
◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

November, 2003

Stand up and be Counted.

"Now is the time for all good men to come to the aid of their country." - a popular variation on the classic typing drill by Charles E. Weller. Some of us 40- to 60-somethings banged this out in high school typing class. But the quote and its patriotic sentiment seem to have been forgotten by most

In Brown County, it seems long forgotten by those who cry, "My taxes are just too damn high." For those who have despaired and forgotten, I have good news. The opportunity to stand up and do something about those tall taxes has arrived. It's as conspicuous as the tax moose lurking for years outside the courthouse, spitting its cud on passersby.

Our new leaders, Brown County Executive Carol Kelso and Green Bay Mayor Jim Schmitt have pastured that moose. Their earnest stewardship and fiscal prudence has accomplished what many said was impossible -- maintained services and restrained taxes.

Now is the time to pick up phone. Call your County supervisors and City Alderpersons. Tell them you like the budget's sleek new physique. Tell them you won't miss that giraffe at all.

The last few weeks have brought out the worst in some county/city officials and employees. We all understand their anxiety, they fear for their jobs. But to threaten loss of services if we the taxpayers do not keep their giraffe, it feels, albeit unintentional, like a threat to withhold services. We expect a little more courage and loyalty from our civil servants, whom we have taken such good care of all these years. Fearmongering is unbecoming.

Many in our community never enjoy public sector job security, or generous government-guaranteed benefits. Anyone who feels threatened by these budget is welcome to find other work. Very few positions would be axed or stand vacant, unlike a private sector downsizing. Our Fox Valley has lost an incredible number of private sector jobs.

The city and county budgets maintain our top-notch public safety services, which rank among the best in the state. And they do it with a leaner, meaner bureaucracy.

What the community asks of government is simple: Common sense restraint. Let's follow Executive Kelso's and Mayor Schmitt's approach, look for ways to cross-train personnel in an effort to fully employ our workforce.

We cannot fail to embrace this chance to make government more efficient.

This is exactly what the Federal Reserve talks about when citing increased domestic workforce productivity. We are Americans. We fix our own problems. As the old song goes, "We are the champions, my friend."

I am reminded of an old football story, about an old-school 220-pounder who used to rely solely on his size. He got to the pros and discovered even bigger players. But he didn't reach for the pizza and try to get bigger. He jumped on the cutting edge, began lifting weights and training, and discovered he was stronger and more agile at 200.

It is time to pick up the weights. No more short-term stop-gaps. Bigger is not better. Our government knows how to be more efficient and effective. We just need to let them know that we know it too and let them do it. We the owners of this government must speak out and demand improvement. Speak loud and often. If we fail our duty, shame on us. If public servants fail their duty, shame on them. Call, write or shout from the street corner: We will not miss the tax giraffe.

This won't be easy. True sacrifice hurts. The pain may be short term if the remedy is swift. Our resolve will buoy our spirits. We cannot always guarantee anyone's livelihood and we should not try. Our country was not founded on such guarantees. We must exhaust every option to do for ourselves what we can do for ourselves. Government should be a distant, but always visible, last resort.

April brings elections. Remind your elected servants of that. Next year's budgets start at the beginning of the year. If revenue streams do not rise, government could face another drought year. They need to face up to rising healthcare costs with a principled resolve to face the people and turn their backs to the courthouse.

That moose never left because we kept feeding it. The more it called, the more we fed it. Easy government guarantees have certainly contributed to rising costs. .

Stand up and be counted. Voice your public support for our new leaders and their lean but powerful budgets. Take the step toward freedom from taxation.

Richard Parins, President

The BROWN COUNTY TAXPAYERS ASSOCIATION – Promoting Fiscal Responsibility in Govern-

Do The Resch Center and Arena Compete With Each Other?

