◆ The TAX TIMES ◆

Volume 21, Issue 2 Newsletter of the Brown County Taxpayers Association

December, 2005

"Can You Hear Me Now?"

You'd think our County Board and the City of Green Bay negotiators are losing their senses, their eyes and ears that is. Let's just not negotiate with employee contracts; we can make it up in higher fees somewhere else. Shuffle the deck and deal em' again.

Heaven knows we can find a way to raise money and hide it from the levy. At last months BCTA meeting Milwaukee County Exec., Scott Walker told us he was successful in negotiating Healthcare cost sharing and actually gave the county workers a raise. "Can you hear me now?"

As the entire US auto industry is struggling to keep from declaring bankruptcy, common sense is sticking its head out into the light of day and workers and their union bosses are picking jobs over expensive Healthcare packages which may vanish into the dark of night. A time will come where taxes will go up significantly unless some common sense bargaining takes place. Jobs or expensive Healthcare, "Can you hear me now?"

Communication is a beautiful thing. Does the County need to spend \$22 Million on an updated communications system that's not required until 2013? An IPod will probably be a cosmetically implantable device by 2013. Lord knows technology will have altered the way we talk to each other as well gather bits of information a hundred times over by the end of the decade. "Can you hear me now?"

The whole County could be Wi-Fi'd, wireless communications are being put up all over the country with entire communities sharing low cost wireless technology. The FCC has allowed Nextel to change the 800 MHz frequency, to be completed by 2006, which the County can share at no cost. Don't spend the millions on last years X-Box. "Can you hear me now?"

As we head into a new year we pray for improvement in the economy, but on the off chance it may come slow, we need to work to save jobs not lose them. Keep the fees down and don't shuffle the deck too many times, it's cheating. See the notes from our last months meeting for another approach.

As a final note, heading into 2006 keep in mind the thoughts of the great Playwright, George Bernard Shaw, "A government which robs Peter to pay Paul can always depend on the support of Paul."

"Can you hear me now?"

BROWN COUNTY TAXPAYERS ASSOCIATION. *Richard Parins*, President

The BROWN COUNTY TAXPAYERS ASSOCIATION Promoting Fiscal Responsibility in Government

Part "D" For Decisions.

The approaching imposition of Medicare Part D has many potential recipients, including myself, entirely confused. We acknowledge the cost of prescription medicines is extremely high and an uncontrollable burden on many people with limited fixed incomes. Something has to be done. Part D was developed as a well intended government plan designed to gain political favor as well as assist those in need. Indications are that it will do neither.

One observation is that you have to put a pencil to your own situation. Your actual or anticipated annual out of pocket cost of prescription drugs each year is a good place to start. Unfortunately, the Social Security Administration and participating insurance companies have chosen to market Part D the same way automobiles and telephone service is often sold to people on a budget. They tell you "ONLY" so much per month and it's yours.

You may get a reminder of the dangers of this when you prepare your annual income tax or pay your property taxes. Your income and deductible expenses must be annualized which lets you know how much money you had leftover for everything else.

For example, if you sign up for Part D, you will have an additional \$32 per month deducted from your Social Security payment. This amounts to \$384 annually or \$768 for husband and wife. You are required to take private coinsurance costing between \$0-69.00 per month, depending on benefits and various circumstances. A \$50.00 month premium would cost a couple another \$1,200 each year. Then there is a \$250 per person out if pocket deductible. A couple could have \$1,800 annual expense before receiving any benefit. If your annual prescription medicine expenses are usually less than that, you may want to do some math. The penalties for not enrolling now may be small IF your situation changes.

From that point on, there are confusing limitations with a 25% copayment, 100% out of pocket, and 100% coverage. Much of this depends on the private insurance you have, perhaps a pension plan, your income, what medications you are taking, and whatever else you can learn from the 97 page instruction book furnished Medicare recipients.

You also may have some bookkeeping requirements. If you use multiple sources for prescriptions who will keep track of your deductibles? Will it be another paper nightmare like Medicare itself is?

We realize this plan will be welcomed by many recipients. It appears that pharmacies, drug companies and insurance companies will also be big beneficiaries. One fear is that this will be an opportunity to raise medical prices even higher to cover "costs". Would even more prescription drugs be sold opening the doors for more personal injury lawyers to practice their trade? One estimate has set the 10 year cost to the federal government at \$858 billion. Just what we need with Social Security and Medicare stability already in limbo. Congress has never used accurate numbers for anything.

