

## Fall Into The GAAP.

Remember the old commercials for The Gap, that trendy clothing store whose clothes we are now too old to wear? The voice baritone over the music, in descending notes, "Fall - In - To - The - Gap."

But we all have waists and hips and butts now. Those comfy jeans and cotton T's don't fit like they used to - or not at all!

Wouldn't you love to be young again? If only there was a diet ... We could climb into the Olds 442 and cruise down to Culver's for a Butterburger, without pangs of guilt.

Really, it is too late for these old bones to undo the effects of life, gravity and everything. Times marches on, but it's not too late for our lumpy state budget to fall into the GAAP.

Generally Accepted Accounting Principles, that is. Time to renovate. Time to catch the ear of the Wisconsin voter who hates acronyms and cutesy names, hard sounding names like TABOR, sounds too much like labor.

Everything old is new again. Let's go back, back before instant credit, before Arthur Andersen and Enron introduced new lows in sophistication. Back when a debt was a debt and an asset was an asset. When revenue was revenue and bonds were not. When a feathered waddler that quacked was unrepentantly a duck.

As noted by our esteemed parent, the Wisconsin Taxpayers Alliance, and echoed by columnists around the state, the trickery and Jim-shammery in our state budget has mutated our finances, which now veritably dance to their own fiddle, while lawmakers twiddle and tap their paws, all the way back to Madison.

Serigraph CEO John Torinus wrote most recently in "State's accounting doesn't pass muster," the \$49.6 million FY06 surplus touted by state budget is actually a \$2.2 billion deficit. 'Trust me,' the pig quacked.

As a recent WISTAX analysis said, "Last year, Wisconsin was one of only three states with a GAAP deficit and, relative to population, had the largest deficit in the nation."

And whose spell turned to our duck into a porker? It wasn't magic, just muggle legerdemain. In 2000 the fine Wisconsin Department of Revenue projected revenue increases of 5.6% for 2001, 5% for 2002 and 5.1% for 2003. The actual numbers came in at 3.5%, 1.8% and 3.1% respectively. Wishful thinking? Or political prestidigitation?

Read the expose, by our fiscal Houdini, our own sort of Snopes.com urban legend debunker, WISTAX Pres. Todd Berry: "Here's the dirty truth about the state budget." <http://www.biztimes.com/blogs/milwaukee-biz-blog/2007/6/12/heres-the-dirty-truth-about-the-state-budget>.

What is the solution? Political cojones under the Dome. But, since that is as likely as a flying pigduck, we have Rep. Frank Lasee's "Honest Budget Bill."

As Rep. Lasee said, Wisconsin is "the worst of all of them. It's why our bond rating is low, and why we pay more to borrow money in this state, because we are overspending and then lying to people about it, that we have a balanced budget."

To his credit, there are several bipartisan co-sponsors, including staunch Democrats like Sen. Lassa, Reps. Wasserman and Molepski and, the most fiscally conservative Democrat of all, Rep. Bob Ziegelbauer, who is also Manitowoc County Executive (Have you met him, Mr. Hinz?) Our own Sen. Alan Lasee is a co-sponsor and Sen. Rob Cowles will soon join him.

The 2007 Senate Bill 34 requires the biennial state budget to be prepared according to GAAP. It also prohibits increasing any budget deficit and requires legislation to reduce any deficit.

Instead of rating WI on tax ranking, let's go to bond ratings, the State's credit score. If the state went to the bank for a loan, it would get turned down. Forget "Honest Budget Bill", no one will believe you. We need to balance the states checkbook like our own, no money, no spendee. Keep it simple, the folks believe in simplicity.

SB 34 is sitting in the Joint Finance Committee, which has been too busy with the state budget to take up the remedy to that biennial tragi-comedy. There are no Brown County representatives on the bill, so call your lawmakers, and the committee co-chairs, Sen. Russ Decker and Rep. Kitty Rhoades, and tell them to get moving.

Fall - In - To - The - GAAP!

