
◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

December, 2004

Let's be real.

It's good to have leaders who know where their bread is buttered and have as much respect for the knife as they do for the butter churners.

Responding to the Tax Foundation's recent study rating Wisconsin 41st on its business tax climate list – 10th worst in the nation – Speaker John Gard said, “Instituting a Taxpayer Bill of Rights and amending the state's constitutional to help control spending will be the first step toward creating an environment to make businesses more competitive.”

Tax Foundation Pres. Scott Hodge agreed that TABOR would boost Wisconsin's rating. But the highest ranking states also got by without one of the three usual forms of state taxes: personal income, corporate income and sales taxes. Wisconsin is burrowed into all three categories.

However, though TABOR spells property tax relief, it does not get us a much needed tax cut. In fact, TABOR will allow modest annual tax hikes in adjustments for inflation and population, which, if you know American history, only grow each year.

So Wisconsin will remain in Tax Hell without real property tax reform.

I am pleased to hear Mr. Gard understands that property tax relief will help our business climate and he is ready to take Step One. But it is time to remind our lawmakers to take Step Two: End the wasteful and counterproductive corporate income tax and get the K-12 public schools and tech college levies off the property tax.

This will not be as easy as passing TABOR. TABOR gives the people a chance for direct democracy and the polls match my heart, I know we are ready to approve that amendment.

NO, Step Two will be hard because lawmakers must take it alone. We The People can only speak in e-mails and letters and phone calls. We won't get to vote on Step Two. And Step Two requires a hefty tax shift to sales taxes, and ending some sales and property tax exemptions long thought untouchable.

And lawmakers face a governor who thinks a tax shift is a tax hike – the opposite of previous governors who dubbed tax shifts as tax cuts. Our lawmakers will be worried they will lose their jobs as the other team spins them as tax hikers. Post-election stirrings about tax reform only increase the desire for tax relief.

That's why we must show our support now, show our willingness to take the pain that comes with change. Tell your lawmakers to get real, take Step Two. Cut the bread thinner and use the butter sparingly, we will live longer.

Have a blessed Christmas time! See you in the new year.

Richard Parins, President

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

Giving Thanks.

It's a tradition to take a little time on Thanksgiving Day, to say a word of thanks for the blessings in our lives. Our lives, our country and our world, have changed dramatically over the past few years, in ways none of us wanted. In the face of those changes, I think we have even more reason to be thankful.

I am thankful to be an American. That's an easy phrase to say. It rolls off the tongues of thousands of politicians as easily as gravy off mashed potatoes. Since 9/11, being able to call myself an American means more than ever.

I am thankful to my forefathers, who risked all, including their own lives and those of their families, to create what had never been seen before on the face of the Earth: a government required to submit itself to the rights of its people.

I am thankful for the Bill of Rights: free speech, freedom of religion, freedom to own firearms, freedom from undue government interventions.

I am thankful to those who protest our nation's actions, our nation's laws, even our nation's existence, and who in so doing verify the very principles upon which our nation was founded.

We live in a country where a person can criticize our government, our system, our way of life, and then drive his own car back to his own home, where his children are sleeping peacefully, free from fear, at least from his own government.

In 2002, in the days following the liberation of Afghanistan, a theater re-opened in Kabul, the capitol. During the years of Taliban rule, movies and television were forbidden in Afghanistan – a theater opening was an unheard-of event. So many Afghans wanted to see the movie – to exercise a right that isn't even questioned here today – a riot nearly ensued.

Of course, the crowd only contained men. Women were still not allowed in the theater there. It's only been in the past year that girls have begun going to school there.

Following the fall of Saddam's regime, Iraqis responded by embracing the freedom of speech with as much enthusiasm (and maybe more) than we do here. Dozens, maybe hundreds of newspapers, pamphlets, publications sprang up in Iraqi cities. There are Internet cafes there now. Music, religious rites that were banned under Saddam, and protests against their own government are normal there, just like here. This was all unimaginable during Saddam's reign.

Iraq is becoming a fledgling democracy – there is still great danger to the Iraqi people and a new, democratic way of life there, but at least they're on the path.

That can't be said of so many other places. There is slavery and genocide in Sudan. Religious persecution in China and elsewhere. Dictatorship and starvation in North Korea. But not here.