How the \$858 billion would be distributed between part D recipients, insurance companies, drug manufacturers, pharmacies and attorneys remains to be seen.

Nonetheless, if you are eligible and feel comfortable with Plan D, we certainly recommend that you give it consideration.

We realize there has been a call for some kind of drug benefit plan for many years, and this may be the best we can expect. It is unfortunate that political pressure may have given us something that is far from perfect or that the country can afford. JF

"Three groups spend other peoples money; children, thieves, and politicians. All three need supervision." . . . Dick Armey

"Wouldn't it not be better to simplify the system of taxation rather than to spread it over such a variety of subjects and pass through so many new hands?"

. . . Thomas Jefferson (1784)

State Statutes and Administrative Rules.

The Wisconsin Taxpayers Alliance Sept. issue of *"The Wisconsin Taxpayer"* serves as a primer on the subject of administrative rule making.

While state statutes establish new laws, it is the administrative rules which further clarify and elaborate on these laws which establish the guidelines for compliance. These rules can be established by individual departments such as the DNR, Dept. of Revenue, and various licensing and regulatory agencies within state government.

To give an idea of the number of administrative rules on the books, the latest edition of the *Wisconsin Statutes* consists of 5 volumes totaling nearly 6,500 pages, while the *Wisconsin Administrative Code* takes 18 loose leaf binders with 11,000 pages. A total of 4,803 new rules effecting our lives were added between 1980 and 2004.

Examples of rules are sales tax administration by the Department of Revenue. While the statutes establish what basic items and services are subject to tax, administrative rules clarify certain exceptions applicable in unique situations. Of the 11,000 pages of rules, about 3,300 can be attributed to the DNR. Departments of Health and Family Services and Commerce each account for about 1,100 pages and Agriculture, Trade, and Consumer Protection have about 900 pages.

Proposed administrative rules can be initiated by municipalities, associations, business or professional groups, etc. Also state agencies initiate rules on their own initiative for the purpose of interpreting and clarifying various statutes. The legislature sometimes mandates specific rule-making authority when enacting a statute or program.

All in all, these administrative serve to illustrate the authority of state agencies and complexity of state government. If anyone is interested in receiving the complete report, contact the Wisconsin Taxpayers Alliance, 401 North Lawn Ave., Madison, WI 53704-5033. Phone (608) 241-9789. Ask for *Administrative Rule Making. A Powerful tool.*

November Meeting Notes.

Scott Walker Addresses BCTA.

Monthly BCTA meeting held Nov. 17, 2005 at the Title Town Brewery. Scott Walker, Milwaukee County Executive and candidate for Governor of Wisconsin, addressed the meeting. He related his experiences since he was elected to lead Milwaukee County in a recall election 3¹/₂ years ago in the wake of a serious pension scandal. The county was in a major fiscal mess.

Following through on his promise of holding the line on property taxes, he has presented four straight budgets without a tax levy increase. In his second year, he produced a real tax cut and reduced the size of the county board from 25 to 19. The average annual spending increase for Milwaukee County has been two percent since he took office. Controlling spending has been an ongoing challenge. The initial shortfall for a "same as usual" county budget this year was \$58.9 million.

Milwaukee County has a \$1.2 billion budget and 6,100 employees. To control the county's spending, a number of reforms were needed. The county's employee count was reduced by 1,000 positions. Employee contracts were reworked to increase employees' participation in health insurance costs. By increasing co-pays, contracts will actually cost less in 2006 than in 2005. Previously, retirees had no premiums for health insurance. He is converting the county's pension plan from a defined benefit plan to a defined contribution plan for long term cost savings.

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.

When he was elected to the post of Milwaukee County Executive, Walker was the first Republican ever elected to that office. Since then, he has done what he said he would do by holding the line on taxes and reforming government. He was re-elected to a full term with 58% of the vote. He noted that controlling taxes while maintaining services has created a business environment in Milwaukee County where jobs are coming back. He stated that he is continuing to push an aggressive agenda of governmental reform and fiscal responsibility. He opposes masking taxes as user fees. "A fee is a tax unless you have the option to go somewhere else." Walker explained that his goal is to control taxes to keep people here. He stated, "All people want to live their piece of the American dream."

Pat Kenney distributed address and contact material for elected officials and public offices, and urged those in attendance to speak up and be heard.

