
◆ The TAX TIMES ◆

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Plenty of Room at the Trough.

General purpose revenue (GPR to you insiders) belongs in the general fund. Segregated funds (SEG to insiders), like federal funds for specific programs, and program revenue (PR to insiders), such as the exorbitant license fee I pay to be a mortgage broker, do NOT belong in the “general” fund.

There are so many blatant examples of this misappropriation in Gov. Doyle’s proposed budget, I could almost sign a recall petition – if the practice didn’t have precedent in so many past budgets – like tobacco securitization and road funds paving over the state’s school funding obligation. The bipartisan cliché of balancing the current budget by shifting current expenses to the next year sounds too much like the Mad Magazine pundit, Alfred E. Newman saying, “What, me worry!”

Doyle’s most recent budget robs again from the transportation fund to pay schools, robs from the Patient’s Compensation Fund to prop up Medicaid, and robs state taxpayers in the form of sales tax bonding to boost the ending balance over its meager requirement (which Doyle lowered to accommodate his tired legs).

The \$880 million transfers enable Doyle to spend a cool, new billion, while bonding to meet existing state obligations. Here is a nice list of those transfers: <http://greenandgoldpundit.blogspot.com/2005/02/total-of-doyle-budget-raids-from-rep.html>

And is legislative leadership putting up its dukes? Well, not exactly, it’s just more “What, me worry!” When you have a \$1.6 billion hole to fill, it is politically difficult to trump the governor’s high opening bids.

Joint Finance Committee co-chairman Sen. Scott Fitzgerald: “I can’t say, ‘No, we’re going to slam the door on everything the governor has done.’” Fellow co-chairman Rep. Dean Kaufert: “I don’t want to pick and choose right now.”

But the most egregious robbery, and the most vital to our county, is his pernicious, and petty attempted theft of \$824,500 in Lambeau Stadium District sales tax funds.

Imagine Bill Gates robbing student’s milk money. It’s chump change to him. That \$824,500 fills one half of one percent of Doyle’s budget crater. But it would cut years off the tax burden we bear for local bonds and help build the bones of our economic infrastructure.

Our own Sen. Rob Cowles detected this surreptitious theft and had it legally extracted by the Joint Finance Committee. The full legislature is likely to keep it out. But there is always that seemingly omnipotent gubernatorial veto.

Urge you lawmakers to look carefully. Remember when they wrote themselves out of Stewardship Fund oversight by enabling a creative veto? Keep your eye on the pea. It’s a shell game we don’t want to lose.

Just planting a seed for thought. It’s Spring, after all. Enjoy the burgeoning green landscape. See you next month.

BROWN COUNTY TAXPAYERS ASSOCIATION.

Richard Parins - President

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

Wisconsin Rates High As A Good Place To Die.

For several years, in just about every poll and methodology used, Wisconsin has ranked among the top 5 or 10 states as being the highest tax place to live. People who live here do so in spite of the taxes.

Take heart. A survey by Forbes Magazine rates Wisconsin as the 16th best state in which to die. They considered Utah the best, and rated our neighbor to the south, Illinois as 50th or worst.

Their criteria consisted of Quality of Health Care, Legal protection, Percentage of cancer deaths in hospitals and at home, percentage of patients receiving hospice care, and the remainder of a \$10 million estate after taxes.

They rated us 8th nationally in the quality of health care, 16th in cancer care but gave us a "C" for legal protection. The fact that inheritance taxes are higher in other states also helped our rating. Unfortunately most surveys do not rate Wisconsin as a good place to retire.

"Budget & Tax News," The Heartland Institute.

The Heartland Institute is a non-profit public policy research organization serving federal and state elected officials, the media as well as tax groups and others interested in taxing and public policy.

In 2003 they began publishing the "Budget & Tax News," an excellent publication containing many well written and easy to understand articles about what various government units are doing to finance their operations.

Current copies of this publication will be available no charge to all who attend the next few regular BCTA meetings. We urge you to attend and pick up a copy.

"The President is to nominate, and by and with the advise and consent of the Senate, to appoint. . . judges of the Supreme Court."

. . . Alexander Hamilton

"Politics makes strange bed-fellows."

. . . Charles Dudley War-

April Meeting Notes.

Monthly BCTA meeting April 21, at the Quality Inn.