I am thankful that I live in Wisconsin. I'm thankful for the people who live here. The good neighbors, the hard workers, the people who sacrifice for their businesses and their families. The people who face an obstacle and overcome it. Who face adversity and defeat it. Some say our government makes Wisconsin great – I say it is those people.

This Thanksgiving, the words are coming as easily as ever. We live in the best country in the world. Because of our freedoms, and because of the rule of law, not of men.

Happy Thanksgiving.

Rep, Frank G. Lasee

Downtown Development Dependent on Many Things. (Including Parking) Part #2

This is a follow-up to an article in the January, 2004 *TAX TIMES* regarding parking meters in downtown Green Bay. Members of the Green Bay City Council and the *Press-Gazette* in a November 14, editorial also endorsed removal of the parking meters and we would like to add our comments.

The mayor and city council have worked hard to attract more investment and development in the downtown and near west side. This has been an ongoing and expensive project for both the city and private interests for some time. Expensive to the city because they have invested large amounts of taxpayer money in parking ramps, road construction, beautification projects, tax incentives, loans and whatever in efforts to reverse a problem that is finally showing signs of correction. Expensive to private developers and retail establishments who have invested countless millions in the Port Plaza and present Washington Commons Mall only to find their investments did not return the profits they anticipated. Although some new construction is taking place there is still a long way to go.

While it is easy to look back and criticize the decision to raze the area in the 60's and 70's, there is probably no comparable city in the country who's downtown area has fared any better. We have a chance for a new beginning.

One reason that the mall was constructed was that customer parking in downtown Green Bay was becoming a major problem. This was alleviated by the City's parking ramps which were built in conjunction with the mall. All went well until outlying shopping areas with ample, convenient, and free parking became popular. Other traditional downtown business such as doctors, office buildings, entertainment facilities followed suit for the convenience of their customers. The net result is that plenty of parking was now available downtown; but no customers.

Downtown business's apparently realized they had a problem and have arranged for free parking. It appears it came too late to help. One problem may not have been the price of parking, but the methodology. Paying for the first hour was no problem, but charging for a full hour beyond that point was. Example, my wife was once told she owed for an additional hour, as she was one minute over the limit. She seldom went back. One solution would be to charge in smaller time increments after the first hour.

A bigger problem however, seems to be the parking meters. We all understand that unless there is some control people would leave their cars on the streets all day long, making it bad for everyone else. We asked in our 2004 BCTA Taxpayer Survey,

“Removal of Parking Meters should be considered to encourage development.” The respondents to the survey replied with a resounding **YES, 90% and NO, 10%.**

One observation is that many people simply do not like to use them and avoid business in the area accordingly. Away from the immediate downtown area, there are often blocks of meters sitting unused. This is especially true on Broadway, where the city and private developers have done much in recent years in attempts to revise the district. Take a drive on Broadway any day, any time and see if you agree. Recently a local radio talk shows discussed downtown parking, and several callers reported that parking was no problem – as long as you didn’t mind walking a few blocks. Presumably to avoid the metered areas.

Human nature and thrift may be the primary culprits. Perhaps to feed more money in a meter than needed is considered wasteful, even a nickel or dime. It adds up. When you don’t really know how long you will park, how much do you put in? Downtown visitors to the library or government buildings never know how much time visits there will take. Parking meter violation fines may provide revenue but alienate users and discourage business even more. We realize they are necessary but poor public relations when promoting business. Out of town visitors go elsewhere.

The Green Bay Parking Utility is a division of the Department of Public Works. Their 2004 budget called for \$2,150,000 in expenditures, offset by \$2,150,000 in revenue. It is self sufficient, not representing a cost to taxpayers. The largest cost is for 37 employees and benefits which comes to a little over \$1,300,000. annually.

On the income side, only \$218,000 is projected from on-street meters. This is the income that is discouraging business. Does the amount collected on Broadway offset what the city has spent in the area? In all fairness, some of the \$660,000 projected from citations should be also be credited to meters, although it comes from a number of illegal parking fines assessed throughout the city.