The next BCTA meeting will be Thursday, Dec. 15, at Title Town Brewery. Discussion will center on current items of taxpayer interest, including local budgets and effect on property taxes. Also plans for the upcoming year and the BCTA Board of Directors. All directors and interested members are asked to attend. Details on the back cover of this *TAX TIMES*. Dave Nelson – Secretary

December Meeting to Discuss BCTA Planning.

The December 15, BCTA meeting will focus on the nomination of officers for the coming year, and discussion of what we can do to better promote fiscal responsibility in Government. Included will be our annual questionnaire of taxpayer issues, and candidates for municipal and county offices. We are also seeking ways to recognize good government decisions and criticizing those which waste the taxpayers money. Plan on attending. See back cover of this *TAX TIMES*.

Your Opinion Does Count.

One of the best ways for you to express your opinion on current items of taxpayers issue is to make a phone call or send an E-Mail or letter to your elected officials. Believe it, the number of calls for or against a particular issue can make a difference.

At our last BCTA meeting, information regarding elected officials, as well as various government and citizen related contacts was distributed. These lists will be available at future meetings if you are interested. Following is a list of addresses for our area state and national elected officials which represent Brown County.

- U. S. Senator Russ Feingold (202) 224-5323 www.feingold.senate.gov
- U. S. Senator Herb Kohl (202) 224-5653 www.kohl.senate.gov
- U. S. Congressman Mark Green (202) 225-5665 www.house.gov./markgreen
- State Senator Alan Lasee (608) 266-3512 sen.lasee@legis.state.wi.us
- State Senator Robert Cowles (608) 266-0484 sen.cowles@legis.state.wi.us
- State Senator David Hansen (866) 221-9385 sen.hansen@legis.state.wi.us
- State Rep. Gary Bies
- (888) 482-0001 rep.bies@legis.state.wi.us State Rep. Frank Lasee
- (888) 534-0002 rep.lasee@legis.state.wi.us State Rep. Alvin Ott
- (888) 534-0003 rep.ott@legis.state.wi.us
- State Rep. Phil Montgomery
- (888) 423-0004 rep.montgomery@legis.state.wi.us State Rep. Sheryl Albers
- (608) 266-2418 rep.albers@legis.state.wi.us State Rep. Judy Krawczyk
- (888) 534-0088 rep.krawczyk@legis.state.wi.us State Rep. John Gard
- (888) 266-0616 rep.gard@legis.state.wi.us
- State Rep. Karl Van Roy (608) 266-0616 Rep.vanroy@legis.state.wi.us
- County Executive Carol Kelso
- (920) 448-400` Kelso_cl@co.brown.wi.us Green Bay Mayor Jim Schmitt (920) 448-3005
- County Treasurer Kerry Blaney (920) 448-4074 blaney_km@co.brown.wi.us

All of the above individuals have secretaries who will handle your calls, take your comments or give you the information you request. In addition to the above, you can obtain just about any postal or E-mail address, by a few simple clicks on your internet browser or checking the local telephone directory.

Letting The Sun Shine In.

Millions of taxpayer dollars are spent every year on state contracts, but very little information is available to the taxpayer about how those contracts are awarded. Recently we unveiled a bill which will help shed light on the process. It's called the "Contract Sunshine Act" and it will open up the state's bidding process to the public.

We currently have a system where if you want to change even one word of state statutes, you must register with the State Ethics Board and disclose all of your activity. The public should have the same kind of information available for the bidding process of state contracts. The Contract Sunshine Act will make sure Wisconsin's bidding process is fair and out in the open.

The Contract Sunshine Act requires that every contract bid over \$10,000 be posted on the Internet. The information must be posted within 24 hours after the initial solicitation and remain online for 90 days after. The bill requires that the State Ethics board maintain all of the contract information on the website. This is another way to build faith and integrity in the system, without burdening businesses that participate.

Right now, it's very difficult for regular folks to find out who is bidding on a contract. Assembly Bill 788, the Contract Sunshine Act, will make all of the information available on the Internet. This bill will make it much easier to find out how your government is spending your tax dollars.

The goal of the bill was to put the burden for disclosing information where it belongs, on government. The Contract Sunshine Act will provide an easy and convenient way for people to keep an eye on how their government conducts business and spends their money.

In the computer age, getting this information from state agencies to the Ethics Board's award winning website will only take the click of a button. That's exactly why we must move the bidding process into the electronic age. The Contract Sunshine Act will make sure anyone in any part of Wisconsin has access to this kind of information.