State Senator Rob Cowles' opposition to the governor's plan to transfer excess (unused) funds from the stadium tax administrative account to the state's general fund was addressed. Senator Cowles has introduced a Joint Finance motion to retain \$824,500 in stadium tax district funds. The 2005-2007 budget bill proposed by Governor Doyle would lapse this money to the state's general fund. (The governor's budget siphons over \$800 million from various designated funds in order to support a massive increase in state spending for K-12 education). It was agreed that these are dollars taken from Brown County taxpayers and any unused stadium tax collections should be used to pay down the stadium debt in order to end the 0.5 percent stadium tax burden as soon as possible.

A report that a Green Bay alderman is proposing that gravel driveways in the city cannot receive more gravel was discussed. When the gravel driveways deteriorate sufficiently, paving will be ordered, increasing property assessments. Paving will increase the impervious surface areas, increasing the rain tax as well as increasing the runoff from these properties.

By two votes, the Brown County Board failed to approve a bonding resolution for remodeling the Brown County Mental Health Center. This effectively halts progress on the remodeling project, delaying it for at least 30 to 60 days. Most of the supervisors voting against the bonding resolution were advocates of the plan to build a new mental health center for \$32 million.

The Northeast Wisconsin Technical College board voted for a budget increasing its property tax levy by 3.3 percent, less than the 3.9 percent levy increase for the budget proposed by the administration. Citizens wishing to support the lower tax levy may attend the NWTC budget hearing at 4:00 p.m. on May 25 in the District Boardroom on the Green Bay NWTC campus.

Concerns were expressed about the increasing cost estimates for the Brown County Central Water Authority's pipeline to Manitowoc. The rationale for

a Brown County Metropolitan Water District seems stronger than ever.

The next BCTA meeting will be May 19. The speaker will be Dan Nerad, Green Bay Supt. of Schools. Detail on the back page of this TAX TIMES.

Dave Nelson - Secretary

I.R.S. Closing Taxpayer Assistance Centers.

In an effort to save money, the IRS has announced it will close 105 of its 367 walk-in centers which dispense forms and advice.

This is contrary to a Congressional mandate seven years ago ordering the IRS to enhance service to taxpayers in complying with tax laws. Unfortunately the money to pay for this service was not provided, and as a result the personnel charged with auditing returns and enforcing tax laws were reduced. Future cuts are proposed in the IRS budget.

While closing the 105 centers is estimated to save from \$17 to 21 million annually, It may be difficult to estimate the lost revenue from taxpayers not complying with tax laws. The IRS conservatively estimates it lost \$351 Billion in revenues in 2001 from unpaid taxes due to non-compliance. Some things don't make sense.

National Debt Update.

On May 1, 2005, the National Debt reached \$7,799,376,882,019., an increase of only \$7.5 billion over April. It is still an increase of over \$250 billion since the first of the year. At this rate, it will rise to over \$8 TRILLION by the end of the year.

Don't worry. Congress saw this coming and has already voted to make this amount legal. by raising the National Debt Limit.

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

. . . Political Axiom

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

Our Water Supply.

It Isn't Over Until It's Over.

One of the questions in our year 2005 BROWN COUNTY TAXPAYER SURVEY was, "Should Green Bay and Surrounding Communities still push for a true Metropolitan Water District?" We fully understand that our elected officials charged with resolving the problem of securing a safe, adequate, cost effective, and environmentally acceptable source of potable water for the future to satisfy the growing needs of Brown County had spent long hours in an effort to resolve this issue. Unfortunately, a true Metropolitan Water District was not the result.

After about 5 years of meetings, studies, re-organizations, and pressure from the Environmental Protection Agency to get moving, the solution of the Central Brown County Water Authority (suburbs) was to construct a 35 mile pipeline to Manitowoc and purchase water from their utility.

Apparently some people in the area, at least those who responded to our survey seem to think this may not be the best solution to the problem at hand, and that local politics may be responsible for a poor solution to a major problem.

In response to our question, "Should Green Bay and Surrounding Communities still push for a true Metropolitan Water District?", **74.2% of the respondents voted YES, while only 25.8% said NO. A 3 to 1 margin suggesting the whole deal be re-examined!**

Respondents who indicated they resided in Green Bay or Ashwaubenon also voted yes about 3 to 1 along with those from Allouez, DePere and other suburbs.