The Brown County Board will be considering spending \$64,000 to repair the roof at the Veterans Memorial arena. The checkerboard appearance is unsightly, and served as a "poster child" when construction of the present Resch Center was being promoted. Even though they claim 100 events are still held annually in the old arena, there will still be questions whether the site could better be used for parking for the Resch Center and Packer games.

Perhaps we have forgotten that when a new arena was being promoted, the need for a 10,000 seat facility was not necessary the issue as much as the need for additional venues for conventions, meetings, and the like. The justification was that Green Bay and Brown County were losing millions of dollars each year to other cities. We acknowledge that while the KI Center and Lambeau Field Atrium fill some of this need, it would seem that there is still a valid use for the old arena for smaller functions and exhibit space to supplement Shopko Hall.

Our suggestion would be a complete analyses of just where Green Bay presently stands in the convention business. This should also include a way of dovetailing events between Packer games during the football season. This is a time of year when many events are held. Large conventions and events are usually scheduled months or years in advance, and it seems it would be difficult if not impossible to schedule something in Green Bay with the uncertainty of hotel room availability, etc. **JF**

National Debt Update.

As of 7:00 PM, Nov. 5, 2003, the U.S.. National Debt had reached a total of **\$6,851,310,457,087.** + change. This is an increase of \$73,201,833,017 since last month. This amounts to about \$107,497 per family, or an increase of \$1,616 more you r family owes since October. This doesn't include what is owed for Social Security recipients.

How Wisconsin Ranks As A Place To Do Business.

In the October "Tax Times" we reported on a report by the "Small Business Survival Committee", a non-partisan group which promotes small independent businesses and publishes an annual report comparing the business climate in each of the states and the District of Columbia.

The criteria used includes the various taxes imposed by all states, the cost of utilities, crime rates, health care costs, minimum wage laws, the legal climate in regards to frivolous lawsuits effecting business, the states role in new job creation, internet taxes and access and the degree of regulations and regulators they have to contend with. Their conclusion was that Wisconsin ranks 31st nationally, or below average, and trailing neighboring Michigan at #9, and Illinois at #13 as business friendly. Iowa was ranked at #41 and Minnesota #49.

For their purposes, they consider a small business as having fewer

than 500 employees, which accounts for over half of private sector workers, and provides for between 60 and 80% of net new jobs. This would seem to hold true for Wisconsin.

We have received a copy of the complete report for 2003, and note the following key areas where Wisconsin trails other states. With #1 being the best, Wisconsin ranked #34 for its top personal income tax rates and #33 for high corporate income taxes. Wisconsin ranked #42 for high property taxes. Its unemployment tax rate is #37, and workers' compensation costs are at #35. The state gas tax is #47, or 5th highest in the country. Average health care costs rank #31, while the cost of electricity are at #26, or about in the middle.

While low crime rates, public education, recreational opportunities and other intangibles may make Wisconsin a nice place to live, these are not necessarily the factors that a business looks for when expanding or otherwise investing new capital to increase their number of employees. **JF**

Green Bay Fire Protection Costs Higher Than Comparable Wisconsin Cities.

Comparative costs from the Wisconsin Taxpayers Alliance indicate that fire protection costs for the City of Green Bay are considerably higher per capita. The reasons for this were not given in their report.

"To tax the community for the advantage of a class is no protection: It is plunder."

. . . Benjamin Disraeli

"When prosperity comes, do not use all of it."

. . . Confucius

"It is easier to elect candidates who share your political philosophy that to change their mines once elected."

. . . Political Axium

Articles and views appearing in the "TAX TIMES" do not necessarily represent the official position of the Brown County Taxpayers Association. We want to encourage discussion and input on current issues of taxpayer interest and invite your comments or articles suitable for future "TAX TIMES." Please send them to the BCTA, P. O. Box 684, Green Bay, WI 54305-0684, or call Jim Frink at 336-6410. E-Mail Frink@ExecPC.Com.

City of DePere Honored For Municipal Tax Rate.

