

## THE CASE “AGAINST” THE PROPOSED 1% TAX

On August 17<sup>th</sup>, the citizens of Johnson County will have an opportunity to vote ‘For’ or ‘Against’ a 1% Specific Purpose Excise Tax Proposal. The purpose of this 1% tax is to generate tax revenues to pay for renovations and new construction for a variety of projects in Johnson County, the City of Buffalo and the Town of Kaycee.

From the beginning, Tax Advocates have made a series of misleading, unproven, unrealistic and inaccurate statements and comments.

This document attempts to set the record straight, using their figures and statements, and to convince you why you should vote ‘AGAINST’ this proposal.

None of the arguments presented in this document try to convince voters that these facilities are not in need of some kind of repair or replacement – on the contrary, we fully agree with the Tax Advocates that there are facilities in Johnson County which are in need of repair/replacement - the questions that need to be addressed, though, are:

- At what price?
- Are there better ways?
- Who should pay?
- What is the true role of government?
- What is the most effective/efficient spend of our tax dollars?

Regarding alternatives, we present at the end of this document numerous alternatives which are more economically efficient and which avoid this tax altogether. We would love to work with the Tax Advocates to identify better economic alternatives to the one they have proposed.

The content of this document is organized into the following sections:

### **Fourteen Reasons to Vote “AGAINST” on August 17<sup>th</sup>**

- Can you or your family afford a \$49.8m tax?
- Is it fair that \$23m (46%) of the \$49.8m in taxes are going to the YMCA and Golf Club?
- Would you invest in a company that lost 54% of your money?
- It’s more than “just one penny” ...
- “It’s just one penny” means Johnson County would become the highest (sales) taxed county in Wyoming at 7%
- No city, town, county, state or country has every taxed or spent its way to prosperity
- Operating entities are not paying their fair share
- There is limited oversight, governance and control over the funds being requested
- Project estimates are inaccurate or incomplete – we do not know if \$49.8m is enough
- Citizens for JOCO have made a series of misleading, unrealistic and unproven statements and assumptions
- Johnson County, Kaycee, Buffalo and the operating entity foundations have in excess of \$75,000,000 sitting in cash reserves (90%+ of those reserves are our tax dollars)
- No other funding alternatives have been explored or presented by Tax Advocates

- The role of government is not to own/operate private entities like YMCA's or Golf Clubs
- Government spending is not economic development

### **Questions for the Tax Advocates**

- The YMCA
- The Golf Club
- Other Projects

### **Alternatives to raising \$49.8m in NEW taxes**

## Fourteen Reasons to Vote “AGAINST” on August 17<sup>th</sup>

- **CAN YOU OR YOUR FAMILY AFFORD A \$49.8M TAX?**
  - \$23m to repay the bond principal
  - \$13.7m to repay the interest on the bond (20-year, 4.95% bond\*)  
\*Even if Tax Advocates obtain a 20-year, 2.5% bond, the bond interest that accumulates over 20 years is still \$6.3m
  - \$10.1m in maintenance reserve funds
  - \$3m to fund operating deficits for the YMCA and Town of Kaycee
  - \$49.8m equals ~\$23,450 in new taxes for a Johnson County family of 4 over the next 20 years (~\$1,175/year or nearly \$100/month)
  
- **IS IT FAIR THAT \$23M (46%) OF THE \$49.8M IN TAXES ARE GOING TO THE YMCA AND GOLF CLUB?**
  - The YMCA is receiving \$19.57m in taxes
    - \$8.85m for bond principal
    - \$5.3m for bond interest
    - \$3.4m for maintenance reserves
    - \$2m to offset operating deficits (the YMCA already receives ~\$175,000/year in taxes from Johnson County taxpayers – they are now asking for another \$100,000/year in taxes from Johnson County taxpayers)
    - YMCA members are only contributing 2% (\$500,000) to the total cost of their renovations and ongoing operations – taxpayers are being asked to fund the other 98% (\$19.57m)
    - The Johnson County YMCA (one of 4 YMCAs in Wyoming) currently charges, on average, 30% less for memberships than the other three YMCAs in Wyoming (Sheridan, Natrona, Cheyenne) – and yet it receives ~\$175,000/year in taxes
  - The Golf Club is receiving \$3.43m in taxes
    - \$1.55m for bond principal
    - \$.927m for bond interest
    - \$.95m for maintenance reserves
    - Golf Club members are only contributing 9% (\$350,000) to the total cost of their renovations – taxpayers are being asked to fund the other 91% (\$3.43m)
  - Wouldn't an increase in membership fees, greens fees and capital campaign expenditures for those who use these facilities make more sense?
  - Should a family of 4 from Kaycee have to pay \$9,200 in taxes for the YMCA in Buffalo?
  - Only 29% (\$6.8m) of the bond is being used for true public works (museums, roads, parks, libraries, etc.)
  
- **WOULD YOU INVEST IN A COMPANY THAT LOST 54% OF YOUR MONEY?**
  - Of the \$49.8m in taxes being raised, only \$23m (46%) is being spent on actual renovations, new construction
  - The remaining \$26.8m (54%) is 'government waste'
    - \$13.7m on bond interest
    - \$10.1m on maintenance reserve funds
    - \$3m on operating deficits
  - Each \$1 in alternative funding or reduced spend avoids \$2.17 in taxes (\$23m in alternative funding or reduced spend avoids \$26.8m in taxes)

- **IT'S MORE THAN "just one penny"...**
  - Tax Advocates have said 'it's just one penny' – "residents will only pay \$60/year in new taxes" – in reality, residents will pay anywhere from \$120-\$290/year in new taxes (\$480-\$1,160/year for a family of 4)
  - They fail to acknowledge/recognize the dramatically increasing economic burdens being placed on average families:
    - Gas prices – up >50% since January
    - Increasing food prices
    - Increasing propane and electricity rates
    - Increasing costs of agriculture
    - Increasing insurance costs (health, life, auto)
    - Increasing property taxes
    - Increasing health care costs
    - Increasing rent and mortgage costs
    - Increasing interest rates (cost of borrowing is going up)
    - PLUS 'just one (more) penny'
  - With all of these economic hardships being placed on families, is now the time to add 'one more penny' to their hardships?
  - Does the \$60/resident/year also include the online sales taxes (i.e., Amazon, etc.) paid by Johnson County residents?
  - What is to keep citizens from avoiding this tax by going to other nearby counties for large purchases (tractors, cars, heavy equipment, etc.)? Was behavioral change incorporated into your business case economics? What impact will this behavior change have on your business case economics?
  