On April 21, Green Bay Mayor James Schmitt submitted a letter to the communities involved offering they reconsider the cities offer of water at \$1.65 per 1,000 gallons. This was their previous offer, and the price that was accepted by the Village of Ashwaubenon. Also, the Green Bay Area Chamber of Commerce under the leadership of former mayor Paul Jadin is offering their resources to re-evaluate the situation.

One question is there are still uncertainties as to who will pay the most for their water in the future. Why does

Green Bay want \$1.65 per 1,000 gallons while Manitowoc can sell the same stuff for \$.81? Less than half the price. Green Bay is adding a second pipeline through their right of way to Lake Michigan at a fraction of what the line to Manitowoc will intimately cost.

Proceedings were complicated when, some of the bids received were well in excess of estimates. New environmental concerns could also add to the final cost of the project. Final costs to consumers have been uncertain except that they will be much higher than at present.

It appears that the final cost to homeowners was not as important during the negotiations to as determining who was going to have the most control over the areas water supply. As a result, we are all losers. We will have to live with that. The suburbs could help Green Bay amortize the cost of their additional pipeline and future improvements to their system while the cost of water through the new pipeline over hill & dale to Manitowoc remains an uncertainty. There will be extra expense making connections around the city rather than going through it.

A true Municipal Area Water Authority could share resources and problems. If Green Bay happens to own the basic facilities and infrastructure, that is fine. Perhaps if the wording of "Negotiating to purchase water from Green Bay," could be changed to just "Purchasing the water through the City of Green Bay", and an equitable price based on actual cost (higher or lower) could be negotiated, this thing could get moving on a more amicable basis. To negotiate is to settle differences and arrive at an agreeable solution. Are politics in this case more important than cooperation?

At present, plans have been drawn, bids have been solicited, and final details are being worked out. Construction has not begun, however, and until that point is reached, it should not be too late. Thank the City of Manitowoc and other parties who have been involved and reimburse them for their expenses. It can save a lot of money for a lot of people.

Time is running short and the EPA will not allow another five years for negotiations.

JF

How Much Will Govt. Employees Cost In The Future?

Many large corporations now disclose their long term liabilities for employee retirement and negotiated health care benefits on their balance sheets. Unfortunately these amounts are often quite huge, offsetting assets and effecting the net worth and stock value of the company.

Unfortunately this liability is not required on a government balance sheet, but shows up each year buried in the employees health insurance expense which taxpayers must pay.

An article in the May 2, issue of *Fortune* Magazine warns of the problem of the unfunded liability of state and local employees, who have been quarantined health insurance benefits after their retirement.

While their actual retirement benefits may be covered in a segregated fund to which contributions have been made during their employment, health insurance benefits are a current expense for their employer. The state and local governments and school districts. *Fortune* estimates that 77% of state and local governments provide health insurance benefits for retirees, while only 32% of manufacturers provide these benefits.

Many government plans are more liberal than private. Some even offer full retirement benefits after 10 years of employment, or offer retirement after age 50 or 55. This means that benefits can be paid for many years, and even that an employee can work elsewhere after he leaves the state and claim the insurance benefits at a later time.

While many of these plans were enacted when insurance coverage was relatively inexpensive, the cost has skyrocketed in recent years and is presently increasing in excess of 10% annually. When we are scrutinizing local and state budgets and note that employee benefits are the biggest growing expense, we are only seeing part of the problem.

How Fair is The Fair Tax?

Many prominent authorities on tax policy, including the National Taxpayers Union Foundation and the Americans for Fair Tax, have been endorsing what they call a "fair" tax. Bills HR 25 and S 25 have been introduced in the House and Senate for consideration.

The idea basically is to eliminate virtually all federal taxes including personal and corporate income, excise taxes, death taxes and even Social Security taxes and replace them with a super national sales tax. We would no longer require the IRS as we know it and their 20,000 pages of tax codes would become history. The "National" sales tax would differ from a VAT, or Value Added Tax which is used extensively in Europe, or a "Flat Tax" which also have been suggested by some for consideration in the United States.

With a VAT tax, an excise type tax is added to each step of a manufacturing a product with the sum of all of the added taxes included in the ultimate final sales price. Rates vary dependent on the product and the value of each step performed. It is designed to tax just about everything imaginable. Although it must create a bookkeeping nightmare, it seems to work quite well in Europe..