Recent figures released by the Dept. of Revenue indicate that the City of DePere had one of the lowest municipal tax rates in Wisconsin for 2002 property taxes. This was confirmed by The Wisconsin Taxpayers Alliance in their June "Wisconsin Taxpayer" publication which compared the total net property taxes assessed in all Wisconsin cities and larger villages and towns.

They report DePere had a municipal rate of \$4.70 per thousand dollars of assessed valuation, which ranked them 181st out of 188 rated cities, with 188 being the lowest. This compares with \$5.24 for Ashwaubenon, \$6.05 for Allouez, \$8.14 for Green Bay and \$8.50 for Appleton.

DePere has long been recognized as being a desirable place to live, with good police and fire protection, parks, recreation facilities plus other quality of life enhancements. The average overall property tax bill is not necessarily lower, however.

The Taxpayers Alliance report indicates the *total tax rate* in DePere is \$21.52 per thousand. This includes school, county, VTAE taxes and other adjustments. This compares to \$20.93 per thousand in Ashwaubenon, \$21.25 in Allouez, \$23.45 in Green Bay and \$22.69 in Appleton. In other words, with everything being equal, the owner of the theoretical \$100,000 home in DePere would pay \$2,152.00 property tax while the bill would be \$2,093 in Ashwaubenon, \$2,125 in Allouez, \$2,345 in Green Bay and \$2,269 in Appleton.

According to the Wis. Dept. of Public Instruction, school taxes in DePere at \$11.06 per thousand are somewhat higher than the state average of \$9.73. This compares with \$9.72 in Ashwaubenon, \$9.85 in Allouez and Green Bay and \$8.50 in Appleton.

One item that is difficult to factor in when comparing property tax rates is the effect of commercial and manufacturing property against residential property. For example, the average assessed property valuation per capita in DePere is \$62,530. It would be necessary to compare the average residence in each mu-

nicipality to get a true comparison. Wisconsin law mandates that all property be assessed equally, but many factors have to be considered, including real estate values between one community or area and another. DePere has a fair amount of commercial property, but the college owns a lot of property that is probably tax exempt. This compares with an average valuation of \$93,718 per capita in Ashwaubenon, \$51,870 in Allouez, \$45,603 in Green Bay and \$48,803 in Appleton. These numbers reinforce the theory that commercial development helps pay property taxes. While DePere's municipal property tax rate is low, the per capita municipal spending is high at \$1,346 per resident. This compares with \$1,106 per capita in Allouez, \$1,130 in Green Bay, \$1,108 in Appleton and \$1,962 in Ashwaubenon. All figures are for 2002 tax levies payable in 2003.

It is obvious that in order to declare taxes are less in one locality than another you have to consider among other things the level of services provided, the mix of commercial and residential property, and comparable valuations with other communities. If your taxes appear to be out of line, first talk to your assessor but keep in touch with your elected officials to express your concerns. Especially at budget time.

Jim Frink

"Never answer a question from a farmer." . . . **Hubert Humphrey**

"There's no trick to being a humorist when you have the whole government working for you."

. . . **Will Rogers**

Why Spend \$53 Million on Something That's Automatic?

The Dept. of the Treasury will spend \$53 million during the next 5 years to market their new \$20 bill and other currency to follow. Apparently they didn't spend enough marketing their last update about 3 years ago. The question is, since you have little choice but to use the new currency, is it a waste of money to advertise it?

Is It Time To Charge Admission For Museum?

One of the proposals before the Brown County Board in their efforts to reduce the budget will be charging admission fees to the Neville Public Museum. It seems this has been proposed every year at budget time.

The tax levy (taxpayer cost) for the museum was in excess of \$1,000,000 for the year 2003. It is estimated that by charging a basic \$4.00 adult admission, at least \$100,000 could be raised annually to offset expenses. While this will only cover a small portion of the cost to taxpayers for maintaining this facility, and would possibly discourage attendance, it is becoming increasingly difficult to justify the levy cost of the museum when other valid county services are being reduced. It would likely cost \$100,000 to hire and administer someone to collect the admission fee.