If the parking utility budget were broken down to more detail, we are sure that the expenses of monitoring, replacing, repairing, removing snow and emptying the meters far exceeds the \$218,000 in revenues and proportion of fines that are realized annually. Successful businessmen will discard a portion of their operation if it is unprofitable. ***In other words, more of the remaining revenues from the parking utility could be applied to profit.*** We are sure the present employees could be used in the new ramps that are being constructed.

For example, although ramp revenue have declined recently, these and other city lot facilities realize about \$1,250,000 a year. It would seem this could be maximized more if more business in the area were encouraged to seek parking for their employees in the ramps on a fee basis. It would still be far cheaper than buying extra land and maintaining it for parking for their employees.

We realize that ramps are tremendously expensive to build and maintain. We will require more of them if downtown development

is at all successful. This will require a practical rate schedule covering their costs, providing for the needs of business but not discouraging patronage. They will never be paid for by meter revenues, however. Not when they lose money.

Yes, there would possibly some be problems to resolve if the meters were removed. They could still be maintained in certain short term parking areas. There should still be no problem patrolling streets, marking cars as previous, and assessing fines for violations. One or two hour limits depending on location seems reasonable. There must be better technology out today than marking tires with chalk. This should also allow a turnover of parking places. It worked before.

Why is this a taxpayer issue?

First, taxpayers and developers have spent millions of dollars on developments in the city which have not always been successful. Perhaps some of this money could have been spent elsewhere. While the blame cannot be placed on the parking meters, they certainly have been a factor.

An audit of the parking utility records could indicate that the meters actually cost more to operate than they receive in revenues. Add to this the cost of lost business due to the presence of the meters.

At present, the downtown area is undergoing a renewal which should result in a large increase in the numbers of employees and business customers. It will be integral for the city to provide adequate parking to secure the investment being made, but not to discourage patronage as at present. We acknowledge all that parking is presently disrupted at present due to downtown construction. Definite plans should be made regarding parking as each phase of construction are completed.

Some of the arguments are this. Adjustments in revenue loss could be more than offset by reductions in expense. The city could save rather than lose money. Further, the loss in revenues could be offset by other reductions in cost for business promotion and tax incentive. The possible gain in commercial activity would reward the city in many ways, including property tax revenues. Would it be worth a try. First present business owners would have to endorse action. If not, live with what we have. Then some discussion would have to be had with the city to further explore their interests and cost considerations.

It might be worth a try and we can always go back.

Jim Frink – BCTA



“Politics ought to be the part-time profession of every citizen who would protect the rights and privileges of free people and who would preserve what is good and fruitful in our national heritage.” . . . **Dwight Eisenhower**

“We mean by *“politics”* the people’s business—the most important business there is.” . . . **Adlai Stevenson**

What Will Social Security and Medicare Reform Be?

During the recent election campaign, candidates for office on all levels from the state legislature to President made many promises about what they would do for Social Security and Medicare and their eligible recipients just as soon as they were elected or re-elected to office. On the other hand, there were dire predictions that the plan would bankrupt soon, leaving the elderly without benefits and short changing those yet to retire.

While all of the candidates made every effort to show they had the interests of the people in mind, their proposed plans were usually a bit foggy. Not one of them really seemed to know the difference between a million, a billion or a trillion, where the money to pay for all of their promises was going to come from or the effect on the rest of the economy if any of these schemes ever became law. An example of this is the recently passed Medicare Reform Bill, designed to provide prescription drugs at reduced cost to Medicare recipients. While the publicized cost of this plan was \$400 billion over 20 years, educated estimates from several sectors have put it as high as \$700 billion or even more. The biggest problem is that this benefit will be of questionable value to the people it was supposed to help.

For many years, economists have warned that the Social Security system, as it has existed, was going to become bankrupt within the not to distant future, only determined by the control of variables. Cost of living increases to retirees who had not contributed to the system what they were taking out, large numbers of new workers reaching retirement age, mandating benefits to recipients who had made no contributions to the system, the economy and new income not providing sufficient revenue to keep the system solvent are factors. Despite hefty increases in workers and employers "contributions" in recent years, the system was steadily falling behind. Also, it has often been said the fund was not necessary segregated but possibly commingled with other government moneys., or in other words, borrowed to pay other bills.