*Richard Parins* - President

**The BROWN COUNTY TAXPAYERS ASSOCIATION**

*Promoting Fiscal Responsibility in Government*

## State Finances: What Would Our Forebears Say?

Todd A. Berry, President, Wisconsin Taxpayers Alliance

As the proposed 2007-09 state budget has worked its way through the legislature, it is readily apparent that our elected officials, regardless of title or party, have said little or nothing about the fundamental condition of state finances. By contrast there have been countless press releases focusing on detail-specific tax increases, individual program changes, and so on.

Nevertheless, the people have a right to know. According to Wisconsin's Comprehensive Annual Financial Report, or CAFR, the state ended the most recent fiscal year with a \$2.15 billion deficit. Unlike state budgets that do not account for all future commitments, thus masking our true financial condition, the CAFR prepared by the state controller's office must follow generally accepted accounting principles (GAAP) from the nation's Governmental Accounting Standards Board and recognize these obligations.

This explains why state budget officials said the 2006 general fund balance was \$49.6 million, while the controller put the deficit at \$2.15 billion. Last year, Wisconsin was one of only three states with a GAAP deficit and, relative to population, it had the largest deficit in the nation.

The state controller reported a second figure regarding the state's net assets that also merits attention. Accounting lingo can be confusing; but, in household terms, net assets are simply savings and investments, plus the value of cars, housing, and other property, less any loan debt.

According to the controller, the state's unrestricted net assets for governmental purposes were -\$8.23 billion. According to the CAFR, "a positive balance in unrestricted net assets would represent the amount available to be used to meet a government's ongoing obligations to citizens and creditors." Wisconsin cannot now do that without selling roads, buildings, parks, and campuses.

Much of the reason for the large negative asset amount is the state government's growing debt load. In 2002, general obligation, revenue, tobacco, and related bond debt for government activities equaled \$4.13 billion. By 2006, the total was \$8.99 billion, up 117% in four years.

These large negative numbers may not concern state officials, but they do impact Wisconsin's fiscal reputation. The simplest evidence comes from the nation's three leading bond-rating firms. On average, 34 states have bond ratings higher than the Badger State; only three states have lower ratings. The figures from one firm, Standard and Poor's (S&P), are even worse, with 40 states rated higher than us and only two lower.

Wisconsin was settled mainly by Yankee, German, and Scandinavian farmers who fervently believed in hard work, not in spending what they did not have. I don't think that today we are much different from our forebears.

Then why do the official financial reports tell us year after year that state government is running mounting deficits, as our bond ratings fail to improve and our debt continues to grow?

Certainly, governors and legislators of both parties, past and present, deserve much of the responsibility. But, as citizens, taxpayers, and voters, we are not blameless. We have not done our homework. We have not insisted that our elected officials manage state finances like our forebears led their own lives.

The state budget has not yet been enacted. Whatever your individual opinion on these issues, you have a responsibility to communicate your expectations to your state officials. If you don't, your children and grandchildren will face even more troubling state finances in the years to come. And the hard-earned legacy of our Badger ancestors will be lost.

The Wisconsin Taxpayers Alliance, founded in 1932, is the state's oldest and most respected private government-research organization. WISTAX.Com

## Translating Governor Speak.

The following remarks are from Governor Doyle's June 7, press release concerning taxes in Wisconsin and his proposed budget for 2007-08.

The governors remarks are in quotations and are followed the taxpayers interpretations.

**"We've worked hard in this state, Democrats and Republicans, to hold the line on taxes."** *now we can raise them in a multitude of clever ways.*

**"We've made progress in lowering the tax burden on Wisconsin citizens and businesses, but we still have work to do."** *raising them back up again.*

**"By providing targeted tax relief for middle class families and making growth more efficient, we'll put our state on a permanent path of fiscal responsibility."** *And we'll find new, creative ways to tax you and me and the guy behind the tree.*

**"We'll increase the tax deduction for higher education."** *and increase tuition at the same time.*

**"In this budget, we'll make all health care premiums tax free."** *What we give you with one hand, we will take from you with the other, increasing nursing home bed fees and taxing hospitals more. More people will be on Medicaid driving up costs for insured and uninsured alike. Doctors malpractice costs will increase due to the raid on the Wis. Patients Compensation Fund. Etc., etc.*

**"And give middle class families tax relief in the areas they need it most."** *We are proposing \$4.5 Billion in a new government spending spree which will cost more than \$3,000 for a family of four.*

**"We'll cut taxes on business by fully ending the tax on job creation in this state."** *But make it more expensive to drive to work with \$270 million in oil Co. taxes you will all pay at the pump.*

From Rep. Frank Lasees "notes."

