

PINCH YOURSELF THESE ARE THE FACTS

By Richard Heidel, BCTA Director

Recently, the Hobart Village Board was made aware of the Oneida Tribe of Indians of Wisconsin ("OTI") fiscal year 2017 proposed operating budget. The budget is comprised of glaring and incomprehensible facts and figures with both the OTI's anticipated revenue and expenditures. The Village of Hobart made this information available to each Brown County Supervisor and to the County Executive in the form of a letter.

If you aren't already, you should be aware that the OTI has boasted of its goal of reacquiring all of its former, historic reservation over the course of time. When land goes into trust, not only does Brown County (and all other jurisdictions) lose the tax revenue, they (we) also lose the ability to regulate the property via local ordinances. Zoning, property maintenance, building permitting, and other central tenants of how local elected officials protect the safety, health, welfare, and property of our residents are rendered null and void. Our municipal toolbox is capsized.

Annually, the OTI sets aside money to continue their land acquisition efforts. The OTI's operating budget earmarks \$9,664,622 for land acquisition in 2017. OTI will continue to pursue land acquisition in Brown County, and why not? After all, the OTI and Brown County have a service agreement wherein the County agrees to not object to OTI applications to place land into federal trust. This agreement was executed in 2008 with a 15-year term and the opportunity for amendments at the end of each three year increment, the next one being in 2017.

Protection of our tax base as well as safeguarding all of the central tenants of local government (cited above) should be far more important to elected government officials than an annual service agreement payment. It's a matter of priorities and values. I offer this commentary as a bit of "writing on the wall" for Brown County. The OTI will continue acquiring property, blocking new tax base growth while at the same time attempting to remove existing property tax base via the fee-to-trust process. Erosion of tax base is a threat to Brown County's financial future; yet, the County's own policy positions do not treat it as such.

Secondly, some head-scratching on the OTI's budgetary *source of funds* (revenue) is in order. Keeping in mind that the OTI boasts a total national enrollment of approximately 16,000 tribal members, with the majority of said membership living outside of Brown and Outagamie Counties, do any of the following statistics seem incomprehensible?

1) Total Operating Budget for FY 2017 is proposed to be \$453,500,224. A back-of-the-envelope calculation results in this budget being perhaps double the combined operating budgets of every Brown County city, village, and town, including Brown County itself. For a national constituency of 16,000 tribal members, this equals \$28,343 per enrolled tribal member. Looking at it in an even more revealing angle, Brown County's budget would be \$7,306,825,400..... yes, that's over 7 BILLION dollars.... if you used the OTI's per capita figure;

(Continued on page 2)

2) Expected gaming (casino) revenues (net of customer payouts) of \$211,289,836. Imagine the boost to the local economy, inclusive of our Brown County small businesses, if this money could be spent elsewhere;

3) A total of \$52,736,267 in total "Grants" revenue. Staggering. What is Brown County expecting for grant revenue in its upcoming budget? The most notable OTI grant element is "Self-Governance" Grants totaling \$21,259,845; grant monies, presumably from the federal government itself paid to tribes for tribal "self-governance". This is separate from \$30,338,572 in grants labeled "Additional Federal Grants".

As a separate point of information, I have proposed to Congressman Reid Ribble - and will again to his successor - that it's past time for the federal government to "means test" America's Indian tribes in order for them to qualify for federal monies. What en-

tity provides open-ended, endless subsidies with no criteria, no metrics to gage success, nor any "finish line"?

Aside from the land purchases and fee-to-trust applications, the Tribe continues to advance its own, exclusive governance over non-Indians, and on fee parcels versus just trust parcels. This is evidenced by tribal discussions on establishing its own sales tax and its own seat tax at the Airport. Local governments, including the County, should not be in the business of giving up its jurisdiction on fee properties voluntarily via service agreements or other intergovernmental agreements with Indian tribes. The OTI's plans are not sustainable, financially or otherwise, for the County. Brown County can no longer remain complicit in its own demise and has a 2017 opportunity to stop the bleeding.

Rich H

September Meeting Notes

Sheriff Gossage Speaks to BCTA

Brown County Sheriff John Gossage spoke about the Sheriff's Department and the Brown County jail. He began by reviewing some recent cases handled by the Sheriff's Department. He explained that technology improvements were vital to resolution of these cases. In addition to DNA analysis, information extracted from cell phones was used to establish the locations of suspects at crime scenes.