- **"IT'S JUST ONE PENNY" MEANS JOHNSON COUNTY WOULD BECOME THE HIGHEST (SALES) TAXED COUNTY IN WYOMING AT 7%**
  - 12 counties would be at 6%
  - 10 counties would be <6%
  - What are those other counties doing better than Johnson County when it comes to managing their finances?
  
- **NO CITY, TOWN, COUNTY, STATE OR COUNTRY HAS EVER TAXED OR SPENT ITS WAY TO PROSPERITY**
  
- **OPERATING ENTITIES ARE NOT PAYING THEIR FAIR SHARE**
  - Taxpayers 97% (\$49.8m)
  - Operating Entities (YMCA, Golf Club, etc.) 3% (\$1.6m)
  - Tax Advocates acknowledge that all of the operating entities have other sources of funding (foundations, private funding and other programs) to fund any cost overruns that may occur
    - If Operating Entities have other funding sources to offset projects which go over budget, then why are they only putting up 3% of the total cost? Does that seem fair to taxpayers?
    - If these foundations and other sources do not have the money to contribute more to the funding, then why do the Tax Advocates think the average tax payer has the money to pay more taxes?
    - If the operating entities have money available to fund 'overruns', do they not have more money available for the initial investment?
    - How much 'overrun' capacity do they have available to fund?
    - How much money is in the capital expenditure funds for the 11 special districts in the county and the private foundations supporting each of these entities today?

- **THERE IS LIMITED OVERSIGHT, GOVERNANCE AND CONTROL OVER THE FUNDS BEING REQUESTED**
  - “Projects listed on the sheet are simply a suggestion and then it will be the City’s responsibility to identify how the funds are used.”
  - Tax Advocates have described the sinking/maintenance fund as a fund to be used at the discretion of government leaders to provide “options for the future”
  - Hundreds of thousands of taxpayer dollars already collected was originally intended for a recreation center that was never built via ‘The Rec District’. Where has that tax money gone? Why are our government leaders now asking for another \$19.57m in taxpayer money for a new recreation center?
  - The message from our elected leaders is *‘Trust us. Send us \$50m of your money and we promise to spend it as well or better than you and better than we have been spending your money for the last 20 years.’*
  - If we don’t bring as much tax revenue each year as projected, what will be the process to resolve funding disputes between Johnson County, the City of Buffalo, the Town of Kaycee and the Joint Powers Board?
  - Who will be responsible prioritizing the allocation of funds? For example, who decides if the Golf Club (City of Buffalo) will get its funding before/after the Fairgrounds (Johnson County)?
  - Since many projects have not decided ‘renovate’ vs. ‘new construction’, how are projects prioritized, funded?
    - What happens if the YMCA realizes the funds set aside for the new pool aren’t enough and need more from the City of Buffalo? Does Buffalo have to get approval from Johnson County, the Town of Kaycee and the Joint Powers Board?
  - Does the actual language in the bond measure prescribe (guarantee, protect us from) how much money will be allocated to each project?
  - Is there some mechanism/form of governance that will prioritize/allocate the funds in line with the proposal?
    - For example, how do we ensure all \$49.8m does not go to the YMCA or the Civic Center?

- **PROJECT ESTIMATES ARE INACCURATE OR INCOMPLETE – ESTIMATES ARE HIGH LEVEL, NOT BASED ON DETAILED REQUIREMENTS**
  - We do not know if \$51.4m is enough to complete the renovations as envisioned by the Operating Entities and Citizens for JOCO
  - Several projects have not finalized if they are performing renovations to existing structures or new construction
  - According to the Tax Advocates, the operating entities have other sources of funding (foundations, private funding, other programs) that can be tapped into if there are cost overruns – this demonstrates that they know their estimates are not right and that more funds will be needed later
  - Based on the rounded numbers presented by the Tax Advocates, the project estimates from the Tax Advocates appear to be ‘top down’, not ‘bottom up’ – they have not presented ‘detailed requirements’ for each of the projects; therefore, their ‘estimates’ are really ‘guesstimates’ – hence the need for the ‘sinking fund’
  - According to the Tax Advocates, if any given project is not finished when the funds run out, then the project(s) must stop while still in progress until additional funding is approved by taxpayers or additional funding is obtained by the operating entity from alternative sources
  - Does anyone believe that building a new club house will cost exactly \$1,900,000 to the penny?
  
- **“CITIZENS FOR JOCO” HAVE MADE A SERIES OF MISLEADING, UNREALISTIC AND UNPROVEN STATEMENTS AND ASSUMPTIONS**
  - “0% inflation”
    - Incorporating inflation (estimate 3%) into the economics of this proposal would reduce funds available for renovation by \$2.1-\$2.5m – where/how will the short fall be made up? More taxes? Projects not complete?
  - “Interest rates will remain low”
  - “The cost of building materials and labor will go down by the time the projects are shovel ready”
  - “The tax will go away in 20 years”
    - What tax has ever gone away? Can you guarantee the tax will go away?
  - 1% in new sales taxes will generate \$2.49m/year in new tax revenue – there is NO evidence to support this assertion – if this new tax does not generate \$2.49m/year in tax revenue, we are at risk of DEFAULTING on the bond
    - Please provide the supporting evidence which proves the 1% tax increase will generate \$2.49m/year in tax revenue
    - What happens if we bring in less than \$2.49m/year in sales tax revenue?
    - How much do we bring in per year now?
    - How much sales tax has come in each of the last 5 years?
  - Tax Advocates say “Johnson County residents will only pay \$60/year in new taxes – the remaining taxes will come from non-residents/tourists”
    - \$60/year in new taxes equates to \$510,000/year in taxes from Johnson County residents, which is 20% of the new tax revenue needed each year to payoff these obligations
    - Where will the other \$2m/year (80%) come from? Tourists? Does anyone believe tourists and non-residents pay 80% of sales taxes in Johnson County each year?
    - If Johnson County residents pay 100% of the tax, then the tax burden for a family of 4 over 20 years is ~\$23,450
    - What has been the distribution of tax revenue between residents and non-residents for each of the last 5 years?
    - Please provide fact based evidence that Johnson County residents will only pay \$60/year (20% of the tax)
  - Tax Advocates “We just went through an economic boom over the last 20 years (the largest we will ever

see) and have very little to show for it”

- If we just went through a boom and have nothing to show for it, why should we believe the same government who did not take advantage of the boom over the last 20 years will be able to achieve a better outcome over the next 20 years during a period that you admit will not be as good as the last 20 years?
- Tax Advocates have said it is not possible in a small community for private citizens to fund these projects
  - In 1886, 3 men raised \$150,000 (in 1886 dollars; \$4.4m in 2020 dollars) to build the Johnson County Fairground
  - This same community has seen \$75m+ in its taxes accumulated in cash, operating and capital reserve accounts that are doing nothing
  - Tax Advocates have not approached any donors to gauge their interest/capacity in giving
  - Have you approached private donors?
    - If not, why not?
    - If so, how many out of how many?
    - What have been the results?