Calls to reform and stabilize the system have been ignored. Through the years we have added Medicare, with payments made by participants far less than the actual cost to the system. We want to make more aliens eligible for benefits and add even more health care benefits. Most of the suggestions for Social Security and Medicare reform we heard during the election seemed directed to increasing benefits without actually stabilizing the system. In other words, increase the National Debt and don't worry about it. Several years ago, at a time when stock market investments brought a higher return many people wondered why they were not allowed to invest in retirement accounts conceivably bringing a higher return on their dollar than Social Security. This is now and that was then but it is an idea that either has merit or could upset the entire system.

Meanwhile, the cost of medical care keeps rising dramatically, and the solution of choice seems to have government subsidize these costs through Social Security, regardless of the cost. The National Debt, complicated by trade deficits is effecting all of us. Estimates that proposed reform plans could quickly double or even triple this National Debt go unheeded. Let's hope our leaders don't rush into another Medicare Prescription Drug plan as they did last year. In the meantime, save your money. **JF**

November Meeting Notes.

Regular monthly BCTA meeting held Nov. 18, 2004 at the Glory Years.

The budget approval meetings for Brown County and the City of Green Bay were discussed at length. It was agreed that, unfortunately, the Brown County Board and the Green Bay City Council seem unable to support any spending reductions of substance. Their annual budget meetings appear to be tortured processes that result in restoring spending for special items to the budgets under review.

Special concern was focused upon Green Bay residential property reassessments. **With average property valuations increasing by 33.5 percent in Green Bay and the property tax rate for Green Bay dropping only 21 percent, the numbers indicate a substantial increase in property tax collections for the city.** This observation is supported by the published budget proposal for the City showing property tax revenues increasing from \$41.8 million in the 2004 budget to \$45.6 million in the proposed 2005 budget, an increase of more than 9 percent. While the City's budget is reported to be below the guidelines for the Taxpayers Bill of Rights (TABOR), the residential property tax increases for the City don't seem in compliance with the spirit of TABOR.

While serious concerns were voiced about the Brown County and City of Green Bay budgets, it was agreed that the majority of the school district budgets within the county demonstrate far less concern for taxpayers than do the City and County budgets.

The members present reaffirmed their continuing support for an effective TABOR amendment for Wisconsin.

President Parins is assisting a group of Sheboygan County citizens with the formation of a taxpayers organization for their county.

Members who would like to serve on the BCTA board of directors are asked to contact Richard Parins or any member of the BCTA executive committee.

Brown County Circuit Judge Kendall Kelley will be the speaker at the Dec. 16, meeting, and Jo Eglehoff from the Wisconsin Taxpayers Alliance will address, "Why Wisconsin Taxes Are So High", at the January 20, meeting. In order to allow more members to attend, the January 20, meeting will be held at 6:30, and will not be a dinner meeting. We will encourage guests to attend and learn more about the Brown County Taxpayers Association. Details on the last page of this

TAX TIMES.

Dave Nelson – Secretary

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www.BCTaxpayers.Org

Judge Kelley to Address December BCTA Meeting.

Brown County Circuit Court Judge Kendall Kelley will speak at the Dec. 16, BCTA meeting at the Glory Years. Other business will be approval of BCTA directors and officers for 2005 and other current issues.

Our January 20 meeting will be devoted to attracting new members to the Brown County Taxpayers Association. This meeting will start at 6:30 in one of the larger meeting rooms of the Glory Years, and will be free of charge as it will not include a meal.

Our speaker will be Jo Eglehoff of the Wisconsin Taxpayers Alliance, who will address *“Why Are Wisconsin Taxes High.”* All members are asked to attend and bring guests who may also be wondering why our taxes are so high. We are planning getting some publicity for this event and will be ready for a large turnout. Mark your calendar. Further details on the back cover of this *TAX TIMES*.

National Debt Update.

As of 9:00 A.M. on Dec. 1, the U.S. National debt total was approximately \$7,442,905,353,190., give or take a few billion.

This represents an increase of only \$14.3 billion, or about \$227 per family since last month but congress was also busy getting re-elected rather than spending our money.

Check www.toptips.com to watch the total as it changes, or check your browser for other similar sites.

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.

Which Study is Right? Neither.

Contractors cost more than state employees, or so one study says. Another report says that’s not the case – it’s cheaper to hire private companies to do the work.