"Politicians who complain about the press are like sailors who complain about the weather."  
... Enoch Powell

"The public cannot be too curious regarding the characters public men."  
... Samuel Adams

"Tax Expenditures is the new name government has for the share of our earnings the government allows us to keep. You and I call them *deductions*."  
... Ronald Reagan

**VISIT OUR WEBSITE**

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## June Meeting Notes,

### *BCTA Honors Carol Kelso; Scott Walker Speaks.*

The June BCTA meeting, held on the 21st, at Rock Gardens was a tribute to former County Executive Carol Kelso, for holding Brown County property taxes essentially flat for the four years she held office. For example, using proposed county budgets, the Brown County property taxes on a \$150,000 home were \$738 in 2004. For the fourth budget her administration presented, for 2007, that home would have increased in value to \$167,200. However, the Brown County property taxes were only \$728 for that same home.

Had the 20 year historical taxing trend continued for the same four years, the 2007 county property taxes would have been \$947 for this home. The homeowner in this example saved over \$560 in Brown County property taxes over the four years of the Kelso administration budgets. Compared to the 20 year trend for county tax increases, Brown County taxpayers saved over \$50 million during these four years.

Mike Edwards of the Rolling Thunder club presented Mrs. Kelso with a plaque honoring her for her support of the veterans' memorial on Courthouse Square. State Representative Karl Van Roy presented Mrs. Kelso with a plaque honoring her for her years of service on local government boards, in the Wisconsin Assembly, and for her service as Brown County Executive. Senator Alan Lasee, former President of the Wisconsin State Senate, presented Mrs. Kelso with a plaque citing a commendation from the Wisconsin State Senate for her years of service to the State of Wisconsin and to Brown County. Brown County Taxpayers Association President Richard Parins presented Mrs. Kelso with a "Friend of the Taxpayer" trophy honoring her for

Mike Edwards of the Rolling Thunder Club presents appreciation award.

Former Wisconsin Senate President Alan Lasee Presents Senate commendation.

proving that property taxes can be kept under control with a firm hand controlling spending.

Milwaukee County Executive Scott Walker commended Mrs. Kelso for keeping Brown County's property taxes flat for the four budgets she prepared. In a somewhat similar situation, he noted, he has proposed five budgets with NO tax levy increase from the

Milwaukee County Executive Scott Walker.

YEAR	Actual Brown County Property Taxes levied	Typical assessed home valuation. \$150,000 in 2004.	Brown County Taxes under 20 Year Trend.
2004	\$738	\$150,000	\$806
2005	\$724	\$155,242	\$837
2006	\$728	\$162,053	\$889
2007	\$728	\$167,202	\$947

A residence assessed at \$150,000 in 2004 would have paid \$738 for county property taxes. This would have been \$806 if the 20 year trend of tax increases were followed. The county tax on the same residence, valued at \$167,202 in 2007 would be even less, \$728 while the 20 year trend would cost \$947. A difference of \$219.

previous year. The Milwaukee county employee count has been reduced by almost 20 percent. At the same time, Milwaukee County has increased the number of older adults being helped with long-term care and moved its Veterans Office to serve more veterans.

Representative Karl Van Roy presents Citation from Wisconsin State Assembly

On the state level, Scott Walker said we need to limit the growth of state spending to 90 percent of the growth of personal income. We also need to balance the structural deficit and require the state to use generally accepted accounting principles (GAAP). That means the state would have an honest set of books, just as businesses are required to keep.

**Dave Nelson – Secretary**

Brown County Taxpayers Association President Richard Parins presents Carol Kelso with plaque honoring her as "Friend of The Taxpayer."