- Tax Advocates say “all projects are tax payer owned assets – no special interests”
  - Given First Northern’s role pushing this referendum, can you guarantee that FN will not profit from or receive any business from any of these 9 projects?
  - Where do the revenues from the golf course, YMCA, fairground, etc. go? To private citizens/entities or are they a revenue source for the county?
  - Whose priority is it to have these things built? The county commissioners? The city councils? The private entities that operate these facilities? The private companies who will be awarded the renovation work for these projects? The citizens of Johnson County?
  - Special interests who will be receiving benefits:
    - The YMCA will be receiving the benefit of taxpayers paying \$19.6m for renovations and operating costs over the next 20 years
      - The YMCA only pays \$1/year in rent
      - Johnson County residents already pay \$175,000/year taxes to fund the YMCA operating budget
    - Banks and Wall Street investors will be receiving \$13.7m in interest from Johnson County taxpayers
    - The companies performing the renovations or new construction will be receiving these funds
      - Will work only be given to Johnson County commercial contractors?
      - If not, why not?
      - If not, how can the work be considered ‘economic development’ for Johnson County?
  
- **JOHNSON COUNTY, KAYCEE, BUFFALO AND THE OPERATING ENTITY FOUNDATIONS HAVE IN EXCESS OF \$75,000,000 SITTING IN CASH RESERVES (90%+ OF THOSE RESERVES ARE OUR TAX DOLLARS)**
  - Only \$1.6m of this \$75m+ (2%) in reserves is being tapped into for these projects
  - Tax Advocates want to add another \$10.1m (via this tax) to the tens of millions of dollars already sitting in government reserves
  - Existing cash reserves are earning little or no interest and are being put to little or no use each year
  - They just want to take away more of our money so they can increase their power over you.
  - \$75m in reserves = >\$35,000 for a family of 4 in Johnson County.
  - Wouldn’t a better approach be to put that money back into the hands of taxpayers so they can spend it, thereby creating jobs in the community and generating tax revenue for the county? That \$75m is tied up in accounts right now doing nothing for our local economy.
  - Why do we need to save off another \$10.1m in reserves for these projects?
  - What do you think is the right amount of reserves for a county of our size?
  - Reserve/Foundation Balances (Source: IRS, City and County websites)
    - Johnson County >\$32,500,000
    - City of Buffalo >\$10,000,000
    - Town of Kaycee Awaiting response
    - Special Districts >\$22,500,000
    - Foundations >\$10,000,000
    - How much return have these reserves been earning each of the last 5 years?
  - Tax Advocates have said “The expected rate of return on this sinking fund is 3%; however, even if the reserve accounts earn 0% that everyone will be better off.” How can that be? If you are taking money away from me that I could have invested at 6-7% with moderate risk and then depositing it into a reserve account may earn 0%, how does that make me better off?
  - How much of that has been spent over the last 5 years?

- How much tax revenue has gone towards replenishing those reserve funds each of the last 5 years for each government entity?
  - If these projects are really going to improve our county's financial situation, then why do we need more money for future maintenance reserves? Are these projects not self-sufficient projects/entities which pay for themselves and generate new revenues that can build new reserve accounts?
  - The \$10.1m request for new reserves:
    - How was that amount calculated?
    - When it was calculated, how much was divided between the 4 government entities?
    - How do you know it's enough? Too much?
    - How will reserve fund be divided between the 9 projects? Who decides priority?
  - If the economy is going to be bad starting next year, isn't this a time where we should be returning money in Johnson County's reserve accounts to the people of Johnson County rather than taking more of their money from them? Shouldn't we be using money from the existing reserve accounts to pay for these projects?
  - What limitations are being put around this reserve fund?
    - Can the sinking funds only be used for the original scope of the project?
  - Will Johnson County taxpayers who encounter financial hardship in the next 20 years be able to tap into this sinking fund that holds their tax dollars to pay for food, shelter, clothing, etc.?
    - If not, why not?
    - If so, what will be the request/approval/governance process? Have costs associated with administering that process been factored into the costs for this project?
- **NO OTHER FUNDING ALTERNATIVES HAVE BEEN EXPLORED OR PRESENTED BY TAX ADVOCATES**
    - Refer to the last section of this document for alternative options for Tax Advocates to consider
  - **THE ROLE OF GOVERNMENT IS NOT TO OWN/OPERATE PRIVATE ENTITIES LIKE YMCA'S OR GOLF CLUBS**
    - Where in the US or Wyoming Constitutions does it say that governments should own or operate golf courses, YMCAs, etc.?
    - 46% of the project cost (\$23m of the \$49.8m) is for the YMCA (\$19.57m) and Golf Club (\$3.43m)
    - \$2m of this tax increase will go to fund an operating deficit at the YMCA – on top of the \$175,000/year the YMCA receives in tax money already
    - Why does the City of Buffalo own private assets (the YMCA, the Golf Club)?
    - If we own these private assets, are we receiving income from membership fees, green fees, etc.? If not, why not?
    - Is it the role of government to choose winners and losers?
    - ~\$175,000/year of our taxes goes to fund operating deficits at the YMCA and Golf Club
      - Shouldn't our tax dollars go to true public good projects (roads, bridges, police, fire, sanitation, etc.)?