Anyone who has traveled about the country will attest that there is not much for free anymore. The Museum offers a wonderful history of the Green Bay area but will visitors keep paying for return visits?

It seems that whenever admission charges or fees are initiated by any unit of government, it is too easy to keep increasing them at will. Boat launching fees and park admissions are examples. Sometimes it is due to the lack of return on investment and sometimes it is taking advantage of public apathy to make more money. The laws of diminishing returns are not considered until it is too late. An example of that could be downtown parking meter fees.

There is probably little argument that the museum is a valuable asset to the city and county and should be maintained. There is an active "Friends of the Museum" group, and certainly they have offered input as to ways of making the museum attract greater attendance and less of a burden on taxpayers. Give them and your county supervisors your thoughts.

"No man's life, liberty or property is safe while the legislature is in session." . . . **Mark Twain**

Most County Departments Manage to Reduce Budget Expenses.

The Brown County Government is a huge business with a 2003 operating budget of approximately \$210 million of which \$66 million is raised through property tax levies. There are over 1,500 employees in 30 departments. As the county has grown, annual spending has grown from \$116 million in 1993 to \$209 million in 2003. The average tax levy per capita has grown from \$143.07 per person in 1993 to \$288.01 in 2003; a 100% increase in 10 years and well in excess of the rate of inflation.

In 2002 and 2003, shortfalls of anticipated revenue to the State of Wisconsin have forced cutbacks to local government units of shared revenues, forcing local units to either raise their own sources of revenue (property taxes) considerably, or cut services. All departments of the Brown County government were asked to reduce their budget requests for the year 2004 by an average of 10%, and in most cases this was accomplished while still providing services.

An example of one departments meeting this reduction is with the County Surveyor. This department had a 2003 spending budget of \$776,000. The question was raised as to the necessity of such an expense for a surveyor considering that private surveyors are available for a fee, and a citizen committee was formed to investigate.

This department with 11 employees is responsible for recording and maintaining records of the 93,000 individual parcels of land in the county, with about 12,000 annual transactions which they record for tax assessment purposes. Location and verification of corner markers and boundary lines is an ongoing project. In addition, mapping services are provided other agencies such as the state and county highway departments, real estate developers, the DNR, and utility contractors.

Members of the committee contacted other counties to learn the extent of services they offered in relation to taxpayer expense and largely concluded that Brown County was offering excellent service to its users at a reasonable cost.

The department also produces a considerable income each year through the sale of map copies, and special projects. The county keeps 20% of the Wisconsin Real Estate transfer fee. which amounted to \$559,049. in the year 2002 alone.

While the work load of the department will remain the same, its expenses will be reduced for 2004. The present surveyor is retiring, and a decision was made not to fill the position resulting in a considerable savings. The department will be renamed the Land Services Dept. which more accurately describe its functions, and managed by the present staff with no increase in personnel.

In addition, the present staff has identified a number of cost saving measures, and will be looking for ways to increase revenues through the sales of services. All in all, the Surveyors Dept. spending budget was reduced from \$776,682 in 2003 to \$694,893 in 2004 (pending final approval), while still providing a high level of service to Brown County.

In the meantime, committee meetings and public hearings which sometimes seem choreographed by status quo interests review the various department requests for final board approval. What we feel must be recognized is that:

- The "good times" have come to an end. The economy is still weak, and many taxpayers have lost their jobs, or have seen their hours cut.
- Local government must do it's part by making expense cuts and adjustments. Government costs have gone up three times the rate of inflation.
- The Green Bay mayor Jim Schmitt, County Executive Carol Kelso, and School Supt. Dan Nerad have taken the lead by proposing budgets which keep spending and property taxes in line, without increases over last years. These budgets continue to provide necessary services while keeping taxes in line. We assume the other taxing jurisdictions in Brown County will follow their example by cutting expenses and not proposing new

spending initiatives.