"The government consists of a gang of men exactly like you and me. They have, taking one with another, no special talent for the business of government...They have only a talent for getting and holding office. Their principal device to that end is to search out groups who pant and pine for something they can't get and promise to give it to them. Nine times out of ten, that promise is worth nothing. The tenth time it is made good by looting 'A' to satisfy 'B'. In other words, government is a broker in pillage, and every election is a sort of an advance auction of the sale of stolen goods." . . . H. L. Mencken

## Health Care, Top Down or Bottom Up?

The struggle for the future of health care in Wisconsin has begun. Will we have a top down, government driven system or a bottom up, consumer driven system? Either way it will change in the future.

A legislative takeover of Wisconsin's health care system was unveiled on June 22, by the Senate Democrats. They have rolled this proposal into their version of the budget which they have since passed.. This program will cost \$15 Billion and create employer and employee taxes to pay for it.

Everyone with insurance will have to give it up. Don't worry, a new government directed health insurance scheme will be there for you and me and the man behind the tree.

We must keep in mind that we in Wisconsin already have one of the best medical care delivery systems in world: In a Milwaukee Journal/Sentinel article Wisconsin was recently ranked first in the nation in health care quality. In a press release from the Wisconsin Hospital Association, Wisconsin is in the top ten states for customer satisfaction by Commonwealth Fund Commission on a High Performance Health System. According to U. S. News report, The University of Wisconsin has one of the best hospitals in the country. We enjoy a very low uninsured rate of 6% (all year.)

On June 22, 2007, Governor Doyle said: "Wisconsin hospitals provide the highest quality health care in the nation. Wisconsin's health care providers (give) high quality care to patients presenting with a wide range of medical needs and conditions. Through their efforts, Wisconsin leads the nation in many important indicators of patient health."

The Democrat controlled Senate wants to raise taxes by \$15 billion to pay for this scheme-that's more than we raise from corporate income taxes, sales taxes and income taxes combined. Those Democrats just can't stand the fact we might get out of the top ten highest taxed states in the nation. Why would we want to have the government take over one of the best health care delivery systems in the world? What will we gain?

In this global economy, people and businesses have a choice. Businesses can leave. Manufacturers can leave. I bet the sick nationwide will flock to Wisconsin to receive guaranteed health care for a small fee, provided they can get jobs. (Well there is always our generous welfare system with free health care if they can't.)

If you think health care is expensive now, wait 'til it is free. What if we had food insurance and food was free after you met your deductible?

This legislation is similar to the failing Canadian system. Canadians often wait more than 16 weeks to see a doctor. They wait nearly six months for treatment after breast cancer diagnosis (after waiting to get into their doctor). They waited five years for the best cancer drugs. Canadians die waiting for services. Let me say that again. Canadians die waiting for medical services.

The Canadian system is failing. The Canadian Supreme

Court has told the politicians to fix their system, and the Senate Democrats want to impose something similar on us. Have you ever heard of an American waiting months for life-saving services? Have you heard of an American traveling to Canada for services? Have you heard of Canadians coming here for services? Have you heard of any great new medical breakthroughs from Canada, Great Britain or Germany, for that matter?

Is our current system perfect? Of course not. There are issues to be solved.

Are there less drastic solutions to our health care problems? Why not work on solving the current problems instead of a massive takeover? I think it is because the Democrats want to have government control over a huge chunk of our economy.

My solutions include more and better information for regular people to compare medical costs, expansion of voluntary groups so they can join together to get lower group insurance rates, the ability to keep your same insurance plan even when switching employers, and make sure uninsured patients can only pay 10% more than the insurance company pays.

The Democratic Universal Health Plan does very little to control costs. Government sponsored care will create many new problems. Just ask someone on Medicaid or Badger Care how easy it is to get in to see a dentist. It is nearly impossible. Pretty soon they will have the same problem seeing doctors, too. That's what happens with government run health care. If the senate Democrats have their way it is likely to be the future for all 5.5 million people in Wisconsin.

We can do better. We can preserve the best of what we have and build upon it. We shouldn't throw the baby out with the bath water.