- **GOVERNMENT SPENDING IS NOT ECONOMIC DEVELOPMENT**
  - Tax Advocates have made the following statements:
    - Investing in our community assets is pure economic development
    - These projects will 'generate economic development'
    - This tax will put Johnson County in a better financial position for the future
  - ECONOMIC DEVELOPMENT
    - How is giving \$19.57m to the YMCA or \$3.43m to the Golf Club generating economic development?
    - If these 9 projects are generating economic value to Johnson County,
      - Why are we having to set aside an additional \$10m for future maintenance reserve funds? Wouldn't the 'economic benefit' of these 9 projects generate enough new tax revenue to 'fund' a \$10m maintenance reserve fund on their own?
      - Why are we having to set aside an additional \$3m (pre-inflation) to fund future operating deficits at the YMCA and Town of Kaycee? Would the 'economic benefit' of these 9 projects generate enough new tax revenue to offset these operating deficits?
    - What is the definition of economic development:
      - Increased tax revenue to Johnson County?
      - More jobs?
      - Increased wages?
      - Other?
    - Please provide a baseline of the metrics you are using to prove this statement
    - PLEASE PROVIDE A COPY OF THE BUSINESS CASE THAT PROVES THERE IS A POSITIVE RATE OF RETURN ON THE \$49.8m IN TAXES SPENT ON THESE PROJECTS – WHAT INCOME IS GENERATED AS A RESULT OF SPENDING \$19.6m AT THE YMCA?
    - It is a proven economic fact that
      - Government taking money from citizens and re-allocating to something else actually destroys economic value
      - Government spending does not grow the economy – the government has to take money or print money in order to spend it – it is a verifiable fact that governments are the most inefficient entities in the world for spending money – they actually 'destroy' economic value rather than generate economic value
    - How is the government taking money from me and building a golf course club house 'economic development'?
    - How does an improved library or new YMCA pool or improved museum generate 'economic development'?
    - How is losing 55% of taxpayer money 'economic development'?
  - BETTER FINANCIAL FUTURE
    - Does this imply our current financial situation is not good?
      - If so, why? You just stipulated we just went through the best 20 years we will ever go through
      - Why are we not in a good financial situation now after a 20 year boom?
      - Are Tax Advocates acknowledging we were fiscally mismanaged the last 20 years, hence the need for a tax increase?
      - If we are in worse shape now after a 20-year boom, how will we be in better shape in 20 years when the next 20 years will not be as good as the last 20 years?
      - The same people and processes that got us to where we are today are going to put us on a path to a better outcome over the next 20 years?
      - If we just went through a 20 year boom that will never be seen again, why are there not enough residual funds sitting in capital expenditure accounts for just these type of

requests?

- If our current financial situation is not good, is now the time to be taxing and spending \$49.8m?
- What is Johnson County's 'current financial situation' so we have a baseline to measure this statement against in the future?
- PLEASE PROVIDE A COPY OF THE BUSINESS CASE THAT PROVES THERE IS A POSITIVE RATE OF RETURN ON THE \$49.8m IN TAXES SPENT ON THESE PROJECTS
- DEFINE 'BETTER FINANCIAL SITUATION IN THE FUTURE'
  - MORE TAX REVENUE? If so, how much/year for 20 years?
  - MORE RESERVE FUNDS?
  - MORE JOBS? If so, how many by year for 20 years? (including salaries)
- How does building a new pool and gymnasium at the YMCA or building a new Golf Club house put us in a better financial situation in the future?
  - Do pools and gyms create long term high paying jobs? If so, how much are you projecting?
- Who is 'us'? Johnson County government? The taxpayers/residents?
- How does losing 54% on our investment put us in a better financial situation in the future?

## Questions for the YMCA

### Fair Share

- Do you think it's fair the YMCA is benefitting from 40% of the proposed tax increase?
- Do you think people value things they don't pay for?
- Do you think your members will value the new pool or gym if they are only paying for 2% (\$500,000 of \$19.57m) of the total cost of renovations and operating deficits?
- Do you think it's fair your members are only paying for 2% of the total cost of renovations and operating deficits?
- Do you think it's fair taxpayers are paying for 98% of the total cost of renovations and operating deficits?
- Do you think someone should be forced to pay for something they don't use, they don't want or don't need?
- What % of your annual operating budget is funded by members vs. taxpayers vs. other sources? Do you think your members are paying their fair share?
- Do you think it's fair that only \$1.6m is being used from operating entity funding sources (3% of the total cost of these projects), while 97% is coming from taxpayers?

### Government Waste

- Would you invest in a company that lost 56% of your money? (\$8.55m in renovations are being performed at a cost of \$19.57m to taxpayers)
- If taxpayers are going to invest their money into an enterprise, shouldn't they expect a positive rate of return on their investment?
- Please provide a copy of the business case to the taxpayers showing the economics of them giving the YMCA \$19.57m of their money.
- Part of the role of JOCO First is to facilitate economic development – it's an economic fact that increasing taxes retards economic development – why is JOCO First advocating for something that is proven to retard economic development?
- Is JOCO First promoting economic development when it is advocating for a project that will lose 55% of taxpayers' money?
- The YMCA is a Christian organization. Do you think losing 55% is a good use/stewarding of God's resources?

### Role of Government

- Where in the Wyoming and US Constitutions does it allow for/empower government to own and operate private enterprises?
- Do you think the government should own and operate private entities? If so, why?
- Do you think it's fair the YMCA receives ~\$175,000/year in taxpayer money, yet other business in Johnson County which provide similar services (or attempt to) receive no government funding?
- Do you think it's fair that 46% of this tax is going to only 2 private enterprises (the Golf Club and YMCA)?
- Should other private businesses receive government money?
  - If not, why not?
  - If so, which ones? How do you decide which ones? How much should they receive? How do you decide how much?
- Is it the role of government to pick winners and losers?
- Does a 'community' NEED a YMCA pool or gym? Or are its taxes better spent on things like roads, fire, police, courts, sanitation, parks, museums, etc.?
  - There are only 4 YMCAs in Wyoming (Sheridan, Johnson, Natrona, Cheyenne) – 19 counties are able to do without a YMCA
  - How much money does the YMCA receive from Johnson County taxpayers and entities (like Buffalo High

School) each year today?

### **Cash Reserves**

- Do you think it's fair we are placing another \$10.1m in taxpayer money into reserve accounts when there is already in excess of \$75m sitting in government and foundation reserves?
  - \$75m in reserves equals >\$35,000 for a family of 4 in Johnson County.
  - That is \$35,000/family sitting in accounts earning no interest rather than sitting in the savings/investment accounts of our families who could be earning 6, 7, 8%/year.
  - Wouldn't a better approach be to put >\$35,000 back into the hands of taxpayers so they can spend it, thereby creating jobs in the community and generating tax revenue for the county? That \$75m is tied up in accounts right now doing nothing for our local economy.
  - What do you think is the right amount of reserves for a county of our size?
  - If JOCO First is responsible for facilitating economic development, why aren't they trying to figure out how to unlock the value of the \$75m sitting in reserve accounts? Spending that money in the local economy? Placing into investments that earn higher rates of return than .1%.
  - Should we be tying up another \$10m in taxpayer money in reserve accounts that are creating no economic value and are not earning any return (<1%)?
- Will Johnson County taxpayers who encounter financial hardship in the next 20 years be able to tap into this sinking fund that holds their tax dollars to pay for food, shelter, clothing, etc.?
  - If not, why not?
  - If so, what will be the request/approval/governance process? Have costs associated with administering that process been factored into the costs for this project?