Which is right? Both.

You may have seen the story. At the request of two unions (who represent state-employed engineers), The Department of Transportation looked at their own books and found that contracting engineering jobs out costs 18.3% more than keeping them in-house.

The conclusion is obvious: Governor Doyle’s plan to eliminate 10,000 state jobs by 2010 will end up costing the state money. At least in the DOT’s case, the Governor needs to hire more people – not fewer.

But the Governor’s office disagrees. They say the DOT study didn’t take all the costs into account. In fact, they say, having the state do the work costs 17.5% more than contracting it out.

What should we do? One study says privatize more. The other says not at all.

Perhaps we don’t have to do one or the other. It might benefit us all – the taxpayers especially – to have both the state and private companies bid on this work and other work performed by our government.

Let’s have state agencies compete with the private sector for work the state does now. It’s worked in Indianapolis, Phoenix, New Zealand and elsewhere.

In 1991, Indianapolis Mayor Stephen Goldsmith set that city on the road to privatization of services – a road that ended up leading to some privatization, and greater competition. Once, city employees had a monopoly on the work they did. Then, they found themselves competing with private companies for that same work.

The result: better services, happier employees, and lower taxes. A few highlights*:

* When management of the city’s

wastewater treatment was bidded out, the government agency lowered its “absolute bottom line” cost estimate by a further ten percent. The contract finally went to a private company that reduced costs by 44%.

* They saved \$1 million – 33% - on sewer billing costs.

* Began to repair potholes with five-man crews and one truck, where previously eight-man crews with two trucks did the same job. Budget savings: 25 percent.

In some cases, the government agency had lower costs than private companies. In others, private companies provided the service at a lower cost. In all cases, the taxpayers won out, and Indianapolis thrived.

The same is possible here. For example, for the past ten years, a single company has been administering Medicaid, BadgerCare, and SeniorCare, without having to compete for the job.

This year, the job was put out to public bid. Guess what? That company lowered its price by \$93 million over 5 years. Nothing to sneeze at.

So, keep contracting out to private engineers. Keep the state-employed engineers, too. Let’s have them compete for the job of providing those services. Then we will have real proof, instead of conflicting studies. But let’s have them both bid for the work – the government provider and the private provider.

Whoever wins the bid, gets the job. The union shouldn’t object: remember, they say it’s cheaper to have state employees do the work.

Who does the work isn’t important, as long as the taxpayers win, and get better services to boot.

William B. Conerly, Cascade Policy Institute.
Courtesy of Rep. Frank G. Lasee

“Politics consists of choosing between the disastrous and the unpalatable.” . . . John Kenneth Galbraith

“Politics is the art of looking for trouble, finding it everywhere, diagnosing it incorrectly, and applying the wrong remedies.”

. . . Groucho Marx

Things That Make Us Wonder.

The 2004 Presidential election is over, and despite a rather negative campaign a record number of Americans exercised their rights to vote.

No doubt with the efforts to register new voters by various interests to help their respective causes, and confusion at the polls, there were probably cases of ineligible persons casting votes. Whether this effected the outcome of any races would be difficult to determine.

To combat this, there has been a call for all voters to present a picture ID at the polls at the time they vote. While this idea may have merit, it would likely have the effect of discouraging large many people from voting at all. While the Presidential election brought records numbers to the polls, many local races are lucky to have a 20% turnout. This is usually the time that referendums are proposed and passed by a small minority of people that may not have been approved by the majority.

We note that many of the precincts in this area have good up to date listings of registered voters, hard working poll workers, and simple to use voting methods. It is much more important to encourage, not discourage our privilege of voting.

On the same subject, the Wisconsin State Election Board has decided to spend \$9.7 million tax dollars to have a private consulting firm prepare a master list of registered voters that checked after every election. It was not made clear whether this was before or after the state announced they projected a \$1.6 billion budget deficit next year.

They claim this expense was mandated by a federal law enacted after the 2000 presidential election. No word on whether other states are complying, or who will pay to keep the list up to date. Apparently local municipalities are no longer trusted to keep track of their citizens for voting purposes.

What good this is going to accomplish in Wisconsin remains to be seen. The same company they hired for \$9.7 million apparently made a mess out of a similar contract they had in Florida.