The Sheriff's Department budget is about \$37 million. It has 320 full-time employees. The department is moving away from a seniority-based management system toward a system that recognizes employees' skills. A position for a civilian with special skills for forensic analysis is being added. Protective status for jail employees is an issue. The jail is losing about 20 employees each year because they do not have protective status as the sworn officers do. Sheriff Gossage would like counties to have ability to determine protective status for certain employees.

The jail expansion proposal is a reaction to the steadily increasing jail population, about one percent annually. With increasing arrests for drug offenses and crimes against children, the county jail population is increasing. Seventy percent are felons. In 2000, before

the present jail was opened, the cost of shipping prisoners to other counties peaked at \$3.8 million.

The average stay of an inmate has increased from 21 days to 89 days since the present jail opened. This is a result of increasing times for the court system to function. Additional attorneys in the District Attorney's office would be helpful.

The county's jails facilities have a capacity of 750 inmates: 543 at the jail and the remainder in the downtown Work-Release Center (the old jail). Total jail capacity allows for 713 adult prisoners and 37 youths. Required separation of several classes of prisoners causes some limitations on using the total capacity of the jail facilities.

The county has sent inmates to other counties this summer, but is not currently doing so. Inmates were shipped to other counties on an almost daily basis since June to ease crowding at the facility. At \$50 to \$55 per day, leaders anticipate needing \$350,000 to \$400,000 next year alone to house overflow inmates at jails in other counties.

Electronic monitoring checks on the location of the wearer every three minutes. Electronic monitoring cost about seven dollars a day.

Dave Nelson – Secretary

October Meeting Notes

Representative Jacque Speaks to BCTA

Second District Representative André Jacque presented an overview of issues he is working on in the State Assembly. The Second Assembly District he represents stretches from West De Pere to Two Rivers.

Representative Jacque explained that he is continually looking to eliminate unfunded and underfunded state mandates. Using electronic means to publish official government notices by smaller units of government has the potential for savings, but it is opposed by the publishing industry. Cell tower location is a local control issue where the state has taken jurisdiction. There is a bipartisan movement to restore control to local municipalities.

The personal property tax causes substantial unfairness for businesses. Paying taxes each year on property that was taxed at purchase seems unfair. In addition, the process of estimating the fair value of personal property items is burdensome. The strategy for eliminating the personal property tax appears to be to increase the list of exceptions until nothing is left to be taxed.

Artificial wetlands can be created when cattails start growing in low spots on construction sites. Although these are very low quality wetlands, environmentalists often petition the DNR to treat them as natural wetlands, creating substantial costs and time delays for property

owners and developers.

To provide relief to local taxpayers, Representative Jacque cosponsored legislation to limit repetitive referenda from school districts and hold the referenda dates to general election dates.

Tax incremental financing (TIF) districts can be useful tools for local development, but they need to be closed out on schedule to avoid becoming cash cows to fund poorly performing TIF districts.

Transportation funding is a controversial issue with special interests looking for significant revenue (tax) increases for road construction. Simplifying road designs could reduce construction costs. Members expressed concern about the initial costs and ongoing maintenance costs for artwork and landscaping on the Highway 41 reconstruction project. Acquiring more right of way property than necessary can add to construction costs. Moving more funds to local governments for road maintenance and construction could provide opportunities for cost reduction. Eliminating the prevailing wage requirement would provide additional savings.

Dave Nelson – Secretary

Things That Make Us Wonder

The choice between voting for a disaster or a catastrophe can be a difficult decision, but that is exactly how the choices in this years elections have been presented to voters by the candidates themselves or the media which seems to have its own agenda.

It appears that no matter who wins there will be more than the average amount of hand shaking and compromise necessary to get things running. The good news may be that in past elections, historically the American people can take care of

things themselves regardless of how much Washington tries to interfere and help.

* * * * *

The nations large banks and financial institutions have always served as “whipping boys” for government regulators which seem to think they can do things better.