With the national sales, or fair tax proposals, a sales tax presently proposed at 23% would be added to the sale price by the ultimate consumer of virtually all goods and services. It could be "piggy-backed" on top of state and local sales taxes. While states would have the option of administering and forwarding the tax to the Federal Treasury for a .25% discount, it would differ dramatically from state sales taxes as only the sale of "new" items would be taxed.

Proponents proclaim a number of benefits from such a system. First and foremost – No more confusing federal income tax returns. There would no longer be Federal withholding from paychecks and workers would receive their entire wages on payday. Even payroll deductions for Social Security would be a thing of the past. Your retirement benefits would be paid through the 23% sales tax. Since workers would no longer have taxes withheld from their paychecks, they would have more immediate disposable income.

They further claim that the cost of manufactured goods would go down because manufacturers no longer would have to contend with taxes on their incomes, or all of the other annoying (and hidden) excise taxes which add to the cost of living for all of us. Because taxes and bookkeeping are no longer as important, many other costs could be reduced. For the same reasons, they claim that our national balance of trade would improve because our cheaper manufacturer goods would be more competitive in the world market.

We would no longer have to worry about the future of Social Security. Fund payments would be provided through the fair tax with no worries about the systems financing. We would all live happily ever after.

Obviously the present system of taxation used in this country leaves a lot to be desired. We hear of the wealthy not paying their share while the poor pay too much. The National Debt keeps rising and Social Security is a mess with no practi-

cal solution in sight.

While we realize this may be the tax of the future, and considering the sponsors have put a great deal of thought and research into their proposal, there are still a lot of questions to be answered. It is the writers belief that many of the suggested benefits of a fair tax have been over simplified and a lot more thought should be given. A review of HR 25 and FAQs on the subject reinforce this feeling.

- **First, Examine the IRS.** It is acknowledged that the IRS code is a monstrosity that only tax cheats and lawyers understand. Most of the exemptions and special provisions were inserted by congress and special interests to give advantage to a specific industry or situation which may no longer even exist. Honest people are intimidated by the paperwork involved with compliance. Before it is scrapped, an effort should be made to eliminate many of the questionable deductions and enforce those that are left. People in the United States are basically honest and would pay their fair share of taxes if they only felt they were being dealt with respectfully. If the IRS were able to collect all taxes legally due, the problem could be solved.

- **How did they arrive at 23%?** This was based on what people presently pay in taxes and government revenues. It is a starting point. Recall that when the sales tax first appeared in Wisconsin it was at 3% on only a few items. The amount and taxed items were increased several times. Raising from the tax from only 23 to 24% and beyond would amount to a considerable amount over the course of a year.

- **Would costs drop?** Proponents claim prices of manufactured goods would drop due to reduced costs of production. Possibly so, but in many cases a cost reduction is quickly used for a profit or to make up for previous cost increases. Then add a 23% tax. This could make for massive price increases – a new type of inflation. The idea of only taxing "new" items may have merit, but who is going to pay 23% more tax for a new car when the tax doesn't apply to used. Yes, that is what is proposed. Antiques could even be exempt.

- **Will special interests be satisfied?** At present, the proposal seems to be based on excerpts taken from various existing state laws. While they say all sales of goods and services, there are certain to be new clauses giving clarification. We previously mentioned the federal tax code with the special exemptions. How long will it take for special interest groups and situations to be given exemption from provisions of a new tax system? We could have a bigger mess than now.

- **The Fair Tax is spending driven.** Why are TABOR laws being considered in various states? Because there is a realization that it is excess spending by government that is driving taxes up. Government units will find a way to spend every penny they can get and still want more. The Fair Tax is intended to provide whatever revenues government wants and it does not appear there is any concern or safeguards for limits. By including Social Security, Medicare, and other welfare programs in the tax, they would open the door for every benefit and social program imaginable. Just increase the tax.

- **A new welfare system?** Planned is a direct rebate of \$465 per month or \$5,575 annually to families earning \$24,240 or less as a rebate for the 23% tax they supposedly spend during

the year. This presents a tremendous opportunity for mischief. This could be frequently adjusted and be another opportunity for welfare fraud at the expense of others. These are only current figures. Who knows what the "poverty" level will be 20-50 years from now.