- Our request to those who oppose proposed budget cuts or demand increased levels of service is simple. If budget cuts are restored, or new items are added, a corresponding cut should be made somewhere else. It's your money.

Proposed Budget Cuts Human Services Costs.

Some of the initiatives in the 2004 Brown County proposed budget that provide more efficient Human Services and save county taxpayers almost \$2.8 million without affecting services were as follows.

- Transfer day services for developmentally disabled individuals residing in nursing facilities to providers who can bill the federal government for these costs. This could save county taxpayers \$571,200.
- Relocate 6 adolescent psychiatric beds within facility to share staff. This would save over \$500,000.
- Close 8 vacant beds at MHC intermediate care mentally retarded. facility. Net savings would be \$82,716.
- Outsource mediation facilities. Savings \$183,507.
- Reduce temporary agency nursing services. Savings \$100,000.
- End Positive Parenting Contract. Change saves \$185,782.
- Reduce contracting with private attorneys for termination of parental rights (TPR) due to an elimination of the waiting list in child support. This would save \$75,000.
- Eliminate vacant positions. - If needed, current staff will absorb duties. Annual savings, \$1,200,000.

"How can Congress give itself a \$3,400 pay raise while nearly 9 million people are unemployed?"

. . . Sen. Russ Feingold

"Democracy must be something more than two wolves and a sheep voting on what to have for dinner."

. . . James Bovard

Brown County Sheriff's Department Budget.

Investigation shows the staffing level in the Sheriff's Department is significantly higher than those recommended by consultants and administration. In 2001, 22 additional positions were added in the jail at the Sheriff's request above and beyond the levels recommended. In addition, nine patrol officers were added.

Overtime costs have increased, not decreased, since staff was added. Contrary to conventional wisdom and common sense, actual overtime expenditures increased 38% between 2000 and 2002 (\$1,351,861 to \$1,869,851). This occurred while staff was significantly increased, transportation costs for prisoners were virtually eliminated, and a supposedly more cost efficient jail was opened. This clearly shows that staffing does not drive overtime costs – it is the system being manipulated by staff.

Population serviced by regular patrol function has decreased over the years yet costs rise dramatically. The Villages of Pulaski, Wrightstown, Hobart, Denmark, Ashwaubenon and the City of DePere have added their own police forces over time. While the population and area of jurisdiction for the Sheriff's Department have decreased, staffing and costs have dramatically been increasing.

Supervisor/Non Supervisor staffing ratios are higher in Brown County than several other peer counties. According to a 2001 study Brown County had a 1:5.7 ration compared to 1:6.6 in Winnebago County, 1:6.9 in Racine County and 1:7.7 in Waukesha County. It can be argued that Brown County is top heavy with management positions.

The chart below compares public safety spending by county for 2001 with neighboring and comparable counties.

Notify BCTA of Address Changes.

The TAX TIMES is sent via bulk mail rates, with the consequence that we are not notified by the Postal Dept. if they are unable to deliver due to address changes. Please, if you move or if our mailing records are incorrect, let us know so we can make corrections. Also, we will soon begin mailing dues notices and ask that you provide your complete 11-digit ZIP code if we do not already have it. We are pleased to keep our dues the same as previous years. Notices are sent on the anniversary you first joined the BCTA. Question? Call Jim Frink, Treas. 336-6410. Thank you.

2003 Annual Meeting Notes. County Executive Explains Budget Principles.

Minutes from the 17th annual Brown County Taxpayers Association meeting held October 16, 2003.

Guest speaker Brown County Executive Carol Kelso addressed the meeting. She reviewed the principles used to develop the 2004 Brown County budget: **#1**–Curtail the use of reserves to fund ongoing expenses. **#2** – Absorb loss of state and federal revenues. **#3** – Examine service delivery systems. **#4** – Recoup our costs when possible. **#5** – Halt tax subsidies for out-of-county residents.