One big concern is that while we should all be concerned with voter fraud, having some outside firm operating for profit prepare a database of voting citizens and then tracking their participation at the polls could be a dangerous invasion of privacy. We have seen examples of government units such as the Motor Vehicle Dept. and Social Security Administration selling their databases to make an extra dollar. Imagine the monetary value of such a report to political parties with millions of dollars to spend in future legislative and congressional races where gaining a majority of votes is what counts. This whole things sounds like a bad idea.

Airlines are finding that as the average weight of Americans keeps rising, it costs more to fly them around. One solution would be to charge passengers and their luggage by the pound rather than by the piece as at present. It works with air freight. While not a very popular idea, we must remember that as taxpayers we pay plenty for airport construction and subsidizing the airlines for their losses for whatever reason.

The federal government has suggested the restriction of automobile tires in excess of 10 years old. While operating a vehicle with unsafe tires at today's high speeds is certainly an unsafe practice, there are more factors than age involved. There have been recent recalls of brand new tires, while older ones could be perfectly safe. The condition of the tires should determine their safety, not just the age. This is a taxpayer issue as it would necessitate disposal of additional millions of tires, as well as adding new costs to operating an automobile.

Congratulations to the City of Green Bay for being named the 33rd ~~best out of the countries top 200 municipalities~~ by the prestigious Milken institute for economic performance and job creation. Green Bay received the highest ranking of any Wisconsin city.

While this study concentrated on job growth and contributing factors in the areas studied during the past five

years, Green Bay usually fares well in other national comparisons which look at other factors such as costs of living, recreational and cultural opportunities, quality of schools, municipal services, and the crime rate. One negative on the Milken report was that Green Bay was rated 174th nationally in high-tech job creation.

In an effort to promote new business in Wisconsin, Gov. Doyle has announced the state will spend \$5 million over the next 5 years, (\$1 million per year), to improve information services and assist promising new business establishments receive items such as access to "cutting-edge technologies developed by the University of Wisconsin." The governor also recently announced a \$375 million grant consisting of state and private funds for the University of Wisconsin to develop a stem cell research center,

Nineteen nations have agreed to write off about \$31 billion dollars of debt owed them by the country of Iraq. No doubt some of this will fall on the governments and taxpayers of these countries, including the U.S. Whatever happened to the \$20 billion or so that Saddam personally ripped off from the "oil for food" program set up by the U.N. It's still our money.

For years, the City of Green Bay has provided regular fire department inspections of commercial properties on a no charge basis. These gave fire department personnel the opportunity to become familiar with different buildings in case of emergency, and to point out possible hazards to property owners with the recommendation that they be corrected. These visits were cordial, and assumed to be a part of the fire departments duties in keeping their people busy while on duty. Good public relations

The actual cost of these inspections was probably minimal as the men were already on duty, with their wages and benefits budgeted. Apparently as part of the 2004 city budget, a nominal charge for these inspections was approved. We agree this makes sense, as it is a valuable service not received by all taxpayers, and was a source of needed

revenue for the city.

The problem is that the imposition of this charge may not have been adequately publicized. While the cost was fairly reasonable, the bills were not anticipated. It was an expense item that property owners did not anticipate or were prepared for. Bad public relations.

The supply of fresh water in the Great Lakes is an asset available to us that is coveted by other parts of the country, and which the Midwest is jealously trying to keep for itself. It should be protected and preserved. Let's hope the day doesn't come however, when this precious resource becomes ransom for other resources we need such as energy or other commodities that we may find in short supply.

While many Wisconsin residents seem to agree that taxes in our state are already too high, when asked if there are any areas where more money should be spent, the answer in usually "education."

The State University, Technical College System and Dept. of Education already consume a huge portion of the state budget, and like other state agencies, have been asked to reduce their spending. Unlimited taxpayer support is no longer available. For the most part, the response has been to increase tuition, which is not always a popular or practical solution, or to threaten reductions in staff and facilities resulting in reductions in enrollment. Permitting fewer students to enroll in the state colleges is never a popular option.