The Contract Sunshine Act was referred to the Assembly State Affairs Committee. It is my hope that this common sense legislation will be taken up by the full Assembly later on this fall. Assembly Speaker Rep. John Gard

National Debt Update.

On November 30, the U. S. National Debt reach a total of **\$8,053,305,027,101.**, an increase of over \$44 Billion since the beginning of the month. This is also an increase of \$714 per family to \$128,256 each. This is possibly higher than the average family (including house mortgages, car payments and sending the kids to college) already has in debt. it was not stated if illegal immigrant families are included in the governments totals or not.

It took about 10 years to go from 7 trillion to 8 trillion. It shouldn't take as long to reach 9 trillion at the rate congress is spending money though. They must know something about managing money that you or I don't know.

TABOR in Colorado Works.

In Colorado, the people have spoken. Thanks to the Taxpayer Bill of Rights (TABOR). Without TABOR, the people never would have been asked.

Last Month, the state of Colorado held two statewide referendums. One of them failed: Referendum D, which asked for permission to borrow and spend up to \$2.1 billion immediately. The other, Referendum C, which asked for permission to spend an estimated \$3.7 billion in projected tax surpluses over the next five years passed. These were surpluses that Colorado citizens enjoy *because* of TABOR.

These are Surpluses they have, because TABOR's spending growth limits are still in place, still working just as they're supposed to. Had the voters said no, the state government would have sent those surpluses back to the taxpayers. TABOR works, contrary to what the left is saying.

That Referendum C passed means TABOR works. Because of TABOR, politicians have to ask their citizens – the people, whom our government is supposed to serve – for more money through referendums from time to time.

The lefty spin goes even further: After the referendum, some liberal outlets were claiming that TABOR has been "suspended" or even repealed.

Nothing could be further from the truth. Voters in Colorado didn't repeal or suspend TABOR. They didn't change it. They did not change or amend their Constitution. They didn't raise any tax rates (in fact, Referendum C lowers

income tax rates a little – those clever politicians!).

They simply said "no" to borrowing, and "yes" to letting the state keep and spend the extra tax money they collect.

TABOR limits the growth of government spending to the rates of inflation plus population. Any tax revenue the government receives in excess of this limit is surplus – they have to send it back to the taxpayers, unless they get permission to keep and spend it, instead.

Before TABOR, Colorado's government would simply have kept and spent that money without asking their voters – the people they're supposed to serve – for permission. They also would have likely raised taxes and borrowed more, because the politicians didn't have to ask. That's the system we have in Wisconsin right now.

In Colorado, thanks to TABOR, the people have the final say. The government there is limited – they can grow so fast, but not faster unless they get express permission from their voters to do so.

The people in Colorado have more say and control over their government than we in Wisconsin do. I want our citizens to have these same rights. The right to be asked before our government reaches deeper into our pockets.

Don't you?

Rep. Frank Lasee

"If 'Thou shall not covet', and 'Thou shall not steal' were not commandments of heaven, they must be made inviolable precepts in every society before it can be civilized or made free." ... John Adams

Social Security May Be The Least Of Nations Pension Problems.

While Congress continues to ignore any realistic plans to stabilize the Social Security system for the future, other potential and huge liabilities will have to be resolved.

First, there is the matter of the Pension Benefit Guaranty Corp. (PBGC). This is a federal corporation which was created as part of the Employee Retirement Income Security Act of 1974, commonly known as ERISA. While ERISA went a long way towards forcing employers to properly fund retirement plans for their employers, the PBGC created a federal insurance plan covering the pensions of employees promised benefits of plans including those enacted prior to ERISA.

There was a different economy in 1974 than there is now. Wages were much lower than at present and corporate profits were good. It was a common practice to promise lifetime retirement benefits, based on the employees age, length of service, annual salary, and probably including annual cost of living increases and insurance benefits. As a tax deductible expense, payment from future corporate profits were not necessarily regarded as a problem.

As many corporations did not or could not actually estimate the actual liability they were imposing upon themselves, inadequate reserves were set aside for future pension payments. No problem, the government established the PBGC, which in effect was an insurance company to cover these retirees if need be. Rates were extremely low, and receipts were kept in a reserve fund in case they were ever needed.