The losers have often been customers and investors who saw their profits go to pay fines, People generally seemed comfortable with their banks until Wells-Fargo, one of largest and trusted was accused of opening accounts for parties without their authority. Hard to believe considering all the paperwork banks, includ-

ing Wells-Fargo require for the least little transaction.

So far the results have been the firing of 5,000 employees most of whom were not involved, and a lawsuit by those employees. The CEO and others leaving with multi-million severance packages, and at least \$185 Million in civil fines. This will probably take awhile to sort out but so far there are a lot more losers than winners, including all the people who have bank accounts.

* * * * *

The anti voter-ID crowd seems to expand a lot more effort fighting the system than addressing the real prob-

(Continued on page 4)

(Continued from page 3)

lem which is getting those eligible to vote to the polls in the first place. Perhaps the problem they are having is in figuring out ways to get around the system than exercise the privilege of being a U. S. Citizen While we agree the number of eligible voters exercising their privilege is often pathetic, is the lack of a picture ID the real problem?

* * * * *

Wisconsin is one of the states which prohibits convicted felons from voting after release and serving their time in prison. There are all sorts of circumstances and personalities which got them in trouble to begin with, but if possible aren't they intended to seek a normal life if possible after they serve their time and are released?

They can have enough trouble finding and keeping a job and pay taxes rather than being a taxpayer burden without being allowed to vote.

This law must go back when taverns were closed on election days because politicians running for office would buy beers for every one who voted for them.

* * * * *

On a somewhat related subject, William McKinley was president when the reformatory in Allouez was built, and it is showing its age. Calls are being made to rebuild the facility elsewhere in the county, and use the present site for private development. Whether potential developers or the state is behind these plans was not made clear, but whatever happens is likely to be very expensive.

One suggestion we could offer is that if plans proceed, rather than demolish the entire complex at least part of the main cell block, and the trees in front be preserved as an annex addi-

tion to adjacent Heritage Hill State Park.

Here are some reasons worth considering At one time it was said that at least one of most of the trees native to Wisconsin was represented there, which alone would make it a treasure well worth preserving,

While the prison buildings themselves may be eyesores full of bad memories, they do have a unique historic value and would make for a great and educational attraction which could be preserved with a minimum of upkeep. Perhaps more importantly, it could serve to remind young visitors they could end up in a similar institution if they misbehave in life. I once participated in a guided tour of the institution as part of a sociology class, and can guarantee that none of the class ever returned as an inmate.

There could be several options for adding this as a Heritage Hill exhibit with the simplest being a shuttle bus.

* * * * *

There are a lot of people holding important, good-paying jobs in the Green Bay area. Some are professionals such as doctors, lawyers or teachers, business owners and executives, or elected officials such as mayors and county officials.

One thing these individuals have in common is a job which gives prestige, respect, some security, and great personal satisfaction. One thing not in common is that every few years those at the top in the public sector must turn their attention to the matter of re-election if they want to retain their job. Also, either good or bad, the matter of politics becomes involved.

While this is truly "democracy in action," allowing citizens to choose their leaders, there are also some drawbacks. Even if a race is not highly contested, it can require sub-

stantial fundraising, often more than the job pays, While the laws regulating political contributions are designed to keep the playing field level, they are full of loopholes and gray areas often overlooked or exploited.

While the bottom line may be job performance and management some room should be left for apology. We are sure that the Billions currently being raised and spent to gain control of our country there must be a few million here and there falling through the cracks which won't even receive a slap on the wrist from our watchful media, but will somehow show up in future legislation or appointments.

One question. Does using ones own funds to run for political office create a conflict of interest?

* * * * *

We read that earlier this year, Congress passed two bills intended to make life easier for all of us.

First was the Searching for and Cutting Regulations that are Unnecessarily Burdensome Act, (SCRUB Act), and the Sunshine for Regulatory Decrees and Settlements Act, (SRDSA).

These acts call for the formation of a bipartisan committee charged with identifying outdated and obsolete Federal regulations,, and preventing abuses by lobbyists citing taking advantage of outdated regulations.

Sounds great, but where would you start? There are probably laws going back to 1790 in the books, but someone will cry if they were to be removed. In any event. To become law they would require Senate approval and Presidents signature, so don't hold your breath.