The proposed budget refocuses on the core missions of county government, trying to produce a more efficient government. It also distinguishes between mandated and non-mandated programs.

Major influences upon the budget are shared revenue reductions, state and federal funding reductions, costs of the Joint Communications Center, and rapidly rising health care costs. The proposed budget absorbs these impacts and produces the lowest tax rate in the last ten years.

The Public Safety budget reduces staffing to a level consistent with study recommendations. For example, the new jail was originally staffed for 100 percent occupancy. Future staffing must relate to actual occupancy levels.

The Health and Human Services budget consolidates units at the mental health center, saving \$500,000 annually. The County's capture of federal funds is increased and County overmatch dollars are reduced. Every cut was discussed in detail during the budget process. Future contracts with service providers will be reviewed, not automatically renewed. Plans must be developed to comply with mandates for de-institutionalizing developmentally disabled patients by 2005.

Members inquired about cooperation from union employees and the number of unions (17 unions represent 94% of county employees). Suggestions made by BCTA members included contracting for highway construction and looking for the potential savings identified during the last campaign for sheriff.

State Representative Becky Weber commented that the proposed county budget should be held and that mandates and their effect on the budget should be listed.

Election of directors and officers will be postponed until the next regular BCTA meeting, which is scheduled for November 20, 2003. Details are on the last page of this Tax Times.

Dave Nelson – Secretary

County Executive
Carol Kelso addresses

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www.BCTAxpayers.Org

THINGS THAT MAKE US WONDER.

Governor Doyle has expressed support for ID cards to identify legally registered voters to prevent fraud at the polls. There have been some minor abuses at state voting places in recent years, but from what has been publicized it seems to have been a matter which could and should be resolved by local officials.

The real problem lies with getting people to vote in the first place, and asking people to obtain and display an identification card while standing in line in their own neighborhoods could probably be another reason to stay home.

While on the subject of voting, what ever happened to campaign finance reform? It was a hot subject after the 2000 and 2002 elections but now that candidates are lining up for the big 2004 campaign year it seems like business as usual. More and more we are seeing how our government is being run by campaign contributors rather than for the people who vote. Campaign contributions should not have strings attached, but having taxpayers pay the bill is not the answer either.

We congratulate the Wisconsin Appeals Court which threw out the case of the lady who claims she broke her ankle after slipping a french fry at an event at the Brown County Arena. Hopefully some sanity is returning to our legal system. Details of the plaintiffs case were not publicized, but we would assume she was seeking damages beyond her reasonable medical needs.

~~It is disturbing that the U. S.~~ Government continues to pour billions of dollars of our tax money into the Iraq mess. Whenever federal money is made available the wrong people will figure out how to get it. Wasn't some of this supposed to come from the sale of their oil when things settled down?

All the "Pork Barrel" spending that congress provides in this country is disturbing, but wait until we get Iraq up and running. For example, "TIME" magazine reported of a \$15 million con-

tract to a U.S. company to construct a new cement plant there. The money was spent but the job wasn't. Some people in Iraq were able to do the same job for \$80,000.

Does it seem like a new retail store can be constructed from scratch , stocked and opened for business in just a couple of months while it takes forever to make a few highway repairs or fix a bridge. Would it really cost more to pay the workers overtime and get the job done rather than keep the public wasting time and gas all summer waiting for a job to get done?

National Holidays are a traditional way of honoring our heroes and our heritage and should be respected for their intended purpose. Nonetheless, when paid holidays are mandated or given as an employee benefit, they can be very expensive for the employer. Most employers gladly honor Memorial Day, July 4, Labor Day, Thanksgiving, Christmas and New Years. However, stretching the list to include Veterans Day, Columbus Day, Presidents Day, M. L. Kings birthday, the day after Thanksgiving and Good Friday is beyond economic practicability in many cases. Examples are that even schools, banks and local government offices still operate on most of these days, avoiding expense and disruptions to their services.