### **Fundraising**

- How many donors in Johnson County have you approached for large donations?
  - The YMCA is a 501c(3) – charity
  - For each \$1 donated, the YMCA receives the full value of that donation (rather than tax money which is lost to bond interest, maintenance reserves and operating deficits) PLUS the donor receives a tax deduction)
- Have you solicited donations from the National YMCA?
  - If not, why not?
  - If so, how much have they contributed?
- Can you provide a reason why there is no literature, pictures, architectural blueprints or flyers at the YMCA advertising the capital campaign to raise funds for the new YMCA? If this is such an important project to the future of the YMCA, shouldn't there be something at the YMCA generating interest/awareness in raising money for a structure so desperately in need of repair/rebuild?
- If the future of Johnson County rests on the building of a \$19.57m pool and gym, don't you think more effort should be put into generating interest/awareness at the actual YMCA itself? Since the YMCA has been taking so much taxpayer money over the years, doesn't it have a fiduciary responsibility to the future of Johnson County to do more to generate interest/awareness?
- Why is there nothing on your website talking about the capital campaign? Nothing talking about the state of disrepair the pool and gym are in? Nothing talking about the urgent need for \$19.57m? Nothing talking about the future of Johnson County riding on this project?
- Isn't it true that your members really just want a 'free ride' from the taxpayers of Johnson County rather than putting up their own money to purchase a new pool and gym?
- Have you considered raising your membership fees and cost of programs? If not, why not?
- How much of the \$500,000 fundraising target has been met?
  - What is the largest donation?
  - How many donors? Per person donation?
  - What % of your members have donated?

- Do you think it's fair that 100% of taxpayers have to spend their money on a YMCA, when only x% of the members have donated their money to the YMCA?
- How much of the commitments received to date have already been received and is in your bank account?
- How much of the commitments received to date will be received over time in coming years? What is the expected 'income' by year?
- Why is the YMCA not generating much money from its capital fundraising campaign? If members are not contributing to the campaign, then why should taxpayers be forced to give the YMCA their money? If the YMCA members don't want a new pool or gym, then why should taxpayers?
- How much cash is on hand in the YMCA Foundation reserve account? How much of that has been earmarked for the \$500,000 commitment by the pool and gym? Why so little?

### **Project Timeline and Estimates**

- Are your project estimates 'top down' or 'bottom up' estimates?
- Please provide a detailed, line by line, bottom up estimate for each project. If you do not have a bottom up estimate, how do we know \$8.55m is enough?
- How much contingency is built into each project estimate?
- What happens if actual project costs end up exceeding estimates?
- What happens if actual project costs end up being less than estimates?
  - Be refunded to taxpayers?
  - Be used to pay down the bond faster/sooner?
  - Be used to reduce the annual operating deficits at the YMCA?
  - Be used to fund other projects at the YMCA not approved by taxpayers?
  - Be used to further increase YMCA or county reserves?
  - Other?
- What is the current anticipated start and completion date for your projects?
- Does the pool estimate of \$5.8m in taxes include 5-7 years worth of inflation? (since that project will not be performed for another 5-7 years)
  - If not, why not?
  - If so, how much of the \$5.8m allocated to this project will be eaten up by inflation?
- The project description for pool says 'maintain, renovate or replace' the existing pool
  - Which is it? Maintain, renovate or replace?
  - If that decision has not been made, how do we know the requested funds are sufficient?
  - Which assumption (maintain, demo or replace) was used in coming up with the \$5.8m estimate?
- How do you know \$5.8m in taxes is enough/too much for the pool? So we're taking \$5.8m away from taxpayers giving it to the City of Buffalo and then they get to decide at a later point in time where, when, what renovations/construction will take place? If the city decides they only want to renovate the pool (not build a new one) and that renovation only costs \$4m (instead of the \$5.8m estimate), what will happen to the extra \$1.8m? Does it get returned to the taxpayers?
- Why the rush if the pool project won't be started for another 5-7 years?
- Please provide the business case which was developed which proves that there is a positive rate of return to taxpayers of them being forced to give the YMCA \$19.57m of their money

### **Can We Afford a \$49.8m Tax?**

- Tax Advocates have said 'it's just one penny' – the average resident will only pay \$60/year in new taxes
  - They fail to acknowledge/recognize the dramatically increasing economic burdens being placed on average families:
    - Gas prices – up >50% since January
    - Increasing food prices

- Increasing propane and electricity rates
  - Increasing costs of agriculture
  - Increasing insurance costs (health, life, auto)
  - Increasing property taxes
  - Increasing health care costs
  - Increasing rent and mortgage costs
  - Increasing interest rates (cost of borrowing is going up)
  - PLUS 'just one (more) penny'
- With all of these economic hardships being placed on families, is now the time to add 'one more penny' to their hardships?
- Does the \$60/resident/year also include the online sales taxes (i.e., Amazon, etc.) paid by Johnson County residents?
- With costs for the average family going up exponentially, is now the time to be taking money away from the hard working residents of Johnson County to fund this project?
- Do you think it's fair that the 9% of Johnson County residents who are living below the poverty line and the hundreds (maybe thousands) of other residents who are officially 'low income' should have to subsidize the wants of your members?
- Should those living below the poverty line or who are 'low income' have to choose between food, shelter, clothing vs. paying for a new pool and gym?
- What will happen to any excess funds raised above \$500,000? Will those funds:
  - Be refunded to taxpayers?
  - Be used to pay down the bond faster/sooner?
  - Be used to reduce the annual operating deficits at the YMCA?
  - Be used to fund other projects at the YMCA not approved by taxpayers?
  - Be used to further increase YMCA or county reserves?
  - Other?
- Since non-member taxpayers are paying for 98% of the cost of the new pool and gym, will they receive discounts on YMCA services?
  - If not, why not?
  - If so, how much?
- If this referendum is approved, Johnson County will become the highest (sales) taxed county in Wyoming at 7%?
  - 12 counties would be at 6%
  - 10 counties would be less than 6%
  - What are those other counties doing better than Johnson County when it comes to managing their finances?
  - Does the YMCA want to be known as the entity which caused Johnson County to be labeled as the 'most (sales) taxed county in Wyoming'?
- Please name one city, town, county, state or country which has taxed and spent (government spending) its way to prosperity?
- If you are predicting the economy will not be in good shape starting next year, why would you want to commit the residents of Johnson County to a 20-year tax this year (knowing that taxes have a negative effect on people's pocketbooks)? The projects may get the benefit of this year's interest rate, but the taxpayers will be stuck with a 20-year tax burden. Do you think that's the right thing to do?
- Should people have a choice on what they spend their money on? Once a tax is imposed, then people will not have a choice for 20 years on what to spend their money on. If/when other priorities come up in the next 20 years, then the only way to pay for those new priorities will be to raise new taxes. There does not appear to be any flexibility in this proposal. Thoughts?
- Do you think people value things they don't pay for? The YMCA and Golf Club are only putting up 2% and 9%, respectively, of their renovation costs. Taxpayers are putting up the other 98% and 91%, respectively. Do you think that's fair?
- Shouldn't we be teaching our kids to earn/pay for what they want rather than ask their parents for money?