- **Would there still be loopholes?** It was not clear how wealthy individuals would fare under this plan.
- **Compliance problems.** Plans are to only tax merchandise when it is new.. Used merchandise, even automobiles would be exempt. This could create a lot of problems.
- **What about state taxes?** This tax for federal purposes only. States and municipalities would apparently be able to continue with their present systems, or be left to impose their own "Fair Tax" to comply with the Federal system. Local and state government and school districts will still require massive funding.
- **The Economy.** While our current system may not be perfect, we at least know what we have. The ability to change and adjust is always available to Congress as long as they put the interests of the country ahead of special interests.

While there be a lot of discussion and counter proposals before such a tax is enacted, it is important to consider how your own finances and the economy of the country will be impacted. It will likely be a bigger issue than the present debate over the future of Social Security. **Jim Frink - BCTA**

WISCONSIN WORKS STILL WORKING.

By Assembly Speaker Rep. John Gard

We all have friends who can look at beautiful Wisconsin spring day and only notice the clouds. It's not even good enough for them that today was sunny when yesterday it rained. They can never seem to see how much better things are now than they used to be. It's too bad because they are missing out on a lot of sunny days

That same half-empty attitude came out when detractors of Wisconsin Works (W-2), the state's landmark welfare reform program used a state audit to claim the program was a failure. They couldn't be more wrong.

The non-partisan Legislative Audit Bureau showed that 42-percent of the people who left the W-2 program from 1999-2003 are above the federal poverty level. Sadly, the media chose to portray the program as being "half-empty," focusing on those who haven't yet found success in W-2.

What the report doesn't tell you is that those same families would never have had a chance to get out of poverty under the state's old welfare system. In the past, the way you qualified for welfare was to be poor and stay poor. The state actually encouraged you to stay poor and if you got a job, they kicked you off of welfare.

W-2 was never intended as a get-rich-quick scheme, it's intended to help people learn the skills they need to get and keep a job. For the most part, it's doing just that. The audit did expose some administrative errors and those running the program have promised to fix them.

In January of 1987, Wisconsin had 98,295 families on welfare. Even with the slump in the state economy, the caseload was down to around 15,000 in mid-2004. When we were working on the bill, the nay-sayers said W-2 would not work during an economic downturn. This audit proves them wrong. W-2 survived when the state's economy dipped and continued to help people out of the welfare system and into the a productive society.

What the report also doesn't tell you is that all of those families in W-2 STILL have a shot to get out of poverty. In the past, they didn't. I'm optimistic that as the state's economy turns around, more and more families will climb that ladder of success and become self-sufficient. For those family's the future is as bright as a sunny spring day in Wisconsin.

WHO PAID THE MOST FEDERAL INCOME TAXES – 2002

Percent of	Threshold Per-	Percentage Of	Share of Nat.
Top 1%	\$285,524	33.71%	16.17%
Top 5%	\$126,525	53.80%	30.55%
Top 10%	\$92,663	65.73%	41.77%
Top 25%	\$56,401	83.90%	85.77%
Top 50%	\$28,654	96.50%	85.77%
Bottom 50%	Less than \$28,654	3.50%	14.23%

Source: National Taxpayers Union Foundation and IRS.

We might come closer to balancing the budget if all of us lived closer to the ten commandments and the golden rule."
... Ronald Reagan

"He who slings mud loses ground."
... Proverb

Supt. Nerad to Address May BCTA Meeting.

Green Bay Superintendent of Schools Dan Nerad has offered to address our May monthly meeting.

Presently the District is laying the groundwork for a possible new high school on the east side of Green Bay, and seeking community input as to size, location, and other future concerns. As taxpayers, we are obviously concerned with the effect of the school budget, and what goes on in Madison on our property tax bills.

Complete details on back cover of this *TAX TIMES*.

VISIT OUR WEBSITE
www.BCTaxpayers.Org

Things That Make Us Wonder.

Municipal water users in the area have an EPA mandated "Storm water pollution charge" added as part of their total monthly or quarterly billing. The rate charged may vary from community to community, and for many it has become a sizable expense. While the purpose of the charge is given as preventing storm water from rain and melting snow from polluting our waterways and ground water from pollutants such as road salt and fertilizer they pick up along the way, specifics as to how or when this will be accomplished in the various communities has not always been made entirely clear.

One question is that if this is a mandated charge, shouldn't it be treated as a tax rather than an optional expense on your utility bill? This could make it deductible for income tax purposes. A business is able to claim his entire utility bill as an expense while the homeowner just pays more and more.