* * * * *

Plans are proceeding for a new

(Continued on page 5)

(Continued from page 4)

baseball field and events complex on South Broadway. We acknowledge that such a development would be a welcome and needed attraction for the entire city.

My concern, as the former owner of a business immediately adjacent to and overlooking the site is this really the best fit for this location considering a need for future expansion, parking, and working around the railroad tracks crossing the property?

If this site does work out, no doubt proponents will be looking for something larger in a few years.

* * * * *

No wonder people are jittery and upset. While we have the character and qualifications of the candidates running for president and the future of the country on our minds, the media manages to sidetrack us with the antics of Brad Pitt and Angelina Jolie, and Kim Kardashian and her jewelry to worry about.

* * * * *

ObamaCare has been a controversial issue since day one, and definitely needs work. There are still about 30 million Americans without health insurance. Enrollment in the plan has been less than projected, costs have been higher, and insurers who originally supported it have dropped out entirely. The cost to employers has been much higher than originally estimated. Very few people seem to really understand it but healthcare providers and drug companies seem to be doing quite well.

Although some of these problems were anticipated when the plan was drafted, it seems that pushing it through on the fast track for the President's signature took precedence over working out details and addressing objections.

In the original document there seemed to be little control or concern over the cost of medical treatment and related services. Even the original Medicare imposed reasonable limits. Maybe we are wrong, but it seems with more people insured, the cost of medical services has gone out of control with sharply increased costs being passed on by insurers or to the National Debt. If people are insured, providers are free to charge more.. What are your thoughts?

* * * * *

The Oct. 28, edition of "The Week," carried a report that all the major TV networks were experiencing double digit declines so far this year in pro football viewers.

If true, this could eventually and adversely impact the advertising money that flows to the teams as a result, and is somewhat responsible for the humongous salaries teams have been giving their prima donna players.

Specific reasons were not given, but this years elections and other distractions were all mentioned. We note that some teams do not include the pre-game National Anthem or Air Force fly-overs as part of their telecast.

If it is the loss of advertising revenue creating this problem, they could always petition the Federal government to sponsor these features and could give TV viewers the same sense of patriotism as fans in the stands.

* * * * *

Engineers have been working feverishly developing self-driving trucks and automobiles to compete on the nations highways with driver\ s like you and me. While there may be some arguments in favor, they may still be a Buck Rogers or Star Wars fantasy. However they do already have prototypes capable of inter-city

travel on interstates but city traffic is still more of a challenge.

While it is claimed such vehicles can be programmed for specific situations, one never knows what the maniac going over the speed limit and weaving in and out of traffic will do next. Other concerns could be weather, and that the nation's highways are aging and in need of very expensive updating. No doubt modifying and making them more user-friendly to self-driving vehicles would also make them a lot more expensive for everyone.

If someone has to ship a truckload of something from here to there, but doesn't feel like driving, there's always the tried and proven railroad freight train.

* * * * *

Certain progressive candidates for President have popularized a promise that if elected, among other things, they would push for a "free" college education for all. Without estimating the cost, (or the National Debt), it was stated it would be paid by simply increasing the taxes on the ultra-rich or the upper 1% or so of all taxpayers. Sounds great, but taxing this group at 100% wouldn't even begin to pay this cost of this scheme.

This promise was no doubt made due to huge student loan debts incurred by many college students under the delusion that a degree guaranteed a high paying job. These loans outstanding now account for \$1.357 trillion of our \$19.7 Trillion debt, and is growing at the rate of \$2.726 per second.

Like any government-run benefit program, there are often sufficient cases of abuse and poor decision-making to question the overall value. Also, our colleges and universities, while no doubt the best in the world,

(Continued on page 6)

(Continued from page 5)

have never been noted for concerns for cost control, be it physical facilities, faculty and support staff, or other overhead items, as long as state governments or student tuition is available to pay the bill.

My almanac lists about 1,600 legitimate 4-year colleges in the country and there are others that could probably qualify. The cost of paying "everyone's" tuition would put the entire cost of this monster on everyone else's back. It's simply a matter of irresponsible campaign talk to get votes and create diversion.

* * * * *

No matter how the journey of Donald Trump to become President concludes, he will have brought to our attention, perhaps not by intention, one very serious problem that should be addressed before the President and Congress attack all the other items bantered about during the campaign.