- When a family runs into financial difficulties, isn't it true they have to cut back on their spending budget in some areas to fund other areas? Or sometimes they redirect funds from one area to another? Shouldn't Johnson County do the same?
- What is Christian about placing unwanted and unneeded burdens on families who can't afford it?

***Many citizens in Johnson County already have to work more than one job to make ends meet –***

***'one more penny' means many people will have to get another job or have to move***

## **Does that seem fair?**

### **Operating Deficits**

- Do you think it's fair Johnson County residents who are not members of the YMCA should be spending \$100,000/year (pre-inflation) of their own money for 20 years to fund operating deficits at the YMCA? Not to mention the \$175,000/year they already pay in taxes to offset operating deficits at the YMCA (a proposed amount of \$275,000/year)
- Shouldn't members be paying for these operating deficits?
- Do you think it's fair that 20% of today's YMCA annual operating budget (~\$175,000 of the ~\$900,000) already comes from taxpayers (a vast majority of whom do not use the YMCA)?
  - Answering "Well, the YMCA is owned by the county" is not a valid response – please answer the question. Many would argue the government should not even own private enterprises. The fact the YMCA is losing money and has to be subsidized by taxpayers does not seem like a good investment of taxpayer money.
- Isn't the real cost of the operating deficits at the YMCA over the next 20 years going to be \$2.7m (rather than the \$2m communicated by JOCO First)? (JOCO First did not include inflation in their operating deficit calculations, thereby intentionally understating the true cost of the operating deficits)
- Why would taxpayers invest \$19.6m of more our money into the YMCA only to have to pay \$100,000/year more in operating deficits (on top of the \$175,000/year we already pay). If we approve this measure, the YMCA's annual operating deficits will go from \$175,000/year to \$275,000/year. How is increasing operating deficits by \$100,000/year 'economic development'?

### **Other Questions**

- How many tourists visit Buffalo each year for express purpose to use our YMCA?
- When people look at houses in Buffalo or Kaycee each year, do they also tour the YMCA as part of their evaluation process to buy that house?
- Do they purchase their new house based on their observations of our YMCA?
- Are they initially attracted to Buffalo or Kaycee as a location to live because of the reputation of the Johnson County YMCA?
- Why would someone in Kaycee drive 40 miles each way to the YMCA in Buffalo (the YMCA is getting nearly 40% of the taxpayer dollars)?
- Why should a family of 4 in Kaycee pay ~\$9,200 over the next 20 years for the YMCA in Buffalo?

## Questions for the Golf Club

### Fair Share

- Do you think people value things they don't pay for?
- Do you think your members will value the new club house if they are only paying for 9% of the total cost of renovations (\$350,000 out of \$3.43m)?
- Do you think it's fair your members are only paying for 9% of the total cost of renovations?
- Do you think it's fair taxpayers are paying for 91% of the total cost of renovations?
- Do you think someone should be forced to pay for something they don't use, they don't want or don't need?
- What % of your annual operating budget is funded by members vs. taxpayers vs. other sources? Do you think your members are paying their fair share?
- Do you think it's fair that only \$1.6m is being used from operating entity funding sources (3% of the total cost of these projects), while 97% is coming from taxpayers?

### Government Waste

- Would you invest in a company that lost 55% of your money? (\$1.55m in renovations are being completed at a cost of \$3.43m to taxpayers)
- If taxpayers are going to invest their money into an enterprise, shouldn't they expect a positive rate of return on their investment?
- Please provide a copy of the business case to the taxpayers showing the economics of them giving the Golf Club \$3.43m of their money.
- Part of the role of JOCO First is to facilitate economic development – it's an economic fact that increasing taxes retards economic development – why is JOCO First advocating for something that is proven to retard economic development?
- Is JOCO First promoting economic development when it is advocating for a project that will lose 55% of taxpayers' money?

### Role of Government

- Where in the Wyoming and US Constitutions does it allow for/empower government to own and operate private enterprises?
- Do you think the government should own and operate private entities? If so, why?
- Do you think it's fair the Golf Club receives taxpayer money each year, yet other private businesses in Johnson County receive no government funding?
- Do you think it's fair that 46% of this tax is going to only 2 private enterprises (the Golf Club and YMCA)?
- Should other private businesses receive government money?
  - If not, why not?
  - If so, which ones? How do you decide which ones? How much should they receive? How do you decide how much?
- Is it the role of government to pick winners and losers?
- Does a 'community' NEED a government owned golf club? Or are its taxes better spent on things like roads, fire, police, courts, sanitation, parks, museums, etc.?
- How much money does the Golf Club receive from Johnson County taxpayers and entities each year today?

### Cash Reserves

- Do you think it's fair we are placing another \$10.1m in taxpayer money into reserve accounts when there is already in

excess of \$75m sitting in government and foundation reserves?

- \$75m in reserves equals >\$35,000 for a family of 4 in Johnson County.
- That is \$35,000/family sitting in accounts earning no interest rather than sitting in the savings/investment accounts of our families who could be earning 6, 7, 8%/year.
- Wouldn't a better approach be to put >\$35,000 back into the hands of taxpayers so they can spend it, thereby creating jobs in the community and generating tax revenue for the county? That \$75m is tied up in accounts right now doing nothing for our local economy.
- What do you think is the right amount of reserves for a county of our size?
- If JOCO First is responsible for facilitating economic development, why aren't they trying to figure out how to unlock the value of the \$75m sitting in reserve accounts? Spending that money in the local economy? Placing into investments that earn higher rates of return than .1%.
- Should we be tying up another \$10m in taxpayer money in reserve accounts that are creating no economic value and are not earning any return (<1%)?
- Will Johnson County taxpayers who encounter financial hardship in the next 20 years be able to tap into this sinking fund that holds their tax dollars to pay for food, shelter, clothing, etc.?
  - If not, why not?
  - If so, what will be the request/approval/governance process? Have costs associated with administering that process been factored into the costs for this project?