**State Representative Frank G. Lasee**

## NATIONAL DEBT UPDATE.

On July 2, 2007, the official U.S. National Debt had risen to **\$8,871,543,956,230.07**. We say "official" because this is what the Government tells us to make us feel good. It could be another **\$50 TRILLION** or so if they included what we owe for Social Security and Medicare benefits plus a few other programs that Congress enacted through the years without figuring how we would ever pay for them when they became due.

They estimate the debt has been increasing at a rate of \$1.32 Billion per day since September of 2006, so we are right on schedule for this month.

## NO TAX TIMES FOR AUGUST.

Note this is the July-August *TAX TIMES*, and that there will be no issue in August.

However we will have our regular monthly meetings. Green Bay mayor Jim Schmitt will be at our July 19, meeting, and state representative Tom Nelson whose jurisdiction covers part of Brown County will address us on August 16. These should both be interesting and timely meetings so plan on attending. Details on last page of this *TAX TIMES*

"Why don't the Illegals stage rallies in Mexico to change the laws and conditions there?"

. . . Thought for the day.

## State Senate Budget "Unacceptable."

By State Rep. Karl Van Roy

In my last newsletter, I talked about how the State Senate "will undoubtedly validate, if not magnify, the mistakes of the Governor's budget."

Unfortunately, the Senate lived up to my prediction. They passed a budget that makes the governor's proposal look like a model of fiscal conservatism by comparison. The Senate took a simple approach to their budget - cut nothing, rubber-stamp the governor's budget, and then proceed to pile on the taxpayers even more than the Governor did.

According to the non-partisan Legislative Fiscal Bureau, the Senate increased government spending by a whopping 23% over Governor Doyle's proposed budget (from \$58.2 billion to \$66.1 billion) and increased taxes by \$18 billion dollars. Some of the highlights (read: lowlights) of the State Senate Budget include:

- \* **A 10% increase in the heavy truck registration fee, resulting in \$23 million in additional state fees.**
- \* **Raising corporate taxes by 10%, a \$90 million increase in taxes on state businesses.**
- \* **Authorizing the Southeastern Wisconsin Regional Transit Authority to raise rental car fees by \$13 to fund the Kenosha Racine-Milwaukee rail line.**
- \* **Refusing to remove the Governor's proposed 5-7 cent increase in the gas tax.**
- \* **Refusing to remove the so-called "hospital tax" that would increase the cost of health care on sick people.**
- \* **Increasing the payroll tax by a minimum of 14.5% to fund a government-run, quasi-socialized health care plan (read more on that below).**
- \* **Voting down an amendment that would eliminate the ridiculous benefit that allows elected officials to cash-in their unused sick leave upon retirement.**

This budget will enable the Assembly to draw an even clearer contrast as to how we should best manage our state's finances. Their plan to inflate government spending will be in stark contrast to our Assembly budget that will not increase taxes and will hold the line on spending, while still funding essential services for those that need help the most.

At this point we don't know much about the new health care plan. Late in the day on Friday, June 22, legislators and staff received an e-mail announcing a public information hearing at 11:00 a.m. on Monday morning. The email did not contain the language of the plan, not even an outline or a summary. At 10:45 a.m. on Monday, fifteen minutes prior to the public hearing, the **59 page draft** was finally released to the legislators on the committee. In the afternoon, it was released to the general public. The very next day, the Senate took up the health care plan as part of their budget deliberations. And just like that, 31 hours after being introduced to the world, a socialized health care plan became part of the budget.

Any plan that is this massive and will have such a dramatic impact on our state deserves a real public hearing where experts, academics and legislators actually have an opportunity to review the bill in question. We haven't even seen an independent analysis by the Legislative Fiscal Bureau that is customarily done as part of all legislative proposals. The way the Senate handled this proposal was a serious blow to government transparency and openness.

One of the things we do know about the plan is how it is funded. The plan would raise payroll taxes on Social Security wages by at least 14.5% in order to generate the over \$15 billion needed. 10.5% of the tax would be paid by the employer and the remaining 4% would be paid by the employee. At least that's how it's set up on paper. However, payroll taxes never work like this once they are actually applied. Take the taxes you pay towards Social Security as an example. On paper they are supposed to be paid equally by both the employer and employee (6.2% each), but in reality the entire tax burden falls on the shoulders of the employee in the form of lower wages now and in the future.