Unfortunately, these under-funded plans were most popular with some of the nations largest employers – automobile manufacturers and airlines. Due to a number of circumstances, several of our largest airlines are operating under bankruptcy laws and are on the brink of extinction. The same with our automobile manufacturers. It was reported that General Motors alone has a built in cost of about \$2,200 for each vehicle it produces to pay retirement costs. They have been struggling to sell cars even with huge rebates and incentives. Fuel costs, competition, labor problems and government regulation have created the same problems for airlines.

These industries alone already have thousands of retirees, many of whom have entitled themselves to lush pensions negotiated when they were working. We have seen several estimates of the potential liability, but question if anyone really knows what it would be. Likely in the trillions rather than billions. Already the PBGC fund reserve is dangerously low. The national debt has already reached \$8 trillion dollars. A taxpayer bailout would put all of us in a position of paying for private pension plans. Also, we can assume these people continue to collect Social Security benefits like everyone else.

That these underfunded accounts could actually be-

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come a national liability is reinforced by a recent report that a congressional panel has recommended legislation intended to support tighter controls upon employees who underfund retirement plans. The panel also recommended giving covered employees their "promised benefits." The question this raises is if a company is bankrupt, payment of a retirement plan liability may not necessarily be the first recipient of any assets, even to the government. If retired employees are to receive their "promised benefits," just where does congress propose to get the money?

Another related problem which a recent article in the Heartland Institute in their *Budget & Tax News* referred to as "A ticking Time Bomb Set to Explode" are the unfunded liabilities for employees of state and local pension plans.

A recent article in *Time* estimates that public employee pension funds in the U.S. are short about \$700 billion. That amount is more than <u>all</u> state and local governments collect annually in property, sales, and corporate income taxes.

Obviously some plans are better funded than others. While Wisconsin's funding reserve is still in fairly good shape, the state of Illinois has \$43.1 billion in unfunded pension liabilities, nearly double the states entire annual budget. Many state and local pension fund plans have been subjected to poor investments, fraud and general mismanagement.

The Wisconsin Retirement System (WRS) covers most public employees in Wisconsin. From 10.3% to 12.9% of annual earnings are contributed by taxpayers to the system each year. Although employees are supposed to contribute 2% or so of their salaries, the amount is usually less. An amendment to the 2005-07 state budget would have required non-union state employees to contribute 1.5% of their earnings to the plan but it was vetoed by Gov. Doyle. This would have saved taxpayers \$42.2 million over the next two years.

In addition to the low individual contributions to the pension plan, Wisconsin retirees receive the second highest average monthly payment, \$1,958 each, in the nation. This compares to \$1,649 in Minnesota, \$1,261 in Michigan, \$1,564 in Illinois and \$873 in Iowa. The national average for retirees under state retirement plans is \$1,427 per month. Also, the median employee contribution national to these plans is 38.4% of their salary, while in Wisconsin it is only 2.6% with the rest paid as a benefit by taxpayers. Apparently taxpayers in the other states are not as generous as us in Wisconsin.

In addition to funding Social Security, Medicare is also running a deficit. For example, the new prescription drug plan when announced was supposed to cost taxpayers about S\$400 billion over the next 10 years. Now that people are signing up for the plan, the estimate has been revised to \$858 million over 10 years. While we understand that it is difficult to factor in inflation and demographic factors for the future, it seems that our leaders in Congress could show a little fiscal responsibility with our money. Look how much they have spent on other unbudgeted items this year. Examples are the Iraq War, Hurricane Katrina and others, Tsunami aid, National Security and \$80 billion for Congressional Pork. JF

Things That Make Us Wonder.

The Green Bay Area School District has established the boundary lines for a proposed new high school on the east side. While citizen input seemed to center on convenience to residential areas with geographic boundaries and perceived quality of education, there were many factors in the equation, some mandated, for the board to consider.

These included available property, projected future enrollments, location of existing and projected elementary and middle schools, and socioeconomic population balances. While the solution may not please everyone, it is important for the board to proceed with planning the school and convincing taxpayers for approval. The board has indicated that citizen input is important to them in their decision making.

Does anyone ever get the impression that some of the people in charge of government agencies are totally unqualified for their job? Don't blame the present administrations in Washington and Madison. Blame the system, more specifically the "spoils system," which uses public office as rewards for party services. While supposedly abolished by civil service reform back in the 1880's, it now seems worse than ever. How else could someone with no background be named head of FEMA, or an attorney with no trial experience be nominated for the Supreme Court? Jobs and legislation on the state level also seem related to campaign contributions.