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### Fundraising

- How many donors in Johnson County have you approached for large donations?
  - The Buffalo Golf Club Foundation is a 501c(3) – charity
  - For each \$1 donated, the golf club receives the full value of that donation (rather than tax money which is lost to bond interest, maintenance reserves and operating deficits) PLUS the donor receives a tax deduction)
- Can you provide a reason why there is no literature, pictures, architectural blueprints or flyers at the Buffalo Golf Club advertising the capital campaign and the \$1,000 raffle tickets to raise funds for the new golf club? If this is such an important project to the future of the golf club, shouldn't there be something at the golf club generating interest/awareness in raising money for a structure so desperately in need of repair/rebuild?
- If the financial future of Johnson County rests on the building of a new golf club, don't you think more effort should be put into generating interest/awareness at the actual golf club itself? Since the Golf Club has been taking so much taxpayer money over the years, doesn't it have a fiduciary responsibility to the future of Johnson County to do more to generate interest/awareness?
- Isn't it true that your members really just want a 'free ride' from the taxpayers of Johnson County rather than putting up their own money to purchase a new club house?
- How many \$1,000 raffle tickets have been sold? (provide evidence)
  - How many donations have you received at the following levels:
    - Albatross \$50,000+
    - Ace \$25,000-\$49,999
    - Eagle \$10,000-\$24,999
    - Birdie \$5,000-\$9,999
    - Par \$1,000-\$4,999
- How much cash is on hand in the Buffalo Golf Club Foundation reserve account? How much of that has been earmarked for the \$350,000 commitment by the golf club? Why so little?
- Why is the Golf Club not generating much money from its capital fundraising campaign? If members are not contributing to the campaign, then why should taxpayers be forced to give their money to the Golf Club? If the Golf Club members don't want a golf club, then why should taxpayers?
- Have you considered raising your greens fees, cart rental fees and cost of lessons, etc.? If not, why not?
- Of the \$300,000 in donations received to date
  - What is the largest donation?
  - How many donors? Per person donation?
  - What % of your members have donated?
  - Do you think it's fair that 100% of taxpayers have to spend their money on a new golf club, when only x% of the members have donated their money to the golf club?
  - How much of the \$300,000 has already been received and is in your bank account?
  - How much of the \$300,000 will be received over time in coming years? What is the expected 'income' by year?

### Project Timeline and Estimates

- Is your project cost estimate 'top down' or 'bottom up'?
- Please provide a detailed, line by line, bottom up estimate for your project. If you do not have a bottom up estimate, how do we know \$1.9m is enough?
- How much contingency is built into your project estimate?
- What happens if actual project costs end up exceeding estimates?
- What happens if actual project costs end up being less than estimates? Will the positive variance:
  - Be refunded to taxpayers?
  - Be used to pay down the bond faster/sooner?
  - Be used to offset the annual operating deficit at the Golf Club?

- Be used to fund other projects at the Golf Club not approved by taxpayers?
  - Be used to further increase Golf Club Foundation or county reserves?
  - Other?
- What is the current anticipated start and completion date for your project?
  - Please provide the business case which was developed which proves that there is a positive rate of return to taxpayers of them being forced to give the golf club \$3.43m of their money.

### Can We Afford a \$49.8m Tax?

- Tax Advocates have said 'it's just one penny' – the average resident will only pay \$60/year in new taxes
  - They fail to acknowledge/recognize the dramatically increasing economic burdens being placed on average families:
    - Gas prices – up >50% since January
    - Increasing food prices
    - Increasing propane and electricity rates
    - Increasing costs of agriculture
    - Increasing insurance costs (health, life, auto)
    - Increasing property taxes
    - Increasing health care costs
    - Increasing rent and mortgage costs
    - Increasing interest rates (cost of borrowing is going up)
    - PLUS 'just one (more) penny'
  - With all of these economic hardships being placed on families, is now the time to add 'one more penny' to their hardships?
- With costs for the average family going up exponentially, is now the time to be taking money away from the hard working residents of Johnson County to fund this project?
- Do you think it's fair that the 9% of Johnson County residents who are living below the poverty line and the hundreds (maybe thousands) of other residents who are officially 'low income' should have to subsidize the wants of your members?
- Should those living below the poverty line or who are 'low income' have to choose between food, shelter, clothing vs. paying for a new club house?
- What will happen to any excess funds raised above \$350,000? Will those funds:
  - Be refunded to taxpayers?
  - Be used to pay down the bond faster/sooner?
  - Be used to offset the annual operating deficit at the Golf Club?
  - Be used to fund other projects at the Golf Club not approved by taxpayers?
  - Be used to further increase Golf Club Foundation or county reserves?
  - Other?
- Since non-member taxpayers are paying for 91% of the cost of the new club house, will they receive discounts on greens fees, carts, dining, etc.?
  - If not, why not?
  - If so, how much?
- If this referendum is approved, Johnson County will become the highest (sales) taxed county in Wyoming at 7%?
  - 12 counties would be at 6%
  - 10 counties would be less than 6%
  - What are those other counties doing better than Johnson County when it comes to managing their finances?
  - Does the Golf Club want to be known as the entity which caused Johnson County to be labeled as the 'most (sales) taxed county in Wyoming'?
- Please name one city, town, county, state or country which has taxed and spent (government spending) its way to prosperity?
- If you are predicting the economy will not be in good shape starting next year, why would you want to commit the residents of Johnson County to a 20-year tax this year (knowing that taxes have a negative effect on people's pocketbooks)? The projects may get the benefit of this year's interest rate, but the taxpayers will be stuck with a 20-year tax burden. Do you think that's the right thing to do?
- Should people have a choice on what they spend their money on? Once a tax is imposed, then people will not have a choice for 20 years on what to spend their money on. If/when other priorities come up in the next 20 years, then the only way to pay for those new priorities will be to raise new taxes. There does not appear to be any flexibility in this

proposal. Thoughts?

- Do you think people value things they don't pay for? The YMCA and Golf Club are only putting up 2% and 9%, respectively, of their renovation costs. Taxpayers are putting up the other 98% and 91%, respectively. Do you think that's fair?
- Shouldn't we be teaching our kids to earn/pay for what they want rather than ask their parents for money?
- When a family runs into financial difficulties, isn't it true they have to cut back on their spending budget in some areas to fund other areas? Or sometimes they redirect funds from one area to another? Shouldn't Johnson County do the same?