Our Federal Tax Code is a complete disaster and should be fixed immediately. This was dramatically brought to the nation's attention with the disclosure that Mr. Trump, a proclaimed self-made billionaire, had not paid any Federal income taxes for 18 years. While this was apparently legal through loopholes present in the Federal Tax Code and a cadre of retained tax lawyers he paid less in taxes than you or me. Somehow, his net worth increased dramatically during those 18 years. He also avoided the "Alternate Minimum Tax" designed to get taxpayers with unusual deductions to pay something.

Don't blame Mr. Trump entirely for this outrage. Also don't blame the IRS because they would have loved to use him as an example of their efficiency. They don't write the laws, Congress does. The IRS enforces

them.

When the Federal Income Tax was established in 1913, they were able to write all the laws necessary for it's description and compliance in just 400 pages, and called it the "Federal Tax Code." In 1939, after WWI, a disastrous depression, 4 Republican and 2 Democrat Presidents, and *The New Deal*, the total was still only 504 pages. Things became more complicated during WWII, with special tax laws and the code rose to 8,200 pages.

Somewhere along the line, it was discovered that taxes could either hinder the growth of specific interests, could benefit certain causes, punish excess profits or whatever - you name it. All it took was a little good PR and sympathetic Congressman to introduce the bill which could be bundled with others to avoid discussion and the tax code is amended. This is an election year and is it possible that campaign contributions could depend on tax code changes?

The size of the tax code rose to 26,300 pages in 1984. and President Reagan signed the Tax Reform Act of 1986 with the statement, "*Fair and simpler for most Americans, this is a tax code designed to take us into a future*" Today, the tax code has grown to 75,000 pages, or triple what it was in 1984. If you printed it all out, using both sides of 20# paper, you would have a pile of paper nearly 11 feet high!

Also, the National Debt is at \$20 Trillion, about 500 times what it was in 1939 when Congress started tinkering with the tax code in earnest.

We have Presidential candidates with spending proposals calling for huge tax increases on the "rich." A successful business exists because their income and expenses complement each other, and government should be no different.

There have been numerous proposals to modify our tax system, and all have some merits. If the next President is serious, one of their first initiatives would be to appoint a completely bi-partisan committee consisting of tax attorneys, the IRS, bankers, economists, manufacturers, builders, military, accountants, environmentalists, educators, medical professionals and others who could have a stake in the outcome. There have been plenty of books on the subject in recent years by qualified authors who would jump at the chance to offer their expertise .

Each could present an outline of their specific problems and proposed solutions with what is best for the country in mind. This may be similar to the way ObamaCare was created but would require a consensus of approval before being accepted, Anything would be better than proceeding with a system that's out of control.

If this works for the IRS and their abominable tax code, perhaps some day Congress will take a similar look at all of their other rules and regulations, many of which are obsolete and no longer serve any purpose.

* * * * *

As of the middle of September, the City of Chicago had recorded a total of 522 homicides. A new record, and more than New York and Los Angeles combined. Fortunately there have not been high profile incidents of white police officers shooting unarmed blacks, but they still have a problem. Residents, visitors, and the police all have reason to be scared.

* * * * *

Someone once quipped that, "*The only reason we have elections is to see if the polls were right.*" This statement seems particularly true this year and if so, why do we bother to

(Continued on page 7)

(Continued from page 6)

vote at all?

Polls can serve a valuable service to office seekers to help them direct their campaign efforts. On the other hand, they can serve as a tool to influence undecided voters by predicting which way the wind is blowing as it changes each day. This year in particular, with a contentious Presidential race we were treated with popularity updates after every debate, major speech, and every boo-boo of which there have been plenty by both candidates.

In Wisconsin, the Marquette Law School polls seem to be the most active and accepted. Their results are widely publicized and are usually current. They claim their methodology is to interview about 700 voters at random by telephone from across the state. Whether they interview the same people each day was not disclosed or whether the 700 respondents represent only 1 out of 4,300 residents likely to vote in this years election, we will soon find how accurate the polls are.