Federal employees have more generous benefits, however. For example, postal employees not only don't deliver door to door mail on all declared holidays, they apparently no longer make box holders mail available to business customers. At least this was the case last Columbus Day. Honoring our historic national holidays is understandable and great if your employer can afford it. However, it is a handicap for a business not to be able to receive checks, orders and important communications and still make a profit to pay their employees and taxes.

The UW Board of Regents possible weren't made aware of the states financial problems as they recently voted themselves hefty pay in-

creases. These same regents should be made responsible for explaining their actions to students being asked to pay increased tuitions as a result of the state budget. Has it ever really been *proven* that the UW system is losing instruction talent due to low pay?

On the same subject, Wisconsin college students recently protested the fact that tuition prices have increased 43% during the past 10 years. So what! For example, Brown County taxes have increased over 100% from 1993 to 2003. \$143.07 to \$288.01 per person. We also had a countywide sales tax given us adding another \$65.00 or so per capita to pay. Welcome to the real world.

There has been little economic news to indicate that the state will be able to increase its spending habits in the immediate future. By far the largest source of state revenue is the individual income tax, which will require greater employment and larger average wages in order to grow. This is following by the sales tax which will require greater personal income if it is to provide more funds for revenue sharing purposes.

Wisconsin Attorney General Peg Lautenschlager has announced a statewide initiative of various agencies to combat rip-off schemes specifically directly at senior citizens. That should really be welcome news to those who live on meager savings and pensions, plus social security who are trying to hang on to their residences but are faced with ever increasing property taxes and medical costs.

One of the publicized reasons for California Governor Gray Davis's unpopularity and recall from office was the fact that he granted the states Indian tribes liberal operating benefits at their casinos, while not providing for a return of tax dollars from them in return. This sounds familiar. It was also disclosed that those same casino interests were big contributors to Governor Davis's last election campaign. Interesting.

Making drivers licenses available to illegal immigrants is bad enough, it also gives them identification which

can be used to obtain all sorts of services and privileges of citizenship.

Budgets for the year 2004 are being prepared by the City of Green Bay, Brown County as well as the various municipalities and school districts in the area. Even though increased property valuations in most cases will provide revenues in excess of last years assessments, state shared revenue cuts will call for spending reductions. Employee salaries and benefits are far and away the biggest problem. The cost of generous insurance plans offered in previous years are now increasing faster than salaries and are difficult to control. Also, negotiated pension plans must be funded at taxpayer expense. Public employees have other unique benefits . In many cases they are able to save their unused sick leave, and be compensated at a later time such as retirement. This also applies to unused vacation or holiday pay. Some employees are able incur large amounts of overtime pay, placing their salaries well above what is budgeted. These are areas that will undoubtedly be scrutinized more in future budgets.

One of the duties and responsibilities of our elected officials and their appointed department heads should be operating with available funds and improvising and implementing cost effective ways to operate their departments.

Private employers are also being forced to reduce their staffs due to economic reality. They call it "downsizing." In most cases, those remaining willingly make adjustments to maintain the required level of service, until conditions improve. They realize that it is up to them to keep things going. In most cases, the same level of service is offered customers as previous, and the business makes a profit.

This is similar to a public employer operating on a reduced budget. The other option is to deliberately make things "Not Work". Perhaps this is one or the major differences between public and private employees. One big difference though is that with private employers, a supervisor or department head who can't manage to get things done with a reduced staff or budget will soon find himself out of a job.

The Village of Allouez is proceeding on their plans for a grand new \$6 million village hall and public works facility at a yet to be decided location. This could bring a substantial tax increase to residents at a time when others are holding back on expensive capital projects.. In the meantime, they approved a \$77.64 annual surcharge on water bills starting in 2004 to cover storm water cleanup. Is a fee different than more taxes?

Congress voted itself a 2.2% pay raise to take effect Jan.1, 2004. In the meantime, the nation faces a \$500 billion deficit next year. If nothing else, this certainly sets a poor example for other federal employees. Part of being a leader is making sure the books balance at the end of the year.