A new 14.5% payroll tax would result in wage reductions and stagnation of future wage growth. And if employers did actually bear the burden of the new tax, the government just made it 10.5% more expensive to retain or hire employees. We face wage cuts and stagnation vs. job losses -- neither scenario is a positive economic outcome. Splitting the tax in a way that appears to hit employers the hardest is a marketing ploy. If you were told this plan was going to cost 14.5% of your paycheck each week, the sticker shock would cause folks to immediately reject this plan.

I'm also concerned about the accuracy of the Senate's \$15.2 billion price tag to run "Healthy Wisconsin." A recent study of the universal health care plan recently adopted in Massachusetts showed that their plan will cost double that of the original cost estimates. The State of Wisconsin already has its own track record of underestimating program costs, such as FamilyCare, Medical Assistance, and Information Technology projects, just to name a few. "Healthy Wisconsin" forces every Wisconsinite out of their current health plan and into a government-run health care system. The Senate proclaims that it is the best health care plan in the nation, yet they wrote in a special exception that applies only to the teacher's union.

"Healthy Wisconsin" raises questions of redundancy and duplicative programs in the Senate budget. Not only did the Senate approve "Healthy Wisconsin" in their budget, but they also approved "BadgerCare Plus," Governor Doyle's plan for universal health care in the state. So one budget now contains two proposals for state-run health care. It should be pointed out that "Healthy Wisconsin" isn't even receiving the support of Governor Doyle, since the Governor is throwing his support behind BadgerCare Plus.

We are just beginning to scratch the surface with this initiative. The public was robbed of the real opportunity to evaluate this hastily-crafted proposal. One question should stay in all of our minds when looking at this plan. If this plan is as great as the Senate Democrats are claiming, why did they work so hard to keep the public in the dark about it?

State Representative Karl Van Roy

## Things That Make Us Wonder.

With security problems the way they are around the world these days, it probably was not a bad idea for the U.S. to require passports, including U.S. citizens from everyone entering the country.

Only problem was that a lot of citizens do not have passports, and it may takes months for the government to issue you one upon application. Another example of passing a law without figuring out how to enforce it.

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The Green Bay Board of Education has approved the sale of advertising on properties where athletic events for the public are held. This seems like a practical idea as it should save taxpayer money by creating revenue for various school expenses.

One concern might be the retaining an out of state consultant to handle this project. While these people are experts at the business, they will also take a profit and perhaps some of the local control over how this is managed.

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At this point it appears it will be some time before the state budget, scheduled to go into effect July 1, will be approved. Those that oppose the budget along with all of its new taxes and spending proposals are referred to as "blocking progress" while those who favor those provisions are referred to as "caving in" to the governor's demands.

Considering the budget started with a \$1.6 Billion deficit from previous years, it seems a poor time to insert new spending proposals such as increased highway and education spending among others. Not that these are all worthy projects, but to mandate spending proposals that may not occur until several years down the line will only force who-ever is governor at that time to make some tough decisions. Unfortunately one of these days we may run out of things to tax.

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An article in the *New York Times* stated that 40 states had a cash surplus at the end of 2006. This was due largely to the healthy economy, along with better management of state finances.

Twenty three states were actually considering some kind of tax cuts due to surpluses. Needless to say, Wisconsin was not on the list.

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After years of planning and working out final details, *WisconsinEye* is set to start broadcasting legislative sessions and other political activities into Wisconsin homes. This is supposed to be a private venture supported by private contributions with no public funding involved.

If this venture is successful, it could add truth to the famous quotation, "If you like laws and sausages, you should never watch either one of them being made."

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The Center for Disease Control (CDC), is an important government agency charged with the prevention of communicable diseases. Recently its director, Dr. Julie Gerberding asked the senate for an additional billion dollars. When asked how they had already spent the 10 billion allocated to them this year, this is what they found.

Millions of taxpayer dollars on lavish facilities, meaningless conferences, and offices in the states of committee members. Funding for a transgender beauty pageant. Lavish parties at taxpayer expense featuring porn stars. It was estimated that expenses for employees to international conferences could have purchased enough drugs to prevent mother-to-child AIDS transmission to over 115,000 babies.