It seems that each new president or governor has debts to pay once elected. How long could private industry manage under such a system?

While we understand that politics has rewards, the jobs of ambassadors, judges, cabinet members and department heads are much too important to be left to people without the ability or aptitude for the job.

Interesting how eandidates for election next year, especially those running for re-election have become more visible lately. Every bill signing, new plant opening, emergency, or whatever turns into a photo opportunity, or at least a press release in order to claim credit. You wonder who's back home running the store.

<u>The UWGB and NWTC have</u> announced plans to accept certain core credits for students transferring from one school to the other. In most cases, there probably isn't a lot of difference between the schools.

If this works out, it should be a win-win for the schools, students, and taxpayers.

For example, it is recognized to be more costly to operate and attend the Universities than the Technical Colleges. Further that the Universities have stricter enrollment caps limiting the number of new students they can accept. They probably have a higher dropout rate the first year or so due to the cost of attending, failure in certain subjects, or students deciding courses offered at the technical colleges better suite their needs. The same for students starting at the technical colleges deciding to get a college degree.

Presently students transferring would have to start all over again, spending valuable time and money taking required first and second year courses such as math and English. As we understand, credit for these courses would be more transferable between schools. Why wasn't this done sooner?

On November 8, DePere Voters approved a \$21 million referendum for a new grade school plus improvements to other existing schools. At the same time, voters in Wrightstown defeated spending \$10 million for school additions. While we realize getting taxpayer approval for school projects can by frustrating, careful planning and presentation of accurate facts is important. What the ultimate cost, including interest and operating expenses and for how long should be made clear. The point is, if a referendum fails, and if the school board or municipality is absolutely convinced their proposal is necessary for community investment of tax dollars, it is their responsibility to present an acceptable proposal.

The Brown County budget includes about \$27.9 million for employee health benefite. This amount is up \$5.5 million or an increase of over 24.5% over last year. The largest increase of any major expense and far in excess of inflation, property valuation, or any other measure of taxpayer affordability.

It means that other important county services must be painfully reduced in order to keep property taxes at an affordable level. We realize this employee benefits have been negotiated and the county board has explored every possible alternative. Unfortunately, many property owners can only dream about these benefit plans they are supporting.

Remember the \$246 Billion settlement imposed on the big tobacco companies in return for a moratorium on individual lawsuits? The money was supposed to be distributed to the states over a period of time for anti-smoking advertising. This worked for awhile.

Then several states, including Wisconsin opted to take a reduced one time settlement to help balance their general fund budgets. Studies show that the number of smokers is still high with fewer older but more younger smokers. In the meantime, cigarette taxes keep providing about \$300 million in annual revenue for Wisconsin which we are sure our politicians don't want to lose.

The Wisconsin Legislature has been debating the imposition of a cap on personal injury settlements. The reason being that some of the huge awards awarded by sympathetic juries cost all of us in the cost of goods and services we consume. This is especially true with prescription drugs, medical services and motor vehicles.

The main opposition to such limits, or tort reform on both the state and national level seems to come from personal injury lawyers, who make their living from these cases.

Gov. Doyle has indicated he would veto any limits. If so, this could make another good argument for true campaign finance reform. Check out the Wisconsin Democracy Campaign Database Website: <u>www.wisdc.org/wdc.php</u> which lists all political contributions for

state office in excess of \$100, and see who donated the most to who.

Ashwaubenon has announced a 130% increase in their municipal water rates. Their rate is still one of the lowest in the area. As work on the pipeline to Manitowoc proceeds towards completion in 2006, it appears there be substantial increase in other communities as well, Who will have the best deal yet to be determined. The cost of water will really increase if the practice of equal rates for the sewage district continues.

The 2006 elections are shaping up, and already the pollsters are busy trying to predict the results for us. Why <u>should we even bother to vote? One of</u> our pet peeves has been the proliferation of polls claiming how an election would result if held today. Another is polls supposedly rating the popularity of the president or other top officials on a daily basis, or after every statement or news worthy action that is taken.

While the media delights in publicizing these to the limit, often their source, methodology or credibility remains anonymous. The question always remains that if the results were contrary to what the media wanted to tell us, would they even be mentioned at all? The point is that polls can be and are often sponsored by political parties or other institutions to reinforce their own agendas. This includes forming public opinion. Pollsters never tell you exactly what questions are asked, or how many people refuse to answer their questions.