***Many citizens in Johnson County already have to work more than one job to make ends meet –***

***'one more penny' means many people will have to get another job or have to move***

## **Does that seem fair?**

### **Other Questions**

- How many tourists visit Buffalo each year for the express purpose to play at our Golf Club?
- When people look at houses in Buffalo or Kaycee each year, do they also tour the Golf Club as part of their evaluation process to buy that house?
- Do they purchase their new house based on their observations of the Golf Club?
- Are they initially attracted to Buffalo or Kaycee as a location to live because of the reputation of the Golf Club?

### **Alternative**

- Have you thought about being patient? Take one more year to raise private funds from your members or other donors rather than saddle taxpayers with a 20-year \$3.427m tax bill? Once you increase taxes, there is no going back. What's another year of patience vs. a 20-year weight around the necks of Johnson County taxpayers?
- Have Golf Club members considered the following alternative:
  - Raise \$900k in capital funds (rather than \$350k) for the initial down payment
    - \$900,000 in capital funds =
      - 1,000 \$1,000 raffle tickets (divided by two) \$500,000
      - 2 Albatrosses \$100,000
      - 4 Aces \$100,000
      - 20 Birdies \$100,000
      - 100 Pars \$100,000
  - And fund the remaining \$1m with a 20-year 5% construction loan (\$6,572 monthly payment for 20 years)
  - Members would be paying for 100% of the new club house
  - A \$6,572/month loan payment would require the golf club to generate \$6,572/month in additional fees from increased membership fees, increased non-member green fees and cart costs, fees for weddings, fees for banquets, increased lesson fees, etc.
  - \$6,572/month = 3.8 more green fees and cart rentals per day (i.e., one more foursome/day)
  - The total outlay from the members would be \$2.48m (\$900k original down payment + \$1.58m in loan payments over 20 years) – that is a savings to all parties of \$947k over 20 years (a savings to taxpayers of 28% by taking this alternative approach)
  - Plus the \$3.427m in taxes avoided by taxpayers could be spent by taxpayers on other goods and services in the community
  - It's a WIN-WIN for everyone:
    - Members are happy:
      - Total cost of the Golf Club project (\$2.48m) is 28% less
      - They pay for 100% of the project which they get satisfaction from – knowing that the golf club they use was paid for by them – surely there's a greater level of satisfaction

knowing they accomplished something like that vs. someone else paying for them – isn't that what we teach our kids: to earn/pay for what they want rather than ask their parents for money?

- Taxpayers are happy:
  - They get to keep \$3.427m of their money to spend in the Johnson County economy on the things they value or to be directed towards true public service projects (i.e., roads, museums, parks, civic center, etc.)
- The local bank that gets the construction loan is happy:
  - They get \$577k in interest over 20 years that they would not have gotten otherwise PLUS they get the added free advertising for the role they played in making Johnson County a better place to live

## Questions for Other Projects

### Gatchell Museum

- Nothing in the ballot for the Gatchell Museum refers to updating the facilities to be ADA capable/compliant; however, all previous documentation does say that's what the money is for. What's going on?

### Senior Center

- The ballot for the Senior Center says that the \$800,000 is to be used 'to make interior and exterior improvements to the facility as needed.' Since the requirements aren't specified, how do we know if \$800,000 is too little or too much?
- Have Tax Advocates considered building 'senior capable' exercise facilities at the YMCA in order to reduce duplicate overhead (property taxes, operating costs, etc.) at the Senior Center and YMCA
- Have Tax Advocates considered selling the Senior Center and use the funds to fund a 'senior specific' wing at the YMCA?

### Town of Kaycee

- Is the \$1m for the Town of Kaycee's operating deficits? Or the new civic center? The ballot says Town of Kaycee. Previous documentation handed out in early June says the new civic center.

### Fairgrounds

- The Fairgrounds are only requesting \$850,000 in taxes to: 1) build a new 10,000 sq ft exhibit hall; 2) demolish 3 old exhibit halls; 3) remodel existing space to provide new office space
- New commercial construction usually costs \$200-\$300/sq ft which would equal \$2-3m just to build the new exhibit hall
- \$850,000 is not enough to build a \$2-\$3m exhibit hall let alone enough to have funds left over for demolishing existing exhibit halls and renovating existing space
- Thoughts?

### Kaycee Library

- Tax Advocates say the Kaycee library needs \$1.2m in renovations to:
  - Address existing shortcomings (no details are provided by Tax Advocates on what these shortcomings are)
    - What shortcomings are to be addressed in the renovations?
  - Renovate the existing facility or construct a new facility
    - Which is it? Renovation or New Construction?
- If those details are not yet known, how do we know the requested funds are sufficient?
- What assumptions were made in coming up with the \$1.2m estimate?

### Other

- If the economy really is going to get bad next year as Tax Advocates predict, then isn't a better approach to put \$35,000 back into the hands of Johnson County families so they can spend that money in the economy, thereby creating jobs and tax revenue for the county?
- Do you think it's fair that a small group of powerful establishment interests in Johnson County should force a tax on the entire population of Johnson County by misleading them with the facts?
- If this small population of Johnson County special interests really believes in the YMCA and golf club, shouldn't they just donate their own money to these supposedly worthy projects rather than force everyone else to pay money

out of their own pocketbooks?

- Shouldn't people always have a choice on what they spend their money on? Once a tax is imposed, then people will not have a choice for 20 years on what to spend their money on. If/when other priorities come up in the next 20 years, then the only way to pay for those new priorities will be to raise new taxes. There does not appear to be any flexibility in this proposal.
- Shouldn't we be teaching our kids to earn/pay for what they want rather than ask their parents for money?
- When a family runs into financial difficulties, isn't it true they have to cut back on their spending budget in some areas to fund other areas? Or sometimes they redirect funds from one area to another? Shouldn't Johnson County do the same?
- Isn't it true that Johnson County tax revenue has gone down, leaving the county commissioners with less of our money to spend, so they want to increase our taxes in order to take more of our money to spend, thereby increasing their power?
- Wasn't presenting an 'all or nothing' option just a way for the YMCA and golf club to trick residents into voting for true public works projects like museums and roads, thereby getting 46% of the funds for themselves? The YMCA and golf club are basically trying to piggyback on the backs of these other entities for their own benefit?

**Check back after July 28 to see our Alternative Plan**