In addition to the State University System, there are 16 technical colleges graduating about 120,000 students annually with 2 year technical degrees, and 13 so called 2-year colleges with about 12,000 full time students. Many of the courses offered at the technical and 2 year colleges are the same as those offered at the states university system 4 year schools. Because freshman space at the states 4 year schools is often limited, students opt to attend the 2 year or technical schools, with the hope of transferring to a 4 year school later to complete their education.

One problem is the University System is reluctant to accept the transfer

of credits earned at the technical or 2 year colleges. The result being that students who do transfer must spend a great amount of time and money taking the same courses they have already completed elsewhere. There may be valid reasons for this, but it seems possible they are also protecting their own interests rather than that of the states students. It is our understanding the courses offered are substantially the same, same textbooks, same qualifications for instructors, and same acquired proficiency in the subject.

Studies from neighboring Illinois and Minnesota show a much higher number of students transferring from 2 year to 4 year colleges, and we presume that easier transfer of credits may be a factor. We realize that the proficiency of graduates is the measure of a universities success. However, if a meaningful audit is ever conducted of the Wisconsin University system, with the thought of reducing costs to both students and taxpayers, attracting and graduating more students, and keeping more graduates employed in Wisconsin, transfer of credits is something that should be examined and included in the equation.

Congress has passed on to the President their 2005 "omnibus spending bill" for signature. If the federal government is trying to set an example of spending controls, you would never know it. Included are untold billions of pork barrel projects whereby our elected representatives approve each others spending requests in order to please the folks back home. Examples this year are a \$300,000 grant for the Rock and Roll Museum in Cleveland and \$335,000 to protect sunflowers from blackbirds in South Dakota.

While some of these projects may have merit and require federal assistance, most just seem to be plain waste of taxpayer money. There are thousands of similar items buried from public scrutiny deep in the budget. Yes, even our representatives from Wisconsin get some of the action. It is one time that Democrats and Republicans seem to agree on.

Items such as reforming and

stabilizing Social Security, medical care, the national debt, the economy and just about everything else we were concerned about during the election campaign gets neglected.

In the meantime, the federal debt limit has been raised to exceed \$8 trillion dollars just in case there are any overruns.

As usual, lots of things to wonder about.
Jim Frink

"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. Others could easily be expanded to full length feature articles worthy of further study and action to protect our interests as taxpayers. Sometimes we try to put a different spin on items from what you read in the papers or see on TV. We try to cover a wide variety of subjects in a limited space, which also illustrates 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."

"Reporters don't want the clash and thunder of electoral combat for the dry duty of analyzing the federal budget. As a consequence, we have created the perpetual presidential campaign." . . . Hugh Sidey

"Democracy is being allowed to vote for the candidate you dislike least."
. . . Robert Byrne

The TAX TIMES

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The TAX TIMES - December, 2004

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

Thursday – December 16, 2004 – BCTA Monthly Meeting.

GLORY YEARS, 12:00 Noon.

Speaker – Brown County Circuit Judge Kendall Kelley
Nomination and Election of BCTA Directors.
Plans for 2005 and discussion of current taxpayer issues.

Thursday – January 20, 2005 – BCTA Monthly Meeting.

GLORY YEARS, 6:30 P. M. (Note time of meeting).

Speaker – Jo Eglehoff, Wisconsin Taxpayers Alliance.

“Why Are Wisconsin Taxes High.”

We have had requests for an evening rather than our regular noon meetings. This will be a special meeting to which we ask that you invite guests to introduce them to the BCTA.

We would like a large turnout so please plan on attending.,

NOTE This will not be a dinner meeting, there will be no charge for attending.

Thursday – February 17, 2005 – BCTA Monthly Meeting.

GLORY YEARS, 12:00 Noon. Program to be announced.

Unless otherwise notified, BCTA Monthly meetings are held the third Thursday of each month, 12:00 Noon, at the Glory Years, 347 S. Washington St., Green Bay.

All members of the BCTA, their guests and other interested persons are cordially invited to attend and participate in our open meetings. Call Jim Frink – 336-6410 for information or to leave message.

Peace on Earth **December, 2004**
Seasons Greetings

“The one sure thing about politics is that what goes up comes down, and what goes down often comes up.” . . . **Richard Nixon**

“There are no true friends in politics, We are all sharks circling , and waiting for traces of blood to appear in the water.” . . . **Alan Clark**

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.