Ask people what they like least about Wisconsin and they will tell you it's the high taxes. Annual increases in fees and property taxes will bring a torrent of complaints - when the people get the bill. Somehow the connection between more government services and higher taxes to pay for them doesn't seem to connect. When public meetings are conducted to discuss proposed budgets, most of the public comments will center around proposed budget cuts or requests for new expense items. Very seldom will someone suggest an item be cut or demand lower taxes.

It was reported that our neighboring states disposed of about 2.2 million tons of garbage in 2004: By shipping it to Wisconsin. They expect to sond us even more this year. Assuming you could pack about 65 tons into a standard 40' rail car, this would make a train that would stretch from Madison to Superior. Maybe it should be the other way around so our leg legislators could get a nose full.

Once the stuff is here, it is our problem. Meanwhile, cities in Wisconsin, including Green Bay and Brown County have problems of their own finding disposal sites and planning for the future. There should be sufficient space in Iowa, Illinois, Michigan and Minnesota for them to solve their own problems as we do.

One solution from the Legislature is to raise the dumping fee from \$3.00 a ton to \$10.00. Only problem is that it would likely encourage the deep thinkers in Madison to solicit garbage from all over the country to raise money to balance the state budget.

Realizing that hurricane aid, the Iraq war, and a number of new spending programs were costing a lot of money, Congress has been reevaluating some of their recent decisions. First things first, however. On Friday, November, they voted themselves a \$3,100 annual pay raise and left for a two week vacation. Good example with elections coming up.

The states and Canadian provinces bordering the Great Lakes want to restrict other areas from diverting the water for their use. Let's hope the rest of the country doesn't reciprocate by not petroleum products or natural gas to Wisconsin. While the some pollutants entering the lakes are of more concern and possibly easier to control than others, we hope that something is being done about Milwaukee and other cities diverting millions of gallons of runoff and raw sewage into the lakes every time they have a rainstorm. We still have to depend on the lakes for own drinking water.

Whenever there is a hideous

crime in Wisconsin imposing the death penalty is suggested. If so, it probably wouldn't save much taxpayer money. The theory that it would discourage violent crime doesn't seem to work in states with the penalty, and Wisconsin still has a low violent crime rate. While keeping someone locked up at a taxpayer expense of \$60-100,000 per year the rest of his life may not make sense, what would it cost for Wisconsin to construct execution facilities? They don't use firing squads or gallows anymore. With the number of recent homicide cases being appealed for various reasons including court incompetence, most convictions end by death through old age anyway.

Finally, a thank you to the municipalities, school districts, and counties who passed 2006 budgets without property tax increases. It can be done.

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 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. Often 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."

The TAX TIMES

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"Can You Hear Me Now?" Part "D" For Decisions." State Statutes and Administrative Rules. December Meeting to Discuss BCTA Planning. Your Opinion Does Count. Letting The Sun Shine In. TABOR in Colorado Works., National Debt Update. Social Security May Be The Least of Nations Pension Problems. Things That Make Us Wonder. and more.

The TAX TIMES - December, 2005

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

Thursday – December 15, 2004, BCTA Monthly Meeting. 12:00 Noon TITLE TOWN BREWING Co., 2nd Floor. Nomination and election of BCTA officers. Discussion of current topics and plans for BCTA activities in 2006. This will be an important meeting so please plan on attending.

Sunday - December 25, 2005. Merry Christmas.

Saturday – December 31, 2005. Property taxes due to claim 2005 credit.

Sunday - January 1, 2006. Happy New Year.

Thursday – January 19, 2006, BCTA Monthly Meeting. 12:00 Noon TITLE TOWN BREWING Co., 2nd Floor. Program or speaker to be announced.

Thursday – February 16, 2006, BCTA Monthly Meeting. 12:00 Noon TITLE TOWN BREWING Co., 2nd Floor.

Unless otherwise notified, BCTA monthly meetings are held the third Thursday of each month, 12:00 noon, at the Title Town Brewing Co., 200 Dousman St. BCTA members, guests and other interested persons are invited to attend and participate.

COST: \$7.00 per meeting, includes tax and tip. Payable at meeting. Call Jim Frink, 336-6410 for information or to leave message.



"How much easier it is to be critical that to be correct."

. . . Benjamin Disraeli

"Be thankful we're not getting all the government we're paying for." . . . Will Rogers

"Government is not the solution, it's the problem." . . . Ronald Reagan

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.