The new Packer schedule is out, along with the annual rush to schedule hotel accommodations from out of town ticket holders. We agree that the Packers are truly a unique treasure and bring a great deal of prestige and business to our city. An unfortunate downside may be that these same hotels with their meeting facilities, eating establishments, and community supported venues such as the KI Center, Arena, Shopko Hall and the Resch Center also wait for the Packer schedule so they can schedule events on the remaining open weekends. Conventions, trade shows, even weddings, are usually scheduled years in advance, and require assurance that hotel rooms along with other facilities will be available. Attendees often spend several days in the area. This can leave the five month long Packer season for scheduling big events in limbo as far these establishments are concerned.

While the federal budget deficit keeps growing with no signs of ever being balanced, it seems congress still keeps finding money to send to the folks back home. Much of this is in the form

of grants which in effect is taxpayer money returned to the states for a variety of purposes. Often there is little accounting once the money is dispensed. An example of this is after the 9/11 disaster billions of dollars of emergency federal aid was distributed to communities to beef up their emergency and security systems, largely at their own discretion. While most communities used these funds as intended, we hear stories of a lot of it spent for non-related purposes or buried in a general budget.

Since 2000, Green Bay has received a total of \$8.2 million in community block grants. This money is distributed to a number of organizations and is used for a number of worthy projects such as park improvements, police and fire equipment. Much of this probably would have been assessed in the form of property taxes, so in effect we are paying for these grants through federal rather than local taxes. Some federal and state grants are made available for special purposes such as research projects, special improvements, education assistance, and whatever. These grants are dispensed on the basis of applications from those who understand the system. Once the money is dispersed however we often question if there is any follow-up to assure it has been spent as intended.

In an effort to trim \$850,000 from its \$73 million budget, the UWGB has proposed eliminating a couple of associate deans, office assistants, and some student assistants from the payroll. They claim that these cuts will create hardship and inconvenience to their students as they pursue their degrees. Possibly so, but if their bottom line is graduating quality students and making full use of the facilities provided, it should be possible to absorb a little belt tightening without having to sacrifice their product: The number of students receiving a quality education. Private industry has constantly been making cost reductions while still providing service. Airlines, banks, retailers, manufacturing plants and service industries have made substantial cuts in personal and other costs and still pro-

vide a high level of service.

Summer is around the corner along with the annual "Road Closed For Repair" season. This year it will be complicated with new water main construction for distribution of Lake Michigan water. While we acknowledge this is a necessary and accepted use of taxpayer dollars we would like to make one simple request. While a road is closed, get the job done as quickly and efficiently as possible. The inconvenience and expense caused motorists in extra driving time, emergency vehicle delays and loss of business in construction areas are factors that should be considered then these projects begin. Does anyone get the impression sometimes that these jobs are being stretched out just to spend more of their money.

Green Bay is planning on using a "speed watch" program whereby designated citizens would have access to radar guns to target speeding motorists in their neighborhoods. Also planned is a "neighbors against drugs" program in an identify drug peddlers for the police. Whether these are good ideas or save the city any money remains to be seen.

We realize the police dept. has a lot to do with a limited budget on one side and a growing, diversified population on the other. While checking for speeders may not be their top priority, allowing private citizens the use of their radar equipment could open the door to all sorts of mischief regardless of how capable and trusted these anointed citizens may be.

The issue of drugs is very disturbing and a plague in our society. One gets the impression that the little fish are caught and punished while the big ones get away. Drug dealers are notorious for their disregard of anything or anybody that interferes with their lucrative business including neighbors who happen to live next door.

Citizens have always been encouraged to reports suspicious and illegal activity to the police department. While many of the calls are trivial or unfounded, they all deserve an answer and some type of resolution. If citizens are not satisfied, they should contact their

alderperson, the mayor, or write a letter to the peoples forum expressing their frustration. Adequate police protection is something we all expect for our tax dollars. It should be up to them to organize their resources to do the job without resorting to vigilantes.

Interesting that we all feel the pinch when the price of a gallon of gasoline goes up 30 cents in 2 weeks, but it seems like a real bargain when the price drops 5 cents. One good thing about the gas tax is that it is by the gallon rather than the total cost like the sales tax.

