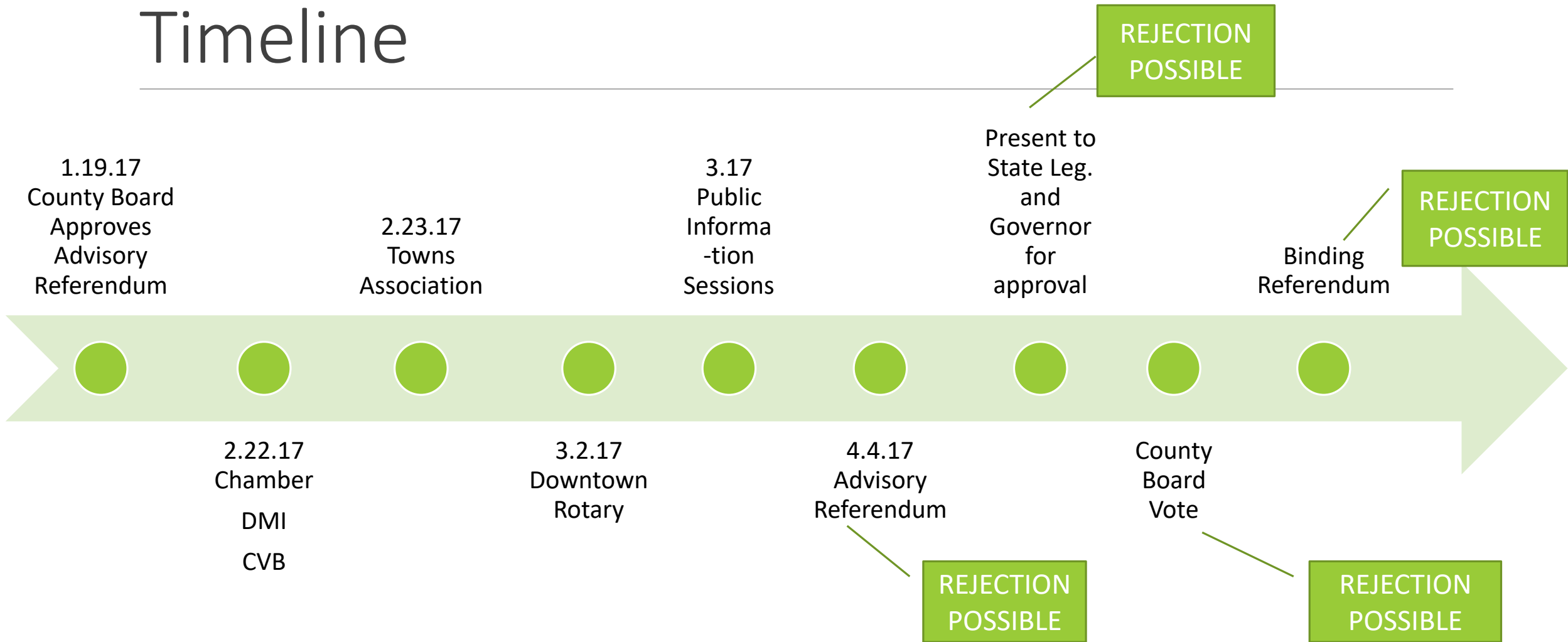
CTH D Construction
CTH I Construction
CTH VV Construction
CTH XX Design
CTH T Safety Project
CTH TA Construction
CTH B Construction

2022

CTH H Construction
CTH B Construction
CTH M Construction
CTH Y Construction
CTH SN Construction

Updated: Feb. 13, 2017

Timeline



How will this affect me?

46,345 households in La Crosse County

If **ONLY** households in La Crosse County paid the tax (estimated at \$6.6 million) the cost would be **\$142.54** for each household (estimated family size of 2.41 people)

The Wall Street Journal estimated the cost of bad roads cost drivers more than **\$500 per year**

<https://www.wsj.com/articles/nations-crumbling-roads-put-a-dent-in-drivers-wallets-1438365456>

How will this affect me?

What does it mean for:

	<u>Current Rate</u>	<u>Current Tax</u>	<u>with PRAT</u>	<u>Increase</u>
Appliance	\$1,000	\$55	\$60	\$5.00
Bicycle	\$500	\$27.50	\$30	\$2.50
Jewelry	\$250	\$13.75	\$15	\$1.25
Hotel room	\$100	\$5.50	\$6	.50
Restaurant	\$50	\$2.75	\$3	.25
T-shirt	\$30	\$1.65	\$1.80	.15
Ice cream cone	\$2	.11	.12	.01
Tap Beer	\$2.50	.14	.15	.01
Non-Taxable Groceries	variable	\$0	\$0	

Questions/Resources

Just Fix It - <http://www.tdawisconsin.org/just-fix-it-wisconsin/>

Newsmakers: The Bridges and Roads of La Crosse County
<https://www.youtube.com/watch?v=DBboXN0JcpY>

Wall Street Journal - <https://www.wsj.com/articles/nations-crumbling-roads-put-a-dent-in-drivers-wallets-1438365456>

Taxable vs. Non-Taxable

EXAMPLES OF NON-TAXABLE BUSINESS

Prescription Drugs

Hospitals, clinics and medical professions

EXAMPLES OF TAXABLE BUSINESS

Candy, nut and confectionary stores

Eating places

Drinking places

Sporting goods stores and bicycle shops

Amusement parks

Retail bakeries

Dairy product stores

Average Property Tax Owner

The average property tax owner pays ---- in taxes. How much of the property taxes go to roads (currently)? How much would it decrease property taxes?