It is one thing for Congress to appropriate funds but another thing to follow up on how the funds are spent.

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There is possibly a little pork in the state budget also. It is reported that legislators often are able to insert items at their discretion. In 2006 the nonpartisan Democracy Campaign identified \$458 million worth of tax breaks and handouts to special interest groups in the state budget.

\* \* \* \* \*

A public interest law firm has taken on the cause of a Merrill service station operator recently charged with selling gasoline at less than the minimum

allowed state markup. If this law has merit, why isn't there a law restricting the sales of merchandise in excess of a reasonable markup?

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Revitalizing the Broadway District on Green Bay's west side has been an ongoing project for several years and holds a lot of potential for an increased tax base which would be of benefit to all. Recent assessments on business establishment in the area have created hardships on some establishments.

A suggestion was made by one of our members that perhaps a section of the area or large building could be transformed into a permanent food court and marketplace featuring ethnic food stands, restaurants, and shops featuring the many cultures representing our local diverse population. This would be a year round attraction.

These have proven popular in other cities, and we note that a number of regular events in the area such as Bayfest, ArtFest and others have successfully themed on such an attraction. Something to think about.

\* \* \* \* \*

The Green Bay Board of Education has announced the formation of a 50 member group to review the recent referendum for a 5th high school which failed by a 2-1 margin, and perhaps come up with a new plan. The group supposedly offers a variety of views and expertise on the subject and will make a final recommendation to the Board

Previously offered as suggestions for consideration were utilizing some of the vacant parochial schools in the area for classrooms, and the Board is already doing this.

One of our members has noted that the State Technical Colleges each covers an area of several counties, and are able to cooperate by offering various courses at different locations.

Could public schools cooperate on a similar basis within a smaller geographic area, and do more sharing of facilities. An example is Ashwaubenon High with vacancies for 200 students while Preble needs space for 200 more, prompting the need for a new \$65 Million school. We realize that state aids and boundaries are factors but so is taxpayer

money which supports the system.

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We all read about the Washington D C attorney who sued a Chinese dry cleaners for \$54 Million because he supposedly lost a pair of pants.

Whether the attorneys motives were serious or not is unknown, but he certainly didn't enhance the reputation of his occupation. He did learn more about how the system works however, as he ended up having to pay court costs.

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The "Fairness Doctrine" refers to an old FCC mandate requiring radio stations to present opposing viewpoints on controversial political issues,. The law has not been enforced since 1985.

Democrats in Congress seem to be disturbed by the number of conservative talk shows heard on radio, and are considering legislation to demand equal time. This could have some merit if all radio and TV news, plus the nations newspapers were also compelled to give equal time to opposing political views, let alone even mention then. Do you agree?

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How much should department heads be paid is a problem facing Brown County executive Tom Hinz. Comparisons with other counties with similar populations show some discrepancies

We realize that to get qualified people for any job you have to be competitive However, the ability to perform the job by maintaining performance expectations and keeping costs under control are what justifies the salary.

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Don't be surprised if you have a change in your telephone area code during the next few years. The FCC reports that area code 715 may be full by 2009 and 920 which was created in 1997 will be full by 2010. Other codes used in the state., 262, 414 and 608 may be full between 2015 and 2025.

The telephone companies could make the changeovers a little bit easier for all of us if they could just use a little bit larger type in the directories.

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A poll taken in early June indicated 52% approved of Gov. Doyle's performance in office with 45% giving him

an excellent or good rating. These results are from a poll of 502 people by the University of Wisconsin. They didn't say how many of these were university students or faculty.

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We have often commented on the use and publicity of polls as being "planted" in the news to influence our views one way or the other. Seldom are the exact questions asked or demographics of participants disclosed. It seems they are often initiated with a specific goal in mind, and can be disregarded if the results are not as the sponsor initiated. We must be very careful of what we are fed as opinions or facts during the next year as the Presidential and other elections heat up.