* * * * *

Is Green Bay becoming "Apartmentalized," reaching the point where more people and families choose to live in rental units than to own a home or condo of their own. A few years ago it was reported the total renting to be about 25%, but it just seems that in recent years there have been a lot more rental units constructed in the area to accommodate more people than single family residences. Is this a national trend and how does Green Bay compare?

Whether anyone keeps track, or if has any effect on the tax levies would be interesting to know. There are a lot of factors in making the choice often boiling down to simple demographics. People seem more mobile and willing to move from one city to

another. While owning your own home is part of the American dream, it is still an expensive bother and responsibility.

With the exception of saving for a down payment, there may not be a lot of difference between monthly rent and a mortgage payment. Taxes, insurance and utilities are all considerations that you must pay one way or the other. While tax bills on a residence may come as a shock each year, they are included as part of a rent bill.

The choice seems to be a matter of economics and personal satisfaction.

* * * * *

No matter who becomes President we will probably be in for a few surprises that not much was said about during the campaign. Trump will likely conclude his wall on the U.S.-Mexico Border was a dumb idea, and will have to do some homework on implementing the Republican Platform which helped him get elected.

Ms. Clinton will no doubt remember the Unions which helped big-time with her election, and a long list of social items that not everybody really cares about. Also, family leave, equal pay, and the minimum wage are just a few of the issues that have been set aside by the election.

The minimum wage was first set at \$.25 per hour in 1938, and \$.75 today. The original proposals were to increase it to \$10.00/Hr., but has now risen to demands for \$15.00/Hr., or double the present rate.

There will be many factors in this argument including the cost of living, inflation, job loss and the economy. A lot of what happens will depend on the makeup of the U.S. Senate and House of Representatives.

Either way, it promises to be interesting, frightening, and probably both.

* * * * *

One item that has been ignored in the Presidential campaign is the National Debt. So far it has more than doubled during the Obama Administration from about 9 Trillion Dollars to \$19.8 Trillion. Ms. Clinton has not addressed the debt but has pledged to continue Obama's legacy while enhancing other programs.

Right now the National Debt equates to \$60,977 for each U.S. citizen, with the addition of daily interest being the largest expenditure. In addition, the total debt for personal and mortgage loans, student loans, and credit card debt averages \$55,046 per citizen. There is a lot more thanks to unfunded Social Security and Medicare liabilities. We'll worry about that next election.

As usual, lots of things to wonder about.

"Things That Make Us Wonder," consists of taxpayer related thoughts that occur to us from daily news events. We use reliable, published information and statistics. Some items are unimportant and probably not worth commenting about while others could easily be expanded to full length feature articles worthy of future study and action to protect our interests as taxpayers. We try to cover a wide variety of subjects in limited space and perhaps put a different spin on items from what you read in the papers or see on TV. We acknowledge that some of the views and comments expressed in this column may be contrary to that of some of our readers. However, one of our purposes is to encourage debate, and we realize there are two sides to every question. Comments or suggestions are welcome for inclusion in future "TAX TIMES."

Jim Frink

"Politics is the art of looking for trouble, finding it everywhere, diagnosing it incorrectly, and applying the wrong solutions," Groucho Marx

The TAX TIMES

Brown County Taxpayers Association
P. O. Box 684
Green Bay, WI 54305-0684

PRSRRT STD
U. S. Postage
PAID
Green Bay, WI
Permit No. 255

Address Service Requested.

Inside This Issue

**PINCH YOURSELF
THESE ARE THE FACTS**
September Meeting Notes
October Meeting Notes
Things That Make Us Wonder
and more

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - November 17, 2016. BCTA Monthly Meeting.
12:00 Noon. Doug's Take 5

Thursday - December 15, 2016. BCTA Monthly Meeting.
12:00 Noon. Doug's Take 5

BCTA monthly meetings are held the Third Thursday of each month, 12:00 Noon, at Doug's Take 5, 3600 Riverside Drive, Allouez.

Meetings are open to the public. BCTA Members, their guests and other interested parties are cordially invited to attend and participate in our open discussions.

COST: \$9.00, Payable at meeting. Includes lunch, tax & tip.
Call Tom Sladek – 499-7701 for information or to leave message.

Nov - Dec 2016



**SUPPORT THE BCTA
New Members are
Always Welcome.
Visit our website
www.BCTAxpayers.Org
for Details.**