If the state bureaucracy doesn't discourage new business in Wisconsin, citizens do it themselves. Recall a few years ago a water bottling company, (Perrier?), wanted to build a new plant in the vicinity of Wisconsin Dells, claiming the availability and quality of the water suited their needs perfectly. Residents fought the issue for a number of reasons, primarily for fear of depletion of their ground water supply.

In the meantime, it is reported that a total of 21 water parks have been constructed in the Wisconsin Dells area attracting the tourist trade. While water parks likely bring more income than bottling water, they could consume a lot more good water in the process..

The State of Oregon and others are considering a "miles driven" tax to replace their traditional gasoline tax. It seems that motorists have opposed further increases to their gasoline tax. Their theory is that smaller fuel efficient cars use state highways as much as fuel "guzzlers", but do not produce as much revenue through the gas tax. They are perfecting a system whereby a satellite receiver can track vehicles and actually record their mileage. They would be identified when they purchase gas, and pay the assessment for miles driven since their last fill accordingly. All automobiles would pay approximately the same amount per mile with different rates for various classes of vehicles. Obviously the gas stations are not enthusiastic about this plan. They would still have to come up with a scheme for gasoline sold for other uses, and out of state visitors not

equipped with the proper sensors. Oregon motorists would not be charged for out of state travel.

If this idea ever takes hold it would be a major "big brother" invasion of privacy. Also, why drive a more fuel efficient vehicle to save money and preserve our resources?

For more than seven years the Brown County Board of Supervisors has centered on the future of the counties mental health center. So far they have agreed to reduce the size of the facility from 220 to 100 beds and reduce the cost to taxpayers from \$40 million to under \$14 million.

What has been the delay? Numerous studies have been made and proposals submitted in order to proceed. They are still debating whether it would be more economical to remodel some of the existing facilities or to build new. The bottom line is still providing an adequate facility at a cost Brown County taxpayers will accept and can live with.

It must be time to review the Wisconsin Statutes and impose the sunset law. A Green Bay business found that it was illegal to drive their double deck bus on the streets due to a law written in 1933. They must have still had covered bridges then.

Citing a \$7 million debt and the high cost of health insurance, the Marinette School Board recently decided to lay off 26 teachers and 7 assistants. This on top of closing two of their schools and other recent layoffs. They are also scrapping the SAGE program, cutting back on special classes, and increasing class sizes.

It's official. The Tax Foundation estimates that Wisconsin's state local tax burden for the year 2005 remains the 5th highest in the Nation. ~~However, it has also been reporting~~ that the annual rate of increase is slowing compared to certain other states.

Good news about the Wisconsin Gas Tax. Despite annual increases to the present 32.9 cents per gallon,

highest in the country, it could be worse, ~~The Wisconsin Taxpayers Alliance~~ reports that total gas tax collections rose only 153.2% from 1985-2004 while Wisconsin's individual income taxes rose 162.7%, sales tax collections rose 168.3%, and property taxes \$173.3%.

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 the are relatively unimportant and probably not worth commenting about. Others could be expanded to full length feature articles worthy of future study and action to protect our interests as taxpayers. We may put a different spin on items from what you read in the papers or see on TV, and realize our perspective of some issues may be contrary to some of our readers. 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." Thank you.

"USA Today has come out with a new survey — Apparently three out of four people make up 75 % of the population." . . . David Letterman

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.

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The TAX TIMES - May, 2005

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

Thursday - May 19, 2005. BCTA Monthly Meeting.
Quality Inn, *NICOLET ROOM*. 12:00 Noon.
Speaker: Dan Nerad, Green Bay Supt. of Schools.
Dr. Nerad will address future plans for the district.
*Plan on attending this meeting. It will be held in the
"Nicolet" Room which has ample seating.*

Thursday - June 18, 2005. BCTA Monthly Meeting.
Quality Inn, 12:00 Noon
Current events discussion – Program to be announced.

Thursday - July 21, 2005. BCTA Monthly Meeting.
Quality Inn, 12:00 Noon
Current events discussion – Program to be announced.

Unless otherwise notified, BCTA monthly meetings are held the third Thursday of each month, 12:00 Noon, at the Quality Inn, FKA/Glory Years, 331 S. Washington St.

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

Cost: \$7.00 per meeting, includes tax & tip payable at meeting.

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



"For every action, there is an equal and opposite government program"
... Bob Wells

"Somebody once figured out we have 35 million laws trying to enforce 10 commandments."
... Church Bulletin

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.