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An amendment in the Senate version of the state budget restricts the direct shipment of wine by state wineries to state consumers. Included will be the usual assortment of provisions, exemptions, and penalties for non-compliance which accompany all new legislation. While their may be some merit in the proposal, it appears to be one of those regulations helpful to some and harmful to others. For one thing, this should be a policy rule rather than a budget concern but unfortunately that is how a great many of our states annoying collection of stupid legislation has become law through the years.

There are dozens of small wineries in Wisconsin, each with different clientele and methods of operation. Nonetheless, they all contribute to our economy. When legislation such as this is slipped into the budget at the last minute it somehow appears to be the result of who could hire the best lobbyist for their cause. The Wisconsin Statutes are cluttered with thousands of laws giving favoritism to one party over another from everything from environmental concerns to the taxes they pay.

Hopefully the day will come when policy matters will be handled as legislative business and the budget will deal with fiscal matters.

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The way things still stand, no matter what the Legislature and Senate

puts in or takes out of the budget, Governor Doyle will still be able to alter it to his liking with his veto pen. So far all efforts to abolish this so-called "Frankenstein" veto have failed even though it gives the Wisconsin governor unique power. Maybe next budget.

As usual, lots of things to wonder about.

Jim Frink - BCTA

*"Things That Make Us Wonder" consists of thoughts that occur to us, mostly taxpayer related in some way, from the days news events. Some may be relatively unimportant while others could easily be expanded to full length feature articles worthy of further study and action to protect our interests as taxpayers. We try to cover a wide variety of subjects in a limited space and put a different spin on items from what you read in the papers or see on TV. We acknowledge that our perspective of some issues in this column may be contrary to that of some our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments are always welcome as well as suggestions for items to include in this section of the "TAX TIMES."*

## NO TAX TIMES FOR AUGUST.

Note this is the July-August **TAX TIMES**. There will be no issue in August.

However, we will have our regular monthly meeting. Green Bay mayor Jim Schmitt will be at our July 19, meeting, and state representative Tom Nelson whose jurisdiction covers part of Brown County will address us on August 16. These should both be interesting and timely meetings so plan on attending.

Details on last page of this **TAX TIMES**.

**Articles and views appearing in the "TAX TIMES" do not necessarily represent the official position of the Brown County Taxpayers Association. We want to encourage discussion and input on current issues of taxpayer interest and invite your comments or articles suitable for future "TAX TIMES." Please send them to the BCTA, P. O. Box 684, Green Bay, WI 54305-0684, or call Jim Frink at 336-6410. E-Mail BCTA@ExecPC.Com.**

# The TAX TIMES

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

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## The TAX TIMES - July-August, 2007

### BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - July 19, 2007. BCTA Monthly Meeting, 12:00 Noon.  
TITLETOWN BREWING Co., 2d Floor Meeting Room.  
Speaker – Green Bay Mayor Jim Schmitt.

Thursday - August 16, 2007. BCTA Monthly Meeting, 12:00 Noon.  
TITLETOWN BREWING Co., 2d Floor Meeting Room.  
Speaker – 5th District State Representative Tom Nelson.

**NOTE: There will not be a TAX TIMES for August!**

Thursday - September 20, 2007. BCTA Monthly Meeting, 12:00 Noon.  
TITLETOWN BREWING Co., 2d Floor Meeting Room.  
Program to be announced.

Unless otherwise notified, BCTA monthly meetings are held the Third Thursday of each month, 12:00 Noon, at Tiletown Brewing Co., 200 Dousman St.

**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: \$7.00 – Payable at meeting. Includes lunch, tax & tip.

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

***"Promoting Fiscal Responsibility in Government."***



**July/  
August  
2007**

"Heroes aren't athletes who set new sports records or Hollywood actors who make 'daring' movies, or politicians who make bold promises.

Heroes are people who place themselves at risk for the benefit of others." . . . Oliver North

"All people are born alike, except Republicans and Democrats."

. . . Groucho Marx

### **SUPPORT THE BCTA**

**New Members are Always Welcome. Call 336-6410**

**Write us at P. O. Box 684**

**or visit our website**

**www.BCTaxpayers.Org  
for Details.**