Three hundred banners identifying the "Downtown District" have been hung in downtown Green Bay to promote the area. To really promote business the city should consider removing 300 parking meters.

It recently made national headlines when Federal agents raided 60 Wal-Mart stores in 21 states to catch 300 illegal immigrants working for private contractors. They could have gone direct to the contractors headquarters and saved Wal-Mart the embarrassment. The same day it was announced that the Senate Judiciary Committee had approved giving legal residency and in-state college tuition to "tens of thousands" of children on undocumented (illegal) residents. America is a wonderful place.

What is hard to understand is if an employer claims an expense for an employee, he is required by law to verify they are a U.S. Citizen from their social security identification card, and account for all wages paid. Apparently the Social Security Administration is a bit careless also.

The northern Indian tribes have purchased the Crandon mine site for an announced \$16.5 million. There probably has been much more than that amount spent in legal fees by the min-

ing companies in recent years.

Naming rights for Lambeau Field will be a controversial subject even if someone does come up with the money. Telling taxpayers that the sales tax will be eventually paid is also questionable as there certainly will be other pressing needs to address at that time.

"Things That Make Us Wonder" consists of thoughts that occur to us, mostly taxpayer related in some way, that come to mind during the days news events. Some of them are relatively unimportant and probably not worth commenting about. Other could easily be expanded to full length feature articles worthy of further study and action to protect our interests as taxpayers. Sometimes we are able to put a different spin on current events from what you read in the papers or see on TV. We are trying to cover a wide variety of subjects in a limited space, and also illustrate the wide variety of items of taxpayer concern which exist today. We acknowledge that our perspective of some issues in this column may be contrary to that of some our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments are always welcome as well as suggestions for items to include in this section of the "TAX TIMES."

As usual, lots of things to wonder about.

Jim Frink

"The inherent vice of capitalism is the unequal sharing of the blessings. The inherent blessing of socialism is the equal sharing of misery."

. . . **Winston Churchill**

"When buying and selling are controlled by legislation, the first things to be bought and sold are legislators."

. . . **P. J. O'Rourke**

"Don't make be come down there."

. . . **God**

The TAX TIMES

Brown County Taxpayers Association
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The TAX TIMES - November, 2003

BCTA Meeting and Events Schedule. (Mark Your Calendars.)

Thursday - November 20, 2003. BCTA Monthly Meeting

GLORY YEARS. 12:00 Noon.

Discussion on Local Budget Issues.
Nomination and election of Directors and Officers.
Discussion on plans for coming year.

Thursday - December 18, 2003. BCTA Monthly Meeting.

GLORY YEARS. 12:00 Noon.

Program and Speaker to be announced.

Thursday - December 25, 2003 – Merry Christmas.

Thursday - December 1, 2003 – Happy New Year.

Thursday - January 15, 2003 - BCTA Monthly Meeting.

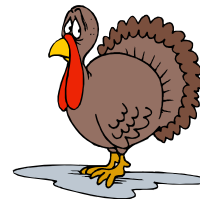
GLORY YEARS. 12:00 Noon.

Program and Speaker to be announced.

BCTA Monthly meetings are held the third Thursday of each month at the
GLORY YEARS, 347 S. Washington St., Green Bay
Cost – \$6.50 for meal – Includes tax & tip. Payable at meeting.

All members of the BCTA, their guests, and other interested parties are cordially invited
to attend and participate in these open meetings.

Call Jim Frink, 336-6410 for information or leave message.



**November,
2003**

“Though the people support the government, the government should not support the people”
. . . Grover Cleveland
“I hope we never live to see the day when things are as bad as our newspapers make it.” . . Will Rogers

SUPPORT THE BCTA

**New Members are Always
Welcome.**

Call 336-6410

**Write us at P. O. Box 684
or visit our website**

**www.BCTaxpayers.Org
for Details.**